



City of South Bend, Indiana

2021 Adopted Budget



James Mueller, Mayor

Benjamin Dougherty, Deputy City Controller

Daniel Parker, City Controller

Amy Shirk, Director of Accounting & Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**City of South Bend
Indiana**

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morrill

Executive Director



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CITY OF SOUTH BEND JAMES MUELLER, MAYOR
DEPARTMENT OF ADMINISTRATION AND FINANCE

The Honorable James Mueller, Mayor of the City of South Bend
Members of the City of South Bend Common Council
Residents of the City of South Bend

RE: 2021 Adopted Budget

Enclosed please find the adopted budget for the **City of South Bend, Indiana** (the "City") for the year beginning **January 1, 2021**.

Just as the lives of City residents have been upended by the COVID-19 global pandemic, the City's operational and financial realities have shifted significantly during 2020. The challenges posed by the pandemic (including revenue uncertainties, direct pandemic response costs, and an increased need for economic development and business support expenditures) have placed substantial strains on the City, making it all the more important that scarce financial resources are allocated strategically.

Accordingly, this 2021 budget was meticulously prepared to push forward strategic priorities despite financial challenges. Through ten public budget hearings and three Council budget working sessions (as well as a brand-new virtual resident budget input-gathering process), the goals of the Council, Administration, and residents coalesced around the most important priorities. The 2021 budget invests in economic recovery by expanding small business loan and grant programs and expands access to economic opportunities for residents by including expanded workforce development and inclusive procurement programs. This budget also continues the City's commitment to supporting reform in public safety by including investments in expanded street outreach and a new compensation structure for police officers. Finally, the 2021 budget represents an enormous investment in infrastructure and neighborhoods and provides the most local funding that the City has ever committed for supporting initiatives to protect the vulnerable.

While the challenges of the pandemic made a balanced budget impossible to achieve in 2021, this budget does set up a three-year plan to return to structural balance and continue the City's strong history of good fiscal management. Solid management of cash in recent years has put the City in a good position to weather the storm and continue to make needed investments in our residents.

The Department of Administration and Finance would like to express our sincere gratitude for the leadership of Mayor James Mueller, City Department Heads, Personnel & Finance Committee Chair Karen White, and all members of the City of South Bend Common Council. Without their dedication, passion, guidance, and excellence in service to our City, preparation of this budget would not have been possible.

With gratitude,

Daniel T. Parker
City Controller

Benjamin J. Dougherty
Deputy City Controller

Amy Shirk
Director of Accounting & Budget



INTRODUCTION & OVERVIEW



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 seven 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.

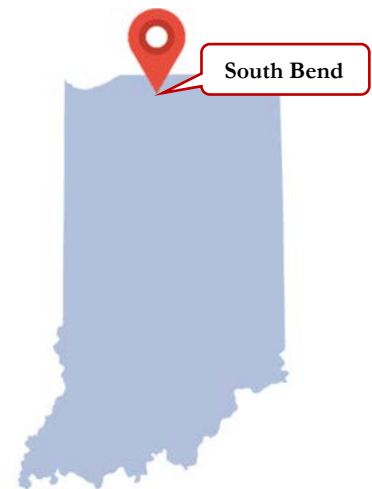
The City provides a full range of traditional general governmental services to its residents. These services include police and fire protection; sanitation services; the construction and maintenance of highways, streets, and infrastructure; recreational activities and cultural events. In addition to 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 Palais Royale Ballroom, the City of South Bend Redevelopment Commission and Authority, and several downtown parking facilities.

South Bend Quick Facts	
Year of Incorporation	1865
Mayor	James Mueller
Number of Council Members.....	9
Population (2020 Estimate).....	102,026
Budgeted Full-Time City Positions	1,146
2021 Budgeted City Revenues.....	\$331,150,369
2021 Budgeted City Expenditures...	\$346,375,023
Bond Rating (Standard & Poors).....	AA

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 a total population of 270,771, 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 136,431 workers¹.

¹ STATS Indiana, 2020, St. Joseph County.
https://www.stats.indiana.edu/profiles/profiles.asp?scope_choice=a&county_changer=18141



Education

Approximately 88.5% of the area’s adult population are high school graduates or higher (as compared to the national average of approximately 75%) with an estimated 29.6% with a bachelor’s degree or higher. There are eight colleges, universities and technical schools within South Bend and the surrounding area:

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

Unemployment

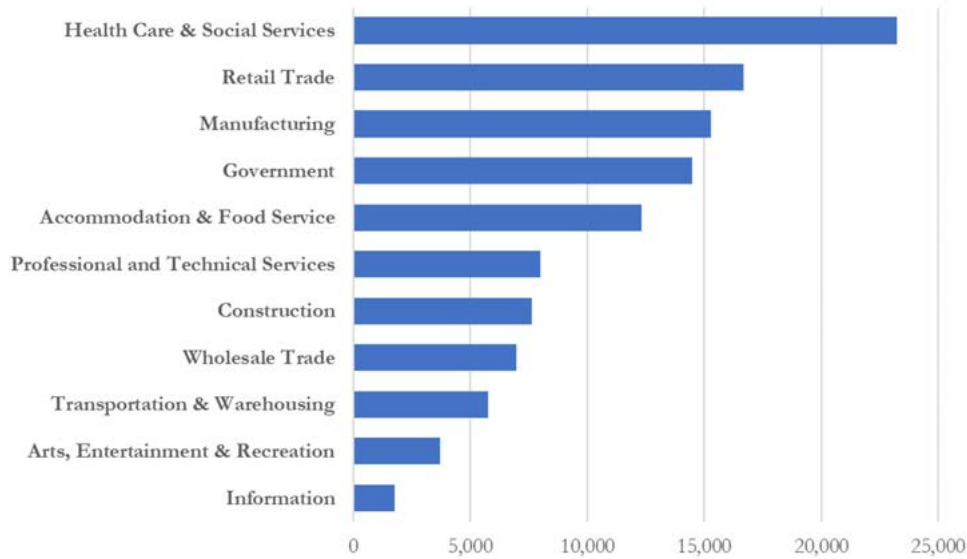
As of November 2020, St. Joseph County is experiencing an unemployment rate of 6.1%, which is above the State of Indiana unemployment rate of 4.9%, but below the national unemployment rate of 6.7%. The unemployment rate in St. Joseph County is similar to that of its surrounding counties [Elkhart County (4.4%), LaPorte County (6.9%), and Marshall County (4.2%)], as well as similar to comparable counties throughout the state [Allen County (5.0%) and Marion County (6.3%)].

Income

The median household income in St. Joseph County in 2019 was \$53,881, compared to a national median of \$68,703. 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 Q3 2019, the median sales price for a single-family home in St. Joseph County was \$149,900, compared to a median sales price of \$269,700 in Chicago and \$206,800 in Indianapolis. The national median sales price is \$280,200.

Largest Employers

According to the Indiana Department of Workforce Development, most employees in St. Joseph County were employed in the manufacturing, healthcare, and educational services sectors:



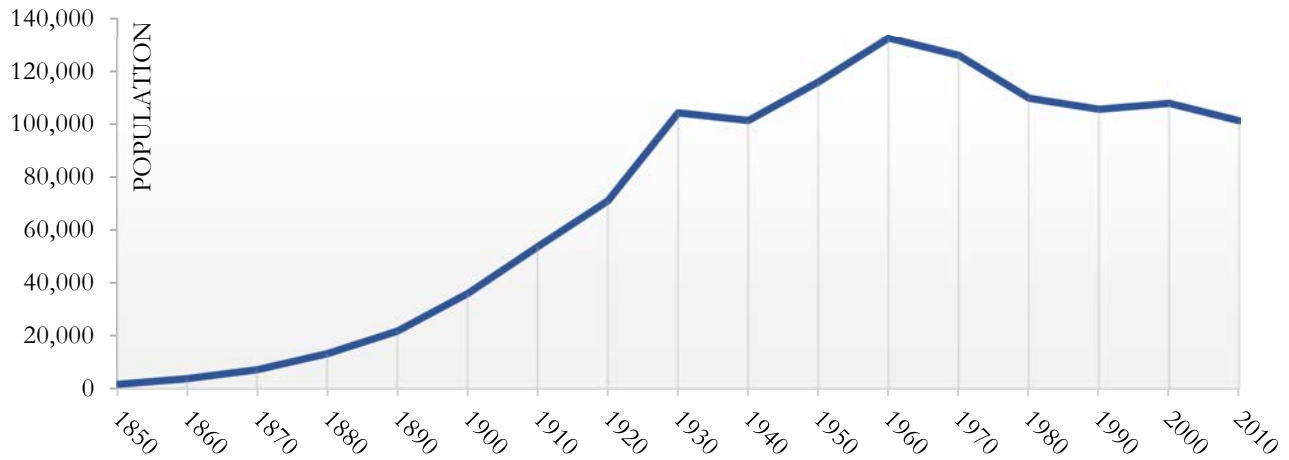
The region’s largest employers are:

- 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)



Population²

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 nine 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.



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



City of South Bend downtown and Riverwalk



2021 Strategic Priorities

The formulation of an annual budget is, at its core, a **strategic** exercise. Although the budget is important for ensuring good fiscal management through expenditure control and planning, the most important function 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 2021 Adopted Budget. Through careful and deliberate consideration and the gathering of input, the administration has articulated **six** strategic priorities:

Reform Public Safety Systems



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.

It is critical for our residents to feel that they can trust and rely upon our law enforcement officers, and equally important for officers to trust and rely on our community in which they serve. The City is dedicated to implementing and continuing community-based policing and, in 2021, will continue to invest in recruiting and retention initiatives, with a specific focus on minority officers.

Reform Public Safety Systems - Desired Outcomes:

- Institute comprehensive mandatory training on best practices for community policing
- Continue focus on improving diversity in SBPD and Sbfd
- Expand violence intervention initiatives

Build Reliable 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.

In 2021, the City will finalize and begin implementation on an ambitious and comprehensive roads plan, kicked off by a significant debt-financed investment in road repair and other neighborhood projects. In addition, we will continue to invest in miles of curbs, sidewalks, and public lighting, and continue the capital plans supporting our water and wastewater utilities to ensure safe, clean drinking water for all.

Build Reliable Infrastructure - Desired Outcomes:

- Invest in a multiyear road improvement plan
- Maintain and improve safe, reliable water and wastewater utility
- Expand reliable, high-speed internet access
- Invest in sustainable, green infrastructure improvements



Support Economic Recovery



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.

In light of the economic hardships stemming from the worldwide COVID-19 pandemic, investing in economic activity is more important than ever. Strengthening and supporting businesses through difficult times while continuing to encourage growth and relocation is more important than ever. Additionally, the City is continuing to invest in workforce development activities to strengthen the capacity of local workers and small businesses to help rebuild and recapture South Bend's success. Through the Pathways workforce development program, the City partners with WorkOne to provide specialized job training and placement assistance to local workers.

Support Economic Recovery - Desired Outcomes:

- Support small businesses as they rebuild from economic downturn
- Develop an opportunity fund for underrepresented local businesses
- Incentivize public-private partnerships to invest in South Bend and create jobs

Rebuild Vibrant Neighborhoods



Safe, vibrant 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 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.

Rebuild Vibrant Neighborhoods - Desired Outcomes

- Align code enforcement with community incentives to improve our neighborhoods
- Continue work to revamp parks and trails
- Expand access to affordable housing
- Invest in improvements to our major corridors

Expand Access to Opportunity



South Bend is open for business - and is open for business to all. Our future prosperity will come from being a welcoming city, free from hate and bias, in which all residents participate in, contribute to, and benefit from economic growth. We must continue to pursue policies that support and empower LGBTQ, immigrant, and minority communities. The City continues to streamline business support services to make it easy to do business in South Bend, especially for new business owners.

The City is committed to removing barriers to good jobs, fostering an inclusive economy, and providing all opportunities to all of our residents, no matter their background or zip code.



Expand Access to Opportunity - Desired Outcomes:

- Expand economic empowerment programs like Love Your Block, financial literacy training, and an eviction legal defense fund
- Continue to fund workforce development programs like Pathways for residents who want to build their skills and advance their career
- Expand programming for the Office of Diversity & Inclusion to increase the utilization of MWBE (Minority/Women-owned Business Enterprises) businesses for City contracts
- Partner with the South Bend Community School Corporation to develop a new way forward for our public schools

Protect the Vulnerable

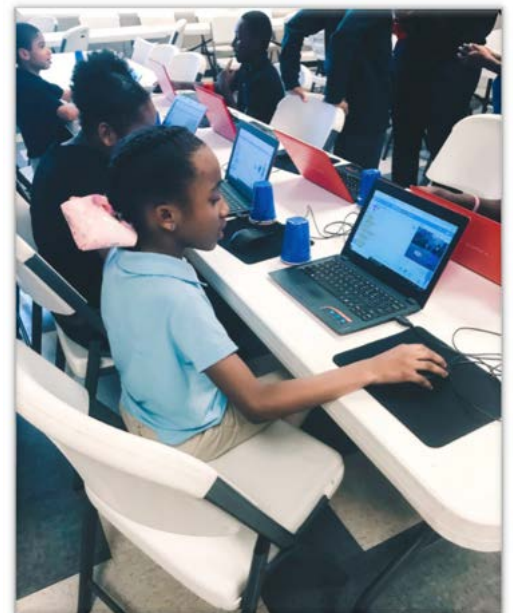


South Bend must be a city where everyone can thrive, regardless of race, gender, orientation, age, or zip code. We believe that our city ought to be measured not by the success of its wealthiest residents, but rather by the experience of its most vulnerable members.

The City is committed to supporting our seniors and their quality of life by providing transportation, living support, and access to assistive technology that can help them age in place. To help our residents experiencing homelessness, the City has put together a comprehensive working group on homelessness to provide recommendations and initiatives and has included an unparalleled investment in homelessness abatement into the 2021 budget.

Protect the Vulnerable - Desired Outcomes:

- Pursue a housing-first approach to homelessness, supported by an intake center, coordinated care among service agencies, and scattered site permanent supportive housing
- Partner with public health experts to reduce infant mortality and other health disparities
- Incentivize grocers to fill in food deserts
- Support programs and policies that encourage immigration and engage new residents





The Budget Process:

Translating Strategic Priorities to an Adopted Budget

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, services, supplies, and capital) 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) Maintain liquidity and practice 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**, **operationally balanced in the long-term**, and prepared on the **cash-basis**.

Strategic Alignment

Every step of the budget process (including the input-gathering sessions with residents, the budget kickoff meeting, and all public presentations of the proposed budget) is focused on the six 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”).

One important way in which the City ensures that the investments in the budget follow the strategic priorities of the City is to consider spending in two broad categories: “Baseline Spending” and “Strategic Spending”:

- **Baseline Spending:** Baseline Spending consists of spending that is central to the core responsibilities of the City: keeping residents safe and healthy, as well as spending that has already been committed to, such as debt service or the maintenance of current capital assets. This category of spending represents over 80% of the City’s budget. During the budget process, the necessity of these expenditures is not questioned; rather, the budget process is designed to question how these functions can be performed in the most efficient manner.
- **Strategic Spending:** The \$61 million of “Strategic Spending” is designed to build upon the fundamental services provided through Baseline Spending and allow our residents to not only survive, but to **thrive** in the City. The budget process for determining Strategic Spending involves identifying the investments that most closely match the City’s priorities, rather than simply trying to make core services more efficient. The most important question during the budget process for Strategic Spending is **which** investments to make in order to best reflect and accomplish the City’s priorities.

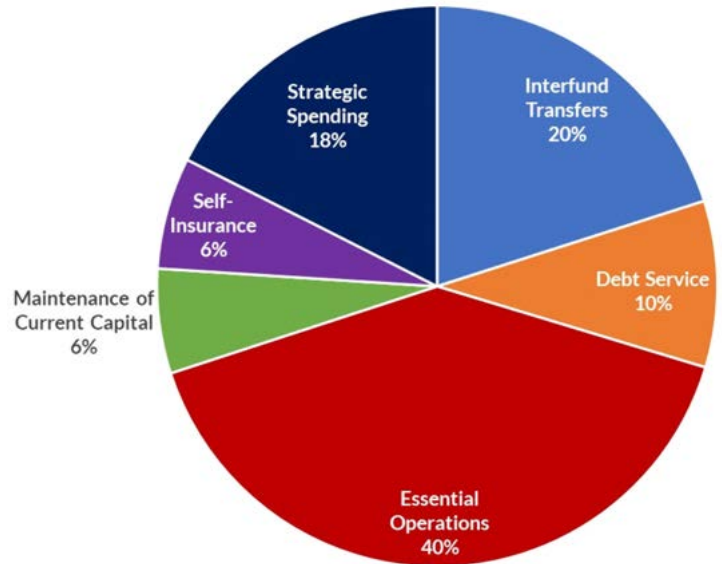


Baseline Spending

As the chart below shows, baseline spending accounts for the vast majority (82%) of the City’s 2021 budget.

Baseline Spending	2020 Adopted	2021 Adopted
<u>Interfund Transfers</u>	\$ 74,408,130	\$ 71,240,159
<u>Debt Service</u>	33,928,732	34,336,317
<u>Essential Operations</u>		
Police	39,535,337	38,819,629
Fire/EMS	32,961,835	32,970,533
Water	13,669,420	13,391,098
Wastewater	18,875,823	19,135,277
Solid Waste	3,146,387	3,290,449
Streets	7,854,632	7,854,632
Park Maintenance	7,867,653	7,418,329
Code Enforcement	1,815,970	1,749,037
Administration*	16,075,631	17,289,599
Building Dept	1,278,742	1,170,702
<u>Maintenance of Current Capital</u>		
Fleet Replacement	6,652,376	3,265,500
Fleet & Building Maintenance	17,455,130	18,116,714
<u>Self-Insurance</u>		
Health Insurance	18,482,713	18,554,656
Liability Insurance	3,950,279	4,272,656
Total Baseline Spending	\$297,958,790	\$292,938,084

2021 Adopted Budget: Baseline Spending



*Administration includes Common Council, Clerk’s Office, Mayor’s Office, Administration & Finance, Human Resources, Legal, Innovation & Technology, and Engineering

Strategic Spending

Strategic Spending is broken down in the 2021 budget into two categories:

- **Strategic Operations** are ongoing operations and departments that are outside of core governmental services.
- **Strategic Initiatives** represent both City-Wide initiatives and investments in specific areas of the City that are not ongoing operations. These investments often take the form of grants, specific programs, or capital projects. In 2021, the vast majority of these initiatives (over 75%) are specifically designed to accomplish priorities related to neighborhood development. Strategic Initiatives also include initiatives using tax increment financing (TIF) funding from the South Bend Redevelopment Commission.

	2020 Adopted	2021 Adopted
Strategic Operations		
Community Investment Operations	\$ 2,883,459	\$ 3,050,368
Office of Diversity & Inclusion	1,027,950	1,159,311
Office of Sustainability	806,160	721,483
Office of Community Initiatives	703,488	942,091
Code Enforcement Strategic Operations	1,565,270	1,544,444
VPA Experience & Recreation	4,159,197	3,838,438
VPA Self-Sustained Operations	7,978,836	6,972,171
Strategic Operations Total	\$19,124,360	\$18,228,306
Strategic Initiatives		
Reform Public Safety Systems	\$ 778,096	\$ 808,508
Build Reliable Infrastructure	15,254,184	11,031,500
Support Economic Recovery	539,000	1,118,559
Rebuild Vibrant Neighborhoods	7,903,070	8,342,746
Expand Access to Opportunity	811,028	1,097,506
Protect the Vulnerable	942,077	1,000,006
TIF Projects	14,882,963	13,758,938
Strategic Initiatives Total	\$41,110,418	\$37,157,763
Total - Strategic Spending	\$60,234,778	\$61,510,892



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 operational budget, defined as a budget in which operational expenditures do not exceed revenue available to finance those ongoing operations.

A balanced budget is necessary for proper financial management in the City of South Bend. However, in light of the revenue challenges facing the City stemming from the COVID-19 pandemic and associated economic hardships, the 2021 budget is the first South Bend budget in several years that is **not** operationally balanced. Instead, the Mayor and the Common Council have established a **three-year** plan to return to structural and operational balance. This plan allows the City to make use of existing cash reserves to promote priorities, support residents, and rebuild our City's economy.

The three major City operational funds—General Fund, County Option Income Tax (COIT), and Economic Development Income Tax (EDIT)—have an operational deficit of roughly \$4.5 million, and the City's Solid Waste fund has a deficit of \$1.2 million. Therefore, the total operational deficit in 2021 is roughly \$5.7 million. Additionally, the overall budget does contain an additional strategic spend-down of roughly \$10 million, stemming primarily from targeted capital investments and targeted spend-down of internal service funds that have built up a cash balance. The total deficit in the 2021 budget is just over \$15 million.

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 primarily 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 all 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 2021 Budget Process:

With the three objectives listed above in mind, and the need to prepare a budget that is **strategically-aligned, operationally balanced in the long-term**, and prepared on the **cash-basis**, the City of South Bend undertook the following process for the 2021 budget:

- The City's annual budget process began with a budget kickoff meeting in May, which included the Mayor, Department Heads, Fiscal Officers, Common Council and other City leaders.



- At the budget kickoff meeting, Administration priorities were discussed, and the budget process was reviewed. Soon after the meeting, department heads and various staff members prepared a first-round draft of their five-year capital improvement plan and five-year operating budget.
- During the month of June, the City Controller and Department Heads revised the first-round budget to adjust expenditures based on revenue projections and ensure that the budget was balanced in operational funds.
- Based on input from Department Heads, the City Controller submitted the proposed budget to the Mayor in July, and revised the budget based on the Mayor's input.
- From August to October, the Mayor and City Controller presented to the Common Council the recommended budget for the next year. The Common Council reviewed the recommended budget, made reductions at their discretion, held ten public hearings, discussed the budget in three Council working sessions, and ultimately adopted the City budget for the fiscal year prior to November 1 (per Indiana law).
 - The process of presenting the proposed budget to the Common Council often leads to feedback and changes, meaning the final, adopted budget is often different than the budget originally proposed by the Mayor. However, in 2021, there were no changes made during the presentation process, and the adopted budget is identical to the original proposed budget.
- Once adopted, the budget was 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 2021 Budget

May 15, 2020	Budget kickoff meeting for all Department Heads and Fiscal Officers
June 12, 2020	Deadline for Fiscal Officers and Department Heads to submit first-round budgets
June 12 - June 30, 2020	City Controller review and preparation of second-round budgets with Department Heads
July 1 – July 31, 2020	Mayor's Office review of budgets with Department Heads & Fiscal Officers
Aug 12 – Sept 30, 2020	Ten public budget hearings with City Council & Department Heads, along with three additional Council working sessions
September 14, 2020	First reading of 2021 City budget
September 28, 2020	Public hearing on 2021 City budget and first reading of 2021 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance
October 12, 2020	Second public hearing and adoption of 2021 City budget and 2021 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, as well as the Department of Administration & Finance and the Mayor. Fiscal Officers and Department Heads analyze their respective budgets on a continuous basis through electronic budget monitoring in the City's Enterprise Resource Planning ("ERP") system.

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, and in the same fund. Cost categories include personnel, supplies, services, and capital. Budget amendments within the same cost category, department, and fund 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 department is required to submit a budget amendment request through the ERP system. The Finance Department reviews the request 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



2021 Budget Overview

Introduction

This summary has been prepared as a general overview to the 2021 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 public budget hearings and three Council working sessions to review the budget. The 2021 budget was centered around the named priorities listed below, which were shared by the Common Council and the Administration. The 2021 budget was adopted on October 12, 2020.

Strategic Priorities Reflected in the 2021 Budget



Short-Term Organizational Factors: Context for the 2021 Budget

As the City of South Bend prepared its 2021 budget, there were several specific factors that guided the development of the budget:

- 1) **Challenges Stemming from the COVID-19 Pandemic:** The global pandemic has led to significant financial challenges for local governments across the country and around the world. The City of South Bend categorizes the financial difficulties into three main buckets:
 - **Direct Response Costs:** The City has taken dramatic steps to keep residents and City employees safe during this emergency:
 - As with all organizations that employ first responders, the City is seeing increased costs for personal protective equipment and sanitizing equipment, as well as higher-than-expected overtime costs. In 2020, these costs amounted to hundreds of thousands of dollars.
 - The City has committed funding to ensure food security for low-income residents impacted by the pandemic, distributing at times in excess of 11,000 meals daily.
 - Homeless individuals need special protection from the ravages of the pandemic; social distancing is often impossible for these individuals, and there are often underlying and complicating health conditions in this population. The City has committed to house and quarantine infected homeless individuals to prevent the further spread in this population.
 - Early on in the pandemic, the City took steps to ensure that City employees are able to continue to draw a paycheck during this time, even if they are unable to work due to illness or the need to care for children or loved ones. The extra benefits in terms of increased sick time and direct salary expense that will be provided to both non-emergency responders and emergency responders are expected to cost the City between \$650,000 and \$1.5 million and will continue into 2021.



- **Revenue Challenges:** The City is projecting significant revenue challenges stemming from this emergency, which will continue to strain our ability to respond to the crisis and help our community recover economically after the crisis is over.
 - Over the next two years, local income tax revenue is projected to decrease by as much as 15% to 20%. This could lead to a decrease in revenue of more than \$6 million. This loss of income tax revenue exacerbates the financial difficulties the City is currently weathering due to the full impact of the circuit breaker tax credits in 2020.
 - As economic concerns impact our residents, the City has seen a dramatic increase in unpaid water, sewer, and solid waste bills. Arrearage over 90 days past due has grown exponentially since April and continues to climb. Additionally, this revenue loss comes at a time where the fees for the City's solid waste operation are barely enough to break even as it stands, and the wastewater utility is facing Phase II of a massive infrastructure investment to upgrade its sewer system to comply with federal regulations.
 - There has been a massive impact of this pandemic on the City's efforts to create and sustain vibrant cultural events. The City-run Morris Performing Arts Center and Century Center have already sustained direct revenue losses in excess of \$2,000,000, which is expected to grow over the upcoming months. In addition, in 2020, hotel-motel taxes decreased by 25%, and we expect a similar or even more substantial decrease in 2021. The St. Joseph County Hotel-Motel Tax Board uses this tax to secure several City bonds and to provide operational and capital support to the Century Center.
- **Increased Need for Economic Development:** Finally, and most importantly, the ongoing economic effects of this virus will be felt for years and will require ongoing and sustained financial support from the City for businesses and residents. Funding is needed to provide food stability, access to transportation, educational and job training opportunities, access to liquidity for small businesses and residents, and ongoing support for local businesses.

2) **Strategic Priorities:** Within the context of the general strategic framework presented in the prior section, the South Bend Common Council and the City administration have articulated the following specific budget initiatives for 2021:







- **Reform Public Safety Systems**
 - Implement a Community Review Board (including a full-time Director reporting to a Board of community members) to oversee complaints of police misconduct from City residents.
 - Continue group violence intervention and other community violence reduction initiatives.
 - Implement redesigned police compensation structure, with the goal of attracting more talent and more diverse candidates
 - Continue and expand investments in body cameras, ShotSpotter in targeted areas, and training on community-based policing for police officers
 - Continue the investment in the Fire Department's Community Paramedicine program, which is intended to reduce the unnecessary utilization of healthcare services.
- **Build Reliable Infrastructure**
 - Finalize and begin implementation on a comprehensive roads plan, designed to increase average PASER (Pavement Surface Evaluation and Rating) ratings and put the City on a track to sustainably fund road repairs over the long-term.
 - Finalize and begin implementation on Phase II of the long-term control plan consent decree, designed to ensure clean water for City residents by reducing sewer overflows and runoff.
 - Continue investment in multi-year water infrastructure plan
 - Expand projects designed to reduce the impact of heavy rainfall on the storm sewer system.



- **Support Economic Recovery**
 - Expand the City’s use of revolving fund loans with a new grant from the U.S. Economic Development Administration, which essentially doubles the capacity of the City to provide low-interest loans to small and start-up businesses.
 - Continue direct investments in small businesses, including \$500,000 for “restaurant innovation grants” to help local restaurants survive this difficult time.
 - **Rebuild Vibrant Neighborhoods**
 - Housing: expanded investment in home repair and new home construction, as well as investment in neighborhood development.
 - Neighborhood infrastructure: continue investments in the Curb & Sidewalk and Light Up South Bend programs, as well as provide additional investment in traffic calming
 - Neighborhood planning: development and implementation of new neighborhood plans.
 - Neighborhood revitalization: continue to invest in neighborhood organizations, demolitions of vacant or abandoned homes, and neighborhood scale development assistance.
 - Parks and green spaces: Finalize MySB Parks & Trails initiatives, continue to invest in repairing asphalt courts across the City.
 - **Expand Access to Opportunity**
 - Expand workforce development funding
 - Continue investment in the “Commuters Trust”, a start-up designed to help low-income individuals get rides to work through ride-share companies such as Uber or Lyft.
 - Expand investment in inclusive procurement and diversity training programs, including implementation of redesigned inclusive procurement program plan.
 - **Protect the Vulnerable**
 - Expand investment in supporting the unsheltered population, with the goal of making resources available to implement the recommendations of the working group on homelessness.
 - Leverage federal funding through the ESG (Emergency Solutions Grant) and CDBG (Community Development Block Grant) programs to supplement local funding for homelessness initiatives.
- 3) Revised Financial Processes and Policies**
- In 2020, the City completed implementation a new ERP system, Microsoft Dynamics 365 for Finance and Operations (“DFO”). The Department of Administration & Finance took the opportunity of this implementation to completely redesign and revitalize both the financial processes that support the City’s operations and the policies that underlay those process.
 - This redesign of financial processes has meant more control over budgetary compliance, reduced inappropriate spending, and generally strengthened the City’s ability to manage its financial reality.
 - This strengthened control and visibility places an even greater importance on the budget and ensuring that planned spending is reflective of desired outcomes.
- 4) Projects Continuing from 2020**
- Although 2020 was a year of completing several large-scale capital projects, there are several projects that are continuing into 2021. Most significantly, there are several large street projects that will continue into 2020 (including Olive, Cleveland, and Bendix), and the MySB Parks & Trails Initiative will conclude in the new year.
 - Additionally, funding for affordable housing construction will be carried forward from 2020 into 2021 to ensure that this money is spent on areas that need it most.



2021 Adopted Budget Highlights

 <p>Reform Public Safety Systems</p>	<ul style="list-style-type: none"> • Creation of a Community Review Board (including a full-time Director reporting to a Board of community members) to oversee complaints of police misconduct from City residents • Continue group violence intervention and other community violence reduction initiatives (\$750,000) • Implement redesigned police compensation structure, with the goal of attracting more talent and more diverse candidates (\$1 million) • Continue and expand investments in body cameras, ShotSpotter in targeted areas, and training on community-based policing for police officers (\$500k)
 <p>Build Reliable Infrastructure</p>	<ul style="list-style-type: none"> • Finalize and begin implementation on a comprehensive roads plan, supported by an \$8 million infrastructure bond to be issued in 2021. (\$8 million) • Finalize and begin implementation on Phase II of the long-term control plan consent decree, designed to ensure clean water for City residents by reducing sewer overflows and runoff. (\$4.5 million) • Continue investment in multi-year water infrastructure plan (\$2.1 million) • Expand projects designed to reduce the impact of heavy rainfall on the storm sewer system. (\$1.1 million)
 <p>Support Economic Recovery</p>	<ul style="list-style-type: none"> • Expand the City’s use of revolving fund loans with a new grant from the U.S. Economic Development Administration, which essentially doubles the capacity of the City to provide low-interest loans to small and start-up businesses. (\$7 M) • Continue direct investments in small businesses, including \$500,000 for “restaurant innovation grants” to help local restaurants (\$750,000)
 <p>Rebuild Vibrant Neighborhoods</p>	<ul style="list-style-type: none"> • Housing: expanded investment in home repair and new home construction, as well as investment in neighborhood development (\$3.1 M) • Neighborhood infrastructure: continue investments in the Curb & Sidewalk and Light Up South Bend programs, additional investment in traffic calming (\$2.1 M) • Neighborhood planning: development of new neighborhood plans (\$200k) • Neighborhood revitalization: continue to invest in neighborhood organizations, demolitions of vacant homes, neighborhood development assistance (\$2.4 M) • Parks and green spaces: Finalize MySB Parks & Trails initiatives, continue to invest in repairing asphalt courts across the City (\$1 M)
 <p>Expand Access to Opportunity</p>	<ul style="list-style-type: none"> • Expand workforce development funding (\$500k) • Continue investment in the “Commuters Trust”, a start-up designed to help low-income individuals get rides to work through ride-share companies such as Uber or Lyft. (\$350k) • Expand investment in inclusive procurement and diversity training programs, including implementation of inclusive procurement program plan. (\$1.1 M)
 <p>Protect the Vulnerable</p>	<ul style="list-style-type: none"> • Expand investment in supporting the unsheltered population, with the goal of making resources available to implement the recommendations of the working group on homelessness. • Leverage federal funding through the ESG and CDBG programs to supplement local funding for homelessness initiatives



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 over \$200 million) for various purposes, grouped into seven main categories:

- **General Fund:** The largest single fund is the General Fund, which provides \$73.2 million in funding (21.1% of total expenditures) towards the majority of services available to the City residents (Police, Fire and general government)

 - The bulk of the spending from this fund (\$58.8 million) is for the Police and Fire Departments.
 - The remaining \$14.4 million is used to fund the Mayor’s Office, the Department of Administration & Finance, the Engineering Department, the Legal Department, and the City Clerk & Common Council.

- **Special Revenue Funds:** Providing \$79.4 million in funding (22.9% of total expenditures), 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 40 Special Revenue Funds.

 - These funds account for the City’s Venues, Parks & Arts (VPA) Department, Streets Department, Department of Code Enforcement, and the Department of Community Investment, among other priorities.

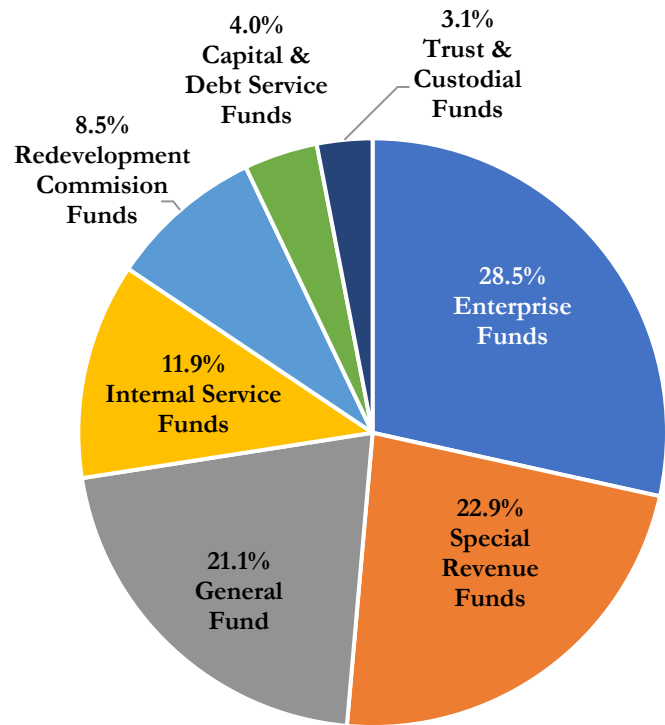
- **Capital Projects & Debt Service Funds:** Because the City of South Bend does not issue debt except for the purpose of funding capital projects, these funds are grouped together. These funds account for large-scale capital projects and principal and interest payments on debt associated with those projects represent total expenditures in 2021 of \$14.0 million (4.0% of total expenditures).

 - The City currently maintains 11 capital projects funds and 8 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 \$98.6 million of funding (28.5% of total expenditures).

 - The largest enterprise fund grouping is the Utilities Funds, which provides \$90.8 million in funding for water, wastewater, sewer, and solid waste operations.
 - Other enterprise funds include funds for parking garages, the Building Department, and the Century Center.

2021 Budgeted Expenditures by Fund Type





- **Internal Service Funds:** Internal Service Funds are used to account for \$41.2 million of expenditures (11.9% of total expenditures), 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 & Custodial Funds:** Trust & Custodial funds (\$10.5 million; 3.1% of total expenditures) are used to account for resources that are ultimately benefitting a party outside of the City Government. The expenditures in this fund category are for pension costs for the City’s legacy Police and Firefighters pension plans.
- **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 \$29.4 million or 8.5% of the total 2021 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.

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 all funds.

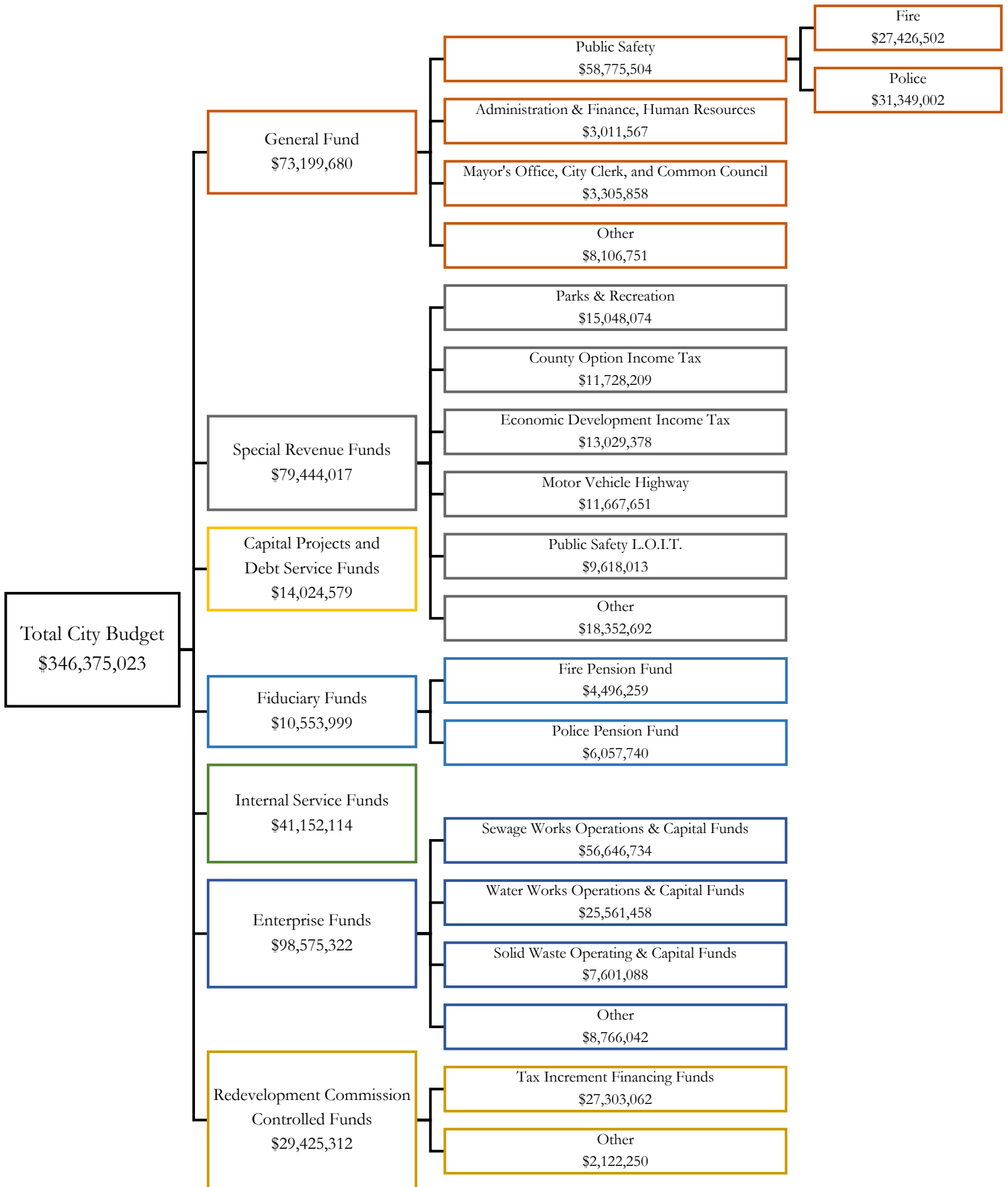
The City continues to monitor cash reserves and other revenue options, as well as reviewing our priorities with regards to the programs and services we offer, to ensure we do not fall below our cash reserve targets. See “Financial Structure & Policies” section of this document for more information on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



East Race River Rafting



2021 Expenditure Summary (Financial Organization Chart)





2021 Revenue Summary

Total revenue for the City of South Bend is estimated at \$331,150,369 for 2021, which is a 14% decrease from total estimated revenue of \$387,303,961 for 2020. The contributing factors to the decrease in revenue can be seen below:

Revenue Category	2018 Actual	2019 Actual	2020 Amended Budget	2021 Adopted Budget	Budget Variance 2020-2021	% Change
Property Taxes	80,021,992	82,604,579	80,188,144	77,077,028	(3,111,116)	-4%
Local Income Taxes	32,712,559	34,643,723	36,897,936	30,425,626	(6,472,310)	-18%
Intergov. Shared Revenues	27,059,433	26,752,577	25,937,506	25,081,253	(856,253)	-3%
Intergov. Grants	5,750,779	7,547,104	19,420,051	5,727,122	(13,692,929)	-71%
Licenses & Permits	1,895,139	1,994,397	2,114,717	2,074,477	(40,240)	-2%
Charges for Services	99,972,329	101,566,627	108,197,565	103,255,927	(4,941,638)	-5%
Fines, Forfeitures, and Fees	1,066,265	1,084,943	1,113,452	763,165	(350,287)	-31%
Interest Earnings	4,353,878	7,242,765	2,888,886	2,386,855	(502,031)	-17%
Debt Proceeds	27,597,920	10,920,826	16,244,982	-	(16,244,982)	-100%
Donations	1,865,951	5,116,150	4,646,082	3,659,306	(986,776)	-21%
Other Income	16,666,251	11,368,670	6,275,867	3,385,639	(2,890,228)	-46%
Interfund Allocation Reimb	16,053,826	22,440,553	20,960,750	25,124,917	4,164,167	20%
Interfund Transfers In	40,131,245	45,820,750	56,196,232	46,034,733	(10,161,499)	-18%
PILOT	6,332,487	6,340,990	6,221,791	6,154,321	(67,470)	-1%
Total Revenue	361,480,053	365,444,652	387,303,961	331,150,369	(56,153,592)	-14%

The largest variances from 2020 to 2021 can be explained as follows:

- **Property Taxes:** The City is predicting a modest decrease in property taxes stemming from lower assessed values from the economic recession caused by the COVID-19 pandemic. Additionally, the economic hardships are expected to increase uncollectable taxes.
- **Income Taxes:** Two factors influence the sharp decrease planned in income taxes in 2021 – first, effects of the pandemic on individual incomes are expected to produce a significant decline in income revenue in at least 2021 and 2022. Secondly, the City received a supplemental income tax distribution of several million dollars in 2020 that was based on a state-mandated formula and is not expected to continue in 2021.
- **Intergovernmental Grants:** The City received many large grants in 2020, including grants totaling close to \$7 million directly and indirectly from the CARES Act. The economic stimulus package signed into law at the end of 2020 did not include direct relief for local governments, so these grants are not expected to continue into 2021.
- **Charges for Services:** The City is conservatively planning for a 5%-10% reduction in utility revenue, which is the primary driver of charges for services revenue.
- **Fines, Forfeitures and Fees:** For the past 10 years, the City has been a recipient of a fine paid by a local corporation of close to \$350,000 for failing to comply with terms of their tax abatement agreement. This penalty ended in 2020 and will not continue going forward.
- **Interest Earnings:** The City's interest earnings in 2020 were low compared to previous years. However, the City does not anticipate rising interest rates in the short term and is thus conservatively planning for interest earnings to remain low in 2021.
- **Debt Proceeds:** The City issued two bonds in 2020 (including one refunding) and issued a capital lease. Because Council has not yet approved a bond issuance in 2021, even though the administration intends to pursue a bond issuance, these revenues are not included in the adopted budget.
- **Other Income:** The reduction here is primarily related to several large insurance reimbursements that the City received in 2020 and will not receive again in 2021.

A full analysis of 2021 revenue is included in the "Financial Summaries" section of this document.

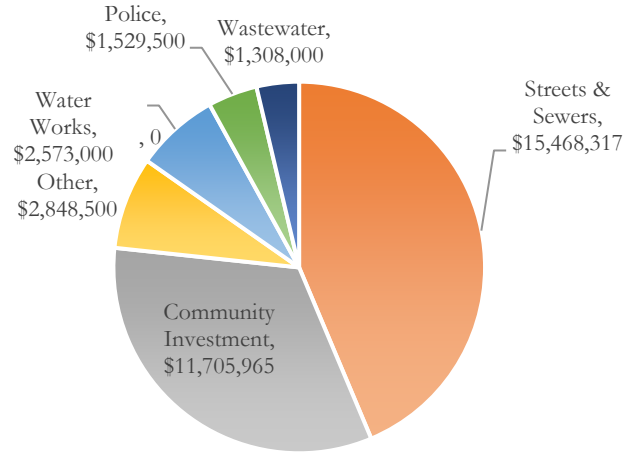


2021 Capital Expenditure Summary

The City of South Bend is investing \$36 million in capital projects in 2021. The bulk of these funds are going to finance investments in local roads projects as well as local economic development from the City’s Tax Increment Financing (TIF) funds, improvements to the City’s Wastewater Treatment Plant, as well as large-scale streets projects.

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.

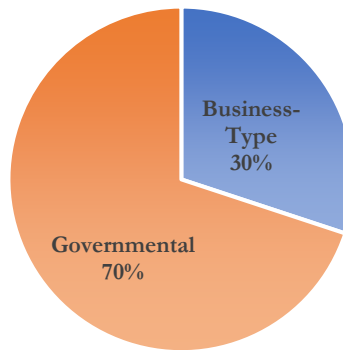
2021 Debt Summary

At the beginning of 2021, the City of South Bend will have total debt outstanding of \$225,879,121, concentrated primarily on economic development and wastewater capital projects:

1/1/2021 Principal Balance = \$225,879,121

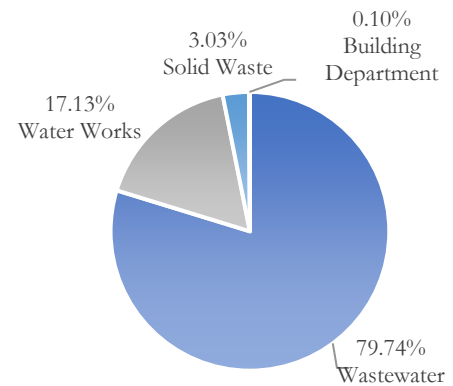
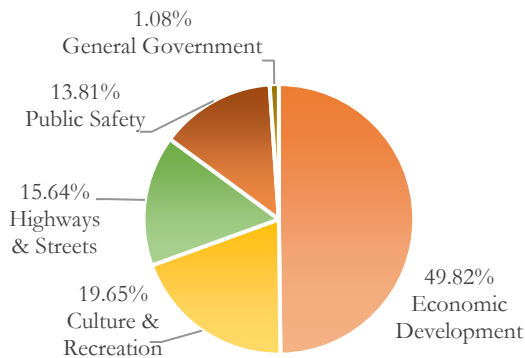
Governmental

Economic Development	78,681,111
Culture & Recreation	31,041,590
Highways & Streets	24,710,907
Public Safety	21,815,260
General Government	1,710,810
	\$157,959,678



Business-Type

Wastewater	54,155,330
Water Works	11,631,565
Solid Waste	2,061,261
Building Department	71,287
	\$67,919,443



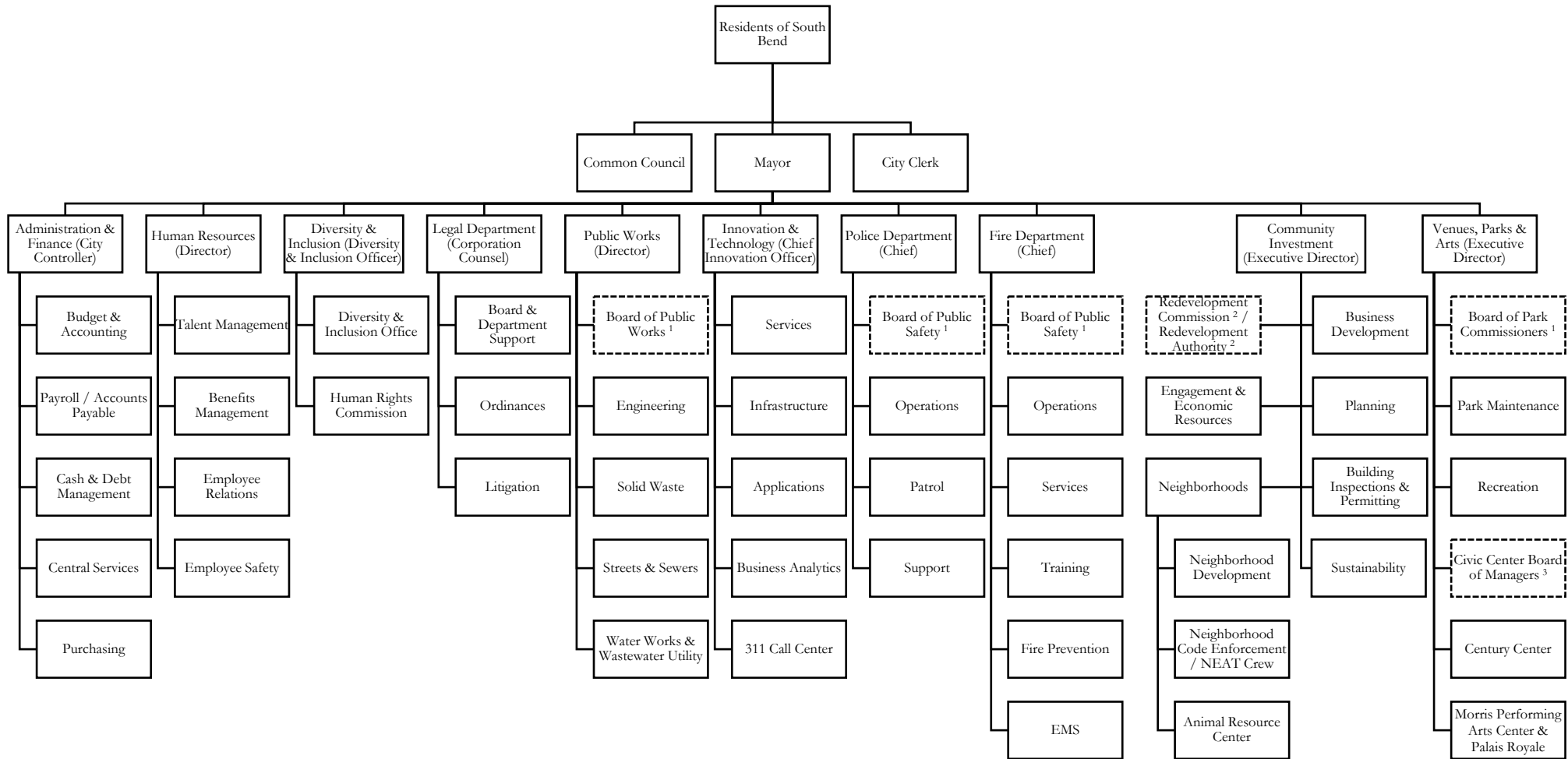
This outstanding principal represents:

- \$2,214 debt per capita
- 8.9% of net assessed taxable market value



FINANCIAL STRUCTURE & POLICIES

City of South Bend Organization Chart



- (1) Board Members include Mayoral appointees only
- (2) Board Members include 3 Mayoral appointees and 2 Council appointees
- (3) Board Members include 5 Mayoral appointees and 4 Council appointees

Effective January 1, 2020



Detailed Fund Descriptions & Structure

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 2021.

GENERAL FUND

Fund #101: 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

Fund #102: 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 local income tax.

Fund #201: Parks & Recreation
MAJOR FUND

To account for general operations and capital needs of the Parks and Recreation Department. Financing is provided by property taxes and user fees.

Fund #202: 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.

Fund #209: 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.

Fund #210: 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.

Fund #211: DCI Operating

To account for the operating expenditures related to the South Bend Department of Community Investment (DCI). Financing will be provided by income tax revenue, revenues received from charges for services, and grants.

Fund #212: DCI Grants

To account for revenues received from the U.S. Department of Housing and Urban Development related to community improvement projects.

Fund #216: Police State Seizure

To account for law enforcement expenditures financed by the authorized state or local agencies' sale of confiscated property.

Fund #217: Gifts, Donations & Bequests

To account for donations, gifts, or bequeaths for purposes designated by the donor.

Fund #218: Police Curfew Violations

To account for monies received from penalties paid for curfew violations. Expenditures include Drug Abuse Resistance Education and Juvenile Aid Bureau.

Fund #219: 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.

Fund #220: Law Enforcement Continuing Education

To account for police fees collected to finance police officers' continuing education, training, and supplies and equipment.

Fund #221: Rental Units Regulation

To account for the revenues and expenditures related to the Landlord Registration and the Rental Safety Verification Program (RSVP) ordinances enacted by the Common Council.



Fund #227: Loss Recovery	To account for compensatory or exemplary damage payments from third parties arising from loss or damage to City tangible or intangible property.
Fund #230: Code Enforcement	To account for the activity of the Department of Code Enforcement including Neighborhood Code Enforcement and the South Bend Animal Resource Center.
Fund #249: Public Safety Local Option Income Tax (LOIT) *MAJOR FUND*	To account for the receipt of the public safety component of the local income tax. Funds are used only to cover the cost of salaries and benefits for sworn police and firefighters.
Fund #251: 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.
Fund #257: 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.
Fund #258: Human Rights-Federal	To account for expenditures to prevent discrimination and to promote human rights. Financing is provided by federal grants.
Fund #265: 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.
Fund #273: Morris and Palais Marketing	To account for marketing and promotion expenditures financed by sponsorship solicitations and donations.
Fund #274: Morris PAC Self-Promotion	To account for earnings on self-promoted events at the Morris Performing Arts Center
Fund #280: Police Block Grants	To account for federal grants which provide financing for police activities.
Fund #289: 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.
Fund #291: Indiana River Rescue	To account for expenditures related to river rescue training. Financing is provided by registration fees.
Fund #292: Police Grants	To account for federal grants which provide financing for police activities.
Fund #294: 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.
Fund #295: 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.
Fund #299: Federal Drug Enforcement	To account for expenditures for drug enforcement. Financing is provided by distributions from the authorized federal agencies' confiscated property sale.
Fund #404: County Option Income Tax (COIT) *MAJOR FUND*	To account for the receipt of the certified shares component of the local income tax. Funds are used to items such as debt service payments, certain organizations' grants and operational subsidies, capital expenditures and other uses as deemed by the Mayor and Council.
Fund #408: Economic Development Income Tax (EDIT) *MAJOR FUND*	To account for the receipt of the economic development component of the local income tax. Funds are used to items such as debt service payments, economic development, capital expenditures benefiting economic development street operations and other uses as deemed by the Mayor and Council.



Fund #410: Urban Development Action Grant (UDAG)	To account for economic development expenditures which are financed by federal grants and loan repayments.
Fund #655: 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.
Fund #705: Police K-9 Unit	To account for donations for development and maintenance of the K-9 unit.
Fund #730: City Cemetery	To account for expenditures specifically for the City Cemetery. Funding is provided by the sale of cemetery plots and burial expenses.
Fund #731: Bowman Cemetery	To account for the expenditures the City incurs in maintaining the Bowman Cemetery.
Fund #754: 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.

DEBT SERVICE FUNDS

Fund #312: 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.
Fund #350: 2018 Fire Station 9 Bond Debt Service	To accumulate monies received as debt service payments from the City and pass them through to trustee banks and bondholders.
Fund #752: 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.
Fund #755: South Bend Building Corporation	To accumulate monies received as debt service payments from the City and pass them through to trustee banks and bondholders.
Fund #756: 2015 Smart Streets Bond Debt Service	To accumulate monies as a reserve for the payment of 2015 Smart Streets Bonds related to the conversion of one-way to two-way streets.
Fund #757: 2015 Parks Bond Debt Service	To accumulate monies as a reserve for the payment of the 2015 Parks & Recreation Bond debt service payments.
Fund #760: 2017 Eddy Street Commons Debt Service	To accumulate monies as a reserve for the payment of the 2017 Eddy Street Commons Phase II Bond debt service payments.

CAPITAL PROJECTS FUNDS

Fund #287: Fire Department Capital	To account for purchases of necessary equipment for the Fire Department and Emergency Medical Services Department. Financing is provided by ambulance fees.
Fund #401: 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.
Fund #406: 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.
Fund #407: Cumulative Capital Improvement (CCI)	To account for state cigarette tax distributions used for improvement projects.



Fund #412: Major Moves Construction	To account for state distributions used for road construction and other uses authorized by Indiana statute.
Fund #416: Morris Performing Arts Center Capital	To accumulate monies for major repairs and capital improvements to the Morris Performing Arts Center. Financing is provided by a surcharge on ticket sales for events held at the auditorium.
Fund #450: Palais Royale Historic Preservation	To account for expenditures financed by a two percent fee charged for all Palais Royale services.
Fund #451: 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.
Fund #453: 2018 Zoo Bond Capital	To account for the expenditures of bond funds relating to the Economic Development Revenue Bonds, Series 2018 to be used for the construction, expansion, renovation, equipping, furnishing and improvement of the Potawatomi Zoo.
Fund #471: 2017 Parks Bond Capital	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.
Fund #750: Equipment/ Vehicle Leasing	To account for proceeds from capital lease-purchase agreements used to finance major equipment needs of the City.
Fund #759: 2017 Eddy Street Commons Bond Capital	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

Fund #600: Consolidated Building	To account for the operation of the consolidated St. Joseph County/ South Bend Building Department.
Fund #601: Parking Garages	To account for the operation and maintenance of the City's parking garages.
Fund #610: 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.
Fund #611: Solid Waste Capital	To account for debt service and capital expenditures related to the Solid Waste Department.
Fund#620: Water Works Operations *MAJOR FUND*	To account for all revenue and operational expenses of the water utility. This fund is financed through charges for providing water to City residents.
Fund #622: 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.)
Fund #624: Water Works Customer Deposit	To account for security deposits collected from utility customers, which are refunded upon termination of service.
Fund #625: Water Works Sinking (Debt Service) Fund	To account for principal and interest payments on obligated debt for the Water Works utility.
Fund #626: Water Works Bond Reserve	To account for the assets held to satisfy the requirements of certain utility bond covenants.
Fund #629: 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.



Fund #640: 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.
Fund #641: Sewage Works Operations *MAJOR FUND*	To account for the operations of the following divisions of Public Works: Wastewater, Sewer, & Organic Resources (yard waste, leaves, etc.)
Fund #642: Sewage Works Capital	To account for the purchase of capital equipment and major renovations/restorations for the Wastewater and Sewer departments.
Fund #643: 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.
Fund #649: Sewage Works Sinking (Debt Service) Fund	To account for all debt service obligations for Wastewater and Sewers.
Fund #653: Sewage Works Debt Service Reserve	To account for the assets held to satisfy the requirements of certain utility bond covenants.
Fund #654: Sewage Works Customer Deposit	To account for security deposits collected from utility customers, which are refunded upon termination of service.
Fund #667: 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.
Fund #670: Century Center Operations *MAJOR FUND*	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.
Fund #671: Century Center Capital	To account for capital expenditures at the Century Center.
Fund #672: Century Center Energy Savings (Debt Service)	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

Fund #222: Central Services	To account for expenses related to fuel, vehicle repairs and various supplies provided to City departments on a cost-reimbursement basis.
Fund #226: Liability Insurance Premium Reserve	To account for expenses related to maintaining the City's self-funded liability insurance and worker's compensation costs, including administrative costs, claims and premiums. Funding is provided by assessments to certain other City funds.
Fund #278: 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.



Fund #279: 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.
Fund #711: Self-Funded Employee Benefits	To account for employer and employees' contributions for a medical insurance plan and for the payment of medical claims for employees.
Fund #713: 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.
Fund #714: 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.

FIDUCIARY FUNDS

Pension Trust Fund

Fund #702: 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.
Fund #701: 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.

REDEVELOPMENT COMMISSION CONTROLLED FUNDS

Tax Increment Financing (TIF) Funds

Fund #324: Tax Increment Financing (TIF) – River West *MAJOR FUND*	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.
Fund #422: 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.
Fund #429: 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.
Fund #430: 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.



Fund #435: 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.
Fund #436: 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

Fund #433: Redevelopment General	To account for eligible redevelopment initiatives designed to improve educational opportunities and address poverty and unemployment in the City. Financing is provided by an annual payment in lieu of taxes from the Pokagon Band of Potawatomi Indians and a small receipt of local income tax.
Fund #439: 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.
Fund #452: 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.
Fund #454: 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

Fund #315: Airport 2003 Debt Service Reserve	To accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the airport taxable project.
Fund #328: SBCDA 2003 Debt Service Reserve	To accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the Palais Royale project.
Fund #351: 2018 TIF Park Bond Debt Service Reserve	To account for assets held to satisfy bond covenant requirements.
Fund #352: 2019 South Shore Double Tracking Bond Debt Service	To account for assets held to satisfy bond covenant requirements.
Fund #353: 2020 TIF Library Bond Debt Service Reserve	To account for assets held to satisfy bond covenant requirements.





Department – Fund Relationship

Fund Number	Fund Name	General Government	Community Investment	Venues, Parks & Arts	Police Department	Fire Department	Public Works
City Controlled Funds							
101	General Fund						
	Mayor's Office / Community Initiatives	X					
	City Clerk	X					
	Common Council	X					
	WNIT Contract	X					
	Administration & Finance / Human Resources	X					
	Diversity & Inclusion	X					
	Morris Performing Arts Center			X			
	Palais Royale Ballroom			X			
	Legal Department	X					
	Engineering						X
	Office of Sustainability / AmeriCorps Program						X
	Police Department / Police Crime Lab				X		
	Fire Department / EMS					X	
	Human Rights	X					
	Special Revenue Funds						
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				
218	Police Curfew Violations				X		
219	Unsafe Building Fund		X				
220	Law Enforcement Continuing Education				X		
221	Rental Units Regulation		X				
227	Loss Recovery Fund	X					
249	Public Safety LOIT				X	X	
251	Local Roads & Streets						X
257	LOIT 2016 Special Distribution						X
258	Human Rights Federal Grant	X					
264	COVID-19 Response	X	X	X	X	X	X
265	Local Road & Bridge Grant						X
266	MVH Restricted						X
273	Morris PAC / Palais Royale Marketing			X			
274	Morris PAC Self-Promotion			X			
280	Police Block Grants				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	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	Venues, Parks & Arts	Police Department	Fire Department	Public Works
730	City Cemetery			X			
731	Bowman Cemetery			X			
754	Industrial Revolving Fund		X				
	Debt Service Fund						
312	2017 Parks Bond Debt Service			X			
350	2018 Fire Station #9 Debt Service					X	
672	Century Center Energy Conserv. Debt Service			X			
752	South Bend Redevelopment Authority	X					
755	South Bend Building Corporation	X					
756	2015 Smart Streets Bond Debt Service Reserve		X				
757	2015 Parks Bond Debt Service			X			
760	2017 Eddy Street Commons Bond Debt Service		X				
	Capital Project Funds						
287	Fire Department Capital					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
471	2017 Parks Bond Capital			X			
750	Equipment/Vehicle Leasing	X					
759	2017 Eddy Street Commons Bond Capital		X				
	Enterprise Funds						
600	Consolidated Building Fund		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
654	Sewage Works Customer Deposit						X
667	Storm Sewer Fund						X
670	Century Center			X			
671	Century Center Capital			X			
	Internal Service Funds						
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					



Fund Number	Fund Name	General Government	Community Investment	Venues, Parks & Arts	Police Department	Fire Department	Public Works
711	Self-Funded Employee Benefits	X					
713	Unemployment Compensation	X					
714	Parental Leave Fund	X					
	Fiduciary Funds						
701	Fire Pension					X	
702	Police Pension				X		
	Redevelopment Commission Controlled Funds						
	Tax Increment Financing Funds						
324	TIF - River West Development Area (Airport)		X				
422	TIF - West Washington		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				
	Redevelopment Funds						
433	Redevelopment General		X				
439	Certified Technology Park		X				
452	2018 TIF Park Bond Capital			X			
454	Airport Urban Enterprise Zone		X				
	Debt Service Funds						
315	Airport 2003 Debt Reserve		X				
328	SBCDA 2003 Debt Reserve		X				
351	2018 TIF Park Bond Debt Service		X				
352	2019 South Shore Double Tracking Debt Svc		X				
353	2020 TIF Library Bond Debt Service Reserve		X				



Financial Policies

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.

Unless otherwise directed by Indiana law, all financial policies are established by the City Controller pursuant to the Controller's general authority as head of the Administration and Finance Department under South Bend Municipal Code Section 2-21(b) and have been approved by the Mayor. Accordingly, the policies presented below are subject to change, as determined by the Controller, the Mayor, or, in cases where Indiana law gives authority for the policy to the legislative body, the Common Council. When policies change, the City ensures that all affected parties are notified.

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 financially stable, efficient and effective.

Financial Policy Objectives

1. Ensure that the City is financially sustainable in the long-term, and promote alignment between resource allocation and strategic priorities
2. Design processes for purchasing, paying our bills, paying employees, and handling financial resources that are simple, cost-effective, accurate, timely, and predicated on strong internal control
3. Enhance the usefulness and availability of financial information and analyses for City employees, elected officials, and the public
4. Invest in the maintenance of and sustainable replacement of the City's assets, including facilities, equipment, and vehicles
5. Create a culture of respect, excellence, diversity, transparency, and communication among employees

In order to meet these objectives, the City's policies are divided into eleven general categories for ease of reference. These categories are:

- 1) General Accounting Policies
- 2) Cash Management & Investment Policies
- 3) Revenue Recognition Policies
- 4) Budgeting Policies
- 5) Procurement Policies
- 6) General Disbursement and Vendor Payment Policies
- 7) Payroll Policies
- 8) Capital Asset Policies
- 9) Inventory Policies
- 10) Debt Policies
- 11) Internal Control



1. General Accounting Policies

The purpose of this Policy and the accompanying procedures is to promote accounting and general ledger (“GL”) practices that will ensure the relevance, objectivity, reliability, completeness, and consistency of the City’s internal and external financial reports.

Basis of Accounting

The City will account for all City funds on a cash basis, a modified accrual basis, and a full accrual basis of accounting. To accomplish this within the City’s financial system (“DFO”), the Accounting department will maintain three segregated layers in which journal entries can be posted (“posting layers”). These posting layers will be called the “Current Layer”, the “Modified Accrual Layer” (which is called "Custom Layer 1" in DFO), and the “Full Accrual Layer” (which is called the "Operations" layer in DFO).

Different types of transactions will be posted in each posting layer:

- The Current Layer will account for the City’s operations on cash basis (revenues are recognized in the accounting period in which they are received, expenditures are recognized in the accounting period in which they are paid, and long-term assets / liabilities are not recognized). The Current Layer will be used to compare budget-to-actual performance and for reporting receipts and disbursements to the Indiana Gateway Reporting system.
- The Modified Accrual layer is used to convert cash basis to modified accrual basis. Journal entries will be made in the Modified Accrual Layer such that reports that combine the Current Layer and the Modified Accrual Layer will result in full accrual financial statements.
- The Full Accrual Layer will be used to convert modified accrual basis to full accrual basis. Journal entries will be made in the Full Accrual Layer such that reports that combine the Current Layer, the Modified Accrual Layer, and the Full Accrual Layer result in full accrual financial statements.

Journal Entry Procedures

The City’s activity will be recorded via journal entries. There are two broad types of journal entries: General Journal Entries and Sub-Ledger Journal Entries.

- **General Ledger Journal Entries** are used to record activities that are not associated with a sub-ledger (sub-ledgers include Accounts Payable, Accounts Receivable, Cash & Bank, and Fixed Assets). Transactions not related to a sub-ledger (including adjusting entries, interfund transfers, etc.) will be made via a General Journal Entry.
- **Sub-Ledger Journal Entries** are used to record transactions related to budget, encumbrances, accounts payable, accounts receivable and cash. These transactions are recorded in each respective module of the accounting system, submitted through workflow approval within that module, and finally posted to the General Ledger automatically.

Audit Requirements & Procedures

The City will have an audit performed on its CAFR for each fiscal year. This audit has historically been performed by the Indiana State Board of Accounts (“SBOA”). However, the City may utilize a qualified private company for the audit, provided the City satisfies the requirements of Indiana Code § 5-11-1-24.4, including the creation and oversight of an Audit Committee of the South Bend Common Council.

If the City chooses not to engage with a private entity for the audit, SBOA will perform the annual audit. The Controller will notify SBOA in January that the City wishes to utilize their services for the annual audit and will ensure that the schedule for the audit is understood by both parties.



Generally, SBOA audits run from April 1st to June 15th. The audit covers the Financial Statements, the Notes to the Financial Statements, and the Required Supplemental Information. Additionally, limited audit procedures are performed on the City's Management's Discussion & Analysis section (MD&A). It does not cover any part of the Introductory Section or the Statistical Section. SBOA will also audit the City's Schedule of Expenditure of Federal Awards ("SEFA") as a part of the Federal Single Audit.

The audit requires a formal entrance conference and a formal exit conference. The Mayor, each Common Council member, and the President of the Board of Public Works will be invited to both conferences.

At the conclusion of the audit, SBOA will provide two sets of findings related to the audited financial statements: the first is set of formal audit findings, which will be published in the final audit report and require written responses from City management. The second set of findings will come in the form of an informal management letter, which represent recommendations from SBOA and will be shared with the Mayor and with the Common Council but will not be published to the public.

Cost Allocation Policies

The City will allocate administrative costs to operational departments on a monthly basis. This allocation is vital to understanding the true financial performance of each department because it provides a more accurate picture of all expenses necessary of the department. The following costs will be allocated among operational departments:

- **City Administration** (Mayor's Office, City Clerk, Common Council, Administration & Finance, Legal Department): The operational costs for these administrative departments in the General Fund will be allocated to operational department on the basis of the total expenditure budget.
- **Payroll:** This allocation is used to allocate a specified position's salary and benefits between the departments it serves. Departments/divisions will calculate the amount to allocate based on the percentage of time the position spends working for each department/division.
- **Facilities Management:** The Facilities Management division of Central Services will be allocated to operational department based on departments' electric and natural gas expenses as a percent of total.
- **Worker's Compensation Claims:** The costs of the City's self-funded worker's compensation claims are allocated to operational departments on the basis of prior years' worker's compensation claims.
- **Liability Insurance:** The costs of the City's self-funded liability claims are allocated to operational departments on the basis of prior years' liability claims.
- **Business Insurance:** The costs of paying premiums for property insurance and other kinds of insurance will be allocated on the basis of the net book value of capital assets in each department.
- **Health Insurance:** The cost of claims for the City's self-funded health insurance will be allocated to operational departments at a flat rate per employee. The rate of allocation will be determined by the Controller and the Director of Accounting & Budget.
- **Utility Customer Service & Support Allocation:** The costs of the Customer Service Department in the Water Utility are allocated between the Water Works, Sewage Works, Solid Waste, and Project ReLeaf departments
- **Innovation & Technology:** The costs of the City's Innovation & Technology department will be allocated based on the number of IT users, phone users, or other technology user factors.

Every operational fund, department and division will receive allocations according to the above criteria. No operational department or division is exempt from allocations. No operational department is entitled to reimbursement for the cost of allocations, as these costs represent true costs of the departments.

In addition to the above allocations, the Utilities (both Water Works and Sewage Works) will make Payment in Lieu of Taxes (PILOT) payments to the General Fund. The amount of these PILOT payments will be calculated as 3% of the Net Book Value of Fixed Assets in each Utility.



2. Cash Management & Investment Policies

The purpose of this Policy and the accompanying supplements is to set forth policies and procedures related to the City's management of cash and investments. Maintaining adequate access to liquid assets (cash and investments) is of paramount importance to the City.

Cash Accounts

Eligible deposit accounts mean any of the following:

- Any account subject to withdrawal by negotiable orders of withdrawal, unlimited as to amount or number, and without penalty, including NOW accounts
- Passbook savings accounts
- Certificates of Deposit
- Money market deposit accounts
- Any interest-bearing account that is authorized and offered by a financial institution in the course of its respective business

The City will maintain at least the following bank accounts:

- General Depository Account: This account will function as the City's main bank account. In general, all City revenue is receipted into this account. All disbursements made in accordance with the City of South Bend General Disbursement Policy are paid from this account.
- Payroll Sweep Account: This account is used as the disbursement account for all payroll expenses (including payments made directly to employees and payments remitted to taxing entities or other entities). This account is utilized to ensure that payroll expenses are remitted correctly.
- Trustee Bank Accounts: When debt is issued, the proceeds are generally remitted into escrow bank accounts. Additionally, an escrow account may be established for the purpose of paying debt service payments.
- Additional Operational Bank Accounts: As determined by the Controller with the advice of the Director of Treasury, additional bank accounts may be set up to account for specific City operations, including the following:
 - Century Center: ASM Global Operational Account (KeyBank)
 - Morris/Palais: Box Office Accounts (1st Source)
 - DCI Transactions – Industrial Revolving Fund (Centier)
 - Human Rights Scholarship Fund (1st Source)
 - Police Buy Money for Confidential Informants (Policeman's Credit Union)
 - Police Forfeiture Settlement Fund (Policeman's Credit Union)
 - Investment Account: Since the City is required by law to maintain extremely liquid investments, the City's investment account can be considered as a "cash equivalent" account.

On a regular basis, the City will issue an RFP for banking services for the depository account and payroll sweep account.

Investment Policy

The City shall invest excess cash in various investment vehicles as allowed by Indiana law. The City shall make all investments, in both Deposit and Investment Accounts, in accordance with the terms and limitations of Indiana Code 5-13-9. The current authorization for the City to engage in these investment activities comes from [Ordinance No. 10768-20](#). The City's practice is to obtain this authorization via an ordinance on an annual basis, so as to maintain the maximum investment flexibility under Indiana Code 5-13-9.

Board of Finance

The local Board of Finance (as defined in Indiana Code 5-13-7) will review the investment policy and will receive an investment report on an annual basis coincident with the Annual Meeting of the Board of Finance, held after the 1st Monday in January and before January 31st.



Valuation of Investments

Currently, the total amount invested is \$185 million. On a monthly basis, the City's investment custodian (currently 1st Source) transfers any gain in market value over \$185 million or direct dividends paid from investments into the City's depository bank account. 203.

The City will not track the current fair market value of investments on a monthly basis. Rather, the City's books will be adjusted for fair market value of investments on an annual basis only.

Cash Handling Requirements

The City maintains a list of approved locations that accept cash. If an area needs to begin transacting or carrying cash on hand, that area must be approved by the City Controller and placed on the list of approved locations. All locations on the approved list will be audited periodically to ensure compliance with the cash handling procedures in this section.

Specifically, the following internal control rules must be followed by all areas that collect or transact in cash:

The responsibility for collecting money and issuing receipts is segregated from those preparing the bank deposit.

- The responsibility for making bank deposits is segregated from those preparing the monthly bank reconciliation.
- Prenumbered receipts are issued for all money collected and the receipt is retained with supporting documentation.
- Receipts are reconciled to the cash receipts ledger by an individual other than the one collecting money and issuing receipts.
- Posting of receipts to the ledger is completed by an individual other than the one who collects money and makes the deposit.
- Receipts indicate the type of payment received (cash, check, etc.) and this is reconciled to the make-up of the bank deposit.
- Accounts receivable records are maintained by an individual other than the one(s) involved in the billing process.
- The billing process is completed by an individual other than the one who collects cash payments from customers.
- Customer account adjustments above the \$500 materiality threshold, stated in this policy, are approved by the Board of Public Works only after review.

Cash Reserve Requirements

The City of South Bend has established the cash reserve guidelines for each fund to ensure adequate liquidity. Cash reserves are defined as cash balances on hand less outstanding encumbrances. "Annual expenditures" in each fund do not include capital expenditures. Although there are slight exceptions in specific cases, in general, these reserve policies are as follows:

- General Fund:
 - Minimum Cash Reserve – The City will maintain General Fund cash reserves at a level not less than 35 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 25% 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 10%-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

3. Revenue Recognition Policies

The purpose of this Policy and its supplemental materials is to define and memorialize a consistent framework for the City’s methods of recognizing and recording revenue in accordance with applicable government accounting standards.

Revenue Recognition Policies

The City maintains a full “Revenue Recognition Matrix” for each specific revenue stream. This resource describes in detail the accounting treatment of each revenue source and is utilized to identify the appropriate revenue recognition method to apply to a given instance of revenue.

At a summarized level, the City’s revenue recognition policies are as follows:

- **Charges for Services**
 - Recognized as revenue as soon as the exchange takes place
 - Guidance: NCGA (National Council on Governmental Accounting) Statement 1, Paragraph 62
- **Property Tax Revenue**
 - Recognized in the period in which the taxes are levied. Since all property taxes are receipted into governmental funds, however, the revenue must be **available** to finance expenditures of the current period. The City receives property tax distributions from St. Joseph County (who is responsible for collecting the property taxes) in June and December. Therefore, for practical purposes, this amounts to the City recognizing property tax revenue when received.
 - Guidance: GASB Statement 33, Paragraph 18
- **Income Tax Revenue**
 - The State of Indiana collects and distributes income tax on behalf of local units like the City. In an ideal world, the City would recognize revenue when the underlying transaction occurred (that is, when the income was earned). However, practical limitations prevent the City from doing this. Therefore, the city recognizes this revenue when it is received.
 - Guidance: GASB Statement 33, Paragraph 51



- **Other Tax Revenue (Gasoline Tax, Wheel Tax, Cigarette Tax, Commercial Vehicle Tax, Liquor Excise Tax, Auto Excise Tax, Hotel/Motel Tax)**
 - The State of Indiana or St. Joseph County collects and distributes various taxes on behalf of local units like the City. In an ideal world, the City would recognize revenue when the underlying transaction occurred. However, practical limitations prevent the City from doing this. Therefore, the city recognizes this revenue when it is received.
 - Guidance: GASB Statement 33, Paragraph 51
- **Fines, Forfeitures, and Fees**
 - Recognized as revenue when the fine or fee is assessed.
 - Guidance: GASB Statement 33, Paragraph 17
- **Licenses / Permits**
 - Accounting guidance suggests that licenses and permits are “exchange-like transactions” (that is, they are more similar to exchange transactions than to non-exchange transactions), and should therefore be accounted for similarly to exchange transactions, by recognizing revenue as soon as the exchange takes place.
 - However, the amount of revenue the City receives from licenses and permits is not material, and the costs of tracking and recognizing this revenue in this way would outweigh the benefits of doing so. Accordingly, the City recognizes this revenue when it is received.
 - Guidance: GASB Statement 33, Paragraph 50
- **Grants & Donations**
 - Recognized as revenue as soon as the City meets all eligibility requirements to receive the grant or donation.
 - Guidance: GASB Statement 33, Paragraph 71

General 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.

- 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.
- 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.
- The City will maintain the practice of establishing pricing for user charges and fees at market-based levels.
- 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.
- 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.
- 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.

Write-off of Uncollectible Accounts

The City of South Bend strives to maintain accurate and up-to-date information in accounts receivable balances, and, as such, from time to time finds it necessary to remove from its books and/or cease collection activities for various receivables that it deems to be uncollectible.



There are two separate events involved in the pursuit of delinquent accounts receivable that are a part of “writing off” an account: recognizing the write-off from an accounting perspective and actually ceasing the pursuit of the collection of the account. While these events may or may not happen simultaneously, they are distinguishable and separate: the accounting write-off of a receivable does not imply that the City will cease its attempts to collect on the account, nor does it constitute forgiveness of a debt or discharge of the debtor’s legal obligation to pay.

- **Collection Activities** are defined as the actual steps involved in pursuing collection on delinquent accounts. Examples of collection activities include sending dunning letters, telephonic interventions, and referring accounts to an external collection agency. The City’s Corporation Counsel oversees collection activities with the assistance of the applicable department head.
- **Accounting for write-offs** is defined as recognizing in the City’s General Ledger that previously recorded revenue should be reduced or bad debt expense needs to be recognized, in accordance with the principle of conservatism in the recognition of revenue. The type of adjustment and the timing of that adjustment is based on the circumstances warranting the accounting write-off.

Consistent with South Bend Municipal Code Sec. 2-13(B)(2)(a), the legal department has ultimate responsibility for pursuing collections on delinquent accounts and should work with departments to ensure that all collection steps are documented and are in line with established policy. All collection efforts will be documented by the department undertaking the collection activities and will continue until the account is deemed “uncollectible”, after which the City will cease directly undertaking collection activities. The following situations describe accounts that generally qualify as uncollectible:

- Accounts that have been referred to a collection agency, following a consistent and documented practice
- Debts that been discharged in bankruptcy
- Accounts where the debtor is confirmed to be deceased and the debtor's estate is insolvent
- Accounts where the debtor is a business that has been dissolved under state law

In addition, from time to time, the City may deem a particular account as uncollectible if the City has exhausted reasonable efforts to collect the account (and has documented its efforts), and that no further action is warranted (including the referral of the account to a collection agency). This determination of uncollectibility must be approved by the department head of the department responsible for the account (who will assess the operational impact of writing off the account), the Corporation Counsel (who will confirm that all reasonable efforts to collect in accordance with established policy have been exhausted), and the City Controller (who will weigh in on the financial impact of the write off, if applicable).

4. Budget Policies

The purpose of this Policy and the accompanying procedures is to define and memorialize the City’s administrative processes involved in the preparation, presentation, adoption, and monitoring of the City’s annual budget and amendments thereto (the “Budget”). The City’s budget-related activities are supported by and must adhere to the requirements of Indiana law, including, without limitation, Indiana Code 36-4-7 and Indiana Code 6-1.1, as supplemented by the terms of Chapter 2, Article 7, of the South Bend Municipal Code (collectively, the “Budget Provisions”), as well as applicable guidance of the Indiana Department of Local Government Finance.

In addition, this Policy and the accompanying procedures outline processes for budgetary decision making, standards for sound budgetary practices and fiscal performance, and policies for monitoring budgetary control. The procedures herein are in compliance with recommendations made by the Government Finance Officers Association (“GFOA”).

General Budget Assumptions

- All City Funds (including Governmental, Proprietary, and Fiduciary Funds) will be budgeted utilizing the cash basis of accounting. Revenues will be recognized when they are received, expenditures will be recognized when they are disbursed.



- All Funds require appropriation from Council to expend funds. Budgeted Appropriations represent the legal limit of spending for each fund and cost category.
- In normal circumstances, the City will propose a **balanced budget** in all operating funds over the upcoming year. For the purposes of this policy, a “balanced budget” means that operating revenues are greater than or equal to budgeted operating expenditures for that budget year.
 - This assumption applies only to operating funds. Operating funds include any fund that pays personnel costs for any City department, plus Income Tax funds and any Internal Service Fund. Operating funds specifically excludes capital projects funds.
 - Notwithstanding this assumption, there are times where allowing budgeted expenditures to be greater than budgeted revenues is expected and desired. These include strategic spend-downs of fund balances, times in which revenues are expected to be insufficient due to temporary circumstances, or at any other time that the Mayor deems an operational spend-down of cash reserves to be in the best interest of the City.
 - In no event will annual expenditures exceed annual revenues plus available fund balance
- Resident participation in the budget planning and development processes will be encouraged in every possible way, including input sessions, public hearings, public outreach, and engagement with technology.
- 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.
- All appropriations shall lapse at the end of the budget year if not expended or encumbered.
- 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.
- The City will continuously pursue an active campaign to maintain existing and create new sources of revenue.
- The City will continue to provide first priority funding to essential services as determined by the Mayor in conjunction with the Common Council.
- The City will maintain an ongoing program of capital asset replacement and modernization in order to maintain efficient city operations.
- The City will maintain a structured revenue and expenditure forecasting process to enable effective financial planning on a current and multi-year basis.

Budget Monitoring & Control

There are three levels of budgetary control: at the level of a “Cost Category”, at the level of individual account strings, and within a single account string.

Cost Category

At the highest level, budgetary control exists to ensure that spending adheres to the appropriations budget that is passed by the Common Council. Council approves the annual budget at the level of Fund and Cost Category. There are four Cost Categories in each Fund – Personnel, Services, Supplies, and Capital.

At this high level, appropriations cannot be moved between Cost Categories (or between departments or divisions) without approval by Council.

Individual Account Strings

Within a Cost Category, there are a variety of individual main accounts (which, along with Fund-Department-Division-Subdivision, create an “account string”). For example, “Legal Services” and “Other Professional Services” are both different main accounts within the “Services” Cost Category.

If two account strings have the same Fund, Department, Division and Cost Category, then budget can be transferred between those accounts without requiring the approval of Council.



Within a Single Account String

General Budget Reservations can be used to reserve a portion of the budget in an individual account string for a particular purpose. For example, say there is \$12,000 in available budget in the Controller's Professional Services account string, \$5,000 of which is for assistance with preparing the CAFR and \$7,000 is for bond continuing disclosure services. The Fiscal Officer can set up General Budget Reservations to ensure that there is enough money for each priority. In this scenario, setting up General Budget Reservations would prevent the City from entering into a contract for \$8,000 for bond continuing disclosure services (even though there is enough budget in the overall account), since the additional \$1,000 is set aside for CAFR preparation services.

Mid-Year Budget Amendment Process

The City will evaluate its budget on an ongoing basis and make adjustments as needed. Budget transfers that require Council approval and additional appropriations will be taken to Council on a quarterly basis, for approval at the final Council meeting of each quarter (March, June, September, and December).

5. Procurement Policies

The purpose of this Policy and its supplemental materials is to define and memorialize the rules and administrative processes that form the context in which the City, through its administrative staff, seeks to achieve the following foundational objectives in procuring supplies, services, and public works for the City: (a) lawfully, efficiently, and prudently to expend public funds for the public purposes established in the City's budget; (b) to embody the City's values in its procurement activities; and (c) to ensure proper accounting for public funds and effective internal controls across the City's procurement-related operations.

Procurement Processes

Subject to applicable laws of the State of Indiana, as they may be amended in the future, including Article 22 of Title 5 of the Indiana Code (the "Public Purchasing Law"), and all applicable enactments under the authority of Indiana Code § 5-22-3-3, including ordinances and resolutions of the South Bend Common Council (the "Council") and policies of the Mayor of the City of South Bend (the "Mayor") serving as the City's purchasing agency, this Policy and its supplemental materials express the policies and procedures governing the City's purchase of supplies and services (as such terms are defined in the Public Purchasing Law). Without limitation, such enactments and policies include the following, which remain in effect and govern the City's purchasing activities:

- Council Ordinance No. 8956-98 (establishing the Mayor as the City's purchasing agency within the meaning and application of the Public Purchasing Law);
- Council Resolution No. 2690-98 (adopting certain purchasing rules for the City pursuant to the Public Purchasing Law, including service contracts);
- the Minority and Women Business Enterprise Inclusion Program Plan, adopted under Chapter 14.5 of the South Bend Municipal Code and originally acknowledged by South Bend Common Council Resolution No. 4822-19 (adopting practices intended to promote equal opportunity for and the City's utilization of minority- and women-owned businesses);
- Board of Public Works Resolution No. 33-2018 (approving the use of online reverse auctions for purchases by the City under Chapter 7.5 of the Public Purchasing Law); and
- Board of Public Works Resolution No. 57-2019 and Board of Public Safety Resolution No. 54-2019 (together documenting a qualified delegation of procurement-related authority by the Board of Public Safety to the Board of Public Works).

In addition, subject to applicable laws of the State of Indiana, including Article 1 of Title 36 of the Indiana Code, and ordinances and resolutions of the Council, including South Bend Municipal Code Chapter 14.5 (establishing certain inclusive procurement regulations) and Chapter 6, Article 13 (establishing responsible bidding practices for public work projects), this Policy describes certain procedures by which the City procures the performance of public works (as defined in Indiana Code § 36-1-12-2).



Various documents are necessary or appropriate to facilitate and record the City's procurement activities. The following descriptions are intended to characterize certain basic procurement documents but should not be considered exhaustive or exclusive of other documents arising under this Policy's supplemental materials or in the City's various business practices.

Purchase requisitions

The first document prepared in the procurement of any supply, service, or public work is a purchase requisition. As explained and illustrated in this Policy's supplemental materials, the preparation and submission of a purchase requisition initiates the approval process resulting in the issuance of a purchase order or the formation of a service contract or public work contract.

Purchase orders

In the context of the City's purchase of supplies (as defined in Indiana Code § 5-22-2-38) under the Public Purchasing Law, the fundamental procurement document is the purchase order. A purchase order identifies the vendor from which supplies are ordered, states the description, quantity, price, and other attributes of the property to be purchased from a vendor, and sets forth general terms and conditions to which the City and the vendor will adhere in concluding the purchase transaction. As such, the purchase order constitutes a binding contract between the City and the vendor. In addition, the purchase order fulfills certain internal budgetary functions, including the encumbering of funds committed to a vendor under a purchase order, which prevents those funds from being committed to any other vendor or payee. Consistent with Indiana Code § 5-22-18-5(b), upon the City's approval of a purchase of supplies, the City must issue an approved purchase order to the approved vendor and retain a copy of the purchase order. The form of purchase order and the standard terms and conditions currently in effect are included in this Policy's supplemental materials.

Service contracts

In the context of the City's engagement of services (as defined in Indiana Code § 5-22-2-30), the fundamental procurement document is the service contract. A service contract establishes the terms of a relationship between the City and a service provider, including the terms of payment for the provider's provision of specified services to the City.

Because service contracts vary in certain respects and arise across a wide and diverse spectrum of City operations, the City does not require the use of a standardized contract form. Subject to applicable laws and the Department of Law's guidance and assistance in preparing service contracts, the following elements should be included in any service contract:

- the proper names of the parties (e.g., "XYZ, Inc." and "City of South Bend, Indiana");
- terms and conditions that are clearly stated and consistent throughout the document and create no conflict with federal, state, or local laws or regulations;
- the amount of payment due on the contract, with a detailed definition of any payment schedule;
- the services to be rendered, with any deliverables and deadlines clearly defined;
- the effective start and end dates of the contract; and
- no Social Security numbers in the body of the contract or any attachment or exhibit.

While the City's procurement system requires each service contract to be represented by a purchase order record for internal tracking and budgetary purposes, the service contract itself (incorporating any ancillary documents identified in the service contract, where applicable) forms the exclusive basis of the relationship between a service provider and the City with respect to a given engagement.

Notably, as stated in Indiana Code 5-22-6, the Public Purchasing Law permits the City to establish its own policies and procedures concerning the procurement of services. With the exception of procuring legal services from attorneys, which requires authorization by the Corporation Counsel (pursuant to Indiana Code § 36-4-9-12), the City's policy is to permit City operations to purchase services in any reasonable manner. See Council Resolution No. 2690-98. The procedures established under this Policy are aimed at preserving and promoting



that operational discretion within the context of the City's overall strategic priorities and initiatives, budgetary constraints, and legal requirements.

Public work contracts

In the context of the City's contracting for the performance of public works (as defined in Indiana Code § 36-1-12-2), the fundamental procurement document is the public work contract, otherwise referred to as a construction contract. Subject to applicable laws and the Department of Law's guidance and assistance in preparing the necessary documents, such contracts must incorporate all appropriate plans and specifications necessary for completion of the public work. While the City's procurement system requires each public work contract to be represented by a purchase order record for internal tracking and budgetary purposes, the public work contract itself (incorporating any ancillary documents identified in the public work contract, where applicable) forms the exclusive basis of the relationship between a public work contractor and the City with respect to a given public work.

Solicitation documents

In certain procurement scenarios, the City is either required by law or chooses voluntarily to solicit offers or proposals from prospective vendors, service providers, and contractors. Subject to specific legal requirements, the typical modes of solicitation include requests for bids, requests for quotes, and requests for proposals. The form and content of the document(s) comprising such solicitations may vary widely. Subject to applicable laws and the Department of Law's guidance and assistance in preparing the necessary documents, solicitations should be crafted and disseminated in a manner reasonably calculated to achieve effective and cost-efficient procurements.

6. General Disbursement and Vendor Payment Policies

The purpose of this Policy and its supplemental materials is to define and memorialize the City's administrative processes involved in making payments and disbursing money from City funds in satisfaction of payroll costs, operating expenditures, debt payments, and other liabilities of the City.

General Disbursement Mechanisms

The City utilizes five (5) distinct forms of payment and disbursement: P-cards, checks, ACH transfers, wire transfers, and disbursements by trustees.

P-cards

A purchase card ("P-card") is a type of credit card issued by the City's credit provider to an individual employee of the City authorized to execute payment for certain purposes. This Policy's supplemental materials define the qualifications for obtaining a P-card and the processes governing its use. The Controller will be responsible for executing monthly disbursements to the P-card provider to settle outstanding credit balances on all P-cards, subject to the City's ordinary disbursement procedures and subject to review and approval of charges made by P-card users in accordance with this Policy's supplemental materials.

Checks

Paper checks are negotiable instruments printed on specialized check stock bearing the seal of the City and the Controller's signature. The Controller issues paper checks to payees, subject to the approval of the payees' claims as set forth in this Policy's supplemental materials. Unless a payee retrieves a check from the City in person or the case requires another method, each check is delivered to the payee named on the check by U.S. Mail to the payee's address on file or otherwise provided by the payee.

ACH transfers

The automated clearing house (ACH) network facilitates electronic bank transfers of funds from a City disbursement account directly to a payee's account at a bank or financial institution. In appropriate cases, as determined by the Controller, the City executes disbursements by ACH transfers, subject to the approval of the payees' claims as set forth in this Policy's supplemental materials. Among disbursements made by ACH transfer are payroll disbursements to City employees, as addressed in the City of South Bend Payroll Policy.

**Wire transfers**

A wire transfer is an electronic bank transfer of funds from a City disbursement account directly to a payee's account at a bank or financial institution. A wire transfer may be executed only in appropriate cases determined in the Controller's discretion upon a payee's specific request for payment by wire transfer or upon the Controller's independent determination that a wire transfer is appropriate. Wire transfers are authorized in accordance with bank requirements, including written and/or telephone instructions by the City. Such instructions may be communicated on behalf of the City by the Controller, the Deputy City Controller, or the Director of Treasury only and not by any other employee or person.

Trustee payments

In appropriate cases where a bank, financial institution, or other organization has agreed in writing to serve as the trustee or agent on behalf of the City or in connection with a City-financed project, such trustee or agent may disburse City funds on the City's behalf, provided the procedures required under the agreements or instruments governing the City's relationship with the trustee or agent have been observed. Such payments, although executed by the City's trustee or agent, remain subject to all other procedures established under this Policy.

Disbursement Roles/Responsibilities

The City will conduct its disbursement activities exclusively through authorized representatives, as set forth in this Policy and its supplemental materials. Unless he or she has been so authorized, no person has authority to undertake on the City's behalf any disbursement-related activities. This Section describes the roles and responsibilities of those representatives, as further defined and operationalized in this Policy's supplemental materials.

Controller

The Controller, with the assistance of staff members where appropriate, is responsible for the overall administration of the disbursement processes and the execution of disbursements to payees under this Policy and its supplemental materials, in accordance with applicable laws, including, without limitation, the provisions of Indiana Code 5-11-10 and 36-4-8 and South Bend Municipal Code Section 2-50.1. Within the meaning of the applicable provisions of Indiana Code 5-17-5, concerning prompt payment for public works, services, goods, equipment, and travel, the Controller will make all reasonable efforts to make timely payment to each payee properly entitled to payment. Moreover, subject to all required approval processes, the Controller will endeavor to disburse funds at the time necessary to take advantage of any discount offered by a payee for early payment. In fulfilling the Controller's responsibilities under this Policy, the Controller is assisted by the Deputy City Controller and may delegate all appropriate authority to the Deputy City Controller to achieve the purposes of this Policy.

Director of Treasury and Accounts Payable Supervisor

The Director of Treasury is responsible for overseeing the activities of the Department's staff members involved in executing disbursements to satisfy accounts payable, payroll, and other obligations. The Accounts Payable Supervisor is responsible for a wide range of disbursement matters, including overseeing and participating in the processing and payment of claims by vendors, service providers, and public work contractors doing business with the City, preparing spending reports and tax-related documents, and analyzing payment. In addition, the Accounts Payable Supervisor is responsible for coordinating with the necessary employees of all City departments, including the AP clerks described below, to efficiently process disbursements in a timely and financially advantageous manner.

Accounts payable clerks

In consultation with the Controller and the responsible department head, each division of the City will select one (1) employee to be designated as an accounts payable clerk ("AP clerk") to meet the disbursement-related needs of the division. Specifically, an AP clerk is responsible for (a) collecting, organizing, and scanning into electronic format all invoices, bills, and other documentation of claims for payment by the City with respect to



the division's activities, including those received by the AP clerk directly from payees and those received by other employees within the division; (b) entering into the financial system all necessary information for the efficient processing of each claim in accordance with the procedures established under this Policy; and (c) serving as the principal point of contact for internal and external communications related to the division's disbursement matters.

Division approvers

Managers, supervisors, and other employees working within the divisions of the City are required to acknowledge the receipt of goods and services for purposes of confirming that payment is properly due to the provider of the goods or services. See Indiana Code § 36-4-8-7(b). They must acknowledge receipt in accordance with the procedures established under this Policy.

Boards responsible for allowance of claims

Among the City's disbursements are payments made on invoices for goods delivered or services rendered to the City ("claims," as defined in Indiana Code § 36-4-8-7(a)). Pursuant to Indiana Code §§ 36-4-8-7(b)(5) and 5-11-10-1.6(c)(5), each claim must be formally allowed by the appropriate board prior to the Controller paying the claim, unless it is expressly pre-approved for payment. In the case of a pre-approved claim, the Controller is required to submit the claim for ratification by the appropriate board after having paid the claim. See Indiana Code § 36-4-8-14; South Bend Municipal Code Section 2-50.1. The City boards with jurisdiction over the allowance of claims conduct their allowances as follows:

- Board of Public Works ("BPW"): The Controller routinely presents claims for allowance by the BPW at its public meetings. The claims presented to the BPW include all claims for payment over which no other City board or official has jurisdiction for allowance.
- Board of Park Commissioners ("BPC"): The BPC has contracted with the BPW for the BPW's provision of certain services as the BPC's agent under the Master Agency Agreement between the BPC and the BPW dated March 26, 2015, as amended by the First Amendment to Master Agency Agreement dated April 16, 2018 (collectively, "Agency Agreement"), authorized under Indiana Code § 36-10-3-11(a)(1), (8). Section 10 of the Agency Agreement provides that, on behalf of the BPC, the BPW will process the BPC's claims for payment according to the BPW's standard procedures. Accordingly, all claims over which the BPC otherwise would have jurisdiction for allowance are included as part of the claims presented to the BPW at its public meetings described above.
- Redevelopment Commission ("Commission"): The Controller, as the Commission's treasurer pursuant to Indiana Code § 36-7-14-8(b), "may disburse funds of the [Commission] only after the [Commission] allows and approves the disbursement. However, the [Commission] may, by rule or resolution, authorize the treasurer to make certain types of disbursements before the [Commission's] allowance and approval at its next regular meeting." Indiana Code § 36-7-14-8(c). In turn, by Article V, Section 3, of the Second Amended and Restated By-Laws of the South Bend Redevelopment Commission, dated July 9, 2020, adopted pursuant to Resolution No. 3520, the Commission has authorized the Controller to make disbursements from any applicable Commission-controlled fund to pay any and all Commission-allowed claims prior to the Commission's review and allowance thereof. The Controller prepares and submits to the Commission a list of all such disbursements made since the Commission's last ratification, and the Commission allows and ratifies such disbursements at its next regular meeting.
- Civic Center Board of Managers ("CC Board"): Pursuant to Indiana Code § 36-10-10-32(c), the Controller may disburse funds in satisfaction of claims for payment in accordance with procedures prescribed by the CC Board, provided that an itemized and verified statement of the claim has been filed with the Controller. The CC Board typically meets on a quarterly basis, and its established practice is to ratify claims paid out of Funds #670 and #671 at its next meeting after payment of such claims.



7. Payroll Policy

The purpose of this Policy and the accompanying procedures is to ensure effective and efficient processing of City payroll, with the following specific goals:

1. Making accurate and timely payments to all persons on the City payroll.
2. Making all statutory deductions and verifying that all required reporting procedures are followed in connection with statutory deductions.
3. Making all non-statutory deductions and/or reductions and verifying that accurate record-keeping and reporting procedures are followed.
4. Maintaining records and reports required by the City, State and Federal Government agencies pertaining to personnel paid through the payroll system.

8. Capital Asset Policies

The purpose of this Policy and the accompanying procedures is to define the City’s capital asset capitalization practices. This Policy sets definition to the capital asset categories, depreciation methodology, capital asset disposal practice, and other matters pertaining to the capital assets of the City.

Definition of Capital Assets

Capital assets are defined as items owned by the City of South Bend that have a useful life of at least one year and have an acquisition cost exceeding the capitalization threshold identified in the following table:

<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

Definition of Capital Expenses

Categorizing an expenditure as either maintenance or as a capital improvement is an important decision that needs to be made when any type of maintenance, repair, or renovations are performed. The appropriate categorization requires considering the value of the asset, the intended goal of the work to be performed, the scope of work, the actual result, and its impact on the asset’s value and useful life.





Maintenance (Operating Expenses)

Maintenance costs are expenses for routine actions that keep assets in their original condition; these typically fall under Repairs and Maintenance (“R&M”) in the operating budget. Both routine and preventative maintenance are classified as operating expenses if they are performed to restore the asset’s physical condition and/or operation to a specified standard or their original condition, prevent further deterioration, replace or substitute a component at the end of its “useful life,” serve as an immediate but temporary repair, or assess ongoing maintenance requirements.

Maintenance activities can include:

- Housekeeping
- Painting
- Landscaping
- Irrigation repairs
- Elevator maintenance
- Other related tasks that are performed on a frequent or ongoing basis

Capital Improvements (Capital Expenditures)

Capital improvements are investments made to increase the value of an asset and to boost an asset’s condition beyond its original or current state. Associations undertake capital improvements when they wish to increase an asset’s useful function or service capacity, perform a required extension of “useful life,” enhance the quality of services, reduce future operating costs, or upgrade essential parts of the asset.

Capital improvements can include:

- Installation of a new roof
- Replacement of HVAC systems
- Structural additions to existing building

Depreciation of Capital Assets

All tangible capital assets will be depreciated over their useful life, with the exception of land, land improvements with an inexhaustible life, and CIP. Intangible assets will be amortized over their useful life, unless the intangible asset has an infinite useful life.

The City will use the straight-line method as the basis for depreciating and amortizing capital assets. Under the straight-line method, the basis of the asset is written off in annual equal amounts over the useful life of the asset. The City will commence depreciation of the capital asset in the month and year the asset is acquired.

The City will base its useful life of assets on industry best practices.

Capital Asset Inventory

City departments are required to conduct an annual physical inventory of all capital assets assigned to the department including fixed, movable, and infrastructure assets. Typically, inventory is conducted during October and November. This inventory must be reconciled to the capital asset register and inventory maintained in the financial records of the City.

Physical inventories are to be coordinated between the department and the central Administration & Finance office. Results of the physical inventory are to be immediately reported to the City Controller. The physical inventory results are kept on file for the audit.



9. Inventory Policy

Inventory is comprised of goods and materials held on hand by the City's divisions. The purpose of this Policy and its supplemental materials is to define and memorialize the rules and administrative processes that form the City's inventory accounting practices

For valuing its inventory, the City uses the average cost methodology, and appropriate entries will be recorded to account for inventory on an annual basis.

10. Debt Policies

The City is permitted to issue certain debt obligations – such as revenue bonds, mortgage bonds, general obligation bonds, loans or notes payable, tax anticipation notes, or capital leases – in accordance with the conditions and requirements of applicable federal and state laws, including, but not limited to, Article 1 of Title 5 of the Indiana Code. The City will not use short-term borrowing to finance operating needs except in the case of an extreme financial emergency, which is beyond its control or reasonable ability to forecast. The purpose of this Policy and its supplemental materials is to define and memorialize the rules and guidelines that govern the City's issuance and management of debt obligations.

Consideration of Incurring Debt Obligations

This Supplement establishes the general framework for considering the City's issuance of debt obligations. In consultation with the Mayor, the Controller is responsible for guiding the City's consideration of incurring debt obligations and its overall debt position.

Prohibition on incurring unauthorized debt obligations

No employee, division, or department of the City is authorized to incur or seek to incur a debt obligation on behalf of the City, except as directed and coordinated by the City Controller and in accordance with applicable legal and policy requirements. For purposes of the City of South Bend Debt Policy, any borrowing or financing mechanism, including any "lease-to-own" transaction or any similar arrangement bearing an implicit or explicit interest cost, will be considered to constitute a debt obligation.

General principles guiding new debt decisions

The following principles apply to the City's assessment of its overall debt position and its consideration of issuing new debt obligations:

- General principles
 - 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.
 - 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
 - South Bend's property taxpayers and residents who benefit from projects and assets financed by debt should be the source of the related debt service funding. This principle of taxpayer equity (or interperiod equity) should be a primary consideration in determining the type of projects and assets selected for financing through debt. Furthermore, the principle of taxpayer equity shall be applied for setting rates in determining net revenues for bond coverage ratios.
 - It is critical that elected and appointed City officials, and all others associated with the issuance of City debt, not only avoid the reality of a conflict of interest, but the appearance thereof as well. City officials must conduct themselves in a manner consistent with the best interest of the City and taxpayers. Elected and appointed City officials should avoid even the appearance of linkages between politics and public finance that can erode the confidence of taxpayers, ratepayers, and voters. This includes avoiding gratuities and political contributions of more than nominal value.



- Short-term financing (including capital lease debt)
 - Short-term financing will be considered to finance certain equipment purchases when the aggregate cost of equipment to be purchased exceeds \$25,000, and departments requesting short-term financing for equipment, vehicle, or other asset purchases must have an approved budget appropriation sufficient to cover the principal and interest payments due under such short-term financing arrangement.
 - The term of short-term financing will be limited to the usual useful life period of the vehicle, equipment, or other asset being financed, but in no case will exceed ten years. It is anticipated that most capital lease debt will be for five years.
 - Recognizing that bond issuance costs add to the total interest costs of financing, the City shall perform due diligence to ensure that installment agreement or other legally appropriate debt is considered whenever applicable.
- Long-term (bond) financing
 - Within the constraints of maintaining or improving the City's bond ratings and debt service capacity, the construction or acquisition of long-lived capital assets will be financed through the issuance of bonds or other financing instruments for a period not to exceed the useful life of the acquired assets.
 - Whenever possible, the City will finance capital projects by using self-supporting revenue bonds because revenue bonds assure the greatest degree of equity by most closely matching those who benefit from a project or asset and those who pay for the project or asset.
 - It will be a long-term goal that each utility or enterprise will ensure future capital financing needs are met by using a combination of current operating revenues and revenue bond financing. Therefore, a goal is established that 15% of total project costs should come from operating funds of the utility or enterprise, if feasible.
 - Bond proceeds for a capital project should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment, or other costs as permitted by law (including for the establishment of a debt service reserve fund).
 - Bonds will be sold on a competitive basis unless it is in the best interest of the City to conduct a negotiated sale.

Review of proposals for new debt obligations

In the event a City department or division is interested in pursuing a new debt obligation, the department head and/or the department's designated fiscal officer will submit a written explanation of the proposed debt to the City Controller. With the assistance of qualified consultants and advisors (including financial advisors and bond counsel) where appropriate, the City Controller will assess each proposal regarding conformance with existing debt and financial policies, the City's current and future debt service capacity, and the likely effects of the new debt on the City's creditworthiness. The following are among the factors relevant to that assessment:

- **Debt Analysis**
 - Debt capacity analysis
 - Purpose for which debt is issued
 - Debt structure
 - Debt burden
 - Debt history and trends
 - Adequacy of debt and capital planning
 - Obsolescence of capital assets
- **Financial Analysis**
 - Stability, diversity, and growth rates of tax or other revenue sources
 - Trend in assessed valuation and collections
 - Current budget trends
 - Appraisal of past revenue and expenditure trends



- History and long-term trends of revenues and expenditures
- Evidences of financial planning
- Adherence to generally accepted accounting principles
- Audit results
- Fund balance status and trends in operating and debt funds
- Financial monitoring systems and capabilities
- Cash flow projections
- Future operating and maintenance costs associated with the financed asset(s)
- **Governmental and Administrative Analysis**
 - Government organization structure
 - Location of financial responsibilities and degree of control
 - Adequacy of basic service provision
 - Intergovernmental cooperation/conflict and extent of duplication
 - Overall city planning efforts
- **Economic Analysis**
 - Geographic and location advantages
 - Population and demographic characteristics
 - Wealth indicators
 - Housing characteristics
 - Level of new construction
 - Types of employment, industry, and occupation
 - Evidences of industrial decline
 - Trend of the economy

Refunding of outstanding bonds

Where market conditions are favorable, the City Controller (with the assistance of qualified consultants and advisors, where appropriate) will assess the appropriateness of refinancing (i.e., “refunding”) outstanding bond obligations. In assessing refunding opportunities, the City Controller will address the following considerations:

- Whether refunding the outstanding bond obligations will both comply with the City’s financial policies and advance the City’s strategic objectives.
- Whether refunding the outstanding bond obligations will result in positive monetary savings (discounted to net present value) sufficient to justify the expenditure of financial and other resources involved in executing the refunding.
 - Assessing the financial quality of the proposed refunding includes considering (1) issuance costs and the interest rate at which the refunding bonds can be issued; (2) the maturity date of the refunded bonds; (3) the call date of the refunded bonds; (4) the call premium on the refunded bonds; (5) the structure, yield, and administrative costs of the refunding escrow; and (6) any transferred proceeds penalty.

Continuing Disclosure and Arbitrage Rebate Policies

Continuing Disclosure

The City of South Bend will comply fully with Rule 15c2-12 of the Securities and Exchange Act of 1934 (“Rule”) and the requirements for any outstanding debt which is subject to the Rule and for which the City is the obligor under a continuing disclosure undertaking agreement (CDUA). The City will file all required financial/operating information and event filings on the Electronic Municipal Market Access (EMMA) website in a timely manner, or on a successor website. The City Controller and Deputy City Controller are responsible for implement this procedure but may elect to allow a dissemination agent to assist them with filings required to comply with the Rule.



Arbitrage Rebate

The City of South Bend recognizes that issuing certain tax-exempt qualified obligations require the City to comply with applicable provisions of the Internal Revenue Code of 1986 (the “Code”) and regulations promulgated thereunder. The City has established a policy describing procedures to be taken to ensure that these qualified obligations continue to be excludable from gross income for federal income tax purposes. This includes the monitoring and calculating of arbitrage and compliance with specific arbitrage rules and regulations, the monitoring and tracking of private uses and private payments with respect to facilities financed with qualified obligations and complying with specific reissuance and record retention requirements.

11. 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.

Control Environment

City management and elected officials are committed to demonstrating a commitment to ethical values and integrity. As such, it has established a system of standards, processes, and structures designed to reinforce this commitment and act as the foundation for a sound system of internal control.

Among other things, the City has committed to:

- Maintain Council’s oversight over the City’s internal control system.
- Convey consistent and ongoing messages of the City’s internal control philosophy and expectations to all employees
- Evaluate the City’s internal control system for weaknesses on an ongoing basis, providing solutions to any discovered weaknesses, and inform employees of necessary changes in procedures
- Institute procedures to address violations of policies and consequences for violations of internal control procedures

Risk Assessment

The City takes a risk-based approach to internal control, analyzing risks in terms of their impact on the following goals:

- operational efficiency,
- reliability and integrity of financial reporting, and
- compliance with applicable laws and regulations.

The City has implemented a structure and process to identify risks based on changes in the internal or external environments, assess those risks in terms of likelihood and impact on the goals presented above. Risks that are relatively likely to occur and which will have a significant impact on the City’s ability to accomplish the objectives above are prioritized for mitigation and control activities.



Control Activities

The City has established and maintains a system of internal controls that is designed to mitigate the risks that are identified and prioritized. This system is based on general internal control principles, including:

- Preventive Controls
 - Segregation of duties
 - No single person should have the ability to execute a key function (disbursing, receiving, reconciling, etc.) without involvement from another person
 - Authorization and approval
 - Proposed transactions should be authorized by someone with appropriate approval authority, ensuring those transactions are proper and consistent with City policy
 - Custodial and security arrangements
 - Unauthorized access to City assets and data should be prevented, and responsibility for the physical security of those assets should be separate from the record-keeping of those assets.
- Detective Controls
 - Review and reconciliation
 - Departmental documentation is compared with City accounting system reports and financial statements to verify their reasonableness, accuracy, and completeness
 - Internal audits
 - Compliance with established procedures is verified through routine and surprise internal audits

Information and Communication

Ensuring quality information is readily available and transparent is critical to maintaining the City's internal control system, and effective internal and external communication is necessary to support achievement of the City's objectives. Internal communication is the bi-directional means by which personnel receive from management a clear message that ethical behavior and compliance with internal control is important, and the means by which personnel communicate to management known or suspected ethical violations.

The City has committed to:

- Establish and maintain a confidential reporting system for individuals to report suspected fraud and abuse of internal control policies
- Lead in the areas of financial transparency and accountability
- Maintain sufficient documentation to support the validity and appropriateness of recorded transactions.

Monitoring Activities

The City must maintain a robust monitoring program including ongoing evaluations, independent and internal audits, and automatic feedback loops to ensure that each component of internal control (as well as individual activities within each component) is functioning correctly.

The City has committed to:

- Perform routine and surprise internal audits to determine if controls are in place and working effectively
- Review control activities to determine if the actual activities are in compliance with established procedures
- Document deficiencies in the internal control processes and remediating them quickly



FINANCIAL SUMMARIES

**City of South Bend
2021 Budget Summary**

Fund Group	Cash Balance 1/1/2021	2021 Revenues	2021 Expenditures	Plus/ (Minus) Adjustments	Surplus (Deficit)	Cash Balance 12/31/2021
General Plus Funds - A	70,224,622	94,657,255	97,957,267	-	(3,300,012)	66,924,611
Special Revenue Funds - B	33,289,548	44,614,236	49,288,134	-	(4,673,898)	28,615,649
Internal Service Funds - C	15,570,428	38,106,249	41,050,123	-	(2,943,874)	12,626,554
Grant & Donation Funds - spend down to zero	724,058	5,479,704	5,398,296	-	81,408	805,466
Fiduciary Funds	1,718,784	11,057,265	10,553,999	-	503,266	2,222,050
Capital Funds - spend down to zero	9,839,129	14,270,679	12,714,164	-	1,556,515	11,395,644
TIF & Redevelopment Commission Funds - D	26,685,014	29,031,193	28,307,562	-	723,631	27,408,644
Enterprise Funds - E	27,225,570	72,561,195	79,831,479	-	(7,270,284)	19,955,286
Bond Capital Funds - spend down to zero - F	775,459	-	-	(775,458)	(775,458)	-
Debt Service Funds - spend down to zero	17,747,559	21,372,593	21,273,999	-	98,594	17,846,153
Grand Total	\$ 203,800,170	\$ 331,150,369	\$ 346,375,023	\$ (775,458)	\$ (16,000,112)	\$ 187,800,057

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.

A - The General Plus Funds include the General Fund, County Option Income Tax (COIT) Fund, and Economic Development Income Tax (EDIT) Fund. These funds are crucial to the City's operations, providing funding for public safety, administrative departments, public works projects, community investment activities, debt service, and code enforcement.

B - 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 2021, the City will spend down the Motor Vehicle Highway Fund and the Local Roads & Streets Fund in order to complete the large capital projects. These funds will be reviewed closely during 2021 and future large capital projects will be prioritized based on the actual revenue received in 2021 and beyond.

C - 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 2021 in lieu of charging departments the full estimated burden in 2021. The cash reserves remain strong in this fund despite the spend down in 2021.

D - 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 2020 will be spent in 2021 on planned capital and infrastructure projects.

E - 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.

F - Bond Capital Funds - the adjustment reflects the anticipated spend down of bond capital proceeds on the approved capital projects. Remaining bond proceeds include the 2017 Parks Bond and the 2018 Fire Station #9 Bond.

Changes in Fund Balance													
		2020 Amended Budget					2021 Adopted Budget						
		Cash Balance	2020	2020	Plus/(Minus)	Surplus	Cash Balance	Cash Balance	2021	2021	Plus/(Minus)	Surplus	Cash Balance
		1/1/2020	Revenues	Expenditures	Adjustments	(Deficit)	12/31/2020	1/1/2021	Revenues	Expenditures	Adjustments	(Deficit)	12/31/2021
Capital Funds													
287	Fire Department Capital	1,962,214	4,200,268	5,295,935	-	(1,095,667)	866,547	866,547	1,924,664	1,896,074	-	28,590	895,137
401	Coveleski Stadium Capital	25,850	30,162	30,000	-	162	26,012	26,012	30,351	30,000	-	351	26,363
406	Cumulative Capital Development	223,617	475,437	602,205	-	(126,768)	96,849	96,849	417,478	395,699	-	21,779	118,628
407	Cumulative Capital Improvement	689,015	274,433	430,000	-	(155,567)	533,448	533,448	258,606	262,145	-	(3,539)	529,909
412	Major Moves Construction	2,195,972	513,997	2,195,285	-	(1,681,288)	514,684	514,684	500,862	450,000	-	50,862	565,546
416	Morris Performing Arts Center Capital	422,125	283,933	559,983	-	(276,050)	146,075	146,075	67,175	50,000	-	17,175	163,250
450	Palais Royale Historic Preservation	107,792	15,700	69,160	-	(53,460)	54,332	54,332	8,369	35,000	-	(26,631)	27,701
451	2018 Fire Station #9 Bond Capital	399,877	3,854	89,311	-	(85,457)	314,420	314,420	-	-	(314,420)	(314,420)	-
453	2018 Zoo Bond Capital	120,929	12,652	133,581	-	(120,929)	-	-	-	-	-	-	-
471	2017 Parks Bond Capital	9,062,798	85,000	8,686,760	-	(8,601,760)	461,038	461,038	-	-	(461,038)	(461,038)	-
750	Equipment/Vehicle Leasing	1,016,476	680	669,484	-	(668,804)	347,672	347,672	-	-	-	-	347,672
759	2017 Eddy Street Commons Bond Capital	3,048,190	306,457	3,354,647	-	(3,048,190)	-	-	-	-	-	-	-
Total Capital Funds		19,274,855	6,202,573	22,116,351	-	(15,913,778)	3,361,077	3,361,077	3,207,505	3,118,918	(775,458)	(686,871)	2,674,206
Enterprise Funds													
288	Emergency Medical Services Operating	2,520,160	11,114	1,824,059	-	(1,812,945)	707,215	707,215	-	707,215	-	(707,215)	-
600	Consolidated Building Fund	2,285,733	1,800,103	2,005,428	-	(205,325)	2,080,408	2,080,408	1,802,832	1,610,018	-	192,814	2,273,222
601	Parking Garages	1,326,253	1,356,448	1,699,673	-	(343,225)	983,028	983,028	971,568	1,198,738	-	(227,170)	755,858
610	Solid Waste Operations	449,145	5,961,736	6,356,520	-	(394,784)	54,361	54,361	5,551,737	6,535,833	-	(984,096)	(929,735)
611	Solid Waste Capital	64,925	1,606,966	1,700,349	28,458	(64,925)	-	-	1,065,255	1,065,255	-	-	-
620	Water Works Operations	4,204,418	21,395,298	23,396,743	787,095	(1,214,350)	2,990,068	2,990,068	20,792,716	21,373,376	-	(580,660)	2,409,408
622	Water Works Capital	4,187,432	4,107,965	4,870,047	-	(762,082)	3,425,350	3,425,350	3,642,877	2,573,000	-	1,069,877	4,495,227
624	Water Works Customer Deposit	1,287,448	20,000	20,000	-	-	1,287,448	1,287,448	17,381	17,381	-	-	1,287,448
625	Water Works Sinking (Debt Service)	286,131	1,841,486	1,841,486	-	-	286,131	286,131	1,535,817	1,535,817	-	-	286,131
626	Water Works Bond Reserve	1,427,971	20,000	20,000	-	-	1,427,971	1,427,971	20,000	20,000	-	-	1,427,971
629	Water Works Reserve Operations & Maintenance	2,902,529	240,000	40,000	(183,609)	16,391	2,918,920	2,918,920	41,884	41,884	-	-	2,918,920
640	Sewer Repair Insurance	2,173,605	670,302	917,355	-	(247,053)	1,926,552	1,926,552	673,403	650,525	-	22,878	1,949,430
641	Sewage Works Operations	15,409,455	39,435,552	47,966,109	-	(8,530,557)	6,878,898	6,878,898	38,143,063	42,365,748	-	(4,222,685)	2,656,213
642	Sewage Works Capital	9,417,064	8,518,040	14,115,020	-	(5,596,980)	3,820,084	3,820,084	6,249,792	5,855,000	-	394,792	4,214,876
643	Sewage Works Reserve Operations & Maintenance	5,563,851	120,000	120,000	-	-	5,563,851	5,563,851	75,112	75,112	-	-	5,563,851
649	Sewage Sinking (Debt Service)	1,087,745	13,899,396	14,028,820	-	(129,424)	958,321	958,321	7,710,104	7,694,771	-	15,333	973,654
653	Sewage Debt Service Reserve	4,291,915	45,000	322,566	-	(277,566)	4,014,349	4,014,349	65,000	-	-	65,000	4,079,349
654	Sewage Works Customer Deposit	413,157	25,000	25,000	-	-	413,157	413,157	5,578	5,578	-	-	413,157
667	Storm Sewer Fund	124,406	1,046,360	871,730	-	174,630	299,036	299,036	1,024,669	1,024,000	-	669	299,705
670	Century Center Operations	1,537,206	4,621,323	5,035,901	-	(414,578)	1,122,628	1,122,628	3,461,252	4,226,071	-	(764,819)	357,809
671	Century Center Capital	981,681	18,400	1,000,000	-	(981,600)	81	81	200	-	-	200	281
Total Enterprise Funds		61,942,231	106,760,489	128,176,806	631,944	(20,784,373)	41,157,858	41,157,858	92,850,240	98,575,322	-	(5,725,082)	35,432,775
Internal Service Funds													
222	Central Services	1,455,158	8,522,704	8,642,630	-	(119,926)	1,335,232	1,335,232	8,825,750	8,848,295	-	(22,545)	1,312,687
224	Central Services Capital	21,921	265,759	279,685	-	(13,926)	7,995	7,995	105,050	101,991	-	3,059	11,054
226	Liability Insurance	4,961,426	4,644,723	5,622,081	-	(977,358)	3,984,068	3,984,068	3,314,685	4,090,924	-	(776,239)	3,207,829
278	Police Take Home Vehicle	725,194	14,152	99,087	-	(84,935)	640,259	640,259	13,766	50,000	-	(36,234)	604,025
279	IT / Innovation / 311 Call Center	3,108,342	6,830,239	9,617,560	-	(2,787,321)	321,021	321,021	9,212,493	9,197,402	-	15,091	336,112
711	Self-Funded Employee Benefits	9,277,319	16,452,533	18,508,532	2,000,000	(55,999)	9,221,320	9,221,320	16,451,052	18,554,656	-	(2,103,604)	7,117,716
713	Unemployment Compensation	180,911	8,546	178,000	20,402	(149,052)	31,859	31,859	30,754	55,000	-	(24,246)	7,613
714	Parental Leave Fund	32,563	257,952	253,846	-	4,106	36,669	36,669	257,749	253,846	-	3,903	40,572
Total Internal Service Funds		19,762,834	36,996,608	43,201,421	2,020,402	(4,184,411)	15,578,423	15,578,423	38,211,299	41,152,114	-	(2,940,815)	12,637,608

Changes in Fund Balance													
		2020 Amended Budget					2021 Adopted Budget						
		Cash Balance	2020	2020	Plus/(Minus)	Surplus	Cash Balance	Cash Balance	2021	2021	Plus/(Minus)	Surplus	Cash Balance
		1/1/2020	Revenues	Expenditures	Adjustments	(Deficit)	12/31/2020	1/1/2021	Revenues	Expenditures	Adjustments	(Deficit)	12/31/2021
Fiduciary Funds													
701	Fire Pension	336,501	4,462,811	4,799,311	-	(336,500)	1	1	4,804,583	4,496,259	-	308,324	308,325
702	Police Pension	698,148	6,069,241	6,241,405	-	(172,164)	525,984	525,984	6,252,682	6,057,740	-	194,942	720,926
718	State Tax Withholding Fund	335,621	-	-	-	-	335,621	335,621	-	-	-	-	335,621
726	Police Distributions Payable	857,178	-	-	-	-	857,178	857,178	-	-	-	-	857,178
Total Fiduciary Funds		2,227,448	10,532,052	11,040,716	-	(508,664)	1,718,784	1,718,784	11,057,265	10,553,999	-	503,266	2,222,050
Total City Controlled Funds		227,128,631	350,775,584	407,115,641	2,652,346	(53,687,711)	173,440,919	173,440,919	300,978,749	316,949,711	(775,458)	(16,746,420)	156,694,498
Redevelopment Commission Controlled Funds													
Tax Increment Financing Funds													
324	TIF - River West Development Area (Airport)	30,950,203	22,099,045	39,608,223	-	(17,509,178)	13,441,025	13,441,025	16,912,452	16,670,561	-	241,891	13,682,916
422	TIF - West Washington	1,031,822	248,562	1,005,665	-	(757,103)	274,719	274,719	291,963	282,000	-	9,963	284,682
429	TIF - River East Development Area (NE Dev)	8,215,417	3,062,091	10,827,471	-	(7,765,380)	450,037	450,037	2,583,210	2,500,000	-	83,210	533,247
430	TIF - Southside Development #1	9,607,799	3,171,721	7,027,306	-	(3,855,585)	5,752,214	5,752,214	1,889,651	2,800,000	-	(910,349)	4,841,865
435	TIF - Douglas Road	187,806	1,000	186,425	-	(185,425)	2,381	2,381	369,821	350,000	-	19,821	22,202
436	TIF - River East Residential (NE Res)	3,706,897	5,325,975	4,385,000	-	940,975	4,647,872	4,647,872	5,795,440	4,700,501	-	1,094,939	5,742,811
Total Tax Increment Financing Funds		53,699,946	33,908,394	63,040,090	-	(29,131,696)	24,568,250	24,568,250	27,842,537	27,303,062	-	539,475	25,107,723
Redevelopment Funds													
433	Redevelopment General	1,476,915	1,689,117	1,421,350	-	267,767	1,744,682	1,744,682	1,184,308	954,500	-	229,808	1,974,490
439	Certified Technology Park	10,965	120	752	-	(632)	10,333	10,333	139	-	-	139	10,472
452	2018 TIF Park Bond Capital	4,085,672	35,000	4,092,364	(28,308)	(4,085,672)	-	-	-	-	-	-	-
454	Airport Urban Enterprise Zone	403,750	8,000	50,000	-	(42,000)	361,750	361,750	4,209	50,000	-	(45,791)	315,959
Total Redevelopment Funds		5,977,302	1,732,237	5,564,466	(28,308)	(3,860,537)	2,116,765	2,116,765	1,188,656	1,004,500	-	184,156	2,300,921
Debt Service Funds													
315	Airport 2003 Debt Reserve	1,042,908	20,000	20,000	-	-	1,042,908	1,042,908	40,000	40,000	-	-	1,042,908
328	SBCDA 2003 Debt Reserve	1,743,584	40,000	40,000	-	-	1,743,584	1,743,584	50,000	50,000	-	-	1,743,584
351	2018 TIF Park Bond Debt Service	1,018,984	12,618	-	-	12,618	1,031,602	1,031,602	13,927	-	-	13,927	1,045,529
352	2019 South Shore Double Tracking Debt Service	29,819	488,191	517,314	-	(29,123)	696	696	1,036,500	1,027,750	-	8,750	9,446
353	2020 TIF Library Bond Debt Service Reserve	-	326,937	-	-	326,937	326,937	326,937	-	-	-	-	326,937
Total Debt Service Funds		3,835,295	887,746	577,314	-	310,432	4,145,727	4,145,727	1,140,427	1,117,750	-	22,677	4,168,404
Total Redevelopment Commission Funds		63,512,543	36,528,377	69,181,870	(28,308)	(32,653,493)	30,830,742	30,830,742	30,171,620	29,425,312	-	746,308	31,577,050
Grand Total		290,641,173	387,303,961	476,297,511	2,624,038	(86,341,204)	204,271,660	204,271,661	331,150,369	346,375,023	(775,458)	(16,000,112)	188,271,548
NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL													

Revenue & Expenditure Summary

Fund Type	2018 Actual	2019 Actual	2020 Amended Budget	2021 Adopted Budget	2020-2021 Change	2020-2021 Percent Change
<u>Revenues</u>						
City Controlled Funds						
General Fund	\$ 62,149,694	\$ 67,792,059	\$ 75,052,871	\$ 70,747,798	(\$ 4,305,073)	-5.7%
Special Revenue Funds	77,689,837	83,225,025	104,304,057	74,003,397	(30,300,660)	-29.1%
Debt Service Funds	12,057,734	10,969,170	10,926,934	10,901,245	(25,689)	-0.2%
Capital Funds	19,967,037	4,603,337	6,202,573	3,207,505	(2,995,068)	-48.3%
Enterprise Funds	94,805,527	105,900,563	106,760,489	92,850,240	(13,910,249)	-13.0%
Internal Service Funds	36,997,506	41,052,720	36,996,608	38,211,299	1,214,691	3.3%
Fiduciary Funds	10,734,843	10,607,349	10,532,052	11,057,265	525,213	5.0%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds	34,275,217	30,231,174	33,908,394	27,842,537	(6,065,857)	-17.9%
Redevelopment Funds	11,750,833	1,510,725	1,732,237	1,188,656	(543,581)	-31.4%
Redevelopment Debt Service Funds	1,051,826	9,552,530	887,746	1,140,427	252,681	28.5%
Total Revenue	\$ 361,480,053	\$ 365,444,652	\$ 387,303,961	\$ 331,150,369	(\$ 56,153,592)	-14.5%
<u>Expenditures</u>						
City Controlled Funds						
General Fund	\$ 59,446,701	\$ 62,276,656	\$ 73,652,340	\$ 73,199,680	(\$ 452,660)	-0.6%
Special Revenue Funds	71,309,491	83,845,593	118,020,214	79,444,017	(38,576,197)	-32.7%
Debt Service Funds	18,515,498	14,317,962	11,577,277	10,905,661	(671,616)	-5.8%
Capital Funds	20,185,385	21,195,673	21,446,867	3,118,918	(18,327,949)	-85.5%
Enterprise Funds	89,387,672	102,963,442	128,176,806	98,575,322	(29,601,484)	-23.1%
Internal Service Funds	34,807,518	41,712,384	43,201,421	41,152,114	(2,049,307)	-4.7%
Fiduciary Funds	10,820,521	10,834,276	11,040,716	10,553,999	(486,717)	-4.4%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds	34,072,522	33,621,505	63,040,090	27,303,062	(35,737,028)	-56.7%
Redevelopment Funds	698,262	7,582,832	5,564,466	1,004,500	(4,559,966)	-81.9%
Redevelopment Debt Service Funds	45,836	10,009,562	577,314	1,117,750	540,436	93.6%
Total Expenditures	\$ 339,289,407	\$ 388,359,885	\$ 476,297,511	\$ 346,375,023	(\$ 129,922,488)	-27.3%
<u>Surplus (Deficit)</u>						
City Controlled Funds						
General Fund	\$ 2,702,993	\$ 5,515,403	\$ 1,400,531	(\$ 2,451,882)	(\$ 3,852,413)	-275.1%
Special Revenue Funds	6,380,346	(620,569)	(13,716,157)	(5,440,620)	8,275,537	-60.3%
Debt Service Funds	(6,457,764)	(3,348,792)	(650,343)	(4,416)	645,927	-99.3%
Capital Funds	(218,349)	(16,592,336)	(15,244,294)	88,587	15,332,881	-100.6%
Enterprise Funds	5,417,855	2,937,121	(21,416,317)	(5,725,082)	15,691,235	-73.3%
Internal Service Funds	2,189,988	(659,664)	(6,204,813)	(2,940,815)	3,263,998	-52.6%
Fiduciary Funds	(85,678)	(226,927)	(508,664)	503,266	1,011,930	-198.9%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds	202,695	(3,390,331)	(29,131,696)	539,475	29,671,171	-101.9%
Redevelopment Funds	11,052,572	(6,072,107)	(3,832,229)	184,156	4,016,385	-104.8%
Redevelopment Debt Service Funds	1,005,989	(457,032)	310,432	22,677	(287,755)	-92.7%
Total Surplus (Deficit)	\$ 22,190,646	(\$ 22,915,233)	(\$ 88,993,550)	(\$ 15,224,654)	\$ 73,768,896	-82.9%

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

**City of South Bend
2021 Adopted Budget - Revenue by Type**

Fund No.	Fund 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	Interfund Transfers In	Total
City Controlled Funds															
101	General Fund	39,300,913	-	3,943,752	177,238	265,025	4,713,599	8,525	9,896,054	-	1,452,800	548,936	1,459,420	8,981,536	70,747,798
Special Revenue Funds															
102	Rainy Day	-	-	-	-	-	-	-	-	-	-	146,696	-	-	146,696
201	Parks & Recreation	9,247,389	-	906,694	-	-	2,881,450	-	-	-	715,000	40,000	25,000	1,232,541	15,048,074
202	Motor Vehicle Highway	-	-	3,041,250	-	3,000	232,670	-	150,163	-	-	26,878	5,300	3,500,000	6,959,261
209	Studebaker-Oliver Revitalizing Grants	-	-	-	-	-	-	-	-	-	-	3,388	-	-	3,388
210	Economic Development State Grants	-	-	-	-	-	-	-	-	-	-	544	72,011	-	72,555
211	Department of Community Investment (DCI)	-	-	-	552,550	-	483,267	56,840	145,765	-	-	15,000	-	1,747,143	3,000,565
212	Dept of Community Investment Grants	-	-	-	2,755,134	-	-	-	-	-	-	-	119,687	-	2,874,821
216	Police State Seizures	-	-	10,000	-	-	-	-	-	-	-	1,415	-	-	11,415
217	Gift, Donation, Bequest	-	-	-	-	-	-	-	-	-	490,506	5,630	-	-	496,136
218	Police Curfew Violations	-	-	-	-	-	-	200	-	-	-	158	-	-	358
219	Unsafe Building	-	-	-	-	-	-	111,100	-	-	-	11,932	-	-	123,032
220	Law Enforcement Continuing Education	-	-	-	-	-	130,000	111,000	-	-	1,000	2,937	15,000	-	259,937
221	Rental Units Regulation	-	-	-	-	-	-	100,000	-	-	-	200	-	241,527	341,727
227	Loss Recovery	-	-	-	-	-	-	-	-	-	-	5,536	-	-	5,536
230	Code Enforcement Fund	-	-	-	-	31,200	53,250	304,000	34,708	-	-	-	2,725	3,548,103	3,973,986
249	Public Safety LOIT	-	7,999,276	-	-	-	-	-	-	-	-	32,640	-	-	8,031,916
251	Local Roads & Streets	-	-	1,539,462	350,000	-	-	-	-	-	-	7,007	-	-	1,896,469
257	LOIT Special Distribution	-	-	-	-	-	-	-	-	-	-	129	-	-	129
258	Human Rights Federal Grant	-	-	-	68,200	-	75,000	-	-	-	-	-	2,050	-	145,250
266	MVH Restricted Fund	-	-	3,041,250	-	-	-	-	-	-	-	187	-	-	3,041,437
265	Local Road & Bridge Grant	-	-	-	1,000,000	-	-	-	-	-	-	10	-	1,000,000	2,000,010
273	Morris PAC / Palais Royale Marketing	-	-	-	-	-	5,000	-	-	-	-	578	-	-	5,578
274	Morris PAC / Self-Promotion	-	-	-	-	-	65,000	-	-	-	-	1,737	-	-	66,737
280	Police Block Grants	-	-	-	-	-	-	-	-	-	-	56	-	-	56
289	HAZMAT	-	-	-	-	-	10,000	-	-	-	-	376	-	-	10,376
291	Indiana River Rescue	-	-	-	-	-	90,000	-	-	-	-	3,892	-	-	93,892
292	Police Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
294	Regional Police Academy	-	-	-	-	-	20,000	-	-	-	-	1,620	-	-	21,620
295	COPS MORE Grant	-	-	-	-	-	-	10,000	-	-	-	170	-	-	10,170
299	Police Federal Drug Enforcement	-	-	25,000	-	-	-	-	-	-	-	883	-	-	25,883
404	County Option Income Tax	-	11,378,106	-	-	-	-	-	-	-	-	147,313	24,000	-	11,549,419
408	Economic Development Income Tax	-	11,040,237	-	50,000	-	-	-	-	-	-	169,801	150,000	950,000	12,360,038
410	Urban Development Action Grant	-	-	-	-	-	-	-	-	-	-	572	21,996	-	22,568
655	Project ReLeaf	-	-	-	-	-	451,610	-	-	-	-	3,221	-	-	454,831
705	Police K-9 Unit	-	-	-	-	-	-	-	-	-	-	5	-	-	5
730	City Cemetery	-	-	-	-	-	-	-	-	-	-	134	-	-	134
731	Bowman Cemetery	-	-	-	-	-	-	-	-	-	-	6,392	-	-	6,392
754	Industrial Revolving Fund	-	-	-	699,000	-	-	-	-	-	-	-	244,000	-	943,000
Total Special Revenue Funds		9,247,389	30,417,619	8,563,656	5,474,884	34,200	4,497,247	693,140	330,636	-	1,206,506	637,037	681,769	12,219,314	74,003,397
Debt Service Funds															
312	2017 Parks Bond Debt Service	1,100,842	-	45,280	-	-	-	-	-	-	-	2,023	-	-	1,148,145
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	345,307	345,307
672	Century Center Energy Conservation Debt Svc	-	-	221,437	-	-	-	-	-	-	-	1,200	88,057	97,217	407,911
752	South Bend Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	4,500	-	2,866,000	2,870,500
755	South Bend Building Corporation	-	-	-	-	-	-	-	-	-	-	4,000	-	2,311,000	2,315,000
756	2015 Smart Streets Bond Debt Service	-	-	-	-	-	-	-	-	-	-	3,000	-	1,716,500	1,719,500

**City of South Bend
2021 Adopted Budget - Revenue by Type**

Fund No.	Fund 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	Interfund Transfers In	Total
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	-	2,000	-	376,007	378,007
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	-	-	-	-	-	-	6,000	-	1,710,875	1,716,875
	Total Debt Service Funds	1,100,842	-	266,717	-	-	-	-	-	-	-	22,723	88,057	9,422,906	10,901,245
	Capital Funds														
287	Fire Department Capital	-	-	-	75,000	-	1,837,850	-	-	-	-	11,814	-	-	1,924,664
401	Coveleski Stadium Capital	-	-	-	-	-	30,000	-	-	-	-	351	-	-	30,351
406	Cumulative Capital Development	411,061	-	5,364	-	-	-	-	-	-	-	1,053	-	-	417,478
407	Cumulative Capital Improvement	-	-	226,548	-	-	-	-	-	-	-	7,058	25,000	-	258,606
412	Major Moves Construction	-	-	-	-	-	-	-	-	-	-	7,533	493,329	-	500,862
416	Morris Performing Arts Center Capital	-	-	-	-	-	65,000	-	-	-	-	2,175	-	-	67,175
450	Palais Royale Historic Preservation	-	-	-	-	-	8,000	-	-	-	-	369	-	-	8,369
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
453	2018 Zoo Bond Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	2017 Parks Bond Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
750	Equipment/Vehicle Leasing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Funds	411,061	-	231,912	75,000	-	1,940,850	-	-	-	-	30,353	518,329	-	3,207,505
	Enterprise Funds														
288	Emergency Medical Services Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-
600	Consolidated Building Fund	-	-	-	-	1,772,552	-	-	-	-	-	30,280	-	-	1,802,832
601	Parking Garages	-	-	-	-	-	900,000	61,500	-	-	-	10,068	-	-	971,568
610	Solid Waste Operations	-	-	-	-	-	5,506,237	-	-	-	-	-	45,500	-	5,551,737
611	Solid Waste Capital	-	-	-	-	-	-	-	-	-	-	-	-	1,065,255	1,065,255
620	Water Works Operations	-	-	-	-	-	18,768,653	-	1,856,424	-	-	21,605	42,500	103,534	20,792,716
622	Water Works Capital	-	-	-	-	-	210,000	-	-	-	-	59,877	-	3,373,000	3,642,877
624	Water Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	17,381	-	-	17,381
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	24,269	-	1,511,548	1,535,817
626	Water Works Bond Reserve	-	-	-	-	-	-	-	-	-	-	20,000	-	-	20,000
629	Water Works Reserve Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	41,884	-	-	41,884
640	Sewer Repair Insurance	-	-	-	-	-	645,105	-	-	-	-	28,298	-	-	673,403
641	Sewage Works Operations	-	-	-	-	-	37,068,625	-	449,895	-	-	38,711	5,142	580,690	38,143,063
642	Sewage Works Capital	-	-	-	-	-	339,000	-	-	-	-	55,792	-	5,855,000	6,249,792
643	Sewage Works Reserve Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	75,112	-	-	75,112
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	15,333	-	7,694,771	7,710,104
653	Sewage Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	65,000	-	-	65,000
654	Sewage Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	5,578	-	-	5,578
667	Storm Sewer Fund	-	-	-	-	-	1,020,677	-	-	-	-	3,992	-	-	1,024,669
670	Century Center Operations	-	-	637,500	-	-	2,750,000	-	67,477	-	-	-	6,275	-	3,461,252
671	Century Center Capital	-	-	-	-	-	-	-	-	-	-	200	-	-	200
	Total Enterprise Funds	-	-	637,500	-	1,772,552	67,208,297	61,500	2,373,796	-	-	513,380	99,417	20,183,798	92,850,240
	Internal Service Funds														
222	Central Services	-	-	-	-	2,700	8,605,703	-	129,585	-	-	15,762	72,000	-	8,825,750
224	Central Services Capital	-	-	-	-	-	-	-	-	-	-	50	-	105,000	105,050
226	Liability Insurance	-	-	-	-	-	-	-	3,265,000	-	-	47,685	2,000	-	3,314,685
278	Police Take Home Vehicle	-	-	-	-	-	5,720	-	-	-	-	8,046	-	-	13,766
279	IT / Innovation / 311 Call Center	-	-	-	-	-	-	-	9,129,846	-	-	5,000	77,647	-	9,212,493

**City of South Bend
2021 Adopted Budget - Revenue by Type**

Fund No.	Fund 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	Interfund Transfers In	Total
711	Self-Funded Employee Benefits	-	-	-	-	-	15,997,883	-	-	-	-	68,169	385,000	-	16,451,052
713	Unemployment Compensation	-	-	-	-	-	29,419	-	-	-	-	1,335	-	-	30,754
714	Parental Leave Fund	-	-	-	-	-	257,209	-	-	-	-	540	-	-	257,749
	Total Internal Service Funds	-	-	-	-	2,700	24,895,934	-	12,524,431	-	-	146,587	536,647	105,000	38,211,299
	Fiduciary Funds														
701	Fire Pension	-	-	4,799,311	-	-	-	-	-	-	-	5,272	-	-	4,804,583
702	Police Pension	-	-	6,241,405	-	-	-	-	-	-	-	9,277	2,000	-	6,252,682
	Total Fiduciary Funds	-	-	11,040,716	-	-	-	-	-	-	-	14,549	2,000	-	11,057,265
	Total City Funds	50,060,205	30,417,619	24,684,253	5,727,122	2,074,477	103,255,927	763,165	25,124,917	-	2,659,306	1,913,565	3,385,639	50,912,554	300,978,749
	Redevelopment Commission Controlled Funds														
	Tax Increment Financing Funds														
324	TIF - River West Development Area (Airport)	16,247,264	-	397,000	-	-	-	-	-	-	-	178,188	-	90,000	16,912,452
422	TIF - West Washington	287,082	-	-	-	-	-	-	-	-	-	4,881	-	-	291,963
429	TIF - River East Development Area (NE Dev)	2,560,473	-	-	-	-	-	-	-	-	-	22,737	-	-	2,583,210
430	TIF - Southside Development #1	1,839,984	-	-	-	-	-	-	-	-	-	49,667	-	-	1,889,651
435	TIF - Douglas Road	369,525	-	-	-	-	-	-	-	-	-	296	-	-	369,821
436	TIF - River East Residential (NE Res)	5,712,495	-	-	-	-	-	-	-	-	-	82,945	-	-	5,795,440
	Total Tax Increment Financing Funds	27,016,823	-	397,000	-	-	-	-	-	-	-	338,714	-	90,000	27,842,537
	Redevelopment Funds														
433	Redevelopment General	-	8,007	-	-	-	-	-	-	-	1,000,000	26,301	-	150,000	1,184,308
439	Certified Technology Park	-	-	-	-	-	-	-	-	-	-	139	-	-	139
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	-	4,209	-	-	4,209
	Total Redevelopment Funds	-	8,007	-	-	-	-	-	-	-	1,000,000	30,649	-	150,000	1,188,656
	Debt Service Funds														
315	Airport 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	40,000	-	-	40,000
328	SBCDA 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	-	-	-	-	13,927	-	-	13,927
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	1,036,500	1,036,500
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Debt Service Funds	-	-	-	-	-	-	-	-	-	-	103,927	-	1,036,500	1,140,427
	Total Redevelopment Commission Funds	27,016,823	8,007	397,000	-	-	-	-	-	-	1,000,000	473,290	-	1,276,500	30,171,620
	Grand Total	77,077,028	30,425,626	25,081,253	5,727,122	2,074,477	103,255,927	763,165	25,124,917	-	3,659,306	2,386,855	3,385,639	52,189,054	331,150,369

**City of South Bend
2021 Adopted Budget - Expenditures by Type**

Fund No.	Fund Name	Salaries/ Wages	Fringe Benefits	Other Personnel Costs	Supplies	Professional Services	Utilities	Repairs & Maint.	Health & Liability Insurance	Travel & Training	Other Costs	Debt Service	Interfund Allocations	Interfund Transfers Out	Capital	Total
City Controlled Funds																
101	General Fund															
	Mayor	584,707	208,360	-	850	7,000	-	150	-	6,000	41,000	-	157,918	-	-	1,005,985
	Community Initiatives	223,064	89,817	-	-	403,000	-	-	-	-	225,000	-	-	-	-	940,881
	City Clerk	310,119	121,838	-	4,700	27,500	-	5,000	-	8,000	32,000	-	155,926	-	-	665,083
	Common Council	226,304	143,997	-	5,000	217,308	-	1,255	-	22,000	23,107	-	54,938	-	-	693,909
	General City	-	-	-	-	-	-	-	-	-	43,000	-	-	-	-	43,000
	Finance	1,445,027	540,798	-	16,420	55,000	-	1,100	-	11,760	13,585	-	193,433	-	-	2,277,123
	Human Resources	446,303	170,653	-	750	-	-	-	-	6,200	13,060	-	97,478	-	-	734,444
	Diversity & Inclusion	226,777	75,209	-	1,500	80,000	-	-	-	110,000	11,500	-	63,404	-	-	568,390
	Human Rights General	238,622	90,378	-	1,000	1,070	-	9,200	-	2,500	49,647	-	46,175	-	-	438,592
	Legal Dept	996,152	345,475	-	3,550	2,550	-	-	-	16,000	19,300	-	174,889	-	-	1,557,916
	Engineering	1,816,881	645,176	-	22,700	150,000	-	26,500	-	36,250	29,835	8,883	567,032	-	-	3,303,257
	Sustainability	85,548	28,965	-	1,250	53,000	-	-	-	3,562	6,675	-	20,146	-	-	199,146
	AmeriCorps	263,032	57,140	-	30,850	44,051	-	400	-	13,630	8,380	-	-	-	-	417,483
	Police General	16,627,644	5,468,221	-	1,152,960	710,000	174,408	980,199	-	250	431,629	142,922	4,863,457	-	-	30,551,690
	Crime Lab	463,759	167,982	-	17,000	-	-	-	-	-	-	-	148,571	-	-	797,312
	Fire General	16,126,290	5,452,133	-	666,391	204,000	340,000	1,032,000	-	93,500	60,714	-	2,493,373	-	-	26,468,401
	Training Center	-	-	-	5,000	-	33,000	110,000	-	-	-	-	-	-	-	148,000
	EMS	150,859	75,932	-	332,900	80,610	-	133,600	-	4,000	32,200	-	-	-	-	810,101
	Morris PAC	539,806	230,941	-	25,000	10,200	139,100	100,000	-	-	78,350	-	237,973	-	-	1,360,920
	Palais Royale	-	-	-	5,000	-	92,000	61,000	-	-	14,640	-	45,407	-	-	218,047
	Total General Fund	40,770,894	13,912,565	-	2,292,821	2,045,289	778,508	2,460,404	-	333,652	1,133,622	151,805	9,320,120	-	-	73,199,680
Special Revenue Funds																
201	Parks & Recreation	5,830,401	2,018,043	-	1,508,997	338,049	675,223	544,893	-	58,347	1,506,897	499,209	1,668,015	-	400,000	15,048,074
202	Motor Vehicle Highway	2,994,880	1,240,258	-	764,833	483,476	48,231	555,941	-	20,000	131,320	967,706	1,419,756	-	-	8,626,401
209	Studebaker-Oliver Revitalizing Grants	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	25,000
210	Economic Development State Grants	-	-	-	-	-	-	-	-	-	-	36,006	-	-	-	36,006
211	Department of Community Investment (DCI)	1,921,625	716,373	-	26,120	281,800	-	3,100	-	42,000	50,450	-	652,726	50,000	-	3,744,194
212	Dept of Community Investment Grants	-	-	-	-	-	-	-	-	-	2,755,134	-	-	-	-	2,755,134
216	Police State Seizures	-	-	-	-	-	-	-	-	10,000	12,000	-	-	-	45,000	67,000
217	Gift, Donation, Bequest	-	-	-	5,000	344,806	-	135,000	-	-	33,350	-	-	-	-	518,156
218	Police Curfew Violations	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	1,000
219	Unsafe Building	-	-	-	-	17,500	-	-	-	-	96,000	-	-	-	-	113,500
220	Law Enforcement Continuing Education	-	-	-	135,500	-	-	-	-	130,000	55,000	-	-	-	-	320,500
221	Rental Units Regulation	184,228	82,349	-	5,800	55,000	-	1,800	-	1,550	11,000	-	-	-	-	341,727
230	Code Enforcement Fund	1,456,785	628,887	-	163,700	110,300	30,667	410,650	-	7,400	268,115	133,998	763,484	-	-	3,973,986
249	Public Safety LOIT	7,146,723	2,471,290	-	-	-	-	-	-	-	-	-	-	-	-	9,618,013
251	Local Roads & Streets	-	-	-	350,000	80,000	-	-	-	-	15,000	-	-	2,000,000	300,000	2,745,000
258	Human Rights Federal Grant	126,000	47,692	-	2,000	27,800	-	-	-	18,800	9,300	-	-	-	-	231,592
265	Local Road & Bridge Grant	-	-	-	-	-	-	2,000,000	-	-	-	-	-	-	-	2,000,000
266	MVH Restricted Fund	353,095	140,277	-	1,189,768	-	-	1,358,110	-	-	-	-	-	-	-	3,041,250
273	Morris PAC / Palais Royale Marketing	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	20,000
274	Morris PAC / Self-Promotion	-	-	-	-	80,000	-	-	-	-	35,000	-	-	-	-	115,000
289	HAZMAT	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	10,000
291	Indiana River Rescue	3,000	2,500	-	18,500	-	-	43,000	-	24,000	1,300	-	-	-	-	92,300
294	Regional Police Academy	-	-	-	1,500	-	-	-	-	11,500	4,250	-	-	-	-	17,250
295	COPS MORE Grant	-	-	-	20,000	-	-	-	-	-	20,000	-	-	-	-	40,000
299	Police Federal Drug Enforcement	-	-	-	6,000	-	-	-	-	-	-	-	-	-	22,500	28,500

**City of South Bend
2021 Adopted Budget - Expenditures by Type**

Fund No.	Fund Name	Salaries/ Wages	Fringe Benefits	Other Personnel Costs	Supplies	Professional Services	Utilities	Repairs & Maint.	Health & Liability Insurance	Travel & Training	Other Costs	Debt Service	Interfund Allocations	Interfund Transfers Out	Capital	Total
404	County Option Income Tax	-	-	-	200,000	75,000	1,585,820	762,271	-	-	1,674,640	2,000,329	9,753	5,420,396	-	11,728,209
408	Economic Development Income Tax	-	-	-	-	3,009,226	51,000	137,000	-	-	3,095,000	524,372	-	6,062,780	150,000	13,029,378
410	Urban Development Action Grant	-	-	-	-	-	-	-	-	-	-	24,000	-	-	-	24,000
655	Project ReLeaf	73,920	5,655	-	10,476	-	-	-	-	-	6,500	-	37,736	500,000	-	634,287
754	Industrial Revolving Fund	-	-	-	-	429,262	-	-	-	-	69,298	-	-	-	-	498,560
	Total Special Revenue Funds	20,090,657	7,353,324	-	4,418,194	5,357,219	2,390,941	5,951,765	-	323,597	9,870,554	4,185,620	4,551,470	14,033,176	917,500	79,444,017
	Debt Service Funds															
312	2017 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	-	1,189,193	-	-	-	1,189,193
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	-	-	-	-	-	345,307	-	-	-	345,307
672	Century Center Energy Conservation Debt Svc	-	-	-	-	-	-	-	-	-	-	406,711	-	-	-	406,711
752	South Bend Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	2,858,669	-	-	-	2,858,669
755	South Bend Building Corporation	-	-	-	-	-	-	-	-	-	-	2,307,705	-	-	-	2,307,705
756	2015 Smart Streets Bond Debt Service	-	-	-	-	-	-	-	-	-	-	1,712,819	-	-	-	1,712,819
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	-	374,382	-	-	-	374,382
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	-	-	-	-	-	-	1,710,875	-	-	-	1,710,875
	Total Debt Service Funds	-	-	-	-	-	-	-	-	-	-	10,905,661	-	-	-	10,905,661
	Capital Funds															
287	Fire Department Capital	-	-	-	-	-	-	-	-	-	-	745,767	-	750,307	400,000	1,896,074
401	Coveleski Stadium Capital	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	30,000
406	Cumulative Capital Development	-	-	-	-	-	-	-	-	-	-	395,699	-	-	-	395,699
407	Cumulative Capital Improvement	-	-	-	-	-	-	-	-	-	-	-	-	262,145	-	262,145
412	Major Moves Construction	-	-	-	450,000	-	-	-	-	-	-	-	-	-	-	450,000
416	Morris Performing Arts Center Capital	-	-	-	25,000	-	-	25,000	-	-	-	-	-	-	-	50,000
450	Palais Royale Historic Preservation	-	-	-	-	-	-	35,000	-	-	-	-	-	-	-	35,000
	Total Capital & Debt Service Funds	-	-	-	475,000	-	-	90,000	-	-	-	1,141,466	-	1,012,452	400,000	3,118,918
	Enterprise Funds															
288	Emergency Medical Services Operating	-	-	-	-	-	-	-	-	-	-	-	-	707,215	-	707,215
600	Consolidated Building Fund	828,457	316,605	-	16,361	8,000	-	25,000	-	9,500	21,778	44,379	339,938	-	-	1,610,018
601	Parking Garages	-	-	-	-	488,000	117,000	125,000	-	-	7,000	-	161,738	-	300,000	1,198,738
610	Solid Waste Operations	1,146,617	521,476	-	472,330	-	-	995,000	-	29,900	1,120,126	-	1,185,129	1,065,255	-	6,535,833
611	Solid Waste Capital	-	-	-	-	-	-	-	-	-	-	1,065,255	-	-	-	1,065,255
620	Water Works Operations	3,694,444	1,532,758	-	1,430,772	676,560	823,700	475,200	-	51,425	3,550,238	304,737	2,267,793	6,565,749	-	21,373,376
622	Water Works Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	2,573,000	2,573,000
624	Water Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	-	-	17,381	-	17,381
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	1,511,548	-	24,269	-	1,535,817
626	Water Works Bond Reserve	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000
629	Water Works Reserve Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	41,884	-	41,884
640	Sewer Repair Insurance	115,953	48,395	-	38,475	-	-	348,601	-	-	7,200	-	91,901	-	-	650,525
641	Sewage Works Operations	5,259,565	2,062,979	-	1,975,014	2,301,000	1,313,160	2,021,350	-	89,500	2,593,416	302,231	6,312,945	18,134,588	-	42,365,748
642	Sewage Works Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	5,855,000	5,855,000
643	Sewage Works Reserve Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	75,112	-	75,112
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	7,694,771	-	-	-	7,694,771
654	Sewage Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	-	-	5,578	-	5,578
667	Storm Sewer Fund	-	-	-	-	200,000	-	-	-	-	-	-	-	-	824,000	1,024,000
670	Century Center Operations	423,365	166,211	900,000	1,150,000	120,628	383,819	101,000	57,047	-	579,589	-	247,195	97,217	-	4,226,071
	Total Enterprise Funds	11,468,401	4,648,424	900,000	5,082,952	3,794,188	2,637,679	4,091,151	57,047	180,325	7,879,347	10,922,921	10,606,639	26,754,248	9,552,000	98,575,322

City of South Bend
2021 Adopted Budget - Expenditures by Type

Fund No.	Fund Name	Salaries/ Wages	Fringe Benefits	Other Personnel Costs	Supplies	Professional Services	Utilities	Repairs & Maint.	Health & Liability Insurance	Travel & Training	Other Costs	Debt Service	Interfund Allocations	Interfund Transfers Out	Capital	Total
Internal Service Funds																
222	Central Services	2,079,577	892,827	-	4,923,729	8,500	64,468	51,900	-	13,900	21,592	3,340	683,462	105,000	-	8,848,295
224	Central Services Capital	-	-	-	-	-	-	25,000	-	-	-	8,491	-	-	68,500	101,991
226	Liability Insurance	-	-	42,000	9,000	990,000	-	-	1,845,000	33,000	1,150,300	-	21,624	-	-	4,090,924
278	Police Take Home Vehicle	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	50,000
279	IT / Innovation / 311 Call Center	1,996,316	752,106	-	420,750	705,800	-	4,043,305	-	85,010	298,974	894,250	891	-	-	9,197,402
711	Self-Funded Employee Benefits	-	-	16,472,430	150,000	1,198,308	-	-	732,318	-	1,600	-	-	-	-	18,554,656
713	Unemployment Compensation	-	-	55,000	-	-	-	-	-	-	-	-	-	-	-	55,000
714	Parental Leave Fund	253,846	-	-	-	-	-	-	-	-	-	-	-	-	-	253,846
	Total Internal Service Funds	4,329,739	1,644,933	16,569,430	5,503,479	2,902,608	64,468	4,120,205	2,577,318	131,910	1,522,466	906,081	705,977	105,000	68,500	41,152,114
Fiduciary Funds																
701	Fire Pension	4,488,409	-	-	100	6,000	-	-	-	350	1,400	-	-	-	-	4,496,259
702	Police Pension	6,049,340	-	-	-	6,500	-	-	-	500	1,400	-	-	-	-	6,057,740
	Total Fiduciary Funds	10,537,749	-	-	100	12,500	-	-	-	850	2,800	-	-	-	-	10,553,999
	Total City Funds	87,197,440	27,559,246	17,469,430	17,772,546	14,111,804	5,871,596	16,713,525	2,634,365	970,334	20,408,789	28,213,554	25,184,206	41,904,876	10,938,000	316,949,711
Redevelopment Commission Controlled Funds																
Tax Increment Financing Funds																
324	TIF - River West Development Area (Airport)	-	-	-	-	390,384	-	-	-	-	-	4,842,409	-	5,013,803	6,423,965	16,670,561
422	TIF - West Washington	-	-	-	-	-	-	-	-	-	-	-	-	-	282,000	282,000
429	TIF - River East Development Area (NE Dev)	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500,000	2,500,000
430	TIF - Southside Development #1	-	-	-	-	-	-	-	-	-	-	-	-	-	2,800,000	2,800,000
435	TIF - Douglas Road	-	-	-	-	-	-	-	-	-	-	-	-	-	350,000	350,000
436	TIF - River East Residential (NE Res)	-	-	-	-	24,797	-	-	-	-	-	495,329	-	4,180,375	-	4,700,501
	Total Tax Increment Financing Funds	-	-	-	-	415,181	-	-	-	-	-	5,337,738	-	9,194,178	12,355,965	27,303,062
Redevelopment Funds																
433	Redevelopment General	-	-	-	-	4,500	-	-	-	-	-	-	-	-	950,000	954,500
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000
	Total Redevelopment Funds	-	-	-	-	4,500	-	-	-	-	-	-	-	-	1,000,000	1,004,500
Debt Service Funds																
315	Airport 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000
328	SBCDA 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	-	-	-	1,027,750	-	-	-	1,027,750
	Total Debt Service Funds	-	-	-	-	-	-	-	-	-	-	1,027,750	-	90,000	-	1,117,750
	Total Redevelopment Commission Funds	-	-	-	-	419,681	-	-	-	-	-	6,365,488	-	9,284,178	13,355,965	29,425,312
	Grand Total	87,197,440	27,559,246	17,469,430	17,772,546	14,531,485	5,871,596	16,713,525	2,634,365	970,334	20,408,789	34,579,042	25,184,206	51,189,054	24,293,965	346,375,023

Consolidated Financial Schedules

All Funds

	2020				2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
	2018	2019	Adopted	Amended		2022	2023	2024	2025		
	Actual	Actual	Budget	Budget							
Revenue											
Property Taxes	80,021,992	82,604,579	77,482,325	80,188,144	77,077,028	75,933,224	75,951,968	75,971,031	75,990,418	(3,111,116)	-4%
Local Income Taxes	32,712,559	34,643,723	33,314,769	36,897,936	30,425,626	27,484,684	32,608,000	33,097,120	33,593,578	(6,472,310)	-18%
Intergov./ Shared Revenues	27,059,433	26,752,577	26,232,036	25,937,506	25,081,253	24,301,735	24,354,411	24,493,630	24,520,404	(856,253)	-3%
Intergov./ Grants	5,750,779	7,547,104	4,908,424	19,420,051	5,727,122	4,743,984	4,760,289	4,777,059	4,794,318	(13,692,929)	-71%
Licenses & Permits	1,895,139	1,994,397	2,077,890	2,114,717	2,074,477	2,076,727	2,183,975	2,295,772	2,413,747	(40,240)	-2%
Charges for Services	99,972,329	101,566,627	106,998,605	108,197,565	103,255,927	110,494,363	111,437,534	112,681,807	113,984,838	(4,941,638)	-5%
Fines, Forfeitures, and Fees	1,066,265	1,084,943	1,101,585	1,113,452	763,165	763,165	773,165	773,165	773,165	(550,287)	-31%
Interest Earnings	4,353,878	7,242,765	3,148,908	2,888,886	2,386,855	2,152,612	2,005,957	1,799,715	1,577,146	(502,031)	-17%
Debt Proceeds	27,597,920	10,920,826	4,329,076	16,244,982	-	-	-	-	-	(16,244,982)	-100%
Donations	1,865,951	5,116,150	4,027,743	4,646,082	3,659,306	3,099,000	2,974,000	2,534,700	2,534,700	(986,776)	-21%
Other Income	16,666,251	11,368,670	8,539,323	6,275,867	3,385,639	3,407,233	3,372,241	3,000,039	3,225,847	(2,890,228)	-46%
Interfund Allocation Reimb	16,053,826	22,440,553	20,920,632	20,960,750	25,124,917	25,037,888	25,405,618	25,638,050	25,930,153	4,164,167	20%
Interfund Transfers In	40,131,245	45,820,750	48,601,312	56,196,232	46,034,733	38,651,473	41,666,717	43,211,674	43,718,505	(10,161,499)	-18%
PILOT	6,332,487	6,340,990	6,221,791	6,221,791	6,154,321	6,154,321	6,154,321	6,154,321	6,154,321	(67,470)	-1%
Total Revenue	361,480,053	365,444,652	347,904,419	387,303,961	331,150,369	324,300,409	333,648,196	336,428,083	339,211,140	(56,153,592)	-14%
Expenditures by Department											
Mayor	871,046	864,336	1,640,947	1,828,359	1,946,866	1,748,093	1,778,797	1,808,399	1,839,268	118,507	6%
City Clerk	517,289	498,306	556,675	571,490	665,083	682,142	695,995	707,828	720,963	93,593	16%
Common Council	571,337	536,158	696,412	730,055	693,909	720,407	737,120	753,521	770,799	(36,146)	-5%
Administration & Finance	37,057,118	41,614,786	44,106,644	41,978,003	39,747,543	40,495,398	40,795,205	41,309,948	42,347,911	(2,230,460)	-5%
Legal Department	1,145,434	1,187,785	1,455,683	1,455,880	1,572,916	1,636,089	1,674,109	1,711,557	1,750,728	117,036	8%
Public Works	80,262,113	90,435,674	96,149,421	124,784,198	91,925,429	94,120,859	89,917,509	90,860,234	91,803,940	(32,858,769)	-26%
Innovation & Technology	5,817,506	8,771,060	7,726,368	11,888,907	9,519,908	8,778,593	8,888,913	8,857,638	8,882,111	(2,368,999)	-20%
Police Department	48,215,017	46,972,245	48,966,066	50,734,077	48,153,078	49,313,344	49,761,627	50,519,924	51,438,999	(2,580,999)	-5%
Fire Department	39,971,275	41,628,714	38,937,024	42,099,480	38,396,588	39,870,580	40,734,715	41,499,104	42,441,331	(3,702,892)	-9%
Community Investment	50,293,832	55,436,415	36,269,124	92,878,735	37,056,891	36,480,627	37,617,804	40,427,990	37,616,302	(55,821,844)	-60%
Venues, Parks & Arts	29,020,382	49,069,335	27,040,379	43,356,407	25,187,848	25,354,275	25,730,791	25,969,036	26,065,605	(18,168,559)	-42%
Code Enforcement	3,894,361	4,187,915	4,830,021	5,705,576	4,864,213	5,034,940	5,110,801	5,141,984	5,212,897	(841,363)	-15%
Building Department	1,558,174	1,336,409	1,727,493	1,735,749	1,610,018	1,682,934	1,724,741	1,727,647	1,763,328	(125,731)	-7%
Interfund Transfers Out	40,094,524	45,820,750	48,601,312	56,550,595	45,034,733	38,651,473	41,666,717	43,211,674	43,718,505	(11,515,862)	-20%
Total by Activity	339,289,407	388,359,885	358,703,569	476,297,511	346,375,023	344,569,754	346,834,844	354,506,484	356,372,687	(129,922,488)	-27%
Expenditures by Type											
Personnel											
Salaries & Wages	81,470,634	83,165,892	88,016,428	87,869,533	87,197,440	89,026,641	90,407,318	91,937,162	93,236,269	(672,093)	-1%
Fringe Benefits	28,155,343	23,586,574	27,842,833	27,833,735	27,559,246	31,672,405	32,636,778	33,651,472	34,738,471	(274,489)	-1%
Other Personnel Costs	15,906,321	15,968,688	17,909,724	17,983,164	17,469,430	18,285,734	19,141,784	20,039,548	20,981,095	(513,734)	-3%
Total Personnel	125,532,298	122,721,153	133,768,985	133,686,432	132,226,116	138,984,780	142,185,880	145,628,182	148,955,835	(1,460,316)	-1%
Supplies	11,041,785	15,994,137	18,160,793	19,979,566	17,772,546	17,285,385	17,380,339	17,515,101	17,651,887	(2,207,020)	-11%
Services & Charges											
Professional Services	14,299,429	17,052,167	14,877,969	26,032,841	14,531,485	13,502,520	13,351,811	13,496,994	13,630,872	(11,501,356)	-44%
Printing & Advertising	276,369	297,883	726,428	647,843	707,502	707,284	710,550	713,671	723,578	59,659	9%
Utilities	9,922,121	10,749,270	10,543,203	6,014,754	5,871,596	5,972,723	6,099,077	6,229,726	6,338,534	(143,158)	-2%
Repairs & Maintenance	14,260,248	14,947,498	15,792,793	21,939,303	16,713,525	16,702,469	16,795,464	16,903,034	17,153,223	(5,225,778)	-24%
Insurance	2,341,211	2,725,725	2,324,713	2,903,712	2,634,365	2,656,902	2,679,823	2,703,134	2,726,843	(269,347)	-9%
Education & Training	378,289	330,284	679,205	699,356	619,784	593,945	595,344	597,734	599,963	(79,572)	-11%
Travel	224,326	244,673	385,867	334,398	350,550	343,551	345,936	348,050	350,302	16,152	5%
Grants & Subsidies	6,887,003	6,046,108	7,410,991	22,445,595	7,190,125	7,120,125	7,130,125	7,040,125	6,850,125	(15,255,470)	-68%
Other Services & Charges	13,135,773	12,649,489	13,008,388	18,928,481	12,511,162	12,121,291	12,193,617	12,500,543	12,454,512	(6,417,319)	-34%
Debt Service Principal	23,961,925	26,342,382	25,731,257	32,434,406	26,603,867	26,041,936	25,193,685	24,589,185	22,196,577	(5,830,539)	-18%
Debt Service Interest & Fees	8,937,656	9,274,644	8,197,476	9,202,225	7,975,175	7,330,639	6,623,963	5,926,347	5,274,554	(1,227,050)	-13%
Interfund Allocations	16,042,071	22,455,058	20,936,568	20,976,686	25,184,206	25,094,300	25,462,555	25,694,595	25,986,660	4,207,520	20%
PILOT	6,332,487	6,340,990	6,221,791	6,221,791	6,154,321	6,154,321	6,154,321	6,154,321	6,154,321	(67,470)	-1%
Interfund Transfers Out	40,094,524	45,820,750	48,601,312	56,550,595	45,034,733	38,651,473	41,666,717	43,211,674	43,718,505	(11,515,862)	-20%
Total Services & Charges	157,093,433	175,276,921	175,437,961	225,331,986	172,082,396	162,993,479	165,002,988	166,109,133	164,158,569	(53,249,590)	-24%
Operating Expenditures	293,667,516	313,992,211	327,367,739	378,997,984	322,081,058	319,263,644	324,569,207	329,252,416	330,766,291	(56,916,926)	-15%
Capital	45,621,891	74,367,675	31,335,830	97,299,527	24,293,965	25,306,110	22,265,637	25,254,068	25,606,396	(73,005,562)	-75%
Total Expenditures	339,289,407	388,359,885	358,703,569	476,297,511	346,375,023	344,569,754	346,834,844	354,506,484	356,372,687	(129,922,488)	-27%
Net Surplus / (Deficit)	22,190,646	(22,915,233)	(10,799,150)	(88,993,550)	(15,224,654)	(20,269,345)	(13,186,648)	(18,078,401)	(17,161,547)		
Beginning Cash Balance	291,714,714	312,406,409		290,641,173	204,271,661	188,271,549	168,002,205	154,815,557	136,737,155		
Cash Adjustments	(1,498,951)	1,149,998		2,624,038	(775,458)	-	-	-	-		
Ending Cash Balance	312,406,409	290,641,173		204,271,661	188,271,549	168,002,205	154,815,557	136,737,155	119,575,608		

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 \$331,150,369 for 2021, which is a 14% decrease from total estimated revenue of \$387,303,961 for 2020. The contributing factors to the decrease in revenue can be seen below:

Revenue Category	2019 Actual	2020 Amended Budget	2021 Adopted Budget	Budget Variance 2020-2021	Percentage Change
Property Taxes	\$82,604,579	\$80,188,144	\$77,077,028	(\$3,111,116)	-4%
Local Income Taxes	34,643,723	36,897,936	30,425,626	(6,472,310)	-18%
Other Taxes	26,752,577	25,937,506	25,081,253	(856,253)	-3%
Grants/Intergovernmental	7,547,104	19,420,051	5,727,122	(13,692,929)	-71%
Licenses & Permits	1,994,397	2,114,717	2,074,477	(40,240)	-2%
Charges for Services	101,566,627	108,197,565	103,255,927	(4,941,638)	-5%
Fines, Forfeitures, and Fees	1,084,943	1,113,452	763,165	(350,287)	-31%
Interest Earnings	7,242,765	2,888,886	2,386,855	(502,031)	-17%
Debt Proceeds	10,920,826	16,244,982	0	(16,244,982)	-100%
Donations	5,116,150	4,646,082	3,659,306	(986,776)	-21%
Payment in Lieu of Taxes	6,340,990	6,221,791	6,154,321	(67,470)	-1%
Other Income	11,368,670	6,275,867	3,385,639	(2,890,228)	-46%
Interfund Allocations	22,440,553	20,960,750	25,124,917	4,164,167	20%
Interfund Transfers In	45,820,750	56,196,232	46,034,733	(10,161,499)	-18%
Total Revenue	\$365,444,652	\$387,303,961	\$331,150,369	(\$56,153,592)	-14%

The largest variances from 2020 to 2021 can be explained as follows:

- Due to the rise in unemployment as a result of the COVID-19 pandemic, the City is anticipating a significant decrease in **income tax revenue** over the next couple years and budgeting this revenue source conservatively.
- The City does not anticipate receiving as much **grant** funding in 2021 as it did in 2020. In response to the COVID-19 pandemic, the City was awarded various grants totaling over \$7 million including funds from the Federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Housing and Urban Development (HUD), Community Development Block Grant (CDBG), and Emergency Solutions Grant (ESG). In 2018, the City was awarded \$5 million from the Indiana Regional Cities Initiative to be used towards improvements to the City's parks; the last of those funds were received during 2020. In 2019, the City was awarded \$2.3 million from the federal governmental for lead testing (2020). In 2018, the City was awarded \$5 million from the Indiana Regional Cities Initiative to be used towards improvements to the City's parks; the last of those funds were received during 2020.
- The City's **interest earnings** in 2019 were well above expectations. This was attributable to the interest earned on unspent bond proceeds. In 2020, the City continued to spend down bond proceeds on designated capital projects, decreasing the cash reserves available to earn interest. In 2020, interest rates fell due to the COVID-19 pandemic. In 2021, the City is budgeting interest earnings very conservatively.
- For 2021, no **debt proceeds** were budgeted. As the City enters into any debt agreements during 2021, the budget will be adjusted. The City typically enters into one or two capital leases each year to purchase equipment and vehicles for City departments. In 2019 and 2020, several large bond issuances and refundings substantially increased debt proceeds revenue.
- **Other Income** includes many one-time sources of revenue such as property and fixed asset sales, miscellaneous reimbursements, and insurance claims. In 2020, the City received a large reimbursement for flood damages. As a result, Other Income was conservatively budgeted for 2021.

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



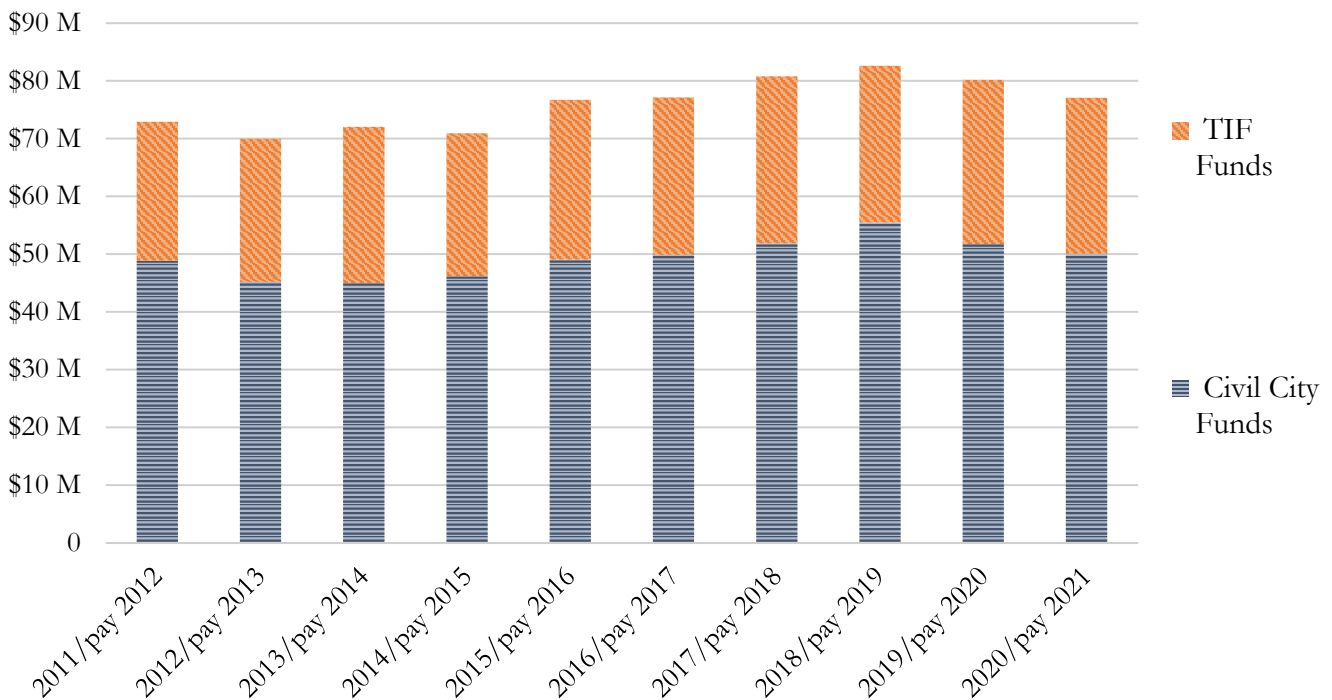
Property Taxes – \$77,077,028 – 23.3%

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, 2017 Park Bond Debt Service Fund, and Tax Increment Financing (TIF) Funds.

In 2008, the State of Indiana passed a law known as the “circuit breaker” property tax reform. The law limited 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. While property owners benefited from the property tax caps reduction, local governments lost a substantial amount of tax revenue. However, a special exemption was made for St. Joseph County (where the City is located) due to the amount of outstanding debt backed by property tax revenue. At the end of 2019, the exemption ended. In 2020, the City was subject to the full effect of the property tax caps.

	<u>Civil City Funds</u>	<u>TIF Funds</u>	<u>Total Property Tax Collections</u>
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 Actual	\$55,470,558	\$27,134,021	\$82,604,579
2020 Actual	\$51,748,694	\$28,439,449	\$80,188,143
2021 Estimated	\$50,060,205	\$27,016,823	\$77,077,028

Property Tax Collections





Local Income Taxes – \$30,425,626 - 9.2%

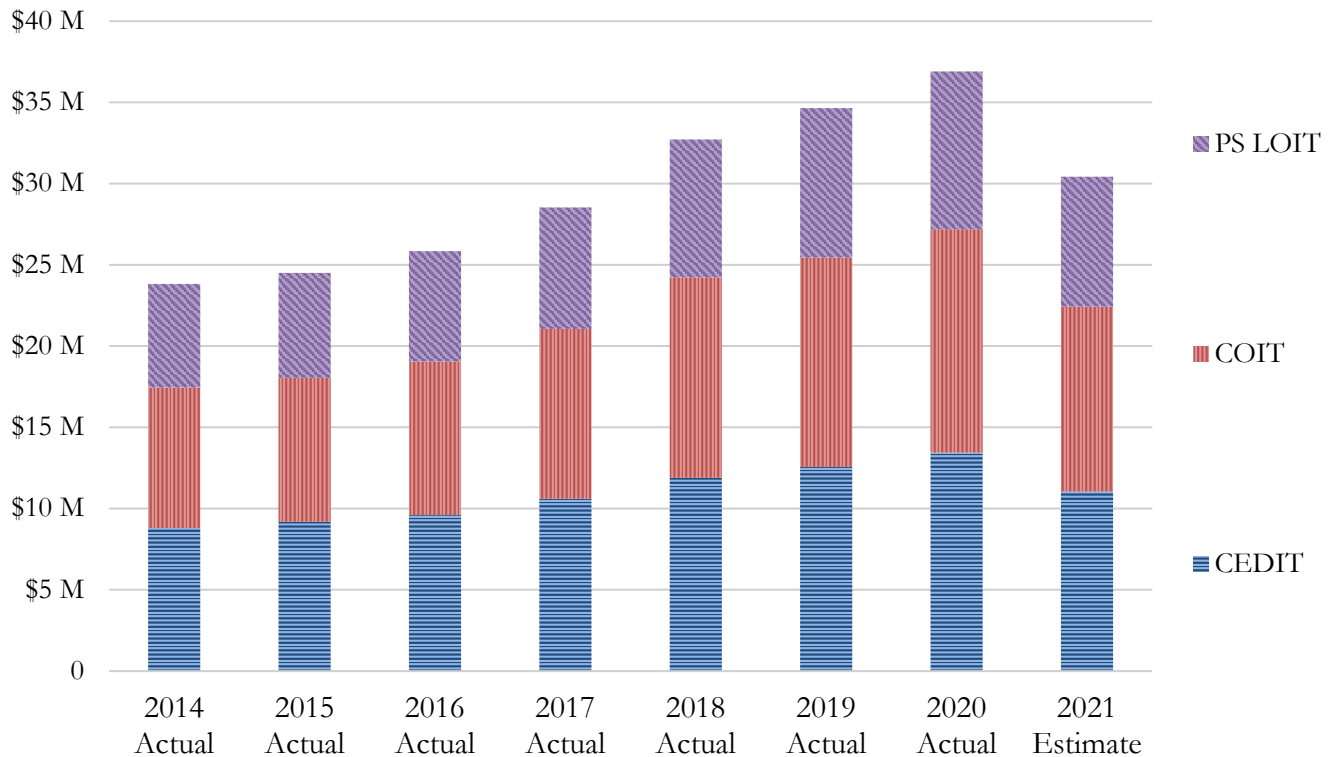
Local income taxes are based on employee wages earned in Saint Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. Saint Joseph County has adopted three local income taxes (LIT) that result in direct revenue to the City—certified shares (COIT) (.6% of wages), economic development (CEDIT) (.4% of wages), and public safety (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.

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).

LIT revenue had been strong in recent years as the local economy continued to improve; however, the rise in unemployment due to the COVID-19 pandemic could set things back. As a result, the City is budgeting this revenue source conservatively.

	<u>CEDIT</u>	<u>COIT</u>	<u>PS LOIT</u>	<u>Total</u>
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	\$10,600,122	\$10,459,265	\$7,467,618	\$28,527,005
2018 Actual	\$11,885,489	\$12,339,734	\$8,487,336	\$30,274,493
2019 Actual	\$12,558,746	\$12,879,847	\$9,205,130	\$34,643,723
2020 Actual	\$13,429,831	\$13,764,809	\$9,703,297	\$36,897,937
2020 Estimated	\$11,048,244	\$11,378,106	\$7,999,276	\$30,425,626

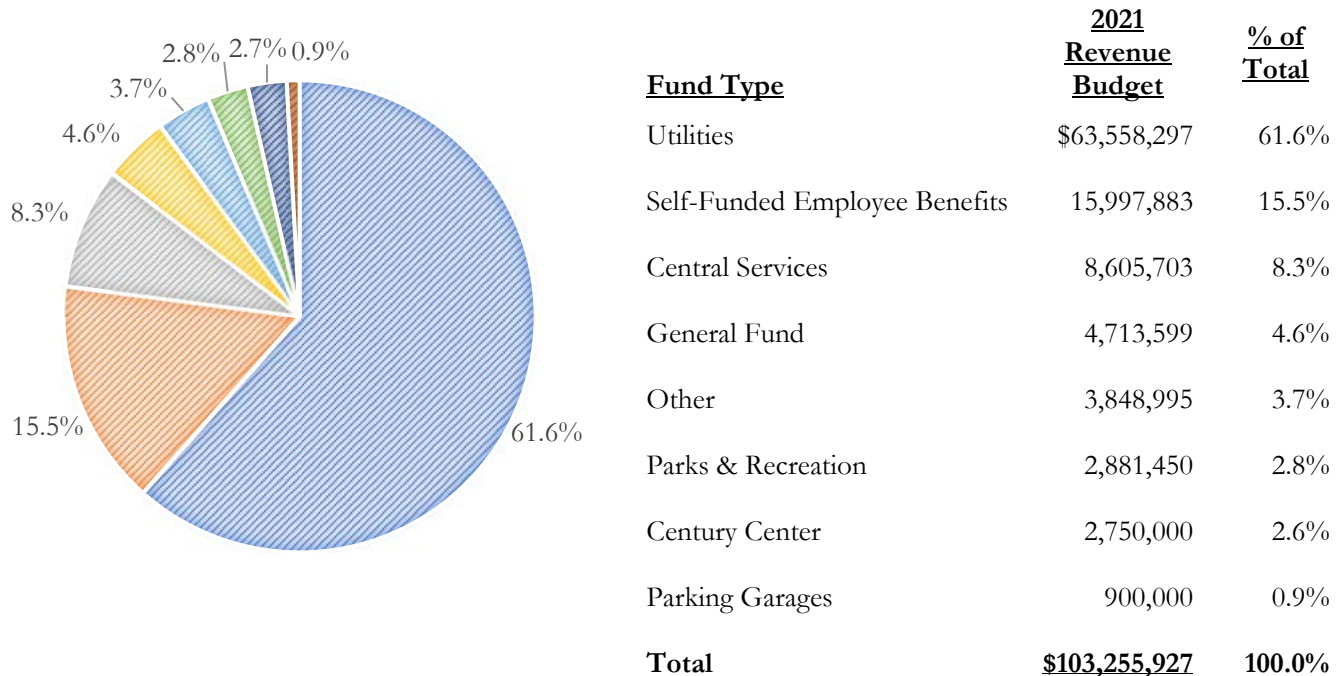
Local Income Taxes





Charges for Services – \$103,255,927 – 31.2%

Charges for services are fees charged by the City’s enterprise funds (i.e. Wastewater, Water Works, Solid Waste, 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.



Charges for Services also includes the revenue collected to support the City’s employee benefits. The City is self-insured – it pays medical, dental, and vision claims directly, as opposed to paying an insurance company to pay the claims. The revenue comes from individual departments based on the number of employees taking health insurance, as well as from employee and public safety retiree health insurance premiums.

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 final phase of the water rate increase concluded in March 2020.

Total charges for services revenue for the utilities are as follows:

	<u>Water Utility</u>	<u>Wastewater</u>	<u>Storm Sewer</u>	<u>Solid Waste</u>	<u>Total</u>
2013 Actual	\$13,803,650	\$32,243,859	\$0	\$4,866,862	\$50,914,371
2014 Actual	\$13,251,654	\$33,930,237	\$0	\$4,936,737	\$52,118,628
2015 Actual	\$13,121,588	\$36,513,682	\$0	\$5,003,801	\$54,639,071
2016 Actual	\$13,626,106	\$38,347,604	\$0	\$5,511,281	\$57,484,992
2017 Actual	\$13,658,131	\$38,869,484	\$0	\$5,346,176	\$57,873,790
2018 Actual	\$15,614,195	\$39,849,393	\$0	\$5,408,816	\$60,872,404
2019 Actual	\$18,621,268	\$40,373,646	\$517,091	\$5,463,922	\$64,975,927
2020 Estimated	\$19,620,001	\$39,785,480	\$1,041,360	\$5,610,650	\$66,057,491
2021 Budget	\$18,978,653	\$38,052,730	\$1,020,677	\$5,506,237	\$63,558,297

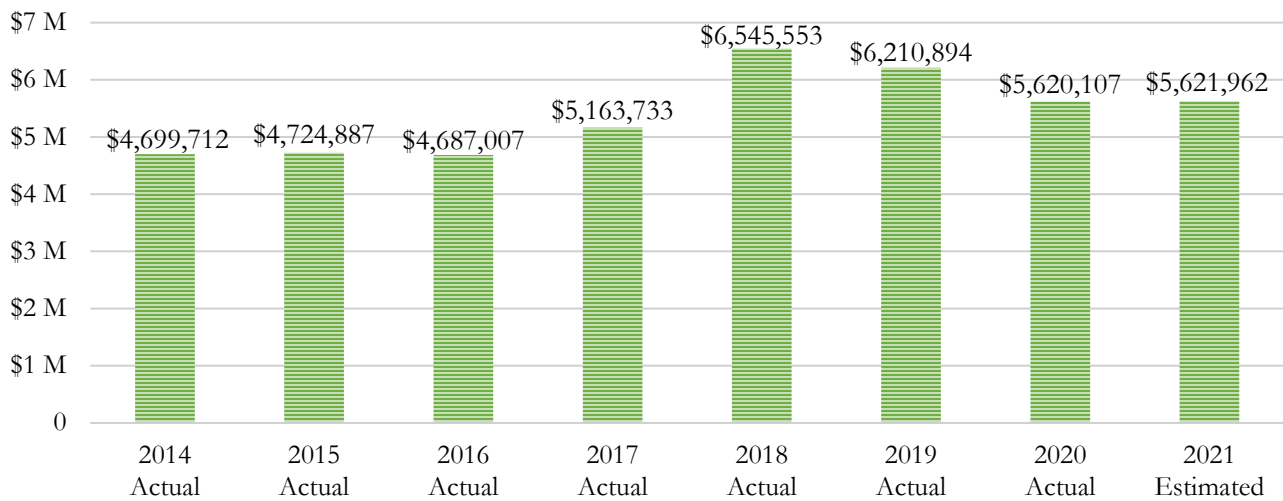


Gasoline Taxes – \$5,621,962 – 1.7%

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, the State of Indiana increased the gas tax by 10 cents per gallon to raise extra funds to repair the state’s roads and bridges. Despite this increase, the City’s gas tax revenue decreased from 2018 to 2019 due to changes to the State’s distribution formula which keeps more funds at the State level. Revenue is forecasted conservatively given the current conditions.

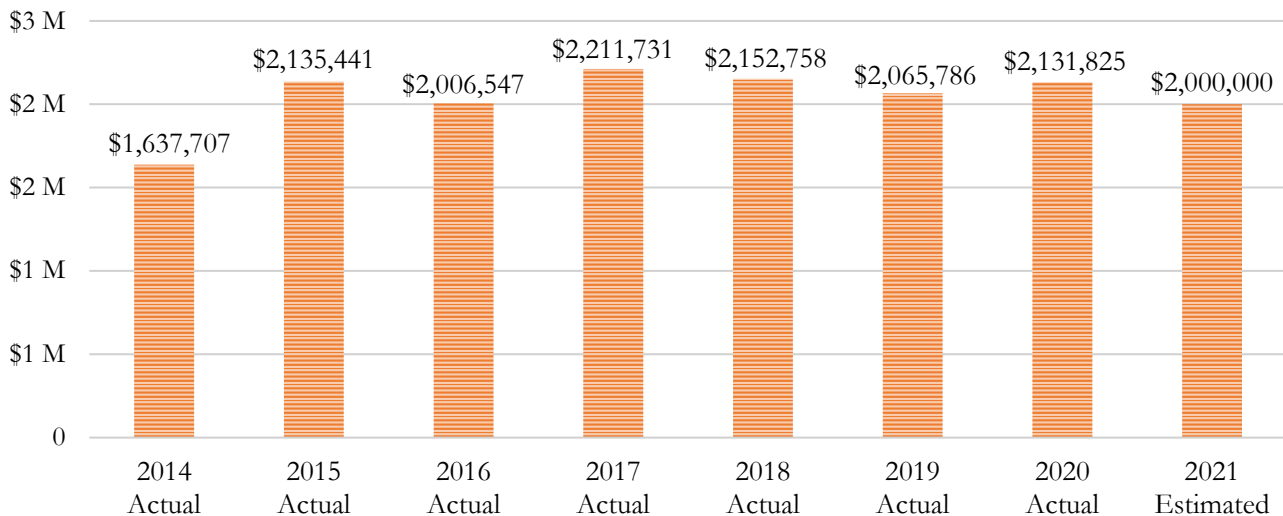
Gasoline Tax



Wheel Tax Revenue – \$2,000,000 - 0.60%

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 – \$6,154,321 – 1.9%

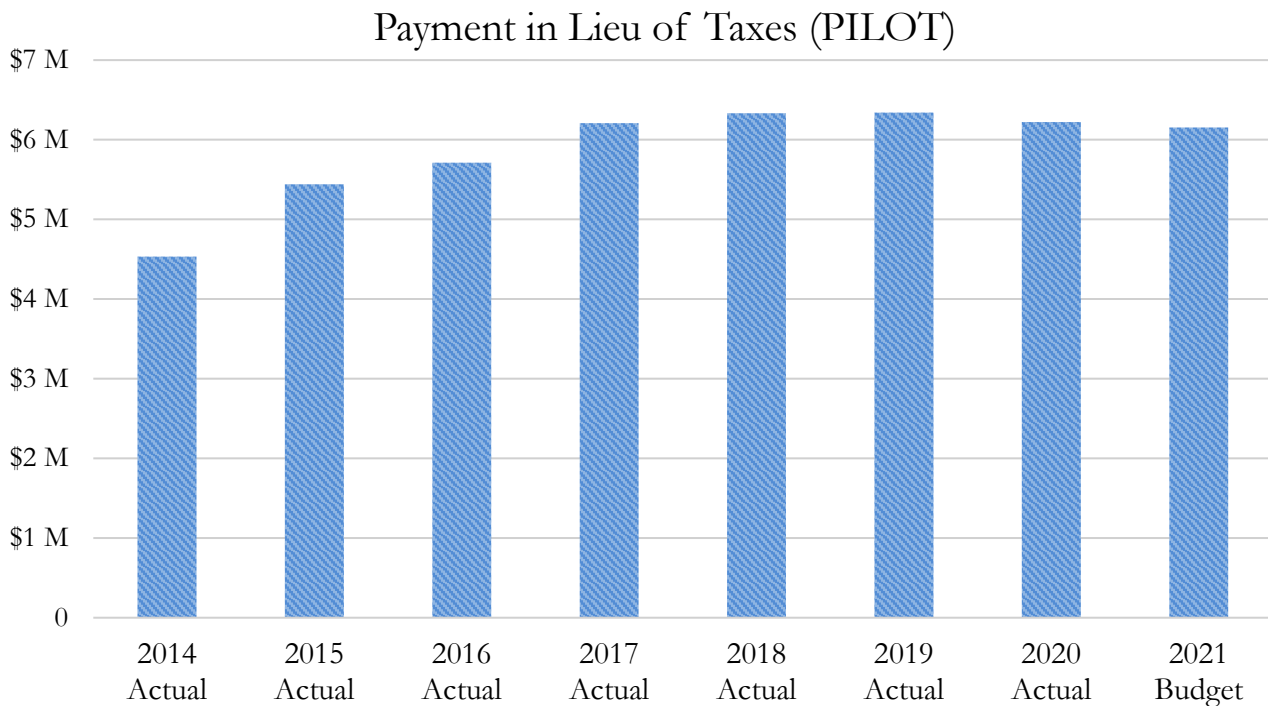
Payment in lieu of tax (PILOT) revenue is received as an internal charge to the City’s Water Works and Wastewater utility funds. PILOT is computed as the net book value of the capital assets of the utilities multiplied by the property tax rate. The PILOT revenue collected cannot exceed the amount of 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 2021, the max PILOT was less than a 2% increase.

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

	General Fund	Parks & Recreation	College Football Hall of Fame	Cumulative Capital Development	Total
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 Actual	\$6,340,990	\$0	\$0	\$0	\$6,340,990
2020 Actual	\$6,221,791	\$0	\$0	\$0	\$6,221,791
2021 Budget	\$6,154,321	\$0	\$0	\$0	\$6,154,321





City Administration/IT Allocation – \$17,489,921 – 5.28%

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 (Controller’s Office, Human Resources, and Diversity & Inclusion), 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.

In 2017, IT related costs for all departments were consolidated into a single fund (#279) in order to better understand the technology costs throughout the City. The IT allocation encompasses 100% of the budgeted expenditures in that fund. IT functions including 311 Call Center, telephone, GIS and general technology expenditures (IT/Innovation employees, computer refresh program, etc.) are allocated between the City departments based on various criteria including number of devices, number of user licenses, departmental specific software, and more. The allocations are charged monthly and deposited into the IT internal service fund (#279).

In recent years, IT costs have come in significantly under budget. The amount allocated to departments was greater than the amount spent which resulted in a growing cash balance in the fund. In 2020, the IT costs allocated to departments were less than the 2020 budgeted expenditures in Fund #279, thus spending down the cash reserves in this fund. In 2021, the IT costs allocated to departments will be equal to the 2021 budgeted expenditures.

Total City Administration/IT Allocation revenue is as follows:

	<u>Administration</u>	<u>Technology</u>
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 Actual	\$6,005,300	\$7,991,331
2020 Actual	\$7,029,607	\$6,656,930
2021 Budget	\$8,360,075	\$9,129,846

Investment Earnings – \$2,386,855 - 0.72%

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 2013-2017 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. 2018 and 2019 saw high returns due to high cash reserves. Due to the forecasted spend-downs in cash reserves, the City is budgeting investment earnings conservatively.

Total investment earnings revenue is as follows:

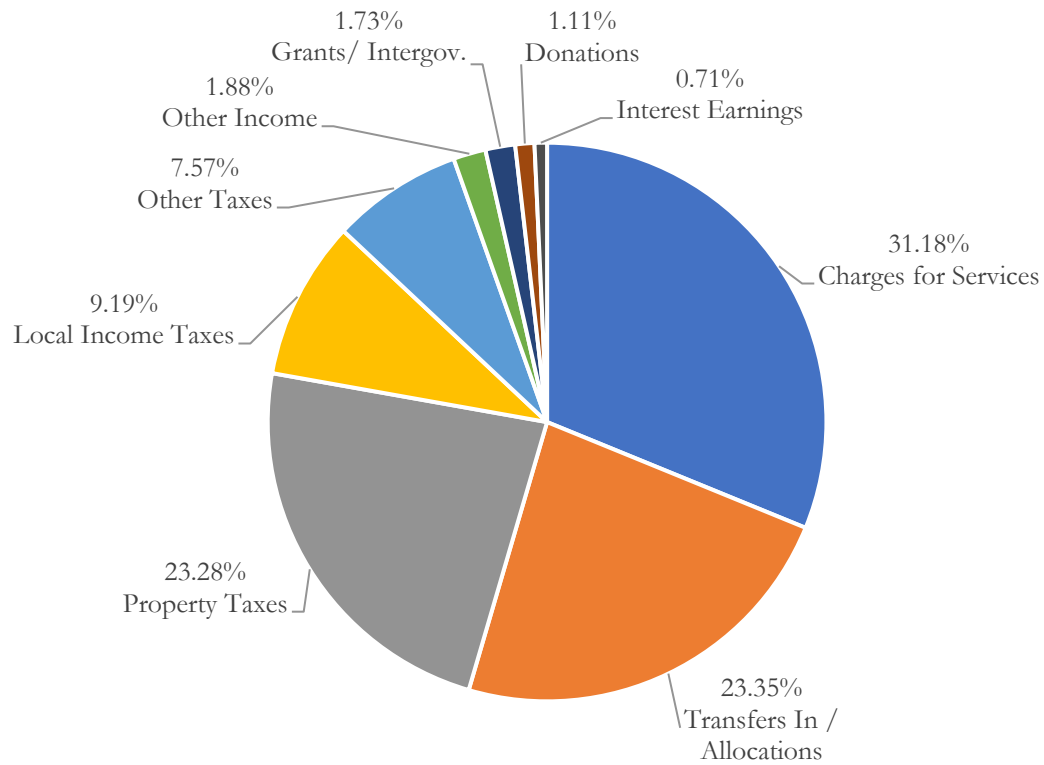
2014 Actual	\$1,025,058
2015 Actual	\$1,769,890
2016 Actual	\$1,925,350
2017 Actual	\$1,960,479
2018 Actual	\$4,353,878
2019 Actual	\$7,242,765
2020 Estimated	\$2,888,886
2021 Budget	\$2,386,855



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.

**2021 Budget Revenue Summary
Revenue by Type – All Funds**



Revenue Type	2021 Adopted Budget	Percent of Total
Charges for Services	\$ 103,255,927	31.18%
Transfers In / Allocations	77,313,971	23.35%
Property Taxes	77,077,028	23.28%
Local Income Taxes	30,425,626	9.19%
Other Taxes	25,081,253	7.57%
Other Income	6,223,281	1.88%
Grants/Intergovernmental	5,727,122	1.73%
Donations	3,659,306	1.11%
Interest Earnings	2,386,855	0.71%
Total Revenues	\$ 331,150,369	100.00%



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.

Each individual capital project is assessed separately for operational impact, and significant operational impacts are built into the operational five-year budget forecasts. Although not presented separately, these impacts are already taken into account in the numbers presented in the fund information schedules and the five-year operational forecasts in each fund.

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



Five-Year Capital Improvement Plan Summary

Department / Division	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	Total
Central Services	68,500	85,000	30,000	-	-	183,500
Code Enforcement	180,000	225,000	195,000	-	-	600,000
Community Investment	11,705,965	11,855,110	13,295,637	16,314,068	16,247,396	69,418,176
Fire Department	610,000	1,610,000	1,685,000	610,000	1,710,000	6,225,000
Organic Resources	1,160,000	310,000	357,000	310,000	800,000	2,937,000
Parking Garages	290,000	290,000	290,000	290,000	275,000	1,435,000
Parks & Recreation	400,000	100,000	100,000	100,000	100,000	800,000
Police Department	1,529,500	1,507,000	1,507,000	1,507,000	1,507,000	7,557,500
Solid Waste	750,000	770,000	395,000	405,000	415,000	2,735,000
Streets & Sewers	15,468,317	6,863,125	6,857,990	6,842,756	5,948,378	41,980,566
Wastewater	1,308,000	1,280,000	1,033,000	1,061,000	1,090,000	5,772,000
Water Works	2,573,000	6,337,000	2,196,000	2,200,000	2,200,000	15,506,000
Grand Total	36,043,282	31,232,235	27,941,627	29,639,824	30,292,774	155,149,742

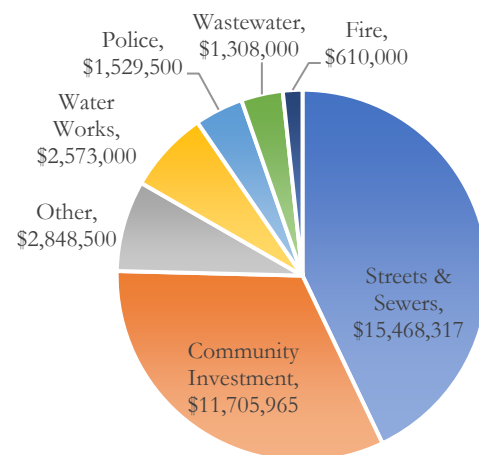
Type	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	Total
Building & Building Improvements	840,000	520,000	520,000	490,000	475,000	2,845,000
Land & Land Improvements	682,000	380,000	380,000	380,000	380,000	2,202,000
Machinery & Equipment	307,500	1,985,000	615,000	714,000	1,250,000	4,871,500
Utilities & Infrastructure	27,847,965	23,599,110	20,663,137	23,708,068	23,736,396	119,554,676
Vehicles	6,365,817	4,748,125	5,763,490	4,347,756	4,451,378	25,676,566
Grand Total	36,043,282	31,232,235	27,941,627	29,639,824	30,292,774	155,149,742

Funding Source	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	Total
Bonds	8,000,000	-	-	-	-	8,000,000
Capital Lease	3,559,317	4,656,125	4,405,990	3,145,756	3,346,378	19,113,566
Cash	24,483,965	26,576,110	23,535,637	26,494,068	26,946,396	128,036,176
Grand Total	36,043,282	31,232,235	27,941,627	29,639,824	30,292,774	155,149,742

Capital Asset Data	2019 Depreciation	12/31/19 Net Book Value
Governmental Activities		
General Government	34,438	573,527
Public Safety	2,725,077	32,201,397
Streets & Infrastructure	14,028,110	157,893,743
Culture & Recreation	2,927,230	66,617,560
Economic Development	539,945	18,630,054
Internal Service Funds	124,556	1,191,271
	20,379,357	277,107,551
Business-Type Activities		
Emergency Medical Service	484,641	4,498,900
Water Works	1,971,820	53,706,714
Wastewater	7,456,684	151,437,327
Century Center	1,064,419	16,603,459
Building Department	209,188	1,824,773
Parking Garage	261,297	6,006,102
Solid Waste	821,865	3,729,553
	12,269,913	237,806,828
Grand Total	\$32,649,270	\$514,914,379

Note: Depreciation 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.

2021 Budget: Capital Improvement Plan





Five-Year Capital Improvement Plan Detail

The table below lists planned capital investment by department. The timeframes are approximate and subject to change.

Department / Division	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	Total
Central Services						
(6) Mobile Column Lifts - Riverside	68,500	-	-	-	-	68,500
(1) Service Truck - Sample Street Garage	-	55,000	-	-	-	55,000
Parking Lot Paving	-	30,000	30,000	-	-	60,000
Central Services Total	68,500	85,000	85,000	-	-	183,500
Code Enforcement						
(1) NEAT Crew - Loader	100,000	-	110,000	-	-	100,000
(1) NEAT Crew - Dump Truck	80,000	-	85,000	-	-	80,000
(1) NEAT Crew - Lightning Loader	-	225,000	-	-	-	225,000
Code Enforcement Total	180,000	225,000	195,000	-	-	600,000
Community Investment						
Complete Streets Transportation	100,000	100,000	100,000	100,000	100,000	500,000
Alley stabilization pilot program	50,000	50,000	50,000	50,000	50,000	250,000
(1) SUV w/CNG or Hybrid	-	-	26,500	-	-	26,500
Other Projects to be Determined	11,555,965	11,705,110	13,119,137	16,164,068	16,097,396	68,641,676
Community Investment Total	11,705,965	11,855,110	13,295,637	16,314,068	16,247,396	69,418,176
Fire Department						
(1) Medic - Rebuild	180,000	-	180,000	-	180,000	540,000
(1) Mid-Size Sedan Hybrid	30,000	30,000	30,000	30,000	30,000	150,000
(1) Medic - New	-	280,000	-	280,000	-	560,000
(1) Used SUV - command/support	-	-	75,000	-	-	75,000
(2) Pumpers	-	-	1,100,000	-	-	1,100,000
(1) Heavy Rescue Truck	-	-	-	-	1,000,000	1,000,000
Building Improv - Roofs/Parking Lots	250,000	150,000	150,000	150,000	150,000	850,000
Personnel Equipment	75,000	75,000	75,000	75,000	75,000	375,000
Specialty Team Equipment	75,000	75,000	75,000	75,000	75,000	375,000
Self-contained breathing apparatus (SCBA)	-	300,000	-	-	-	300,000
Turn Out Gear	-	700,000	-	-	-	700,000
Cardiac Monitors	-	-	-	-	200,000	200,000
Fire Department Total	610,000	1,610,000	1,685,000	610,000	1,710,000	6,225,000
Organic Resources						
(1) Bandit Beast Grinder Horizontal	750,000	-	-	-	-	750,000
(1) Trommel Screen Machine	400,000	-	-	-	-	400,000
(1) Pressure Washer	10,000	-	-	-	-	10,000
(3) Front End Loader	-	310,000	310,000	310,000	-	930,000
(1) 3/4-Ton Pickup 4WD w/plow	-	-	47,000	-	-	47,000
(2) Chem Slinger Manure Spreader	-	-	-	-	800,000	800,000
Organic Resources Total	1,160,000	310,000	357,000	310,000	800,000	2,937,000
Parking Garages						
Upgrades to Parking Garages	290,000	290,000	290,000	290,000	275,000	1,435,000
Parking Garages Total	290,000	290,000	290,000	290,000	275,000	1,435,000



Department / Division	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	Total
Parks & Recreation						
Athletic Court Improvements	100,000	100,000	100,000	100,000	100,000	500,000
LaSalle Park - EPA	300,000	-	-	-	-	300,000
Parks & Recreation Total	400,000	100,000	100,000	100,000	100,000	800,000
Police Department						
(34) Patrol Cars	1,462,000	1,462,000	1,462,000	1,462,000	1,462,000	7,310,000
Undercover Cars	67,500	45,000	45,000	45,000	45,000	247,500
Police Department Total	1,529,500	1,507,000	1,507,000	1,507,000	1,507,000	7,557,500
Solid Waste						
(2) CNG Trash Truck	750,000	770,000	-	-	-	1,520,000
(1) CNG Trask Truck	-	-	395,000	405,000	415,000	1,215,000
Solid Waste Total	750,000	770,000	395,000	405,000	415,000	2,735,000
Streets & Sewers						
(2) Sweeper, Vacuum	660,000	-	-	-	-	660,000
(2) Crew Truck 4WD, CNG, straight plow	352,000	-	-	-	-	352,000
(1) 5-Yard Front End Loader	275,000	-	-	-	-	275,000
(1) Tandem Axle Dump Truck	237,000	-	246,750	-	-	483,750
(1) Single Axle Dump Truck	168,317	-	-	-	-	168,317
(1) Alley Maintainer	192,000	-	-	-	-	192,000
(1) Skid Loader w/attachments & trailer	125,000	-	-	125,000	-	250,000
(1) SUV	50,000	-	-	-	-	50,000
(1) Forklift	35,000	-	-	-	-	35,000
(2) Tandem Axle Dump Truck	-	475,000	600,000	-	-	1,075,000
(1) Sewer Camera Truck	-	350,000	-	-	-	350,000
(1) Excavator	-	250,000	-	-	-	250,000
(1) Road Patcher	-	210,000	-	-	-	210,000
(1) 9-Ton Roller w/trailer	-	150,000	-	-	-	150,000
(2) Compressors	-	120,000	-	120,000	-	240,000
(1) Walk Behind Concrete Floor Saw	-	60,000	-	-	-	60,000
(1) 3/4-Ton Pickup 4WD, straight plow	-	54,125	-	-	-	54,125
(1) Box Trailer for Pipe Patching Crew	-	20,000	-	-	-	20,000
(1) Paver	-	-	450,000	-	-	450,000
(1) Tack Distributor Truck	-	-	200,000	-	-	200,000
(2) Backhoe	-	-	200,000	-	250,000	450,000
(1) 1-Ton Utility Truck (Unit 211)	-	-	72,240	-	-	72,240
(3) 3/4-Ton Pickup 4WD, v-plow, CNG	-	-	65,000	65,000	65,000	195,000
(3) Tandem Axle Dump Truck	-	-	-	665,000	-	665,000
(2) Combination Sewer Cleaning Machine	-	-	-	450,000	450,000	900,000
(2) 3/4-Ton Pickup 4WD, Ext Cab, v-plow	-	-	-	118,756	-	118,756
(2) Zero Turn Mower	-	-	-	100,000	100,000	200,000
(1) Tandem Axle Trailer for Trench Box	-	-	-	75,000	-	75,000
(3) Compressors	-	-	-	60,000	-	60,000
(1) Chipper	-	-	-	40,000	-	40,000
(1) 3/4-Ton Pickup 4WD, Standard, v-plow	-	-	-	-	59,378	59,378
Public Works Service Center Roof	250,000	-	-	-	-	250,000
Various Street Paving Projects	10,000,000	2,450,000	2,450,000	2,450,000	2,450,000	19,800,000
Traffic Calming	300,000	400,000	250,000	250,000	250,000	1,450,000
Misc Stormwater Projects	824,000	824,000	824,000	824,000	824,000	4,120,000



Department / Division	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	Total
Sewer Lining Projects	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	8,000,000
Streets & Sewers Total	15,468,317	6,863,125	6,857,990	6,842,756	5,948,378	41,980,566
Wastewater						
(1) 3/4-Ton Cargo Van AWD	40,000	-	-	-	-	40,000
(3) Mule Utility Vehicle	18,000	-	18,000	18,000	-	54,000
(2) Portable Generator and trailer	-	120,000	-	-	-	120,000
(3) Transit Connect Van	-	90,000	-	-	-	90,000
(1) 3/4-Ton Pickup 4WD w/ plow, CNG	-	70,000	-	-	-	70,000
(1) Solar Arrow Board trailer	-	-	15,000	-	-	15,000
(4) Hybrid Sedan	-	-	-	33,000	90,000	123,000
(1) Zero Turn Riding Mower	-	-	-	10,000	-	10,000
CSO 29 Lift Station	850,000	-	-	-	-	850,000
Wastewater Treatment Plant WWTP Projects	400,000	1,000,000	1,000,000	1,000,000	1,000,000	4,400,000
Wastewater Total	1,308,000	1,280,000	1,033,000	1,061,000	1,090,000	5,772,000
Water Works						
(1) Dump Truck	150,000	-	-	-	-	150,000
(3) Mini Cargo Van w/CNG	99,000	66,000	66,000	-	-	231,000
(2) Truck 4WD w/CNG	70,000	-	-	-	40,000	110,000
(1) 12' Cargo Trailer	12,000	-	-	-	-	12,000
(1) Truck 4WD w/Plow w/CNG	40,000	-	-	-	40,000	80,000
(1) Mid-Size Car w/CNG	35,000	56,000	30,000	33,000	35,000	189,000
(1) Truck 2WD w/Tommy Gate w/CNG	35,000	-	-	-	-	35,000
(1) Arrow Board	12,000	-	-	-	-	12,000
(1) Long Shoring Utility Trailer	10,000	-	-	-	-	10,000
(1) Trailer for Shoring Box	10,000	-	-	-	-	10,000
Generator w/trailer	-	150,000	-	50,000	-	200,000
(1) Tandem Axle Dump Truck	-	140,000	-	140,000	-	280,000
(1) Trailer 20' Long for Dump Truck	-	25,000	-	-	-	25,000
(1) Vactor	-	-	400,000	-	-	400,000
(1) Truck 2WD w/Utility Body	-	-	-	120,000	-	120,000
(1) Pickup Valve Truck	-	-	-	65,000	65,000	130,000
(1) Hybrid Vehicle	-	-	-	33,000	-	33,000
(1) Trailer for Generator	-	-	-	30,000	-	30,000
(1) Forklift	-	-	-	15,000	-	15,000
(1) Zero Turn Mower	-	-	-	14,000	-	14,000
(1) Crane Crew Truck	-	-	-	-	225,000	225,000
Water Main, Hydrant, and Valve Replacement	867,000	715,000	-	-	-	1,582,000
Edison Filtration Plant	822,000	-	-	-	-	822,000
Northwest Elevated Tank	330,000	-	-	-	-	330,000
Locust Booster Station	62,000	-	-	-	-	62,000
Topsfield Booster Station	19,000	-	-	-	-	19,000
Water Meter Replacement	-	4,000,000	-	-	-	4,000,000
New Main on Lathrop St-Bendix to Portage	-	888,000	-	-	-	888,000
New on Trail ROW- Dublin St to Cripe St	-	297,000	-	-	-	297,000
System Renewal Projects - TBD	-	-	1,700,000	1,700,000	1,795,000	5,195,000
Water Works Total	2,573,000	6,337,000	2,196,000	2,200,000	2,200,000	15,506,000
Grand Total	36,043,282	31,232,235	27,941,627	29,639,824	30,292,774	155,149,742



Detailed Financial Discussion

Debt

Summary of Considerations for Incurring Debt Obligations

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

Net Assessed Valuation (2020 pay 2021) of Taxable Property in South Bend	\$ 2,835,148,562
Debt limit: 2% of one third thereof	18,900,990

Civil City

Less Bonds subject to limitation:

Economic Development Income Tax Bonds of 2015 (Parks Bond)	(4,535,000)
Economic Development Income Tax Bonds of 2018 (Zoo Bond)	(3,175,000)
General Obligation Bonds, Series 2018 (Fire Station #9)	(4,605,000)
Issuance Margin	<u>\$ 6,585,990</u>
Percentage of Debt to Debt Limit	65.16%

Park District

Less Bonds subject to limitation:

Parks District Bonds, Series A-K	(12,170,000)
Issuance Margin	<u>\$ 6,730,990</u>
Percentage of Debt to Debt Limit	64.39%

Redevelopment District

Less Bonds subject to limitation:

Special Taxing District Bonds of 2014	(470,000)
Redevelopment District Bonds of 2018 (TIF Parks Bond)	(10,255,000)
Issuance Margin	<u>\$ 8,175,990</u>
Percentage of Debt to Debt Limit	56.74%

The table below shows the percentage of debt limit reached by the Civil City, Park District, and the Redevelopment District over the past 5 years:

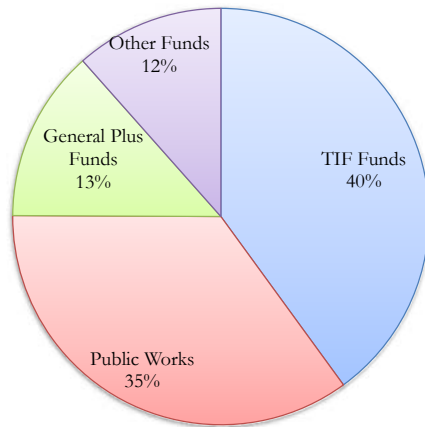
	2016 Audited	2017 Audited	2018 Audited	2019 Audited	2020 Unaudited
Debt Limit (1)	\$15,181,132	\$16,109,715	\$16,655,845	\$18,176,894	\$18,900,990
Civil City					
Total Net Debt Applicable To Limit	5,835,000	5,190,000	13,390,000	12,690,000	12,315,000
Debt Margin	9,346,132	10,919,715	3,265,845	5,486,894	6,585,990
Percentage of Debt Limit	<u>38.44%</u>	<u>32.22%</u>	<u>80.39%</u>	<u>69.81%</u>	<u>65.16%</u>
Park District					
Total Net Debt Applicable To Limit	0	14,075,000	13,725,000	12,575,000	12,170,000
Debt Margin	15,181,132	2,034,715	2,930,845	5,601,894	6,730,990
Percentage of Debt Limit	<u>0.00%</u>	<u>87.37%</u>	<u>82.40%</u>	<u>69.81%</u>	<u>64.39%</u>
Redevelopment District					
Total Net Debt Applicable To Limit	2,210,000	1,795,000	12,955,000	11,855,000	10,725,000
Debt Margin	12,971,132	14,314,715	3,700,845	6,321,894	8,175,990
Percentage of Debt Limit	<u>14.56%</u>	<u>11.14%</u>	<u>77.78%</u>	<u>65.22%</u>	<u>56.74%</u>

(1) A 2% of net assessed value debt limit has been established by the Constitution of the State of Indiana for certain type of debt including general obligation bonds, Economic Development Income Tax bonds and tax revenue notes. This limitation does not apply to revenue bonds payable from governmental or proprietary funds.

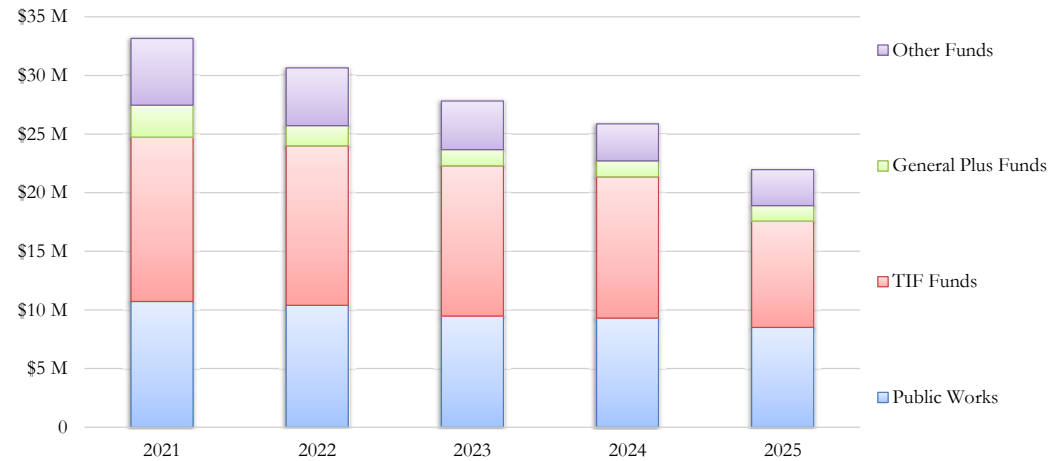
City of South Bend, Indiana Debt Summary Principal & Interest Payments - 2021 through 2040

Debt by Fund Type	Original Debt	2021	2022	2023	2024	2025	5 year periods		
							2026-2030	2031-2035	2036-2040
TIF Funds	\$ 155,695,000	\$ 14,005,969	\$ 13,598,605	\$ 12,816,636	\$ 12,057,516	\$ 9,069,653	\$ 41,957,688	\$ 32,851,519	\$ 8,550,715
River West TIF (#324)	94,695,000	9,832,138	9,204,374	8,419,155	7,647,910	4,644,921	19,878,794	12,641,431	3,051,715
River East TIF (#436)	61,000,000	4,173,831	4,394,231	4,397,481	4,409,606	4,424,731	22,078,894	20,210,088	5,499,000
Public Works	\$ 136,694,685	\$ 10,728,385	\$ 10,401,810	\$ 9,478,804	\$ 9,300,320	\$ 8,510,266	\$ 24,666,589	\$ 6,068,025	\$ -
Sewage Works (#649)	109,093,661	8,032,502	7,897,919	7,719,915	7,743,938	7,030,647	19,474,590	4,949,215	-
Water Works (#625)	22,741,204	1,814,783	1,842,409	1,400,475	1,402,893	1,402,389	5,191,999	1,118,810	-
Solid Waste (#611)	4,859,820	881,100	661,482	358,414	153,489	77,230	-	-	-
General Plus Funds	\$ 52,074,251	\$ 2,728,484	\$ 1,713,975	\$ 1,375,390	\$ 1,360,081	\$ 1,319,322	\$ 4,280,982	\$ 3,889,127	\$ -
COIT (#404)	39,665,132	1,683,267	809,896	465,885	465,885	465,885	-	-	-
EDIT (#408)	11,702,697	897,752	904,080	909,505	894,196	853,436	4,280,982	3,889,127	-
General Fund (#101)	706,422	147,465	-	-	-	-	-	-	-
Other Funds	\$ 44,967,631	\$ 5,693,745	\$ 4,932,504	\$ 4,148,124	\$ 3,157,171	\$ 3,069,428	\$ 11,565,750	\$ 6,146,994	\$ 855,219
2018 TIF Park Bond (#312)	14,075,000	1,189,190	1,169,365	1,179,165	1,177,990	1,181,215	5,897,575	2,952,315	-
Fire Dept Capital (#287)	13,942,998	1,443,432	1,417,271	1,250,940	1,088,833	1,093,071	3,796,063	3,015,082	855,219
Motor Vehicle Highway (#202)	4,358,698	913,685	657,144	558,890	385,171	366,369	-	-	-
Century Center Energy Conserv Bond (#672)	4,167,897	406,711	402,367	397,959	393,388	388,754	1,872,113	179,597	-
Innovation & Technology (#279)	2,614,652	665,259	536,938	281,049	19,910	-	-	-	-
Parks & Recreation (#201)	2,314,352	493,644	262,889	164,388	14,126	23,543	-	-	-
Cumulative Capital Development (#406)	1,712,218	394,767	367,808	260,548	48,541	-	-	-	-
Consolidated Bldg Fund (#600)	577,879	44,337	24,119	4,722	-	-	-	-	-
Other	1,203,938	142,721	94,602	50,463	29,212	16,476	-	-	-
Grand Total	\$ 389,431,568	\$ 33,156,583	\$ 30,646,894	\$ 27,818,953	\$ 25,875,088	\$ 21,968,668	\$ 82,471,008	\$ 48,955,665	\$ 9,405,934

Original Debt by Fund Type



Total Debt Payments

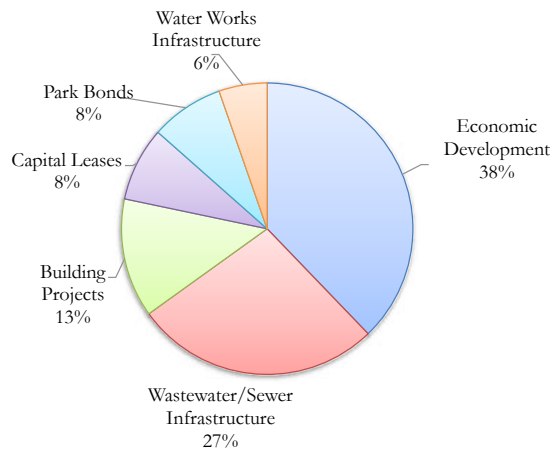


Note: Does not include interfund loans

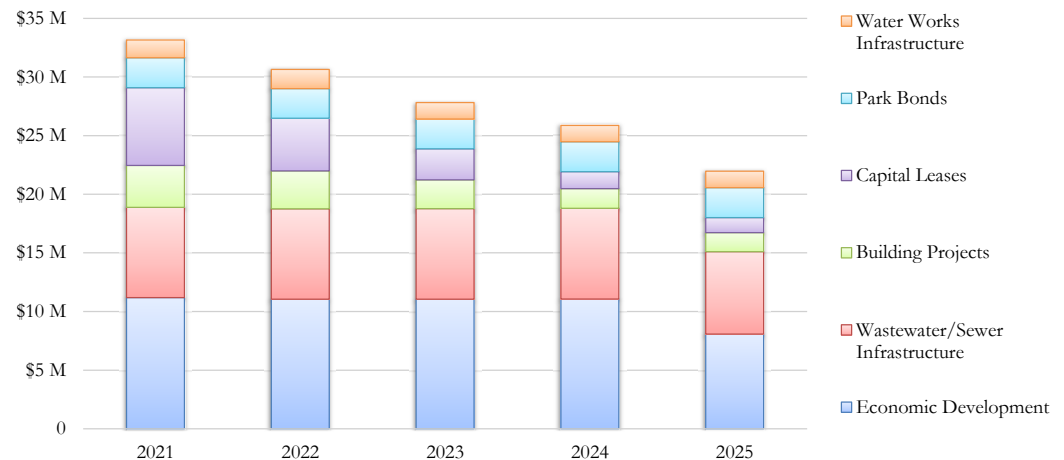
City of South Bend, Indiana Debt Summary Principal & Interest Payments - 2021 through 2040

Debt Purpose	Original Debt	2021	2022	2023	2024	2025	5 year periods		
							2026-2030	2031-2035	2036-2040
Economic Development	\$ 147,250,278	\$ 11,192,476	\$ 11,056,755	\$ 11,051,461	\$ 11,063,941	\$ 8,078,878	\$ 37,029,263	\$ 30,373,744	\$ 8,550,715
2015 Eddy St Commons Parking Garage Bonds	36,000,000	2,462,956	2,467,856	2,467,606	2,468,231	2,469,606	12,328,894	6,165,713	-
2015 Smart Streets Bonds	25,000,000	1,710,819	1,709,694	1,707,669	1,704,785	1,710,844	8,537,769	8,538,025	2,564,300
2017 Eddy St Commons Phase II Bonds	25,000,000	1,710,875	1,926,375	1,929,875	1,941,375	1,955,125	9,750,000	14,044,375	5,499,000
2011 Downtown Central Develop. Area TIF Bonds	19,795,000	1,918,640	1,918,847	1,912,869	1,917,280	-	-	-	-
2011 Airport Development Area TIF Bonds	14,420,000	1,092,266	1,091,794	1,092,827	1,091,080	-	-	-	-
2019 South Shore Double Tracking Bonds	7,985,000	1,027,750	1,029,750	1,030,125	1,033,625	1,030,125	4,634,750	-	-
2013 Century Center Special Tax Bonds	4,655,000	390,713	386,425	386,075	384,975	387,563	163,000	-	-
2020 Library Bonds	4,225,000	158,352	326,015	324,415	322,590	325,615	1,614,850	1,625,631	487,415
Other	10,170,278	720,105	200,000	200,000	200,000	200,000	-	-	-
Wastewater/Sewer Infrastructure	\$ 106,177,000	\$ 7,688,871	\$ 7,706,501	\$ 7,719,915	\$ 7,743,938	\$ 7,030,647	\$ 19,474,590	\$ 4,949,215	\$ -
Building Projects	\$ 51,475,594	\$ 3,578,093	\$ 3,229,827	\$ 2,453,344	\$ 1,666,163	\$ 1,612,357	\$ 8,055,735	\$ 4,933,481	\$ 855,219
2012 Fire Station/Police Dept Renovations Bonds	21,335,000	1,566,750	1,555,000	779,625	-	-	-	-	-
2001 Public Works Service Center Bonds	9,250,000	336,600	-	-	-	-	-	-	-
2013 Fire Station #5 & Training Tower Bonds	5,580,000	399,355	396,780	398,980	405,630	406,543	2,080,631	1,292,729	-
2018 Fire Station #9 Bonds	5,045,000	345,306	344,156	342,856	341,331	344,656	1,715,431	1,722,353	855,219
2015 Century Center Solar Panels	4,167,897	406,711	402,367	397,959	393,388	388,754	1,872,113	179,597	-
2018 Zoo Bonds	3,440,000	324,100	332,100	334,500	326,500	318,000	1,613,875	1,124,500	-
2014 PSAP Center Bonds	2,657,697	199,271	199,423	199,423	199,315	154,405	773,685	614,302	-
Capital Leases	\$ 32,037,039	\$ 6,635,974	\$ 4,486,810	\$ 2,653,462	\$ 1,458,206	\$ 1,291,376	\$ -	\$ -	\$ -
Park Bonds	\$ 31,675,000	\$ 2,551,121	\$ 2,528,771	\$ 2,540,296	\$ 2,539,946	\$ 2,553,021	\$ 12,719,422	\$ 7,580,415	\$ -
2017 Park Bonds	14,075,000	1,189,190	1,169,365	1,179,165	1,177,990	1,181,215	5,897,575	2,952,315	-
2018 TIF Park Bonds	11,995,000	987,550	986,850	985,550	993,575	990,775	4,928,425	2,477,775	-
2015 Park Bonds	5,605,000	374,381	372,556	375,581	368,381	381,031	1,893,422	2,150,325	-
Water Works Infrastructure	\$ 20,816,657	\$ 1,510,048	\$ 1,638,230	\$ 1,400,475	\$ 1,402,893	\$ 1,402,389	\$ 5,191,999	\$ 1,118,810	\$ -
Grand Total	\$ 389,431,568	\$ 33,156,583	\$ 30,646,894	\$ 27,818,953	\$ 25,875,088	\$ 21,968,668	\$ 82,471,008	\$ 48,955,665	\$ 9,405,934

Original Debt by Purpose



Total Debt Payments



Note: Does not include interfund loans

City of South Bend, Indiana
Debt Summary
Principal Balance - December 31, 2020 through 2029

Debt by Fund Type	12/31/20	12/31/21	12/31/22	12/31/23	12/31/24	12/31/25	12/31/26	12/31/27	12/31/28	12/31/29
TIF Funds	\$ 111,119,617	\$ 101,522,014	\$ 91,940,812	\$ 82,711,197	\$ 73,847,742	\$ 67,605,000	\$ 61,555,000	\$ 55,425,000	\$ 49,065,000	\$ 42,470,000
River West TIF (#324)	61,809,617	54,202,014	46,925,812	40,121,197	33,817,742	30,280,000	27,055,000	23,870,000	20,580,000	17,160,000
River East TIF (#436)	49,310,000	47,320,000	45,015,000	42,590,000	40,030,000	37,325,000	34,500,000	31,555,000	28,485,000	25,310,000
Public Works	\$ 67,848,156	\$ 59,102,963	\$ 50,482,989	\$ 42,575,100	\$ 34,640,324	\$ 27,283,673	\$ 22,871,996	\$ 18,613,511	\$ 14,229,459	\$ 9,855,000
Sewage Works (#649)	54,155,330	47,643,807	41,113,706	34,601,843	27,904,588	21,751,791	18,513,295	15,148,940	11,690,000	8,290,000
Water Works (#625)	11,631,565	10,241,017	8,791,030	7,745,517	6,659,144	5,531,882	4,358,701	3,464,571	2,539,459	1,565,000
Solid Waste (#611)	2,061,261	1,218,139	578,253	227,740	76,592	-	-	-	-	-
General Plus Funds	\$ 13,522,204	\$ 11,205,803	\$ 9,856,102	\$ 8,816,130	\$ 7,766,773	\$ 6,732,973	\$ 6,136,853	\$ 5,522,830	\$ 4,879,452	\$ 4,213,172
EDIT (#408)	9,588,241	9,048,897	8,485,199	7,897,146	7,304,738	6,732,973	6,136,853	5,522,830	4,879,452	4,213,172
COIT (#404)	3,788,164	2,156,906	1,370,903	918,984	462,035	-	-	-	-	-
General Fund (#101)	145,798	-	-	-	-	-	-	-	-	-
Other Funds	\$ 33,389,144	\$ 28,648,015	\$ 24,547,385	\$ 21,117,739	\$ 18,595,909	\$ 16,098,754	\$ 14,296,790	\$ 12,438,261	\$ 10,518,002	\$ 8,525,843
2018 TIF Park Bond (#312)	12,170,000	11,345,000	10,515,000	9,650,000	8,760,000	7,840,000	6,900,000	5,925,000	4,925,000	3,880,000
Fire Dept Capital (#287)	11,310,921	10,193,270	9,076,492	8,099,362	7,264,047	6,405,000	5,865,000	5,310,000	4,725,000	4,120,000
Century Center Energy Conserv Bond (#672)	3,370,300	3,079,026	2,781,851	2,478,630	2,169,315	1,853,754	1,531,790	1,203,261	868,002	525,843
Motor Vehicle Highway (#202)	2,791,497	1,916,849	1,285,788	741,273	363,342	-	-	-	-	-
Innovation & Technology (#279)	1,418,752	802,102	291,627	19,161	-	-	-	-	-	-
Cumulative Capital Development (#406)	1,026,629	656,520	303,405	47,993	-	-	-	-	-	-
Parks & Recreation (#201)	906,590	441,145	194,288	36,228	22,866	-	-	-	-	-
Consolidated Bldg Fund (#600)	71,287	28,266	4,673	-	-	-	-	-	-	-
Other	323,169	185,838	94,262	45,092	16,340	-	-	-	-	-
Grand Total	\$ 225,879,121	\$ 200,478,795	\$ 176,827,287	\$ 155,220,166	\$ 134,850,749	\$ 117,720,400	\$ 104,860,639	\$ 91,999,602	\$ 78,691,913	\$ 65,064,014

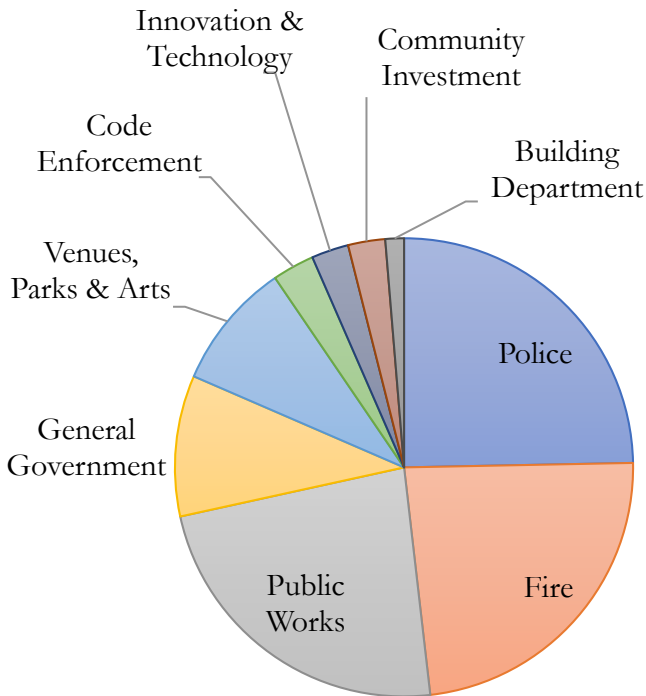
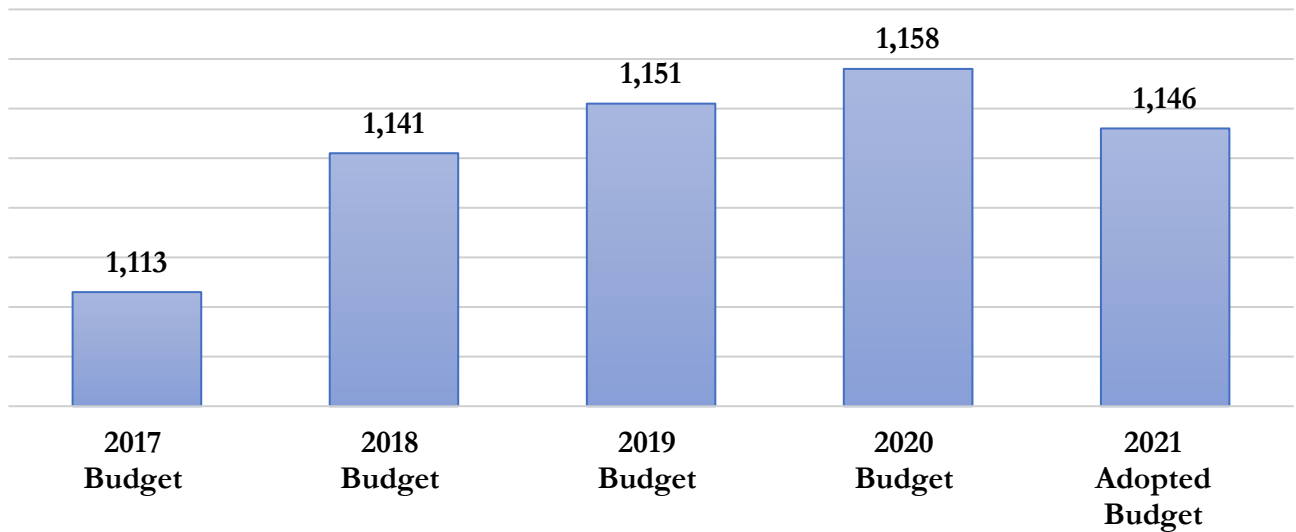
Debt Purpose	12/31/20	12/31/21	12/31/22	12/31/23	12/31/24	12/31/25	12/31/26	12/31/27	12/31/28	12/31/29
Economic Development	\$ 96,940,811	\$ 89,702,014	\$ 82,305,812	\$ 74,571,197	\$ 66,462,742	\$ 60,995,000	\$ 55,740,000	\$ 50,435,000	\$ 44,920,000	\$ 39,200,000
2015 Eddy St Commons Parking Garage Bonds	24,530,000	23,015,000	21,430,000	19,765,000	18,015,000	16,175,000	14,255,000	12,260,000	10,190,000	8,060,000
2015 Smart Streets Bonds	21,630,000	20,600,000	19,540,000	18,450,000	17,330,000	16,170,000	14,980,000	13,750,000	12,485,000	11,180,000
2017 Eddy St Commons Phase II Bonds	24,780,000	24,305,000	23,585,000	22,825,000	22,015,000	21,150,000	20,245,000	19,295,000	18,295,000	17,250,000
2011 Downtown Central Develop. Area TIF Bonds	6,855,000	5,265,000	3,595,000	1,845,000	-	-	-	-	-	-
2019 South Shore Double Tracking Bonds	7,715,000	7,065,000	6,380,000	5,660,000	4,900,000	4,105,000	3,270,000	2,390,000	1,470,000	500,000
2020 Library Bonds	4,225,000	4,150,000	3,930,000	3,705,000	3,475,000	3,235,000	2,990,000	2,740,000	2,480,000	2,210,000
2011 Airport Development Area TIF Bonds	3,905,000	3,000,000	2,050,000	1,050,000	-	-	-	-	-	-
2013 Century Center Special Tax Bonds	1,920,000	1,585,000	1,245,000	895,000	535,000	160,000	-	-	-	-
Other	1,380,811	717,014	550,812	376,197	192,742	-	-	-	-	-
Wastewater/Sewer Infrastructure	\$ 53,631,844	\$ 47,455,325	\$ 41,113,706	\$ 34,601,843	\$ 27,904,588	\$ 21,751,791	\$ 18,513,295	\$ 15,148,940	\$ 11,690,000	\$ 8,290,000
Building Projects	\$ 21,248,541	\$ 18,437,923	\$ 15,862,050	\$ 13,960,776	\$ 12,799,053	\$ 11,651,727	\$ 10,453,643	\$ 9,226,091	\$ 7,942,454	\$ 6,624,014
2018 Fire Station #9 Bonds	4,605,000	4,400,000	4,190,000	3,975,000	3,755,000	3,525,000	3,290,000	3,050,000	2,795,000	2,540,000
2013 Fire Station #5 & Training Tower Bonds	4,220,000	3,970,000	3,715,000	3,450,000	3,170,000	2,880,000	2,575,000	2,260,000	1,930,000	1,580,000
2012 Fire Station/Police Dept Renovations Bonds	3,670,000	2,250,000	770,000	-	-	-	-	-	-	-
2015 Century Center Solar Panels	3,370,300	3,079,026	2,781,851	2,478,630	2,169,315	1,853,754	1,531,790	1,203,261	868,002	525,843
2018 Zoo Bonds	3,175,000	3,000,000	2,810,000	2,610,000	2,410,000	2,210,000	1,990,000	1,765,000	1,525,000	1,280,000
2014 PSAP Center Bonds	1,878,241	1,738,897	1,595,199	1,447,146	1,294,738	1,182,973	1,066,853	947,830	824,452	698,172
2001 Public Works Service Center Bonds	330,000	-	-	-	-	-	-	-	-	-
Park Bonds	\$ 26,960,000	\$ 25,225,000	\$ 23,460,000	\$ 21,630,000	\$ 19,745,000	\$ 17,790,000	\$ 15,795,000	\$ 13,725,000	\$ 11,600,000	\$ 9,385,000
2017 Park Bonds	12,170,000	11,345,000	10,515,000	9,650,000	8,760,000	7,840,000	6,900,000	5,925,000	4,925,000	3,880,000
2018 TIF Park Bonds	10,255,000	9,570,000	8,865,000	8,140,000	7,385,000	6,610,000	5,815,000	4,990,000	4,145,000	3,270,000
2015 Park Bonds	4,535,000	4,310,000	4,080,000	3,840,000	3,600,000	3,340,000	3,080,000	2,810,000	2,530,000	2,235,000
Capital Leases	\$ 15,964,079	\$ 9,618,564	\$ 5,294,690	\$ 2,710,834	\$ 1,280,222	\$ -	\$ -	\$ -	\$ -	\$ -
Water Works Infrastructure	\$ 11,133,846	\$ 10,039,969	\$ 8,791,030	\$ 7,745,517	\$ 6,659,144	\$ 5,531,882	\$ 4,358,701	\$ 3,464,571	\$ 2,539,459	\$ 1,565,000
Grand Total	\$ 225,879,121	\$ 200,478,795	\$ 176,827,287	\$ 155,220,166	\$ 134,850,749	\$ 117,720,400	\$ 104,860,639	\$ 91,999,602	\$ 78,691,913	\$ 65,064,014

Note: Does not include interfund loans



Detailed Financial Discussion Personnel

Total Budgeted Full-Time Positions by Year



Full-Time Positions by Activity	2021 Adopted Budget
Police	283
Fire	269
Public Works	268
General Government	114
Venues, Parks & Arts	103
Code Enforcement	34
Innovation & Technology	30
Dept of Community Investment	30
Building Department	15
Total	1,146

Personnel Budget Summary

	2017 Budget	12/31/17 Actual	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020 Budget	06/30/20 Actual	2021 Budget	Change 2020-2021	Notes
Full-Time Positions by Fund											
101 - General Fund											
Mayor's Office	7	7	7	7	8	7	8	8	8	0	
Community Initiatives	0	0	0	0	0	0	2	2	4	2	(a)
311 Call Center	0	0	0	0	0	0	0	0	0	0	
City Clerk	5	5	5	5	5	4	5	4	5	0	
Common Council	9	9	9	9	9	9	9	9	9	0	
Administration & Finance (Controller's Office)	23	21	24	23	25	23	22	20	22	0	
Human Resources	0	0	0	0	0	0	6	6	7	1	(b)
Diversity & Inclusion	0	0	0	0	0	0	3	3	3	0	
Human Rights	4	4	3	2	3	3	3	3	4	1	(c)
Legal Dept	10	9	10	10	10	10	11	11	12	1	(d)
Engineering Dept	20	18	23	23	23	21	24	23	24	0	
Office of Sustainability	0	0	0	0	1	1	1	1	1	0	
AmeriCorps Grant Program	0	0	2	1	2	1	2	1	2	0	
Police Dept	244	242	248	240	243	225	235	221	227	-8	(e),(f),(g)
Police Crime Lab	0	0	0	0	0	0	7	7	7	0	
Fire Dept	180	186	184	169	175	174	219	213	216	-3	(h)
EMS	0	0	0	0	0	0	4	4	4	0	
Morris Performing Arts Center	7	6	8	7	8	8	9	8	10	1	(i),(j),(k)
Palais Royale Ballroom	3	3	3	3	3	3	2	2	0	-2	(j),(l)
Subtotal	512	510	526	499	515	489	572	546	565	-7	
201 - Parks & Recreation											
Administration	6	6	6	6	7	7	7	7	6	-1	(m)
Maintenance	48	48	47	44	46	47	46	48	46	0	
Golf Courses	8	7	8	7	8	8	8	8	8	0	
Recreation	21	20	21	21	22	23	23	23	17	-6	(a),(n)
Potawatomi Zoo	1	1	1	0	0	0	0	0	0	0	
Graffiti Removal	1	1	1	1	0	0	0	0	0	0	
Marketing & Events	10	10	11	10	11	9	11	9	9	-2	(i),(o)
Subtotal	95	93	95	89	94	94	95	95	86	-9	
202 - Motor Vehicle Highway											
Streets / Traffic & Lighting	51	48	51	49	51	49	52	49	51	-1	(r)
Curb & Sidewalk Program	5	5	5	5	8	7	8	8	8	0	
Subtotal	56	53	56	54	59	56	60	57	59	-1	
203 - Recreation Nonreverting											
Recreation	1	1	1	1	0	0	0	0	0	0	
211 - DCI Administration											
Department of Community Investment (DCI)	23	22	25	24	28	28	28	24	30	2	(p)
219 - Unsafe Building											
NEAT Crew	4	4	4	4	4	4	0	0	0	0	
221 - Landlord Registration Fund											
Rental Unit Inspection	0	0	0	0	0	0	4	3	4	0	
222 - Central Services											
Equipment Services	32	31	31	27	31	27	31	27	31	0	
Building Maintenance	3	4	3	3	3	3	3	3	3	0	
Central Stores	1	1	3	3	3	3	0	0	0	0	
Print Shop	1	1	1	1	1	0	0	0	0	0	
Radio Shop	3	3	3	3	3	3	3	3	3	0	
Office of Sustainability	1	1	1	1	0	0	0	0	0	0	
Facilities Management	1	0	1	1	1	1	1	1	1	0	
Subtotal	42	41	43	39	42	37	38	34	38	0	
226 - Liability Insurance											
Safety & Risk	2	2	2	2	2	2	1	1	0	-1	(b)
Liability Insurance	1	1	1	1	1	0	1	0	0	-1	(d)
Subtotal	3	3	3	3	3	2	2	1	0	-2	
230 - Code Enforcement Fund											
Neighborhood Code Enforce.	0	0	0	0	0	0	17	17	17	0	
NEAT Crew	0	0	0	0	0	0	4	4	4	0	
Animal Resource Center	0	0	0	0	0	0	9	9	9	0	
Subtotal	0	0	0	0	0	0	30	30	30	0	

Personnel Budget Summary

	2017 Budget	12/31/17 Actual	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020 Budget	06/30/20 Actual	2021 Budget	Change 2020-2021	Notes
<u>Full-Time Positions by Fund Continued</u>											
249 - Public Safety LOIT											
Police Department	43	43	43	43	45	45	46	46	49	3	(g)
Fire Department	35	35	35	35	45	45	46	44	49	3	(h)
Subtotal	78	78	78	78	90	90	92	90	98	6	
258 - Human Rights Federal											
EEOC	0	0	1	1	1	1	1	1	1	0	
HUD	1	1	1	1	1	1	1	1	1	0	
Subtotal	1	1	2	2	2	2	2	2	2	0	
279 - IT / Innovation / 311 Call Center											
311 Call Center	6	6	7	7	7	7	7	7	7	0	
Information Technology	18	17	20	20	23	21	23	22	23	0	
Subtotal	24	23	27	27	30	28	30	29	30	0	
288 - Emergency Medical Services											
EMS	51	51	51	58	51	46	0	0	0	0	
600 - Consolidated Building Dept.											
Neighborhood Code Enforce.	16	17	16	16	17	16	0	0	0	0	
Animal Resource Center	8	8	8	8	9	9	0	0	0	0	
Rental Unit Inspection	0	0	2	2	2	2	0	0	0	0	
Building Department	14	14	15	15	15	13	15	15	15	0	
Subtotal	38	39	41	41	43	40	15	15	15	0	
610 - Solid Waste											
Solid Waste	26	23	24	22	24	23	24	24	24	0	
620 - Water Works O&M											
Water Works	68	66	67	63	67	63	67	66	67	0	
640 - Sewer Insurance											
Sewer Repair	2	2	2	2	2	2	2	2	2	0	
641 - Sewage Works O&M											
Sewer Department	35	36	35	35	35	35	35	33	35	0	
Concrete Crew	4	3	3	2	4	4	4	3	4	0	
Wastewater Department	44	44	44	42	44	43	44	44	44	0	
Organic Resources	6	6	6	6	6	6	6	6	6	0	
Subtotal	89	89	88	85	89	88	89	86	89	0	
670 - Century Center											
Century Center	0	0	8	8	8	6	8	7	7	-1	(q)
Total Full-Time Positions by Fund	1,113	1,099	1,141	1,099	1,151	1,098	1,158	1,111	1,146	-12	
<u>Full-Time Positions by Activity</u>											
General Government											
Mayor's Office	7	7	7	7	8	7	8	8	8	0	
Community Initiatives	0	0	0	0	0	0	2	2	4	2	(a)
City Clerk	5	5	5	5	5	4	5	4	5	0	
Common Council	9	9	9	9	9	9	9	9	9	0	
Administration & Finance (Controller's Office)	16	14	17	16	17	17	22	20	22	0	
Human Resources	6	6	6	6	6	6	6	6	7	1	(b)
Diversity & Inclusion	1	1	1	1	2	0	3	3	3	0	
Human Rights	5	5	5	4	5	5	5	5	6	1	(c)
Legal Dept	11	10	11	11	11	10	12	11	12	0	
Safety & Risk	2	2	2	2	2	2	1	1	0	-1	(b)
Central Services	41	40	42	38	42	37	38	34	38	0	
Subtotal	103	99	105	99	107	97	111	103	114	3	
Department of Innovation & Technology	24	23	27	27	30	28	30	29	30	0	

Personnel Budget Summary

	2017 Budget	12/31/17 Actual	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020 Budget	06/30/20 Actual	2021 Budget	Change 2020-2021	Notes
Full-Time Positions by Activity Continued											
Public Works											
Engineering Dept	20	18	23	23	23	21	24	23	24	0	
Office of Sustainability	1	1	1	1	1	1	1	1	1	0	
AmeriCorps Grant Program	0	0	2	1	2	1	2	1	2	0	
Streets & Sewers	97	94	96	93	100	97	101	95	100	-1	(r)
Solid Waste	26	23	24	22	24	23	24	24	24	0	
Wastewater Department	44	44	44	42	44	43	44	44	44	0	
Organic Resources	6	6	6	6	6	6	6	6	6	0	
Water Works	68	66	67	63	67	63	67	66	67	0	
Subtotal	262	252	263	251	267	255	269	260	268	-1	
Public Safety											
Police Department	287	285	291	283	288	270	288	274	283	-5	(e),(f)
Fire Department	266	272	270	262	271	265	269	261	269	0	
Subtotal	553	557	561	545	559	535	557	535	552	-5	
Department of Community Investment											
Community Investment	23	22	25	24	28	28	28	24	30	2	(p)
Code Enforcement / Animal Resource Center	28	29	30	30	32	31	34	33	34	0	
Building Department	14	14	15	15	15	13	15	15	15	0	
Subtotal	65	65	70	69	75	72	77	72	79	2	
Venues, Parks & Arts											
Parks & Recreation	96	94	96	90	94	94	95	95	86	-9	(a),(f),(m),(n),(o)
Morris Performing Arts Center & Palais Royale	10	9	11	10	11	11	11	10	10	-1	(i),(j),(k),(l)
Century Center	0	0	8	8	8	6	8	7	7	-1	(q)
Subtotal	106	103	115	108	113	111	114	112	103	-11	
Total Full-Time Positions by Activity	1,113	1,099	1,141	1,099	1,151	1,098	1,158	1,111	1,146	-12	

Notes: Changes from 2020 to 2021

- (a) Transfer 2 Positions – *Supervisor - Assistant Program* – from Parks & Recreation Fund (#201) to General Fund (#101) and change to *Violence Prevention Coordinator II*
- (b) Transfer 1 Position – *Director of Safety & Risk* – from Liability Insurance Fund (#226) to General Fund (#101) and change to *Manager - Employee Safety*
- (c) +1 New Position – *Director of Human Rights*: manage staff in the identification, investigation, mediation, and adjudication of human rights discrimination claims in housing, employment, public accommodations, and education
- (d) Transfer 1 Position – *Paralegal* – from Liability Insurance Fund (#226) to Legal Department budget in the General Fund (#101)
- (e) –8 Positions – eliminate two *Records Specialists* | eliminate five *1st Class Patrolmen* | eliminate one *Director of Civilian Services*
- (f) +3 Positions – one *Crime Resource Specialist* and two *Police Recruits*
- (g) Transfer 3 Positions – *1st Class Patrolmen* – from General Fund (#101) to Public Safety LOIT Fund (#249)
- (h) Transfer 3 Positions – *1st Class Firefighters* – from General Fund (#101) to Public Safety LOIT Fund (#249)
- (i) Transfer 1 Position – *Manager - Marketing* – from Parks & Recreation Fund (#201) Experience Division to Morris PAC budget in the General Fund (#101)
- (j) Transfer 1 Position – *Manager - Assistant Facility Operations* – from Palais Royale to Morris PAC
- (k) –1 Position – Morris PAC: eliminate one *Manager I - Assistant Box Office*
- (l) –1 Position – Palais Royale: eliminate one *Administrative Assistant I*
- (m) –1 Position – VPA Administration: eliminate one *Financial Specialist II*
- (n) –4 Positions – Recreation Division: eliminate one *Supervisor - Fitness* | one *Supervisor - Admin Assistant* | one *Naturalist* | one *Program Coordinator*
- (o) –1 Position – eliminate one *Director of Experience (VPA)*
- (p) +2 New Positions – *Business Development Specialist II* – positions would be fully reimbursed through administrative funds granted by the EDA in association with the new \$7M Revolving Loan Fund (RLF) Grant. Positions would be managed by Assistant Director of Business Development (new title) and would serve to execute on needs of the \$14M Revolving Loan Funds managed in the Department of Community Investment. Duties could include promotion of the RLF, application processing, applicant contact and customer assistance, credit analysis, loan execution and modification, bi-annual RLF reporting and more. The position would be a rough equivalent to a credit analyst and/or loan officer in a commercial bank.
- (q) –1 Position – eliminate one *Financial Specialist Senior*
- (r) –1 Position – eliminate *Signal Tech Job Leader* due to attrition

Staffing Summary (Full-Time Positions Only)

Mayor's Office											
Position Titles by Division	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020		2021 Adopted Budget	Forecast			
					Amended Budget	06/30/20 Actual		2022	2023	2024	2025
Mayor's Office											
<u>Elected Official</u>											
Mayor	1	1	1	1	1	1	1	1	1	1	1
<u>Non-Bargaining</u>											
Administrative Assistant II	1	1	1	1	1	1	1	1	1	1	1
Chief of Staff to Mayor	1	1	1	1	1	1	1	1	1	1	1
Deputy Chief of Staff to Mayor	1	1	1	1	1	1	1	1	1	1	1
Director of Communications	1	1	1	-	1	1	1	1	1	1	1
Director of Community Outreach	1	1	1	1	1	1	1	1	1	1	1
Exec Assistant & Director of Special Projects	1	1	1	1	1	1	1	1	1	1	1
Project Manager (1)	-	-	1	1	1	1	1	1	1	1	1
Total Mayor's Office	7	7	8	7	8	8	8	8	8	8	8
Community Initiatives (2)											
<u>Non-Bargaining</u>											
Director of Community Initiatives	-	-	-	-	1	1	1	1	1	1	1
GVI Program Manager	-	-	-	-	1	1	1	1	1	1	1
Violence Prevention Coordinator II (3)	-	-	-	-	-	-	2	2	2	2	2
Total Community Initiatives	-	-	-	-	2	2	4	4	4	4	4
Total Full-Time Positions	7	7	8	7	10	10	12	12	12	12	12
Explanation of Staffing Changes:											
(1) 2019: Add 1 New Position – The <i>Project Manager</i> 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.											
(2) 2020: NEW DIVISION – Add 2 New Positions to centralize the Administration's efforts to respond to the most pressing issues facing the community.											
(3) 2021: Transfer 2 Positions – from VPA Recreation Division – <i>Supervisor - Assistant Program</i> changed to <i>Violence Prevention Coordinator II</i> .											

City Clerk											
Position Titles	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020		2021 Adopted Budget	Forecast			
					Amended Budget	06/30/20 Actual		2022	2023	2024	2025
<u>Elected Official</u>											
City Clerk	1	1	1	1	1	1	1	1	1	1	1
<u>Non-Bargaining</u>											
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Chief Deputy City Clerk	1	1	1	-	1	1	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1	1	1	1	1	1	1
Ordinance Violations Bureau Clerk	1	1	1	1	1	-	1	1	1	1	1
Total Full-Time Positions	5	5	5	4	5	4	5	5	5	5	5

Common Council											
Position Titles	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020		2021 Adopted Budget	Forecast			
					Amended Budget	06/30/20 Actual		2022	2023	2024	2025
<u>Elected Officials</u>											
1st District Council Member	1	1	1	1	1	1	1	1	1	1	1
2nd District Council Member	1	1	1	1	1	1	1	1	1	1	1
3rd District Council Member	1	1	1	1	1	1	1	1	1	1	1
4th District Council Member	1	1	1	1	1	1	1	1	1	1	1
5th District Council Member	1	1	1	1	1	1	1	1	1	1	1
6th District Council Member	1	1	1	1	1	1	1	1	1	1	1
Council Member at Large	3	3	3	3	3	3	3	3	3	3	3
Total Full-Time Positions	9	9	9	9	9	9	9	9	9	9	9

Department of Administration & Finance											
Position Titles by Division	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020		2021 Adopted Budget	Forecast			
					Amended Budget	06/30/20 Actual		2022	2023	2024	2025
Controller's Office											
<u>Non-Bargaining</u>											
Accounting Assistant (Payroll) (2)	1	1	1	1	-	-	-	-	-	-	-
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Budget Analyst - Senior	1	1	1	1	1	1	1	1	1	1	1
City Controller	1	1	1	1	1	1	1	1	1	1	1
Deputy Controller	1	1	1	1	1	1	1	1	1	1	1
Dir. of Finance - Code Enforcement & Engineering	1	1	1	1	1	1	1	1	1	1	1

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2018	12/31/18	2019	12/31/19	2020		2021	Forecast				
	Budget	Actual	Budget	Actual	Amended Budget	06/30/20 Actual	Adopted Budget	2022	2023	2024	2025	
Dir. of Finance - DCI	1	1	1	1	1	1	1	1	1	1	1	1
Dir. of Finance - Morris/Palais (VPA)	1	1	1	1	1	1	1	1	1	1	1	1
Dir. of Finance - Parks (VPA)	1	-	1	1	1	1	1	1	1	1	1	1
Dir. of Finance - Public Safety	1	1	1	1	1	1	1	1	1	1	1	1
Dir. of Finance - Wastewater	1	1	1	1	1	1	1	1	1	1	1	1
Dir. of Finance - Water Works	1	1	1	1	1	1	1	1	1	1	1	1
Director of Accounting and Budget	1	1	1	1	1	1	1	1	1	1	1	1
Director of Purchasing	1	1	1	1	1	1	1	1	1	1	1	1
Director of Treasury	1	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist IV (2)	-	-	-	-	3	2	3	3	3	3	3	3
Grants Administrator (2)	1	1	1	1	-	-	-	-	-	-	-	-
Inventory Control Technician II	1	1	1	1	1	1	1	1	1	1	1	1
Senior Purchasing Agent	1	1	1	1	2	2	2	2	2	2	2	2
Supervisor - Accounts Payable	1	1	1	1	1	1	1	1	1	1	1	1
Supervisor - Payroll	1	1	1	1	1	-	1	1	1	1	1	1
Total Controller's Office	20	19	20	20	22	20	22	22	22	22	22	22
Safety & Risk Management												
<u>Non-Bargaining</u>												
Director of Safety & Risk (3)	1	1	1	1	1	-	-	-	-	-	-	-
Workers' Compensation Specialist (2)	1	1	1	1	-	1	-	-	-	-	-	-
Total Safety & Risk Management	2	2	2	2	1	1	-	-	-	-	-	-
Central Services - Equipment Services												
<u>Non-Bargaining</u>												
Chief Administration Officer	1	1	1	1	1	1	1	1	1	1	1	1
Director of Equipment Services	1	1	1	1	1	1	1	1	1	1	1	1
Executive Assistant	-	-	-	-	1	1	1	1	1	1	1	1
Financial Specialist Senior	1	1	1	1	-	-	-	-	-	-	-	-
Manager - Service Contracts & General Supplies	1	1	1	1	1	1	1	1	1	1	1	1
Supervisor - Maintenance Mechanic	4	4	4	3	4	4	4	4	4	4	4	4
Subtotal	8	8	8	7	8	8	8	8	8	8	8	8
<u>Bargaining</u>												
Machinist V	2	2	2	1	2	1	2	2	2	2	2	2
Mechanic IV	6	6	6	7	6	7	6	6	6	6	6	6
Mechanic V	12	8	12	8	12	7	12	12	12	12	12	12
Parts Clerk I	1	1	1	1	1	1	1	1	1	1	1	1
Parts Clerk II	2	2	2	2	2	2	2	2	2	2	2	2
Mechanic III	-	-	-	1	-	1	-	-	-	-	-	-
Subtotal	23	19	23	20	23	19	23	23	23	23	23	23
Total Equipment Services	31	27	31	27	31	27	31	31	31	31	31	31
Central Services - Building Maintenance												
<u>Non-Bargaining</u>												
Superintendent III	1	1	-	1	-	1	1	1	1	1	1	1
Superintendent IV	-	-	1	-	1	-	-	-	-	-	-	-
Subtotal	1	1	1	1	1	1	1	1	1	1	1	1
<u>Bargaining</u>												
Building Maintenance	1	1	1	1	1	1	1	1	1	1	1	1
Janitor/General Laborer	1	1	1	1	1	1	1	1	1	1	1	1
Subtotal	2	2	2	2	2	2	2	2	2	2	2	2
Total Building Maintenance	3	3	3	3	3	3	3	3	3	3	3	3
Central Services - Print Shop (1)												
<u>Non-Bargaining</u>												
Print Shop Technician	1	1	1	-	-	-	-	-	-	-	-	-
Total Print Shop	1	1	1	-	-	-	-	-	-	-	-	-
Central Services - Radio Shop												
<u>Non-Bargaining</u>												
Director of Communications & Radio	1	1	1	2	1	1	1	1	1	1	1	1
Radio Equipment Installation Technician	-	-	1	1	1	1	1	1	1	1	1	1
Radio Technician I	1	1	-	-	-	-	-	-	-	-	-	-
Radio Technician III	1	1	1	-	1	1	1	1	1	1	1	1
Total Radio Shop	3	3	3	3	3	3	3	3	3	3	3	3
Central Services - Facilities Management												
<u>Non-Bargaining</u>												
Director of Facilities Management	1	1	1	1	1	1	1	1	1	1	1	1
Total Facilities Management	1	1	1	1	1	1	1	1	1	1	1	1
Total Full-Time Positions	61	56	61	56	61	55	60	60	60	60	60	60

Staffing Summary (Full-Time Positions Only)

Department of Administration & Finance

Explanation of Staffing Changes:

- (1) 2020: Reduce 1 Position – Print Shop division discontinued, printing outsourced.
 (2) 2020: Transfer 3 Positions
 • *Grants Administrator* changed to *Financial Specialist IV*
 • *Accounting Assistant (Payroll)* changed to *Financial Specialist IV*
 • *Worker's Compensation Specialist* – from Safety & Risk to the Controller's Office and change to *Financial Specialist IV*
 (3) 2021: Transfer 1 Position – *Director of Safety & Risk* – from Safety & Risk to Human Resources and change to *Manager - Employee Safety*.

Human Resources

Position Titles by Division	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020		2021 Adopted Budget	Forecast				
					Amended Budget	06/30/20 Actual		2022	2023	2024	2025	
Human Resources												
<u>Non-Bargaining</u>												
Administrative Assistant II	1	1	1	1	1	1	1	1	1	1	1	1
Deputy Director of Human Resources	1	1	1	1	1	1	1	1	1	1	1	1
Director of Human Resources	1	1	1	1	1	1	1	1	1	1	1	1
HR Generalist - Senior (Public Safety Focus)	1	1	1	1	1	1	1	1	1	1	1	1
HR Generalist/Benefits Coordinator	1	1	1	1	1	1	1	1	1	1	1	1
Manager - Benefits	1	1	1	1	1	1	1	1	1	1	1	1
Manager - Employee Safety (1)	-	-	-	-	-	-	1	1	1	1	1	1
Total Full-Time Positions	6	6	6	6	6	6	7	7	7	7	7	7

Explanation of Staffing Changes:

- (1) 2021: Transfer 1 Position – *Director of Safety & Risk* – from Safety & Risk (Dept of Administration & Finance) to Human Resources and change to *Manager - Employee Safety*.

Diversity & Inclusion

Position Titles by Division	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020		2021 Adopted Budget	Forecast				
					Amended Budget	06/30/20 Actual		2022	2023	2024	2025	
Diversity & Inclusion												
<u>Non-Bargaining</u>												
Contract Compliance Administrator (2)	-	-	-	-	1	1	1	1	1	1	1	1
Diversity Compliance/Inclusion Officer	1	1	1	-	1	1	1	1	1	1	1	1
Manager - Inclusion Project (1)	-	-	1	-	1	1	1	1	1	1	1	1
Total Diversity & Inclusion	1	1	2	-	3	3	3	3	3	3	3	3
Human Rights												
<u>Non-Bargaining</u>												
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1	1
Director - Human Rights (3), (4)	1	-	1	-	-	-	1	1	1	1	1	1
Director of Human Rights - Employment (3), (5)	-	-	-	-	1	1	-	-	-	-	-	-
Director of Human Rights - Housing (3), (5)	-	-	-	-	1	1	-	-	-	-	-	-
Investigator II	-	-	-	2	-	2	-	-	-	-	-	-
Investigator V	1	1	1	-	2	-	2	2	2	2	2	2
Manager - Employment (3), (5)	1	1	1	1	-	-	1	1	1	1	1	1
Manager - Housing (3), (5)	1	1	1	1	-	-	1	1	1	1	1	1
Total Human Rights	5	4	5	5	5	5	6	6	6	6	6	6
Total Full-Time Positions	6	5	7	5	8	8	9	9	9	9	9	9

Explanation of Staffing Changes:

- (1) 2019: Add 1 New Position – *Manager - Inclusion Project*: to assist with the administration of the recommendations from the Disparity Study.
 (2) 2020: Add 1 New Position – *Contract Compliance Administrator*: performs professional and analytical duties necessary to ensure contractor pre bid support and post award compliance with the City of South Bend Inclusive Procurement and Contracting Program.
 (3) 2020: Title Changes – *Director of Human Rights* position split into two "Co-Director" positions: *Director of Human Rights-Housing* and *Director of Human Rights-Employment (Manager - Employment and Manager - Housing* changed to directors).
 (4) 2021: Add 1 New Position – *Director - Human Rights* – reinstate this position to assist the Human Rights Division.
 (5) 2021: Title Changes – *Director of Human Rights - Housing* and *Director of Human Rights - Employment* changed back to *Manager - Housing* and *Manager - Employment*.

Legal Department

Position Titles	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020		2021 Adopted Budget	Forecast				
					Amended Budget	06/30/20 Actual		2022	2023	2024	2025	
<u>Non-Bargaining</u>												
Administrative Assistant I	2	2	2	2	2	2	2	2	2	2	2	2
Assistant City Attorney (1)	6	6	6	6	7	7	7	7	7	7	7	7
Corporation Counsel	1	1	1	1	1	1	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1	1	1	1	1	1	1
Paralegal	1	1	1	-	1	-	1	1	1	1	1	1
Total Full-Time Positions	11	11	11	10	12	11	12	12	12	12	12	12

Explanation of Staffing Changes:

- (1) 2020: Add 1 Position – additional *Assistant City Attorney* to assist with: Board of Public Safety, Office of Diversity and Inclusion, and Area Plan Commission.

Staffing Summary (Full-Time Positions Only)

Department of Innovation & Technology											
Position Titles by Division	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020		2021 Adopted Budget	Forecast			
					Amended Budget	06/30/20 Actual		2022	2023	2024	2025
311 Call Center											
<u>Non-Bargaining</u>											
311 Customer Service Liaison	4	4	4	4	4	4	4	4	4	4	4
311 Customer Service Liaison II	1	1	1	1	1	1	1	1	1	1	1
Director of 311 Customer Service	1	1	1	1	1	1	1	1	1	1	1
Supervisor - 311 Customer Service	1	1	1	1	1	1	1	1	1	1	1
Total 311 Call Center	7	7	7	7	7	7	7	7	7	7	7
Information Technology / Innovation											
<u>Non-Bargaining</u>											
Applications Developer	3	3	3	3	3	2	3	3	3	3	3
Business Analyst (1)	3	3	4	3	2	2	2	2	2	2	2
Business Analyst - Senior (1)	-	-	-	-	1	1	1	1	1	1	1
Chief Innovation Officer	1	1	1	1	1	1	1	1	1	1	1
Chief Technology Officer	1	1	1	1	1	1	1	1	1	1	1
Deputy Chief Technology Officer (2)	-	-	1	-	-	-	-	-	-	-	-
Design Specialist (1)	-	-	-	-	1	1	1	1	1	1	1
Director of Applications	1	1	1	1	1	1	1	1	1	1	1
Director of Business Analytics	1	1	1	1	1	1	1	1	1	1	1
Director of Civic Innovation	1	1	1	1	1	1	1	1	1	1	1
Director of Infrastructure	1	1	1	1	1	1	1	1	1	1	1
Director of Services	1	1	1	1	1	1	1	1	1	1	1
GIS Manager	1	1	1	1	1	1	1	1	1	1	1
GIS Specialist	-	-	1	1	1	1	1	1	1	1	1
Manager - Applications	1	1	1	1	1	1	1	1	1	1	1
Manager - Infrastructure	1	1	1	1	1	1	1	1	1	1	1
Manager - Operations (2)	-	-	-	-	1	1	1	1	1	1	1
Manager - Services	1	1	1	1	1	1	1	1	1	1	1
Specialist of Infrastructure	1	1	1	1	1	1	1	1	1	1	1
Specialist of Services	1	1	1	1	1	1	1	1	1	1	1
System Specialist III	1	1	1	1	1	1	1	1	1	1	1
Total Information Technology / Innovation	20	20	23	21	23	22	23	23	23	23	23
Total Full-Time Positions	27	27	30	28	30	29	30	30	30	30	30
Explanation of Staffing Changes:											
(1) 2020: Title Changes – change one <i>Business Analyst</i> to <i>Business Analyst-Senior</i> and change one <i>Business Analyst</i> to <i>Design Specialist</i>											
(2) 2020: Title Change – <i>Deputy Chief Technology Officer</i> changed to <i>Manager - Operations</i>											

Department of Public Works											
Position Titles by Division	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020		2021 Adopted Budget	Forecast			
					Amended Budget	06/30/20 Actual		2022	2023	2024	2025
Engineering											
<u>Non-Bargaining</u>											
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1	1	1	1	1	1	1
Assistant City Engineer	3	3	3	3	3	3	3	3	3	3	3
City Engineer	1	1	1	1	1	1	1	1	1	1	1
Deputy Director of Public Works	1	1	1	-	1	1	1	1	1	1	1
Director of Assets and Information Systems	1	1	-	-	-	-	-	-	-	-	-
Director of CSO Project Management	1	1	1	-	1	-	1	1	1	1	1
Director of Marketing - Public Works (1)	-	-	1	1	1	1	1	1	1	1	1
Director of Public Works	1	1	1	1	1	1	1	1	1	1	1
Director of Redevelopment Engineering (100% TIF funded)	1	1	1	1	1	1	1	1	1	1	1
Engineer I	4	4	4	4	4	4	4	4	4	4	4
Engineer I (80% TIF funded)	1	1	1	1	1	1	1	1	1	1	1
Engineer II	-	-	-	-	1	1	1	1	1	1	1
Exec Assistant & Director of Special Projects	1	1	1	1	1	1	1	1	1	1	1
Manager - Permits	1	1	1	1	1	1	1	1	1	1	1
Manager - Public Construction	1	1	1	1	1	1	1	1	1	1	1
Project Inspector (2)	3	3	4	4	4	4	4	4	4	4	4
Public Information Officer (1)	1	1	-	-	-	-	-	-	-	-	-
Total Engineering	23	23	23	21	24	23	24	24	24	24	24
Office of Sustainability											
<u>Non-Bargaining</u>											
Director of Office of Sustainability	1	1	1	1	1	1	1	1	1	1	1
Total Office of Sustainability	1	1	1	1	1	1	1	1	1	1	1

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2018	12/31/18	2019	12/31/19	2020		2021	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/20 Actual	Adopted Budget	2022	2023	2024	2025
AmeriCorps Grant Program											
<u>Non-Bargaining</u>											
Manager Operations - AmeriCorps	1	-	1	-	1	-	1	1	1	1	1
Program Director - AmeriCorps	1	1	1	1	1	1	1	1	1	1	1
Total AmeriCorps Grant Program	2	1	2	1	2	1	2	2	2	2	2
Streets											
<u>Non-Bargaining</u>											
Director of Financial Services	1	1	1	1	1	1	1	1	1	1	1
Director of Streets & Sewers	1	1	1	1	1	1	1	1	1	1	1
Manager - Streets	1	1	1	1	1	1	1	1	1	1	1
Manager - Traffic & Lighting	1	1	1	1	1	1	1	1	1	1	1
Superintendent III	2	2	2	2	2	2	2	2	2	2	2
Superintendent IV	1	1	1	1	1	1	1	1	1	1	1
Superintendent V	1	1	1	2	2	2	2	2	2	2	2
Subtotal	8	8	8	9	9	9	9	9	9	9	9
<u>Bargaining</u>											
<i>Streets Work Group</i>											
Equipment Operator I	1	1	-	-	-	-	-	-	-	-	-
Equipment Operator II	14	13	15	17	15	15	15	15	15	15	15
Equipment Operator III	1	1	1	1	1	1	1	1	1	1	1
General Laborer	1	1	1	1	1	1	1	1	1	1	1
Heavy Equipment Operator I	1	1	1	5	1	5	1	1	1	1	1
Heavy Equipment Operator II	11	10	11	5	11	6	11	11	11	11	11
Job Leader	4	4	4	3	4	3	4	4	4	4	4
<i>Traffic & Lighting Work Group</i>											
Operations Tech Job Leader	1	1	1	1	1	1	1	1	1	1	1
Operations Technicians	3	3	3	2	3	3	3	3	3	3	3
Sign Artist Job Leader	1	1	1	1	1	1	1	1	1	1	1
Signal Tech Job Leader	1	1	1	-	1	-	-	-	-	-	-
Signal Technician I	1	1	1	2	-	2	1	1	1	1	1
Signal Technician II	3	3	3	2	4	2	3	3	3	3	3
Subtotal	43	41	43	40	43	40	42	42	42	42	42
Total Streets	51	49	51	49	52	49	51	51	51	51	51
Curb & Sidewalk											
<u>Non-Bargaining</u>											
Superintendent V	1	1	1	1	1	1	1	1	1	1	1
<u>Bargaining</u>											
Concrete Finisher (3)	3	3	6	5	6	6	6	6	6	6	6
Job Leader	1	1	1	1	1	1	1	1	1	1	1
Subtotal	4	4	7	6	7	7	7	7	7	7	7
Total Curb & Sidewalk	5	5	8	7	8	8	8	8	8	8	8
Sewers											
<u>Non-Bargaining</u>											
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1	1	1	1	1	1	1
Manager - Sewer Operations	1	1	1	1	1	1	1	1	1	1	1
Superintendent III	1	1	1	1	1	1	1	1	1	1	1
Superintendent V	2	2	2	2	2	2	2	2	2	2	2
Subtotal	6	6	6	6	6	6	6	6	6	6	6
<u>Bargaining</u>											
Equipment Operator II	5	5	5	6	5	5	5	5	5	5	5
Equipment Operator III	9	9	9	9	9	9	9	9	9	9	9
Heavy Equipment Operator I	10	10	10	9	10	8	10	10	10	10	10
Job Leader	5	5	5	5	5	5	5	5	5	5	5
Subtotal	29	29	29	29	29	27	29	29	29	29	29
Total Sewers	35	35	35	35	35	33	35	35	35	35	35
Sewer Repair Insurance											
<u>Non-Bargaining</u>											
Superintendent V	1	1	1	1	1	1	1	1	1	1	1
<u>Bargaining</u>											
Job Leader	1	1	1	1	1	1	1	1	1	1	1
Total Sewer Repair Insurance	2	2	2	2	2	2	2	2	2	2	2
Concrete Crew											
<u>Bargaining</u>											
Concrete Finisher	3	2	3	3	3	2	3	3	3	3	3
Job Leader	-	-	1	1	1	1	1	1	1	1	1
Total Concrete Crew	3	2	4	4	4	3	4	4	4	4	4

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2018	12/31/18	2019	12/31/19	2020		2021	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/20 Actual	Adopted Budget	2022	2023	2024	2025
Solid Waste											
<u>Non-Bargaining</u>											
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Director of Solid Waste	1	1	1	1	1	1	1	1	1	1	1
Secretary V	1	1	1	1	1	1	1	1	1	1	1
Superintendent V - Route Manager	2	2	2	2	2	2	2	2	2	2	2
Subtotal	5	5	5	5	5	5	5	5	5	5	5
<u>Bargaining</u>											
Driver	15	13	15	14	15	15	17	17	17	17	17
Job Leader	2	2	2	2	2	2	2	2	2	2	2
Picker I	2	2	2	2	2	2	-	-	-	-	-
Subtotal	19	17	19	18	19	19	19	19	19	19	19
Total Solid Waste	24	22	24	23	24	24	24	24	24	24	24
Water Works											
<u>Non-Bargaining</u>											
Assistant Director of Utilities	1	1	1	1	1	1	1	1	1	1	1
Assistant Manager - Customer Service	1	1	1	1	1	1	1	1	1	1	1
Director of Customer Service & Billing Office	1	-	1	1	1	1	1	1	1	1	1
Director of Distribution	1	1	1	-	1	1	1	1	1	1	1
Distribution Records Drafter (4)	1	1	1	-	-	-	-	-	-	-	-
Engineering Aide IV	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist III	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist IV	3	2	3	3	3	3	3	3	3	3	3
Financial Specialist Senior	1	-	-	1	-	-	-	-	-	-	-
Locator	1	1	1	1	1	1	1	1	1	1	1
Manager - Billing and Customer Accounts	-	-	1	-	1	1	1	1	1	1	1
Manager - Customer Service	1	-	1	1	1	1	1	1	1	1	1
Manager - Distribution Services and Records (4)	-	-	-	-	1	-	1	1	1	1	1
Manager - Maintenance	2	2	2	2	2	3	2	2	2	2	2
Manager - Meter Service	-	-	1	-	1	1	1	1	1	1	1
Manager - Operations Treatment	1	1	1	2	1	1	1	1	1	1	1
Manager - Service Line Repair	-	-	1	1	1	1	1	1	1	1	1
Quality Assurance Distribution Technician	1	1	1	1	1	1	1	1	1	1	1
Superintendent V	2	2	-	-	-	-	-	-	-	-	-
Supervisor - Operations	2	2	2	2	2	2	2	2	2	2	2
System Specialist III	1	1	1	1	1	1	1	1	1	1	1
Utilities System Specialist	1	1	1	1	1	1	1	1	1	1	1
Water Quality Specialist	1	1	1	1	1	1	1	1	1	1	1
Subtotal	24	20	24	22	24	24	24	24	24	24	24
<u>Bargaining</u>											
Auditor I	2	2	1	2	1	2	2	2	2	2	2
Auditor II	-	-	2	-	2	-	-	-	-	-	-
Customer Service & Billing	5	5	4	5	4	5	5	5	5	5	5
Data Processor	3	3	3	3	3	3	3	3	3	3	3
Field Repairman/Inspector I	2	2	2	2	2	2	2	2	2	2	2
Field Repairman/Inspector II	1	1	1	1	1	1	1	1	1	1	1
Field Repairman/Inspector III	1	1	1	1	1	1	1	1	1	1	1
Group Leader-Meter Reading	1	1	1	1	1	1	1	1	1	1	1
Heavy Equipment Operator I	3	3	-	-	-	1	-	-	-	-	-
Heavy Equipment Operator II	1	1	4	3	4	3	7	7	7	7	7
Job Leader	5	5	5	5	5	5	5	5	5	5	5
Machinist	1	1	1	1	1	1	1	1	1	1	1
Maintenance Tech Helper	-	-	-	1	-	2	-	-	-	-	-
Maintenance Tech I	4	4	3	4	3	3	3	3	3	3	3
Maintenance Tech II	3	3	4	2	4	2	4	4	4	4	4
Meter Serviceman IV	8	8	8	7	8	8	8	8	8	8	8
Operator I	3	3	3	3	3	2	-	-	-	-	-
Subtotal	43	43	43	41	43	42	43	43	43	43	43
Total Water Works	67	63	67	63	67	66	67	67	67	67	67
Wastewater											
<u>Non-Bargaining</u>											
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Asst Director of SCADA Information Systems	1	1	1	1	1	1	1	1	1	1	1
Chemist	3	3	3	3	3	3	3	3	3	3	3
Chemist Lead	1	1	1	1	1	1	1	1	1	1	1
Director of CSO Project Management	-	-	-	1	-	1	-	-	-	-	-
Director of SCADA Information Systems	1	1	1	1	1	1	1	1	1	1	1
Director of Utilities	1	1	1	1	1	1	1	1	1	1	1
Director of Utility Safety	1	1	1	1	1	1	1	1	1	1	1
Director of Wastewater Maintenance	1	1	1	1	1	1	1	1	1	1	1

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2018	12/31/18	2019	12/31/19	2020		2021	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/20 Actual	Adopted Budget	2022	2023	2024	2025
Director of Water Quality & Lab	1	1	1	1	1	1	1	1	1	1	1
Industrial Pretreatment Specialist I	1	1	1	1	1	1	1	1	1	1	1
Manager - Environmental Compliance	1	1	1	1	1	1	1	1	1	1	1
Manager - Industrial Pretreatment	1	1	1	1	1	1	1	1	1	1	1
Manager - Maintenance	1	1	1	1	1	1	1	1	1	1	1
Manager - Operations	2	2	2	2	2	2	2	2	2	2	2
Manager - Utility Purchasing & Storeroom	1	1	1	1	1	1	1	1	1	1	1
SCADA Instrument Specialist	1	-	1	1	1	1	1	1	1	1	1
Superintendent V	1	1	1	1	1	1	1	1	1	1	1
Subtotal	20	19	20	21	20	21	20	20	20	20	20
Bargaining											
CSO Rep II	2	2	2	2	2	2	2	2	2	2	2
General Laborer	1	1	1	1	1	1	1	1	1	1	1
Lift Station Rep. II	2	2	2	2	2	2	2	2	2	2	2
Maintenance Electrician V	1	1	1	1	1	1	1	1	1	1	1
Maintenance Lead	1	1	1	1	1	1	1	1	1	1	1
Maintenance Repair IV	4	3	4	3	4	4	4	4	4	4	4
Operator - General	3	3	6	6	5	6	5	5	5	5	5
Operator - Lead	2	2	2	2	2	2	2	2	2	2	2
Operator - Senior	6	6	3	2	4	2	4	4	4	4	4
Sanitation Operator	2	2	2	2	2	2	2	2	2	2	2
Subtotal	24	23	24	22	24	23	24	24	24	24	24
Total Wastewater	44	42	44	43	44	44	44	44	44	44	44
Organic Resources											
Non-Bargaining											
Supervisor-Operations	1	1	1	1	1	1	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Bargaining											
Heavy Equipment Operator II	4	4	4	4	4	4	4	4	4	4	4
Total Organic Resources	6	6	6	6	6	6	6	6	6	6	6
Total Full-Time Positions	263	251	267	255	269	260	268	268	268	268	268
Explanation of Staffing Changes:											
(1) 2019: Title Change – <i>Public Works Public Information Officer</i> changed to <i>Director of Marketing-Public Works</i>											
(2) 2019: Add 1 Position – additional <i>Project Inspector</i> to specifically work on the many Venues, Parks & Arts capital projects											
(3) 2019: Add 3 Positions – additional concrete crew members to enable the department to complete approximately 20% more curb and sidewalk rehabilitation											
(4) 2020: Title Change – <i>Distribution Records Drafter</i> changed to <i>Manager-Distribution Services and Records</i>											
(5) 2021: Eliminate 1 Position – <i>Signal Tech Job Leader</i> eliminated due to attrition											

Police Department

Position Titles by Division	2018	12/31/18	2019	12/31/19	2020		2021	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/20 Actual	Adopted Budget	2022	2023	2024	2025
Non-Bargaining											
Police Dept Admin											
Administrative Assistant I	2	2	2	2	2	2	2	2	2	2	2
Alarm Specialist	1	1	-	-	-	-	-	-	-	-	-
Assistant Director of Civilian Services	1	1	1	1	1	1	1	1	1	1	1
Crime Analyst	1	1	1	1	1	1	1	1	1	1	1
Crime Resource Specialist (9)	-	-	-	-	-	-	1	1	1	1	1
Data Entry Specialist	4	4	5	5	5	5	5	5	5	5	5
Digital Communications & Multimedia Training Coordinator	1	1	1	-	-	1	-	-	-	-	-
Director of Civilian Services (8)	1	1	1	1	1	1	-	-	-	-	-
Director of Purchasing & Logistics - Police Dept (2)	-	-	-	-	1	1	1	1	1	1	1
Executive Assistant & Director of Special Projects	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist II	1	1	1	1	-	-	-	-	-	-	-
Financial Specialist III	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist Senior	1	1	1	-	1	1	1	1	1	1	1
Logistics Specialist (3)	-	-	-	-	1	-	1	1	1	1	1
Manager - Property & Evidence	1	1	1	1	1	1	1	1	1	1	1
Manager - Purchasing & Logistics (1)	-	-	1	1	-	-	-	-	-	-	-
Police Crime Intelligence Analyst	1	1	1	1	1	1	1	1	1	1	1
Police Crime Intelligence Analyst (Social Media) (4)	-	-	1	1	1	1	1	1	1	1	1
Preventative Maintenance Coordinator	1	1	1	1	1	1	1	1	1	1	1
Property/Evidence Custodian - Senior	1	1	1	1	1	1	1	1	1	1	1
Public Access Coordinator	1	1	1	1	1	1	1	1	1	1	1
Record Specialist (6), (8)	16	16	16	12	14	11	12	12	12	12	12
Subtotal	36	36	38	32	35	32	33	33	33	33	33

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020		2021 Adopted Budget	Forecast			
					Amended Budget	06/30/20 Actual		2022	2023	2024	2025
Crime Lab											
Digital (Forensic) Lab Tech	1	1	2	1	1	1	1	1	1	1	1
Firearms IBIS/NIBIN Tech	1	1	1	1	1	1	1	1	1	1	1
Forensic Lab Tech	1	1	-	1	1	1	1	1	1	1	1
Forensic Scientist / Firearm & Tool Mark Examiner	1	1	1	1	1	1	1	1	1	1	1
Forensic Scientist / Firearm & Tool Mark Examiner Trainee	1	1	1	1	1	1	1	1	1	1	1
Latent Fingerprint Examiner	1	1	1	1	1	1	1	1	1	1	1
Supervisor - Crime Laboratory	1	1	1	1	1	1	1	1	1	1	1
Subtotal	7	7	7	7	7	7	7	7	7	7	7
Police Recruit (10)	6	4	6	-	6	7	8	8	8	8	8
Total Non-Bargaining	49	47	51	39	48	46	48	48	48	48	48
Bargaining											
Sworn Officers											
Chief	1	1	1	1	1	1	1	1	1	1	1
Captain	7	7	7	6	7	6	7	7	7	7	7
Division Chief	3	3	3	3	3	3	3	3	3	3	3
Lieutenant	15	10	13	7	13	7	13	13	13	13	13
Supervisory Sergeant	29	28	30	26	30	25	30	30	30	30	30
Investigator	37	36	37	38	37	32	37	37	37	37	37
Patrolman 1st Class (5), (7), (8)	130	131	126	136	129	143	124	124	124	124	124
Patrolman 2nd Class	17	17	17	11	17	8	17	17	17	17	17
Total Sworn Officers	239	233	234	228	237	225	232	232	232	232	232
Teamsters											
Building Engineer (Maintenance Tech I)	1	1	1	1	1	1	1	1	1	1	1
Janitor/General Laborer	2	2	2	2	2	2	2	2	2	2	2
Maintenance Personnel	3	3	3	3	3	3	3	3	3	3	3
Total Bargaining	242	236	237	231	240	228	235	235	235	235	235
Total Full-Time Positions	291	283	288	270	288	274	283	283	283	283	283

Explanation of Staffing Changes:

- (1) 2019: Add 1 New Position – *Manager of Purchasing and Logistics*: to civilianize the logistics coordinator position. This position has always been staffed by a sworn officer.
 (2) 2020: Title Change – *Manager of Purchasing and Logistics* changed to *Director of Purchasing & Logistics (Police Dept)*.
 (3) 2020: Add 1 New Position – *Logistics Specialist*
 (4) 2019: Add 1 New Position – *Police Crime Analyst (Social Media)* - This position would monitor, vet, and analyze social media, collaborating and correlating with other Crime Analyst(s) and/or officers regarding Hot-Spot Focused Deterrence and Precision-Policing.
 (5) 2019: Reduce 6 Positions – budget reduction of sworn officers to better reflect current staffing levels.
 (6) 2020: Reduce 2 Positions – *Records Specialists* – eliminate third shift of Records Division and close overnight, dedicated phone with direct line to 911 center will be available for emergencies.
 (7) 2020: Add 3 Positions – additional sworn officers
 (8) 2021: Reduce 8 Positions – eliminate two *Records Specialists* | eliminate five *1st Class Patrolmen* | eliminate one *Director of Civilian Services*
 (9) 2021: Add 1 Position – *Crime Resource Specialist*
 (10) 2021: Add 2 Positions – *Police Recruit*

Fire Department

Position Titles by Division	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020		2021 Adopted Budget	Forecast			
					Amended Budget	06/30/20 Actual		2022	2023	2024	2025
Non-Bargaining											
Fire Department Admin											
Administrative Assistant I (1)	1	1	1	1	-	1	-	-	-	-	-
Administrative Assistant II (1)	-	-	-	-	1	-	1	1	1	1	1
Financial Specialist II	1	1	-	1	-	-	-	-	-	-	-
Financial Specialist III	-	-	1	1	1	1	1	1	1	1	1
Preventative Maintenance Coordinator	1	1	1	1	1	1	1	1	1	1	1
Subtotal	3	3	3	4	3	3	3	3	3	3	3
Emergency Medical Services Billing											
Accounting Clerk IV / EMS Billing Specialist	3	3	3	3	3	3	3	3	3	3	3
Financial Specialist I (2)	1	1	-	-	-	-	-	-	-	-	-
Financial Specialist II (2)	-	-	1	-	1	1	1	1	1	1	1
Subtotal	4	4	4	3	4	4	4	4	4	4	4
Fire Recruit	6	7	6	10	6	-	6	6	6	6	6
Total Non-Bargaining	13	14	13	17	13	7	13	13	13	13	13
Bargaining											
Chief	1	1	1	1	1	1	1	1	1	1	1
Assistant Chief	5	5	5	3	5	5	5	5	5	5	5
Battalion Chief	6	6	6	6	6	6	6	6	6	6	6
Captain	56	56	54	60	54	59	54	54	54	54	54
Inspector	4	4	3	1	3	1	3	3	3	3	3
Arson Investigator	3	3	3	-	3	-	3	3	3	3	3

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2018		2019		2020		2021	Forecast			
	Budget	12/31/18 Actual	Budget	12/31/19 Actual	Amended Budget	06/30/20 Actual	Adopted Budget	2022	2023	2024	2025
	Instructor	2	2	2	-	2	-	2	2	2	2
Pump Engineer	48	48	48	47	48	45	48	48	48	48	48
Firefighter 1st Class (3)	91	82	83	81	82	77	82	82	82	82	82
Firefighter 2nd Class (3)	27	27	39	38	37	44	37	37	37	37	37
Firefighter 3rd Class	7	7	8	6	8	11	8	8	8	8	8
Paramedic Lieutenant	7	7	5	5	5	5	5	5	5	5	5
Community Para-Medicine (4)	-	-	1	-	2	-	2	2	2	2	2
Total Bargaining	257	248	258	248	256	254	256	256	256	256	256
Total Full-Time Positions	270	262	271	265	269	261	269	269	269	269	269

Explanation of Staffing Changes:

(1) 2020: Title Change – *Administrative Assistant I* promoted to *Administrative Assistant II*

(2) 2019: Title Change – *Financial Specialist I* promoted to *Financial Specialist II*

(3) 2020: Reduce 3 Positions – Memorial Hospital is no longer contracting with the Fire Department to provide neonatal transportation. The changes in revenue and expenditures are reflected in the budget. The program was supported by approximately 3 positions.

(4) 2020: Add 1 Position – additional *Community Para-Medicine* – The Community Paramedic Program was established to interact with repeat users of the EMS system to assess their needs prior to them calling 911 and taking a trip to the emergency room. This program proved to be very successful and an additional position will be added in 2020 to expand the program and work with even more citizens to prevent unnecessary calls and trips to the emergency room.

Venues, Parks & Arts

Position Titles by Division	2018		2019		2020		2021	Forecast			
	Budget	12/31/18 Actual	Budget	12/31/19 Actual	Amended Budget	06/30/20 Actual	Adopted Budget	2022	2023	2024	2025
	Parks Administration										
<u>Non-Bargaining</u>											
Deputy Director of Venues, Parks & Arts	-	-	1	1	1	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1	1	1	1	1	1
Executive Director Venues, Parks & Arts	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist II (10)	2	2	1	1	1	1	-	-	-	-	-
Financial Specialist IV	1	1	2	2	2	2	2	2	2	2	2
Manager - Office	1	1	1	1	1	1	1	1	1	1	1
Total Parks Administration	6	6	7	7	7	7	6	6	6	6	6
Park Maintenance											
<u>Non-Bargaining</u>											
Administrative Assistant I	-	-	-	-	1	1	-	-	-	-	-
Director of Facilities & Grounds	-	-	1	1	1	1	1	1	1	1	1
Financial Specialist III	1	1	1	1	-	-	1	1	1	1	1
Foreman IV	2	2	2	1	-	1	-	-	-	-	-
Foreman V	2	2	1	-	1	-	1	1	1	1	1
Horticulturalist Tech (1)	-	-	-	1	1	1	1	1	1	1	1
Manager - Facilities	1	1	1	2	2	2	2	2	2	2	2
Manager - Operations	1	1	-	-	-	-	-	-	-	-	-
Manager - Operations - Forester	1	1	1	1	1	1	1	1	1	1	1
Manager - Park Grounds Manager (1)	2	2	2	2	3	2	2	2	2	2	2
Manager - Public Construction (2)	-	-	-	-	1	1	1	1	1	1	1
Project Manager (2)	-	-	1	1	-	-	-	-	-	-	-
Superintendent - Park Maintenance	1	-	-	-	-	-	-	-	-	-	-
Superintendent III	2	1	2	3	1	3	2	2	2	2	2
Superintendent V	-	-	-	-	1	-	1	1	1	1	1
Subtotal	13	11	12	13	13	13	13	13	13	13	13
<u>Bargaining</u>											
Arborist I	3	3	3	3	3	3	3	3	3	3	3
Arborist II	2	2	2	2	2	2	2	2	2	2	2
Arborist-Weed Control	1	1	1	1	1	1	1	1	1	1	1
Athletic Field Maintenance	1	1	1	1	1	1	1	1	1	1	1
Building & Structure Maint I	2	2	1	1	1	1	1	1	1	1	1
Building & Structure Maint II	1	1	1	1	1	2	1	1	1	1	1
Construction Maintenance Carpenter II	1	1	1	1	1	1	1	1	1	1	1
Construction Maintenance Carpenter III	1	1	1	1	1	1	1	1	1	1	1
Construction Maintenance Mason	1	1	1	1	1	1	1	1	1	1	1
Equipment Operator II	2	1	2	2	2	2	2	2	2	2	2
General Laborer-Park Maintenance	1	1	1	1	1	1	1	1	1	1	1
Group Leader	6	6	6	7	6	7	6	6	6	6	6
Head Custodian	4	4	4	4	4	4	4	4	4	4	4
Heavy Equipment Operator I	1	1	1	1	1	1	1	1	1	1	1
Job Leader	2	2	2	2	2	2	2	2	2	2	2
Job Leader - Mower Shop	1	1	1	1	1	1	1	1	1	1	1
Mechanic IV	1	1	1	1	1	1	1	1	1	1	1
Operator I	1	1	1	1	1	1	1	1	1	1	1
Painter IV	1	1	1	1	1	1	1	1	1	1	1
Plumber IV-Park	2	2	2	1	1	1	1	1	1	1	1

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2018	12/31/18	2019	12/31/19	2020		2021	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/20 Actual	Adopted Budget	2022	2023	2024	2025
Zoo Personnel: Building & Structure Maintenance (3)	1	-	-	-	-	-	-	-	-	-	-
Subtotal	36	34	34	34	33	35	33	33	33	33	33
Total Parks Maintenance	49	45	46	47	46	48	46	46	46	46	46
Golf Courses											
<u>Non-Bargaining</u>											
Club Pro Municipal Golf Course	2	1	1	1	1	1	1	1	1	1	1
Director of Golf Operations	1	1	1	1	1	1	1	1	1	1	1
Foreman V	-	1	1	1	1	1	1	1	1	1	1
Manager - Concessions	1	-	-	-	-	-	-	-	-	-	-
Program Coordinator	-	1	1	1	1	1	1	1	1	1	1
Superintendent V	2	2	2	2	2	2	2	2	2	2	2
Subtotal	6	6	6	6	6	6	6	6	6	6	6
<u>Bargaining</u>											
Mechanic IV	2	1	2	2	2	2	2	2	2	2	2
Total Golf Courses	8	7	8	8	8	8	8	8	8	8	8
Recreation											
<u>Non-Bargaining</u>											
Assistant Director of Recreation (8)	1	1	1	1	1	1	-	-	-	-	-
Director of Recreation (8)	1	1	1	1	1	1	2	2	2	2	2
Manager - Aquatics (8)	-	-	-	-	-	-	1	1	1	1	1
Manager - Athletic (7)	1	1	1	1	1	1	1	1	1	1	1
Manager - Center (7), (8)	3	3	3	3	3	2	6	6	6	6	6
Manager - Youth Employment (4), (7)	-	-	-	-	-	1	1	1	1	1	1
Naturalist (10)	1	1	1	1	1	1	-	-	-	-	-
Program Coordinator - Recreation (10)	7	7	7	7	7	7	6	6	6	6	6
Supervisor - Administrative Assistant (10)	1	1	1	1	1	1	-	-	-	-	-
Supervisor - Assistant Program (9)	2	2	2	2	2	2	-	-	-	-	-
Supervisor - Fitness (8)	1	1	1	1	1	1	-	-	-	-	-
Supervisor - Fitness (10)	1	1	1	1	1	1	-	-	-	-	-
Supervisor - Program (8)	2	2	2	2	2	2	-	-	-	-	-
Supervisor - Rum Village Park (8)	1	1	1	1	1	1	-	-	-	-	-
Supervisor - Special Events	-	-	-	1	-	1	-	-	-	-	-
Total Recreation	22	22	22	23	23	23	17	17	17	17	17
Marketing & Events											
<u>Non-Bargaining</u>											
Communications Coordinator	1	1	1	-	-	-	-	-	-	-	-
Director of Development (VPA)	1	1	1	1	1	1	1	1	1	1	1
Director of Experience (VPA) (10)	-	-	1	-	1	-	-	-	-	-	-
Director of Marketing & Promotions	2	2	-	-	-	-	-	-	-	-	-
Graphic Designer (11)	1	1	2	-	3	-	-	-	-	-	-
Manager - Interactive Marketing (11)	1	1	1	-	1	-	-	-	-	-	-
Manager - Marketing (11), (12)	-	-	1	5	1	5	5	5	5	5	5
Manager - Special Events (11)	-	-	1	-	1	-	-	-	-	-	-
Program Coordinator (11)	1	1	-	-	1	-	-	-	-	-	-
Project Manager	2	2	1	1	1	1	1	1	1	1	1
Supervisor - Special Events (11)	1	-	-	1	-	1	1	1	1	1	1
Volunteer Coordinator	1	1	1	1	1	1	1	1	1	1	1
Total Marketing & Events	11	10	11	9	11	9	9	9	9	9	9
Morris Performing Arts Center											
<u>Non-Bargaining</u>											
Custodian	1	1	1	2	1	1	1	1	1	1	1
Director of Booking & Event Services	1	-	1	1	1	1	1	1	1	1	1
Director of Box Office & Event Services - Venues	1	1	1	1	1	1	1	1	1	1	1
Event Service Technician II (5)	-	-	-	-	1	1	1	1	1	1	1
Manager - Assistant Facility Operations (13)	-	-	-	-	-	-	1	1	1	1	1
Manager - Facility Operations (MPAC)	1	1	1	1	1	1	1	1	1	1	1
Manager - Marketing (12)	-	-	-	-	-	-	1	1	1	1	1
Manager - Operations	1	1	1	1	1	1	1	1	1	1	1
Manager - Production	1	1	1	1	1	1	1	1	1	1	1
Manager I - Assistant Box Office (10)	1	1	1	-	1	-	-	-	-	-	-
Manager II - Assistant Box Office	1	1	1	1	1	1	1	1	1	1	1
Total Morris Performing Arts Center	8	7	8	8	9	8	10	10	10	10	10
Palais Royale Ballroom											
<u>Non-Bargaining</u>											
Administrative Assistant I (10)	1	1	1	1	1	1	-	-	-	-	-
Event Service Technician I (5)	1	1	1	1	-	-	-	-	-	-	-
Manager - Assistant Facility Operations (13)	1	1	1	1	1	1	-	-	-	-	-
Total Palais Royale Ballroom	3	3	3	3	2	2	-	-	-	-	-

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2018		2019		2020		2021	Forecast			
	Budget	12/31/18 Actual	Budget	12/31/19 Actual	Amended Budget	06/30/20 Actual	Adopted Budget	2022	2023	2024	2025
Century Center											
<u>Non-Bargaining</u>											
Custodian (6)	-	-	-	-	1	1	1	1	1	1	1
Director of Operations - Venues	1	1	1	1	1	1	1	1	1	1	1
Event Service Technician II (6)	1	1	1	-	-	-	-	-	-	-	-
Financial Specialist Senior (10)	1	1	1	-	1	-	-	-	-	-	-
General Manager - Venues	1	1	1	1	1	1	1	1	1	1	1
Maintenance Technician	2	2	2	2	2	2	2	2	2	2	2
Security Guard	2	2	2	2	2	2	2	2	2	2	2
Total Century Center	8	8	8	6	8	7	7	7	7	7	7
Total Full-Time Positions	115	108	113	111	114	112	103	103	103	103	103
Explanation of Staffing Changes:											
(1) 2020: Add 2 Positions – additional <i>Manager - Park Grounds</i> and <i>Horticulturalist Tech</i>											
(2) 2020: Title Change – <i>Project Manager</i> promoted to <i>Manager-Public Construction</i>											
(3) 2018: Last zoo employee's contract ended. The City still owns the Potawatomi Zoo, but it is run and managed by the Potawatomi Zoological Society.											
(4) 2020: Add 1 New Position – <i>Youth Engagement Coordinator</i> : this position will oversee the Youth Employment Program and its expansion.											
(5) 2020: Transfer 1 Positions – <i>Event Service Technician I</i> transferred from Palais to Morris and promoted to <i>Event Service Technician II</i>											
(6) 2020: Title Change – <i>Event Service Technician II</i> changed to <i>Custodian</i>											
(7) 2021: Title Changes – Recreation Division											
• <i>Youth Engagement Coordinator</i> changed to <i>Manager - Youth Employment</i>											
• <i>Supervisor - Athletic</i> changed to <i>Manager - Athletic</i>											
• <i>Supervisor - Center</i> changed to <i>Manager - Center</i>											
(8) 2021: Transfer 5 Positions – Within Recreation Division											
• one <i>Assistant Director of Recreation</i> changed to <i>Director of Recreation</i>											
• one <i>Supervisor - Fitness</i> changed to <i>Manager - Aquatics</i>											
• two <i>Supervisor - Program</i> changed to <i>Manager - Center</i>											
• one <i>Supervisor - Rum Village Park</i> changed to <i>Manager - Center</i>											
(9) 2021: Transfer 2 Positions – move <i>Supervisor - Assistant Program (Recreation)</i> to Community Initiatives Division (in the General Fund) and change to <i>Violence Prevention Coordinator II</i>											
(10) 2021: Eliminate 9 Positions – one <i>Financial Specialist II (Parks Administration)</i> , one <i>Naturalist (Recreation)</i> , one <i>Program Coordinator (Recreation)</i> , one <i>Supervisor - Administrative Assistant (Recreation)</i> , one <i>Supervisor - Fitness (Recreation)</i> , one <i>Manager I - Assistant Box Office (Morris)</i> , one <i>Administrative Assistant I (Palais)</i> , one <i>Director of Experience (VPA) (Marketing & Events)</i> , one <i>Financial Specialist Senior (Century Center)</i>											
(11) 2021: Title Changes – Marketing & Events Division Restructure											
(12) 2021: Transfer 1 Position – move <i>Manager - Marketing</i> from Marketing & Events Division to Morris Performing Arts Center											
(13) 2021: Transfer 1 Position – move <i>Manager - Assistant Facility Operations</i> from Palais Royale to Morris Performing Arts Center											

Department of Community Investment (DCI)											
Position Titles	2018		2019		2020		2021	Forecast			
	Budget	12/31/18 Actual	Budget	12/31/19 Actual	Amended Budget	06/30/20 Actual	Adopted Budget	2022	2023	2024	2025
Community Investment											
<u>Non-Bargaining</u>											
Administrative Assistant II	1	1	2	2	2	1	2	2	2	2	2
Assistant Director of Business Development (3)	-	-	-	-	-	-	1	1	1	1	1
Business Analyst	1	-	-	-	-	-	-	-	-	-	-
Business Development Specialist	1	1	1	1	1	1	1	1	1	1	1
Business Development Specialist II (4)	-	-	-	-	-	-	2	2	2	2	2
Director of Business Development	1	1	1	1	1	1	1	1	1	1	1
Director of Engagement & Economic Empowerment	1	1	1	1	1	1	1	1	1	1	1
Director of Neighborhood Development	1	1	1	1	1	-	1	1	1	1	1
Director of Planning	1	1	1	1	1	1	1	1	1	1	1
Economic Empowerment Specialist	1	1	1	1	1	1	1	1	1	1	1
Engagement Specialist (1)	-	-	1	1	1	-	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1	1	1	1	1	1
Executive Director of Community Investment	1	1	1	1	1	-	1	1	1	1	1
Financial Specialist II	1	1	1	-	1	-	-	-	-	-	-
Financial Specialist III	-	-	-	1	-	1	1	1	1	1	1
Historic Preservation Administrator	1	1	1	1	1	1	1	1	1	1	1
Historic Preservation Specialist	1	1	1	1	1	1	1	1	1	1	1
Housing Counselor	1	1	1	1	1	1	1	1	1	1	1
Licensing & Registration Administrator	1	1	1	1	1	1	1	1	1	1	1
Manager - Business Development (3)	2	2	2	1	2	2	1	1	1	1	1
Manager - Neighborhood Grants	1	1	1	1	1	1	1	1	1	1	1
Manager - Property Development	1	1	1	1	1	1	1	1	1	1	1
Neighborhood Program Specialist	1	1	1	1	1	1	1	1	1	1	1
Principal Planner	2	2	2	2	2	2	2	2	2	2	2
Property Development Analyst	1	1	1	1	1	1	1	1	1	1	1
Property Inspector	1	1	1	1	1	1	1	1	1	1	1
Senior Planner	1	1	1	1	1	1	1	1	1	1	1
Zoning Administrator (2)	-	-	1	1	1	1	1	1	1	1	1
Zoning Specialist (2)	-	-	1	2	1	1	1	1	1	1	1
Total Community Investment	25	24	28	28	28	24	30	30	30	30	30

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2018		2019		2020		2021	Forecast			
	Budget	12/31/18 Actual	Budget	12/31/19 Actual	Amended Budget	06/30/20 Actual	Adopted Budget	2022	2023	2024	2025
Neighborhood Code Enforcement											
<u>Non-Bargaining</u>											
Administrative Assistant I	3	3	3	2	2	2	2	2	2	2	2
Code Inspector	6	6	6	6	8	7	8	8	8	8	8
Code Inspector - Senior	2	2	2	2	1	2	1	1	1	1	1
Deputy Director of Code Enforcement	1	1	1	-	1	1	1	1	1	1	1
Director of Neighborhoods (9)	1	1	1	1	1	1	1	1	1	1	1
Executive Administrative Assistant	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist III (5)	-	-	1	1	1	1	1	1	1	1	1
Hearing Secretary	1	1	1	1	1	1	1	1	1	1	1
Operations Analyst (Code)	1	1	1	1	1	1	1	1	1	1	1
Total Neighborhood Code Enforcement	16	16	17	15	17	17	17	17	17	17	17
NEAT Crew											
<u>Non-Bargaining</u>											
Superintendent IV	1	1	1	1	1	1	1	1	1	1	1
<u>Bargaining</u>											
Driver	1	1	1	1	1	1	1	1	1	1	1
Operator III	2	2	2	2	2	2	2	2	2	2	2
Total NEAT Crew	4	4	4	4	4	4	4	4	4	4	4
Rental Unit Inspection											
<u>Non-Bargaining</u>											
Code Inspector - Senior (8)	-	-	-	-	1	-	1	1	1	1	1
Code Inspector - Rental License Inspection	2	2	2	2	2	2	2	2	2	2	2
Program Coordinator (8)	-	-	-	1	1	1	1	1	1	1	1
Total Rental Unit Inspection	2	2	2	3	4	3	4	4	4	4	4
Animal Resource Center (7)											
<u>Non-Bargaining</u>											
Animal Welfare Assistant (6)	2	2	3	3	3	3	3	3	3	3	3
Animal Welfare Officer	4	4	4	4	4	4	4	4	4	4	4
Manager - Animal Resource Center	1	1	1	1	1	1	1	1	1	1	1
Manager - Assistant Animal Resource Center	1	1	1	1	1	1	1	1	1	1	1
Total Animal Care & Control	8	8	9	9	9	9	9	9	9	9	9
Building Department											
<u>Non-Bargaining</u>											
Administrative Assistant I	3	3	3	1	3	2	3	3	3	3	3
Assistant Manager - Customer Service (12)	-	-	-	-	1	-	1	1	1	1	1
Building Commissioner	1	1	1	1	1	1	1	1	1	1	1
Building Inspector	4	4	5	6	5	6	5	5	5	5	5
Chief Building Inspector	-	-	1	1	1	1	1	1	1	1	1
Commercial Combination Inspector	4	4	2	1	2	1	2	2	2	2	2
Deputy Building Commissioner	-	-	1	1	1	1	1	1	1	1	1
Design/Plan Review Specialist	1	1	-	-	-	-	-	-	-	-	-
Executive Assistant (12)	-	-	-	-	1	1	1	1	1	1	1
Secretary V (11),(12)	1	1	2	2	-	2	-	-	-	-	-
Zoning Administrator (10)	1	1	-	-	-	-	-	-	-	-	-
Total Building Department	15	15	15	13	15	15	15	15	15	15	15
Total Full-Time Positions	70	69	75	72	77	72	79	79	79	79	79
Explanation of Staffing Changes:											
(1) 2019: 1 New Position – to provide assistance in researching and developing programming designed to engage and empower residents.											
(2) 2019: 2 New Positions – to establish City's own Planning Commission rather than relying on Area Plan Commission.											
(3) 2021: Title Change – change one <i>Manager - Business Development</i> to <i>Assistant Director of Business Development</i>											
(4) 2021: 2 New Positions – <i>Business Development Specialist II</i> – positions would be fully reimbursed through administrative funds granted by the EDA in association with the new \$7M Revolving Loan Fund (RLF) Grant. Positions would be managed by Assistant Director of Business Development (new title) and would serve to execute on needs of the \$14M Revolving Loan Funds managed in the Department of Community Investment. Duties could include promotion of the RLF, application processing, applicant contact and customer assistance, credit analysis, loan execution and modification, bi-annual RLF reporting and more. The position would be a rough equivalent to a credit analyst and/or loan officer in a commercial bank.											
(5) 2019: Add 1 Position – part-time administrative position promoted to a full-time <i>Financial Specialist III</i>											
(6) 2019: Add 1 Position – part-time position converted into a full-time											
(7) 2020: Title Changes – South Bend Animal Shelter renamed South Bend Animal Resource Center (SBARC) and positions retitled											
• <i>Manager - Assistant Animal Shelter</i> changed to <i>Manager - Assistant Animal Resource Center</i>											
• <i>Manager - Animal Shelter</i> changed to <i>Manager - Animal Resource Center</i>											
• <i>Animal Control Officer</i> changed to <i>Animal Welfare Officer</i>											
• <i>Animal Control Assistant</i> changed to <i>Animal Welfare Assistant</i>											
(8) 2020: Add 2 Positions – additional positions for the Rental Safety Verification Program (RSVP)											
(9) 2021: Title Change – <i>Director of Code Enforcement</i> changed to <i>Director of Neighborhoods</i>											
(10) 2019: Transfer 1 Position – <i>Zoning Administrator</i> transferred to the Department of Community Investment to establish City's own Planning Commission											
(11) 2019: Add 1 Position – additional <i>Secretary V</i>											
(12) 2020: Transfer 2 Positions – one <i>Secretary V</i> changed to <i>Assistant Manager-Customer Service</i> and one <i>Secretary V</i> changed to <i>Executive Assistant</i>											
Total Full-Time Positions (All Departments)	1,141	1,099	1,151	1,098	1,158	1,111	1,146	1,146	1,146	1,146	1,146



DEPARTMENTAL INFORMATION



Departmental Summaries

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

- 1) **General Government:** Includes the Mayor's Office, City Clerk's Office, Common Council, Controller's Office, Legal Department, Human Resources, Department of Innovation & Technology, Central Services, Office of Diversity & Inclusion, Human Rights Commission, and employee benefits/insurance.
- 2) **Public Works:** Includes Water Works, Wastewater, Solid Waste, Streets & Sewers, Organic Resources, Engineering, the Office of Sustainability, and the AmeriCorps Grant Program.
- 3) **Police Department**
- 4) **Fire Department**
- 5) **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, the Century Center Convention Center, and the City owned parking garages.
- 6) **Department of Community Investment:** Includes all economic development activities including administration of the Redevelopment Commission-controlled funds. This department also includes the Building Department, which is responsible for building and zoning administration, and the Neighborhoods Division, which includes Code Enforcement, the Animal Resource Center, Rental Unit Inspection activities, and the Neighborhood Enforcement Action Team (NEAT).

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 2021 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".

General Government

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	%	
						2022	2023	2024	2025			
Expenditures by Fund												
General Fund	5,853,212	5,846,146	8,033,893	8,291,415	8,925,323	9,002,299	9,198,916	9,370,593	9,570,320	633,908	8%	
Income Tax Funds	4,650,177	3,112,535	3,001,103	6,518,020	4,283,835	2,681,759	2,681,958	2,862,161	2,782,368	(2,234,185)	-34%	
Internal Service Funds	29,465,348	35,947,924	38,634,217	42,789,314	40,997,114	41,650,726	42,731,956	43,727,105	44,864,309	(1,792,200)	-4%	
Other Funds	4,744,102	3,361,467	3,186,711	3,679,073	2,889,953	2,225,938	1,457,309	689,032	694,783	(789,120)	-21%	
Total by Fund	44,712,839	48,268,072	52,855,924	61,277,822	57,096,225	55,560,722	56,070,139	56,648,891	57,911,780	(4,181,597)	-7%	
Expenditures by Activity												
Mayor's Office	871,046	864,336	1,640,947	1,821,017	1,946,866	1,748,093	1,778,797	1,808,399	1,839,268	125,849	7%	
City Clerk	517,289	498,306	556,675	571,490	665,083	682,142	695,995	707,828	720,963	93,593	16%	
Common Council	571,337	536,158	696,412	730,055	693,909	720,407	737,120	753,521	770,799	(36,146)	-5%	
Administration & Finance	2,619,867	2,701,959	3,091,804	3,106,662	3,075,491	3,214,375	3,294,390	3,353,996	3,435,536	(31,171)	-1%	
Diversity & Inclusion	-	-	496,891	508,776	568,390	579,602	587,150	593,946	601,333	59,614	12%	
Human Rights	517,123	467,389	586,346	614,592	698,334	725,624	740,125	754,671	769,842	83,742	14%	
Legal Department	1,088,046	1,177,385	1,405,683	1,405,880	1,557,916	1,621,089	1,659,109	1,696,557	1,735,728	152,036	11%	
Innovation & Technology	5,791,956	7,395,648	7,692,954	10,167,758	9,519,908	8,778,593	8,888,913	8,857,638	8,882,111	(647,850)	-6%	
Central Services	3,543,111	8,021,063	8,433,029	8,665,824	8,845,286	9,068,693	9,149,115	9,243,174	9,379,120	179,462	2%	
Liability Insurance	3,569,391	3,495,018	3,789,436	5,352,285	4,027,000	4,034,750	4,042,568	4,050,454	4,058,409	(1,325,285)	-25%	
Employee Benefits	16,335,706	16,931,251	18,791,559	18,940,378	18,863,502	19,705,815	20,588,294	21,512,916	22,481,760	(76,876)	0%	
Debt Service	3,268,190	2,632,744	2,630,085	2,630,085	2,307,705	1,956,780	1,183,605	410,630	411,543	(322,380)	-12%	
Other	6,019,776	3,546,816	3,044,103	6,763,020	4,326,835	2,724,759	2,724,958	2,905,161	2,825,368	(2,436,185)	-36%	
Total by Activity	44,712,839	48,268,072	52,855,924	61,277,822	57,096,225	55,560,722	56,070,139	56,648,891	57,911,780	(4,181,597)	-7%	
Expenditures by Type												
Personnel												
Salaries & Wages	7,142,818	7,593,990	8,930,764	8,881,943	9,152,814	9,346,259	9,520,310	9,697,676	9,877,905	270,871	3%	
Fringe Benefits	2,925,687	2,549,538	3,394,874	3,358,643	3,479,150	3,977,798	4,117,924	4,264,983	4,418,157	120,507	4%	
Other Personnel Costs	14,518,549	14,770,809	16,511,939	16,585,034	16,569,430	17,367,734	18,205,424	19,084,461	20,006,907	(15,604)	0%	
Total Personnel	24,587,054	24,914,338	28,837,577	28,825,620	29,201,394	30,691,791	31,843,658	33,047,120	34,302,969	375,774	1%	
Supplies	382,681	4,971,789	5,175,818	5,315,140	5,539,249	5,276,107	5,329,752	5,380,891	5,434,078	224,109	4%	
Services & Charges												
Professional Services	3,180,968	4,791,447	3,796,423	7,288,331	4,061,342	3,427,409	3,467,270	3,489,627	3,530,492	(3,226,989)	-44%	
Printing & Advertising	83,849	74,446	132,704	132,429	124,270	126,000	128,035	130,020	131,784	(8,159)	-6%	
Utilities	86,079	63,160	64,924	64,924	64,648	65,873	67,341	68,831	70,294	(456)	-1%	
Repairs & Maintenance	3,280,406	3,868,473	3,741,388	5,224,923	4,899,181	4,615,385	4,658,719	4,582,115	4,666,164	(325,742)	-6%	
Insurance	2,251,099	2,643,451	2,267,666	2,845,921	2,577,318	2,598,714	2,620,471	2,642,595	2,665,093	(268,603)	-9%	
Education & Training	62,432	85,170	241,996	217,053	241,910	233,690	234,035	235,337	236,446	24,857	11%	
Travel	45,372	67,447	90,499	55,889	91,260	91,760	93,420	93,940	94,470	35,371	63%	
Grants & Subsidies	541,991	524,822	737,991	737,991	612,991	612,991	612,991	612,991	612,991	(125,000)	-17%	
Other Services & Charges	1,268,550	855,927	1,891,630	1,914,563	1,790,665	1,794,084	1,797,398	1,980,013	1,802,330	(123,898)	-6%	
Debt Service Principal	3,723,929	2,956,101	2,827,565	2,918,150	2,828,468	2,559,073	1,859,140	1,044,198	925,000	(89,682)	-3%	
Debt Service Interest & Fees	623,690	523,338	431,619	441,943	385,318	301,200	227,927	210,678	201,543	(56,625)	-13%	
Interfund Allocations	1,114,831	1,277,610	1,018,150	1,018,150	1,659,891	1,611,645	1,629,982	1,630,535	1,638,126	641,741	63%	
Interfund Transfers Out	3,272,400	-	1,599,974	3,099,974	2,950,000	1,500,000	1,500,000	1,500,000	1,600,000	(149,974)	-5%	
Total Services & Charges	19,535,595	17,731,393	18,842,529	25,960,241	22,287,082	19,537,824	18,896,729	18,220,880	18,174,733	(3,673,159)	-14%	
Operating Expenditures	44,505,330	47,617,519	52,855,924	60,101,001	57,027,725	55,505,722	56,070,139	56,648,891	57,911,780	(3,073,276)	-5%	
Capital	207,509	650,553	-	1,176,821	68,500	55,000	-	-	-	(1,108,321)	-94%	
Total Expenditures	44,712,839	48,268,072	52,855,924	61,277,822	57,096,225	55,560,722	56,070,139	56,648,891	57,911,780	(4,181,597)	-7%	

Department Purpose:

The General Government budget summary includes the Mayor's Office, the City Clerk's Office, the Common Council, the Controller's Office, Legal Department, Department of Innovation & Technology, Central Services, Office of Diversity & Inclusion, Human Rights, and Human Resources. 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 Innovation & Technology department includes the operations of the City's 311 Call Center.

Explanation of Revenue Sources:

The Mayor's Office, City Clerk's Office, Common Council, Controller's Office, Legal Department, Office of Diversity & Inclusion, and Human Resources are funded by property taxes and other revenue from the General Fund. The Department of Innovation & Technology is funded by an allocation to City departments. Central Services is funded by charges for services to City departments and external customers. Human Rights is partially funded by property taxes in the General Fund but also receives funding from HUD and EEOC grants tracked in the Human Rights Grant Fund. 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 summary. --- Refer to individual fund budgets in the "Fund Information" section for more information.

Includes various expenditures from Fund 101, 217, 222, 224, 226, 227, 258, 279, 404, 407, 408, 711, 713, 714, and 755 --- does not include interfund transfers or interfund allocations between these funds

General Government

2021 Objectives and Metrics

As internal service departments, many of the goals listed below span across all strategic priorities of the City. Operational Departments (presented in the next several pages) have goals tied to specific City priorities

Transparency

- **Objective:** Innovation, transparency, and civic engagement are the bedrock of the City's efforts to improve residents' lives in South Bend. As stewards of the public trust, the City strives to continuously provide easier access to useful data about our operations.

	2019 Actual	2020 Est.	2021 Goal
Metric 1: Number of transparency-related projects and dashboards published to the public	4	5	8
Metric 2: Number of datasets automated to the Open Data Portal	0	2	8

Financial Strength

- **Objective:** Ensure that the City is financially sustainable in the long-term

	2019 Actual	2020 Est.	2021 Goal
Metric 1: Average Days Cash on Hand – General Fund and Income Tax Funds	224 days	270 days	> 230 days
Metric 2: Debt to Assets Ratio	56.7%	54.0%	< 50%

Talent

- **Objective:** Develop/implement innovative programs to build positive workplace culture.

	2019 Actual	2020 Est.	2021 Goal
Metric 1: Percentage of employees participating in the City's wellness program.	95%	N/A	> 95%
Metric 2: Utilization of volunteer time off	100 hours	N/A	150 hours

Opportunity

- **Objective:** Expand opportunities for small and minority/woman-owned businesses to secure City procurement contracts

	2019 Actual	2020 Est.	2021 Goal
Metric 1: Percentage of procurement dollars spent with MWBE firms	4.0%	TBD	> 6%



Downtown South Bend

Department of Public Works

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Expenditures by Fund											
General Fund	1,490,073	3,253,540	3,978,860	4,338,002	3,919,886	4,135,242	4,221,775	4,308,155	4,385,839	(418,116)	-10%
Motor Vehicle Highway Fund	10,264,393	10,712,111	11,635,107	14,671,191	11,326,927	11,960,568	12,137,471	12,244,331	12,494,101	(3,344,264)	-23%
Income Tax Funds	1,715,682	2,422,835	1,814,725	1,941,114	1,845,820	1,877,536	1,909,887	1,942,885	1,976,543	(95,294)	-5%
Utilities Funds	56,203,897	63,336,727	69,066,419	89,661,934	67,569,609	68,610,417	64,301,945	64,981,982	65,550,954	(22,092,325)	-25%
Other Funds	6,218,914	5,786,070	4,612,310	9,929,707	3,437,628	3,592,944	3,318,265	3,268,591	3,193,922	(6,492,079)	-65%
Total by Fund	75,892,959	85,511,284	91,107,421	120,541,948	88,099,870	90,176,707	85,889,343	86,745,944	87,601,359	(32,442,078)	-27%
Expenditures by Activity											
Engineering	1,472,705	2,724,221	3,162,960	3,405,513	3,303,257	3,399,218	3,461,413	3,523,069	3,589,827	(102,256)	-3%
Office of Sustainability	304,308	177,721	377,567	479,036	199,146	271,935	275,341	278,328	281,514	(279,890)	-58%
AmeriCorps Grant Program	17,368	360,200	438,333	565,728	542,483	589,089	485,021	506,758	514,498	(23,245)	-4%
Streets & Sewers	17,642,561	17,055,178	19,196,711	25,069,125	18,456,647	19,232,274	19,485,403	19,664,754	19,991,725	(6,612,478)	-26%
Water Works	14,555,838	19,337,028	21,015,291	23,645,099	20,005,580	23,567,641	19,213,950	19,443,599	19,676,611	(3,639,519)	-15%
Wastewater	26,813,035	30,510,096	32,328,722	46,362,663	31,760,467	29,364,575	29,540,130	29,826,773	29,956,370	(14,602,196)	-31%
Solid Waste	5,400,771	5,328,830	5,826,322	6,847,128	6,298,500	6,147,373	6,116,695	6,192,473	6,305,468	(548,628)	-8%
Organic Resources	1,557,590	1,581,162	1,626,790	1,654,690	1,468,970	1,353,066	1,177,503	1,193,305	1,209,803	(185,720)	-11%
Street Capital Projects	5,773,362	5,629,637	4,495,000	9,608,678	3,195,000	3,350,000	3,200,000	3,150,000	3,075,000	(6,413,678)	-67%
Sewer Bond Capital	628,214	-	-	-	-	-	-	-	-	-	-
Storm Sewer	-	330,386	825,000	871,730	1,024,000	1,024,000	1,024,000	1,024,000	1,024,000	152,270	17%
Other	1,727,206	2,476,824	1,814,725	2,032,558	1,845,820	1,877,536	1,909,887	1,942,885	1,976,543	(186,738)	-9%
Total by Activity	75,892,959	85,511,284	91,107,421	120,541,948	88,099,870	90,176,707	85,889,343	86,745,944	87,601,359	(32,442,078)	-27%
Expenditures by Type											
Personnel											
Salaries & Wages	13,526,859	14,011,064	15,647,066	15,540,439	15,803,935	16,006,331	16,215,704	16,428,508	16,646,057	263,496	2%
Fringe Benefits	6,191,482	5,199,415	6,215,777	6,277,810	6,283,079	7,137,234	7,367,091	7,608,463	7,886,391	5,269	0%
Total Personnel	19,718,341	19,210,479	21,862,843	21,818,249	22,087,014	23,143,565	23,582,795	24,036,971	24,532,448	268,765	1%
Supplies	5,665,355	6,290,621	7,254,701	8,076,469	6,936,468	6,734,436	6,833,004	6,885,780	6,943,359	(1,140,001)	-14%
Services & Charges											
Professional Services	3,219,510	4,008,491	4,158,565	6,282,973	4,048,087	3,700,467	3,741,496	3,782,086	3,785,144	(2,234,886)	-36%
Printing & Advertising	3,928	5,799	42,112	36,077	39,623	39,375	39,450	39,731	40,021	3,546	10%
Utilities	3,483,025	3,755,140	3,752,485	3,758,608	3,770,911	3,821,538	3,889,650	3,959,126	4,029,995	12,303	0%
Repairs & Maintenance	7,750,112	7,427,112	8,163,368	11,765,766	7,906,102	8,209,820	8,235,728	8,398,194	8,546,161	(3,859,664)	-33%
Education & Training	68,191	51,767	138,099	117,584	135,199	129,580	130,634	131,722	132,842	17,615	15%
Travel	35,771	37,546	120,706	96,617	109,068	110,069	109,794	111,388	113,110	12,451	13%
Grants & Subsidies	5,320	2,434	-	-	-	30,000	40,000	50,000	60,000	-	-
Other Services & Charges	6,381,769	7,131,641	7,482,781	11,113,953	7,429,067	7,023,961	7,131,582	7,242,579	7,356,533	(3,684,886)	-33%
Debt Service Principal	9,869,132	11,267,039	10,379,408	16,220,409	9,792,761	9,721,839	9,160,553	9,273,356	8,828,222	(6,427,648)	-40%
Debt Service Interest & Fees	2,471,152	2,809,965	2,365,895	2,684,702	2,062,370	1,881,468	1,677,685	1,477,772	1,253,866	(622,332)	-23%
Interfund Allocations	6,091,218	7,220,223	7,136,667	7,136,667	8,076,879	8,025,268	8,137,651	8,207,918	8,296,337	940,212	13%
PILOT	6,332,487	6,340,990	6,221,791	6,221,791	6,154,321	6,154,321	6,154,321	6,154,321	6,154,321	(67,470)	-1%
Total Services & Charges	45,711,615	50,058,144	49,961,877	65,435,147	49,524,388	48,847,706	48,448,544	48,828,193	48,596,552	(15,910,759)	-24%
Operating Expenditures	71,095,311	75,559,244	79,079,421	95,329,865	78,547,870	78,725,707	78,864,343	79,750,944	80,072,359	(16,781,995)	-18%
Capital	4,797,648	9,952,039	12,028,000	25,212,083	9,552,000	11,451,000	7,025,000	6,995,000	7,529,000	(15,660,083)	-62%
Total Expenditures	75,892,959	85,511,284	91,107,421	120,541,948	88,099,870	90,176,707	85,889,343	86,745,944	87,601,359	(32,442,078)	-27%

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.

Includes various expenditures from Fund 101, 202, 251, 257, 265, 266, 404, 408, 412, 610, 611, 620, 622, 624, 625, 626, 629, 640, 641, 642, 643, 649, 654, 655, and 667 --- does not include interfund transfers or interfund allocations between these funds

Department of Public Works

2021 Objectives and Metrics

Utilities

• **Objective:** Provide clean and safe drinking water, treat wastewater to protect the public and waterways, and develop and implement sustainable solutions.



	2019 Actual	2020 Est.	2021 Goal
Metric 1: Maintain WWTP NPDES Permit parameters to 100% Compliance	100%	100%	100%
Metric 2: Maintain zero CSO dry weather overflows for Permit Compliance	4	1	0
Metric 3: Drinking Water Compliance	100%	100%	100%
Metric 4: Service Orders Completed on Time	97%	97%	90%

Streets & Sewers

• **Objective:** Maintain system of 1,300 travel lane miles of street, 700 miles of sewer, 2,400 streetlights and 160 traffic signals.



	2019 Actual	2020 Est.	2021 Goal
Metric 1: Lane Miles of paving completed	20.59	20.43	22.00
Metric 1: Lane Miles of cracksealing completed	29.00	33.50	40.00

Solid Waste

• **Objective:** Provide weekly trash collection on a designated trash date for all city residents



	2019 Actual	2020 Est.	2021 Goal
Metric 1: Calls to 311 about missed trash pickups	5,516	4,477	5,000



Curb & Sidewalk Program



Wastewater Treatment Plant

Police Department

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
						Expenditures by Fund					
General Fund	29,229,159	30,011,366	30,856,544	30,933,889	31,349,002	33,121,042	34,283,798	34,935,340	35,602,327	415,113	1%
Public Safety LOIT	4,265,266	4,114,929	4,619,658	4,619,658	4,737,560	4,805,869	4,230,611	4,241,494	4,273,854	117,902	3%
Income Tax Funds	5,240,510	4,476,750	4,524,622	6,991,555	5,088,827	4,589,655	4,620,830	4,680,008	4,695,571	(1,902,728)	-27%
Cumulative Capital Develop.	575,402	539,276	587,817	587,817	395,699	368,741	261,014	365,604	634,124	(192,118)	-33%
Police Pension Fund	6,180,140	6,379,925	6,241,405	6,241,405	6,057,740	5,997,287	5,935,624	5,872,728	5,808,373	(183,665)	-3%
Police Grant Funds	84,785	110,228	92,000	523,301	40,000	-	-	-	-	(483,301)	-92%
Police Special Revenue Funds	418,650	413,028	549,020	679,737	484,250	430,750	429,750	424,750	424,750	(195,487)	-29%
Total by Fund	45,993,913	46,045,502	47,471,066	50,577,362	48,153,078	49,313,344	49,761,627	50,519,924	51,438,999	(4,990,393)	-10%
Expenditures by Activity											
Police Department	37,418,489	36,847,566	37,798,528	40,700,051	38,249,528	39,385,551	39,820,086	40,566,114	41,516,795	(2,450,523)	-6%
Police Crime Lab	-	-	631,268	631,268	797,312	824,871	842,158	858,145	875,331	166,044	26%
PSAP (911 Call Center)	2,395,284	2,818,011	2,799,865	3,004,638	3,048,498	3,105,635	3,163,759	3,222,937	3,238,500	43,860	1%
Police Pension	6,180,140	6,379,925	6,241,405	6,241,405	6,057,740	5,997,287	5,935,624	5,872,728	5,808,373	(183,665)	-3%
Total by Activity	45,993,913	46,045,502	47,471,066	50,577,362	48,153,078	49,313,344	49,761,627	50,519,924	51,438,999	(2,424,284)	-5%
Expenditures by Type											
Personnel											
Salaries & Wages	27,017,855	26,734,812	27,313,272	27,027,025	26,640,528	27,351,567	27,678,944	28,012,831	28,356,057	(386,497)	-1%
Fringe Benefits	7,492,962	6,248,222	7,070,050	7,071,325	6,873,978	8,157,563	8,375,459	8,605,722	8,847,086	(197,347)	-3%
Total Personnel	34,510,816	32,983,035	34,383,322	34,098,350	33,514,506	35,509,130	36,054,403	36,618,553	37,203,143	(583,844)	-2%
Supplies	1,405,823	1,139,656	1,506,943	1,737,140	1,332,960	1,312,960	1,221,960	1,221,960	1,221,960	(404,180)	-23%
Services & Charges											
Professional Services	2,833,069	3,479,715	3,381,365	3,745,623	3,565,726	3,617,711	3,675,835	3,735,122	3,795,594	(179,897)	-5%
Printing & Advertising	-	-	24,721	24,721	24,721	24,100	23,840	24,216	24,586	-	0%
Utilities	183,917	185,066	174,408	174,408	174,408	177,557	180,768	184,043	187,384	-	0%
Repairs & Maintenance	989,605	906,259	1,042,027	1,003,738	980,199	980,199	980,199	980,199	980,199	(23,539)	-2%
Education & Training	88,068	65,266	110,000	127,050	100,000	90,000	90,000	90,000	90,000	(27,050)	-21%
Travel	42,139	43,043	52,250	70,062	52,250	42,250	42,250	42,250	42,250	(17,812)	-25%
Grants & Subsidies	15,916	3,026	57,000	56,248	57,000	57,000	57,000	57,000	57,000	752	1%
Other Services & Charges	475,528	433,421	552,828	590,138	533,558	503,058	503,558	499,058	499,558	(56,580)	-10%
Debt Service Principal	2,210,629	2,166,006	2,302,513	2,438,954	2,557,268	1,841,638	1,706,346	1,809,284	2,035,802	118,314	5%
Debt Service Interest & Fees	161,054	134,930	142,258	211,340	180,954	170,547	171,163	172,706	169,799	(30,386)	-14%
Interfund Allocations	3,055,248	4,333,272	3,651,431	3,651,431	5,012,028	4,942,194	5,009,305	5,040,533	5,086,724	1,360,597	37%
Interfund Transfers Out	-	26,423	-	49,087	-	-	-	-	-	(49,087)	-100%
Total Services & Charges	10,055,173	11,776,427	11,490,801	12,142,800	13,238,112	12,446,254	12,440,264	12,634,411	12,968,896	1,095,312	9%
Operating Expenditures	45,971,813	45,899,118	47,381,066	47,978,290	48,085,578	49,268,344	49,716,627	50,474,924	51,393,999	107,288	0%
Capital	22,100	146,384	90,000	2,599,072	67,500	45,000	45,000	45,000	45,000	(2,531,572)	-97%
Total Expenditures	45,993,913	46,045,502	47,471,066	50,577,362	48,153,078	49,313,344	49,761,627	50,519,924	51,438,999	(2,424,284)	-5%

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 186 sworn officers and 39 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 46 additional sworn officer salaries that are funded from the Public Safety component of the Local Income Tax (LIT). The Police Department collects a small amount of revenue from gun permits application fees and fines for ordinance violations including false alarms, noise ordinance violations, and curfew violations.

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

In 2021, the Police Department budgeted staffing was reduced by 5 sworn officers and 3 non-bargaining positions. Two recruit positions were added.

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

Includes various expenditures from Fund 101, 216, 218, 220, 249, 278, 280, 292, 295, 299, 404, 406, 408, 702, and 705 - does not include interfund transfers or interfund allocations between these funds

Police Department

2021 Objectives and Metrics

Recruitment

• Objective: Improve volume, quality, and diversity of applicants to become South Bend police officers

Metric 1: Total number of applicants

Metric 2: Number of applicants taking physical test (first step in recruitment process)

Metric 3: Total number of non-white or non-male applicants

2019 Actual	2020 Est.	2021 Goal
962	1,116	1,200
117	132	150
343	372	380



Community Engagement and Trust

• Objective: Continue to strengthen and/or build further community relations and relationships and implement action plan based on 21CP recommendations

Metric 1: Number of community complaints about officer interactions

Metric 2: Number of use of force complaints

Metric 3: Number of 21CP Recommendations that have been fully implemented

2019 Actual	2020 Est.	2021 Goal
10	21	10
0	1	0
N/A	N/A	TBD



South Bend Police Department Community Outreach and Events

Fire Department

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget	% Change
						2022	2023	2024	2025	Variance	
										2020-2021	
Expenditures by Fund											
General Fund	21,516,603	21,108,089	26,844,222	27,684,533	27,426,502	28,681,446	29,863,748	30,421,663	31,001,196	(258,031)	-1%
Public Safety LOIT	3,273,458	3,867,331	4,330,887	4,330,887	4,880,453	4,839,361	4,299,707	4,391,264	4,485,519	549,566	13%
EMS Operating	6,193,361	6,232,938	-	107,375	-	-	-	-	-	(107,375)	-100%
Fire/EMS Capital	1,300,968	2,067,658	1,179,073	4,549,704	1,145,767	1,307,428	1,439,833	1,339,105	1,649,226	(3,403,937)	-75%
Fire Pension	4,640,381	4,454,351	4,799,311	4,799,311	4,496,259	4,595,888	4,685,270	4,902,440	4,857,433	(303,052)	-6%
Fire Station #9 Bond Capital	1,635,423	3,143,446	-	89,311	-	-	-	-	-	(89,311)	-100%
Fire Station #9 Bond Debt Svc	120,663	321,706	341,231	341,231	345,307	344,157	342,857	341,332	344,657	4,076	1%
Income Tax Funds	166,390	-	-	-	-	-	-	-	-	-	-
Fire Special Revenue Funds	59,375	33,038	102,300	105,082	102,300	102,300	103,300	103,300	103,300	(2,782)	-3%
Total by Fund	38,906,622	41,228,555	37,597,024	42,007,434	38,396,588	39,870,580	40,734,715	41,499,104	42,441,331	(3,610,846)	-9%
Expenditures by Activity											
Fire & EMS Operations	31,149,812	31,208,357	31,175,109	32,122,795	32,306,955	33,520,807	34,163,455	34,812,927	35,486,715	184,160	1%
Capital & Debt Service	3,057,054	5,532,810	1,520,304	4,980,246	1,491,074	1,651,585	1,782,690	1,680,437	1,993,883	(3,489,172)	-70%
Fire Pension	4,640,381	4,454,351	4,799,311	4,799,311	4,496,259	4,595,888	4,685,270	4,902,440	4,857,433	(303,052)	-6%
Other	59,375	33,038	102,300	105,082	102,300	102,300	103,300	103,300	103,300	(2,782)	-3%
Total by Activity	38,906,622	41,228,555	37,597,024	42,007,434	38,396,588	39,870,580	40,734,715	41,499,104	42,441,331	(3,610,846)	-9%
Expenditures by Type											
Personnel											
Salaries & Wages	23,818,587	24,263,816	24,442,552	24,942,552	24,415,496	24,889,537	25,360,820	25,967,543	26,319,797	(527,056)	-2%
Fringe Benefits	7,310,736	6,046,211	6,786,006	6,796,143	6,764,080	7,617,606	7,823,107	8,040,346	8,267,932	(32,063)	0%
Total Personnel	31,129,323	30,310,027	31,228,558	31,738,695	31,179,576	32,507,143	33,183,927	34,007,889	34,587,729	(559,119)	-2%
Supplies	975,927	967,755	988,033	1,032,846	1,032,891	1,016,937	1,016,937	1,016,937	1,016,937	45	0%
Services & Charges											
Professional Services	349,318	369,802	310,710	289,043	290,610	290,610	290,610	290,610	290,610	1,567	1%
Printing & Advertising	132	890	35,714	11,414	35,714	35,109	34,855	35,223	35,582	24,300	213%
Utilities	293,935	296,359	317,666	348,166	373,000	378,790	384,696	390,721	396,866	24,834	7%
Repairs & Maintenance	1,060,308	1,143,353	1,093,600	1,356,360	1,318,600	1,334,000	1,349,708	1,365,730	1,382,073	(37,760)	-3%
Education & Training	123,010	82,147	106,000	157,778	86,000	86,000	86,000	86,000	86,000	(71,778)	-45%
Travel	48,670	39,081	35,850	24,850	35,850	35,850	36,850	36,850	36,850	11,000	44%
Other Services & Charges	195,052	228,839	59,900	167,347	59,900	59,900	59,900	59,900	59,900	(107,447)	-64%
Debt Service Principal	361,561	604,910	893,185	890,890	907,189	1,149,144	1,268,935	1,187,313	1,489,373	16,299	2%
Debt Service Interest & Fees	290,614	195,266	217,119	217,119	183,885	202,441	213,755	193,124	204,510	(33,234)	-15%
Interfund Allocations	1,719,434	2,240,934	1,900,689	1,900,689	2,493,373	2,474,656	2,508,542	2,528,807	2,554,901	592,684	31%
Total Services & Charges	4,442,035	5,201,580	4,970,433	5,363,656	5,784,121	6,046,500	6,233,851	6,174,278	6,536,665	420,465	8%
Operating Expenditures	36,547,285	36,479,362	37,187,024	38,135,197	37,996,588	39,570,580	40,434,715	41,199,104	42,141,331	(138,609)	0%
Capital	2,359,337	4,749,192	410,000	3,872,237	400,000	300,000	300,000	300,000	300,000	(3,472,237)	-90%
Total Expenditures	38,906,622	41,228,555	37,597,024	42,007,434	38,396,588	39,870,580	40,734,715	41,499,104	42,441,331	(3,610,846)	-9%

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 7 civilian staff members and 210 sworn firefighters, as well as all non-labor operating expenditures) are financed out of the General Fund, funded primarily through property taxes. There are also 46 additional firefighter salaries that are funded from the Public Safety component of the Local Income Tax (LIT). The Fire Department recovers significant portion of the cost of EMS services through insurance and patient payments. The Fire Department's Special Operations Bureau manages the Indiana River Rescue School (IRRS) and receives revenue from tuition fees for students attending the IRRS. There are typically 2-4 schools a year, each a week in duration.

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

Fire Department expenditures are expected to be roughly similar in 2021 to what they were in 2020.
 --- Refer to individual fund budgets in the "Fund Information" section for more information.

Includes expenditures from Fund 101, 249, 287, 288, 289, 291, 350, 451, and 701 --- does not include interfund transfers or interfund allocations between these funds

Fire Department

2021 Objectives and Metrics

Fire Prevention and Readiness

- Objective: Continue to prepare for ISO audit to increase our rating from 2 to 1

2019 Actual	2020 Est.	2021 Goal
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Metric 1: Number of fire hydrants flow-tested, in accordance with testing plan

Metric 2: Implement Fire Inspections Dashboard

Metric 3: Turnout Time



South Bend Firefighters



Luther J. Taylor Sr. Fire Training Center

Department of Venues, Parks & Arts

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Expenditures by Fund											
General Fund	1,357,654	1,383,418	1,612,045	1,660,444	1,511,490	1,576,117	1,609,629	1,642,664	1,677,123	(148,954)	-9%
Parks & Recreation Fund	13,647,003	24,394,477	15,407,952	16,812,507	15,048,074	15,127,909	15,365,417	15,496,613	15,471,678	(1,764,433)	-10%
Income Tax Funds	289,883	566,287	1,332,322	1,332,322	1,012,929	1,020,929	1,023,329	1,015,329	1,006,829	(319,393)	-24%
Capital Funds	211,183	525,534	220,000	1,673,531	115,000	50,000	50,000	50,000	45,000	(1,558,531)	-93%
Bond Capital Funds	5,163,513	14,363,443	-	12,912,705	-	-	-	-	-	(12,912,705)	-100%
Debt Service Funds	1,278,146	1,979,294	1,966,195	1,966,195	1,970,286	1,944,292	1,952,708	1,939,762	1,951,003	4,091	0%
Special Revenue Funds	977,466	8,676	155,000	165,816	135,000	135,700	136,414	137,142	144,480	(30,816)	-19%
Parking Garage Fund	1,209,117	1,038,908	1,180,495	1,659,555	1,111,992	1,102,754	1,108,628	1,114,632	1,105,737	(547,563)	-33%
Century Center Fund	4,259,708	4,437,924	4,903,776	4,941,962	4,128,854	4,237,570	4,323,595	4,409,729	4,498,469	(813,108)	-16%
Total by Fund	28,393,672	48,697,961	26,777,785	43,125,037	25,033,625	25,195,271	25,569,720	25,805,871	25,900,319	(18,091,412)	-42%
Expenditures by Activity											
Parks & Recreation	12,095,791	16,340,076	13,377,925	13,841,984	13,539,417	13,569,933	13,819,164	13,968,530	13,921,008	(302,567)	-2%
Golf Courses	1,416,310	1,621,929	1,550,027	1,672,403	1,503,657	1,552,976	1,541,253	1,523,083	1,545,670	(168,746)	-10%
Morris & Palais	1,518,800	1,480,925	1,917,045	2,435,403	1,731,490	1,731,817	1,766,043	1,799,806	1,836,603	(703,913)	-29%
Century Center	4,575,460	4,919,470	5,334,872	6,353,058	4,535,565	4,639,938	4,721,554	4,803,117	4,887,223	(1,817,493)	-29%
Parking Garages	1,209,117	1,038,908	1,180,495	1,659,555	1,111,992	1,102,754	1,108,628	1,114,632	1,105,737	(547,563)	-33%
Capital	6,605,035	21,517,544	1,538,672	15,283,885	717,829	717,829	717,829	717,829	717,829	(14,566,056)	-95%
Debt Service	973,160	1,779,108	1,878,749	1,878,749	1,893,675	1,880,024	1,895,249	1,878,874	1,886,249	14,926	1%
Total by Activity	28,393,672	48,697,961	26,777,785	43,125,037	25,033,625	25,195,271	25,569,720	25,805,871	25,900,319	(18,091,412)	-42%
Expenditures by Type											
Personnel											
Salaries & Wages	6,518,975	6,914,666	7,346,552	7,296,852	6,793,572	6,956,512	7,068,070	7,178,375	7,293,701	(503,280)	-7%
Fringe Benefits	2,688,623	2,202,556	2,658,175	2,608,863	2,414,745	2,777,925	2,875,851	2,977,925	3,084,929	(194,118)	-7%
Other Personnel Costs	1,387,772	1,197,879	1,397,785	1,397,785	900,000	918,000	956,360	955,087	974,188	(497,785)	-36%
Total Personnel	10,595,370	10,315,101	11,402,512	11,303,500	10,108,317	10,652,437	10,880,281	11,111,387	11,352,818	(1,195,183)	-11%
Supplies											
	2,449,852	2,483,787	3,014,070	3,131,336	2,713,997	2,727,937	2,761,494	2,794,301	2,819,374	(417,339)	-13%
Services & Charges											
Professional Services	1,988,806	1,945,546	851,897	1,115,534	1,036,877	939,494	942,163	944,885	954,257	(78,657)	-7%
Printing & Advertising	167,442	187,731	385,972	328,601	378,606	380,809	382,510	384,874	387,272	50,005	15%
Utilities	1,296,186	1,461,005	1,333,247	1,555,944	1,407,142	1,446,844	1,494,039	1,543,950	1,570,459	(148,802)	-10%
Repairs & Maintenance	684,668	1,156,472	1,126,510	1,439,829	1,021,893	979,515	986,560	993,746	996,076	(417,936)	-29%
Insurance	90,112	57,019	57,047	57,047	57,047	58,188	59,352	60,539	61,750	-	0%
Education & Training	18,420	26,366	39,510	36,291	25,425	25,425	25,425	25,425	25,425	(10,866)	-30%
Travel	26,491	26,156	48,962	46,346	32,922	34,422	34,422	34,422	34,422	(13,424)	-29%
Grants & Subsidies	791,626	715,000	715,000	715,000	715,000	715,000	715,000	615,000	415,000	-	0%
Other Services & Charges	1,640,063	2,070,663	2,320,537	2,544,285	1,835,699	1,872,314	1,884,898	1,897,733	1,910,823	(708,586)	-28%
Debt Service Principal	1,075,377	1,826,526	1,976,960	1,989,248	1,975,899	2,015,140	2,084,301	2,121,057	2,140,258	(13,349)	-1%
Debt Service Interest & Fees	1,014,014	867,744	879,264	881,103	818,696	760,471	702,127	644,423	590,859	(62,407)	-7%
Interfund Allocations	1,424,856	2,106,538	1,860,997	1,860,997	2,206,105	2,187,275	2,217,148	2,234,129	2,256,526	345,108	19%
Interfund Transfers Out	85,909	177,475	-	-	-	-	-	-	-	-	-
Total Services & Charges	10,303,970	12,624,241	11,595,903	12,570,225	11,511,311	11,414,897	11,527,945	11,500,183	11,343,127	(1,058,914)	-8%
Operating Expenditures	23,349,193	25,423,129	26,012,485	27,005,061	24,333,625	24,795,271	25,169,720	25,405,871	25,515,319	(2,671,436)	-10%
Capital	5,044,479	23,274,832	765,300	16,119,976	700,000	400,000	400,000	400,000	385,000	(15,419,976)	-96%
Total Expenditures	28,393,672	48,697,961	26,777,785	43,125,037	25,033,625	25,195,271	25,569,720	25,805,871	25,900,319	(18,091,412)	-42%

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, the Century Center Convention Center, and the City owned parking garages.

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 are subsidized by property taxes and other non-reciprocal revenue. In recent years, the Parks & Recreation fund has received interfund transfers from local income tax funds to help support operations.

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

Venues, Parks & Arts capital expenditures will significantly decrease from 2020 to 2021 due to large, one-time capital projects financed by bond issuances. The majority of these projects have been fully encumbered and will be completed in 2020 or 2021.

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

Includes various expenditures from Fund 201, 203, 273, 274, 312, 401, 405, 404, 406, 407, 408, 416, 450, 452, 453, 471, 601, 670, 671, 672, 730, 731, 751, and 757 --- does not include interfund transfers or interfund allocations between these funds

Department of Venues, Parks & Arts

2021 Objectives and Metrics

Parks

- **Objective:** Maintain city green spaces to promote engaging experiences and connecting residents to one another.

2019 Actual	2020 Est.	2021 Goal
N/A	0.81	1.00



Metric 1: Overall Park Health Score

Note: the Park Health Score is a combination of a variety of metrics, including mowing schedule, asset score, ADA compliance, graffiti, overall park maintenance, and tree coverage. A score of "1.0" indicates that the parks health performance is on target in all of these metrics.

Venues (Century Center, Morris Performing Arts Center, and Palais Royale)

- **Objective:** Promote quality of place and continue to expand economic impact

2019 Actual	2020 Est.	2021 Goal
\$11.1 million	N/A	\$12 million
	N/A	TBD



Metric 1: Economic Impact - Century Center

Metric 2: Economic Impact - Morris Performing Arts Center

Metric 3: Capital development: Morris Performing Arts Center and Bendix Arena



Kennedy Park



Howard Park Ice Rink



Century Center Bridal Expo

Department of Community Investment

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	%
						2022	2023	2024	2025		
Expenditures by Fund											
DCI Operating Fund	2,874,853	2,735,735	3,232,000	3,500,678	3,744,194	3,857,621	3,926,775	3,996,772	4,076,697	243,516	7%
Code Enforcement Funds	684,946	592,547	4,468,094	4,592,989	4,394,505	4,569,156	4,644,552	4,700,764	4,773,200	(198,484)	-4%
Consolidated Bldg Dept Fund	4,171,099	4,264,495	1,552,962	1,830,897	1,464,253	1,501,720	1,541,171	1,541,691	1,574,955	(366,644)	-20%
TIF Funds	24,866,411	25,577,812	19,456,581	54,067,419	18,108,884	17,136,492	18,547,008	18,500,273	18,108,800	(35,958,535)	-67%
Grant Funds	4,585,716	3,313,777	4,077,511	12,643,951	3,794,640	3,958,634	3,962,634	3,954,634	4,218,888	(8,849,311)	-70%
Income Tax Funds	2,600,489	3,483,165	3,396,250	8,140,741	3,993,000	3,893,000	3,893,000	3,893,000	3,893,000	(4,147,741)	-51%
Debt Service Funds	6,420,355	6,164,835	5,970,282	6,487,596	7,310,113	7,527,101	7,528,351	10,326,484	7,560,263	822,517	13%
Bond Capital Funds	9,451,563	13,796,086	-	3,354,647	-	-	-	-	-	(3,354,647)	-100%
Other Funds	249,392	783,065	421,500	422,252	591,060	587,779	240,036	211,327	211,154	168,808	40%
Total by Fund	55,904,825	60,711,516	42,575,180	95,041,170	43,400,649	43,031,503	44,283,527	47,124,945	44,416,957	(51,640,521)	-54%
Expenditures by Activity											
Community Investment	25,564,824	19,392,204	15,733,043	31,807,809	16,965,757	17,159,885	16,886,171	16,953,100	17,322,877	(14,842,052)	-47%
Code Enforcement	3,839,234	3,939,903	4,753,094	5,616,172	4,829,505	4,999,156	5,074,552	5,105,264	5,175,700	(786,667)	-14%
Building Department	1,492,504	1,336,409	1,552,962	1,560,354	1,464,253	1,501,720	1,541,171	1,541,691	1,574,955	(96,101)	-6%
Redevelopment Commission	25,008,263	36,043,000	20,536,081	56,056,835	20,141,134	19,370,742	20,781,633	23,524,890	20,343,425	(35,915,701)	-64%
Total by Activity	55,904,825	60,711,516	42,575,180	95,041,170	43,400,649	43,031,503	44,283,527	47,124,945	44,416,957	(51,640,521)	-54%
Expenditures by Type											
Personnel											
Salaries & Wages	3,445,541	3,647,542	4,336,222	4,180,722	4,391,095	4,476,435	4,563,470	4,652,229	4,742,752	210,373	5%
Fringe Benefits	1,545,853	1,340,631	1,717,951	1,720,951	1,744,214	2,004,279	2,077,346	2,154,033	2,233,976	23,263	1%
Total Personnel	4,991,394	4,988,174	6,054,173	5,901,673	6,135,309	6,480,714	6,640,816	6,806,262	6,976,728	233,636	4%
Supplies	162,147	140,529	221,228	301,513	216,981	217,008	217,192	215,232	216,179	(84,532)	-28%
Services & Charges											
Professional Services	2,727,757	2,457,166	2,379,009	7,301,447	1,528,843	1,526,829	1,234,437	1,254,664	1,274,775	(5,772,604)	-79%
Printing & Advertising	21,018	29,017	105,205	105,271	104,568	101,891	101,860	99,607	104,333	(703)	-1%
Utilities	50,030	38,076	30,223	112,704	81,667	82,121	82,583	83,055	83,536	(31,037)	-28%
Repairs & Maintenance	495,149	445,829	625,900	1,146,152	587,550	583,550	584,550	583,050	582,550	(558,602)	-49%
Insurance	-	25,256	-	744	-	-	-	-	-	(744)	-100%
Education & Training	18,167	19,568	43,600	43,600	31,250	29,250	29,250	29,250	29,250	(12,350)	-28%
Travel	25,884	31,400	37,600	40,634	29,200	29,200	29,200	29,200	29,200	(11,434)	-28%
Grants & Subsidies	5,532,150	4,800,825	5,901,000	15,895,521	5,805,134	5,705,134	5,705,134	5,705,134	5,705,134	(10,090,387)	-63%
Other Services & Charges	2,957,686	1,928,748	700,712	2,512,403	862,273	867,974	816,281	821,260	825,368	(1,650,130)	-66%
Debt Service Principal	6,721,297	7,429,859	7,351,626	7,621,626	8,542,282	8,755,102	9,114,410	9,153,977	6,777,922	920,656	12%
Debt Service Interest & Fees	4,376,631	4,734,230	4,161,321	4,753,694	4,343,952	4,014,512	3,631,306	3,227,644	2,853,977	(409,742)	-9%
Interfund Allocations	1,245,534	1,362,130	1,250,129	1,250,129	1,575,675	1,533,108	1,550,871	1,552,542	1,560,609	325,546	26%
Interfund Transfers Out	379,820	-	-	35,000	50,000	50,000	50,000	50,000	50,000	15,000	43%
Total Services & Charges	24,551,124	23,302,104	22,586,325	40,818,925	23,542,394	23,278,671	22,929,882	22,589,383	19,876,654	(17,276,531)	-42%
Operating Expenditures	29,704,664	28,430,806	28,861,726	47,022,111	29,894,684	29,976,393	29,787,890	29,610,877	27,069,561	(17,127,427)	-36%
Capital	26,200,160	32,280,710	13,713,454	48,019,059	13,505,965	13,055,110	14,495,637	17,514,068	17,347,396	(34,513,094)	-72%
Total Expenditures	55,904,825	60,711,516	42,575,180	95,041,170	43,400,649	43,031,503	44,283,527	47,124,945	44,416,957	(51,640,521)	-54%

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 & 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:

In 2019, four (4) new positions were added: Engagement Specialist, Zoning Manager, Zoning Specialist, and an Administrative Assistant. The new staff members allow the Department of Community Investment to increase its engagement and outreach into neighborhoods and bring the Planning Commission in-house instead of going through St. Joseph County's Area Plan Commission. In 2020, a part-time position will be added to help promote greater regulatory compliance for HPC and new City zoning responsibilities. In 2021, two (2) new positions were added to support the operations of the new revolving loan fund grant that the City received from the EDA. Additional capacity can be used to support Business Licensing to reduce the work load of a Code Inspector.
 --- Refer to individual fund budgets in the "Fund Information" section for more information.

Includes various expenditures from Fund 209, 210, 211, 212, 217, 219, 221, 230, 315, 317, 324, 328, 352, 404, 407, 408, 410, 422, 425, 429, 430, 433, 435, 436, 439, 454, 600, 752, 753, 754, 756, 759, and 760 --- does not include interfund transfers or interfund allocations between these funds

Department of Community Investment

2021 Objectives and Metrics

Neighborhood and Community Engagement

- Objective: Promote and stabilize the City's neighborhoods through revitalization services and direct assistance.

Metric 1: Neighborhood Plans Developed

Metric 2: Owner Occupied Home Repair

Metric 3: Building Inspector Certifications

2019 Actual	2020 Est.	2021 Goal
2	0	4
13	30	40
88%	88%	100%



Business and Workforce Development

- Objective: Make the City of South Bend an attractive location for employers

Metric 1: Job retention / creation City-supported projects

Metric 2: Residents receiving workforce grants

Metric 3: Private investment in City-supported projects

2019 Actual	2020 Est.	2021 Goal
489	150	250
177	250	400
\$106.9 M	\$75 M	\$100 M



Protect the Vulnerable

- Objective: Develop comprehensive plan for supporting the City's homeless population

Metric 1: Plan Development and Implementation Status

2019 Actual	2020 Est.	2021 Goal
N/A	N/A	Implemented



Code Enforcement Neighborhood Cleanup





FUND INFORMATION



GENERAL FUND

Fund 101 - General Fund

Fund Type	General Fund					Control	City Funds				Budget Variance	%
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	2022	Forecast			2025		
							2023	2024	2025			
Revenue												
Property Taxes	40,719,333	42,705,987	39,697,892	40,660,123	39,300,913	38,705,445	38,705,445	38,705,445	38,705,445		(1,359,210)	-3%
Intergov./ Shared Revenues	4,544,341	4,750,922	4,295,572	4,857,996	3,943,752	3,701,193	3,701,193	3,701,193	3,701,193		(894,244)	-18%
Intergov./ Grants	-	419,724	244,724	244,724	177,238	186,100	195,405	205,175	215,434		(67,486)	-28%
Licenses & Permits	267,811	283,282	266,700	303,527	265,025	267,275	269,525	270,025	270,025		(38,502)	-13%
Charges for Services	1,547,039	1,626,516	5,360,965	4,741,092	4,713,599	4,739,533	4,758,553	4,777,865	4,797,474		(27,493)	-1%
Fines, Forfeitures, and Fees	16,760	24,068	8,525	10,825	8,525	8,525	8,525	8,525	8,525		(2,300)	-21%
Interest Earnings	476,266	907,722	470,000	314,143	548,936	479,961	340,855	182,437	4,674		234,793	75%
Donations	937,302	1,534,957	1,365,000	1,364,932	1,452,800	1,365,000	1,365,000	1,393,000	1,393,000		87,868	6%
Other Income	1,451,559	1,602,843	1,497,690	1,562,451	1,459,420	1,466,828	1,469,284	1,471,789	1,474,344		(103,031)	-7%
Interfund Allocation Reimb	5,428,374	7,460,048	8,523,017	8,563,135	9,896,054	10,069,073	10,216,943	10,366,989	10,519,245		1,332,919	16%
PILOT	6,332,487	6,340,990	6,221,791	6,221,791	6,154,321	6,154,321	6,154,321	6,154,321	6,154,321		(67,470)	-1%
Interfund Transfers In	428,423	135,000	3,441,966	6,228,132	2,827,215	1,620,000	1,620,000	1,620,000	1,720,000		(3,400,917)	-55%
Total Revenue	62,149,694	67,792,059	71,394,042	75,052,871	70,747,798	68,763,254	68,805,049	68,856,764	68,963,680		(4,305,073)	-6%
Expenditures by Subdivisions												
Mayor	871,046	864,336	937,459	1,117,529	1,005,985	1,039,071	1,061,387	1,082,318	1,104,254		(111,544)	-10%
Community Initiatives	-	-	703,488	703,488	940,881	709,022	717,410	726,081	735,014		237,393	34%
City Clerk	517,289	498,306	556,675	571,490	665,083	682,142	695,995	707,828	720,963		93,593	16%
Common Council	571,337	536,158	696,412	730,055	693,909	720,407	737,120	753,521	770,799		(36,146)	-5%
General City	43,000	43,000	43,000	45,000	43,000	43,000	43,000	43,000	43,000		(2,000)	-4%
Finance	2,394,684	2,469,719	2,261,251	2,278,109	2,277,123	2,388,696	2,451,488	2,494,981	2,559,205		(986)	0%
Human Resources	-	-	617,286	617,286	734,444	762,804	779,836	796,092	813,422		119,158	19%
Diversity & Inclusion	-	-	496,891	508,776	568,390	579,602	587,150	593,946	601,333		59,614	12%
Human Rights General	367,811	257,243	315,748	315,802	438,592	456,466	466,421	476,269	486,602		122,790	39%
Legal Dept	1,088,046	1,177,385	1,405,683	1,405,880	1,557,916	1,621,089	1,659,109	1,696,557	1,735,728		152,036	11%
Police General	29,229,159	30,011,366	30,225,276	30,302,621	30,551,690	32,296,171	33,441,640	34,077,195	34,726,996		249,069	1%
Crime Lab	-	-	631,268	631,268	797,312	824,871	842,158	858,145	875,331		166,044	26%
Fire General	21,516,603	21,716,141	25,839,504	26,979,976	26,468,401	27,706,441	28,881,618	29,432,161	30,004,080		(511,575)	-2%
Training Center	-	-	466,500	49,935	148,000	148,490	148,990	149,500	150,020		98,065	196%
EMS	-	-	538,218	654,622	810,101	826,515	833,140	840,002	847,096		155,479	24%
Morris PAC	953,526	1,091,053	1,288,573	1,503,719	1,360,920	1,429,914	1,460,224	1,490,168	1,521,404		(142,799)	-9%
Palais Royale	404,127	358,410	391,950	400,782	218,047	215,772	219,878	223,885	228,036		(182,735)	-46%
Engineering	1,472,705	2,724,221	3,162,960	3,405,513	3,303,257	3,399,218	3,461,413	3,523,069	3,589,827		(102,256)	-3%
Sustainability	-	171,719	377,567	199,146	199,146	271,935	275,341	278,328	281,514		(279,890)	-58%
AmeriCorps	17,368	357,600	438,333	453,453	417,483	464,089	485,021	506,758	514,498		(35,970)	-8%
Total Expenditures	59,446,701	62,276,656	71,394,042	73,652,340	73,199,680	76,585,715	79,248,339	80,749,804	82,309,122		(452,660)	-1%
Expenditures by Type												
Personnel												
Salaries & Wages	35,265,084	36,055,875	41,213,347	41,442,180	40,770,894	42,301,861	44,003,194	44,897,418	45,792,318		(671,286)	-2%
Fringe Benefits	13,256,488	11,145,074	14,112,093	14,110,870	13,912,565	16,204,521	17,068,099	17,569,294	18,093,407		(198,305)	-1%
Other Personnel Costs	390	-	-	-	-	-	-	-	-		-	-
Total Personnel	48,521,962	47,200,949	55,325,440	55,553,050	54,683,459	58,506,382	61,071,293	62,466,712	63,885,725		(869,591)	-2%
Supplies	1,200,753	1,609,558	2,427,154	2,576,497	2,292,821	2,288,024	2,198,951	2,199,824	2,200,991		(283,676)	-11%
Services & Charges												
Professional Services	944,025	1,380,819	1,856,319	2,620,050	2,045,289	1,845,660	1,862,545	1,862,986	1,868,175		(574,761)	-22%
Printing & Advertising	116,792	134,261	234,467	202,658	220,773	222,809	224,899	228,663	232,422		18,115	9%
Utilities	661,703	689,427	710,924	745,124	778,508	786,989	800,721	814,725	829,010		33,384	4%
Repairs & Maintenance	1,370,951	2,110,509	2,328,372	2,588,138	2,460,404	2,479,147	2,498,315	2,517,816	2,537,707		(127,734)	-5%
Grants & Subsidies	58,916	46,026	450,000	449,248	325,000	355,000	365,000	375,000	385,000		(124,248)	-28%
Education & Training	133,978	91,606	273,980	311,655	241,484	237,645	238,390	239,663	240,463		(70,171)	-23%
Travel	70,823	87,683	103,935	72,068	92,168	93,669	93,529	95,260	97,122		20,100	28%
Other Services & Charges	420,434	394,145	574,025	698,845	587,849	591,318	594,963	599,028	603,017		(110,996)	-16%
Debt Service Principal	172,668	151,720	175,349	175,350	149,565	3,880	3,997	4,118	4,242		(25,785)	-15%
Debt Service Interest & Fees	11,824	6,245	7,797	7,798	2,240	459	341	221	96		(5,558)	-71%
Interfund Allocations	5,746,373	7,614,119	6,910,980	6,910,980	9,320,120	9,174,733	9,295,395	9,345,788	9,425,152		2,409,140	35%
Interfund Transfers Out	500	634,475	-	675,579	-	-	-	-	-		(675,579)	-100%
Total Services & Charges	9,708,986	13,341,034	13,626,148	15,457,493	16,223,400	15,791,309	15,978,095	16,083,268	16,222,406		765,907	5%
Capital	15,000	125,115	15,300	65,300	-	-	-	-	-		(65,300)	-100%
Total Expenditures	59,446,701	62,276,656	71,394,042	73,652,340	73,199,680	76,585,715	79,248,339	80,749,804	82,309,122		(452,660)	-1%
Net Surplus / (Deficit)	2,702,993	5,515,403	-	1,400,531	(2,451,882)	(7,822,461)	(10,443,290)	(11,893,040)	(13,345,442)			
Beginning Cash Balance	36,417,969	38,854,906		44,871,229	46,271,760	43,819,878	35,997,417	25,554,127	13,661,087			
Cash Adjustments	(266,055)	500,919		-	-	-	-	-	-			
Ending Cash Balance	38,854,906	44,871,229		46,271,760	43,819,878	35,997,417	25,554,127	13,661,087	315,645			
Cash Reserves Target	20,806,345	21,796,830		25,778,319	25,619,888	26,805,000	27,736,919	28,262,431	28,808,193			
Cash Reserves Target												35% of Annual expenditures

Fund Purpose:

The General Fund is the primary operating fund for City operations including general government, public safety, certain culture & recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. Secondary sources of revenue include auto and commercial vehicle excise tax, business licensing revenue, EMS billing revenue, and payment in lieu of taxes (PILOT) from the Water and Wastewater Utility. Due to declining revenues, the General Fund will not be able to sustain current levels of spending. In recent years, this fund has received interfund transfers from the income tax funds (#404 and #408) in order to support operations. The forecast shows that if expenses continue to rise and the level of interfund transfers stay around \$1.6 million per year, the General Fund will spend down its cash reserves by 2025.

Fund 101 - General Fund

Mayor's Office

Expenditures by Type	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
						Personnel					
Salaries & Wages	489,548	537,624	572,098	592,508	584,707	596,022	607,561	619,334	631,342	(7,801)	-1%
Fringe Benefits	202,305	181,423	215,808	205,398	208,360	236,195	244,353	252,915	261,832	2,962	1%
Total Personnel	691,853	719,047	787,906	797,906	793,067	832,217	851,914	872,249	893,174	(4,839)	-1%
Supplies	830	750	700	10,700	850	859	868	877	886	(9,850)	-92%
Services & Charges											
Professional Services	-	-	7,000	184,070	7,000	7,140	7,283	7,429	7,578	(177,070)	-96%
Printing & Advertising	22,895	18,742	40,928	27,528	40,500	41,300	42,116	42,998	43,847	12,972	47%
Repairs & Maintenance	567	250	100	350	150	150	200	200	200	(200)	-57%
Education & Training	4,225	105	1,800	1,750	1,000	1,500	1,500	2,000	2,000	(750)	-43%
Travel	3,691	5,059	5,000	300	5,000	5,100	5,202	5,306	5,412	4,700	1567%
Other Services & Charges	796	186	600	1,500	500	550	650	650	650	(1,000)	-67%
Debt Service Principal	3,608	-	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	536	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	142,046	120,197	93,425	93,425	157,918	150,255	151,654	150,609	150,507	64,493	69%
Total Services & Charges	178,364	144,539	148,853	308,923	212,068	205,995	208,605	209,192	210,194	(96,855)	-31%
Total Expenditures	871,046	864,336	937,459	1,117,529	1,005,985	1,039,071	1,061,387	1,082,318	1,104,254	(111,544)	-10%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

Fund 101 - General Fund

Community Initiatives

Expenditures by Type	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
						Personnel					
Salaries & Wages	-	-	148,500	148,230	223,064	227,524	232,074	236,715	241,449	74,834	50%
Fringe Benefits	-	-	51,988	52,258	89,817	103,498	107,336	111,366	115,565	37,559	72%
Total Personnel	-	-	200,488	200,488	312,881	331,022	339,410	348,081	357,014	112,393	56%
Services & Charges											
Professional Services	-	-	153,000	153,000	403,000	153,000	153,000	153,000	153,000	250,000	163%
Grants & Subsidies	-	-	350,000	350,000	225,000	225,000	225,000	225,000	225,000	(125,000)	-36%
Total Services & Charges	-	-	503,000	503,000	628,000	378,000	378,000	378,000	378,000	125,000	25%
Total Expenditures	-	-	703,488	703,488	940,881	709,022	717,410	726,081	735,014	237,393	34%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

In 2020, two new positions were added: GVI Program Manager and Director of Community Initiatives. In 2021, two full-time positions will be transferred from the VPA Recreation Division (Parks & Recreation Fund #201) to this division and the positions will be retitled Violence Prevention Coordinator II.

This division has \$225,000 in grants for violence reduction initiatives in the community, and \$380,000 set aside for the S.A.V.E. Program through Goodwill.

Fund 101 - General Fund

City Clerk

Expenditures by Type	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
						Personnel					
Salaries & Wages	252,036	258,911	291,397	291,397	310,119	316,033	322,065	328,217	334,492	18,722	6%
Fringe Benefits	101,244	85,361	118,181	118,181	121,838	139,005	143,871	148,978	154,301	3,657	3%
Total Personnel	353,280	344,272	409,578	409,578	431,957	455,038	465,936	477,195	488,793	22,379	5%
Supplies	4,398	11,385	6,800	6,800	4,700	4,794	4,889	4,987	5,086	(2,100)	-31%
Services & Charges											
Professional Services	26,812	20,177	43,000	37,210	27,500	28,050	28,611	29,183	29,766	(9,710)	-26%
Printing & Advertising	28,674	33,443	28,040	23,565	27,500	28,050	28,612	29,184	29,768	3,935	17%
Repairs & Maintenance	5,344	6,491	5,000	33,180	5,000	5,100	5,202	5,306	5,412	(28,180)	-85%
Education & Training	3,233	2,880	3,060	2,385	3,000	3,060	3,121	3,183	3,247	615	26%
Travel	1,693	481	7,089	1,989	5,000	5,100	5,202	5,306	5,412	3,011	151%
Other Services & Charges	2,949	2,849	5,152	7,827	4,500	4,590	4,681	4,775	4,870	(3,327)	-43%
Interfund Allocations	90,906	76,327	48,956	48,956	155,926	148,360	149,741	148,709	148,609	106,970	219%
Total Services & Charges	159,612	142,649	140,297	155,112	228,426	222,310	225,170	225,646	227,084	73,314	47%
Total Expenditures	517,289	498,306	556,675	571,490	665,083	682,142	695,995	707,828	720,963	93,593	16%

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.

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:

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

Fund 101 - General Fund

Common Council

Expenditures by Type	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
						Personnel					
Salaries & Wages	194,749	195,562	225,764	225,764	226,304	229,949	233,666	237,455	241,325	540	0%
Fringe Benefits	119,188	100,195	143,857	143,857	143,997	173,516	180,866	188,581	196,657	140	0%
Total Personnel	313,937	295,757	369,621	369,621	370,301	403,465	414,532	426,036	437,982	680	0%
Supplies	10,068	2,784	9,500	9,590	5,000	5,000	5,000	5,000	5,000	(4,590)	-48%
Services & Charges											
Professional Services	139,506	162,889	217,308	225,028	217,308	221,654	226,087	230,608	235,220	(7,720)	-3%
Printing & Advertising	11,012	12,558	14,076	13,776	9,097	9,258	9,422	9,589	9,760	(4,679)	-34%
Repairs & Maintenance	20,461	-	4,845	41,345	1,255	1,278	1,301	1,325	1,349	(40,090)	-97%
Education & Training	790	496	12,226	10,726	12,000	3,000	3,060	3,121	3,183	1,274	12%
Travel	242	1,378	10,000	4,500	10,000	10,200	10,404	10,612	10,824	5,500	122%
Other Services & Charges	13,188	3,764	16,500	13,133	14,010	14,280	14,555	14,835	15,121	877	7%
Interfund Allocations	62,134	56,532	42,336	42,336	54,938	52,272	52,759	52,395	52,360	12,602	30%
Total Services & Charges	247,332	237,616	317,291	350,844	318,608	311,942	317,588	322,485	327,817	(32,236)	-9%
Total Expenditures	571,337	536,158	696,412	730,055	693,909	720,407	737,120	753,521	770,799	(36,146)	-5%

Purpose:

The Common Council is 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:

The Common Council is funded by property tax revenue collected in the General Fund.

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

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

Fund 101 - General Fund

Controller's Office

Expenditures by Type	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
						Personnel					
Salaries & Wages	1,499,948	1,619,488	1,349,985	1,355,885	1,445,027	1,497,047	1,527,034	1,557,622	1,588,822	89,142	7%
Fringe Benefits	565,152	502,640	496,175	490,275	540,798	618,728	640,817	663,998	688,144	50,523	10%
Other Personnel Costs	390	-	-	-	-	-	-	-	-	-	-
Total Personnel	2,065,491	2,122,128	1,846,160	1,846,160	1,985,825	2,115,775	2,167,851	2,221,620	2,276,966	139,665	8%
Supplies	13,679	14,283	16,420	18,818	16,420	16,420	16,420	16,420	16,420	(2,398)	-13%
Services & Charges											
Professional Services	61,497	51,168	69,000	82,000	55,000	46,000	55,000	46,000	55,000	(27,000)	-33%
Printing & Advertising	976	327	1,999	2,299	2,000	2,000	2,000	2,000	2,000	(299)	-13%
Repairs & Maintenance	3,350	784	1,100	2,255	1,100	1,100	1,100	1,100	1,100	(1,155)	-51%
Education & Training	8,823	7,175	5,760	4,360	5,760	5,760	5,760	5,760	5,760	1,400	32%
Travel	8,103	12,343	6,000	3,305	6,000	6,000	6,000	6,000	6,000	2,695	82%
Other Services & Charges	26,294	33,225	11,585	15,685	11,585	11,585	11,585	11,585	11,585	(4,100)	-26%
Debt Service Principal	7,526	-	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	1,693	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	196,753	228,287	303,227	303,227	193,433	184,056	185,772	184,496	184,374	(109,794)	-36%
Interfund Transfers Out	500	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	315,515	333,308	398,671	413,131	274,878	256,501	267,217	256,941	265,819	(138,253)	-33%
Total Expenditures	2,394,684	2,469,719	2,261,251	2,278,109	2,277,123	2,388,696	2,451,488	2,494,981	2,559,205	(986)	0%
Revenue											
Other Income	18,712	19,801	5,000	14,094	5,000	5,000	5,000	5,000	5,000	(9,094)	-65%
Total Revenue	18,712	19,801	5,000	14,094	5,000	5,000	5,000	5,000	5,000	(9,094)	-65%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

87% of the Controller's Office budget is for the wages and benefits of its 22 full-time staff members which include payroll, purchasing, and accounting staff. Professional services budgeted include bond continuing disclosure, arbitrage compliance, actuarial evaluation for GASB 74 (done every other year), and CAFR preparation. Education and training budgeted includes funding for travel to conferences and membership dues for professional organizations. Printing and advertising is for the cost of printing the budget book, comprehensive annual financial report (CAFR), and legal notices in the newspaper.

In 2020, Human Resources (6 positions) and the Office of Diversity & Inclusion (2 positions) were separated into their own divisions budgeted in the General Fund (#101). Personnel, supplies, and services associated with those divisions will be budgeted in those divisions going forward.

Fund 101 - General Fund

Human Resources

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	373,580	373,580	446,303	455,397	464,673	474,134	483,784	72,723	19%
Fringe Benefits	-	-	144,079	144,079	170,653	194,848	201,824	209,142	216,768	26,574	18%
Total Personnel	-	-	517,659	517,659	616,956	650,245	666,497	683,276	700,552	99,297	19%
Supplies	-	-	750	750	750	750	750	750	750	-	0%
Services & Charges											
Printing & Advertising	-	-	7,060	7,060	7,060	6,861	6,778	6,899	7,017	-	0%
Repairs & Maintenance	-	-	-	200	-	-	-	-	-	(200)	-100%
Education & Training	-	-	3,200	3,200	3,200	3,200	3,200	3,200	3,200	-	0%
Travel	-	-	3,000	1,000	3,000	3,000	3,000	3,000	3,000	2,000	200%
Other Services & Charges	-	-	6,300	6,100	6,000	6,000	6,000	6,000	6,000	(100)	-2%
Interfund Allocations	-	-	79,317	79,317	97,478	92,748	93,611	92,967	92,903	18,161	23%
Total Services & Charges	-	-	98,877	96,877	116,738	111,809	112,589	112,066	112,120	19,861	21%
Total Expenditures	-	-	617,286	615,286	734,444	762,804	779,836	796,092	813,422	119,158	19%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

In 2020, Human Resources was separated into its own division budget. Personnel (6 positions), supplies, and services associated with Human Resources were transferred out of the Controller's budget and budgeted in this division going forward. In 2021, one (1) full-time position will be transferred from the Liability Insurance Fund (#226) to Human Resources.

Fund 101 - General Fund

Human Rights

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Expenditures by Type											
Personnel											
Salaries & Wages	176,018	116,754	163,686	163,686	238,622	242,974	247,413	251,941	256,560	74,936	46%
Fringe Benefits	65,074	30,779	64,207	64,207	90,378	104,038	107,853	111,859	116,036	26,171	41%
Total Personnel	241,092	147,533	227,893	227,893	329,000	347,012	355,266	363,800	372,596	101,107	44%
Supplies	898	1,022	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0%
Services & Charges											
Professional Services	-	2,902	600	900	1,070	1,070	1,070	1,070	1,070	170	19%
Printing & Advertising	-	-	1,571	1,271	1,571	1,521	1,501	1,531	1,560	300	24%
Repairs & Maintenance	10,046	9,275	9,200	10,054	9,200	9,200	9,200	9,200	9,200	(854)	-8%
Education & Training	1,461	2,320	2,500	1,300	2,500	2,500	2,500	2,500	2,500	1,200	92%
Other Services & Charges	46,083	44,701	45,839	46,239	48,076	49,254	50,468	51,718	53,005	1,837	4%
Interfund Allocations	68,231	49,491	27,145	27,145	46,175	44,909	45,416	45,450	45,671	19,030	70%
Total Services & Charges	125,821	108,689	86,855	86,909	108,592	108,454	110,155	111,469	113,006	21,683	25%
Total Expenditures	367,811	257,243	315,748	315,802	438,592	456,466	466,421	476,269	486,602	122,790	39%
Revenue											
Other Income	21,734	39,613	30,000	30,069	30,000	30,000	30,000	30,000	30,000	(69)	0%
Total Revenue	21,734	39,613	30,000	30,069	30,000	30,000	30,000	30,000	30,000	(69)	0%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

Fund 101 - General Fund

Diversity & Inclusion

Expenditures by Type	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
						Personnel					
Salaries & Wages	-	-	209,582	219,582	226,777	230,692	234,685	238,759	242,913	7,195	3%
Fringe Benefits	-	-	71,867	73,752	75,209	85,583	88,576	91,717	94,991	1,457	2%
Total Personnel	-	-	281,449	293,334	301,986	316,275	323,261	330,476	337,904	8,652	3%
Supplies	-	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	0%
Services & Charges											
Professional Services	-	-	80,000	79,200	80,000	80,000	80,000	80,000	80,000	800	1%
Printing & Advertising	-	-	1,500	2,200	3,000	3,000	3,000	3,000	3,000	800	36%
Repairs & Maintenance	-	-	-	100	-	-	-	-	-	(100)	-100%
Education & Training	-	-	100,000	96,500	100,000	100,000	100,000	100,000	100,000	3,500	4%
Travel	-	-	5,000	4,650	10,000	10,000	10,000	10,000	10,000	5,350	115%
Other Services & Charges	-	-	8,500	12,350	8,500	8,500	8,500	8,500	8,500	(3,850)	-31%
Interfund Allocations	-	-	18,942	18,942	63,404	60,327	60,889	60,470	60,429	44,462	235%
Total Services & Charges	-	-	213,942	213,942	264,904	261,827	262,389	261,970	261,929	50,962	24%
Total Expenditures	-	-	496,891	508,776	568,390	579,602	587,150	593,946	601,333	59,614	12%
Revenue											
Charges for Services	-	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000	-	0%
Donations	-	-	-	50,000	-	-	-	-	-	(50,000)	-100%
Total Revenue	-	-	35,000	85,000	35,000	35,000	35,000	35,000	35,000	(50,000)	-59%

Division Purpose:

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

Explanation of Revenue Sources:

2020: Living Cities Inclusive Procurement grant \$50,000

2021: Workshop and training fees (\$3,000 full day training workshops), non-compliance fees (variable scale), white papers (\$50-\$175)

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

In 2020, the Office of Diversity & Inclusion was separated into its own division budget. Personnel (3 positions), supplies, and services associated with Diversity & Inclusion were transferred out of the Controller's budget and budgeted in this division going forward.

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

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

Living Cities Inclusive Procurement Grant:

On June 5, 2019, the Citi Foundation and Living Cities announced the expansion of the City Accelerator initiative on Inclusive Procurement, a retake on its fourth cohort, to 10 additional U.S. cities, including South Bend. The 10 cities will work together over the next year to pursue a range of projects to find innovative, effective, locally-tailored strategies to leverage public purchasing power to develop firms owned by people of color. Local initiatives range from implementing aggressive outreach strategies, developing procurement portals and creating an ecosystem of support services for firms owned by people of color to increase their opportunities to gain city contracts.

Using the recommendations from the first City of South Bend MWBE Disparity Study for Purchasing and Contracting, the City's project will focus on leveraging over \$1.8 billion combined contracting and procurement spending of the top 10 employers in South Bend. This will help to create, stabilize, and scale up MBE/MWBE's that offer the goods, services, professional services and contracting used locally every day to address the longstanding racial wealth divide through entrepreneurship.

In addition to a \$50,000 grant, each city will receive a combination of coaching, technical assistance and implementation resources in the coming year. Cities may consider local policy reform, supplier diversity engagement, improved contract compliance practices, utilization of tax incentives and economic development tools. Technical assistance for the effort will be provided by Griffin & Strong, a law and public policy consulting firm specializing in disparity research and supplier diversity for government entities and private corporations.

Fund 101 - General Fund

Legal Department

Expenditures by Type	2018 Actual	2019 Actual	2020		2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
			Adopted Budget	Amended Budget		2022	2023	2024	2025		
Personnel											
Salaries & Wages	708,726	798,210	970,872	970,197	996,152	1,016,901	1,038,060	1,059,648	1,081,667	25,955	3%
Fringe Benefits	272,218	251,604	328,080	328,755	345,475	391,165	404,893	419,290	434,275	16,720	5%
Total Personnel	980,943	1,049,814	1,298,952	1,298,952	1,341,627	1,408,066	1,442,953	1,478,938	1,515,942	42,675	3%
Supplies	2,962	1,771	3,550	3,747	3,550	3,621	3,693	3,767	3,842	(197)	-5%
Services & Charges											
Professional Services	420	475	2,550	2,550	2,550	2,601	2,653	2,706	2,760	-	0%
Printing & Advertising	-	-	706	706	500	510	520	530	541	(206)	-29%
Repairs & Maintenance	-	-	-	100	-	-	-	-	-	(100)	-100%
Education & Training	6,917	10,998	12,000	10,900	11,000	11,220	11,444	11,673	11,906	100	1%
Travel	1,315	2,804	5,000	4,900	5,000	5,100	5,202	5,306	5,412	100	2%
Other Services & Charges	17,336	14,804	20,105	21,205	18,800	19,176	19,560	19,951	20,350	(2,405)	-11%
Interfund Allocations	78,152	96,719	62,820	62,820	174,889	170,795	173,084	173,686	174,975	112,069	178%
Total Services & Charges	104,140	125,800	103,181	103,181	212,739	209,402	212,463	213,852	215,944	109,558	106%
Total Expenditures	1,088,046	1,177,385	1,405,683	1,405,880	1,557,916	1,621,089	1,659,109	1,696,557	1,735,728	152,036	11%
Revenue											
Other Income	5,072	394	-	-	-	-	-	-	-	-	-
Charges for Services	57,380	66,475	79,991	112,943	91,799	92,533	93,273	94,019	94,771	(21,144)	-19%
Interfund Allocation Reimb	-	54,689	56,529	56,529	-	-	-	-	-	(56,529)	-100%
Total Revenue	62,452	121,558	136,520	169,472	91,799	92,533	93,273	94,019	94,771	(77,673)	-46%

Department Purpose:

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

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund. This department also collects revenue for legal services provided to the South Bend Redevelopment Commission. The Interfund Allocation Reimbursement is a transfer from the Liability Insurance Fund (#226) to reimburse the Legal Dept for 50% of personnel costs for Assistant City Attorney. In 2021, that allocation will be discontinued as the position is already covered by the administrative cost allocation.

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

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

Fund 101 - General Fund

Engineering

Expenditures by Type	2018 Actual	2019 Actual	2020		2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
			Adopted Budget	Amended Budget		2022	2023	2024	2025		
Personnel											
Salaries & Wages	651,541	1,630,795	1,841,018	1,820,893	1,816,881	1,852,469	1,888,773	1,925,804	1,963,570	(4,012)	0%
Fringe Benefits	247,411	515,864	617,268	617,393	645,176	725,801	749,876	775,138	801,431	27,783	5%
Total Personnel	898,952	2,146,659	2,458,286	2,438,286	2,462,057	2,578,270	2,638,649	2,700,942	2,765,001	23,771	1%
Supplies	13,530	12,665	22,700	33,723	22,700	22,300	22,150	21,900	21,900	(11,023)	-33%
Services & Charges											
Professional Services	118,203	139,573	160,000	404,791	150,000	150,000	148,000	147,000	147,000	(254,791)	-63%
Printing & Advertising	2,265	3,520	8,535	8,774	8,535	8,383	8,261	8,193	8,123	(239)	-3%
Repairs & Maintenance	19,988	4,840	26,500	33,300	26,500	26,500	26,500	26,500	26,500	(6,800)	-20%
Education & Training	24,323	7,953	21,000	19,500	21,000	21,000	21,000	21,000	21,000	1,500	8%
Travel	11,736	9,682	15,250	15,250	15,250	15,250	13,500	13,500	13,500	-	0%
Other Services & Charges	17,788	18,918	21,300	22,498	21,300	21,300	20,700	20,700	20,500	(1,198)	-5%
Debt Service Principal	20,099	14,637	10,755	10,756	8,259	3,880	3,997	4,118	4,242	(2,497)	-23%
Debt Service Interest & Fees	1,190	407	194	195	624	459	341	221	96	429	220%
Interfund Allocations	344,631	365,366	418,440	418,440	567,032	551,876	558,315	558,995	561,965	148,592	36%
Total Services & Charges	560,223	564,896	681,974	933,504	818,500	798,648	800,614	800,227	802,926	(115,004)	-12%
Total Expenditures	1,472,705	2,724,221	3,162,960	3,405,513	3,303,257	3,399,218	3,461,413	3,523,069	3,589,827	(102,256)	-3%
Revenue											
Licenses & Permits	146,082	160,730	127,000	168,920	127,000	129,250	131,500	132,000	132,000	(41,920)	-25%
Charges for Services	115,926	136,717	224,597	367,961	192,000	196,000	200,000	204,000	208,000	(175,961)	-48%
Other Income	10,503	10,321	5,000	26,597	5,000	5,000	5,000	5,000	5,000	(21,597)	-81%
Interfund Allocation Reimb	-	1,400,059	1,436,881	1,436,881	1,449,233	1,494,160	1,513,584	1,533,261	1,553,193	12,352	1%
Total Revenue	272,510	1,707,827	1,793,478	2,000,359	1,773,233	1,824,410	1,850,084	1,874,261	1,898,193	(227,126)	-11%

Division Purpose:

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

Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund, permits issued, and charges for engineering services. Engineering has an Engineering Service Agreement (ESA) agreement with the Department of Community Investment (DCI).

Prior to 2019, some Engineering staff were paid directly out of other departments' budgets. In 2019, all Engineering staff were consolidated into one budget. The cost of those engineers (wages & benefits) is allocated back to the departments they serve. This is recognized as interfund allocation reimbursement revenue.

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

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

Fund 101 - General Fund

Office of Sustainability

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
						Expenditures by Type					
Personnel											
Salaries & Wages	-	81,071	110,252	110,092	85,548	87,259	89,004	90,784	92,600	(24,544)	-22%
Fringe Benefits	-	26,572	30,801	30,961	28,965	32,503	33,583	34,716	35,893	(1,996)	-6%
Total Personnel	-	107,643	141,053	141,053	114,513	119,762	122,587	125,500	128,493	(26,540)	-19%
Supplies	-	3,934	23,800	41,070	1,250	12,250	12,250	12,250	12,250	(39,820)	-97%
Services & Charges											
Professional Services	-	37,201	190,000	209,250	53,000	110,000	110,000	110,000	110,000	(156,250)	-75%
Printing & Advertising	-	-	674	674	675	675	675	675	675	1	0%
Education & Training	-	18	2,800	2,800	1,400	1,400	1,400	1,400	1,400	(1,400)	-50%
Travel	-	201	3,800	635	2,162	2,162	2,162	2,162	2,162	1,527	240%
Other Services & Charges	-	3,487	5,700	23,814	6,000	6,500	6,900	7,100	7,300	(17,814)	-75%
Interfund Allocations	-	19,234	9,740	9,740	20,146	19,186	19,367	19,241	19,234	10,406	107%
Total Services & Charges	-	60,142	212,714	246,913	83,383	139,923	140,504	140,578	140,771	(163,530)	-66%
Capital	-	-	-	50,000	-	-	-	-	-	(50,000)	-100%
Total Expenditures	-	171,719	377,567	479,036	199,146	271,935	275,341	278,328	281,514	(279,890)	-58%
Revenue											
Other Income	69,005	-	-	9,300	-	-	-	-	-	(9,300)	-100%
Total Revenue	69,005	-	-	9,300	-	-	-	-	-	(9,300)	-100%

Division Purpose:

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

Goals:

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

In 2019, the Office of Sustainability:

- Implemented event recycling, water bottle filling station, and bottle-filling drinking fountains in partnership with VPA.
- Participated in utility proceedings to advocate for residents and municipal departments.
- Committed to Global Covenant of Mayors for Climate and Energy.
- Provided state, regional, and local leadership and technical assistance on climate, waste, and sustainability.

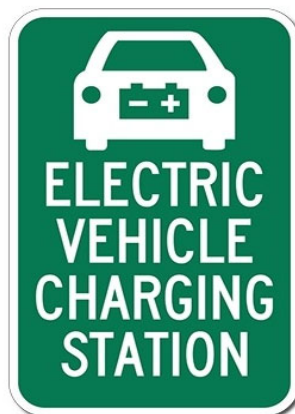
Explanation of Revenue Sources:

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

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

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

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



Fund 101 - General Fund

AmeriCorps Grant Program

Expenditures by Type	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
						Personnel					
Salaries & Wages	13,424	244,129	262,722	262,722	263,032	265,103	267,215	269,369	271,566	310	0%
Fringe Benefits	3,252	40,651	57,060	57,060	57,140	63,949	65,837	67,818	69,883	80	0%
Total Personnel	16,677	284,780	319,782	319,782	320,172	329,052	333,052	337,187	341,449	390	0%
Supplies	53	43,669	48,850	53,068	30,850	30,510	30,796	31,111	31,457	(22,218)	-42%
Services & Charges											
Professional Services	-	12,054	44,051	52,653	44,051	46,131	50,619	55,556	46,131	(8,602)	-16%
Printing & Advertising	-	594	1,200	1,200	1,200	1,230	1,265	1,304	1,350	-	0%
Repairs & Maintenance	-	-	-	-	400	400	400	400	400	400	-
Education & Training	-	4,769	7,624	9,424	3,624	8,005	8,405	8,826	9,267	(5,800)	-62%
Travel	-	10,609	10,006	10,006	10,006	11,007	12,107	13,318	14,650	-	0%
Grants & Subsidies	-	-	-	-	-	30,000	40,000	50,000	60,000	-	-
Other Services & Charges	638	1,125	6,820	7,320	7,180	7,754	8,377	9,056	9,794	(140)	-2%
Total Services & Charges	638	29,151	69,701	80,603	66,461	104,527	121,173	138,460	141,592	(14,142)	-18%
Total Expenditures	17,368	357,600	438,333	453,453	417,483	464,089	485,021	506,758	514,498	(35,970)	-8%
Revenue											
Intergov./ Grants	-	117,240	177,238	177,238	177,238	186,100	195,405	205,175	215,434	-	0%
Interfund Transfers In	-	135,000	70,000	105,000	120,000	120,000	120,000	120,000	120,000	15,000	14%
Total Revenue	-	252,240	247,238	282,238	297,238	306,100	315,405	325,175	335,434	15,000	5%

Division Purpose:

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

Goals:

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

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.

Explanation of Revenue Sources:

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

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

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

Results of AmeriCorps Program Jan-May 2019

- Completed multiple calls with each of 721 residents for the South Bend Home Repair umbrella program (over 1,800 hours in conversation with residents)
- Served 29 home owners with assessments and 21 home owners with basic energy improvements, with 14 home owners receiving additional energy improvements.
- Engaged 2,000 community members with energy education at Science Alive
- Formalized partnerships with 1st Source Bank and Indiana Michigan Power for in-kind funding, training, and materials
- Engaged volunteers in two projects for Back the Bend
- Provided event recycling at 3 community events
- Approx. 3,000 hours of service from 5 full-time members
- Onboarded an additional 25 summer members - 8 in SB Green Corps, 3 in Community Investment, 3 in Diversity and Inclusion, 1 in VPA, and 10 at Unity Gardens - for a total of 11,550 hours of service for the City and community this summer.



Fund 101 - General Fund

Police Department

Expenditures by Type	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change	
						2022	2023	2024	2025			
Personnel												
Salaries & Wages	17,703,733	17,218,225	17,208,074	16,921,827	16,627,644	17,473,947	18,258,656	18,665,819	19,063,977	(294,183)	-2%	
Fringe Benefits	6,365,856	5,275,228	5,737,594	5,738,869	5,468,221	6,575,867	6,957,576	7,150,283	7,351,929	(270,648)	-5%	
Total Personnel	24,069,590	22,493,452	22,945,668	22,660,696	22,095,865	24,049,814	25,216,232	25,816,102	26,415,906	(564,831)	-2%	
Supplies	715,253	905,823	1,274,943	1,325,893	1,152,960	1,152,960	1,062,960	1,062,960	1,062,960	(172,933)	-13%	
Services & Charges												
Professional Services	434,385	657,704	575,000	889,558	710,000	705,000	705,000	705,000	705,000	(179,558)	-20%	
Printing & Advertising	-	-	24,721	24,721	24,721	24,100	23,840	24,216	24,586	-	0%	
Utilities	183,917	185,066	174,408	174,408	174,408	177,557	180,768	184,043	187,384	-	0%	
Repairs & Maintenance	327,995	906,259	1,042,027	1,003,738	980,199	980,199	980,199	980,199	980,199	(23,539)	-2%	
Education & Training	4,785	350	-	-	-	-	-	-	-	-	-	
Travel	1,433	1,339	250	250	250	250	250	250	250	-	0%	
Grants & Subsidies	15,916	3,026	57,000	56,248	57,000	57,000	57,000	57,000	57,000	752	1%	
Other Services & Charges	270,597	252,846	336,908	372,758	349,908	350,408	350,908	351,408	351,908	(22,850)	-6%	
Debt Service Principal	141,435	137,083	139,178	139,178	141,306	-	-	-	-	2,128	2%	
Debt Service Interest & Fees	8,406	5,837	3,742	3,742	1,616	-	-	-	-	(2,126)	-57%	
Interfund Allocations	3,055,248	4,333,272	3,651,431	3,651,431	4,863,457	4,798,883	4,864,483	4,896,017	4,941,803	1,212,026	33%	
Interfund Transfers Out	-	26,423	-	-	-	-	-	-	-	-	-	
Total Services & Charges	4,444,316	6,509,206	6,004,665	6,316,032	7,302,865	7,093,397	7,162,448	7,198,133	7,248,130	986,833	16%	
Capital	-	102,885	-	-	-	-	-	-	-	-	-	
Total Expenditures	29,229,159	30,011,366	30,225,276	30,302,621	30,551,690	32,296,171	33,441,640	34,077,195	34,726,996	249,069	1%	
Revenue												
Charges for Services	-	-	-	8,316	-	-	-	-	-	(8,316)	-100%	
Donations	-	-	7,500	7,500	7,500	7,500	7,500	7,500	7,500	-	0%	
Other Income	292,508	613,356	453,450	493,660	457,000	457,000	457,000	457,000	457,000	(36,660)	-7%	
Interfund Transfers In	-	-	-	1,547,272	-	-	-	-	-	(1,547,272)	-100%	
Total Revenue	292,508	613,356	460,950	2,056,748	464,500	464,500	464,500	464,500	464,500	(1,592,248)	-77%	

Department Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

2021 Changes to Budgeted Personnel

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

Supplies

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

Services & Charges

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

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

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



Fund 101 - General Fund

Police Crime Lab

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	%
						2022	2023	2024	2025		
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	424,616	424,616	463,759	472,462	481,339	490,393	499,629	39,143	9%
Fringe Benefits	-	-	160,375	160,375	167,982	192,098	198,997	206,236	213,781	7,607	5%
Total Personnel	-	-	584,991	584,991	631,741	664,560	680,336	696,629	713,410	46,750	8%
Supplies											
Supplies	-	-	17,000	17,000	17,000	17,000	17,000	17,000	17,000	-	0%
Services & Charges											
Debt Service Principal	-	-	25,416	25,416	-	-	-	-	-	(25,416)	-100%
Debt Service Interest & Fees	-	-	3,861	3,861	-	-	-	-	-	(3,861)	-100%
Interfund Allocations	-	-	-	-	148,571	143,311	144,822	144,516	144,921	148,571	-
Total Services & Charges	-	-	29,277	29,277	148,571	143,311	144,822	144,516	144,921	119,294	407%
Total Expenditures	-	-	631,268	631,268	797,312	824,871	842,158	858,145	875,331	166,044	26%
Revenue											
Charges for Services	-	-	-	7,000	-	-	-	-	-	(7,000)	-100%
Total Revenue	-	-	-	7,000	-	-	-	-	-	(7,000)	-100%

Division Purpose:

This division was created to track expenditures related to South Bend Police Department Crime Lab.

The lab has served the following agencies:

- Indiana State Police
- St Joseph County
- Metro Homicide
- Elkhart County
- City of Elkhart
- City of Goshen
- Mishawaka Police Dept
- Michigan City Police
- City of Niles
- La Porte County
- Other Smaller Agencies

Crime Lab Services offered include:

- Serial number restoration
- Tool matching
- Fracture matching
- Tires and footwear
- Video analysis
- Trace evidence examination
- Distance proximity determination
- Expert testimony
- Facial recognition



Explanation of Revenue Sources:

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

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

Personnel & Supplies

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

Lab Information Management System (LIMS)

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

Interfund Allocations

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



Fund 101 - General Fund

Fire Department

Expenditures by Type	2018 Actual	2019 Actual	2020	2020	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
			Adopted Budget	Amended Budget		2022	2023	2024	2025		
Personnel											
Salaries & Wages	13,090,460	12,884,584	16,336,954	16,836,954	16,126,290	16,616,084	17,375,376	17,701,953	18,034,999	(710,664)	-4%
Fringe Benefits	5,044,259	3,938,049	5,551,703	5,557,340	5,452,133	6,214,955	6,576,094	6,757,890	6,948,342	(105,207)	-2%
Total Personnel	18,134,719	16,822,632	21,888,657	22,394,294	21,578,423	22,831,039	23,951,470	24,459,843	24,983,341	(815,871)	-4%
Supplies											
Supplies	405,751	585,336	570,437	722,561	666,391	650,437	650,437	650,437	650,437	(56,170)	-8%
Services & Charges											
Professional Services	163,002	294,517	224,000	250,440	204,000	204,000	204,000	204,000	204,000	(46,440)	-19%
Printing & Advertising	132	-	22,214	5,214	22,214	21,609	21,355	21,723	22,082	17,000	326%
Utilities	275,135	287,600	284,666	339,666	340,000	345,300	350,706	356,221	361,846	334	0%
Repairs & Maintenance	911,197	1,042,780	807,000	1,234,971	1,032,000	1,047,400	1,063,108	1,079,130	1,095,473	(202,971)	-16%
Education & Training	76,396	51,604	93,000	78,000	73,000	73,000	73,000	73,000	73,000	(5,000)	-6%
Travel	38,825	38,139	20,500	9,500	20,500	20,500	20,500	20,500	20,500	11,000	116%
Other Services & Charges	12,470	5,702	38,500	54,800	38,500	38,500	38,500	38,500	38,500	(16,300)	-30%
Interfund Allocations	1,498,978	1,979,778	1,890,530	1,890,530	2,493,373	2,474,656	2,508,542	2,528,807	2,554,901	602,843	32%
Interfund Transfers Out	-	608,052	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,976,134	4,308,172	3,380,410	3,863,121	4,223,587	4,224,965	4,279,711	4,321,881	4,370,302	360,466	9%
Total Expenditures	21,516,603	21,716,141	25,839,504	26,979,976	26,468,401	27,706,441	28,881,618	29,432,161	30,004,080	(511,575)	-2%
Revenue											
Intergov./ Grants	-	302,484	67,486	67,486	-	-	-	-	-	(67,486)	-100%
Licenses & Permits	-	-	24,000	24,000	24,000	24,000	24,000	24,000	24,000	-	0%
Charges for Services	-	409	4,500	1,152	4,500	4,500	4,500	4,500	4,500	3,348	291%
Donations	-	345	-	420	87,800	-	-	-	-	87,380	20805%
Other Income	7,213	11,447	2,000	6,073	1,000	1,000	1,000	1,000	1,000	(5,073)	-84%
Interfund Transfers In	-	-	1,771,992	3,474,135	707,215	-	-	-	-	(2,766,920)	-80%
Total Revenue	7,213	314,685	1,869,978	3,573,266	824,515	29,500	29,500	29,500	29,500	(2,748,751)	-77%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

- In 2021, the Community Paramedic Program will continue to interact with repeat users of the EMS system to assess their needs prior to them calling 911 and taking a trip to the emergency room. This program proved to be very successful and an additional position was added in 2020 to expand the program and work with even more citizens to prevent unnecessary calls and trips to the emergency room.
- In 2020, the Fire Department moved all firefighters assigned to Emergency Medical Services to the General Fund. This includes wages & benefits, supplies, and services previously accounted for in the EMS Operating Fund (#288). Keeping firefighter EMS personnel in a separate budget was impractical due to frequently changing assignments. EMS expenditures related to billing are accounted for in separate division in the General Fund.
- Fire Department capital needs are budgeted in the Fire Department Capital Fund (#287).

Fund 101 - General Fund

Fire Training Center

Expenditures by Type	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Supplies	-	-	323,500	14,535	5,000	5,000	5,000	5,000	5,000	(9,535)	-66%
Services & Charges											
Utilities	-	-	33,000	8,500	33,000	33,490	33,990	34,500	35,020	24,500	288%
Repairs & Maintenance	-	-	110,000	26,900	110,000	110,000	110,000	110,000	110,000	83,100	309%
Total Services & Charges	-	-	143,000	35,400	143,000	143,490	143,990	144,500	145,020	83,100	235%
Total Expenditures	-	-	466,500	49,935	148,000	148,490	148,990	149,500	150,020	73,565	147%
Revenue											
Charges for Services	-	-	50,000	5,000	50,000	50,000	50,000	50,000	50,000	45,000	900%
Total Revenue	-	-	50,000	5,000	50,000	50,000	50,000	50,000	50,000	45,000	900%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

Fund 101 - General Fund

Emergency Medical Services

Expenditures by Type	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Personnel											
Salaries & Wages	-	-	138,605	138,605	150,859	153,876	156,955	160,093	163,296	12,254	9%
Fringe Benefits	-	-	73,548	78,048	75,932	89,329	92,875	96,599	100,490	(2,116)	-3%
Total Personnel	-	-	212,153	216,653	226,791	243,205	249,830	256,692	263,786	10,138	5%
Supplies	-	-	65,496	262,900	332,900	332,900	332,900	332,900	332,900	70,000	27%
Services & Charges											
Professional Services	-	-	80,610	31,210	80,610	80,610	80,610	80,610	80,610	49,400	158%
Printing & Advertising	-	-	12,200	4,900	12,200	12,200	12,200	12,200	12,200	7,300	149%
Repairs & Maintenance	-	-	133,600	6,600	133,600	133,600	133,600	133,600	133,600	127,000	1924%
Education & Training	-	-	4,000	66,000	4,000	4,000	4,000	4,000	4,000	(62,000)	-94%
Other Services & Charges	-	-	20,000	56,200	20,000	20,000	20,000	20,000	20,000	(36,200)	-64%
Interfund Allocations	-	-	10,159	10,159	-	-	-	-	-	(10,159)	-100%
Total Services & Charges	-	-	260,569	175,069	250,410	250,410	250,410	250,410	250,410	75,341	43%
Total Expenditures	-	-	538,218	654,622	810,101	826,515	833,140	840,002	847,096	155,479	24%
Revenue											
Charges for Services	-	-	3,593,000	3,228,125	3,593,000	3,593,000	3,593,000	3,593,000	3,593,000	364,875	11%
Total Revenue	-	-	3,593,000	3,228,125	3,593,000	3,593,000	3,593,000	3,593,000	3,593,000	364,875	11%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

Prior to 2020, the EMS operations were tracked in the EMS Operating Fund (#288). Revenue received from EMS services was not sufficient to cover expenses. Keeping EMS in its own fund would require interfund transfers. Starting in 2020, EMS activities were moved to the General Fund. Moving EMS revenue and expenditures into the General Fund simplified accounting. This budget covers the cost of four (4) EMS billing personnel (wages & benefits); office supplies, postage, and collection fees for EMS billing; various EMS supplies; and preventative maintenance and repairs to EMS equipment. Ideally, the cost of firefighters assigned to EMS activities would be tracked here as well; but due to frequent changes in assignments, it has proven impractical. Instead, the Fire Department will estimate EMS personnel costs by number of positions assigned, rather than specific firefighters.

Fund 101 - General Fund

Morris Performing Arts Center

Expenditures by Type	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	%	
						2022	2023	2024	2025			
Personnel												
Salaries & Wages	363,209	381,917	505,675	505,675	539,806	568,122	578,645	589,378	600,327	34,131	7%	
Fringe Benefits	187,894	147,033	210,020	210,580	230,491	263,443	272,872	282,768	293,089	19,911	9%	
Total Personnel	551,102	528,950	715,695	716,255	770,297	831,565	851,517	872,146	893,416	54,042	8%	
Supplies	20,327	20,954	26,886	39,050	25,000	25,582	26,094	26,616	27,148	(14,050)	-36%	
Services & Charges												
Professional Services	-	2,160	10,200	18,190	10,200	10,404	10,612	10,824	11,040	(7,990)	-44%	
Printing & Advertising	25,151	43,730	46,694	55,113	60,000	62,112	63,354	64,621	65,913	4,887	9%	
Utilities	120,748	128,031	136,268	138,818	139,100	141,535	144,367	147,254	150,199	282	0%	
Repairs & Maintenance	40,721	85,650	107,000	112,141	100,000	102,000	104,040	106,121	108,244	(12,141)	-11%	
Education & Training	3,025	2,938	4,500	4,300	-	-	-	-	-	(4,300)	-100%	
Travel	3,786	5,648	11,000	13,743	-	-	-	-	-	(13,743)	-100%	
Other Services & Charges	9,062	10,358	19,455	19,655	18,350	19,029	19,409	19,797	20,192	(1,305)	-7%	
Interfund Allocations	179,604	240,405	210,875	210,875	237,973	237,687	240,831	242,789	245,252	27,098	13%	
Interfund Transfers Out	-	-	-	175,579	-	-	-	-	-	(175,579)	-100%	
Total Services & Charges	382,097	518,920	545,992	748,414	565,623	572,767	582,613	591,406	600,840	(182,791)	-24%	
Capital	-	22,230	-	-	-	-	-	-	-	-	-	
Total Expenditures	953,526	1,091,053	1,288,573	1,503,719	1,360,920	1,429,914	1,460,224	1,490,168	1,521,404	(142,799)	-9%	
Revenue												
Charges for Services	1,131,903	1,220,096	1,139,000	740,018	700,000	714,000	728,280	742,846	757,703	(40,018)	-5%	
Interfund Allocation Reimb	-	-	-	40,118	86,746	89,435	90,598	91,776	92,969	46,628	116%	
Other Income	50,540	46,536	50,000	48,982	25,000	30,400	30,808	31,224	31,648	(23,982)	-49%	
Total Revenue	1,182,443	1,266,632	1,189,000	829,118	811,746	833,835	849,686	865,846	882,320	(17,372)	-2%	

Division Purpose:

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

Explanation of Revenue Sources:

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

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

There are many Personnel changes in 2021. The Manager I-Assistant Box Office position is not funded and will be eliminated. The Manager-Assistant Facility Operations position will be transferred from the Palais Royale Division to the Morris PAC Division (within the General Fund #101). The Marketing Manager position will be transferred back from the VPA Experience Division to the Morris PAC Division (from Fund #201 to #101). The Manager Facility Operations (MPAC) position will continue to be paid out of the Morris PAC Division and the associated wages and benefits will be 100% allocated back to the Parking Garage Fund (#601). The General Manager-Venues position will continue to be paid out of the Century Center Operations Fund (#670) and the associated wages and benefits will be allocated back to the Morris PAC Division at 50% (this expense is part of interfund allocations). City-wide, all salary caps will increase by 0.3% from 2020 to 2021. Due to the COVID-19 pandemic, the Morris Performing Arts Center was shut down for several months during 2020 and several employees were furloughed. Actual expenditures for 2020 are expected to come in under budget and be much lower than previous years.



Fund 101 - General Fund

Palais Royale Ballroom

Expenditures by Type	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	%	
						2022	2023	2024	2025			
Personnel												
Salaries & Wages	121,692	88,606	79,967	79,967	-	-	-	-	-	(79,967)	-100%	
Fringe Benefits	82,636	49,675	39,482	39,482	-	-	-	-	-	(39,482)	-100%	
Total Personnel	204,328	138,282	119,449	119,449	-	-	-	-	-	(119,449)	-100%	
Supplies	13,006	5,181	13,322	13,792	5,000	5,141	5,244	5,349	5,455	(8,792)	-64%	
Services & Charges												
Printing & Advertising	25,686	21,346	22,349	23,657	-	-	-	-	-	(23,657)	-100%	
Utilities	81,902	88,730	82,582	83,732	92,000	89,107	90,890	92,707	94,561	8,268	10%	
Repairs & Maintenance	31,283	54,179	82,000	82,904	61,000	62,220	63,465	64,735	66,030	(21,904)	-26%	
Education & Training	-	-	510	510	-	-	-	-	-	(510)	-100%	
Travel	-	-	2,040	2,040	-	-	-	-	-	(2,040)	-100%	
Other Services & Charges	3,233	2,181	10,761	15,761	14,640	13,892	14,170	14,453	14,742	(1,121)	-7%	
Interfund Allocations	29,690	48,511	43,637	43,637	45,407	45,412	46,109	46,641	47,248	1,770	4%	
Total Services & Charges	171,794	214,947	243,879	252,241	213,047	210,631	214,634	218,536	222,581	(39,194)	-16%	
Capital	15,000	-	15,300	15,300	-	-	-	-	-	(15,300)	-100%	
Total Expenditures	404,127	358,410	391,950	400,782	218,047	215,772	219,878	223,885	228,036	(182,735)	-46%	
Revenue												
Charges for Services	236,085	197,585	229,572	230,272	42,000	49,200	49,200	49,200	49,200	(188,272)	-82%	
Other Income	22,540	18,694	20,000	19,300	100,400	102,408	104,456	106,545	108,676	81,100	420%	
Total Revenue	258,625	216,280	249,572	249,572	142,400	151,608	153,656	155,745	157,876	(107,172)	-43%	

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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





PUBLIC WORKS FUNDS

Fund 202 - Motor Vehicle Highway

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance	%
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Proposed Budget	Forecast					
						2022	2023	2024	2025		
Revenue											
Intergov./ Shared Revenues	6,870,730	3,209,051	3,041,250	2,984,250	3,041,250	3,046,250	3,051,250	3,056,250	3,061,250	57,000	2%
Licenses & Permits	-	3,150	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	0%
Charges for Services	246,361	253,301	232,670	280,209	232,670	234,916	237,185	239,478	241,793	(47,539)	-17%
Interest Earnings	137,767	165,725	28,864	40,925	26,878	-	-	-	-	(14,047)	-34%
Debt Proceeds	-	-	-	1,778,948	-	-	-	-	-	(1,778,948)	-100%
Other Income	56,611	42,383	5,300	56,727	5,300	5,300	5,300	5,300	5,300	-	-
Interfund Allocation Reimb	-	138,150	149,020	149,020	150,163	154,818	156,830	158,869	160,936	1,143	1%
Interfund Transfers In	3,814,963	3,852,066	4,437,750	4,937,750	3,500,000	4,000,000	6,000,000	6,000,000	6,250,000	(1,437,750)	-29%
Total Revenue	11,126,434	7,663,825	7,897,854	10,230,829	6,959,261	7,444,284	9,453,565	9,462,897	9,722,279	(3,271,568)	-32%
Expenditures by Activity											
Streets/Traffic & Lighting	8,941,494	9,441,018	7,230,493	10,249,312	7,146,111	7,751,621	7,914,401	8,006,520	8,241,449	(3,103,201)	-30%
Curb & Sidewalk	1,322,900	1,494,709	1,681,932	1,765,355	1,480,290	1,513,821	1,527,223	1,541,299	1,555,522	(285,065)	-16%
Total Expenditures	10,264,393	10,935,727	8,912,425	12,014,667	8,626,401	9,265,442	9,441,624	9,547,819	9,796,971	(3,388,266)	-28%
Expenditures by Type											
Personnel											
Salaries & Wages	2,885,203	2,602,952	2,295,114	3,007,958	2,994,880	3,029,181	3,063,859	3,099,217	3,135,844	(13,078)	0%
Fringe Benefits	1,351,638	970,717	928,777	1,242,477	1,240,258	1,416,162	1,462,165	1,510,509	1,561,130	(2,219)	0%
Total Personnel	4,236,841	3,573,668	3,223,891	4,250,435	4,235,138	4,445,343	4,526,024	4,609,726	4,696,974	(15,297)	0%
Supplies	1,701,021	1,080,335	1,209,775	1,750,474	764,833	1,315,429	1,316,999	1,318,586	1,320,188	(985,641)	-56%
Services & Charges											
Professional Services	670,422	645,007	749,014	745,722	483,476	483,476	483,476	483,476	483,476	(262,246)	-35%
Printing & Advertising	263	222	5,740	4,115	3,250	3,250	3,250	3,250	3,250	(865)	-21%
Utilities	45,568	49,037	49,200	51,320	48,231	48,231	48,231	48,231	48,231	(3,089)	-6%
Repairs & Maintenance	1,706,018	424,771	1,047,588	820,214	555,941	553,634	553,811	553,990	554,170	(264,273)	-32%
Education & Training	4,425	9,540	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0%
Travel	1,716	3,391	15,000	15,000	5,000	5,000	5,000	5,000	5,000	(10,000)	-67%
Other Services & Charges	94,989	177,033	123,284	193,506	128,070	128,070	128,070	128,070	128,070	(65,436)	-34%
Debt Service Principal	719,631	734,901	869,006	785,006	920,461	788,761	855,733	853,401	992,287	135,455	17%
Debt Service Interest & Fees	36,899	45,227	69,940	69,940	47,245	49,849	55,716	62,146	64,681	(22,695)	-32%
Interfund Allocations	1,018,733	1,628,279	1,534,987	1,534,987	1,419,756	1,429,399	1,450,314	1,466,943	1,485,644	(115,231)	-8%
Interfund Transfers Out	-	2,500,000	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,298,664	6,217,408	4,478,759	4,234,810	3,626,430	3,504,670	3,598,601	3,619,507	3,779,809	(608,380)	-14%
Capital	27,868	64,316	-	1,778,948	-	-	-	-	-	(1,778,948)	-100%
Total Expenditures	10,264,393	10,935,727	8,912,425	12,014,667	8,626,401	9,265,442	9,441,624	9,547,819	9,796,971	(3,388,266)	-28%
Net Surplus / (Deficit)	862,040	(3,271,902)	(1,014,571)	(1,783,838)	(1,667,140)	(1,821,158)	11,941	(84,922)	(74,692)		
Beginning Cash Balance	7,132,834	7,993,003		4,743,203	2,959,365	1,292,225	(528,933)	(516,992)	(601,914)	Cash Reserves Target	
Cash Adjustments	(1,871)	22,101		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	7,993,003	4,743,203		2,959,365	1,292,225	(528,933)	(516,992)	(601,914)	(676,606)		
Cash Reserves Target	2,566,098	2,733,932		3,003,667	2,156,600	2,316,361	2,360,406	2,386,955	2,449,243		

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

Curb & Sidewalk Program - Three (3) Concrete Finishers were added to the 2019 budget. The addition of these positions enabled the Curb & Sidewalk crew to increase curb work production from 2,601 feet in 2018 to 4,038 feet in 2019 and sidewalk production from 2,844 feet in 2018 to 4,943 feet in 2019. In 2020, an additional \$200,000 was budgeted for the Curb & Sidewalk program per Council's request.

Fund 266 - MVH Restricted Fund

Fund Type	Special Revenue Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Proposed Budget		Forecast				Budget Variance	%
							2022	2023	2024	2025	2020-2021	Change
Revenue												
Intergov./ Shared Revenues	-	3,209,051	3,041,250	2,984,250	3,041,250		3,046,250	3,051,250	3,056,250	3,061,250	57,000	2%
Interest Earnings	-	15,007	144	12,800	187		9,402	9,523	9,642	9,758	(12,613)	-99%
Total Revenue	-	3,224,058	3,041,394	2,997,050	3,041,437		3,055,652	3,060,773	3,065,892	3,071,008	44,387	1%
Expenditures by Type												
Personnel												
Salaries & Wages	-	290,561	988,102	253,678	353,095		356,064	359,065	361,922	365,176	99,417	39%
Fringe Benefits	-	148,185	441,276	149,156	140,277		160,977	166,229	171,710	203,385	(8,879)	-6%
Total Personnel	-	438,746	1,429,378	402,834	493,372		517,041	525,294	533,632	568,561	90,538	22%
Supplies	-	1,355,841	1,157,640	1,264,026	1,189,768		1,051,309	1,052,067	1,052,832	1,053,604	(74,258)	-6%
Services & Charges												
Repairs & Maintenance	-	774,629	439,246	1,293,246	1,358,110		1,478,063	1,474,340	1,470,529	1,440,133	64,864	5%
Total Services & Charges	-	774,629	439,246	1,293,246	1,358,110		1,478,063	1,474,340	1,470,529	1,440,133	64,864	5%
Capital	-	-	-	-	-		-	-	-	-	-	-
Total Expenditures	-	2,569,216	3,026,264	2,960,106	3,041,250		3,046,413	3,051,701	3,056,993	3,062,298	81,144	3%
Net Surplus / (Deficit)	-	654,842	15,130	36,944	187		9,239	9,072	8,899	8,710		
Beginning Cash Balance	-	-		650,402	687,346		687,533	696,772	705,844	714,743		Cash Reserves Target
Cash Adjustments	-	(4,440)		-	-		-	-	-	-		No reserve requirement
Ending Cash Balance	-	650,402		687,346	687,533		696,772	705,844	714,743	723,453		
Cash Reserves Target	-	-		-	-		-	-	-	-		

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

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



Motor Vehicle Highway Budget Summary - Fund 202 & 266

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Proposed Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Historical Revenue by Fund											
202 Motor Vehicle Highway	11,126,434	7,663,825	7,897,854	10,230,829	6,959,261	7,444,284	9,453,565	9,462,897	9,722,279	(3,271,568)	-32%
266 MVH Restricted	-	3,224,058	3,041,394	2,997,050	3,041,437	3,055,652	3,060,773	3,065,892	3,071,008	44,387	1%
Total Revenue	11,126,434	10,887,884	10,939,248	13,227,879	10,000,698	10,499,936	12,514,338	12,528,789	12,793,287	(3,227,181)	-24%
Revenue by Type											
Intergov./ Shared Revenues	6,870,730	6,418,102	6,082,500	5,968,500	6,082,500	6,092,500	6,102,500	6,112,500	6,122,500	114,000	2%
Licenses & Permits	-	3,150	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	0%
Charges for Services	246,361	253,301	232,670	280,209	232,670	234,916	237,185	239,478	241,793	(47,539)	-17%
Interest Earnings	137,767	180,733	29,008	53,725	27,065	9,402	9,523	9,642	9,758	(26,660)	-50%
Debt Proceeds	-	-	-	1,778,948	-	-	-	-	-	(1,778,948)	-100%
Other Income	56,611	42,383	5,300	56,727	5,300	5,300	5,300	5,300	5,300	(51,427)	-91%
Interfund Allocation Reimb	-	138,150	149,020	149,020	150,163	154,818	156,830	158,869	160,936	1,143	1%
Interfund Transfers In	3,814,963	3,852,066	4,437,750	4,937,750	3,500,000	4,000,000	6,000,000	6,000,000	6,250,000	(1,437,750)	-29%
Total Revenue	11,126,434	10,887,884	10,939,248	13,227,879	10,000,698	10,499,936	12,514,338	12,528,789	12,793,287	(3,227,181)	-24%
Expenditures by Fund											
Motor Vehicle Highway (#202)	10,264,393	10,935,727	8,912,425	12,014,667	8,626,401	9,265,442	9,441,624	9,547,819	9,796,971	(3,388,266)	-28%
MVH Restricted (#266)	-	2,569,216	3,026,264	2,960,106	3,041,250	3,046,413	3,051,701	3,056,993	3,062,298	81,144	3%
Total Expenditures	10,264,393	13,504,943	11,938,689	14,974,773	11,667,651	12,311,855	12,493,325	12,604,812	12,859,269	(3,307,122)	-22%
Expenditures by Division											
Streets / Traffic & Lighting	8,941,494	12,010,234	10,256,757	13,209,418	10,187,361	10,798,034	10,966,102	11,063,513	11,303,747	(3,022,057)	-23%
Curb & Sidewalk	1,322,900	1,494,709	1,681,932	1,765,355	1,480,290	1,513,821	1,527,223	1,541,299	1,555,522	(285,065)	-16%
Total Expenditures	10,264,393	13,504,943	11,938,689	14,974,773	11,667,651	12,311,855	12,493,325	12,604,812	12,859,269	(3,307,122)	-22%
Expenditures by Type											
Personnel											
Salaries & Wages	2,885,203	2,893,512	3,283,216	3,261,636	3,347,975	3,385,245	3,422,924	3,461,139	3,501,020	86,339	3%
Fringe Benefits	1,351,638	1,118,902	1,370,053	1,391,633	1,380,535	1,577,139	1,628,394	1,682,219	1,764,515	(11,098)	-1%
Total Personnel	4,236,841	4,012,414	4,653,269	4,653,269	4,728,510	4,962,384	5,051,318	5,143,358	5,265,535	75,241	2%
Supplies											
	1,701,021	2,436,176	2,367,415	3,014,500	1,954,601	2,366,738	2,369,066	2,371,418	2,373,792	(1,059,899)	-35%
Services & Charges											
Professional Services	670,422	645,007	749,014	745,722	483,476	483,476	483,476	483,476	483,476	(262,246)	-35%
Printing & Advertising	263	222	5,740	4,115	3,250	3,250	3,250	3,250	3,250	(865)	-21%
Utilities	45,568	49,037	49,200	51,320	48,231	48,231	48,231	48,231	48,231	(3,089)	-6%
Repairs & Maintenance	1,706,018	1,199,400	1,486,834	2,113,460	1,914,051	2,031,697	2,028,151	2,024,519	1,994,303	(199,409)	-9%
Education & Training	4,425	9,540	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0%
Travel	1,716	3,391	15,000	15,000	5,000	5,000	5,000	5,000	5,000	(10,000)	-67%
Other Services & Charges	94,989	177,033	123,284	193,506	128,070	128,070	128,070	128,070	128,070	(65,436)	-34%
Debt Service Principal	719,631	734,901	869,006	785,006	920,461	788,761	855,733	853,401	992,287	135,455	17%
Debt Service Interest & Fees	36,899	45,227	69,940	69,940	47,245	47,245	55,716	62,146	64,681	(22,695)	-32%
Interfund Allocations	1,018,733	1,628,279	1,534,987	1,534,987	1,419,756	1,429,399	1,450,314	1,466,943	1,485,644	(115,231)	-8%
Interfund Transfers Out	-	2,500,000	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,298,664	6,992,037	4,918,005	5,528,056	4,984,540	4,982,733	5,072,941	5,090,036	5,219,942	(543,516)	-10%
Capital											
	27,868	64,316	-	1,778,948	-	-	-	-	-	(1,778,948)	-100%
Total Expenditures	10,264,393	13,504,943	11,938,689	14,974,773	11,667,651	12,311,855	12,493,325	12,604,812	12,859,269	(3,307,122)	-22%
Net Surplus / (Deficit)	862,040	(2,617,060)	(999,441)	(1,746,894)	(1,666,953)	(1,811,919)	21,013	(76,023)	(65,982)		
Beginning Cash Balance	7,132,834	7,993,003		5,393,605	3,646,711	1,979,758	167,839	188,852	112,829	Cash Reserves Target	
Cash Adjustments	(1,871)	17,661		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	7,993,003	5,393,605		3,646,711	1,979,758	167,839	188,852	112,829	46,847		
Cash Reserves Target	2,566,098	3,376,236		3,743,693	2,916,913	3,077,964	3,123,331	3,151,203	3,214,817		

Fund Purpose:

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

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

This summary shows the combined Motor Vehicle Highway (MVH) Fund and MVH Restricted Fund. These funds account for the operations of the following divisions of the Public Works Department: Streets, Traffic & Lighting, and Curb & Sidewalk.

Streets: The Office of Streets repairs and maintains 2,200 lane miles of road surface in the city limits. Maintenance on streets ranges from paving and patching in the summer to plowing snow in the winter. In 2019, the Street Department revived its crack-sealing program in an effort to mitigate water infiltration through cracks in the street surface. During the first season, crews crack-sealed 29 miles of streets. In addition to maintenance, Streets maintains around 398 miles of alley surface. Also operating under the Street Department is Unit 211, a 24/7 response vehicle that works with the South Bend Police Department and the South Bend Fire Department for emergencies.

Traffic & Lighting: The Office of Traffic & Lighting maintains traffic signs, signals and city-owned street lights, and is responsible for approximately 160 signalized intersections and 3,000 street lights. In 2019, there were roughly 1,650 work orders for sign maintenance, installation and/or removal. Not only does this office provide traffic control in construction areas for the Offices of Streets & Sewers, but Traffic & Lighting also works with the South Bend Police Department to provide traffic control for special events in the city, setting up traffic control for an average of 100 different events in a year. Additionally, Traffic & Lighting is responsible for street painting, i.e., line striping, crosswalks, stop bars, etc.

Curb & Sidewalk: An annual program to replace sidewalks, curbs, and curb ramps in poor condition at residential properties throughout the City. City Council members select the locations and they are reviewed by Engineering for bidding as a public works project.

Fund 251 - Local Roads & Streets

Fund Type	Special Revenue Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Proposed Budget	Forecast				Budget Variance	%
						2022	2023	2024	2025	2020-2021	Change
Revenue											
Intergov./ Shared Revenues	1,827,580	1,858,579	1,539,462	1,781,618	1,539,462	1,544,462	1,549,462	1,554,462	1,559,462	(242,156)	-14%
Intergov./ Grants	292,498	117,020	350,000	107,844	350,000	100,000	100,000	100,000	100,000	242,156	225%
Interest Earnings	70,031	132,553	4,098	34,098	7,007	3,652	2,344	1,761	1,913	(27,091)	-79%
Other Income	412,635	38,375	-	15,860	-	-	-	-	-	(15,860)	-100%
Interfund Transfers In	-	2,500,000	-	-	-	-	-	-	-	-	-
Total Revenue	2,602,744	4,646,528	1,893,560	1,939,420	1,896,469	1,648,114	1,651,806	1,656,223	1,661,375	(42,951)	-2%
Expenditures by Type											
Supplies	555,400	63,646	250,000	58,876	350,000	250,000	250,000	200,000	150,000	291,124	494%
Services & Charges											
Professional Services	14,000	175,032	80,000	688,976	80,000	-	-	-	-	(608,976)	-88%
Repairs & Maintenance	764,121	376,289	1,250,000	1,792,316	-	250,000	250,000	250,000	250,000	(1,792,316)	-100%
Other Services & Charges	-	5,000	15,000	5,000	15,000	-	-	-	-	10,000	200%
Interfund Transfers Out	284,500	617,569	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	100%
Total Services & Charges	1,062,621	1,173,890	2,345,000	3,486,292	2,095,000	1,250,000	1,250,000	1,250,000	1,250,000	(1,391,292)	-40%
Capital	391,854	2,095,286	400,000	2,252,797	300,000	400,000	250,000	250,000	250,000	(1,952,797)	-87%
Total Expenditures	2,009,875	3,332,822	2,995,000	5,797,965	2,745,000	1,900,000	1,750,000	1,700,000	1,650,000	(3,052,965)	-53%
Net Surplus / (Deficit)	592,869	1,313,706	(1,101,440)	(3,858,545)	(848,531)	(251,886)	(98,194)	(43,777)	11,375		
Beginning Cash Balance	3,340,696	3,919,938		5,233,148	1,374,603	526,072	274,186	175,992	132,215	Cash Reserves Target No reserve requirement	
Cash Adjustments	(13,628)	(495)		-	-	-	-	-			
Ending Cash Balance	3,919,938	5,233,148		1,374,603	526,072	274,186	175,992	132,215	143,590		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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



Fund 257 - LOIT Special Distribution

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2020-2021	% Change	
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget		2021 Adopted Budget	Forecast					
							2022	2023	2024			2025
Revenue												
Intergov./ Grants	670,000	-	-	144,097	-	-	-	-	-	(144,097)	-100%	
Interest Earnings	37,969	10,922	2,181	2,181	129	2,092	2,121	2,149	2,178	(2,052)	-94%	
Other Income	185,734	92,453	-	-	-	-	-	-	-	-	-	
Interfund Transfers In	254,000	-	-	-	-	-	-	-	-	-	-	
Total Revenue	1,147,703	103,375	2,181	146,278	129	2,092	2,121	2,149	2,178	(146,149)	-100%	
Expenditures by Type												
Services & Charges												
Professional Services	390,739	257,469	-	23,860	-	-	-	-	-	(23,860)	-100%	
Interfund Transfers Out	1,340,000	-	-	-	-	-	-	-	-	-	-	
Total Services & Charges	1,730,739	257,469	-	23,860	-	-	-	-	-	(23,860)	-100%	
Capital	939,155	434,025	-	140,227	-	-	-	-	-	(140,227)	-100%	
Total Expenditures	2,669,894	691,494	-	164,087	-	-	-	-	-	(164,087)	-100%	
Net Surplus / (Deficit)	(1,522,191)	(588,119)	2,181	(17,809)	129	2,092	2,121	2,149	2,178			
Beginning Cash Balance	2,281,338	757,509		170,735	152,926	153,055	155,147	157,268	159,417			
Cash Adjustments	(1,638)	1,345		-	-	-	-	-	-			
Ending Cash Balance	757,509	170,735		152,926	153,055	155,147	157,268	159,417	161,595			
Cash Reserves Target	-	-		-	-	-	-	-	-			
										Cash Reserves Target		
										No reserve requirement -		
										one-time distribution -		
										spend down to zero		
Fund Purpose:												
This fund was established in 2016, per the State Board of Accounts (SBOA), to receive a one-time payment of local income taxes from the State for the purpose of infrastructure expenditures. Per the state statute, a minimum of 75% must be spent on infrastructure projects. A total of \$4,217,549, representing 75% of the total distribution, was deposited in May 2016, comprised of \$4,160,901 distributed to the City and \$56,648 distributed to the Redevelopment Authority. The remainder was deposited into the Rainy Day Fund (#102).												
Explanation of Revenue Sources:												
Based on the fund purpose listed above, the one-time payment of local income tax received for infrastructure improvements has been expended and therefore this fund is slated to be inactivated.												
Explanation of Expenditures and Significant Changes/Variations:												
The City continues to use this cash to help fund infrastructure projects. The fund should be spent down in the next year or so. Projects are managed by the Engineering division of the Department of Public Works.												

Fund 265 - Local Road & Bridge Grant

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2020-2021	% Change	
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget		2021 Adopted Budget	Forecast					
							2022	2023	2024			2025
Revenue												
Intergov./ Grants	-	553,253	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	0%	
Interest Earnings	6,282	10,466	2,656	4,156	10	31	31	32	32	(4,146)	-100%	
Interfund Transfers In	1,370,500	553,253	1,000,000	1,523,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(523,000)	-34%	
Total Revenue	1,376,782	1,116,972	2,002,656	2,527,156	2,000,010	2,000,031	2,000,031	2,000,032	2,000,032	(527,146)	-21%	
Expenditures by Type												
Services & Charges												
Repairs & Maintenance	1,704,898	996,856	2,000,000	2,974,341	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	(974,341)	-33%	
Other Services & Charges	334,741	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	2,039,640	996,856	2,000,000	2,974,341	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	(974,341)	-33%	
Net Surplus / (Deficit)	(662,857)	120,116	2,656	(447,185)	10	31	31	32	32			
Beginning Cash Balance	992,943	329,373		449,431	2,246	2,256	2,287	2,318	2,350			
Cash Adjustments	(712)	(58)		-	-	-	-	-	-			
Ending Cash Balance	329,373	449,431		2,246	2,256	2,287	2,318	2,350	2,382			
Cash Reserves Target	-	-		-	-	-	-	-	-			
										Cash Reserves Target		
										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 (50/50) and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts (SBOA). Community Crossings is a partnership between the Indiana Department of Transportation (INDOT) and Hoosier communities, both urban and rural, to invest in infrastructure projects that catalyze economic development, create jobs, and strengthen local transportation networks.												
Explanation of Revenue Sources:												
In February 2017, the City received a \$1 million Community Crossings state matching grant from INDOT. The City's matching portion, \$1 million, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).												
In 2018, actual grant dollars received were \$670,000. The City's matching portion, \$670,000, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).												
In 2019, revenue was budgeted at \$600,000 based on a conservative estimate of anticipated grant funding. This will be matched by an interfund transfer from Local Roads & Streets Fund (#251).												
In 2020/2021 the City is seeking \$1 million in grant funding for each year. In 2020, the matching portion will be funded by an interfund transfer from Local Roads & Streets Fund (#251). In 2021, the City is proposing issuing an infrastructure bond to fund city-wide street improvements which will also fund the \$1,000,000 matching portion for 2021. In 2022, Local Roads & Streets Fund (#251) will resume the interfund transfer match.												
This fund also receives revenue from interest earned on the fund's cash balance.												
Explanation of Expenditures and Significant Changes/Variations:												
2021 Expenditures are calculated on anticipated grant proceeds, plus the City's matching portion funded by Local Roads & Street Fund (#251). The Community Crossings Matching Grant project includes pavement reconstruction - asphalt milling and resurfacing and curb ramps. Projects are managed by the Engineering division of the Department of Public Works.												

Fund 412 - Major Moves Construction

Fund Type	Capital Funds				Control	City Funds					
	2018	2019	2020	2020	2021	Forecast				Budget	
	Actual	Actual	Adopted	Amended	Proposed	2022	2023	2024	2025	Variance	%
			Budget	Budget	Budget					2020-2021	Change
Revenue											
Intergov./ Grants	-	-	-	669	-	-	-	-	-	(669)	-100%
Interest Earnings	50,664	69,658	8,000	20,000	7,533	8,220	8,916	4,831	791	(12,467)	-62%
Other Income	493,328	584,181	493,328	493,328	493,329	493,328	493,328	138,515	120,892	1	0%
Total Revenue	543,992	653,840	501,328	513,997	500,862	501,548	502,244	143,346	121,683	(13,135)	-3%
Expenditures by Type											
Supplies	-	-	-	-	450,000	-	-	-	-	450,000	-
Services & Charges											
Professional Services	-	1,502	500,000	597,870	-	450,000	450,000	450,000	425,000	(597,870)	-100%
Repairs & Maintenance	671,364	710,820	-	142,099	-	-	-	-	-	(142,099)	-100%
Interfund Transfers Out	-	-	-	523,000	-	-	-	-	-	(523,000)	-100%
Total Services & Charges	671,364	712,322	500,000	1,262,969	-	450,000	450,000	450,000	425,000	(1,262,969)	-100%
Capital	7,090	513,712	-	932,316	-	-	-	-	-	(932,316)	-100%
Total Expenditures	678,454	1,226,034	500,000	2,195,285	450,000	450,000	450,000	450,000	425,000	(1,745,285)	-80%
Net Surplus / (Deficit)	(134,462)	(572,194)	1,328	(1,681,288)	50,862	51,548	52,244	(306,654)	(303,317)		
Beginning Cash Balance	2,910,880	2,765,949		2,195,972	514,684	565,546	617,094	669,338	362,684	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero	
Cash Adjustments	(10,469)	2,216		-	-	-	-	-			
Ending Cash Balance	2,765,949	2,195,972		514,684	565,546	617,094	669,338	362,684	59,367		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

This fund was established in 2006 with the City's share of the proceeds for the lease of the Indiana Toll Road (I-80/90). The fund is used to finance capital improvements projects managed by the Engineering division of the Department of Public Works.

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

The 2020 adopted budget was \$500,000. The 2020 amended budget includes open purchase orders carried forward from 2019 for active capital improvement projects. Therefore, the overall decrease of \$1.2M reflects open projects which most likely will close out in 2020. Also, in 2020, this fund budgeted for the Local Public Agency (LPA) Project Corby-Ironwood-Rockne intersection improvement consisting of reconstruction of the existing signalized intersection.

For 2021, \$450,000 is budgeted for the Streets Division to use for street paving materials.



Fund 610 - Solid Waste Operations

Fund Type	Enterprise Funds					Control	City Funds				Budget Variance	%
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Proposed Budget		Forecast					
						2022	2023	2024	2025	2020-2021	Change	
Revenue												
Charges for Services	5,408,816	5,463,922	5,604,450	5,610,650	5,506,237	5,506,237	5,506,237	5,506,237	5,506,237	(104,413)	-2%	
Interest Earnings	9,741	12,252	-	2,500	-	-	-	-	-	(2,500)	-100%	
Other Income	75,596	13,220	12,700	98,586	45,500	45,500	45,500	45,500	45,500	(53,086)	-54%	
Interfund Transfers In	-	-	-	250,000	-	-	-	-	-	(250,000)	-100%	
Total Revenue	5,494,152	5,489,395	5,617,150	5,961,736	5,551,737	5,551,737	5,551,737	5,551,737	5,551,737	(409,999)	-7%	
Expenditures by Type												
Personnel												
Salaries & Wages	1,067,278	1,030,068	1,132,274	1,174,124	1,146,617	1,159,652	1,172,872	1,186,280	1,199,880	(27,507)	-2%	
Fringe Benefits	502,791	421,865	518,320	499,470	521,476	597,804	617,473	638,143	659,729	22,006	4%	
Total Personnel	1,570,069	1,451,934	1,650,594	1,673,594	1,668,093	1,757,456	1,790,345	1,824,423	1,859,609	(5,501)	0%	
Supplies	277,367	254,413	424,000	344,860	472,330	365,108	387,899	412,380	438,680	127,470	37%	
Services & Charges												
Printing & Advertising	-	-	5,193	994	5,193	5,053	4,994	5,079	5,162	4,199	422%	
Repairs & Maintenance	972,796	810,289	720,000	1,170,799	995,000	905,852	992,937	1,088,731	1,194,104	(175,799)	-15%	
Education & Training	11,509	975	20,000	-	20,000	10,000	10,000	10,000	10,000	20,000	-	
Travel	2,556	1,137	9,900	-	9,900	9,900	9,900	9,900	9,900	9,900	-	
Other Services & Charges	884,322	998,584	1,036,700	1,227,946	1,114,933	1,145,778	1,177,548	1,210,271	1,243,976	(113,013)	-9%	
Interfund Allocations	851,115	998,406	958,978	958,978	1,185,129	1,180,290	1,200,037	1,213,446	1,229,813	226,151	24%	
Interfund Transfers Out	1,004,039	1,053,026	1,231,349	979,349	1,065,255	1,012,627	794,661	677,011	580,346	85,906	9%	
Total Services & Charges	3,726,338	3,862,416	3,982,120	4,338,066	4,395,410	4,269,500	4,190,077	4,214,438	4,273,301	57,344	1%	
Capital	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	5,573,774	5,568,762	6,056,714	6,356,520	6,535,833	6,392,064	6,368,321	6,451,241	6,571,590	179,313	3%	
Net Surplus / (Deficit)	(79,622)	(79,367)	(439,564)	(394,784)	(984,096)	(840,327)	(816,584)	(899,504)	(1,019,853)			
Beginning Cash Balance	533,909	525,571		449,145	54,361	(929,735)	(1,770,062)	(2,586,646)	(3,486,150)	Cash Reserves Target		
Cash Adjustments	71,284	2,941		-	-	-	-	-	-	10% of Annual expenditures		
Ending Cash Balance	525,571	449,145		54,361	(929,735)	(1,770,062)	(2,586,646)	(3,486,150)	(4,506,004)			
Cash Reserves Target	557,377	556,876		635,652	653,583	639,206	636,832	645,124	657,159			

Fund Purpose:

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

Explanation of Revenue Sources:

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

At the end of 2020, the Common Council approved an interfund loan from the Sewage Works Operations Fund (#641) to this fund in order to ensure the cash balance was not negative at year-end. The loan must be repaid by June 30, 2021.

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund 611 - Solid Waste Capital

Fund Type	Enterprise Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Proposed Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Revenue											
Interest Earnings	1,642	5,423	617	617	-	-	-	-	-	(617)	-100%
Debt Proceeds	-	-	-	375,000	-	-	-	-	-	(375,000)	-100%
Other Income	1,435	-	-	-	-	-	-	-	-	-	-
Interfund Transfers In	1,004,039	1,053,026	1,231,349	1,231,349	1,065,255	1,012,627	794,661	677,011	580,346	(166,094)	-13%
Total Revenue	1,007,115	1,058,449	1,231,966	1,606,966	1,065,255	1,012,627	794,661	677,011	580,346	(541,711)	-34%
Expenditures by Type											
Services & Charges											
Debt Service Principal	937,090	970,891	1,159,236	1,159,236	1,002,558	949,109	743,447	632,209	551,634	(156,678)	-14%
Debt Service Interest & Fees	65,381	67,113	72,113	72,113	62,697	63,518	51,214	44,802	28,712	(9,416)	-13%
Total Services & Charges	1,002,470	1,038,004	1,231,349	1,231,349	1,065,255	1,012,627	794,661	677,011	580,346	(166,094)	-13%
Capital	-	-	-	469,000	-	-	-	-	-	(469,000)	-100%
Total Expenditures	1,002,470	1,038,004	1,231,349	1,700,349	1,065,255	1,012,627	794,661	677,011	580,346	(635,094)	-37%
Net Surplus / (Deficit)	4,645	20,445	617	(93,383)	-	-	-	-	-		
Beginning Cash Balance	39,995	44,494		64,925	-	-	-	-	-	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero	
Cash Adjustments	(146)	(15)		28,458	-	-	-	-			
Ending Cash Balance	44,494	64,925		-	-	-	-	-			
Cash Reserves Target	-	-		-	-	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Over the next five years, Solid Waste plans to replace older trucks with side-load dedicated units, replacing about two trucks a year. These trucks will be purchased with capital lease proceeds and paid off over a 5-year period. In 2021, two trucks are budgeted at \$375,000 each.



Fund 620 - Water Works Operations

Fund Type	Enterprise Funds					Control	City Funds						
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Proposed Budget		Forecast				Budget Variance 2020-2021	%	
							2022	2023	2024	2025			
Revenue													
Charges for Services	15,388,333	18,428,418	19,419,036	19,419,036	18,768,653	19,486,851	19,486,851	19,486,851	19,486,851	(650,383)	-3%		
Interest Earnings	52,112	89,938	30,000	30,000	21,605	19,461	33,821	46,265	56,747	(8,395)	-28%		
Other Income	33,327	37,155	47,500	47,500	42,500	42,500	42,500	42,500	42,500	(15,435)	-27%		
Interfund Allocation Reimb	1,390,950	1,734,889	1,788,327	1,788,327	1,856,424	1,913,973	1,971,595	2,030,982	2,092,187	68,097	4%		
Interfund Transfers In	108,690	159,826	100,000	100,000	103,534	126,798	147,166	167,841	188,790	3,534	4%		
Total Revenue	16,973,411	20,450,225	21,384,863	21,395,298	20,792,716	21,589,583	21,681,933	21,774,439	21,867,075	(602,582)	-3%		
Expenditures by Subdivisions													
Oper - Source Supply	778,667	768,471	835,500	778,715	778,000	778,000	793,560	809,431	825,619	(715)	0%		
Maint - Source Supply	268,415	330,488	585,000	599,973	642,000	401,500	409,530	417,721	426,075	42,027	7%		
Oper - Water Treatment	338,031	394,221	658,817	679,916	413,877	414,102	422,384	430,830	439,445	(266,039)	-39%		
Maint - Water Treatment	360,477	279,965	313,000	352,412	313,000	313,000	319,260	325,645	332,158	(39,412)	-11%		
Oper - Transmission & Distrib	275,558	292,643	348,050	335,583	348,050	348,650	355,623	362,735	369,990	12,467	4%		
Maint - Transmission & Distrib	1,613,279	2,151,505	2,590,749	2,805,227	2,516,870	2,516,870	2,546,385	2,576,490	2,607,197	(288,357)	-10%		
Oper - Customer Accounts	817,616	1,821,492	1,150,980	1,666,029	1,347,715	1,118,800	1,138,996	1,159,595	1,180,607	(318,314)	-19%		
Admin & General	11,342,079	14,641,606	16,017,886	16,178,888	15,013,864	15,859,947	14,618,112	14,757,811	14,899,026	(1,165,024)	-7%		
Total Expenditures	15,794,122	20,680,391	22,499,982	23,396,743	21,373,376	21,750,869	20,603,850	20,840,258	21,080,117	(2,023,367)	-9%		
Expenditures by Type													
Personnel													
Salaries & Wages	3,495,419	3,287,529	3,665,888	3,596,888	3,694,444	3,742,171	3,792,262	3,843,153	3,894,867	97,556	3%		
Fringe Benefits	1,684,791	1,287,012	1,526,296	1,543,296	1,552,758	1,744,144	1,801,072	1,860,840	1,923,192	(10,538)	-1%		
Total Personnel	5,180,210	4,574,540	5,192,184	5,140,184	5,227,202	5,486,315	5,593,334	5,703,993	5,818,059	87,018	2%		
Supplies	1,319,059	1,499,242	1,681,960	1,570,901	1,430,772	1,430,772	1,459,387	1,488,572	1,518,341	(140,129)	-9%		
Services & Charges													
Professional Services	545,752	891,024	774,500	1,215,533	676,560	676,560	685,791	695,207	704,810	(538,973)	-44%		
Printing & Advertising	469	1,165	10,359	10,359	10,359	10,359	10,566	10,777	10,993	-	0%		
Utilities	777,050	769,708	833,700	839,400	823,700	823,700	840,174	856,978	874,118	(15,700)	-2%		
Repairs & Maintenance	359,337	321,740	390,200	609,685	475,200	475,200	484,704	494,397	504,285	(134,485)	-22%		
Education & Training	11,331	10,627	30,175	36,760	32,675	32,675	33,329	33,996	34,675	(4,085)	-11%		
Travel	2,785	2,386	18,750	18,750	18,750	18,750	19,125	19,508	19,898	-	0%		
Other Services & Charges	2,049,852	3,008,526	3,383,350	3,775,367	3,539,879	3,072,648	3,106,592	3,141,186	3,176,532	(235,488)	-6%		
Debt Service Principal	394,755	396,892	402,017	402,017	296,672	201,048	-	-	-	(105,345)	-26%		
Debt Service Interest & Fees	35,731	23,014	15,525	15,525	8,065	3,132	-	-	-	(7,460)	-48%		
Interfund Allocations	1,339,518	1,979,352	2,184,334	2,184,334	2,267,793	2,261,778	2,291,672	2,310,050	2,333,316	83,459	4%		
PILOT	1,730,831	1,662,624	1,629,442	1,629,442	1,611,201	1,611,201	1,611,201	1,611,201	1,611,201	(18,241)	-1%		
Interfund Transfers Out	2,047,442	5,539,552	5,953,486	5,948,486	4,954,548	5,646,731	4,467,975	4,474,393	4,473,889	(993,938)	-17%		
Total Services & Charges	9,294,853	14,606,609	15,625,838	16,685,658	14,715,402	14,833,782	13,551,129	13,647,693	13,743,717	(1,970,256)	-12%		
Capital	-	-	-	-	-	-	-	-	-	-	-		
Total Expenditures	15,794,122	20,680,391	22,499,982	23,396,743	21,373,376	21,750,869	20,603,850	20,840,258	21,080,117	(2,023,367)	-9%		
Net Surplus / (Deficit)	1,179,289	(230,166)	(1,115,119)	(2,001,445)	(580,660)	(161,286)	1,078,083	934,181	786,958				
Beginning Cash Balance	3,482,307	4,618,205		4,204,418	2,990,068	2,409,408	2,248,122	3,326,205	4,260,386	Cash Reserves Target 5% of Annual expenditures			
Cash Adjustments	(43,391)	(183,621)		787,095	-	-	-	-	-				
Ending Cash Balance	4,618,205	4,204,418		2,990,068	2,409,408	2,248,122	3,326,205	4,260,386	5,047,344				
Cash Reserves Target	789,706	1,034,020		1,169,837	1,068,669	1,087,543	1,030,193	1,042,013	1,054,006				

Fund Purpose:

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

Explanation of Revenue Sources:

The general source of the Utilities revenue comes from the water service that is provided to its customers. Quarter 1 of 2020 included the final three months of a two phase increase in water rates and charges. Forecast assumptions remain flat with minimal change. Other Income consists of reimbursements and other miscellaneous type sales. Interfund Allocation Reimbursement consists of the Utility Customer Service Allocation (allocate the operational costs of the customer service department to benefiting operations including Sewage Works, Solid Waste and Project ReLeaf) and the Payroll Cost Allocation (allocate a specified position's salaries & benefits between the divisions its serves). Interfund Transfers In consists of interest earnings receipts transferred from other water utility funds (#624, 625, 626 and 629).

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

Operational expenditures include those incurred in operating source of supply and pumping facilities, treatment facilities and distribution facilities. In addition, customer service costs are related to utility billing and collections.

- Professional services decreased in 2021 due to one-time expenses for plans, studies, and new billing software in 2020.
- Debt service principal and interest payments are for capital leases used to purchase water meters. The leases will be paid off in 2021 and 2022 (debt schedules #149 & #158).
- Interfund Transfers Out include transfers to the Water Works Sinking Fund (#625) to fund debt service principal and interest payments on bonds, transfers to the Water Works Capital Fund (#622) to fund capital expenditures, and transfers to the Water Works Operations & Maintenance (O&M) Reserve (Fund #629). In 2021, Interfund Transfers Out will decrease because annual debt service payments decreased by \$310k, capital needs decreased by \$489k, and no additional O&M Reserve is needed (\$200K) as compared to prior years.
- Payment in lieu of taxes (PILOT) is transferred to the General Fund (#101). PILOT is calculated as 3% of the net book value of the Water Utility's capital assets.

Fund 622 - Water Works Capital

Fund Type	Enterprise Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Proposed Budget	Forecast				Budget Variance 2020-2021	% Change	
						2022	2023	2024	2025			
Revenue												
Charges for Services	225,863	192,850	100,000	200,965	210,000	210,000	210,000	210,000	210,000	9,035	4%	
Interest Earnings	35,872	90,537	25,000	45,000	59,877	31,121	45,176	59,421	73,858	14,877	33%	
Interfund Transfers In	8,053	3,241,000	3,862,000	3,862,000	3,373,000	3,937,000	2,996,000	3,000,000	3,000,000	(489,000)	-13%	
Total Revenue	269,787	3,524,387	3,987,000	4,107,965	3,642,877	4,178,121	3,251,176	3,269,421	3,283,858	(465,088)	-11%	
Expenditures by Type												
Services & Charges												
Professional Services	11,896	65,611	-	113,792	-	-	-	-	-	(113,792)	-100%	
Total Services & Charges	11,896	65,611	-	113,792	-	-	-	-	-	(113,792)	-100%	
Capital	512,295	1,147,043	3,142,000	4,756,255	2,573,000	6,337,000	2,196,000	2,200,000	2,200,000	(2,183,255)	-46%	
Total Expenditures	524,191	1,212,655	3,142,000	4,870,047	2,573,000	6,337,000	2,196,000	2,200,000	2,200,000	(2,297,047)	-47%	
Net Surplus / (Deficit)	(254,403)	2,311,733	845,000	(762,082)	1,069,877	(2,158,879)	1,055,176	1,069,421	1,083,858			
Beginning Cash Balance	2,150,002	1,888,226		4,187,432	3,425,350	4,495,227	2,336,348	3,391,524	4,460,945	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero		
Cash Adjustments	(7,373)	(12,526)		-	-	-	-	-				
Ending Cash Balance	1,888,226	4,187,432		3,425,350	4,495,227	2,336,348	3,391,524	4,460,945	5,544,803			
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:

This fund receives interfund transfers from the Water Works Operations Fund (#620) as needed to cover capital expenditures.

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.

Explanation of Expenditures and Significant Changes/Variations:

2021-2025 Interfund Transfer In includes \$800,000 annually for replacement programs.

Restricted cash accumulation beginning in 2018-2022 will fund the 2022 \$4,000,000 exchange program.

2021 projects include:

- Equipment:** \$44,000
- (1) arrow board - \$12,000
 - (1) 12' cargo trailer - \$12,000
 - (1) trailer for shoring box - \$10,000
 - (1) long shoring utility trailer - \$10,000

- Vehicles:** \$429,000
- (3) mini cargo vans - \$99,000
 - (1) midsize car - \$35,000
 - (2) 4WD trucks - \$70,000
 - (1) 2WD truck w/tommy gate - \$35,000
 - (1) 4WD pickup truck with plow - \$45,000
 - (1) 4WD truck w/plow - \$40,000
 - (1) Dump truck - \$150,000

- Booster Pump Stations:** \$81,000
- Locust booster station - \$62,000
 - Topsfield booster station - \$19,000

- Mains:** \$867,000
- Water main, hydrant, and valve replacement

Edison Filtration Plant Rehabilitation: \$822,000

Northwest Elevated Tank: \$330,000

Previous projects include:

North Station Filtration Plant Rehabilitation: \$672,000 (2020) / \$950,000 (2019)

- Upgrades and replacements include:
- outdated chlorine gas system
 - scrubber chemical
 - filter media
 - raw water piping
 - dehumidification system
 - HVAC compressors
 - outdated PLCs
 - high service pumps

Pinhook Filtration Plant Rehabilitation: \$771,000 (2020) / \$2M overall budget

- Project elements include:
- replacement of electronic actuator valves
 - replacement of filter underdrains
 - control panel and motor upgrades
 - air handling system upgrades
 - building roof repairs

Fund 624 - Water Works Customer Deposit

Fund Type	Enterprise Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Interest Earnings	26,882	39,720	20,000	20,000	17,381	17,615	17,853	18,094	18,338	(2,619)	-13%	
Total Revenue	26,882	39,720	20,000	20,000	17,381	17,615	17,853	18,094	18,338	(2,619)	-13%	
Expenditures by Type												
Interfund Transfers Out	24,957	34,076	20,000	20,000	17,381	17,615	17,853	18,094	18,338	(2,619)	-13%	
Total Expenditures	24,957	34,076	20,000	20,000	17,381	17,615	17,853	18,094	18,338	(2,619)	-13%	
Net Surplus / (Deficit)	1,925	5,643	-	-	-	-	-	-	-			
Beginning Cash Balance	1,518,552	1,298,632		1,287,448	1,287,448	1,287,448	1,287,448	1,287,448	1,287,448			
Cash Adjustments	(221,845)	(16,827)		-	-	-	-	-	-			
Ending Cash Balance	1,298,632	1,287,448		1,287,448	1,287,448	1,287,448	1,287,448	1,287,448	1,287,448			
Cash Reserves Target	1,298,632	1,287,448		1,287,448	1,287,448	1,287,448	1,287,448	1,287,448	1,287,448			
										Cash Reserves Target	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 from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (#620).

Fund 625 - Water Works Sinking (Debt Service)

Fund Type	Enterprise Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Interest Earnings	15,393	26,869	20,000	20,000	24,269	46,733	66,290	86,144	106,260	4,269	21%	
Interfund Transfers In	1,987,140	2,013,000	1,821,486	1,821,486	1,511,548	1,639,731	1,401,975	1,404,393	1,403,889	(309,938)	-17%	
Total Revenue	2,002,533	2,039,869	1,841,486	1,841,486	1,535,817	1,686,464	1,468,265	1,490,537	1,510,149	(305,669)	-17%	
Expenditures by Type												
Debt Service Principal	-	2,653,962	1,338,099	1,338,099	1,093,877	1,248,939	1,045,513	1,086,373	1,127,262	(244,222)	-18%	
Debt Service Interest & Fees	284,967	803,857	483,387	483,387	417,671	390,792	356,462	318,020	276,627	(65,716)	-14%	
Interfund Transfers Out	15,827	25,229	20,000	20,000	24,269	46,733	66,290	86,144	106,260	4,269	21%	
Total Expenditures	300,794	3,483,048	1,841,486	1,841,486	1,535,817	1,686,464	1,468,265	1,490,537	1,510,149	(305,669)	-17%	
Net Surplus / (Deficit)	1,701,739	(1,443,179)	-	-	-	-	-	-	-			
Beginning Cash Balance	28,105	1,726,068		286,131	286,131	286,131	286,131	286,131	286,131			
Cash Adjustments	(3,776)	3,242		-	-	-	-	-	-			
Ending Cash Balance	1,726,068	286,131		286,131	286,131	286,131	286,131	286,131	286,131			
Cash Reserves Target	1,726,068	286,131		286,131	286,131	286,131	286,131	286,131	286,131			
										Cash Reserves Target	100% cash reserves per bond covenants	

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

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

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

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

Fund 626 - Water Works Bond Reserve

Fund Type	Enterprise Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast				Budget Variance 2020-2021	% Change
							2022	2023	2024	2025		
Revenue												
Interest Earnings	25,420	39,016	20,000	20,000	20,000		20,000	20,000	20,000	20,000	-	0%
Total Revenue	25,420	39,016	20,000	20,000	20,000		20,000	20,000	20,000	20,000	-	0%
Expenditures by Type												
Interfund Transfers Out	24,000	34,582	20,000	20,000	20,000		20,000	20,000	20,000	20,000	-	0%
Total Expenditures	24,000	34,582	20,000	20,000	20,000		20,000	20,000	20,000	20,000	-	0%
Net Surplus / (Deficit)	1,420	4,434	-	-	-		-	-	-	-		
Beginning Cash Balance	1,426,658	1,422,922		1,427,971	1,427,971	1,427,971	1,427,971	1,427,971	1,427,971	1,427,971		
Cash Adjustments	(5,156)	615		-	-	-	-	-	-	-		
Ending Cash Balance	1,422,922	1,427,971		1,427,971	1,427,971	1,427,971	1,427,971	1,427,971	1,427,971	1,427,971		
Cash Reserves Target	1,422,922	1,427,971		1,427,971	1,427,971	1,427,971	1,427,971	1,427,971	1,427,971	1,427,971		
											Cash Reserves Target	
											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). The debt service reserve amount is used towards the last debt service payment.

Fund 629 - Water Works Reserve Operations & Maintenance

Fund Type	Enterprise Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast				Budget Variance 2020-2021	% Change
							2022	2023	2024	2025		
Revenue												
Interest Earnings	47,204	78,460	40,000	40,000	41,884		42,450	43,023	43,603	44,192	1,884	5%
Interfund Transfers In	52,249	225,552	200,000	200,000	-		-	-	-	-	(200,000)	-100%
Total Revenue	99,453	304,012	240,000	240,000	41,884		42,450	43,023	43,603	44,192	(198,116)	-83%
Expenditures by Type												
Interfund Transfers Out	43,905	65,938	40,000	40,000	41,884		42,450	43,023	43,603	44,192	1,884	5%
Total Expenditures	43,905	65,938	40,000	40,000	41,884		42,450	43,023	43,603	44,192	1,884	5%
Net Surplus / (Deficit)	55,548	238,073	200,000	200,000	-		-	-	-	-		
Beginning Cash Balance	2,617,920	2,663,672		2,902,529	3,102,529	3,102,529	3,102,529	3,102,529	3,102,529	3,102,529		
Cash Adjustments	(9,797)	784		-	-	-	-	-	-	-		
Ending Cash Balance	2,663,672	2,902,529		3,102,529	3,102,529	3,102,529	3,102,529	3,102,529	3,102,529	3,102,529		
Cash Reserves Target	2,291,572	2,523,978		2,908,624	2,737,019	2,684,560	2,689,850	2,728,190	2,768,258	2,768,258		
											Cash Reserves Target	
											16.67% of annual operating	
											expenses in Fund 620, net of	
											transfers	

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

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

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).

Fund 640 - Sewer Repair Insurance

Fund Type	Enterprise Funds					Control	City Funds				
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Revenue											
Charges for Services	640,050	652,271	645,105	645,105	645,105	651,557	658,073	664,655	671,301	-	0%
Interest Earnings	34,121	57,505	25,197	25,197	28,298	26,152	26,394	26,659	26,946	3,101	12%
Other Income	-	365	-	-	-	-	-	-	-	-	-
Total Revenue	674,171	710,141	670,302	670,302	673,403	677,709	684,467	691,314	698,247	3,101	0%
Expenditures by Type											
Personnel											
Salaries & Wages	148,298	108,341	115,313	116,063	115,953	117,704	119,484	121,294	123,186	(110)	0%
Fringe Benefits	69,760	44,267	48,247	51,903	48,395	55,150	56,982	58,905	60,921	(3,508)	-7%
Total Personnel	218,059	152,608	163,560	167,966	164,348	172,854	176,466	180,199	184,107	(3,618)	-2%
Supplies	32,495	29,334	16,265	80,379	38,475	38,500	38,525	38,550	38,575	(41,904)	-52%
Services & Charges											
Printing & Advertising	-	-	700	700	700	700	700	700	700	-	0%
Repairs & Maintenance	250,641	291,547	386,000	570,424	348,601	348,611	348,621	348,631	348,641	(221,823)	-39%
Other Services & Charges	6,150	3,828	6,500	13,375	6,500	6,500	6,500	6,500	6,500	(6,875)	-51%
Other Interfund Allocations	17,868	75,495	84,511	84,511	91,901	94,239	95,529	96,837	98,164	7,390	9%
Total Services & Charges	274,659	370,870	477,711	669,010	447,702	450,050	451,350	452,668	454,005	(221,308)	-33%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	525,213	552,812	657,536	917,355	650,525	661,404	666,341	671,417	676,687	(266,830)	-29%
Net Surplus / (Deficit)	148,958	157,329	12,766	(247,053)	22,878	16,305	18,126	19,897	21,560		
Beginning Cash Balance	1,866,378	2,014,803		2,173,605	1,926,552	1,949,430	1,965,735	1,983,861	2,003,758		
Cash Adjustments	(533)	1,473		-	-	-	-	-	-		
Ending Cash Balance	2,014,803	2,173,605		1,926,552	1,949,430	1,965,735	1,983,861	2,003,758	2,025,318		
Cash Reserves Target	131,303	138,203		229,339	162,631	165,351	166,585	167,854	169,172		

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

In 2020, the budget was increased for contracted repairs. This increase is in response to the number of new customers who are hooking into the City of South Bend sewer system; with new customers comes more opportunity for needed repairs. Also, an aging infrastructure costs more to maintain/repair. In summation, with an increased customer base, costs will continue to go up.

Fund 641 - Sewage Works Operations

Fund Type	Enterprise Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance	%
						2022	2023	2024	2025	2020-2021	Change
Revenue											
Charges for Services	38,517,931	39,245,887	38,680,677	38,680,677	37,068,625	38,646,823	38,646,823	38,646,823	38,646,823	(1,612,052)	-4%
Interest Earnings	234,125	387,785	45,000	90,000	38,711	81,171	86,258	77,734	65,110	(51,289)	-57%
Other Income	98,616	93,446	50,784	73,116	5,142	5,142	5,142	5,142	5,142	(67,974)	-93%
Interfund Allocation Reimb	-	421,463	446,759	446,759	449,895	463,842	469,872	475,981	482,170	3,136	1%
Interfund Transfers In	456,442	327,330	145,000	145,000	580,690	381,779	382,883	384,002	385,136	435,690	300%
Total Revenue	39,307,114	40,475,911	39,368,220	39,435,552	38,143,063	39,578,757	39,590,978	39,589,682	39,584,381	(1,292,489)	-3%
Expenditures by Activity											
Sewers	6,335,739	5,790,685	6,803,657	9,361,910	6,429,160	6,559,098	6,630,476	6,697,877	6,769,369	(2,932,750)	-31%
Concrete Crew	387,496	418,317	517,611	535,869	514,138	533,025	540,411	547,997	556,108	(21,731)	-4%
Wastewater	29,273,354	32,455,408	34,798,285	36,384,401	33,924,271	27,662,467	30,830,143	31,759,538	31,965,567	(2,460,130)	-7%
Organic Resources	1,557,590	1,609,596	1,656,029	1,683,929	1,498,179	1,383,180	1,208,008	1,224,207	1,241,107	(185,750)	-11%
Total Expenditures	37,554,179	40,274,007	43,775,582	47,966,109	42,365,748	36,137,770	39,209,038	40,229,619	40,532,151	(5,600,361)	-12%
Expenditures by Type											
Personnel											
Salaries & Wages	5,069,496	4,674,220	5,162,463	5,124,101	5,259,565	5,322,808	5,389,250	5,456,765	5,525,448	135,464	3%
Fringe Benefits	2,267,846	1,739,623	2,042,077	2,080,439	2,062,979	2,335,089	2,408,219	2,485,029	2,565,172	(17,460)	-1%
Total Personnel	7,337,342	6,413,843	7,204,540	7,204,540	7,322,544	7,657,897	7,797,469	7,941,794	8,090,620	118,004	2%
Supplies	1,747,634	1,739,090	2,214,711	2,619,349	1,975,014	2,007,782	2,052,455	2,099,123	2,147,888	(644,335)	-25%
Services & Charges											
Professional Services	1,364,991	1,634,972	1,601,000	1,912,787	2,301,000	1,524,300	1,553,610	1,580,847	1,608,727	388,213	20%
Printing & Advertising	746	297	9,711	9,261	9,711	9,725	9,739	9,753	9,768	450	5%
Utilities	1,045,885	1,206,860	1,314,860	1,313,163	1,313,160	1,332,071	1,351,358	1,371,032	1,391,103	(3)	0%
Repairs & Maintenance	1,278,587	2,267,292	1,903,834	2,192,506	2,021,350	2,046,560	2,104,415	2,165,016	2,227,928	(171,156)	-8%
Education & Training	12,948	17,885	41,500	34,100	41,500	41,500	41,500	41,500	41,500	7,400	22%
Travel	15,961	10,139	48,000	36,976	48,000	48,000	48,000	48,000	48,000	11,024	30%
Other Services & Charges	2,986,905	2,909,301	2,877,627	5,833,627	2,583,705	2,628,911	2,670,395	2,713,196	2,757,361	(3,249,922)	-56%
Debt Service Principal	602,115	564,025	523,738	523,738	294,415	188,483	-	-	-	(229,323)	-44%
Debt Service Interest & Fees	41,596	25,784	16,278	16,279	7,816	2,936	-	-	-	(8,463)	-52%
Interfund Allocations	3,820,255	5,730,856	5,645,332	5,645,332	6,312,945	6,394,084	6,511,162	6,616,400	6,729,589	667,613	12%
PILOT	4,601,656	4,678,366	4,592,349	4,592,349	4,543,120	4,543,120	4,543,120	4,543,120	4,543,120	(49,229)	-1%
Interfund Transfers Out	12,697,559	13,075,295	15,782,102	16,032,102	13,591,468	7,712,401	10,525,815	11,099,838	10,936,547	(2,440,634)	-15%
Total Services & Charges	28,469,203	32,121,074	34,356,331	38,142,220	33,068,190	26,472,091	29,359,114	30,188,702	30,293,643	(5,074,030)	-13%
Total Expenditures	37,554,179	40,274,007	43,775,582	47,966,109	42,365,748	36,137,770	39,209,038	40,229,619	40,532,151	(5,600,361)	-12%
Net Surplus / (Deficit)	1,752,935	201,904	(4,407,362)	(8,530,557)	(4,222,685)	3,440,987	381,940	(639,937)	(947,770)		
Beginning Cash Balance	13,004,372	15,164,622		15,409,455	6,878,898	2,656,213	6,097,200	6,479,140	5,839,203	Cash Reserves Target 5% of Annual expenditures	
Cash Adjustments	407,315	42,928		-	-	-	-	-	-		
Ending Cash Balance	15,164,622	15,409,455		6,878,898	2,656,213	6,097,200	6,479,140	5,839,203	4,891,433		
Cash Reserves Target	1,877,709	2,013,700		2,398,305	2,118,287	1,806,889	1,960,452	2,011,481	2,026,608		

Fund Purpose:

This fund accounts for the operations of the following divisions of the Department of Public Works: Wastewater, Sewers, Organic Resources, and Concrete Crew.
Wastewater Division: Facilitates the collection, treatment and disposal of wastewater. Responsible for the operation of the treatment facility, which is a conventional activated sludge plant, the interceptor sewer system, the combined sewer overflow (CSO) system and the remote sewage lift stations.
Sewers Division: Oversees the repair and maintenance of approximately 700 miles of sanitary sewer and storm drains. Along with the sanitary and storm lines, Sewers also maintains around 10,000 catch basins, inlets and drains. Maintenance of the sewer system is assisted by a vactor truck outfitted with a specialized camera system that enables real-time viewing of the inside of the sewer lines. This allows for the identification of issues to be addressed before they become problems that can affect the public. Sewers also mows and upkeep the City's retention ponds.
Organic Resources Division: Recycles collected yard waste, leaves, and brush for compost and mulch products.

Explanation of Revenue Sources:

This fund receives revenue from charges for utility services for the City's residents. Nominal increases in revenue are projected. The sewer user rate will not change but the outside surcharge rate will increase slightly. Revenue is budgeted conservatively for 2021 due to COVID-19, but is forecasted to return to normal levels in 2022.
 Interfund Allocation Reimbursement - a portion of wages and benefits for positions that serve other divisions within the Department of Public Works. These positions are allocated out to the following Public Works divisions: Streets and Curb & Sidewalk (Fund #202), Water Works (Fund #620), Sewer Insurance (Fund #640), and Concrete Crew.
 Interfund Transfer In - incoming interest earnings receipts from Sewage Works Reserve O&M Fund (#643) and the Sewage Works Customer Deposit Fund (#654).

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

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

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

Fund 642 - Sewage Works Capital

Fund Type	Enterprise Funds					Control	City Funds					
	2018	2019	2020	2020	2021		Forecast				Budget	
	Actual	Actual	Adopted	Amended	Adopted		2022	2023	2024	2025	Variance	%
			Budget	Budget	Budget						2020-2021	Change
Revenue												
Charges for Services	691,413	475,488	300,000	459,698	339,000		339,000	339,000	339,000	339,000	(120,698)	-26%
Interest Earnings	150,885	282,731	60,000	130,000	55,792		8,967	772	351	139	(74,208)	-57%
Other Income	-	-	-	17,342	-		-	-	-	-	(17,342)	-100%
Interfund Transfers In	3,219,930	5,000,000	7,911,000	7,911,000	5,855,000		-	2,800,000	3,350,000	3,900,000	(2,056,000)	-26%
Total Revenue	4,062,227	5,758,219	8,271,000	8,518,040	6,249,792		347,967	3,139,772	3,689,351	4,239,139	(2,268,248)	-27%
Expenditures by Type												
Services & Charges												
Other Services & Charges	-	-	-	-	-		-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-		-	-	-	-	-	-
Capital	2,291,171	5,421,771	7,661,000	14,115,020	5,855,000		3,890,000	3,755,000	3,721,000	4,255,000	(8,260,020)	-59%
Total Expenditures	2,291,171	5,421,771	7,661,000	14,115,020	5,855,000		3,890,000	3,755,000	3,721,000	4,255,000	(8,260,020)	-59%
Net Surplus / (Deficit)	1,771,056	336,448	610,000	(5,596,980)	394,792		(3,542,033)	(615,228)	(31,649)	(15,861)		
Beginning Cash Balance	7,359,724	9,100,782		9,417,064	3,820,084	4,214,876	672,843	57,615	25,966		Cash Reserves Target	
Cash Adjustments	(29,997)	(20,166)		-	-	-	-	-	-		No reserve requirement -	
Ending Cash Balance	9,100,782	9,417,064		3,820,084	4,214,876	672,843	57,615	25,966	10,105		Capital fund - spend down	
Cash Reserves Target	-	-		-	-	-	-	-	-		to zero	

Fund Purpose:

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

Explanation of Revenue Sources:

Charges For Services include system development fees and RINs credits. System development fees are a one-time capital contribution charged to customers making a new connection to the sewer system. RINs (renewable identification numbers) credits are part of the EPA Renewable Fuel Standards program. Fuel refiners and importers of nonrenewable fuels are obligated to produce a certain volume of renewable fuel or to buy an equivalent amount of credits on the RIN market. The City is using the biogas from its wastewater treatment plant digester to fuel its Solid Waste division's trash trucks. Each gallon equivalent that the City uses in a vehicle gets sold as a credit. The type of fuel produced by the City is rated D3 to be used for transportation. 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:

2021 capital expenditures include:

Capital Equipment

Wastewater and Organic Resources:

- (1) 3/4 ton cargo van AWD - \$40,000
- (1) screen machine - \$400,000
- (1) beast horizontal grinder - \$750,000
- (1) utility cart - \$18,000 and pressure washer \$10,000

Capital Equipment

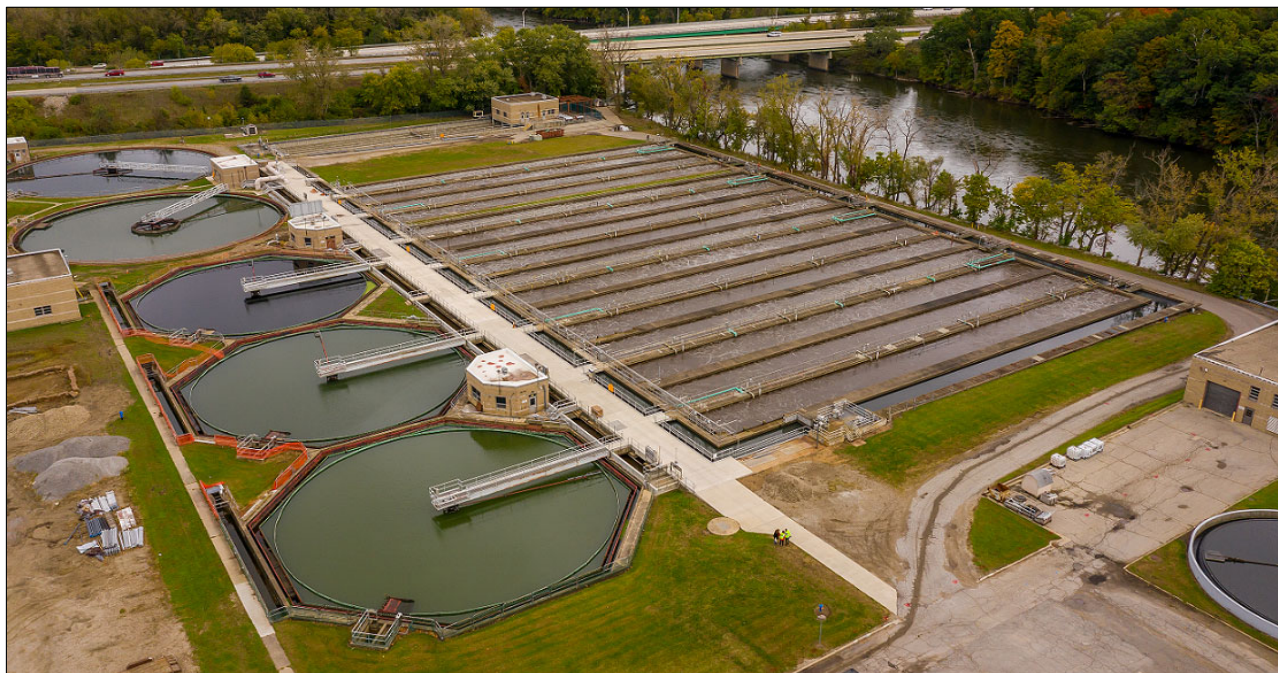
Sewers Division:

- (2) vacuum sweepers - \$660,000
- (1) skid loader w/trailer - \$125,000
- (2) Crew plow trucks with CNG - \$352,000

Wastewater Treatment Plant (WWTP) Upgrades

Projects 2021: \$1.25 M

- CSO 29 Lift Station \$850,000
- Other:
 - Sewer Lining \$2.0 M
 - Public Works Service Center Roof Replacement \$250,000



Wastewater Treatment Plant

Fund 643 - Sewage Works Reserve Operations & Maintenance

Fund Type	Enterprise Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Interest Earnings	94,712	151,410	120,000	120,000	75,112	76,126	77,154	78,195	79,251	(44,888)	-37%	
Interfund Transfers In	238,226	151,717	-	-	-	-	-	-	-	-	-	
Total Revenue	332,938	303,127	120,000	120,000	75,112	76,126	77,154	78,195	79,251	(44,888)	-37%	
Expenditures by Type												
Interfund Transfers Out	88,247	127,330	120,000	120,000	75,112	76,126	77,154	78,195	79,251	(44,888)	-37%	
Total Expenditures	88,247	127,330	120,000	120,000	75,112	76,126	77,154	78,195	79,251	(44,888)	-37%	
Net Surplus / (Deficit)	244,692	175,797	-	-	-	-	-	-	-			
Beginning Cash Balance	5,160,858	5,385,946		5,563,851	5,563,851	5,563,851	5,563,851	5,563,851	5,563,851	Cash Reserves Target		
Cash Adjustments	(19,604)	2,108		-	-	-	-	-	-	16.67% of annual operating		
Ending Cash Balance	5,385,946	5,563,851		5,563,851	5,563,851	5,563,851	5,563,851	5,563,851	5,563,851	expenses in Fund 641, net of		
Cash Reserves Target	4,143,598	4,534,025		5,323,399	4,796,672	4,738,509	4,781,493	4,855,934	4,933,587	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				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Interest Earnings	87,392	119,465	45,000	45,000	15,333	13,112	13,289	13,468	13,650	(29,667)	-66%	
Debt Proceeds	-	-	-	5,743,815	-	-	-	-	-	(5,743,815)	-100%	
Interfund Transfers In	9,173,661	7,780,676	7,788,015	8,110,581	7,694,771	7,712,401	7,725,815	7,749,838	7,036,547	(415,810)	-5%	
Total Revenue	9,261,052	7,900,141	7,833,015	13,899,396	7,710,104	7,725,513	7,739,104	7,763,306	7,050,197	(6,189,292)	-45%	
Expenditures by Type												
Debt Service Principal	7,147,038	5,931,732	6,076,557	12,001,557	6,176,519	6,341,619	6,511,863	6,697,255	6,152,797	(5,825,038)	-49%	
Debt Service Interest & Fees	2,004,813	1,844,562	1,708,458	2,027,263	1,518,252	1,370,782	1,213,952	1,052,583	883,750	(509,011)	-25%	
Total Expenditures	9,151,851	7,776,294	7,785,015	14,028,820	7,694,771	7,712,401	7,725,815	7,749,838	7,036,547	(6,334,049)	-45%	
Net Surplus / (Deficit)	109,202	123,847	48,000	(129,424)	15,333	13,112	13,289	13,468	13,650			
Beginning Cash Balance	857,884	963,679		1,087,745	958,321	973,654	986,766	1,000,055	1,013,523	Cash Reserves Target		
Cash Adjustments	(3,407)	219		-	-	-	-	-	-	100% cash reserves per		
Ending Cash Balance	963,679	1,087,745		958,321	973,654	986,766	1,000,055	1,013,523	1,027,173	bond covenants		
Cash Reserves Target	963,679	1,087,745		958,321	973,654	986,766	1,000,055	1,013,523	1,027,173			

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

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

Explanation of Expenditures and Significant Changes/Variations:
Any interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (#641).
The 2020 Debt Service Principal and Interest expense was higher than usual due to the refunding of the 2010 Sewage Works Revenue Bonds. The proceeds from the issuance of the refunding was used to pay off of the original 2010 bonds. The payoff was \$5.49 million in principal and \$125k in interest. The refunding saved the City approximately \$1.4 million in principal and interest over the remaining life of the bonds.
Current debt includes:

- 2009 Sewage Works Revenue Bonds, State Revolving Fund - final payment 12/1/28, (debt schedule #70)
- 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, Refunding 2006 & 2007 - final payment 12/1/25, (debt schedule #145)
- 2020 Sewage Works Revenue Bonds, Refunding 2010 - final payment 12/1/30, (debt schedule #80)

Fund 653 - Sewage Debt Service Reserve

Fund Type	Enterprise Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Interest Earnings	65,897	87,669	45,000	45,000	65,000	65,000	65,000	65,000	65,000	20,000	44%	
Total Revenue	65,897	87,669	45,000	45,000	65,000	65,000	65,000	65,000	65,000	20,000	44%	
Expenditures by Type												
Interfund Transfers Out	-	-	-	322,566	-	-	-	-	-	(322,566)	-100%	
Total Expenditures	-	-	-	322,566	-	-	-	-	-	(322,566)	-100%	
Net Surplus / (Deficit)	65,897	87,669	45,000	(277,566)	65,000	65,000	65,000	65,000	65,000			
Beginning Cash Balance	4,138,349	4,204,246		4,291,915	4,014,349	4,079,349	4,144,349	4,209,349	4,274,349			
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	4,204,246	4,291,915		4,014,349	4,079,349	4,144,349	4,209,349	4,274,349	4,339,349			
Cash Reserves Target	4,204,246	4,291,915		4,014,349	4,079,349	4,144,349	4,209,349	4,274,349	4,339,349			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The debt service reserve amount is used towards the last debt service payment.

In 2020, the 2010 Sewage Works Revenue Bonds were refunded. The 2010 bonds debt service reserve amount (\$322,566) was transferred to the Sewage Works Sinking Fund (#649) to be used towards the refunding.

Fund 654 - Sewage Works Customer Deposit

Fund Type	Enterprise Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Interest Earnings	-	3,107	25,000	25,000	5,578	5,653	5,729	5,807	5,885	(19,422)	-78%	
Total Revenue	-	3,107	25,000	25,000	5,578	5,653	5,729	5,807	5,885	(19,422)	-78%	
Expenditures by Type												
Interfund Transfers Out	-	-	25,000	25,000	5,578	5,653	5,729	5,807	5,885	(19,422)	-78%	
Total Expenditures	-	-	25,000	25,000	5,578	5,653	5,729	5,807	5,885	(19,422)	-78%	
Net Surplus / (Deficit)	-	3,107	-	-	-	-	-	-	-			
Beginning Cash Balance	-	204,693		413,157	413,157	413,157	413,157	413,157	413,157			
Cash Adjustments	204,693	205,357		-	-	-	-	-	-			
Ending Cash Balance	204,693	413,157		413,157	413,157	413,157	413,157	413,157	413,157			
Cash Reserves Target	204,693	413,157		413,157	413,157	413,157	413,157	413,157	413,157			

Cash Reserves Target
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 from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

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

Fund 655 - Project ReLeaf

Fund Type	Special Revenue Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	%
						2022	2023	2024	2025		Change
Revenue											
Charges for Services	447,240	447,563	451,610	451,610	451,610	456,126	460,688	465,295	469,948	-	0%
Interest Earnings	14,198	15,370	4,949	4,949	3,221	3,548	3,930	4,367	4,861	(1,728)	-35%
Other Income	-	103	-	-	-	-	-	-	-	-	-
Total Revenue	461,438	463,036	456,559	456,559	454,831	459,674	464,618	469,662	474,809	(1,728)	0%
Expenditures by Type											
Personnel											
Salaries & Wages	43,222	61,398	73,920	73,920	73,920	73,920	73,920	73,920	73,920	-	0%
Fringe Benefits	3,307	4,659	5,655	5,655	5,655	5,655	5,655	5,655	5,655	-	0%
Total Personnel	46,529	66,057	79,575	79,575	79,575	79,575	79,575	79,575	79,575	-	0%
Supplies	1,184	-	5,000	5,000	10,476	10,476	10,476	10,476	10,476	5,476	110%
Services & Charges											
Repairs & Maintenance	9,606	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	5,773	3,419	6,500	6,500	6,500	6,500	6,500	6,500	6,500	-	0%
Debt Service Principal	48,404	-	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	576	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	31,381	40,243	42,385	42,385	37,736	38,568	39,421	40,296	41,193	(4,649)	-11%
Interfund Transfers Out	550,000	550,000	300,000	300,000	500,000	300,000	300,000	300,000	300,000	200,000	67%
Total Services & Charges	645,740	593,662	348,885	348,885	544,236	345,068	345,921	346,796	347,693	195,351	56%
Total Expenditures	693,453	659,719	433,460	433,460	634,287	435,119	435,972	436,847	437,744	200,827	46%
Net Surplus / (Deficit)	(232,015)	(196,683)	23,099	23,099	(179,456)	24,555	28,646	32,815	37,065		
Beginning Cash Balance	822,096	593,308		398,183	421,282	241,826	266,381	295,027	327,842	Cash Reserves Target	
Cash Adjustments	3,227	1,558		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	593,308	398,183		421,282	241,826	266,381	295,027	327,842	364,907		
Cash Reserves Target	173,363	164,930		108,365	158,572	108,780	108,993	109,212	109,436		

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

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



Fund 667 - Storm Sewer Fund

Fund Type	Enterprise Funds					Control	City Funds				
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Revenue											
Charges for Services	-	517,091	1,041,360	1,041,360	1,020,677	1,020,677	1,020,677	1,020,677	1,020,677	(20,683)	-2%
Interest Earnings	-	1,341	-	5,000	3,992	4,001	4,010	4,020	4,029	(1,008)	-20%
Total Revenue	-	518,432	1,041,360	1,046,360	1,024,669	1,024,678	1,024,687	1,024,697	1,024,706	(21,691)	-2%
Expenditures by Type											
Services & Charges											
Professional Services	-	54,500	-	149,210	200,000	200,000	200,000	200,000	200,000	50,790	34%
Other Services & Charges	-	-	-	5,000	-	-	-	-	-	(5,000)	-100%
Total Services & Charges	-	54,500	-	154,210	200,000	200,000	200,000	200,000	200,000	45,790	30%
Capital	-	275,886	825,000	717,520	824,000	824,000	824,000	824,000	824,000	106,480	15%
Total Expenditures	-	330,386	825,000	871,730	1,024,000	1,024,000	1,024,000	1,024,000	1,024,000	152,270	17%
Net Surplus / (Deficit)	-	188,046	216,360	174,630	669	678	687	697	706		
Beginning Cash Balance	-	-	-	124,406	299,036	299,705	300,383	301,070	301,767	Cash Reserves Target 25% of Annual expenditures	
Cash Adjustments	-	(63,640)	-	-	-	-	-	-			
Ending Cash Balance	-	124,406	-	299,036	299,705	300,383	301,070	301,767	302,473		
Cash Reserves Target	-	82,597	-	217,933	256,000	256,000	256,000	256,000	256,000		

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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



PUBLIC SAFETY FUNDS

Fund 216 - Police State Seizures

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget		2021 Adopted Budget	Forecast				
					2022	2023	2024	2025			
Revenue											
Intergov./ Shared Revenues	36,737	5,018	30,000	30,000	10,000	10,000	10,000	10,000	10,000	(20,000)	-67%
Interest Earnings	3,692	6,364	2,281	2,263	1,415	1,185	951	714	474	(848)	-37%
Other Income	300	310	-	18	-	-	-	-	-	(18)	-100%
Total Revenue	40,730	11,691	32,281	32,281	11,415	11,185	10,951	10,714	10,474	(20,866)	-65%
Expenditures by Type											
Services & Charges											
Education & Training	-	-	20,000	20,000	10,000	-	-	-	-	(10,000)	-50%
Other Services & Charges	7,856	-	12,000	12,000	12,000	6,000	6,000	6,000	6,000	-	0%
Total Services & Charges	7,856	-	32,000	32,000	22,000	6,000	6,000	6,000	6,000	(10,000)	-31%
Capital	-	-	45,000	76,753	45,000	22,500	22,500	22,500	22,500	(31,753)	-41%
Total Expenditures	7,856	-	77,000	108,753	67,000	28,500	28,500	28,500	28,500	(41,753)	-38%
Net Surplus / (Deficit)	32,873	11,691	(44,719)	(76,472)	(55,585)	(17,315)	(17,549)	(17,786)	(18,026)		
Beginning Cash Balance	194,467	226,550		238,323	161,851	106,266	88,951	71,402	53,616	Cash Reserves Target	
Cash Adjustments	(790)	81		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	226,550	238,323		161,851	106,266	88,951	71,402	53,616	35,590		
Cash Reserves Target	1,964	-		27,188	16,750	7,125	7,125	7,125	7,125		
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 218 - Police Curfew Violations

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget		2021 Adopted Budget	Forecast				
					2022	2023	2024	2025			
Revenue											
Fines, Forfeitures, and Fees	138	75	200	480	200	200	200	200	200	(280)	-58%
Interest Earnings	232	359	147	147	158	150	141	132	123	11	7%
Donations	750	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,120	434	347	627	358	350	341	332	323	(269)	-43%
Expenditures by Type											
Other Services & Charges	854	623	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0%
Total Expenditures	854	623	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0%
Net Surplus / (Deficit)	266	(190)	(653)	(373)	(642)	(650)	(659)	(668)	(677)		
Beginning Cash Balance	12,860	13,077		12,894	12,521	11,879	11,229	10,570	9,902	Cash Reserves Target	
Cash Adjustments	(48)	6		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	13,077	12,894		12,521	11,879	11,229	10,570	9,902	9,225		
Cash Reserves Target	214	156		250	250	250	250	250	250		
Fund Purpose:											
This fund accounts for monies received from Juvenile Positive Assistance. Juvenile Positive Assistance accounts for monies received from penalties paid for curfew violations.											
Explanation of Revenue Sources:											
This fund receives monies from Juvenile Positive Assistance and from the curfew ordinance violation fines. This fund also receives revenue from interest earned on the fund's cash balance.											
Explanation of Expenditures and Significant Changes/Variations:											
In recent years, this fund has received very little revenue. The Police Department has not been spending this fund's cash balance in order to let the fund build up a better cash reserve.											

Fund 220 - Law Enforcement Continuing Education

Fund Type	Special Revenue Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Revenue											
Charges for Services	124,980	135,148	120,000	120,000	130,000	130,000	130,000	136,000	136,000	10,000	8%
Fines, Forfeitures, and Fees	78,353	103,233	111,000	114,900	111,000	111,000	121,000	121,000	121,000	(3,900)	-3%
Interest Earnings	9,917	11,017	2,121	4,121	2,937	2,321	1,833	1,487	1,135	(1,184)	-29%
Donations	525	-	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000	-
Other Income	17,621	12,238	21,000	16,100	15,000	15,000	15,000	15,000	15,000	(1,100)	-7%
Interfund Transfers In	-	26,423	-	-	-	-	-	-	-	-	-
Total Revenue	231,395	288,059	255,121	255,121	259,937	259,321	268,833	274,487	274,135	4,816	2%
Expenditures by Type											
Supplies	173,990	168,527	160,500	201,727	135,500	135,500	135,500	135,500	135,500	(66,227)	-33%
Services & Charges											
Professional Services	-	-	-	1,140	-	-	-	-	-	(1,140)	-100%
Education & Training	77,133	64,459	80,000	97,050	80,000	80,000	80,000	80,000	80,000	(17,050)	-18%
Travel	40,706	41,704	50,000	39,000	50,000	40,000	40,000	40,000	40,000	11,000	28%
Other Services & Charges	65,622	37,480	55,000	56,460	55,000	50,000	50,000	45,000	45,000	(1,460)	-3%
Total Services & Charges	183,461	143,643	185,000	193,650	185,000	170,000	170,000	165,000	165,000	(8,650)	-4%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	357,452	312,170	345,500	395,377	320,500	305,500	305,500	300,500	300,500	(74,877)	-19%
Net Surplus / (Deficit)	(126,057)	(24,110)	(90,379)	(140,256)	(60,563)	(46,179)	(36,667)	(26,013)	(26,365)		
Beginning Cash Balance	573,049	445,146		421,276	281,020	220,457	174,278	137,611	111,598	Cash Reserves Target	
Cash Adjustments	(1,846)	240		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	445,146	421,276		281,020	220,457	174,278	137,611	111,598	85,233		
Cash Reserves Target	89,363	78,042		98,844	80,125	76,375	76,375	75,125	75,125		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Expenditures include educational materials and equipment, conference and training registration, and travel costs for conferences/trainings.

In recent years, the Police Department has been spending down the cash balance in this fund as they attend various trainings and purchase new equipment. This fund's revenues will not be able to support current spending levels. In the future, the Police Department may look for other budget sources to fund education and training, such as paying for it out of the Police Department's budget in the General Fund (#101).



Fund 249 - Public Safety LOIT

Fund Type	Special Revenue Funds					Control	City Funds					
	2018	2019	2020	2020	2021		Forecast				Budget	
	Actual	Actual	Adopted	Amended	Adopted		2022	2023	2024	2025	Variance	%
			Budget	Budget	Budget						2020-2021	Change
Revenue												
Local Income Taxes	8,487,336	9,205,130	8,766,330	9,703,297	7,999,276		7,232,222	8,500,000	8,627,500	8,756,913	(1,704,021)	-18%
Interest Earnings	22,175	78,327	10,000	30,000	32,640		505	103	33	1	2,640	9%
Total Revenue	8,509,511	9,283,457	8,776,330	9,733,297	8,031,916		7,232,727	8,500,103	8,627,533	8,756,914	(1,701,381)	-17%
Expenditures by Department												
Police Department	4,265,266	4,114,929	4,619,658	4,619,658	4,737,560		4,805,869	4,230,611	4,241,494	4,273,854	117,902	3%
Fire Department	3,273,458	3,867,331	4,330,887	4,330,887	4,880,453		4,839,361	4,299,707	4,391,264	4,485,519	549,566	13%
Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	9,618,013		9,645,230	8,530,318	8,632,758	8,759,373	667,468	7%
Expenditures by Type												
Personnel												
Salaries & Wages	5,514,445	6,114,800	6,623,926	6,623,926	7,146,723		6,944,810	6,159,794	6,200,198	6,261,397	522,797	8%
Fringe Benefits	2,024,279	1,867,459	2,326,619	2,326,619	2,471,290		2,700,420	2,370,524	2,432,560	2,497,976	144,671	6%
Total Personnel	7,538,724	7,982,259	8,950,545	8,950,545	9,618,013		9,645,230	8,530,318	8,632,758	8,759,373	667,468	7%
Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	9,618,013		9,645,230	8,530,318	8,632,758	8,759,373	667,468	7%
Net Surplus / (Deficit)	970,787	1,301,198	(174,215)	782,752	(1,586,097)		(2,412,503)	(30,215)	(5,225)	(2,459)		
Beginning Cash Balance	988,905	1,953,942		3,253,787	4,036,539		2,450,442	37,939	7,724	2,499		
Cash Adjustments	(5,750)	(1,353)		-	-		-	-	-	-		
Ending Cash Balance	1,953,942	3,253,787		4,036,539	2,450,442		37,939	7,724	2,499	40		
Cash Reserves Target	603,098	638,581		716,044	769,441		771,618	682,425	690,621	700,750		
											Cash Reserves Target	
											8% of Annual expenditures -	
											one month reserve	

Fund Purpose:

The Public Safety Local Option Income Tax (LOIT) Fund was established in 2010 due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts. This fund can only be used to pay for Public Safety personnel wages and benefits.

Explanation of Revenue Sources:

The City adopted a special income tax of one quarter of one percent (0.25%) to be used solely for the salaries of public safety positions that were formerly paid by property taxes. Public Safety Local Option Income Tax (LOIT) revenue is expected to decrease over the next couple years as a result of the COVID-19 pandemic. The City is forecasting a steep decrease across 2021 and 2022 with the hope that revenue will be back to 2018 levels by 2023.

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

In 2021, the wages and benefits for three (3) first class patrolman and three (3) first class firefighters will be transferred from the General Fund (#101), bringing the total number of FTE's budgeted in this fund to 49 police officers and 49 firefighters. The number of FTE's budgeted will increase or decrease based on the public safety local income tax revenue received.



Fund 278 - Police Take Home Vehicle

Fund Type	Internal Service Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
							2022	2023	2024	2025		
Revenue												
Charges for Services	3,507	5,333	5,720	5,720	5,720	5,720	5,720	5,720	5,720	-	0%	
Interest Earnings	13,423	20,608	8,432	8,432	8,046	7,557	7,061	6,558	6,049	(386)	-5%	
Total Revenue	16,930	25,941	14,152	14,152	13,766	13,277	12,781	12,278	11,769	(386)	-3%	
Expenditures by Type												
Services & Charges												
Other Services & Charges	18,198	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	0%	
Interfund Transfers Out	-	-	-	49,087	-	-	-	-	-	(49,087)	-100%	
Total Services & Charges	18,198	50,000	50,000	99,087	50,000	50,000	50,000	50,000	50,000	(49,087)	-50%	
Total Expenditures	18,198	50,000	50,000	99,087	50,000	50,000	50,000	50,000	50,000	(49,087)	-50%	
Net Surplus / (Deficit)	(1,268)	(24,059)	(35,848)	(84,935)	(36,234)	(36,723)	(37,219)	(37,722)	(38,231)			
Beginning Cash Balance	752,925	748,876		725,194	640,259	604,025	567,302	530,083	492,361	Cash Reserves Target		
Cash Adjustments	(2,780)	376		-	-	-	-	-	-	Set dollar amount of		
Ending Cash Balance	748,876	725,194		640,259	604,025	567,302	530,083	492,361	454,130	\$750,000		
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 for take home police vehicles. Deductions from officers are made in accordance with an agreement with the Fraternal Order of Police (FOP). The agreement calls for the suspension of the deduction based on the price of gas and the balance of cash in this fund. The decrease in revenue is the result of suspending the payroll deduction for sworn officers as outlined in the agreement between the Police Department and the FOP. This fund receives revenue from interest earned on the fund's cash balance. As the fund's cash balance dips below the reserve requirement set by the FOP, the City anticipate the deduction will be increased.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are driven by the number of off duty accident claims. Claims have been minimal in this fund since it was created.

Fund 280 - Police Block Grants

Fund Type	Special Revenue Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
							2022	2023	2024	2025		
Revenue												
Interest Earnings	70	111	51	51	56	57	57	58	59	5	10%	
Total Revenue	70	111	51	51	56	57	57	58	59	5	10%	
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	70	111	51	51	56	57	57	58	59			
Beginning Cash Balance	3,927	3,983		4,095	4,146	4,202	4,259	4,316	4,374	Cash Reserves Target		
Cash Adjustments	(15)	2		-	-	-	-	-	-	No reserve requirement -		
Ending Cash Balance	3,983	4,095		4,146	4,202	4,259	4,316	4,374	4,433	Grant fund - spend down to zero		
Cash Reserves Target	-	-		-	-	-	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Fund 287 - Fire Department Capital

Fund Type	Capital Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Revenue											
Intergov./ Grants	-	-	75,000	75,000	75,000	75,000	75,000	75,000	75,000	-	0%
Charges for Services	1,616,582	-	1,801,814	2,448,720	1,837,850	1,874,607	1,912,099	1,950,341	1,989,348	(610,870)	-25%
Interest Earnings	79,982	79,926	8,303	8,303	11,814	10,648	8,023	7,199	2,618	3,511	42%
Debt Proceeds	-	-	-	1,660,000	-	-	-	-	-	(1,660,000)	-100%
Other Income	3,515	25,437	-	8,245	-	-	-	-	-	(8,245)	-100%
Interfund Transfers In	27,741	545,695	-	-	-	-	-	-	-	-	-
Total Revenue	1,727,820	651,058	1,885,117	4,200,268	1,924,664	1,960,255	1,995,122	2,032,540	2,066,966	(2,275,604)	-54%
Expenditures by Type											
Supplies	39,950	18,800	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	25,402	-	-	-	-	-	-	-	-	-	-
Debt Service Principal	286,561	434,910	698,185	695,890	702,189	939,144	1,053,935	967,313	1,259,373	6,299	1%
Debt Service Interest & Fees	29,819	43,560	70,888	70,888	43,578	68,284	85,898	71,792	89,853	(27,310)	-39%
Interfund Transfers Out	625,939	726,206	743,936	746,231	750,307	748,657	752,357	755,332	761,657	4,076	1%
Total Services & Charges	967,721	1,204,676	1,513,009	1,513,009	1,496,074	1,756,085	1,892,190	1,794,437	2,110,883	(16,935)	-1%
Capital	919,235	1,570,388	410,000	3,782,926	400,000	300,000	300,000	300,000	300,000	(3,382,926)	-89%
Total Expenditures	1,926,906	2,793,864	1,923,009	5,295,935	1,896,074	2,056,085	2,192,190	2,094,437	2,410,883	(3,399,861)	-64%
Net Surplus / (Deficit)	(199,086)	(2,142,806)	(37,892)	(1,095,667)	28,590	(95,830)	(197,068)	(61,897)	(343,917)		
Beginning Cash Balance	4,314,122	4,099,519		1,962,214	866,547	895,137	799,307	602,239	540,342	Cash Reserves Target	
Cash Adjustments	(15,517)	5,501		-	-	-	-	-	-	No reserve requirement -	
Ending Cash Balance	4,099,519	1,962,214		866,547	895,137	799,307	602,239	540,342	196,425	Capital fund - spend down to zero	
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Capital spending includes Fire Department fleet needs as well as updates and repair & maintenance to Fire Department facilities. To keep the fleet within a serviceable life span, generally the City aims to purchase 2 pumper trucks every 3 years and an aerial apparatus every 5 years. The City also purchases or refurbishes an ambulance each year. The Fire Department also uses this fund to replace necessary equipment such as self contained breathing apparatus (SCBA), cardiac monitors, and turnout gear.

In recent years, the City has begun purchasing equipment through five year capital leases. The budgeted expenditures for debt service principal and interest have increased as the capital expenditures for vehicles and equipment has gone down.

Interfund Transfers Out includes transfers to debt service funds for principal and interest payments on two different bonds: 2013 EMS/Fire Station/Tower Bonds (final payment 2/1/33, debt schedule #116) and 2018 General Obligation Bonds-Fire Station #9 (final payment 1/15/38, debt schedule #168).



Fund 288 - Emergency Medical Services Operating

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2020-2021	%
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast					
						2022	2023	2024	2025		%
										2020-2021	Change
Revenue											
Licenses & Permits	24,659	23,943	-	-	-	-	-	-	-	-	-
Charges for Services	6,217,287	5,661,421	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	225	1,275	-	-	-	-	-	-	-	-	-
Interest Earnings	48,596	59,267	-	10,317	-	-	-	-	-	(10,317)	-100%
Donations	200	-	-	-	-	-	-	-	-	-	-
Other Income	21,159	2,993	-	797	-	-	-	-	-	(797)	-100%
Interfund Transfers In	-	988,936	-	-	-	-	-	-	-	-	-
Total Revenue	6,312,126	6,737,835	-	11,114	-	-	-	-	-	(11,114)	-100%
Expenditures by Type											
Personnel											
Salaries & Wages	3,712,912	3,956,680	-	-	-	-	-	-	-	-	-
Fringe Benefits	1,369,042	1,213,698	-	-	-	-	-	-	-	-	-
Total Personnel	5,081,953	5,170,378	-	-	-	-	-	-	-	-	-
Supplies	341,657	351,249	-	1,468	-	-	-	-	-	(1,468)	-100%
Services & Charges											
Professional Services	157,713	71,285	-	1,293	-	-	-	-	-	(1,293)	-100%
Utilities	18,800	8,758	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	127,347	93,053	-	44,889	-	-	-	-	-	(44,889)	-100%
Education & Training	44,560	19,688	-	4,778	-	-	-	-	-	(4,778)	-100%
Other Services & Charges	181,063	222,012	-	54,947	-	-	-	-	-	(54,947)	-100%
Interfund Allocations	220,456	261,156	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	1,771,992	1,716,684	707,215	-	-	-	-	(1,009,469)	-59%
Total Services & Charges	749,939	675,953	1,771,992	1,822,591	707,215	-	-	-	-	(1,115,376)	-61%
Capital	19,811	35,359	-	-	-	-	-	-	-	-	-
Total Expenditures	6,193,361	6,232,938	1,771,992	1,824,059	707,215	-	-	-	-	(1,116,844)	-61%
Net Surplus / (Deficit)	118,765	504,897	(1,771,992)	(1,812,945)	(707,215)	-	-	-	-		
Beginning Cash Balance	1,829,976	1,956,568		2,520,160	707,215	-	-	-	-	Cash Reserves Target	
Cash Adjustments	7,828	58,695		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	1,956,568	2,520,160		707,215	-	-	-	-	-		
Cash Reserves Target	1,548,340	1,558,234		-	-	-	-	-	-		

Fund Purpose:

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

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



Fund 289 - HAZMAT

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2020-2021	% Change	
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget		2021 Adopted Budget	Forecast					
							2022	2023	2024			2025
Revenue												
Charges for Services	-	9,350	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0%	
Interest Earnings	451	709	238	238	376	382	387	392	397	138	58%	
Other Income	-	12	-	-	-	-	-	-	-	-	-	
Total Revenue	451	10,071	10,238	10,238	10,376	10,382	10,387	10,392	10,397	138	1%	
Expenditures by Type												
Supplies	8,834	1,457	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0%	
Total Expenditures	8,834	1,457	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0%	
Net Surplus / (Deficit)	(8,383)	8,614	238	238	376	382	387	392	397			
Beginning Cash Balance	27,506	19,039		27,647	27,885	28,261	28,643	29,030	29,422	Cash Reserves Target		
Cash Adjustments	(84)	(6)		-	-	-	-	-	-	25% of Annual expenditures		
Ending Cash Balance	19,039	27,647		27,885	28,261	28,643	29,030	29,422	29,819			
Cash Reserves Target	2,209	364		2,500	2,500	2,500	2,500	2,500	2,500			

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

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

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

Fund 291 - Indiana River Rescue

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2020-2021	% Change	
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget		2021 Adopted Budget	Forecast					
							2022	2023	2024			2025
Revenue												
Charges for Services	100,590	111,870	90,000	90,000	90,000	98,000	105,000	105,000	105,000	-	0%	
Interest Earnings	2,726	6,998	2,317	2,317	3,892	4,021	4,233	4,448	4,666	1,575	68%	
Donations	-	24,945	-	-	-	-	-	-	-	-	-	
Other Income	5,152	-	-	-	-	-	-	-	-	-	-	
Total Revenue	108,468	143,813	92,317	92,317	93,892	102,021	109,233	109,448	109,666	1,575	2%	
Expenditures by Type												
Personnel												
Salaries & Wages	3,000	462	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	0%	
Fringe Benefits	-	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	0%	
Total Personnel	3,000	462	5,500	5,500	5,500	5,500	5,500	5,500	5,500	-	0%	
Supplies	13,277	10,913	18,500	21,282	18,500	18,500	18,500	18,500	18,500	(2,782)	-13%	
Services & Charges												
Printing & Advertising	-	890	1,300	1,300	1,300	1,300	1,300	1,300	1,300	-	0%	
Repairs & Maintenance	21,764	7,520	43,000	43,000	43,000	43,000	43,000	43,000	43,000	-	0%	
Education & Training	2,054	10,855	9,000	9,000	9,000	9,000	9,000	9,000	9,000	-	0%	
Travel	9,845	942	15,000	15,000	15,000	15,000	16,000	16,000	16,000	-	0%	
Other Services & Charges	600	-	-	-	-	-	-	-	-	-	-	
Total Services & Charges	34,264	20,206	68,300	68,300	68,300	68,300	69,300	69,300	69,300	-	0%	
Total Expenditures	50,541	31,581	92,300	95,082	92,300	92,300	93,300	93,300	93,300	(2,782)	-3%	
Net Surplus / (Deficit)	57,927	112,232	17	(2,765)	1,592	9,721	15,933	16,148	16,366			
Beginning Cash Balance	123,859	181,204		293,325	290,560	292,152	301,873	317,806	333,954	Cash Reserves Target		
Cash Adjustments	(583)	(111)		-	-	-	-	-	-	25% of Annual expenditures		
Ending Cash Balance	181,204	293,325		290,560	292,152	301,873	317,806	333,954	350,320			
Cash Reserves Target	12,635	7,895		23,771	23,075	23,075	23,325	23,325	23,325			

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 the teaching sites have actual accident histories.

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

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

Fund 292 - Police Grants

Fund Type	Special Revenue Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Intergov./ Grants	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	
Expenditures by Type												
Other Services & Charges	21,735	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	21,735	-	-	-	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	(21,735)	-	-	-	-	-	-	-	-	-	-	
Beginning Cash Balance	48,451	26,716		26,716	26,716	26,716	26,716	26,716	26,716			
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	26,716	26,716		26,716	26,716	26,716	26,716	26,716	26,716			
Cash Reserves Target	-	-		-	-	-	-	-	-			
Cash Reserves Target												
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. Per the grant restrictions, no interest is earned on the cash balance in this fund.												
Explanation of Expenditures and Significant Changes/Variations:												
There are no planned expenditures at this time.												

Fund 294 - Regional Police Academy

Fund Type	Special Revenue Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Charges for Services	21,192	23,525	20,000	20,000	20,000	20,000	20,000	20,000	20,000	-	0%	
Interest Earnings	1,711	3,069	1,240	1,240	1,620	1,679	1,738	1,799	1,860	380	31%	
Other Income	-	175	-	-	-	-	-	-	-	-	-	
Total Revenue	22,903	26,769	21,240	21,240	21,620	21,679	21,738	21,799	21,860	380	2%	
Expenditures by Type												
Supplies	190	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	0%	
Services & Charges												
Education & Training	6,150	157	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0%	
Travel	-	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	0%	
Other Services & Charges	5,249	6,579	9,500	9,500	4,250	4,250	4,250	4,250	4,250	(5,250)	-55%	
Total Services & Charges	11,399	6,737	21,000	21,000	15,750	15,750	15,750	15,750	15,750	(5,250)	-25%	
Total Expenditures	11,589	6,737	22,500	22,500	17,250	17,250	17,250	17,250	17,250	(5,250)	-23%	
Net Surplus / (Deficit)	11,314	20,032	(1,260)	(1,260)	4,370	4,429	4,488	4,549	4,610			
Beginning Cash Balance	87,473	98,440		118,481	117,221	121,591	126,020	130,508	135,057			
Cash Adjustments	(348)	10		-	-	-	-	-	-			
Ending Cash Balance	98,440	118,481		117,221	121,591	126,020	130,508	135,057	139,667			
Cash Reserves Target	2,897	1,684		5,625	4,313	4,313	4,313	4,313	4,313			
Cash Reserves Target												
25% of Annual expenditures												
Fund Purpose:												
This fund was established to fund the cost of course material and instructors at the South Bend Police Academy.												
Explanation of Revenue Sources:												
The enforcement courses are offered to other police departments who pay a fee to attend the training. This fund also receives revenue from interest earned on the fund's cash balance.												
Explanation of Expenditures and Significant Changes/Variations:												
There are no major expenditures planned for this fund.												

Fund 295 - COPS MORE Grant

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2020-2021	% Change	
	2018	2019	2020	2020		2021	Forecast					
	Actual	Actual	Adopted Budget	Amended Budget			Adopted Budget	2022	2023			2024
Revenue												
Intergov./ Grants	101,310	56,495	-	364,946	-	-	-	-	-	(364,946)	-100%	
Fines, Forfeitures, and Fees	12,766	9,219	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0%	
Interest Earnings	2,278	4,724	1,265	1,265	170	308	447	588	731	(1,095)	-87%	
Donations	-	5,098	-	-	-	-	-	-	-	-	-	
Other Income	14,012	1,949	20,000	20,260	-	-	-	-	-	(20,260)	-100%	
Total Revenue	130,367	77,485	31,265	396,471	10,170	10,308	10,447	10,588	10,731	(386,301)	-97%	
Expenditures by Type												
Supplies	19,215	65,306	47,000	185,020	20,000	-	-	-	-	(165,020)	-89%	
Services & Charges												
Professional Services	-	-	-	48,560	-	-	-	-	-	(48,560)	-100%	
Education & Training	-	300	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	28,812	-	-	-	-	-	(28,812)	-100%	
Other Services & Charges	43,835	44,622	45,000	45,000	20,000	-	-	-	-	(25,000)	-56%	
Total Services & Charges	43,835	44,922	45,000	122,372	20,000	-	-	-	-	(102,372)	-84%	
Capital	-	-	-	215,909	-	-	-	-	-	(215,909)	-100%	
Total Expenditures	63,050	110,228	92,000	523,301	40,000	-	-	-	-	(483,301)	-92%	
Net Surplus / (Deficit)	67,316	(32,743)	(60,735)	(126,830)	(29,830)	10,308	10,447	10,588	10,731			
Beginning Cash Balance	135,365	202,035		169,439	42,609	12,779	23,087	33,534	44,122			
Cash Adjustments	(646)	146		-	-	-	-	-	-			
Ending Cash Balance	202,035	169,439		42,609	12,779	23,087	33,534	44,122	54,853			
Cash Reserves Target	-	-		-	-	-	-	-	-			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Fund 299 - Police Federal Drug Enforcement

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2020-2021	% Change	
	2018	2019	2020	2020		2021	Forecast					
	Actual	Actual	Adopted Budget	Amended Budget			Adopted Budget	2022	2023			2024
Revenue												
Intergov./ Shared Revenues	6,201	-	5,000	5,000	25,000	25,000	25,000	25,000	25,000	20,000	400%	
Interest Earnings	2,654	3,131	1,366	1,366	883	848	826	803	780	(483)	-35%	
Other Income	36,436	-	-	-	-	-	-	-	-	-	-	
Total Revenue	45,291	3,131	6,366	6,366	25,883	25,848	25,826	25,803	25,780	19,517	307%	
Expenditures by Type												
Supplies	-	-	6,000	6,000	6,000	6,000	5,000	5,000	5,000	-	0%	
Capital	22,100	43,499	45,000	45,000	22,500	22,500	22,500	22,500	22,500	(22,500)	-50%	
Total Expenditures	22,100	43,499	51,000	51,000	28,500	28,500	27,500	27,500	27,500	(22,500)	-44%	
Net Surplus / (Deficit)	23,191	(40,368)	(44,634)	(44,634)	(2,617)	(2,652)	(1,674)	(1,697)	(1,720)			
Beginning Cash Balance	130,729	153,920		113,552	68,918	66,301	63,649	61,975	60,278			
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	153,920	113,552		68,918	66,301	63,649	61,975	60,278	58,558			
Cash Reserves Target	5,525	10,875		12,750	7,125	7,125	6,875	6,875	6,875			

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Fund 350 - 2018 Fire Station #9 Bond Debt Service

Fund Type	Debt Service Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Interfund Transfers In	120,663	321,706	341,231	341,231	345,307	344,157	342,857	341,332	344,657	4,076	1%	
Total Revenue	120,663	321,706	341,231	341,231	345,307	344,157	342,857	341,332	344,657	4,076	1%	
Expenditures by Type												
Debt Service Principal	75,000	170,000	195,000	195,000	205,000	210,000	215,000	220,000	230,000	10,000	5%	
Debt Service Interest & Fees	45,663	151,706	146,231	146,231	140,307	134,157	127,857	121,332	114,657	(5,924)	-4%	
Total Expenditures	120,663	321,706	341,231	341,231	345,307	344,157	342,857	341,332	344,657	4,076	1%	
Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-			
Beginning Cash Balance	-	-	-	-	-	-	-	-	-		Cash Reserves Target No reserve requirement	
Cash Adjustments	-	-	-	-	-	-	-	-	-			
Ending Cash Balance	-	-	-	-	-	-	-	-	-			
Cash Reserves Target	-	-	-	-	-	-	-	-	-			
Fund Purpose:												
This fund is used to pay for the semi-annual payment of debt service principal and interest to the bondholders for the General Obligation Bonds, Series 2018 (debt schedule #168). The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%. The capital expenditures of this bond are tracked in the 2018 Fire Station #9 Bond Capital Fund (#451).												
Explanation of Revenue Sources:												
This fund receives interfund transfers from the Fire Department Capital Fund (#287) in the amount of the debt service payments.												
Explanation of Expenditures and Significant Changes/Variations:												
Debt service payments are due on January 15 and July 15. The final bond payment is due 1/15/38.												

Fund 451 - 2018 Fire Station #9 Bond Capital

Fund Type	Capital Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Interest Earnings	55,108	42,008	3,854	3,854	-	-	-	-	-	(3,854)	-100%	
Debt Proceeds	5,082,316	-	-	-	-	-	-	-	-	-	-	
Total Revenue	5,137,424	42,008	3,854	3,854	-	-	-	-	-	(3,854)	-100%	
Expenditures by Type												
Services & Charges												
Debt Service Interest & Fees	215,133	-	-	-	-	-	-	-	-	-	-	
Total Services & Charges	215,133	-	-	-	-	-	-	-	-	-	-	
Capital	1,420,290	3,143,446	-	89,311	-	-	-	-	-	(89,311)	-100%	
Total Expenditures	1,635,423	3,143,446	-	89,311	-	-	-	-	-	(89,311)	-100%	
Net Surplus / (Deficit)	3,502,001	(3,101,438)	3,854	(85,457)	-	-	-	-	-			
Beginning Cash Balance	-	3,494,445	-	399,877	314,420	314,420	314,420	314,420	314,420		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero	
Cash Adjustments	(7,556)	6,871	-	-	-	-	-	-	-			
Ending Cash Balance	3,494,445	399,877	-	314,420	314,420	314,420	314,420	314,420	314,420			
Cash Reserves Target	-	-	-	-	-	-	-	-	-			
Fund Purpose:												
This fund is used to track the expenditures of the proceeds from the General Obligation Bonds, Series 2018. The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. Payment of debt service principal and interest to the bondholders will be recorded in the 2018 Fire Station #9 Bond Debt Service Fund (#350). Bond issuance costs were recorded in this fund per Ordinance 10576-18 section VII-(a).												
Explanation of Revenue Sources:												
The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%. The net proceeds after bond issuance costs were \$4,864,008. This amount was deposited into this fund to be used towards the approved capital projects.												
Explanation of Expenditures and Significant Changes/Variations:												
Construction of Fire Station 9 was completed in 2019. The new station was constructed at the corner of Mishawaka Avenue and 21st Street and will house Engine 9, Medic 9, Boat 2, and accommodate up to seven assigned firefighters per day.												
The remaining bond capital proceeds will be used to construct an additional classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. It will be an approximately 3,000 square foot building and will house a rugged, divisible classroom with the capacity for 100 personnel and additional training props and storage areas.												

Fund 701 - Fire Pension

Fund Type	Pension Trust Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018	2019	2020	2020	2021		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2022	2023	2024	2025		
Revenue												
Intergov./ Shared Revenues	4,475,669	4,466,993	4,900,000	4,456,309	4,799,311	4,496,259	4,595,888	4,782,270	4,855,440	343,002	8%	
Interest Earnings	7,439	8,670	6,502	6,502	5,272	2,801	1,633	32	6	(1,230)	-19%	
Other Income	9,010	-	-	-	-	-	-	-	-	-	-	
Total Revenue	4,492,118	4,475,663	4,906,502	4,462,811	4,804,583	4,499,060	4,597,521	4,782,302	4,855,446	341,772	8%	
Expenditures by Type												
Personnel												
Salaries & Wages	4,636,193	4,449,225	4,791,361	4,791,361	4,488,409	4,588,038	4,677,420	4,894,590	4,849,583	(302,952)	-6%	
Total Personnel	4,636,193	4,449,225	4,791,361	4,791,361	4,488,409	4,588,038	4,677,420	4,894,590	4,849,583	(302,952)	-6%	
Supplies	67	-	100	100	100	100	100	100	100	-	0%	
Services & Charges												
Professional Services	3,202	4,000	6,100	6,100	6,000	6,000	6,000	6,000	6,000	(100)	-2%	
Travel	-	-	350	350	350	350	350	350	350	-	0%	
Other Services & Charges	919	1,126	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-	0%	
Total Services & Charges	4,121	5,126	7,850	7,850	7,750	7,750	7,750	7,750	7,750	(100)	-1%	
Total Expenditures	4,640,381	4,454,351	4,799,311	4,799,311	4,496,259	4,595,888	4,685,270	4,902,440	4,857,433	(303,052)	-6%	
Net Surplus / (Deficit)	(148,263)	21,312	107,191	(336,500)	308,324	(96,828)	(87,749)	(120,138)	(1,987)			
Beginning Cash Balance	464,746	315,085		336,501	1	308,325	211,497	123,748	3,610			
Cash Adjustments	(1,398)	104		-	-	-	-	-	-			
Ending Cash Balance	315,085	336,501		1	308,325	211,497	123,748	3,610	1,623			
Cash Reserves Target	464,038	445,435		479,931	449,626	459,589	468,527	490,244	485,743			
										Cash Reserves Target	10% of Annual expenditures	
Fund Purpose:												
This fund accounts for the operation of a pension plan for former Fire Department employees and receives reimbursement from the State of Indiana. Retiree health insurance payments are not paid through this fund; this cost is not reimbursed by the state. Retiree health payments are paid through the regular Fire Department budget.												
Explanation of Revenue Sources:												
Pension relief payments are received from the state in arrears based on costs incurred in the prior year. Payments are typically received in June and September. This fund can have a negative cash balance when it is waiting to be reimbursed by the State. This fund also receives revenue from interest earned on the fund's cash balance.												
Explanation of Expenditures and Significant Changes/Variations:												
Expenditures are for the pension payments to retired firefighters or surviving spouses and for death benefits paid out. For the year 2020, there are no scheduled DROP (deferred retirement option plan) payments.												

Fund 702 - Police Pension

Fund Type	Pension Trust Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018	2019	2020	2020	2021		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2022	2023	2024	2025		
Revenue												
Intergov./ Shared Revenues	6,223,858	6,111,782	6,347,700	6,048,813	6,241,405	6,057,740	5,997,287	5,935,624	5,872,728	192,592	3%	
Interest Earnings	14,743	17,014	12,428	12,428	9,277	10,580	11,582	12,615	13,681	(3,151)	-25%	
Other Income	4,124	2,890	8,000	8,000	2,000	2,000	2,000	2,000	2,000	(6,000)	-75%	
Total Revenue	6,242,725	6,131,686	6,368,128	6,069,241	6,252,682	6,070,320	6,010,869	5,950,239	5,888,409	183,441	3%	
Expenditures by Type												
Personnel												
Salaries & Wages	6,175,699	6,374,654	6,229,288	6,229,288	6,049,340	5,988,887	5,927,224	5,864,328	5,799,973	(179,948)	-3%	
Fringe Benefits	261	-	3,717	3,717	-	-	-	-	-	(3,717)	-100%	
Total Personnel	6,175,960	6,374,654	6,233,005	6,233,005	6,049,340	5,988,887	5,927,224	5,864,328	5,799,973	(183,665)	-3%	
Services & Charges												
Professional Services	3,200	4,000	6,500	6,500	6,500	6,500	6,500	6,500	6,500	-	0%	
Travel	-	-	500	500	500	500	500	500	500	-	0%	
Other Services & Charges	979	1,271	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-	0%	
Total Services & Charges	4,179	5,271	8,400	8,400	8,400	8,400	8,400	8,400	8,400	-	0%	
Total Expenditures	6,180,140	6,379,925	6,241,405	6,241,405	6,057,740	5,997,287	5,935,624	5,872,728	5,808,373	(183,665)	-3%	
Net Surplus / (Deficit)	62,585	(248,240)	126,723	(172,164)	194,942	73,033	75,245	77,511	80,036			
Beginning Cash Balance	886,366	945,540		698,148	525,984	720,926	793,959	869,204	946,715			
Cash Adjustments	(3,411)	848		-	-	-	-	-	-			
Ending Cash Balance	945,540	698,148		525,984	720,926	793,959	869,204	946,715	1,026,751			
Cash Reserves Target	618,014	637,993		624,141	605,774	599,729	593,562	587,273	580,837			
										Cash Reserves Target	10% of Annual expenditures	
Fund Purpose:												
This fund accounts for the operation of a pension plan for former Police Department employees and receives reimbursement from the State of Indiana.												
Explanation of Revenue Sources:												
Pension relief payments are received from the state in arrears based on costs incurred in the prior year. Payments are typically received in June and September. This fund can have a negative cash balance when it is waiting to be reimbursed by the State. This fund also receives revenue from interest earned on the fund's cash balance.												
Explanation of Expenditures and Significant Changes/Variations:												
Expenditures are for the pension payments to retired officers or surviving spouses and for death benefits paid out. After 2020, there will be no 1977 converttees.												

Fund 705 - Police K-9 Unit

Fund Type	Special Revenue Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Revenue											
Interest Earnings	51	65	4	22	5	5	5	6	6	(17)	-77%
Donations	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	51	65	4	22	5	5	5	6	6	(17)	-77%
Expenditures by Type											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Other Services & Charges	601	-	2,020	2,020	-	-	-	-	-	(2,020)	-100%
Total Services & Charges	601	-	2,020	2,020	-	-	-	-	-	(2,020)	-100%
Total Expenditures	601	-	2,020	2,020	-	-	-	-	-	(2,020)	-100%
Net Surplus / (Deficit)	(550)	65	(2,016)	(1,998)	5	5	5	6	6		
Beginning Cash Balance	2,889	2,330		2,395	397	402	407	412	418	Cash Reserves Target	
Cash Adjustments	(9)	1		-	-	-	-	-	-	No reserve requirement	
Ending Cash Balance	2,330	2,395		397	402	407	412	418	424		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The donations are to be spent on supplies or services directly related to the Police K-9 unit. In recent years, this fund has not been used so the cash balance is growing.





VENUES, PARKS & ARTS FUNDS

Fund 201 - Parks & Recreation

Fund Type	Special Revenue Funds					Control	City Funds				Budget Variance	% Change
	2018	2019	2020	2020	2021	Forecast						
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	2022	2023	2024	2025			
Revenue												
Property Taxes	9,591,899	10,048,047	9,340,797	9,566,845	9,247,389	9,107,277	9,107,277	9,107,277	9,107,277	(319,456)	-3%	
Intergov./ Shared Revenues	842,315	890,592	845,000	904,581	906,694	845,000	845,000	845,000	845,000	2,113	0%	
Intergov./ Grants	746,101	3,635,801	-	648,098	-	-	-	-	-	(648,098)	-100%	
Charges for Services	1,715,313	2,583,508	3,036,794	3,204,690	2,881,450	3,174,060	3,174,060	3,174,060	3,174,060	(323,240)	-10%	
Interest Earnings	82,586	140,690	87,861	7,250	40,000	26,504	5,409	78	75	32,750	452%	
Donations	81,500	1,714,670	1,215,000	1,219,000	715,000	565,000	565,000	120,000	120,000	(504,000)	-41%	
Other Income	337,727	329,248	82,500	123,170	25,000	85,000	85,000	85,000	85,000	(98,170)	-80%	
Interfund Transfers In	2,345,846	410,867	800,000	800,000	1,232,541	-	-	1,765,000	2,140,000	432,541	54%	
Total Revenue	15,743,288	19,753,423	15,407,952	16,473,634	15,048,074	13,802,841	13,781,746	15,096,415	15,471,412	(1,425,560)	-9%	
Expenditures by Division												
Park Administration	1,259,102	1,723,159	1,514,423	1,519,548	1,600,828	1,604,678	1,631,800	1,647,860	1,669,853	81,280	5%	
Park Maintenance	6,347,725	9,916,774	6,730,222	7,533,436	7,183,287	7,058,176	7,213,905	7,443,346	7,605,312	(350,149)	-5%	
Golf Courses	1,416,310	1,621,929	1,550,027	1,672,403	1,503,657	1,552,976	1,541,253	1,523,083	1,545,670	(168,746)	-10%	
Recreation	1,911,046	3,034,640	3,146,517	3,064,363	2,936,242	3,034,678	3,071,375	3,044,903	2,982,464	(128,121)	-4%	
Marketing & Events	803,874	965,503	1,266,763	1,004,637	1,117,095	1,170,397	1,200,040	1,230,336	1,261,252	112,458	11%	
Park Projects & Capital	1,196,285	6,432,472	500,000	1,318,120	-	-	-	-	-	(1,318,120)	-100%	
Potawatomi Zoo	712,660	700,000	700,000	700,000	701,965	702,004	702,044	602,085	402,127	1,965	0%	
Park Debt	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000	-	
Total Expenditures	13,647,003	24,394,477	15,407,952	16,812,507	15,048,074	15,127,909	15,365,417	15,496,613	15,471,678	(1,764,433)	-10%	
Expenditures by Type												
Personnel												
Salaries & Wages	5,399,492	5,970,871	6,247,884	6,198,184	5,830,401	5,923,857	6,016,561	6,107,636	6,203,347	(367,783)	-6%	
Fringe Benefits	2,271,216	1,850,776	2,217,404	2,167,532	2,018,043	2,321,735	2,403,442	2,488,493	2,577,747	(149,489)	-7%	
Total Personnel	7,670,708	7,821,647	8,465,288	8,365,716	7,848,444	8,245,592	8,420,003	8,596,129	8,781,094	(517,272)	-6%	
Supplies	998,555	1,291,583	1,514,963	1,618,500	1,508,997	1,524,072	1,533,528	1,541,753	1,541,753	(109,503)	-7%	
Services & Charges												
Professional Services	444,315	443,786	141,069	263,845	338,049	338,049	338,049	338,049	338,049	74,204	28%	
Printing & Advertising	37,141	112,043	261,929	183,358	263,606	262,997	262,742	263,111	263,474	80,248	44%	
Utilities	651,921	764,164	674,112	872,472	675,223	704,566	736,080	769,968	780,097	(197,249)	-23%	
Repairs & Maintenance	415,648	689,481	401,510	579,902	544,893	472,325	472,325	472,325	472,325	(35,009)	-6%	
Education & Training	10,086	23,428	34,500	29,757	25,425	25,425	25,425	25,425	25,425	(4,332)	-15%	
Travel	12,764	20,508	34,922	29,712	32,922	34,422	34,422	34,422	34,422	3,210	11%	
Grants & Subsidies	691,626	715,000	715,000	715,000	715,000	715,000	715,000	615,000	415,000	-	0%	
Other Services & Charges	422,349	1,176,018	677,060	879,518	528,291	553,283	553,283	553,283	553,283	(351,227)	-40%	
Debt Service Principal	352,675	456,436	516,346	528,634	459,625	467,965	476,080	481,742	444,697	(69,009)	-13%	
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	39,584	30,254	22,140	16,476	16,417	(12,288)	-24%	
Interfund Allocations	1,064,472	1,672,261	1,421,220	1,421,220	1,668,015	1,653,959	1,676,340	1,688,930	1,705,642	246,795	17%	
Total Services & Charges	4,135,158	6,116,428	4,927,701	5,555,290	5,290,633	5,258,245	5,311,886	5,258,731	5,048,831	(264,657)	-5%	
Capital	842,582	9,164,819	500,000	1,273,001	400,000	100,000	100,000	100,000	100,000	(873,001)	-69%	
Total Expenditures	13,647,003	24,394,477	15,407,952	16,812,507	15,048,074	15,127,909	15,365,417	15,496,613	15,471,678	(1,764,433)	-10%	
Net Surplus / (Deficit)	2,096,285	(4,641,054)	-	(338,873)	-	(1,325,068)	(1,583,671)	(400,198)	(266)			
Beginning Cash Balance	6,210,755	8,278,260		3,649,543	3,310,670	3,310,670	1,985,602	401,931	1,733			
Cash Adjustments	(28,780)	12,338		-	-	-	-	-	-			
Ending Cash Balance	8,278,260	3,649,543		3,310,670	3,310,670	1,985,602	401,931	1,733	1,467			
Cash Reserves Target	3,411,751	6,098,619		4,203,127	3,762,019	3,781,977	3,841,354	3,874,153	3,867,920			

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

This fund accounts for the operation of the Parks & Recreation side of South Bend Venues, Parks & Arts (VPA). The purpose is to provide quality spaces, places, and experiences within the City. There are several operational divisions within the department: Administration, Maintenance, Golf, Recreation, and Experience/Marketing. There are three capital/special project divisions: Regional Cities Grant, Pokagon Band Donation, and Leighton Foundation Grant.

Explanation of Revenue Sources:

This fund's main source of revenue is property taxes. This fund also receives auto excise and commercial vehicle excise tax (intergovernmental shared revenues). Additional revenue is derived from charges for services such as pavilion rental, golf course fees, concessions, and fees for camps, leagues, fitness centers, and special events. In 2019, this fund received a donation of \$450,000 from the Pokagon Band. It will be received annually through 2023. The Regional Cities Grant of \$5 million dollars was completed in 2020. In 2019, VPA received \$1,000,000 from the Leighton Foundation. Interfund transfers from the EDIT Fund (#408) help subsidize the Parks operations. Revenue will decrease in 2021 due to the completion of the \$5 million Regional Cities Grant, decrease in donations, and the decrease in estimated property tax receipts due to circuit breaker property tax reform.

Declining Cash Reserves - By 2025, this fund is projected to have fully spent down its cash reserves and will not be self-sustainable. In order to maintain the same level of operational expenditures, it will require a subsidy from another fund in the form of an interfund transfer. The City continues to monitor this fund and look for ways to reduce expenditures or increase revenues.

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

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

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

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Historical Revenue by Fund											
201 Parks & Recreation	15,743,288	19,753,423	15,407,952	16,473,634	15,048,074	13,802,841	13,781,746	15,096,415	15,471,412	(1,425,560)	-9%
203 Recreation Nonreverting	973,132	-	-	-	-	-	-	-	-	-	-
405 Park Nonreverting Capital	33,427	-	-	-	-	-	-	-	-	-	-
Total Revenue	16,749,848	19,753,423	15,407,952	16,473,634	15,048,074	13,802,841	13,781,746	15,096,415	15,471,412	(1,425,560)	-9%
Revenue by Type											
Property Taxes	9,591,899	10,048,047	9,340,797	9,566,845	9,247,389	9,107,277	9,107,277	9,107,277	9,107,277	(319,456)	-3%
Intergov./ Shared Revenues	842,315	890,592	845,000	904,581	906,694	845,000	845,000	845,000	845,000	2,113	0%
Intergov./ Grants	746,101	3,635,801	-	648,098	-	-	-	-	-	(648,098)	-100%
Charges for Services	2,669,972	2,583,508	3,036,794	3,204,690	2,881,450	3,174,060	3,174,060	3,174,060	3,174,060	(323,240)	-10%
Interest Earnings	99,025	140,690	87,861	7,250	40,000	26,504	5,409	78	75	32,750	452%
Donations	111,123	1,714,670	1,215,000	1,219,000	715,000	565,000	565,000	120,000	120,000	(504,000)	-41%
Other Income	343,567	329,248	82,500	123,170	25,000	85,000	85,000	85,000	85,000	(98,170)	-80%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	1,232,541	-	-	1,765,000	2,140,000	432,541	54%
Total Revenue	16,749,848	19,753,423	15,407,952	16,473,634	15,048,074	13,802,841	13,781,746	15,096,415	15,471,412	(1,425,560)	-9%
Historical Expenditures by Fund											
201 Parks & Recreation	13,647,003	24,394,477	15,407,952	16,812,507	15,048,074	15,127,909	15,365,417	15,496,613	15,471,678	(1,764,433)	-10%
203 Recreation Nonreverting	1,760,359	-	-	-	-	-	-	-	-	-	-
405 Park Nonreverting Capital	171,530	-	-	-	-	-	-	-	-	-	-
Total Expenditures	15,578,892	24,394,477	15,407,952	16,812,507	15,048,074	15,127,909	15,365,417	15,496,613	15,471,678	(1,764,433)	-10%
Expenditures by Division											
Park Administration	1,259,102	1,723,159	1,514,423	1,519,548	1,600,828	1,604,678	1,631,800	1,647,860	1,669,853	81,280	5%
Park Maintenance	6,514,887	9,916,774	6,730,222	7,533,436	7,183,287	7,058,176	7,213,905	7,443,346	7,605,312	(350,149)	-5%
Golf Courses	1,420,678	1,621,929	1,550,027	1,672,403	1,503,657	1,552,976	1,541,253	1,523,083	1,545,670	(168,746)	-10%
Recreation	3,528,596	3,034,640	3,146,517	3,064,363	2,936,242	3,034,678	3,071,375	3,044,903	2,982,464	(128,121)	-4%
Marketing & Events	946,684	965,503	1,266,763	1,004,637	1,117,095	1,170,397	1,200,040	1,230,336	1,261,252	112,458	11%
Park Projects & Capital	1,196,285	6,432,472	500,000	1,318,120	-	-	-	-	-	(1,318,120)	-100%
Potawatomi Zoo	712,660	700,000	700,000	700,000	701,965	702,004	702,044	602,085	402,127	1,965	0%
Park Debt	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000	-
Total Expenditures	15,578,892	24,394,477	15,407,952	16,812,507	15,048,074	15,127,909	15,365,417	15,496,613	15,471,678	(1,764,433)	-10%
Expenditures by Type											
Personnel											
Salaries & Wages	5,699,791	5,970,871	6,247,884	6,198,184	5,830,401	5,923,857	6,016,561	6,107,636	6,203,347	(367,783)	-6%
Fringe Benefits	2,297,296	1,850,776	2,217,404	2,167,532	2,018,043	2,321,735	2,403,442	2,488,493	2,577,747	(149,489)	-7%
Total Personnel	7,997,087	7,821,647	8,465,288	8,365,716	7,848,444	8,245,592	8,420,003	8,596,129	8,781,094	(517,272)	-6%
Supplies											
	1,140,274	1,291,583	1,514,963	1,618,500	1,508,997	1,524,072	1,533,528	1,541,753	1,541,753	(109,503)	-7%
Services & Charges											
Professional Services	571,404	443,786	141,069	263,845	338,049	338,049	338,049	338,049	338,049	74,204	28%
Printing & Advertising	100,423	112,043	261,929	183,358	263,606	262,997	262,742	263,111	263,474	80,248	44%
Utilities	651,921	764,164	674,112	872,472	675,223	704,566	736,080	769,968	780,097	(197,249)	-23%
Repairs & Maintenance	431,450	689,481	401,510	579,902	544,893	472,325	472,325	472,325	472,325	(35,009)	-6%
Education & Training	15,096	23,428	34,500	29,757	25,425	25,425	25,425	25,425	25,425	(4,332)	-15%
Travel	22,704	20,508	34,922	29,712	32,922	34,422	34,422	34,422	34,422	3,210	11%
Grants & Subsidies	691,626	715,000	715,000	715,000	715,000	715,000	715,000	615,000	415,000	-	0%
Other Services & Charges	619,220	1,176,018	677,060	879,518	528,291	553,283	553,283	553,283	553,283	(351,227)	-40%
Debt Service Principal	352,675	456,436	516,346	528,634	459,625	467,965	476,080	481,742	444,697	(69,009)	-13%
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	39,584	30,254	22,140	16,476	16,417	(12,288)	-24%
Interfund Allocations	1,174,618	1,672,261	1,421,220	1,421,220	1,668,015	1,653,959	1,676,340	1,688,930	1,705,642	246,795	17%
Interfund Transfers Out	925,652	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	5,588,952	6,116,428	4,927,701	5,555,290	5,290,633	5,258,245	5,311,886	5,258,731	5,048,831	(264,657)	-5%
Capital											
	852,580	9,164,819	500,000	1,273,001	400,000	100,000	100,000	100,000	100,000	(873,001)	-69%
Total Expenditures	15,578,892	24,394,477	15,407,952	16,812,507	15,048,074	15,127,909	15,365,417	15,496,613	15,471,678	(1,764,433)	-10%
Net Surplus / (Deficit)	1,170,955	(4,641,054)	-	(338,873)	-	(1,325,068)	(1,583,671)	(400,198)	(266)		
Beginning Cash Balance	7,173,618	8,278,260		3,649,543	3,310,670	3,310,670	1,985,602	401,931	1,733	Cash Reserves Target	
Cash Adjustments	(66,314)	12,338		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	8,278,260	3,649,543		3,310,670	3,310,670	1,985,602	401,931	1,733	1,467		
Cash Reserves Target	3,894,723	6,098,619		4,203,127	3,762,019	3,781,977	3,841,354	3,874,153	3,867,920		

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

Fund 273 - Morris PAC / Palais Royale Marketing

Fund Type	Special Revenue Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance	% Change	
						2022	2023	2024	2025	2020-2021		
Revenue												
Charges for Services	17,373	21,618	15,000	15,000	5,000	10,000	20,000	20,400	20,808	(10,000)	-67%	
Interest Earnings	1,025	1,802	566	566	578	451	457	468	485	12	2%	
Total Revenue	18,398	23,421	15,566	15,566	5,578	10,451	20,457	20,868	21,293	(9,988)	-64%	
Expenditures by Type												
Services & Charges												
Printing & Advertising	16,083	7,720	20,000	30,816	20,000	20,000	20,000	20,000	20,000	(10,816)	-35%	
Total Services & Charges	16,083	7,720	20,000	30,816	20,000	20,000	20,000	20,000	20,000	(10,816)	-35%	
Total Expenditures	16,083	7,720	20,000	30,816	20,000	20,000	20,000	20,000	20,000	(10,816)	-35%	
Net Surplus / (Deficit)	2,315	15,701	(4,434)	(15,250)	(14,422)	(9,549)	457	868	1,293			
Beginning Cash Balance	55,239	57,345		73,045	57,795	43,373	33,824	34,281	35,149	Cash Reserves Target		
Cash Adjustments	(209)	(1)		-	-	-	-	-	-	25% of Annual expenditures		
Ending Cash Balance	57,345	73,045		57,795	43,373	33,824	34,281	35,149	36,442			
Cash Reserves Target	4,021	1,930		7,704	5,000	5,000	5,000	5,000	5,000			
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 274 - Morris PAC / Self-Promotion

Fund Type	Special Revenue Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance	% Change	
						2022	2023	2024	2025	2020-2021		
Revenue												
Charges for Services	100,932	82,464	105,000	105,000	65,000	85,000	90,000	95,000	105,000	(40,000)	-38%	
Interest Earnings	786	3,934	1,794	1,794	1,737	1,346	1,007	722	469	(57)	-3%	
Total Revenue	101,718	86,398	106,794	106,794	66,737	86,346	91,007	95,722	105,469	(40,057)	-38%	
Expenditures by Type												
Services & Charges												
Professional Services	-	956	80,000	80,000	80,000	80,000	80,000	80,000	86,595	-	0%	
Printing & Advertising	-	-	35,000	35,000	35,000	35,700	36,414	37,142	37,885	-	0%	
Total Services & Charges	-	956	115,000	115,000	115,000	115,700	116,414	117,142	124,480	-	0%	
Total Expenditures	-	956	115,000	115,000	115,000	115,700	116,414	117,142	124,480	-	0%	
Net Surplus / (Deficit)	101,718	85,442	(8,206)	(8,206)	(48,263)	(29,354)	(25,407)	(21,420)	(19,011)			
Beginning Cash Balance	-	101,499		186,839	178,633	130,370	101,016	75,609	54,189	Cash Reserves Target		
Cash Adjustments	(219)	(101)		-	-	-	-	-	-	25% of Annual expenditures		
Ending Cash Balance	101,499	186,839		178,633	130,370	101,016	75,609	54,189	35,178			
Cash Reserves Target	-	239		28,750	28,750	28,925	29,104	29,286	31,120			
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.												
Due to the COVID-19 pandemic, the Morris PAC was shut down for a several months during 2020. Revenue is expected to drop significantly for the foreseeable future as a result of less events due to the pandemic.												
Explanation of Expenditures and Significant Changes/Variations:												
Expenditures are for marketing and advertising for the Morris Performing Arts Center.												

Fund 312 - 2017 Parks Bond Debt Service

Fund Type	Debt Service Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018	2019	2020	2020	2021		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2022	2023	2024	2025		
Revenue												
Property Taxes	703,118	1,166,972	1,111,962	1,087,915	1,100,842	1,102,594	1,121,338	1,140,401	1,159,788	12,927	1%	
Intergov./ Shared Revenues	37,107	74,210	42,232	63,774	45,280	42,232	42,232	42,232	42,232	(18,494)	-29%	
Interest Earnings	722	1,412	2,637	637	2,023	1,653	1,465	1,547	1,849	1,386	218%	
Total Revenue	740,947	1,242,595	1,156,831	1,152,326	1,148,145	1,146,479	1,165,035	1,184,180	1,203,869	(4,181)	0%	
Expenditures by Type												
Debt Service Principal	350,000	770,000	785,000	785,000	825,000	830,000	865,000	890,000	920,000	40,000	5%	
Debt Service Interest & Fees	243,304	411,140	387,968	387,968	364,193	339,367	314,167	287,992	261,217	(23,775)	-6%	
Total Expenditures	593,304	1,181,140	1,172,968	1,172,968	1,189,193	1,169,367	1,179,167	1,177,992	1,181,217	16,225	1%	
Net Surplus / (Deficit)	147,643	61,455	(16,137)	(20,642)	(41,048)	(22,888)	(14,132)	6,188	22,652			
Beginning Cash Balance	-	147,325		208,740	188,098	147,050	124,162	110,030	116,218			
Cash Adjustments	(319)	(39)		-	-	-	-	-	-			
Ending Cash Balance	147,325	208,740		188,098	147,050	124,162	110,030	116,218	138,870			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Cash Reserves Target
No reserve requirement

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund 401 - Coveleski Stadium Capital

Fund Type	Capital Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018	2019	2020	2020	2021		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2022	2023	2024	2025		
Revenue												
Charges for Services	29,082	23,125	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-	0%	
Interest Earnings	1,054	823	162	162	351	356	361	366	371	189	117%	
Total Revenue	30,136	23,947	30,162	30,162	30,351	30,356	30,361	30,366	30,371	189	1%	
Expenditures by Type												
Services & Charges												
Repairs & Maintenance	1,249	38,513	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-	0%	
Total Services & Charges	1,249	38,513	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-	0%	
Capital	10,000	32,955	-	-	-	-	-	-	-	-	-	
Total Expenditures	11,249	71,468	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-	0%	
Net Surplus / (Deficit)	18,887	(47,520)	162	162	351	356	361	366	371			
Beginning Cash Balance	54,612	73,256		25,850	26,012	26,363	26,719	27,080	27,446			
Cash Adjustments	(243)	114		-	-	-	-	-	-			
Ending Cash Balance	73,256	25,850		26,012	26,363	26,719	27,080	27,446	27,817			
Cash Reserves Target	-	-		-	-	-	-	-	-			

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

Fund Purpose:

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

Explanation of Revenue Sources:

Revenues are in the form of compensation received by the City based on stadium attendance.

Explanation of Expenditures and Significant Changes/Variations:

Planned expenditures are for painting, landscaping, and mechanical upgrades.

Fund 416 - Morris Performing Arts Center Capital

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2020-2021	%	
	2018	2019	2020	2020		2021 Adopted Budget	Forecast					
	Actual	Actual	Adopted Budget	Amended Budget			2022	2023	2024			2025
Revenue												
Charges for Services	101,251	82,464	105,000	105,000	65,000	85,000	90,000	95,000	105,000	(40,000)	-38%	
Interest Earnings	7,145	10,956	3,354	3,354	2,175	3,351	4,612	5,956	7,454	(1,179)	-35%	
Other Income	-	575	-	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	175,579	-	-	-	-	-	(175,579)	-100%	
Total Revenue	108,396	93,995	108,354	283,933	67,175	88,351	94,612	100,956	112,454	(216,758)	-76%	
Expenditures by Type												
Supplies	6,690	14,469	40,000	40,000	25,000	-	-	-	-	(15,000)	-38%	
Services & Charges												
Repairs & Maintenance	63,882	21,435	55,000	146,759	25,000	-	-	-	-	(121,759)	-83%	
Total Services & Charges	63,882	21,435	55,000	146,759	25,000	-	-	-	-	(121,759)	-83%	
Capital	74,492	14,149	40,000	373,224	-	-	-	-	-	(373,224)	-100%	
Total Expenditures	145,063	50,052	135,000	559,983	50,000	-	-	-	-	(509,983)	-91%	
Net Surplus / (Deficit)	(36,667)	43,943	(26,646)	(276,050)	17,175	88,351	94,612	100,956	112,454			
Beginning Cash Balance	416,215	378,088		422,125	146,075	163,250	251,601	346,213	447,169	Cash Reserves Target		
Cash Adjustments	(1,459)	94		-	-	-	-	-	-	No reserve requirement		
Ending Cash Balance	378,088	422,125		146,075	163,250	251,601	346,213	447,169	559,623			
Cash Reserves Target	-	-		-	-	-	-	-	-			
Fund Purpose:												
This fund accounts for capital projects at the Morris Performing Arts Center (MPAC).												
Explanation of Revenue Sources:												
This fund receives revenue from a ticket surcharge. There is a ticket surcharge fee of \$3.50 per ticket sold; \$1.00 deposited into Morris PAC Capital Fund (#416), \$1.50 deposited into the General Fund (#101), and \$1.00 deposited into Morris PAC Self-Promotion Fund (#274). This fund also receives revenue from interest earned on the fund's cash balance.												
-- In 2020, \$175,579 was transferred from the General Fund (#101) to help fund the Morris ceiling repair.												
-- Due to the COVID-19 pandemic, the Morris PAC was shut down for a several months during 2020. Revenue is expected to drop significantly for the foreseeable future as a result of less events due to the pandemic.												
Explanation of Expenditures and Significant Changes/Variations:												
The Morris Performing Arts Center was re-opened in 2000 - Many of the assets throughout the building are coming to an end of their useful life and need replacement. The theatrical equipment is outdated and needs to be upgraded to meet the requirements of the performances / acts renting the facility.												
-- The Morris is getting ready to celebrate its 100 year anniversary in 2022 and is planning for major renovations. Funds will be raised, deposited, and expended through the Venues, Parks & Arts Foundation.												

Fund 450 - Palais Royale Historic Preservation

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2020-2021	%	
	2018	2019	2020	2020		2021 Adopted Budget	Forecast					
	Actual	Actual	Adopted Budget	Amended Budget			2022	2023	2024			2025
Revenue												
Charges for Services	17,661	14,425	15,000	15,000	8,000	10,000	12,000	14,000	16,000	(7,000)	-47%	
Interest Earnings	2,107	2,961	229	700	369	239	134	55	69	(331)	-47%	
Total Revenue	19,768	17,386	15,229	15,700	8,369	10,239	12,134	14,055	16,069	(7,331)	-47%	
Expenditures by Type												
Repairs & Maintenance	-	38,779	35,000	69,160	35,000	20,000	20,000	20,000	15,000	(34,160)	-49%	
Total Expenditures	-	38,779	35,000	69,160	35,000	20,000	20,000	20,000	15,000	(34,160)	-49%	
Net Surplus / (Deficit)	19,768	(21,393)	(19,771)	(53,460)	(26,631)	(9,761)	(7,866)	(5,945)	1,069			
Beginning Cash Balance	109,771	129,091		107,792	54,332	27,701	17,940	10,074	4,129	Cash Reserves Target		
Cash Adjustments	(448)	94		-	-	-	-	-	-	No reserve requirement		
Ending Cash Balance	129,091	107,792		54,332	27,701	17,940	10,074	4,129	5,198			
Cash Reserves Target	-	-		-	-	-	-	-	-			
Fund Purpose:												
This fund was established to track the funding and expenditures for capital projects that preserve the historic character of the multimillion dollar Palais Royale Ballroom. There are no operational related expenditures, such as personnel.												
Explanation of Revenue Sources:												
This fund receives a percent of catering and facility rental revenue received from functions held at the Palais (excluding not-for-profits). This fund also receives revenue from interest earned on the fund's cash balance.												
Explanation of Expenditures and Significant Changes/Variations:												
Repairs/improvements needed:												
- Wall repairs (interior and exterior), including painting, light fixtures, etc.												

Fund 453 - 2018 Zoo Bond Capital

Fund Type	Capital Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018	2019	2020	2020	2021		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2022	2023	2024	2025		
Revenue												
Interest Earnings	1,999	22,489	-	12,652	-	-	-	-	-	-	(12,652)	-100%
Debt Proceeds	3,786,189	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers In	64,761	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,852,949	22,489	-	12,652	-	-	-	-	-	-	(12,652)	-100%
Expenditures by Type												
Debt Service Interest & Fees	148,135	-	-	-	-	-	-	-	-	-	-	-
Capital	439,955	3,166,419	-	133,581	-	-	-	-	-	-	(133,581)	-100%
Total Expenditures	588,090	3,166,419	-	133,581	-	-	-	-	-	-	(133,581)	-100%
Net Surplus / (Deficit)	3,264,859	(3,143,930)	-	(120,929)	-	-	-	-	-	-		
Beginning Cash Balance	-	3,264,859	-	120,929	-	-	-	-	-	-		
Cash Adjustments	-	-	-	-	-	-	-	-	-	-		
Ending Cash Balance	3,264,859	120,929	-	-	-	-	-	-	-	-		
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-		
Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero												
Fund Purpose: This fund is used to track the expenditures of the proceeds from the Economic Development Revenue Bonds, Series 2018. The bonds were issued to fund renovations at the Potawatomi Zoo. Debt service principal and interest to the bondholders will be repaid by the Economic Development Income Tax (EDIT) Fund (#408) over 15 years, final payment due 2/1/34.												
Explanation of Revenue Sources: The par amount of the bonds was \$3,440,000 with a premium of \$346,189. The bonds were closed on November 1, 2018 with a net interest rate of 3.78%. The net proceeds after bond issuance costs were \$3,702,814.												
Explanation of Expenditures and Significant Changes/Variations: This bond was issued to finance the costs of the construction, expansion, renovation, equipping, furnishing and improving the Potawatomi Zoo, located at 500 Greenlawn Avenue. The capital project includes the construction, equipping and furnishing of a new, modern visitor-centric front entrance building that will include a gift shop, universally accessible gathering plaza, public restrooms and a separate, more secure entrance for field trips and group visits and that will double the Zoo's education space, allowing for more classes, camps and educational experiences. Also included is completion of various deferred maintenance improvements throughout the Zoo which will enhance the safety of visitors to the Zoo, staff and animals and necessary to maintain the Zoo's accreditation, including, without limitation, repair, replacement, renovation or enhancement of guest pathways and parking lots, animal holding and exhibit areas, HVAC improvements, roofs, patron fencing, animal containment fencing and exhibitory, and electrical work throughout the Zoo.												

Fund 471 - 2017 Parks Bond Capital

Fund Type	Capital Funds					Control	City Funds				Budget Variance 2020-2021	% Change			
	2018	2019	2020	2020	2021		Forecast								
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2022	2023	2024	2025					
Revenue															
Interest Earnings	186,252	297,324	-	85,000	-	-	-	-	-	-	(85,000)	-100%			
Total Revenue	186,252	297,324	-	85,000	-	-	-	-	-	-	(85,000)	-100%			
Expenditures by Type															
Services & Charges															
Professional Services	129,892	15,000	-	6,464	-	-	-	-	-	-	(6,464)	-100%			
Debt Service Interest & Fees	17,750	-	-	-	-	-	-	-	-	-	-	-			
Total Services & Charges	147,642	15,000	-	6,464	-	-	-	-	-	-	(6,464)	-100%			
Capital	955,451	4,176,107	-	8,680,296	-	-	-	-	-	-	(8,680,296)	-100%			
Total Expenditures	1,103,093	4,191,107	-	8,686,760	-	-	-	-	-	-	(8,686,760)	-100%			
Net Surplus / (Deficit)	(916,841)	(3,893,782)	-	(8,601,760)	-	-	-	-	-	-					
Beginning Cash Balance	13,888,958	12,944,127	-	9,062,798	461,038	461,038	461,038	461,038	461,038	461,038					
Cash Adjustments	(27,990)	12,453	-	-	-	-	-	-	-	-					
Ending Cash Balance	12,944,127	9,062,798	-	461,038	461,038	461,038	461,038	461,038	461,038	461,038					
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-					
Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero															
Fund Purpose: This fund was established per the bond agreement in order to track the capital expenditures of the 2017 Parks Bond proceeds. In 2017, the City of South Bend issued a Parks bond in the amount of \$14,075,000 for certain improvements in connection with the MY SB Parks and Trails initiative. The bond closing date was December 20, 2017. The bonds will be repaid over a period of 15 years with the first debt service payment due on July 15, 2018 and the final payment due on January 15, 2033. Debt service payments are tracked in the 2017 Parks Bond Debt Service Fund (#312).															
Explanation of Revenue Sources: Net proceeds after bond issuance costs were deposited into this fund in the amount of \$13,856,100. This fund also receives revenue from interest earned on the fund's cash balance.															
Explanation of Expenditures and Significant Changes/Variations: These are the various projects: <table border="0" style="width:100%"> <tr> <td style="vertical-align: top; width: 33%;"> <i>Series A - Howard Park</i> Riverfront promenade Storm water habitat area <i>Series B - St. Louis Street</i> St. Louis Street parking and street upgrades (Howard Park) <i>Series C - Colfax-Seitz</i> Riverfront trail upgrades - Colfax to Seitz Park <i>Series D - Howard-Farmers</i> Riverfront trail upgrades - Howard Park to Farmer's Market <i>Series E - Miami-Twyckenham</i> Riverfront trail upgrades - Miami to Twyckenham </td> <td style="vertical-align: top; width: 33%;"> <i>Series F - Seitz-Howard</i> Riverfront trail upgrades - Seitz Park to Howard Park Seitz Park parking <i>Series G - Seitz Park</i> AM General parking and plaza area East Race promenade and bridge <i>Series H - Pinhook Park</i> Pavilion upgrade Reconnect river flow to lagoon Playground and site improvements </td> <td style="vertical-align: top; width: 33%;"> <i>Series I - Other Park Improvements</i> Park security, lighting, and storage Restrooms modernization & ADA compliance <i>Series J - Pinhook Park</i> Pinhook Park neighborhood connectivity <i>Series K - Future Projects</i> Future park acquisitions, partnerships, and build-outs </td> </tr> </table>													<i>Series A - Howard Park</i> Riverfront promenade Storm water habitat area <i>Series B - St. Louis Street</i> St. Louis Street parking and street upgrades (Howard Park) <i>Series C - Colfax-Seitz</i> Riverfront trail upgrades - Colfax to Seitz Park <i>Series D - Howard-Farmers</i> Riverfront trail upgrades - Howard Park to Farmer's Market <i>Series E - Miami-Twyckenham</i> Riverfront trail upgrades - Miami to Twyckenham	<i>Series F - Seitz-Howard</i> Riverfront trail upgrades - Seitz Park to Howard Park Seitz Park parking <i>Series G - Seitz Park</i> AM General parking and plaza area East Race promenade and bridge <i>Series H - Pinhook Park</i> Pavilion upgrade Reconnect river flow to lagoon Playground and site improvements	<i>Series I - Other Park Improvements</i> Park security, lighting, and storage Restrooms modernization & ADA compliance <i>Series J - Pinhook Park</i> Pinhook Park neighborhood connectivity <i>Series K - Future Projects</i> Future park acquisitions, partnerships, and build-outs
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Fund 601 - Parking Garages

Fund Type	Enterprise Funds					Control	City Funds					
	2018	2019	2020	2020	2021		Forecast				Budget	
	Actual	Actual	Adopted	Amended	Adopted		2022	2023	2024	2025	Variance	%
			Budget	Budget	Budget						2020-2021	Change
Revenue												
Charges for Services	1,222,385	945,347	1,281,877	1,281,877	900,000		917,980	936,320	955,026	974,106	(381,877)	-30%
Fines, Forfeitures, and Fees	67,203	42,745	62,100	62,080	61,500		61,500	61,500	61,500	61,500	(580)	-1%
Interest Earnings	22,665	32,323	11,271	11,271	10,068		7,333	4,713	2,213	41	(1,203)	-11%
Other Income	2,655	16,084	1,200	1,220	-		-	-	-	-	(1,220)	-100%
Total Revenue	1,314,909	1,036,499	1,356,448	1,356,448	971,568		986,813	1,002,533	1,018,739	1,035,647	(384,880)	-28%
Expenditures by Subdivisions												
Parking Enforcement	264,600	105,009	81,470	72,650	13,962		14,021	14,081	14,142	14,204	(58,688)	-81%
Parking General Operations	-	-	-	40,118	574,746		477,435	478,598	479,776	480,969	534,628	1333%
Main Street Garage	283,633	270,215	342,975	712,059	211,426		213,773	216,166	218,611	216,099	(500,633)	-70%
Leighton Plaza Garage	376,898	450,815	445,887	515,306	227,584		230,011	232,485	235,014	232,585	(287,722)	-56%
Wayne Street Garage	283,985	197,869	299,163	348,540	171,020		256,949	257,896	258,865	254,849	(177,520)	-51%
Eddy St Commons Garage	-	15,000	11,000	11,000	-		-	-	-	-	(11,000)	-100%
Total Expenditures	1,209,117	1,038,908	1,180,495	1,699,673	1,198,738		1,192,189	1,199,226	1,206,408	1,198,706	(500,935)	-29%
Expenditures by Type												
Supplies	969	-	-	-	-		-	-	-	-	-	-
Services & Charges												
Professional Services	1,001,178	700,335	500,000	501,821	488,000		388,000	388,000	388,000	388,000	(13,821)	-3%
Utilities	97,488	104,528	86,296	106,933	117,000		119,340	121,727	124,161	126,644	10,067	9%
Repairs & Maintenance	59,093	126,794	315,000	292,063	125,000		212,100	214,242	216,427	218,656	(167,063)	-57%
Other Services & Charges	9,444	13,574	5,000	18,859	7,000		7,100	7,202	7,306	7,412	(11,859)	-63%
Interfund Allocations	40,944	49,026	84,199	124,317	161,738		165,649	168,055	170,514	172,994	37,421	30%
Total Services & Charges	1,208,148	994,258	990,495	1,043,993	898,738		892,189	899,226	906,408	913,706	(145,255)	-14%
Capital	-	44,650	190,000	655,680	300,000		300,000	300,000	300,000	285,000	(355,680)	-54%
Total Expenditures	1,209,117	1,038,908	1,180,495	1,699,673	1,198,738		1,192,189	1,199,226	1,206,408	1,198,706	(500,935)	-29%
Net Surplus / (Deficit)	105,792	(2,409)	175,953	(343,225)	(227,170)		(205,376)	(196,693)	(187,669)	(163,059)		
Beginning Cash Balance	1,225,253	1,325,951		1,326,253	983,028		755,858	550,482	353,789	166,120		
Cash Adjustments	(5,094)	2,710		-	-		-	-	-	-		
Ending Cash Balance	1,325,951	1,326,253		983,028	755,858		550,482	353,789	166,120	3,061		
Cash Reserves Target	302,279	259,727		424,918	299,685		298,047	299,807	301,602	299,677		
												Cash Reserves Target
												25% of Annual expenditures

Fund Purpose:

This fund accounts for the revenues and expenditures from the various parking garages owned by the City of South Bend. There are currently 1,484 stalls. Parking garage operations are under outside contract with DTSB (Downtown South Bend, Inc.). Starting with 2021, a new management contract will be in effect.

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.

Explanation of Expenditures and Significant Changes/Variations:

Starting in 2020, the Parking Garage Fund will reimburse the Morris Performing Arts Center Division (in Fund #101) for 100% of costs of wages and benefits for the Manager-Facility Operations position. This is represented as an Interfund Allocation expense.
 The capital budget will decrease from 2020 to 2021 due to several large, one-time capital improvement projects that will be completed during 2020. However, there are many capital improvement needs. The forecast shows a relatively small capital budget due to declining cash balance and revenue remaining fairly flat.

Fund 670 - Century Center Operations

Fund Type	Enterprise Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance	%
						2022	2023	2024	2025	2020-2021	Change
Revenue											
Intergov./ Shared Revenues	1,275,000	1,275,000	1,275,000	956,250	637,500	637,500	637,500	637,500	637,500	(318,750)	-33%
Charges for Services	3,157,588	3,192,290	3,590,320	3,587,811	2,750,000	3,625,504	3,661,039	3,696,930	3,733,178	(837,811)	-23%
Interest Earnings	(6)	24	-	7	-	-	-	-	-	(7)	-100%
Other Income	4,595	9,692	6,275	8,777	6,275	6,338	6,401	6,465	6,530	(2,502)	-29%
Interfund Allocation Reimb	-	66,045	68,478	68,478	67,477	69,569	70,473	71,389	72,317	(1,001)	-1%
Total Revenue	4,437,177	4,543,051	4,940,073	4,621,323	3,461,252	4,338,911	4,375,413	4,412,284	4,449,525	(1,160,071)	-25%
Expenditures by Subdivisions											
City Operations	763,881	1,390,766	1,491,433	1,529,619	1,453,760	1,514,563	1,548,283	1,581,921	1,616,785	(75,859)	-5%
Food & Beverage Operations	3,495,827	3,137,910	3,506,282	3,506,282	2,772,311	2,823,695	2,879,567	2,935,627	2,993,169	(733,971)	-21%
Total Expenditures	4,259,708	4,528,676	4,997,715	5,035,901	4,226,071	4,338,258	4,427,850	4,517,548	4,609,954	(809,830)	-16%
Expenditures by Type											
Personnel											
Salaries & Wages	334,283	473,272	513,026	513,026	423,365	464,533	472,864	481,361	490,027	(89,661)	-17%
Fringe Benefits	120,798	155,072	191,269	191,269	166,211	192,747	199,537	206,664	214,093	(25,058)	-13%
Other Personnel Costs	1,387,772	1,197,879	1,397,785	1,397,785	900,000	918,000	936,360	955,087	974,188	(497,785)	-36%
Total Personnel	1,842,853	1,826,223	2,102,080	2,102,080	1,489,576	1,575,280	1,608,761	1,643,112	1,678,308	(612,504)	-29%
Supplies	1,224,932	1,145,517	1,418,899	1,419,994	1,150,000	1,173,142	1,196,628	1,220,583	1,245,018	(269,994)	-19%
Services & Charges											
Professional Services	96,141	76,325	120,628	127,356	120,628	123,041	125,502	128,012	130,573	(6,728)	-5%
Printing & Advertising	99	2,893	-	657	-	-	-	-	-	(657)	-100%
Utilities	344,126	375,552	353,989	353,989	383,819	392,296	400,975	409,860	418,958	29,830	8%
Repairs & Maintenance	56,990	101,642	101,000	126,900	101,000	80,870	82,488	84,138	85,821	(25,900)	-20%
Insurance	90,112	57,019	57,047	57,047	57,047	58,188	59,352	60,539	61,750	-	0%
Education & Training	299	-	-	1,724	-	-	-	-	-	(1,724)	-100%
Travel	-	-	1,000	851	-	-	-	-	-	(851)	-100%
Other Services & Charges	518,247	512,899	579,589	581,820	579,589	591,181	603,005	615,065	627,365	(2,231)	0%
Interfund Allocations	-	162,380	169,544	169,544	247,195	243,572	246,884	248,420	250,676	77,651	46%
Interfund Transfers Out	85,909	268,227	93,939	93,939	97,217	100,688	104,255	107,819	111,485	3,278	3%
Total Services & Charges	1,191,923	1,556,936	1,476,736	1,513,827	1,586,495	1,589,836	1,622,461	1,653,853	1,686,628	72,668	5%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	4,259,708	4,528,676	4,997,715	5,035,901	4,226,071	4,338,258	4,427,850	4,517,548	4,609,954	(809,830)	-16%
Net Surplus / (Deficit)	177,469	14,375	(57,642)	(414,578)	(764,819)	653	(52,437)	(105,264)	(160,429)		
Beginning Cash Balance	1,354,272	1,532,952		1,537,206	1,122,628	357,809	358,462	306,025	200,761	Cash Reserves Target	
Cash Adjustments	1,211	(10,121)		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	1,532,952	1,537,206		1,122,628	357,809	358,462	306,025	200,761	40,332		
Cash Reserves Target	1,064,927	1,132,169		1,258,975	1,056,518	1,084,565	1,106,963	1,129,387	1,152,489		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

In 2018, a new food & beverage management contract was signed with ASM Global (a company that specializes in venue management) - as a result, a portion of the staff were transferred to the City. The repair and maintenance operation is handled by the City while the venue management is handled by ASM Global. In 2021, the Financial Specialist Senior position will be eliminated.

Fund 671 - Century Center Capital

Fund Type	Enterprise Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018	2019	2020	2020	2021		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2022	2023	2024	2025		
Revenue												
Interest Earnings	2,026	12,966	10,000	18,400	200	200	200	200	200	(18,200)	-99%	
Interfund Transfers In	-	177,475	-	-	-	-	-	-	-	-	-	
Total Revenue	2,026	190,441	10,000	18,400	200	200	200	200	200	(18,200)	-99%	
Expenditures by Type												
Services & Charges												
Professional Services	4,800	66,123	-	-	-	-	-	-	-	-	-	
Total Services & Charges	4,800	66,123	-	-	-	-	-	-	-	-	-	
Capital	5,216	-	20,000	1,000,000	-	-	-	-	-	(1,000,000)	-100%	
Total Expenditures	10,016	66,123	20,000	1,000,000	-	-	-	-	-	(1,000,000)	-100%	
Net Surplus / (Deficit)	(7,989)	124,318	(10,000)	(981,600)	200	200	200	200	200			
Beginning Cash Balance	865,353	857,363		981,681	1,000,081	1,000,281	1,000,481	1,000,681	1,000,881			
Cash Adjustments	-	-		1,000,000	-	-	-	-	-			
Ending Cash Balance	857,363	981,681		1,000,081	1,000,281	1,000,481	1,000,681	1,000,881	1,001,081			
Cash Reserves Target	800,000	800,000		800,000	800,000	800,000	800,000	800,000	800,000			

Cash Reserves Target
\$800,000 Minimum per Board of Managers

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

In 2020, \$1,000,000 was budgeted for the ESports Arena, however, this amount will not be spent in 2020. A cash adjustment has been entered to represent that the budgeted will not be spent and therefore the ending cash balance will be higher than if the \$1 million was spent.

Fund 672 - Century Center Energy Conservation Debt Svc

Fund Type	Debt Service Fund					Control	City Funds				Budget Variance 2020-2021	% Change
	2018	2019	2020	2020	2021		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2022	2023	2024	2025		
Revenue												
Intergov./ Shared Revenues	221,437	235,000	221,437	221,437	221,437	221,437	221,437	221,437	221,437	-	0%	
Interest Earnings	36	4,232	1,200	2,400	1,200	1,200	1,200	1,200	1,200	(1,200)	-50%	
Other Income	110,049	104,511	95,720	95,720	88,057	80,242	72,268	64,132	55,832	(7,663)	-8%	
Interfund Transfers In	85,909	90,752	93,939	93,939	97,217	100,688	104,255	107,819	111,485	3,278	3%	
Total Revenue	417,430	434,495	412,296	413,496	407,911	403,567	399,160	394,588	389,954	(5,585)	-1%	
Expenditures by Type												
Debt Service Principal	162,702	280,090	285,614	285,614	291,274	297,175	303,221	309,315	315,561	5,660	2%	
Debt Service Interest & Fees	143,034	135,333	125,482	125,482	115,437	105,193	94,738	84,073	73,193	(10,045)	-8%	
Total Expenditures	305,736	415,423	411,096	411,096	406,711	402,368	397,959	393,388	388,754	(4,385)	-1%	
Net Surplus / (Deficit)	111,694	19,071	1,200	2,400	1,200	1,199	1,201	1,200	1,200			
Beginning Cash Balance	58,882	170,316		189,409	191,809	193,009	194,208	195,409	196,609			
Cash Adjustments	(260)	21		-	-	-	-	-	-			
Ending Cash Balance	170,316	189,409		191,809	193,009	194,208	195,409	196,609	197,809			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Cash Reserves Target
No reserve requirement

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives revenue in the following ways: a pledge of Hotel/Motel Tax revenue from St. Joseph County in the amount of \$221,437 per year starting in 2018; an operating transfer from Century Center; and a federally-subsidized interest rebate of approximately 80% of interest paid.

Explanation of Expenditures and Significant Changes/Variations:

The bonds will be paid off over a 15 year period with the final payment due on May 1, 2031.

Fund 730 - City Cemetery

Fund Type	Special Revenue Fund					Control	City Funds				Budget	%
	2018	2019	2020	2020	2021	Forecast				Variance	Change	
	Actual	Actual	Adopted	Amended	Adopted	2022	2023	2024	2025	2020-2021		
Revenue												
Interest Earnings	509	803	120	220	134	136	138	140	142	(86)	-39%	
Total Revenue	509	803	120	220	134	136	138	140	142	(86)	-39%	
Expenditures by Type												
Services & Charges												
Other Services & Charges	-	-	20,000	20,000	-	-	-	-	-	(20,000)	-100%	
Interfund Transfers Out	424,791	-	-	-	-	-	-	-	-	-	-	
Total Services & Charges	424,791	-	20,000	20,000	-	-	-	-	-	(20,000)	-100%	
Total Expenditures	424,791	-	20,000	20,000	-	-	-	-	-	(20,000)	-100%	
Net Surplus / (Deficit)	(424,282)	803	(19,880)	(19,780)	134	136	138	140	142			
Beginning Cash Balance	453,304	28,916		29,730	9,950	10,084	10,220	10,358	10,498			
Cash Adjustments	(107)	12		-	-	-	-	-	-			
Ending Cash Balance	28,916	29,730		9,950	10,084	10,220	10,358	10,498	10,640			
Cash Reserves Target	106,198	-		5,000	-	-	-	-	-			
										Cash Reserves Target	25% of Annual expenditures	

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

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

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

Fund 731 - Bowman Cemetery

Fund Type	Special Revenue Fund					Control	City Funds				Budget	%
	2018	2019	2020	2020	2021	Forecast				Variance	Change	
	Actual	Actual	Adopted	Amended	Adopted	2022	2023	2024	2025	2020-2021		
Revenue												
Interest Earnings	(126)	12,623	5,791	5,791	6,392	6,478	6,566	6,654	6,744	601	10%	
Other Income	31,207	-	-	-	-	-	-	-	-	-	-	
Interfund Transfers In	424,791	-	-	-	-	-	-	-	-	-	-	
Total Revenue	455,872	12,623	5,791	5,791	6,392	6,478	6,566	6,654	6,744	601	10%	
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	455,872	12,623	5,791	5,791	6,392	6,478	6,566	6,654	6,744			
Beginning Cash Balance	-	454,888		467,692	473,483	479,875	486,353	492,919	499,573			
Cash Adjustments	(984)	182		-	-	-	-	-	-			
Ending Cash Balance	454,888	467,692		473,483	479,875	486,353	492,919	499,573	506,317			
Cash Reserves Target	400,000	400,000		400,000	400,000	400,000	400,000	400,000	400,000			
										Cash Reserves Target	\$400,000 minimum	

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

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

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

Fund 751 - 2015 Parks Bond Capital

Fund Type	Capital Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast				Budget Variance 2020-2021	%
							2022	2023	2024	2025		Change
Revenue												
Interest Earnings	4,813	840	-	-	-		-	-	-	-	-	-
Total Revenue	4,813	840	-	-	-		-	-	-	-	-	-
Expenditures by Type												
Supplies	43,656	6,082	-	-	-		-	-	-	-	-	-
Services & Charges												
Other Services & Charges	291,724	4,582	-	-	-		-	-	-	-	-	-
Interfund Transfers Out	288	3,048	-	-	-		-	-	-	-	-	-
Total Services & Charges	292,013	7,630	-	-	-		-	-	-	-	-	-
Capital	2,468,681	458,815	-	-	-		-	-	-	-	-	-
Total Expenditures	2,804,350	472,527	-	-	-		-	-	-	-	-	-
Net Surplus / (Deficit)	(2,799,537)	(471,687)	-	-	-		-	-	-	-	-	-
Beginning Cash Balance	3,271,224	471,687					-	-	-	-	Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero	
Cash Adjustments	-	-					-	-	-	-		
Ending Cash Balance	471,687	-					-	-	-	-		
Cash Reserves Target	-	-					-	-	-	-		
Fund Purpose:												
This fund was used to account for the bond proceeds and expenditures of the 2015 Parks/EDIT bond. Bond proceeds were spent on parks projects and capital.												
Explanation of Revenue Sources:												
The original bond was issued in 2015 for \$5,605,000.												
Explanation of Expenditures and Significant Changes/Variations:												
In 2019, the bond capital proceeds were fully expended. Major projects included renovation of the Charles Black Recreation Center and upgrade of the Martin Luther King Recreation Center HVAC system. Minor projects included the Niles Avenue Dog Park, Rum Village Dog Park, Experience Lodge, Fremont Park splash pad, Potawatomi Park splash pad, and replacement of various park equipment and other improvements to parks.												

Fund 757 - 2015 Parks Bond Debt Service

Fund Type	Debt Service Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast				Budget Variance 2020-2021	%
							2022	2023	2024	2025		Change
Revenue												
Interest Earnings	2,787	3,527	2,000	2,000	2,000		2,000	2,000	2,000	2,000	-	0%
Interfund Transfers In	347,259	409,270	377,756	377,756	376,007		374,106	371,981	374,781	377,131	(1,749)	0%
Total Revenue	350,045	412,797	379,756	379,756	378,007		376,106	373,981	376,781	379,131	(1,749)	0%
Expenditures by Type												
Debt Service Principal	210,000	220,000	225,000	225,000	225,000		230,000	240,000	240,000	260,000	-	0%
Debt Service Interest & Fees	169,106	162,731	157,131	157,131	149,382		142,557	135,582	128,382	121,032	(7,749)	-5%
Total Expenditures	379,106	382,731	382,131	382,131	374,382		372,557	375,582	368,382	381,032	(7,749)	-2%
Net Surplus / (Deficit)	(29,061)	30,066	(2,375)	(2,375)	3,625		3,549	(1,601)	8,399	(1,901)		
Beginning Cash Balance	557,768	560,431		590,497	588,122		591,747	595,296	593,695	602,094	Cash Reserves Target 100% cash reserves per bond covenants	
Cash Adjustments	31,723	-		-	-		-	-	-	-		
Ending Cash Balance	560,431	590,497		588,122	591,747		595,296	593,695	602,094	600,194		
Cash Reserves Target	379,106	382,731		382,131	374,382		372,557	375,582	368,382	381,032		
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.												
Explanation of Revenue Sources:												
The Economic Development Income Tax (EDIT) Fund (#408) transfers money into this fund on a monthly basis, as per the bond ordinance, to cover debt service payments. This fund also receives revenue from interest earned on the cash balance at the trustee bank.												
Explanation of Expenditures and Significant Changes/Variations:												
The semi-annual debt service payments are set forth in the 20-year debt amortization schedule (debt schedule #141) with the first payment made on February 1, 2016 and the final payment due on August 1, 2035.												
Capital expenditures of this bond were tracked in the 2015 Parks Bond Capital Fund (#751). The capital proceeds were fully expended in 2019.												



**DEPARTMENT OF COMMUNITY
INVESTMENT FUNDS**

Fund 209 - Studebaker-Oliver Revitalizing Grants

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2020-2021	% Change	
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget		2021 Adopted Budget	Forecast					
						2022 2023 2024 2025						
Revenue												
Intergov./ Grants	28,198	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	16,217	24,778	20,000	20,000	3,388	1,728	1,414	1,095	773	(16,612)	-83%	
Other Income	100,000	100,000	100,000	100,000	-	-	-	-	-	(100,000)	-100%	
Total Revenue	144,415	124,778	120,000	120,000	3,388	1,728	1,414	1,095	773	(116,612)	-97%	
Expenditures by Type												
Professional Services	93,868	149,969	25,000	873,464	25,000	25,000	25,000	25,000	25,000	(848,464)	-97%	
Total Expenditures	93,868	149,969	25,000	873,464	25,000	25,000	25,000	25,000	25,000	(848,464)	-97%	
Net Surplus / (Deficit)	50,547	(25,191)	95,000	(753,464)	(21,612)	(23,272)	(23,586)	(23,905)	(24,227)			
Beginning Cash Balance	876,414	954,136		929,415	175,951	154,339	131,067	107,481	83,576	Cash Reserves Target		
Cash Adjustments	27,174	470		-	-	-	-	-	-	No reserve requirement -		
Ending Cash Balance	954,136	929,415		175,951	154,339	131,067	107,481	83,576	59,349	Grant fund - spend down to zero		
Cash Reserves Target	-	-		-	-	-	-	-	-	zero		

Fund Purpose:
 This fund is used to account for various EPA grants relating to brownfields. Revenues and expenditures in this fund are grant and project specific and will vary from year to year. EPA's Brownfields Program empowers states, communities, and other stakeholders to work together to prevent, assess, safely clean up, and sustainably reuse brownfields. A brownfield site is real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Past grant activity includes:
 - Brownfields assessment grant: Hazardous substances grant funds and petroleum grant funds used to conduct Phase I and II environmental site assessments on a city-wide basis. Sites included a former foundry site that is now a city park, a former railroad site in the Studebaker/Oliver project area, and sites in wellhead protection areas.
 - Brownfields revolving loan fund grant: Grant used to capitalize a revolving loan fund from which the City of South Bend will provide loans and subgrants to support cleanup activities for sites throughout the city that are contaminated with hazardous substances. Loans will be made based on an environmental prioritization process.
 - Brownfields cleanup grant: Grant funds used to clean up the former Oliver Plow Works site. The site is part of the Studebaker/Oliver Plow Works Redevelopment Strategy, a phased approach for eventually redeveloping the entire Studebaker and Oliver factories into two light industrial parks. Grant funds also will be used for remediation and post-cleanup reporting, and community involvement activities.

Explanation of Revenue Sources:
 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.

Fund 210 - Economic Development State Grants

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2020-2021	% Change	
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget		2021 Adopted Budget	Forecast					
						2022 2023 2024 2025						
Revenue												
Intergov./ Grants	2,375	-	-	555,695	-	-	-	-	-	(555,695)	-100%	
Interest Earnings	6,784	2,878	3,000	3,000	544	1,038	1,052	1,066	1,080	(2,456)	-82%	
Other Income	54,008	72,010	72,011	72,011	72,011	36,006	-	-	-	-	0%	
Total Revenue	63,167	74,888	75,011	630,706	72,555	37,044	1,052	1,066	1,080	(558,151)	-88%	
Expenditures by Type												
Services & Charges												
Professional Services	-	53,699	-	142,758	-	-	-	-	-	(142,758)	-100%	
Repairs & Maintenance	-	-	-	400,000	-	-	-	-	-	(400,000)	-100%	
Grants & Subsidies	-	-	-	65,000	-	-	-	-	-	(65,000)	-100%	
Other Services & Charges	55,662	-	-	11,400	-	-	-	-	-	(11,400)	-100%	
Debt Service Principal	65,591	67,581	69,632	69,632	35,605	-	-	-	-	(34,027)	-49%	
Debt Service Interest & Fees	6,419	4,429	2,379	2,379	401	-	-	-	-	(1,978)	-83%	
Interfund Transfers Out	-	230,000	-	-	-	-	-	-	-	-	-	
Total Expenditures	127,672	355,710	72,011	691,169	36,006	-	-	-	-	(655,163)	-95%	
Net Surplus / (Deficit)	(64,506)	(280,822)	3,000	(60,463)	36,549	37,044	1,052	1,066	1,080			
Beginning Cash Balance	410,752	344,987		64,775	4,312	40,861	77,905	78,957	80,023	Cash Reserves Target		
Cash Adjustments	(1,259)	610		-	-	-	-	-	-	No reserve requirement -		
Ending Cash Balance	344,987	64,775		4,312	40,861	77,905	78,957	80,023	81,103	Grant fund - spend down to zero		
Cash Reserves Target	-	-		-	-	-	-	-	-	zero		

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

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

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

Fund 211 - Department of Community Investment (DCI)

Fund Type	Special Revenue Funds				Control	City Funds						
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance	%	
						2022	2023	2024	2025	2020-2021	Change	
Revenue												
Intergov./ Grants	270,192	434,000	464,500	10,650	552,550	552,550	552,550	552,550	552,550	541,900	5088%	
Charges for Services	338,582	212,079	249,070	835,227	483,267	464,987	202,243	204,033	205,860	(351,960)	-42%	
Fines, Forfeitures, and Fees	-	-	40,000	45,251	56,840	56,840	56,840	56,840	56,840	11,589	26%	
Interest Earnings	14,158	17,680	15,000	9,000	15,000	15,000	15,000	15,000	15,000	6,000	67%	
Other Income	4,256	4,123	-	2,599	-	-	-	-	-	(2,599)	-100%	
Interfund Allocation Reimb	-	-	174,531	174,531	145,765	181,214	183,570	185,956	188,373	(28,766)	-16%	
Interfund Transfers In	1,866,020	2,350,633	2,288,899	2,268,899	1,747,143	2,587,030	2,916,572	2,982,393	3,058,074	(521,756)	-23%	
Total Revenue	2,493,209	3,018,515	3,232,000	3,346,157	3,000,565	3,857,621	3,926,775	3,996,772	4,076,697	(345,592)	-10%	
Expenditures by Activity												
Community Investment	2,874,853	2,735,735	3,232,000	3,306,550	3,551,125	3,666,552	3,735,706	3,805,703	3,885,628	244,575	7%	
Historic Preservation	-	-	-	194,128	6,300	6,300	6,300	6,300	6,300	(187,828)	-97%	
Business Development	-	-	-	-	40,769	40,769	40,769	40,769	40,769	40,769	-	
Neighborhoods	-	-	-	-	58,000	58,000	56,000	56,000	56,000	58,000	-	
Engagement	-	-	-	-	56,000	56,000	56,000	56,000	56,000	56,000	-	
Planning	-	-	-	-	12,000	12,000	12,000	12,000	12,000	12,000	-	
Zoning	-	-	-	-	20,000	20,000	20,000	20,000	20,000	20,000	-	
Total Expenditures	2,874,853	2,735,735	3,232,000	3,500,678	3,744,194	3,857,621	3,926,775	3,996,772	4,076,697	243,516	7%	
Expenditures by Type												
Personnel												
Salaries & Wages	1,464,757	1,493,197	1,788,354	1,628,354	1,921,625	1,960,382	1,999,913	2,040,238	2,081,368	293,271	18%	
Fringe Benefits	630,626	528,540	665,776	665,776	716,373	816,821	845,938	876,494	908,320	50,597	8%	
Total Personnel	2,095,383	2,021,736	2,454,130	2,294,130	2,637,998	2,777,203	2,845,851	2,916,732	2,989,688	343,868	15%	
Supplies	19,501	18,276	25,792	28,054	26,120	26,120	26,120	26,120	26,120	(1,934)	-7%	
Services & Charges												
Professional Services	319,616	157,623	296,100	584,679	281,800	282,200	281,920	281,880	282,200	(302,879)	-52%	
Printing & Advertising	10,940	13,604	24,707	24,773	24,000	21,500	21,500	21,500	26,000	(773)	-3%	
Repairs & Maintenance	1,989	9,911	2,600	101,951	3,100	3,100	3,100	3,100	3,100	(98,851)	-97%	
Interfund Allocations	390,538	464,363	357,941	357,941	652,726	631,048	637,834	636,990	639,139	294,785	82%	
Education & Training	8,889	9,835	23,900	23,900	22,000	20,000	20,000	20,000	20,000	(1,900)	-8%	
Travel	17,302	24,271	28,000	29,524	20,000	20,000	20,000	20,000	20,000	(9,524)	-32%	
Other Services & Charges	10,694	16,116	18,830	20,726	26,450	26,450	20,450	20,450	20,450	5,724	28%	
Interfund Transfers Out	-	-	-	35,000	50,000	50,000	50,000	50,000	50,000	15,000	43%	
Total Services & Charges	759,969	695,723	752,078	1,178,494	1,080,076	1,054,298	1,054,804	1,053,920	1,060,889	(98,418)	-8%	
Capital	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	2,874,853	2,735,735	3,232,000	3,500,678	3,744,194	3,857,621	3,926,775	3,996,772	4,076,697	243,516	7%	
Net Surplus / (Deficit)	(381,644)	282,780	-	(154,521)	(743,629)	-	-	-	-			
Beginning Cash Balance	1,114,625	729,684		1,012,307	857,786	114,157	114,157	114,157	114,157	Cash Reserves Target No reserve requirement		
Cash Adjustments	(3,297)	(158)		-	-	-	-	-				
Ending Cash Balance	729,684	1,012,307		857,786	114,157	114,157	114,157	114,157				
Cash Reserves Target	-	-		-	-	-	-	-				

Fund Purpose:

This fund accounts for the activities of the Department of Community Investment (DCI).

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

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

Explanation of Revenue Sources:

This fund is mainly supported by interfund transfers from the Economic Development Income Tax (EDIT) Fund (#408). This fund also receives revenue from federal grants and staff contracts. Starting in 2020, the wages and benefits for two Zoning staff were allocated back to the Building Department (Fund #600). This revenue is represented as an interfund allocation reimbursement transferred from Fund #600.

In 2021, the interfund transfer from the Economic Development Income Tax (EDIT) Fund (#408) will be reduced in order to spend down this fund's cash reserves. There is no cash reserve requirement in this fund as it is supported by interfund transfers and does not need to carry a cash balance.

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

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

Fund 212 - Dept of Community Investment Grants

Fund Type	Special Revenue Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
							2022	2023	2024	2025		
Revenue												
Intergov./ Grants	3,542,536	2,030,043	2,711,000	9,107,322	2,755,134	2,755,134	2,755,134	2,755,134	2,755,134	(6,352,188)	-70%	
Fines, Forfeitures, and Fees	110	30	-	81	-	-	-	-	-	(81)	-100%	
Other Income	203,444	483,931	203,000	217,888	119,687	119,687	119,687	119,687	119,687	(98,201)	-45%	
Total Revenue	3,746,089	2,514,004	2,914,000	9,325,291	2,874,821	2,874,821	2,874,821	2,874,821	2,874,821	(6,450,470)	-69%	
Expenditures by Type												
Professional Services	-	-	-	600,000	-	-	-	-	-	(600,000)	-100%	
Grants & Subsidies	3,848,101	2,555,898	2,911,000	9,017,968	2,755,134	2,755,134	2,755,134	2,755,134	2,755,134	(6,262,834)	-69%	
Total Expenditures	3,848,101	2,555,898	2,911,000	9,617,968	2,755,134	2,755,134	2,755,134	2,755,134	2,755,134	(6,862,834)	-71%	
Net Surplus / (Deficit)	(102,012)	(41,893)	3,000	(292,677)	119,687	119,687	119,687	119,687	119,687			
Beginning Cash Balance	450,607	347,782		305,248	12,571	132,258	251,945	371,632	491,319			Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(813)	(641)		-	-	-	-	-	-			
Ending Cash Balance	347,782	305,248		12,571	132,258	251,945	371,632	491,319	611,006			
Cash Reserves Target	-	-		-	-	-	-	-	-			
Fund Purpose:												
This fund accounts for various grants including:												
Community Development Block Grant (CDBG)												
CDBG funds can be used for a variety of community development opportunities such as providing affordable housing, a suitable living environment, and economic opportunities for individuals and families with incomes below 80 percent of the area median income. CDBG funds can also be used for the elimination of slum and blight.												
Emergency Solutions Grant (ESG)												
The ESG Program provides homeless persons with basic shelter and essential supportive services. It can assist with operational costs of the shelter facility, and for the administration of the grant.												
Neighborhood Stabilization Project (NSP)												
Congress created the Neighborhood Stabilization Program to help cities, counties and states deal with community problems that are the result of the mortgage foreclosure crisis in the nation. HUD provides money to local governments (cities and counties), nonprofits, and all 50 states. Generally, the money must be used to buy, fix up, and resell foreclosed and abandoned homes. NSP grantees develop their own programs and funding priorities. However, NSP grantees must use at least 25 percent of the funds appropriated for the purchase and redevelopment of abandoned or foreclosed homes or residential properties that will be used to house individuals or families whose incomes do not exceed 50 percent of the area median income. In addition, all activities funded by NSP must benefit low- and moderate-income persons whose income does not exceed 120 percent of area median income. Activities may not qualify under NSP using the "prevent or eliminate slums and blight" or "address urgent community development needs" objectives.												
Shelter Plus Care Program (S+C)												
The S+C Program provides a variety of permanent housing choices, accompanied by a range of supportive services funded through other sources. S+C assists hard to serve homeless individuals with disabilities and their families. These individuals primarily include those with serious mental illness, chronic problems with alcohol and/or drugs, and HIV/AIDS or related diseases.												
Explanation of Revenue Sources, Expenditures, and Significant Changes/Variations:												
Special allocations of CDBG and ESG awarded under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) are separate from regular allocations and are accounted for in the COVID-19 Response Fund 264.												

Fund 410 - Urban Development Action Grant

Fund Type	Special Revenue Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
							2022	2023	2024	2025		
Revenue												
Interest Earnings	6,344	844	500	500	572	569	529	552	-	72	14%	
Other Income	37,508	84,104	30,000	30,000	21,996	23,208	24,488	21,180	6,088	(8,004)	-27%	
Total Revenue	43,852	84,948	30,500	30,500	22,568	23,777	25,017	21,732	6,088	(7,932)	-26%	
Expenditures by Type												
Debt Service Principal	486,081	60,000	40,000	40,000	24,000	24,000	28,000	20,000	284,254	(16,000)	-40%	
Total Expenditures	486,081	60,000	40,000	40,000	24,000	24,000	28,000	20,000	284,254	(16,000)	-40%	
Net Surplus / (Deficit)	(442,229)	24,948	(9,500)	(9,500)	(1,432)	(223)	(2,983)	1,732	(278,166)			
Beginning Cash Balance	471,939	28,919		53,838	44,338	42,906	42,683	39,700	41,432			Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(790)	(30)		-	-	-	-	-	-			
Ending Cash Balance	28,919	53,838		44,338	42,906	42,683	39,700	41,432	(236,734)			
Cash Reserves Target	-	-		-	-	-	-	-	-			
Fund Purpose:												
This fund was originally established to account for economic development expenditures which are financed by federal grants and loan repayments.												
Explanation of Revenue Sources:												
Revenue comes from Business Development Corporation (BDC) repayment of Fund 410 miscellaneous revenue used to capitalize BDC loan pool. This fund also receives revenue from interest earned on the fund's cash balance.												
Explanation of Expenditures and Significant Changes/Variations:												
Currently, this fund is used for the repayment of an interfund loan from the COIT Fund (#404) in connection with a downtown hotel/parking garage project. The final payment is due in 2022 (debt schedule #82). When the final revenue payment is due from BDC, it may be prudent to payoff the debt to COIT and potentially close this fund rather than following current amortization schedule which goes out to 2046. Payments in future years will be made as BDC loan collections are received. The BDC loan collections have been remitted at rates less than the current amortization schedule depicts due to poor portfolio performance and as such may require an amendment to the debt schedule.												

Fund 600 - Consolidated Building Fund

Fund Type	Enterprise Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast				Budget Variance	%
							2022	2023	2024	2025	2020-2021	Change
Revenue												
Building Department												
Licenses & Permits	1,566,575	1,646,044	1,772,550	1,772,550	1,772,552		1,772,552	1,877,550	1,988,847	2,106,822	2	0%
Interest Earnings	46,652	54,618	25,201	25,201	30,280		31,898	34,392	38,382	43,538	5,079	20%
Other Income	7,186	6,317	3,000	222	-		-	-	-	-	(222)	-100%
Interfund Transfers In	7,428	-	-	-	-		-	-	-	-	-	-
Total Building Department	1,627,841	1,706,979	1,800,751	1,797,973	1,802,832		1,804,450	1,911,942	2,027,229	2,150,360	4,859	0%
Total Code Enforcement	1,506,064	2,983,937	-	2,130	-		-	-	-	-	(2,130)	-100%
Total Fund Revenue	3,133,906	4,690,916	1,800,751	1,800,103	1,802,832		1,804,450	1,911,942	2,027,229	2,150,360	2,729	0%
Expenditures												
Building Department												
Personnel												
Salaries & Wages	681,787	716,916	874,667	874,667	828,457		844,871	861,612	878,688	896,108	(46,210)	-5%
Fringe Benefits	319,576	273,508	339,734	339,734	316,605		361,444	374,303	387,797	401,857	(23,129)	-7%
Total Personnel	1,001,363	990,425	1,214,401	1,214,401	1,145,062		1,206,315	1,235,915	1,266,485	1,297,965	(69,339)	-6%
Supplies	21,813	14,307	19,576	24,818	16,361		16,688	17,022	17,362	17,709	(8,457)	-34%
Services & Charges												
Professional Services	4,454	-	10,000	10,150	8,000		8,000	8,000	8,000	8,000	(2,150)	-21%
Printing & Advertising	700	3,809	4,693	4,693	4,763		4,834	4,907	5,005	5,081	70	1%
Repairs & Maintenance	30,553	18,871	25,000	25,000	25,000		25,000	25,000	25,000	25,000	-	0%
Education & Training	3,190	2,859	3,500	3,500	3,500		3,500	3,500	3,500	3,500	-	0%
Travel	3,450	684	6,000	6,000	6,000		6,000	6,000	6,000	6,000	-	0%
Other Services & Charges	43,665	3,948	20,572	22,572	17,015		17,117	17,221	17,400	17,508	(5,557)	-25%
Debt Service Principal	42,475	46,342	42,727	42,727	43,021		23,594	4,674	-	-	294	1%
Debt Service Interest & Fees	3,749	3,141	2,225	2,225	1,358		567	70	-	-	(867)	-39%
Interfund Allocations	337,091	252,023	328,799	328,799	339,938		371,319	375,932	378,895	382,565	11,139	3%
Interfund Transfers Out	-	158,943	-	-	-		-	-	-	-	-	-
Total Services & Charges	469,328	490,621	443,516	445,666	448,595		459,931	445,304	443,800	447,654	2,929	1%
Total Capital	-	-	50,000	50,000	-		-	26,500	-	-	(50,000)	-100%
Total Building Department	1,492,504	1,495,352	1,727,493	1,734,885	1,610,018		1,682,934	1,724,741	1,727,647	1,763,328	(124,867)	-7%
Total Code Enforcement	2,678,595	3,001,390	-	270,543	-		-	-	-	-	(270,543)	-100%
Total Fund Expenditures	4,171,099	4,496,742	1,727,493	2,005,428	1,610,018		1,682,934	1,724,741	1,727,647	1,763,328	(395,410)	-20%
Net Surplus / (Deficit)												
Building Department	135,338	211,627	73,258	63,088	192,814		121,516	187,201	299,582	387,032		
Code Enforcement	(1,172,531)	(17,453)	-	(268,413)	-		-	-	-	-		
Fund Net Surplus/(Deficit)	(1,037,193)	194,174	73,258	(205,325)	192,814		121,516	187,201	299,582	387,032		
Beginning Cash Balance	3,143,961	2,092,204		2,285,733	2,080,408		2,273,222	2,394,738	2,581,939	2,881,521		Cash Reserves Target
Cash Adjustments	(14,364)	(645)		-	-		-	-	-	-		25% of Annual expenditures
Ending Cash Balance	2,092,204	2,285,733		2,080,408	2,273,222		2,394,738	2,581,939	2,881,521	3,268,553		
Cash Reserves Target	1,042,775	1,124,185		501,357	402,505		420,734	431,185	431,912	440,832		

Fund Purpose:

This fund accounts for the activities of the Building Department.

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

Explanation of Revenue Sources:

Revenue for the Building Department is primarily generated through issuing permits for construction, demolition, or occupancy. In addition, contractor registrations and licenses are also issued and monitored. Prior to the COVID-19 pandemic, revenue was anticipated to increase based on trends. Due to the unknown nature of economic impacts of COVID-19, permit revenue is budgeted at 2020 levels. If actual revenue is less than 2020 levels, cash reserves will be used to offset revenue variance.

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

This fund accounts for the operational costs of running the Building Department. The majority of the costs are for Building Department personnel.

In 2020, there were two promotions from Administrative Assistant to Executive Assistant and Assistant Manager of Customer Service to better align the responsibilities of the staff to the corresponding positions they hold, and to be more consistent with similar positions throughout the City. In 2021, a part-time licensing auditor will be added to audit contractor licenses.

Starting in 2020, the Code Enforcement Department's budget was moved out of this fund and into its own fund (#230).

Fund 754 - Industrial Revolving Fund

Fund Type	Special Revenue Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Intergov./ Grants	-	-	-	-	699,000	-	-	-	-	699,000	-	
Other Income	234,521	293,958	225,200	225,200	244,000	244,000	244,000	244,000	244,000	18,800	8%	
Total Revenue	234,521	293,958	225,200	225,200	943,000	244,000	244,000	244,000	244,000	717,800	319%	
Expenditures by Type												
Professional Services	89,432	95,223	135,000	130,000	429,262	430,982	134,536	136,327	138,154	299,262	230%	
Other Services & Charges	12,826	24,218	14,000	19,000	69,298	69,297	18,000	18,000	18,000	50,298	265%	
Total Expenditures	102,258	119,441	149,000	149,000	498,560	500,279	152,536	154,327	156,154	349,560	235%	
Net Surplus / (Deficit)	132,263	174,517	76,200	76,200	444,440	(256,279)	91,464	89,673	87,846			
Beginning Cash Balance	2,917,106	1,632,491		2,078,333	2,154,533	2,598,973	2,342,694	2,434,158	2,523,831			
Cash Adjustments	(1,416,878)	271,325		-	-	-	-	-	-			
Ending Cash Balance	1,632,491	2,078,333		2,154,533	2,598,973	2,342,694	2,434,158	2,523,831	2,611,677			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Cash Reserves Target
No City reserve requirement; there are program requirements

Fund Purpose:
The Industrial Revolving Fund is a loan fund for small businesses. It is governed by a separate Board of Directors which contracts with the City's Community Investment Department for administrative services. 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 to the amount of loans and cash balances that must be maintained.

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

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

Fund 756 - 2015 Smart Streets Bond Debt Service

Fund Type	Debt Service Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Interest Earnings	4,588	4,629	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	0%	
Interfund Transfers In	1,714,000	1,715,500	1,716,500	1,716,500	1,716,500	1,715,000	1,713,000	1,712,500	1,713,500	-	0%	
Total Revenue	1,718,588	1,720,129	1,719,500	1,719,500	1,719,500	1,718,000	1,716,000	1,715,500	1,716,500	-	0%	
Expenditures by Type												
Debt Service Principal	940,000	970,000	1,000,000	1,000,000	1,030,000	1,060,000	1,090,000	1,120,000	1,160,000	30,000	3%	
Debt Service Interest & Fees	770,444	742,019	713,044	713,044	682,819	651,694	619,669	586,785	552,844	(30,225)	-4%	
Total Expenditures	1,710,444	1,712,019	1,713,044	1,713,044	1,712,819	1,711,694	1,709,669	1,706,785	1,712,844	(225)	0%	
Net Surplus / (Deficit)	8,145	8,111	6,456	6,456	6,681	6,306	6,331	8,715	3,656			
Beginning Cash Balance	1,718,645	1,726,790		1,734,901	1,741,357	1,748,038	1,754,344	1,760,675	1,769,390			
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	1,726,790	1,734,901		1,741,357	1,748,038	1,754,344	1,760,675	1,769,390	1,773,046			
Cash Reserves Target	1,726,790	1,734,901		1,741,357	1,748,038	1,754,344	1,760,675	1,769,390	1,773,046			

Cash Reserves Target
100% cash reserves per bond covenants

Fund Purpose:
The Smart Streets Debt Service Reserve Fund accounts for debt service reserve on the 2015 Smart Streets bond that had a par amount of \$25 million. The accounting records are maintained in trustee bank accounts. 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 were tracked in the Smart Streets Bond Capital Fund (#753).

Fund 759 - 2017 Eddy Street Commons Bond Capital

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2020-2021	% Change	
	2018	2019	2020	2020		2021	Forecast					
	Actual	Actual	Adopted Budget	Amended Budget		Adopted Budget	2022	2023	2024			2025
Revenue												
Interest Earnings	121	65	-	306,457	-	-	-	-	-	(306,457)	-100%	
Total Revenue	121	65	-	306,457	-	-	-	-	-	(306,457)	-100%	
Expenditures by Type												
Services & Charges												
Professional Services	1,500	-	-	-	-	-	-	-	-	-	-	
Total Services & Charges	1,500	-	-	-	-	-	-	-	-	-	-	
Capital	8,477,690	4,602,119	-	3,354,647	-	-	-	-	-	(3,354,647)	-100%	
Total Expenditures	8,479,190	4,602,119	-	3,354,647	-	-	-	-	-	(3,354,647)	-100%	
Net Surplus / (Deficit)	(8,479,069)	(4,602,054)	-	(3,048,190)	-	-	-	-	-			
Beginning Cash Balance	16,129,314	7,650,244		3,048,190	-	-	-	-	-	Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero		
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	7,650,244	3,048,190		-	-	-	-	-	-			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

This fund is expected to be spent down or fully encumbered in 2020. --- 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 - 2017 Eddy Street Commons Bond Debt Service

Fund Type	Debt Service Funds				Control	City Funds				Budget Variance 2020-2021	% Change	
	2018	2019	2020	2020		2021	Forecast					
	Actual	Actual	Adopted Budget	Amended Budget		Adopted Budget	2022	2023	2024			2025
Revenue												
Interest Earnings	6,428	8,792	6,000	6,000	6,000	6,000	6,000	6,000	6,000	-	0%	
Interfund Transfers In	2,223,472	1,298,125	1,390,625	1,390,625	1,710,875	1,926,375	1,929,875	1,941,375	1,955,125	320,250	23%	
Total Revenue	2,229,900	1,306,917	1,396,625	1,396,625	1,716,875	1,932,375	1,935,875	1,947,375	1,961,125	320,250	23%	
Expenditures by Type												
Debt Service Principal												
Debt Service Principal	25,000	50,000	145,000	145,000	475,000	720,000	760,000	810,000	865,000	330,000	228%	
Debt Service Interest & Fees												
Debt Service Interest & Fees	1,253,472	1,248,125	1,246,625	1,246,625	1,235,875	1,206,375	1,169,875	1,131,375	1,090,125	(10,750)	-1%	
Total Expenditures	1,278,472	1,298,125	1,391,625	1,391,625	1,710,875	1,926,375	1,929,875	1,941,375	1,955,125	319,250	23%	
Net Surplus / (Deficit)	951,428	8,792	5,000	5,000	6,000	6,000	6,000	6,000	6,000			
Beginning Cash Balance	2,501,480	3,452,908		3,461,700	3,466,700	3,472,700	3,478,700	3,484,700	3,490,700	Cash Reserves Target \$2,500,000 minimum		
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	3,452,908	3,461,700		3,466,700	3,472,700	3,478,700	3,484,700	3,490,700	3,496,700			
Cash Reserves Target	2,500,000	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).



CODE ENFORCEMENT FUNDS

Fund 219 - Unsafe Building

Fund Type	Special Revenue Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast				Budget Variance 2020-2021	% Change
							2022	2023	2024	2025		
Revenue												
Fines, Forfeitures, and Fees	193,536	263,172	111,100	111,100	111,100		111,100	111,100	111,100	111,100	-	0%
Interest Earnings	5,889	18,352	-	8,000	11,932		12,061	12,191	12,323	12,410	3,932	49%
Other Income	-	2,298	400	400	-		-	-	-	-	(400)	-100%
Interfund Transfers In	648,273	681,491	-	-	-		-	-	-	-	-	-
Total Revenue	847,699	965,314	111,500	119,500	123,032		123,161	123,291	123,423	123,510	3,532	3%
Expenditures by Subdivisions												
NEAT Crew	448,386	435,893	-	35,895	-		-	-	-	-	(35,895)	-100%
Unsafe Building	236,555	156,655	111,500	120,500	113,500		113,500	113,500	113,500	117,000	(7,000)	-6%
Total Expenditures	684,941	592,547	111,500	156,395	113,500		113,500	113,500	113,500	117,000	(42,895)	-27%
Expenditures by Type												
Personnel												
Salaries & Wages	165,262	178,355	-	-	-		-	-	-	-	-	-
Fringe Benefits	83,517	65,378	-	-	-		-	-	-	-	-	-
Total Personnel	248,778	243,732	-	-	-		-	-	-	-	-	-
Supplies	21,415	22,623	-	7,715	-		-	-	-	-	(7,715)	-100%
Services & Charges												
Professional Services	37,725	39,500	16,300	27,380	17,500		17,500	17,500	17,500	21,000	(9,880)	-36%
Repairs & Maintenance	223,202	153,241	-	-	-		-	-	-	-	-	-
Other Services & Charges	68,404	73,977	95,200	121,300	96,000		96,000	96,000	96,000	96,000	(25,300)	-21%
Interfund Allocations	57,916	34,894	-	-	-		-	-	-	-	-	-
Interfund Transfers Out	27,500	-	-	-	-		-	-	-	-	-	-
Total Services & Charges	414,748	301,612	111,500	148,680	113,500		113,500	113,500	113,500	117,000	(35,180)	-24%
Capital	-	24,580	-	-	-		-	-	-	-	-	-
Total Expenditures	684,941	592,547	111,500	156,395	113,500		113,500	113,500	113,500	117,000	(42,895)	-27%
Net Surplus / (Deficit)	162,757	372,767	-	(36,895)	9,532		9,661	9,791	9,923	6,510		
Beginning Cash Balance	379,148	543,230		923,154	886,259		895,791	905,452	915,243	925,166	Cash Reserves Target No reserve requirement	
Cash Adjustments	1,325	7,157		-	-		-	-	-			
Ending Cash Balance	543,230	923,154		886,259	895,791		905,452	915,243	925,166	931,676		
Cash Reserves Target	-	-		-	-		-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

Fund 221 - Rental Units Regulation

Fund Type	Special Revenue Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast				Budget Variance	%
							2022	2023	2024	2025	2020-2021	Change
Revenue												
Fines, Forfeitures, and Fees	310	7,375	100,000	99,945	100,000		100,000	100,000	100,000	100,000	55	0%
Interest Earnings	137	351	200	255	200		200	200	200	200	(55)	-22%
Interfund Transfers In	-	-	245,626	245,626	241,527		258,939	265,981	274,379	282,520	(4,099)	-2%
Total Revenue	447	7,726	345,826	345,826	341,727		359,139	366,181	374,579	382,720	(4,099)	-1%
Expenditures by Type												
Personnel												
Salaries & Wages	-	-	183,678	183,678	184,228		187,913	191,672	195,505	199,414	550	0%
Fringe Benefits	-	-	82,188	82,188	82,349		95,876	99,559	103,424	107,456	161	0%
Total Personnel	-	-	265,866	265,866	266,577		283,789	291,231	298,929	306,870	711	0%
Supplies	-	-	7,160	7,160	5,800		5,500	5,100	5,300	5,500	(1,360)	-19%
Services & Charges												
Professional Services	-	-	54,000	54,000	55,000		55,000	55,000	55,000	55,000	1,000	2%
Printing & Advertising	-	-	4,000	4,000	4,000		4,000	4,000	4,000	4,000	-	0%
Repairs & Maintenance	-	-	2,400	2,400	1,800		1,800	1,800	1,800	1,800	(600)	-25%
Education & Training	-	-	1,200	1,200	750		750	750	750	750	(450)	-38%
Travel	-	-	1,200	1,200	800		800	800	800	800	(400)	-33%
Other Services & Charges	5	-	10,000	10,000	7,000		7,500	7,500	8,000	8,000	(3,000)	-30%
Total Services & Charges	5	-	72,800	72,800	69,350		69,850	69,850	70,350	70,350	(3,450)	-5%
Total Expenditures	5	-	345,826	345,826	341,727		359,139	366,181	374,579	382,720	(4,099)	-1%
Net Surplus / (Deficit)	442	7,726	-	-	-		-	-	-	-		
Beginning Cash Balance	9,685	10,105	17,823	17,823	17,823		17,823	17,823	17,823	17,823		
Cash Adjustments	(22)	(9)	-	-	-		-	-	-	-		
Ending Cash Balance	10,105	17,823	17,823	17,823	17,823		17,823	17,823	17,823	17,823		
Cash Reserves Target	1	-	34,583	34,173	35,914		36,618	36,618	37,458	38,272		

Cash Reserves Target
10% of Annual expenditures

Fund Purpose:

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

RSVP Program:

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

Explanation of Revenue Sources:

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

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

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

The only increase in the 2021 budget for this fund are for personnel expenditures. Salaries increased 0.8% and health insurance increased \$2,500 per employee (4 employees). Otherwise reductions in supplies and services (\$4,810) offset the personnel increase of \$11,809.

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



Fund 230 - Code Enforcement Fund

Fund Type	Special Revenue Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast				Budget Variance	%
							2022	2023	2024	2025	2020-2021	Change
Revenue												
Licenses & Permits	-	-	31,200	31,200	31,200		31,200	31,200	31,200	31,200	-	0%
Charges for Services	-	-	53,250	53,250	53,250		53,250	53,250	53,250	53,250	-	0%
Fines, Forfeitures, and Fees	-	-	304,000	302,000	304,000		304,000	304,000	304,000	304,000	2,000	1%
Interest Earnings	-	-	-	2,000	-		-	-	-	-	(2,000)	-100%
Debt Proceeds	-	-	-	80,000	-		-	-	-	-	(80,000)	-100%
Other Income	-	-	2,725	8,866	2,725		2,725	2,725	2,725	2,725	(6,141)	-69%
Interfund Allocation Reimb	-	-	76,927	76,927	34,708		35,784	36,249	36,720	37,197	(42,219)	-55%
Interfund Transfers In	-	-	3,619,593	3,619,593	3,548,103		3,705,342	3,773,696	3,821,510	3,882,305	(71,490)	-2%
Total Revenue	-	-	4,087,695	4,173,836	3,973,986		4,132,301	4,201,120	4,249,405	4,310,677	(199,850)	-5%
Expenditures by Subdivisions												
Neighborhood Code Enforce.	-	-	2,565,948	2,581,948	2,402,890		2,462,974	2,462,478	2,485,161	2,519,976	(179,058)	-7%
NEAT Crew	-	-	544,158	544,158	569,372		631,162	680,638	687,542	694,646	25,214	5%
Animal Resource Center	-	-	977,589	1,041,589	1,001,724		1,038,165	1,058,004	1,076,702	1,096,055	(39,865)	-4%
Total Expenditures	-	-	4,087,695	4,167,695	3,973,986		4,132,301	4,201,120	4,249,405	4,310,677	(193,709)	-5%
Expenditures by Type												
Personnel												
Salaries & Wages	-	-	1,489,523	1,494,023	1,456,785		1,483,269	1,510,273	1,537,798	1,565,862	(37,238)	-2%
Fringe Benefits	-	-	630,253	633,253	628,887		730,138	757,546	786,318	816,343	(4,366)	-1%
Total Personnel	-	-	2,119,776	2,127,276	2,085,672		2,213,407	2,267,819	2,324,116	2,382,205	(41,604)	-2%
Supplies	-	-	163,700	196,200	163,700		163,700	163,950	163,950	164,350	(32,500)	-17%
Services & Charges												
Professional Services	-	-	110,300	89,000	110,300		110,300	110,300	110,300	110,300	21,300	24%
Printing & Advertising	-	-	24,305	24,305	24,305		24,057	23,953	24,102	24,252	-	0%
Utilities	-	-	30,223	46,923	30,667		31,121	31,583	32,055	32,536	(16,256)	-35%
Repairs & Maintenance	-	-	410,650	417,050	410,650		411,650	412,650	413,650	414,150	(6,400)	-2%
Education & Training	-	-	15,000	15,000	5,000		5,000	5,000	5,000	5,000	(10,000)	-67%
Travel	-	-	2,400	3,910	2,400		2,400	2,400	2,400	2,400	(1,510)	-39%
Other Services & Charges	-	-	284,410	241,100	243,810		248,910	254,410	259,410	264,410	2,710	1%
Debt Service Principal	-	-	104,314	104,314	124,425		160,782	157,238	144,393	139,800	20,111	19%
Debt Service Interest & Fees	-	-	7,770	7,770	9,573		13,235	14,893	10,696	6,799	1,803	23%
Interfund Allocations	-	-	814,847	814,847	763,484		747,739	756,924	759,333	764,475	(51,363)	-6%
Total Services & Charges	-	-	1,804,219	1,764,219	1,724,614		1,755,194	1,769,351	1,761,339	1,764,122	(39,605)	-2%
Capital	-	-	-	80,000	-		-	-	-	-	(80,000)	-100%
Total Expenditures	-	-	4,087,695	4,167,695	3,973,986		4,132,301	4,201,120	4,249,405	4,310,677	(193,709)	-5%
Net Surplus / (Deficit)	-	-	-	6,141	-		-	-	-	-		
Beginning Cash Balance	-	-	-	-	6,141		6,141	6,141	6,141	6,141		
Cash Adjustments	-	-	-	-	-		-	-	-	-		
Ending Cash Balance	-	-	-	6,141	6,141		6,141	6,141	6,141	6,141		
Cash Reserves Target	-	-	-	-	-		-	-	-	-		
											Cash Reserves Target	No reserve requirement

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

In 2020, the Department of Code Enforcement was restructured from an accounting perspective in order to better track expenditures and align with the fund ordinances established by the Common Council. The Neighborhood Code Enforcement division and South Bend Animal Resource Center division were moved from the Consolidated Building Fund (#600) into this fund. The Neighborhood Enforcement Action Team (NEAT) division was also moved from the Unsafe Building Fund (#219) into this fund. Generally speaking, the goal for the 2021 budget for Code Enforcement is to remain status quo with the exception of increases in personnel and Interfund Allocations. Additional reductions in Fund 230 includes part time personnel of \$30,000, Interfund Allocations of \$51,000, Education and Training of \$10,000, and Other Services and Charges for contractual services of \$43,000. The reduction in contractual services combined with an \$80,000 reduction in Capital were intentional to allow for the financing of \$180,000 Capital Lease for new a new dump truck and loader for the NEAT Division.

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

Historical Budget Summary

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
						Revenue					
Licenses & Permits	31,987	34,657	31,200	31,200	31,200	31,200	31,200	31,200	31,200	-	0%
Charges for Services	56,229	57,616	53,250	53,250	53,250	53,250	53,250	53,250	53,250	-	0%
Fines, Forfeitures, and Fees	536,051	549,637	515,100	515,175	515,100	515,100	515,100	515,100	515,100	(75)	0%
Interest Earnings	6,027	18,704	200	10,255	12,132	12,261	12,391	12,523	12,610	1,877	18%
Debt Proceeds	-	-	-	80,000	-	-	-	-	-	(80,000)	-100%
Other Income	58,590	12,659	3,125	9,266	2,725	2,725	2,725	2,725	2,725	(6,541)	-71%
Interfund Allocation Reimb	-	73,304	76,927	76,927	34,708	35,784	36,249	36,720	37,197	(42,219)	-55%
Interfund Transfers In	1,665,326	3,210,400	3,865,219	3,865,219	3,789,630	3,964,281	4,039,677	4,095,889	4,164,825	(75,589)	-2%
Total Revenue	2,354,210	3,956,977	4,545,021	4,641,292	4,438,745	4,614,601	4,690,592	4,747,407	4,816,907	(202,547)	-4%
Expenditures by Fund											
Consolidated Bldg Fund (#600)	2,678,595	3,001,390	-	270,543	-	-	-	-	-	(270,543)	-100%
Rental Units Regulation (#221)	5	-	345,826	345,826	341,727	359,139	366,181	374,579	382,720	(4,099)	-1%
Unsafe Building Fund (#219)	684,941	592,547	111,500	156,395	113,500	113,500	113,500	113,500	117,000	(42,895)	-27%
Code Enforcement Fund (#230)	-	-	4,087,695	4,167,695	3,973,986	4,132,301	4,201,120	4,249,405	4,310,677	(193,709)	-5%
Total Expenditures	3,363,542	3,593,937	4,545,021	4,940,459	4,429,213	4,604,940	4,680,801	4,737,484	4,810,397	(511,246)	-10%
Expenditures by Division											
Neighborhood Code Enfor.	1,712,624	1,923,446	2,565,948	2,812,409	2,402,890	2,462,974	2,462,478	2,485,161	2,519,976	(409,519)	-15%
NEAT Crew	448,386	435,893	544,158	580,053	569,372	631,162	680,638	687,542	694,646	(10,681)	-2%
Rental Safety Verification Program	59,239	144,603	345,826	348,002	341,727	359,139	366,181	374,579	382,720	(6,275)	-2%
Unsafe Building	236,555	156,655	111,500	120,500	113,500	113,500	113,500	113,500	117,000	(7,000)	-6%
Animal Resource Center	906,737	933,341	977,589	1,079,495	1,001,724	1,038,165	1,058,004	1,076,702	1,096,055	(77,771)	-7%
Total Expenditures	3,363,542	3,593,937	4,545,021	4,940,459	4,429,213	4,604,940	4,680,801	4,737,484	4,810,397	(511,246)	-10%
Expenditures by Type											
Personnel											
Salaries & Wages	1,298,997	1,437,429	1,673,201	1,677,701	1,641,013	1,671,182	1,701,945	1,733,303	1,765,276	(36,688)	-2%
Fringe Benefits	595,651	538,583	712,441	715,441	711,236	826,014	857,105	889,742	923,799	(4,205)	-1%
Total Personnel	1,894,648	1,976,013	2,385,642	2,393,142	2,352,249	2,497,196	2,559,050	2,623,045	2,689,075	(40,893)	-2%
Supplies	117,767	108,267	170,860	243,641	169,500	169,200	169,050	169,250	169,850	(74,141)	-30%
Services & Charges											
Professional Services	172,494	177,400	180,600	171,763	182,800	182,800	182,800	182,800	186,300	11,037	6%
Printing & Advertising	8,771	11,255	28,305	28,305	28,305	28,057	27,953	28,102	28,252	-	0%
Utilities	31,852	34,801	30,223	46,923	30,667	31,121	31,583	32,055	32,536	(16,256)	-35%
Repairs & Maintenance	275,449	233,178	413,050	429,653	412,450	413,450	414,450	415,450	415,950	(17,203)	-4%
Education & Training	6,089	6,873	16,200	16,200	5,750	5,750	5,750	5,750	5,750	(10,450)	-65%
Travel	4,869	6,444	3,600	5,110	3,200	3,200	3,200	3,200	3,200	(1,910)	-37%
Other Services & Charges	154,741	177,849	389,610	598,791	346,810	352,410	357,910	363,410	368,410	(251,981)	-42%
Debt Service Principal	64,323	80,098	104,314	104,314	124,425	160,782	157,238	144,393	139,800	20,111	19%
Debt Service Interest & Fees	7,135	6,144	7,770	7,770	9,573	13,235	14,893	10,696	6,799	1,803	23%
Interfund Allocations	517,905	719,048	814,847	814,847	763,484	747,739	756,924	759,333	764,475	(51,363)	-6%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,271,127	1,453,091	1,988,519	2,223,676	1,907,464	1,938,544	1,952,701	1,945,189	1,951,472	(316,212)	-14%
Capital	80,000	56,567	-	80,000	-	-	-	-	-	(80,000)	-100%
Total Expenditures	3,363,542	3,593,937	4,545,021	4,940,459	4,429,213	4,604,940	4,680,801	4,737,484	4,810,397	(511,246)	-10%
Net Surplus / (Deficit)	(1,009,331)	363,040	-	(299,167)	9,532	9,661	9,791	9,923	6,510		

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:

Neighborhood Code Enforcement (NCE) revenues are derived from ordinance violations for environmental dumping. **South Bend Animal Resource Center (SBARC)** revenues are derived from fees for animal control activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fees. **Rental Safety Verification Program (RSVP)** revenues are derived from follow up re-inspection fees and assessments for non-compliance. **The Unsafe Building Fund (#219)** is a Special Revenue Fund and is meant to receive revenue from the following sources: vacant and abandoned registrations, board-ups, demolition, performance bonds, special assessments, and civil penalties. The vast majority of revenue for Code Enforcement comes from an interfund transfer from the **Economic Development Income Tax (EDIT) Fund (#408)**. Projections for revenue show a decrease of chargeable fees which have been adjusted to reflect the historical average based on the past 5 years.

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

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

Neighborhood Code Enforcement Division

Historical Budget Summary

Fund 219 & 600 from 2017 to 2019 - Fund 230 starting in 2020

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
						Revenue					
Fines, Forfeitures, and Fees	462,405	425,238	304,000	304,130	304,000	304,000	304,000	304,000	304,000	(130)	0%
Interest Earnings	-	-	-	2,000	-	-	-	-	-	(2,000)	-100%
Debt Proceeds	-	-	-	80,000	-	-	-	-	-	(80,000)	-100%
Other Income	51,740	3,145	1,000	7,141	1,000	1,000	1,000	1,000	1,000	(6,141)	-86%
Interfund Allocation Reimb	-	73,304	76,927	76,927	34,708	35,784	36,249	36,720	37,197	(42,219)	-55%
Total Revenue	514,144	501,687	381,927	470,198	339,708	340,784	341,249	341,720	342,197	(130,490)	-28%
Expenditures by Fund											
Consolidated Bldg Fund (#600)	1,712,624	1,923,446	-	230,461	-	-	-	-	-	(230,461)	-100%
Unsafe Building Fund (#219)	-	-	-	-	-	-	-	-	-	-	-
Code Enforcement Fund (#230)	-	-	2,565,948	2,581,948	2,402,890	2,462,974	2,462,478	2,485,161	2,519,976	(179,058)	-7%
Total Expenditures	1,712,624	1,923,446	2,565,948	2,812,409	2,402,890	2,462,974	2,462,478	2,485,161	2,519,976	(409,519)	-15%
Expenditures by Type											
Personnel											
Salaries & Wages	717,952	803,998	910,798	868,798	885,655	902,620	919,927	937,573	955,572	16,857	2%
Fringe Benefits	321,025	287,986	366,584	369,584	365,394	423,142	439,056	455,757	473,179	(4,190)	-1%
Total Personnel	1,038,977	1,091,984	1,277,382	1,238,382	1,251,049	1,325,762	1,358,983	1,393,330	1,428,751	12,667	1%
Supplies	46,888	39,369	51,100	63,655	51,100	51,100	51,100	51,100	51,500	(12,555)	-20%
Services & Charges											
Professional Services	116,125	98,232	63,000	47,500	63,000	63,000	63,000	63,000	63,000	15,500	33%
Printing & Advertising	8,771	11,255	21,288	21,288	21,288	21,096	21,016	21,131	21,246	-	0%
Repairs & Maintenance	32,854	43,812	300,000	300,100	300,000	300,000	300,000	300,000	300,000	(100)	0%
Education & Training	6,089	6,873	15,000	15,000	5,000	5,000	5,000	5,000	5,000	(10,000)	-67%
Travel	4,716	6,121	2,400	3,900	2,400	2,400	2,400	2,400	2,400	(1,500)	-38%
Other Services & Charges	57,935	68,254	122,300	329,106	91,700	99,800	104,300	108,800	113,300	(237,406)	-72%
Debt Service Principal	54,669	65,004	104,314	104,314	90,536	83,508	40,916	24,555	16,340	(13,778)	-13%
Debt Service Interest & Fees	5,300	4,136	7,770	7,770	4,425	2,677	1,093	412	137	(3,345)	-43%
Interfund Allocations	340,300	488,405	601,394	601,394	522,392	508,631	514,670	515,433	518,302	(79,002)	-13%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	626,760	792,093	1,237,466	1,430,372	1,100,741	1,086,112	1,052,395	1,040,731	1,039,725	(329,631)	-23%
Capital	-	-	-	80,000	-	-	-	-	-	(80,000)	-100%
Total Expenditures	1,712,624	1,923,446	2,565,948	2,812,409	2,402,890	2,462,974	2,462,478	2,485,161	2,519,976	(409,519)	-15%
Required Operating Subsidy	(1,198,480)	(1,421,758)	(2,184,021)	(2,342,211)	(2,063,182)	(2,122,190)	(2,121,229)	(2,143,441)	(2,177,779)		

Division Purpose:

The Neighborhood Code Enforcement division manages the activities of the Department of Code Enforcement, overseeing the other divisions. This division upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code.

Explanation of Revenue Sources:

Revenues are derived from fees for processing abandoned vehicles and ordinance violations. The decrease in revenue for this division is due to the restructuring of the Department of Code Enforcement. Revenue related to the unsafe building laws will be classified under the Unsafe Building division. The interfund allocation revenue is from the payroll cost allocation to the Animal Resource Center division for a portion of the Code Enforcement administration personnel costs. A transfer from the Economic Development Income Tax (EDIT) Fund (#408) will make up the difference between the amount of revenue generated by code enforcement violations and the division's expenses.

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

This budget accounts for the administrative costs for the Department of Code Enforcement along with operational costs such as repair & maintenance of Code Inspector trucks.

Personnel - reduced part-time wages down to one part-time office staff member who works on Code Enforcement hearings.

Other Services & Charges decreased from 2020 to 2021 due to a one-time \$200,000 appropriation for the demolition of an unsafe building.

South Bend Animal Resource Center

Historical Budget Summary

Fund 600 from 2017 to 2019 - Fund 230 starting in 2020

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
						Revenue					
Licenses & Permits	31,987	34,657	31,200	31,200	31,200	31,200	31,200	31,200	31,200	-	0%
Charges for Services	56,229	57,616	53,250	53,250	53,250	53,250	53,250	53,250	53,250	-	0%
Fines, Forfeitures, and Fees	-	300	-	-	-	-	-	-	-	-	-
Other Income	6,851	7,216	1,725	1,725	1,725	1,725	1,725	1,725	1,725	-	0%
Total Revenue	95,067	99,788	86,175	86,175	86,175	86,175	86,175	86,175	86,175	-	0%
Expenditures by Fund											
Consolidated Bldg Fund (#600)	906,737	933,341	-	37,906	-	-	-	-	-	(37,906)	-100%
Code Enforcement Fund (#230)	-	-	977,589	1,041,589	1,001,724	1,038,165	1,058,004	1,076,702	1,096,055	(39,865)	-4%
Total by Fund	906,737	933,341	977,589	1,079,495	1,001,724	1,038,165	1,058,004	1,076,702	1,096,055	(77,771)	-7%
Expenditures by Type											
Personnel											
Salaries & Wages	373,324	374,335	384,476	423,476	385,554	392,754	400,097	407,586	415,225	(37,922)	-9%
Fringe Benefits	183,234	149,626	176,929	176,929	177,210	207,432	215,497	223,964	232,805	281	0%
Total Personnel	556,557	523,961	561,405	600,405	562,764	600,186	615,594	631,550	648,030	(37,641)	-6%
Supplies	49,116	46,275	86,150	124,985	86,150	86,150	86,400	86,400	86,400	(38,835)	-31%
Services & Charges											
Professional Services	18,644	36,330	47,300	41,883	47,300	47,300	47,300	47,300	47,300	5,417	13%
Printing & Advertising	-	-	2,951	2,951	2,951	2,897	2,873	2,906	2,940	-	0%
Utilities	31,852	34,801	30,223	46,923	30,667	31,121	31,583	32,055	32,536	(16,256)	-35%
Repairs & Maintenance	19,392	36,125	20,150	36,153	20,150	21,150	22,150	23,150	23,650	(16,003)	-44%
Travel	153	323	-	10	-	-	-	-	-	(10)	-100%
Other Services & Charges	28,396	27,790	37,110	33,885	37,110	37,110	37,110	37,110	37,110	3,225	10%
Debt Service Principal	2,272	-	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	666	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	119,689	195,749	192,300	192,300	214,632	212,251	214,994	216,231	218,089	22,332	12%
Total Services & Charges	221,064	331,118	330,034	354,105	352,810	351,829	356,010	358,752	361,625	(1,295)	0%
Capital	80,000	31,987	-	-	-	-	-	-	-	-	-
Total Expenditures	906,737	933,341	977,589	1,079,495	1,001,724	1,038,165	1,058,004	1,076,702	1,096,055	(77,771)	-7%
Required Operating Subsidy	(811,670)	(833,553)	(891,414)	(993,320)	(915,549)	(951,990)	(971,829)	(990,527)	(1,009,880)		

Division Purpose:

South Bend Animal Resource Center's mission is to enforce animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. The Animal Resource Center 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:

Revenues are derived from fees for animal control activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fees. A transfer from the Economic Development Income Tax (EDIT) Fund (#408) will make up the difference between the amount of revenue generated by the animal resource center and the animal resource center's expenses. NOTE: Donations for the South Bend Animal Resource Center (SBARC) are tracked in the Gift/Donation/Bequest Fund (#217).

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

This budget accounts for the operational costs of running the South Bend Animal Resource Center. These costs include wages and benefits for personnel running the center, supplies such as animal feed and cleaning supplies, services such as veterinary and utilities. \$37,906 of the overall reduction in expenditures for 2021 included the rollover of 2019 encumbered funds into 2020 for Fund 600, which were one time expenses and the budget did not roll forward into 2021. **Reductions in Fund 230** include personnel \$11K (net of a reduction in seasonal personnel of \$12K and 0.8% wage increase), with an **Increase in Fund 230** for Interfund Allocations of \$22K.



Neighborhood Enforcement Action Team (NEAT)

Historical Budget Summary

Fund 219 from 2017 to 2019 - Fund 230 starting in 2020

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
						Revenue					
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-
Expenditures by Fund											
Unsafe Building Fund (#219)	448,386	435,893	-	35,895	-	-	-	-	-	(35,895)	-100%
Code Enforcement Fund (#230)	-	-	544,158	544,158	569,372	631,162	680,638	687,542	694,646	25,214	5%
Total Expenditures	448,386	435,893	544,158	580,053	569,372	631,162	680,638	687,542	694,646	(10,681)	-2%
Expenditures by Type											
Personnel											
Salaries & Wages	165,262	178,355	194,249	201,749	185,576	187,895	190,249	192,639	195,065	(16,173)	-8%
Fringe Benefits	83,517	65,378	86,740	86,740	86,283	99,564	102,993	106,597	110,359	(457)	-1%
Total Personnel	248,778	243,732	280,989	288,489	271,859	287,459	293,242	299,236	305,424	(16,630)	-6%
Supplies	21,415	22,623	26,450	46,665	26,450	26,450	26,450	26,450	26,450	(20,215)	-43%
Services & Charges											
Printing & Advertising	-	-	66	66	66	64	64	65	66	-	0%
Repairs & Maintenance	75,198	57,855	90,500	91,000	90,500	90,500	90,500	90,500	90,500	(500)	-1%
Other Services & Charges	56,440	63,952	125,000	132,680	115,000	112,000	113,000	113,500	114,000	(17,680)	-13%
Debt Service Principal	-	-	-	-	33,889	77,274	116,322	119,838	123,460	33,889	-
Debt Service Interest & Fees	-	-	-	-	5,148	10,558	13,800	10,284	6,662	5,148	-
Interfund Allocations	46,555	23,150	21,153	21,153	26,460	26,857	27,260	27,669	28,084	5,307	25%
Total Services & Charges	178,192	144,957	236,719	244,899	271,063	317,253	360,946	361,856	362,772	26,164	11%
Capital	-	24,580	-	-	-	-	-	-	-	-	-
Total Expenditures	448,386	435,893	544,158	580,053	569,372	631,162	680,638	687,542	694,646	(10,681)	-2%
Required Operating Subsidy	(448,386)	(435,893)	(544,158)	(580,053)	(569,372)	(631,162)	(680,638)	(687,542)	(694,646)		

Division Purpose:

The Neighborhood Enforcement Action Team division (aka NEAT Crew) works in tandem with the Neighborhood Code Enforcement division to follow up on complaints, violations, and citation 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.

Explanation of Revenue Sources:

There is no revenue directly associated with this division. A transfer from the Economic Development Income Tax (EDIT) Fund (#408) will cover this division's expenses.

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

This budget accounts for the operating costs of the Neighborhood Enforcement Action Team (NEAT) division of the Department of Code Enforcement. Costs include wages and benefits for the NEAT Crew personnel and costs for repair & maintenance of vehicles used by the NEAT Crew. **Reductions in Fund 230** include personnel of \$9,130 (net of a reduction in seasonal personnel of \$12,000 and .08% wage increase), and Supplies for \$7,715. **Increases in Fund 230** include Interfund allocations \$5,307, and \$39,000 for principal and interest payments on a capital lease in the amount of \$180,000 for a new dump truck and loader.

Rental Unit Inspection Division

Historical Budget Summary

Fund 600 from 2018 to 2019 - Fund 221 starting in 2020

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Revenue											
Fines, Forfeitures, and Fees	-	250	100,000	99,945	100,000	100,000	100,000	100,000	100,000	55	0%
Interest Earnings	-	-	-	255	200	200	200	200	200	(55)	-22%
Total Revenue	-	250	100,000	100,200	100,200	100,200	100,200	100,200	100,200	-	0%
Expenditures by Fund											
Consolidated Bldg Fund (#600)	59,234	144,603	-	2,176	-	-	-	-	-	(2,176)	-100%
Rental Units Regulation (#221)	-	-	345,826	345,826	341,727	359,139	366,181	374,579	382,720	(4,099)	-1%
Total Expenditures	59,234	144,603	345,826	348,002	341,727	359,139	366,181	374,579	382,720	(6,275)	-2%
Expenditures by Type											
Personnel											
Salaries & Wages	42,460	80,742	183,678	183,678	184,228	187,913	191,672	195,505	199,414	550	0%
Fringe Benefits	7,875	35,593	82,188	82,188	82,349	95,876	99,559	103,424	107,456	161	0%
Total Personnel	50,335	116,335	265,866	265,866	266,577	283,789	291,231	298,929	306,870	711	0%
Supplies	348	-	7,160	8,336	5,800	5,500	5,100	5,300	5,500	(2,536)	-30%
Services & Charges											
Professional Services	-	3,338	54,000	55,000	55,000	55,000	55,000	55,000	55,000	-	0%
Printing & Advertising	-	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000	-	0%
Repairs & Maintenance	-	-	2,400	2,400	1,800	1,800	1,800	1,800	1,800	(600)	-25%
Education & Training	-	-	1,200	1,200	750	750	750	750	750	(450)	-38%
Travel	-	-	1,200	1,200	800	800	800	800	800	(400)	-33%
Other Services & Charges	-	7,828	10,000	10,000	7,000	7,500	7,500	8,000	8,000	(3,000)	-30%
Debt Service Principal	7,382	15,094	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	1,169	2,008	-	-	-	-	-	-	-	-	-
Total Services & Charges	8,551	28,268	72,800	73,800	69,350	69,850	69,850	70,350	70,350	(4,450)	-6%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	59,234	144,603	345,826	348,002	341,727	359,139	366,181	374,579	382,720	(6,275)	-2%
Required Operating Subsidy	(59,234)	(144,353)	(245,826)	(247,802)	(241,527)	(258,939)	(265,981)	(274,379)	(282,520)		

Division 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 the Rental Safety Verification Program (RSVP) will be derived from follow up re-inspection fees and assessments for noncompliance. First and second inspections will have no charges; however, if not compliant after the second inspection, there will be charges requiring follow up inspections to validate compliance. The landlord registration fee revenue (\$5 registration fee per owner per year) also supports this division. Landlords are required, by ordinance, to annually register residential and/or multi-unit rental properties which they do not personally occupy. The purpose of the Landlord Registration is to compile up-to-date information about the rental properties in the City of South Bend. A transfer from the Economic Development Income Tax (EDIT) Fund (#408) will make up the difference between the amount of fines/fees collected and the program expenses.

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

This budget accounts for the operating costs of the Rental Safety Verification Program (RSVP) such as wages and benefits for code inspectors assigned to the program. From 2019 to 2020, two additional Code Inspectors were added to expand the program. Professional Services were increased by for a professional service agreement to provide relocation services to displaced residents as a result of uninhabitable homes.



INTERNAL SERVICE FUNDS

Fund 222 - Central Services

Fund Type	Internal Service Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance	%
						2022	2023	2024	2025	2020-2021	Change
Revenue											
Licenses & Permits	4,107	3,320	4,440	4,440	2,700	2,700	2,700	2,700	2,700	(1,740)	-39%
Charges for Services	2,806,873	7,496,447	8,304,859	8,304,933	8,605,703	8,691,761	8,778,678	8,866,463	8,955,128	300,770	4%
Interest Earnings	10,656	22,362	12,000	12,000	15,762	15,440	13,478	11,463	8,835	3,762	31%
Other Income	5,006,296	5,417,866	4,944,250	79,188	72,000	72,500	73,000	73,000	73,000	(7,188)	-9%
Interfund Allocation Reimb	392,410	610,726	122,143	122,143	129,585	132,498	135,490	139,020	142,187	7,442	6%
Total Revenue	8,220,343	13,550,721	13,387,692	8,522,704	8,825,750	8,914,899	9,003,346	9,092,646	9,181,850	303,046	4%
Expenditures by Division											
Equipment Services	2,639,137	7,000,441	7,812,107	8,017,413	8,212,671	8,408,713	8,470,337	8,547,500	8,665,939	195,258	2%
Central Stores	245,265	284,301	-	26	-	-	-	-	-	(26)	-100%
Print Shop	142,462	160,886	10,018	13,581	3,340	-	-	-	-	(10,241)	-75%
Radio Shop	279,334	230,894	275,518	276,224	268,978	282,790	290,749	298,391	305,705	(7,246)	-3%
Building Maintenance	208,440	177,588	213,243	213,243	206,275	219,376	226,981	232,920	239,827	(6,968)	-3%
Facilities Management	-	120,439	122,143	122,143	157,031	159,322	162,556	165,117	167,649	34,888	29%
Utilities & Services	4,528,950	4,950,465	4,870,250	-	-	-	-	-	-	-	-
Sustainability	304,308	6,002	-	-	-	-	-	-	-	-	-
Total Expenditures	8,347,896	12,931,016	13,303,279	8,642,630	8,848,295	9,070,201	9,150,623	9,243,928	9,379,120	205,665	2%
Expenditures by Type											
Personnel											
Salaries & Wages	2,061,867	1,920,693	2,092,572	2,092,572	2,079,577	2,110,609	2,142,075	2,173,996	2,205,872	(12,995)	-1%
Fringe Benefits	930,977	731,886	894,766	894,766	892,827	1,020,760	1,055,118	1,091,183	1,128,697	(1,939)	0%
Total Personnel	2,992,844	2,652,580	2,987,338	2,987,338	2,972,404	3,131,369	3,197,193	3,265,179	3,334,569	(14,934)	0%
Supplies	134,464	4,515,181	4,870,798	4,888,320	4,923,729	4,974,413	5,027,882	5,078,840	5,131,844	35,409	1%
Services & Charges											
Professional Services	30,814	8,439	13,000	13,000	8,500	10,000	10,000	10,000	10,000	(4,500)	-35%
Printing & Advertising	4,809	715	7,821	4,321	4,642	5,100	5,686	5,889	5,891	321	7%
Utilities	4,587,384	5,013,625	4,935,174	64,924	64,468	65,873	67,341	68,831	70,294	(456)	-1%
Repairs & Maintenance	61,011	56,339	54,400	62,088	51,900	54,650	57,600	59,600	60,600	(10,188)	-16%
Education & Training	12,049	4,603	20,050	20,900	12,050	12,050	12,500	13,250	13,250	(8,850)	-42%
Travel	1,251	481	4,000	3,577	1,850	1,850	3,000	3,000	3,000	(1,727)	-48%
Grants & Subsidies	5,320	2,434	-	-	-	-	-	-	-	-	-
Other Services & Charges	14,514	13,329	17,405	19,869	16,950	18,405	19,655	20,255	20,505	(2,919)	-15%
Debt Service Principal	13,606	14,248	14,818	14,818	3,303	-	-	-	-	(11,515)	-78%
Debt Service Interest & Fees	1,566	1,029	463	463	37	-	-	-	-	(426)	-92%
Interfund Allocations	411,263	648,014	306,521	306,521	683,462	676,491	685,216	689,834	696,167	376,941	123%
Interfund Transfers Out	77,000	-	71,491	256,491	105,000	120,000	65,000	30,000	33,000	(151,491)	-59%
Total Services & Charges	5,220,588	5,763,256	5,445,143	766,972	952,162	964,419	925,548	899,909	912,707	185,190	24%
Total Expenditures	8,347,896	12,931,016	13,303,279	8,642,630	8,848,295	9,070,201	9,150,623	9,243,928	9,379,120	205,665	2%
Net Surplus / (Deficit)	(127,553)	619,705	84,413	(119,926)	(22,545)	(155,302)	(147,277)	(151,282)	(197,270)		
Beginning Cash Balance	1,085,494	1,003,425		1,455,158	1,335,232	1,312,687	1,157,385	1,010,108	858,826	Cash Reserves Target 10% of Annual expenditures, excluding utility accounting	
Cash Adjustments	45,485	(167,972)		-	-	-	-	-			
Ending Cash Balance	1,003,425	1,455,158		1,335,232	1,312,687	1,157,385	1,010,108	858,826	661,556		
Cash Reserves Target	381,895	798,055		864,263	884,830	907,020	915,062	924,393	937,912		

Fund Purpose:

This fund tracks the operating costs of the Central Services Division. The Division provides a variety of services to other city departments, along with several local county, state and federal agencies. Central Services consists of 4 cost centers: Equipment Services, Building Maintenance, Radio Shop, and Facilities Management. The Department of Administration & Finance oversees the Central Services Division. Also, the electric and natural gas costs for the entire City are paid out of this fund and allocated back to departments.

Explanation of Revenue Sources:

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

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

In 2020, two cost centers were discontinued: Central Stores/Purchasing and Print Shop. The only remaining cost associated with the Print Shop is the principal and interest payments on two commercial grade printers, to be paid off in 2021. From 2018 to 2019, Supplies expense and Charges for Services revenue increased due to a change in revenue and expense recognition. In 2020, the City changed its for accounting for electric and natural gas utilities expenses. Prior to 2020, the Central Services Fund (#222) paid for all of the City's utilities and allocated it back to departments. Starting in 2020, the allocation will be discontinued and the expenses will be charged directly to departments. This is reflected by a \$4.87 million decrease in budgeted utilities expense in this fund. The remaining utility expense budget left in this fund is for the utilities for the Central Services facilities. Central Services capital expenditures are tracked in the Central Services Capital Fund (#224). Interfund transfers out of the this fund to the capital fund (#224) typically match the budgeted capital expenditures.

Fund 224 - Central Services Capital

Fund Type	Internal Service Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance	%
						2022	2023	2024	2025	2020-2021	Change
Revenue											
Interest Earnings	2,734	3,218	2,000	2,000	50	171	194	206	209	(1,950)	-98%
Other Income	-	-	-	7,268	-	-	-	-	-	(7,268)	-100%
Interfund Transfers In	77,000	-	71,491	256,491	105,000	120,000	65,000	30,000	33,000	(151,491)	-59%
Total Revenue	79,734	3,218	73,491	265,759	105,050	120,171	65,194	30,206	33,209	(160,709)	-60%
Expenditures by Type											
Supplies	8,905	4,718	-	5,501	-	-	-	-	-	(5,501)	-100%
Services & Charges											
Repairs & Maintenance	18,697	63,060	63,000	63,000	25,000	55,000	55,000	25,000	33,000	(38,000)	-60%
Debt Service Principal	-	3,881	7,711	2,210	7,888	8,069	8,254	4,198	-	5,678	257%
Debt Service Interest & Fees	-	365	780	780	603	423	238	48	-	(177)	-23%
Total Services & Charges	18,697	67,305	71,491	65,990	33,491	63,492	63,492	29,246	33,000	(32,499)	-49%
Capital	77,871	77,795	-	208,194	68,500	55,000	-	-	-	(139,694)	-67%
Total Expenditures	105,474	149,818	71,491	279,685	101,991	118,492	63,492	29,246	33,000	(177,694)	-64%
Net Surplus / (Deficit)	(25,740)	(146,601)	2,000	(13,926)	3,059	1,679	1,702	960	209		
Beginning Cash Balance	194,599	168,196		21,921	7,995	11,054	12,733	14,435	15,395	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero	
Cash Adjustments	(664)	326		-	-	-	-	-			
Ending Cash Balance	168,196	21,921		7,995	11,054	12,733	14,435	15,395	15,604		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The repair & maintenance budget covers annual maintenance of the CNG stations and radio tower inspections.
 The debt service principal and interest budget is for the capital lease payments. Equipment purchased through a capital lease is typically paid off over 5 years.
 In 2021, \$68,500 is forecasted for the purchase of six (6) mobile column lifts. The lifts are used by Central Services to lift up vehicles in order to perform repairs and maintenance.
 In 2022, \$55,000 is forecasted for the purchase of a new truck to replace a 10 year-old service truck.
 In 2022 and 2023, \$30,000 is forecasted each year to cover the cost of repaving parking lots at the two garage locations.



Fund 226 - Liability Insurance

Fund Type	Internal Service Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance	%
						2022	2023	2024	2025	2020-2021	Change
Revenue											
Interest Earnings	70,377	117,720	28,722	54,722	47,685	32,906	23,809	15,403	7,711	(7,037)	-13%
Other Income	703,577	989,555	2,000	1,626,414	2,000	2,000	2,000	2,000	2,000	(1,624,414)	-100%
Interfund Allocation Reimb	2,053,107	3,944,597	2,914,500	2,914,500	3,265,000	3,330,302	3,396,908	3,464,848	3,534,148	350,500	12%
Interfund Transfers In	-	-	-	49,087	-	-	-	-	-	(49,087)	-100%
Total Revenue	2,827,061	5,051,872	2,945,222	4,644,723	3,314,685	3,365,208	3,422,717	3,482,251	3,543,859	(1,330,038)	-29%
Expenditures by Activity											
Safety/Risk Management	225,183	232,240	213,267	213,267	63,924	62,875	63,066	62,923	62,909	(149,343)	-70%
Business Insurance	715,424	677,290	815,000	815,000	895,000	901,750	908,568	915,454	922,409	80,000	10%
Liability Coverage	1,380,506	742,777	2,001,965	2,096,092	1,865,000	1,865,000	1,865,000	1,865,000	1,865,000	(231,092)	-11%
Worker's Compensation	1,264,573	1,479,416	1,029,000	1,529,095	1,267,000	1,268,000	1,269,000	1,270,000	1,271,000	(262,095)	-17%
Catastrophic Events	208,887	650,224	-	968,627	-	-	-	-	-	(968,627)	-100%
Total Expenditures	3,794,574	3,781,947	4,059,232	5,622,081	4,090,924	4,097,625	4,105,634	4,113,377	4,121,318	(1,531,157)	-27%
Expenditures by Type											
Personnel											
Salaries & Wages	188,273	152,168	162,412	181,982	-	-	-	-	-	(181,982)	-100%
Fringe Benefits	85,214	61,226	67,612	48,042	-	-	-	-	-	(48,042)	-100%
Other Personnel Costs	37,684	33,353	40,000	40,095	42,000	42,000	42,000	42,000	42,000	1,905	5%
Total Personnel	311,170	246,747	270,024	270,119	42,000	42,000	42,000	42,000	42,000	(228,119)	-84%
Supplies	10,108	51,453	12,950	12,950	9,000	9,000	9,000	9,000	9,000	(3,950)	-31%
Services & Charges											
Professional Services	903,446	521,468	984,929	692,556	990,000	991,000	992,000	993,000	994,000	297,444	43%
Printing & Advertising	-	-	483	483	-	-	-	-	-	(483)	-100%
Repairs & Maintenance	105,403	31,110	2,000	558,750	-	-	-	-	-	(558,750)	-100%
Insurance	1,640,270	2,010,853	1,535,000	2,127,915	1,845,000	1,851,750	1,858,568	1,865,454	1,872,409	(282,915)	-13%
Education & Training	13,336	29,927	20,000	14,000	30,000	30,000	30,000	30,000	30,000	16,000	114%
Travel	2,743	3,245	3,000	2,250	3,000	3,000	3,000	3,000	3,000	750	33%
Other Services & Charges	565,379	169,766	1,153,400	896,985	1,150,300	1,150,300	1,150,300	1,150,300	1,150,300	253,315	28%
Interfund Allocations	111,929	144,621	77,446	77,446	21,624	20,575	20,766	20,623	20,609	(55,822)	-72%
Interfund Transfers Out	25,425	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	3,367,932	2,910,989	3,776,258	4,370,385	4,039,924	4,046,625	4,054,634	4,062,377	4,070,318	(330,461)	-8%
Capital	105,364	572,758	-	968,627	-	-	-	-	-	(968,627)	-100%
Total Expenditures	3,794,574	3,781,947	4,059,232	5,622,081	4,090,924	4,097,625	4,105,634	4,113,377	4,121,318	(1,531,157)	-27%
Net Surplus / (Deficit)	(967,513)	1,269,925	(1,114,010)	(977,358)	(776,239)	(732,417)	(682,917)	(631,126)	(577,459)		
Beginning Cash Balance	4,674,728	3,696,778		4,961,426	3,984,068	3,207,829	2,475,412	1,792,495	1,161,369		Cash Reserves Target
Cash Adjustments	(10,437)	(5,277)		-	-	-	-	-	-		50% of Annual expenditures
Ending Cash Balance	3,696,778	4,961,426		3,984,068	3,207,829	2,475,412	1,792,495	1,161,369	583,910		
Cash Reserves Target	1,897,287	1,890,973		2,811,041	2,045,462	2,048,813	2,052,817	2,056,689	2,060,659		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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

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

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

Fund 279 - IT / Innovation / 311 Call Center

Fund Type	Internal Service Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance	%
						2022	2023	2024	2025	2020-2021	Change
Revenue											
Charges for Services	-	92,585	-	111,796	-	-	-	-	-	(111,796)	-100%
Interest Earnings	30,723	67,048	10,000	25,000	5,000	5,000	5,000	5,000	5,000	(20,000)	-80%
Donations	100,000	-	-	-	-	-	-	-	-	-	-
Other Income	47,427	66,798	32,690	36,513	77,647	73,879	74,568	74,054	74,003	41,134	113%
Interfund Allocation Reimb	6,788,985	7,991,331	6,656,930	6,656,930	9,129,846	8,686,815	8,767,688	8,707,296	8,701,393	2,472,916	37%
Total Revenue	6,967,135	8,217,762	6,699,620	6,830,239	9,212,493	8,765,694	8,847,256	8,786,350	8,780,396	2,382,254	35%
Expenditures by Division											
311 Call Center	526,971	519,646	578,196	579,154	578,572	609,701	623,752	638,280	653,254	(582)	0%
Information Technology	5,264,986	7,348,706	6,828,730	9,038,406	8,618,830	8,168,892	8,265,161	8,219,358	8,228,857	(419,576)	-5%
Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	9,197,402	8,778,593	8,888,913	8,857,638	8,882,111	(420,158)	-4%
Expenditures by Type											
Personnel											
Salaries & Wages	1,558,863	1,689,240	1,981,340	1,878,588	1,996,316	2,035,668	2,075,813	2,116,760	2,158,522	117,728	6%
Fringe Benefits	619,247	569,382	748,836	744,651	752,106	855,874	885,853	917,314	950,087	7,455	1%
Total Personnel	2,178,109	2,258,622	2,730,176	2,623,239	2,748,422	2,891,542	2,961,666	3,034,074	3,108,609	125,183	5%
Supplies	119,984	169,850	164,850	196,260	420,750	106,750	106,750	106,750	106,750	224,490	114%
Services & Charges											
Professional Services	710,365	1,065,128	615,700	2,061,094	705,800	621,500	621,500	621,500	621,500	(1,355,294)	-66%
Printing & Advertising	298	5,181	5,270	6,275	5,150	5,150	5,150	5,150	5,150	(1,125)	-18%
Repairs & Maintenance	2,246,257	2,975,430	2,839,472	3,542,923	4,043,305	3,878,907	3,919,116	3,870,384	3,945,303	500,382	14%
Education & Training	15,237	22,957	57,900	35,532	57,900	57,900	57,900	57,900	57,900	22,368	63%
Travel	20,941	32,456	27,110	15,318	27,110	27,110	27,110	27,110	27,110	11,792	77%
Grants & Subsidies	25,000	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	234,530	287,902	388,624	452,685	293,824	293,824	293,824	293,824	293,824	(158,861)	-35%
Debt Service Principal	209,189	391,117	522,557	618,643	817,277	816,004	815,886	760,000	635,000	198,634	32%
Debt Service Interest & Fees	26,836	52,924	49,356	59,680	76,973	78,997	79,084	80,000	80,000	17,293	29%
Interfund Allocations	5,211	6,785	5,911	5,911	891	909	927	946	965	(5,020)	-85%
Interfund Transfers Out	-	600,000	-	-	-	-	-	-	-	-	-
Total Services & Charges	3,493,863	5,439,880	4,511,900	6,798,061	6,028,230	5,780,301	5,820,497	5,716,814	5,666,752	(769,831)	-11%
Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	9,197,402	8,778,593	8,888,913	8,857,638	8,882,111	(420,158)	-4%
Net Surplus / (Deficit)	1,175,179	349,410	(707,306)	(2,787,321)	15,091	(12,899)	(41,657)	(71,288)	(101,715)		
Beginning Cash Balance	1,589,083	2,758,297		3,108,342	321,021	336,112	323,213	281,556	210,268	Cash Reserves Target No reserve requirement	
Cash Adjustments	(5,964)	636		-	-	-	-	-			
Ending Cash Balance	2,758,297	3,108,342		321,021	336,112	323,213	281,556	210,268			
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. The IT Dept provides technical services to the various departments within the City. **The Department of Innovation & Technology's goal is to empower an innovative workforce and a thriving community through technology, data, and strategic partnerships.**

Explanation of Revenue Sources:

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

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

ERP Implementation: In 2019, \$600,000 (from prior year reserves) was transferred to the County Option Income Tax (COIT) Fund (#404) to cover the cost of the new enterprise resource planning (ERP) software implementation. The ERP implementation lasted 18 months and costed about \$3 million. The software successfully went live on May 1, 2020.

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

CityWorks: In 2021, IT will continue to grow the enterprise work order, permits and licensing, and asset management system. In 2018, CityWorks was selected as the enterprise platform because it integrated well with GIS and had substantial adoption from similarly sized cities.

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

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

Fund 711 - Self-Funded Employee Benefits

Fund Type	Internal Service Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Revenue											
Charges for Services	18,067,948	13,344,016	15,989,183	15,983,294	15,997,883	19,517,070	20,457,133	21,445,716	22,484,444	14,589	0%
Interest Earnings	209,508	288,858	77,097	82,097	68,169	75,977	84,737	94,550	105,512	(13,928)	-17%
Other Income	440,913	397,653	385,000	387,142	385,000	385,000	385,000	385,000	385,000	(2,142)	-1%
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	18,718,369	14,030,527	16,451,280	16,452,533	16,451,052	19,978,047	20,926,870	21,925,266	22,974,956	(1,481)	0%
Expenditures by Activity											
Health Insurance	15,677,149	15,517,230	17,287,245	17,231,143	17,294,188	18,105,855	18,957,177	19,850,121	20,786,754	63,045	0%
Workplace Wellness Clinic	862,693	1,108,117	1,104,308	1,186,229	1,169,308	1,193,594	1,218,266	1,243,331	1,268,798	(16,921)	-1%
Employee Wellness	76,217	86,863	91,160	91,160	91,160	92,443	93,750	95,081	96,437	-	0%
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	18,554,656	19,391,892	20,269,193	21,188,533	22,151,989	46,124	0%
Expenditures by Type											
Personnel											
Other Personnel Costs	14,459,995	14,704,500	16,416,939	16,366,939	16,472,430	17,270,734	18,108,424	18,987,461	19,909,907	105,491	1%
Total Personnel	14,459,995	14,704,500	16,416,939	16,366,939	16,472,430	17,270,734	18,108,424	18,987,461	19,909,907	105,491	1%
Supplies	74,825	198,245	85,000	153,096	150,000	150,000	150,000	150,000	150,000	(3,096)	-2%
Services & Charges											
Professional Services	1,046,223	1,163,954	1,246,508	1,268,056	1,198,308	1,222,594	1,247,266	1,272,331	1,297,798	(69,748)	-6%
Printing & Advertising	-	-	100	100	100	100	100	100	100	-	0%
Insurance	610,829	632,597	732,666	718,006	732,318	746,964	761,903	777,141	792,684	14,312	2%
Other Services & Charges	10,473	12,913	1,500	2,335	1,500	1,500	1,500	1,500	1,500	(835)	-36%
Interfund Transfers Out	413,714	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,081,238	1,809,464	1,980,774	1,988,497	1,932,226	1,971,158	2,010,769	2,051,072	2,092,082	(56,271)	-3%
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	18,554,656	19,391,892	20,269,193	21,188,533	22,151,989	46,124	0%
Net Surplus / (Deficit)	2,102,310	(2,681,683)	(2,031,433)	(2,055,999)	(2,103,604)	586,155	657,677	736,733	822,967		
Beginning Cash Balance	9,935,961	11,997,127		9,277,319	9,221,320	7,117,716	7,703,871	8,361,548	9,098,281	Cash Reserves Target 25% of Annual expenditures	
Cash Adjustments	(41,144)	(38,125)		2,000,000	-	-	-	-			
Ending Cash Balance	11,997,127	9,277,319		9,221,320	7,117,716	7,703,871	8,361,548	9,098,281	9,921,248		
Cash Reserves Target	4,154,015	4,178,052		4,627,133	4,638,664	4,847,973	5,067,298	5,297,133	5,537,997		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Fund 713 - Unemployment Compensation

Fund Type	Internal Service Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Charges for Services	-	-	7,357	7,357	29,419	47,451	54,938	58,227	63,173	22,062	300%	
Interest Earnings	3,816	5,213	1,189	1,189	1,335	-	-	-	-	146	12%	
Total Revenue	3,816	5,213	8,546	8,546	30,754	47,451	54,938	58,227	63,173	22,208	260%	
Expenditures by Type												
Personnel												
Other Personnel Costs	20,480	32,957	55,000	178,000	55,000	55,000	55,000	55,000	55,000	(123,000)	-69%	
Total Expenditures	20,480	32,957	55,000	178,000	55,000	55,000	55,000	55,000	55,000	(123,000)	-69%	
Net Surplus / (Deficit)	(16,664)	(27,744)	(46,454)	(169,454)	(24,246)	(7,549)	(62)	3,227	8,173			
Beginning Cash Balance	225,977	208,514		180,911	31,859	7,613	64	2	3,229	Cash Reserves Target		
Cash Adjustments	(799)	141		20,402	-	-	-	-	-	25% of Annual expenditures		
Ending Cash Balance	208,514	180,911		31,859	7,613	64	2	3,229	11,402			
Cash Reserves Target	5,120	8,239		44,500	13,750	13,750	13,750	13,750	13,750			

Fund Purpose:

This fund was established in 2011 to account for unemployment claims and outplacement services paid.

Explanation of Revenue Sources:

This fund charges an allocation to departments through payroll to cover the cost of unemployment claims paid. In November 2016, the charge was suspended due to the fund's high cash reserves. In 2020, the allocation to departments was resumed at 0.01% of full-time wages and will increase slightly each year in order to cover unemployment claims.

Explanation of Expenditures and Significant Changes/Variations:

All unemployment claims and outplacement services for all departments are paid through this fund. Claims had remained fairly low in recent years, but in 2020 claims increase substantially due to the COVID-19 pandemic.

Fund 714 - Parental Leave Fund

Fund Type	Internal Service Funds					Control	City Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
						2022	2023	2024	2025			
Revenue												
Charges for Services	163,651	166,529	257,488	257,488	257,209	263,253	267,967	272,760	277,659	(279)	0%	
Interest Earnings	467	937	414	464	540	606	667	721	770	76	16%	
Total Revenue	164,118	167,466	257,902	257,952	257,749	263,859	268,634	273,481	278,429	(203)	0%	
Expenditures by Type												
Personnel												
Salaries & Wages	112,882	186,085	253,846	253,846	253,846	258,923	264,101	269,383	274,771	-	0%	
Total Expenditures	112,882	186,085	253,846	253,846	253,846	258,923	264,101	269,383	274,771	-	0%	
Net Surplus / (Deficit)	51,237	(18,618)	4,056	4,106	3,903	4,936	4,533	4,098	3,658			
Beginning Cash Balance	-	51,126		32,563	36,669	40,572	45,508	50,041	54,139	Cash Reserves Target		
Cash Adjustments	(111)	55		-	-	-	-	-	-	8% of Annual expenditures - one month reserve		
Ending Cash Balance	51,126	32,563		36,669	40,572	45,508	50,041	54,139	57,797			
Cash Reserves Target	9,031	14,887		20,308	20,308	20,714	21,128	21,551	21,982			

Fund Purpose:

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

Explanation of Revenue Sources:

The program is funded by an allocation to departments charged through payroll. In 2021, the allocation will be 0.35% of full-time wages. This charge may increase or decrease based on the financial needs of the program and the performance of the fund.

Explanation of Expenditures and Significant Changes/Variations:

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



ADMINISTRATIVE FUNDS

Fund 102 - Rainy Day

Fund Type	Special Revenue Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	%	
						2022	2023	2024	2025		Change	
Revenue												
Interest Earnings	183,841	289,770	132,905	132,905	146,696	148,677	150,684	152,718	154,780	13,791	10%	
Total Revenue	183,841	289,770	132,905	132,905	146,696	148,677	150,684	152,718	154,780	13,791	10%	
Net Surplus / (Deficit)	183,841	289,770	132,905	132,905	146,696	148,677	150,684	152,718	154,780			
Beginning Cash Balance	10,294,137	10,439,531		10,733,474	10,866,379	11,013,075	11,161,752	11,312,436	11,465,154	Cash Reserves Target 3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out		
Cash Adjustments	(38,447)	4,173		-	-	-	-	-				
Ending Cash Balance	10,439,531	10,733,474		10,866,379	11,013,075	11,161,752	11,312,436	11,465,154	11,619,934			
Cash Reserves Target	8,591,175	8,206,394		8,998,791	10,787,932	8,435,975	8,596,426	8,531,595	8,633,098			
Fund Purpose:												
This fund is used to accumulate cash reserves for unforeseen purposes. This fund is used for mid-year or year-end advances to other funds that have cash shortages and the advances must be paid back within six months. The establishment of a Rainy Day Fund is looked upon favorably by bond rating agencies and is one of the factors resulting in South Bend's good AA bond rating with Standard & Poor's. The cash reserve requirement for this fund is 3% of prior year operational expenditures in Civil City funds, excluding interfund transfers.												
Explanation of Revenue Sources:												
This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue. Every so often, this fund receives certain "catch up" distributions of County Option Income Tax (COIT) and Economic Development Income Tax (EDIT) monies from the State of Indiana that are required to be deposited into this fund. During 2016, a total of 25% of the special local income tax distribution approved by the Indiana General Assembly, or \$1,405,850, was deposited into the Rainy Day Fund as allowed under the statute.												
Explanation of Expenditures and Significant Changes/Variations:												
No expenditures are budgeted at this time. The most recent activity was an interfund loan to four other funds during 2011.												

Fund 227 - Loss Recovery

Fund Type	Special Revenue Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	%	
						2022	2023	2024	2025		Change	
Revenue												
Interest Earnings	12,871	16,668	4,579	4,579	5,536	5,610	5,686	5,763	5,841	957	21%	
Total Revenue	12,871	16,668	4,579	4,579	5,536	5,610	5,686	5,763	5,841	957	21%	
Expenditures by Type												
Services & Charges												
Professional Services	73,065	1,211	-	-	-	-	-	-	-	-	-	
Other Services & Charges	135,000	36,100	-	200,000	-	-	-	-	-	(200,000)	-100%	
Total Services & Charges	208,065	37,311	-	200,000	-	-	-	-	-	(200,000)	-100%	
Capital	24,273	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	232,338	37,311	-	200,000	-	-	-	-	-	(200,000)	-100%	
Net Surplus / (Deficit)	(219,467)	(20,643)	4,579	(195,421)	5,536	5,610	5,686	5,763	5,841			
Beginning Cash Balance	847,926	625,798		605,471	410,050	415,586	421,196	426,882	432,645	Cash Reserves Target No reserve requirement		
Cash Adjustments	(2,661)	315		-	-	-	-	-				
Ending Cash Balance	625,798	605,471		410,050	415,586	421,196	426,882	432,645	438,486			
Cash Reserves Target	-	-		-	-	-	-	-	-			
Fund Purpose:												
This fund was established in 2008 with the recovery of monies from lawsuits brought about by environmental actions on the Studebaker and Oliver industrial sites. The fund continues to receive, intermittently, monies from similar settlements. The fund is used for capital projects related to environmental cleanup.												
Explanation of Revenue Sources:												
At this time, the only revenue comes from interest earned on the fund's cash balance.												
Explanation of Expenditures and Significant Changes/Variations:												
In 2019, this fund was used to fund legal professional services related to environmental issues and granular activated carbon reconditioning. For 2021, no expenditures have been identified at this time.												

Fund 217 - Gift, Donation, Bequest

Fund Type	Special Revenue Funds					Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast				Budget Variance 2020-2021	%
							2022	2023	2024	2025		Change
Revenue												
Interest Earnings	2,481	13,279	4,613	5,313	5,630		4,942	4,703	4,571	4,465	317	6%
Wayfinding Signage Project	50,000	100,000	-	-	-		-	-	-	-	-	-
Bloomberg Mayors Challenge	-	274,000	403,743	404,000	322,506		-	-	-	-	(81,494)	-20%
Human Rights Scholarship Prog.	-	91,517	18,000	18,000	18,000		18,000	18,000	18,000	18,000	-	0%
Historic Preservation Commiss.	18,583	183	-	150	-		-	-	-	-	(150)	-100%
Milton Trust Energy Grant	-	125,000	-	-	125,000		125,000	-	-	-	125,000	-
Animal Resource Center	40,167	41,996	25,000	40,000	25,000		25,000	25,000	-	2,700	(15,000)	-38%
Pokagon Band Donation	-	100,000	-	100,000	-		-	-	-	-	(100,000)	-100%
Total Revenue	111,231	745,975	451,356	567,463	496,136		172,942	47,703	25,271	25,165	(71,327)	-13%
Expenditures by Project												
Wayfinding Signage Project	11,524	53,988	-	91,444	-		-	-	-	-	(91,444)	-100%
Bloomberg Mayors Challenge	-	127,296	286,028	550,198	322,506		-	-	-	-	(227,692)	-41%
Human Rights Scholarship Prog.	-	19,310	28,150	28,150	28,150		28,150	28,150	28,150	28,150	-	0%
Bike Signage	350	-	2,500	2,500	2,500		2,500	2,500	2,500	2,500	-	0%
Historic Preservation Commiss.	322	-	5,000	5,000	5,000		5,000	5,000	-	-	-	0%
Milton Trust Energy Grant	-	2,600	-	112,275	125,000		125,000	-	-	-	12,725	11%
Animal Resource Center	34,604	38,658	35,000	35,000	35,000		30,000	30,000	4,500	2,500	-	0%
Total Expenditures	46,800	241,853	356,678	824,567	518,156		190,650	65,650	35,150	33,150	(306,411)	-37%
Expenditures by Type												
Supplies	322	-	5,000	5,000	5,000		5,000	5,000	2,500	2,500	-	0%
Services & Charges												
Professional Services	42,669	218,362	308,328	663,942	344,806		22,300	22,300	-	-	(319,136)	-48%
Printing & Advertising	-	3,479	21,650	21,645	21,650		21,650	21,650	19,150	19,150	5	0%
Repairs & Maintenance	1,014	4,181	10,000	122,275	135,000		130,000	5,000	2,500	1,500	12,725	10%
Grants & Subsidies	-	15,831	9,000	9,000	9,000		9,000	9,000	9,000	9,000	-	0%
Other Services & Charges	2,795	-	2,700	2,705	2,700		2,700	2,700	2,000	1,000	(5)	0%
Total Services & Charges	46,478	241,853	351,678	819,567	513,156		185,650	60,650	32,650	30,650	(306,411)	-37%
Total Expenditures	46,800	241,853	356,678	824,567	518,156		190,650	65,650	35,150	33,150	(306,411)	-37%
Net Surplus / (Deficit)	64,431	504,122	94,678	(257,104)	(22,020)		(17,708)	(17,947)	(9,879)	(7,985)		
Beginning Cash Balance	100,898	164,817		668,273	411,169		389,149	371,441	353,494	343,615		Cash Reserves Target
Cash Adjustments	(512)	(665)		-	-		-	-	-	-		No reserve requirement
Ending Cash Balance	164,817	668,273		411,169	389,149		371,441	353,494	343,615	335,630		
Cash Reserves Target	-	-		-	-		-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

- In 2017, the South Bend Animal Resource Center (SBARC) started receiving an annual donation of approximately \$22,300 from the Judith Westfall Irrevocable Trust. They anticipate receiving annual contributions through 2/24/2023.
- 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.
- In 2019, the City's AmeriCorps program received \$125,000 from the Robert & Clara Milton Charitable Trust Foundation. This private grant is to be used for the South Bend Green Corps Senior Home Energy Improvements.

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 wayfinding signage.

Milton Trust Energy Grant - The South Bend Green Corps Senior Home Energy Improvements program assists seniors 65 years and older with home repairs.

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 258 - Human Rights Federal Grants

Fund Type	Special Revenue Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance	%
						2022	2023	2024	2025	2020-2021	Change
Revenue											
Intergov./ Grants	74,580	247,060	63,200	63,200	68,200	75,200	82,200	89,200	96,200	5,000	8%
Charges for Services	-	-	75,000	75,000	75,000	89,000	103,000	117,000	131,000	-	0%
Interest Earnings	8,862	12,491	5,978	5,978	-	-	-	-	-	(5,978)	-100%
Other Income	23,303	312	7,050	7,050	2,050	2,050	2,050	2,050	2,050	(5,000)	-71%
Total Revenue	106,745	259,863	151,228	151,228	145,250	166,250	187,250	208,250	229,250	(5,978)	-4%
Expenditures by Subdivision											
General	23,369	76,493	3,000	29,525	3,000	3,000	3,000	3,000	3,000	(26,525)	-90%
EEOC	41,941	103,333	131,274	132,941	125,846	130,554	132,827	135,176	137,595	(7,095)	-5%
HUD	84,003	87,503	108,174	108,174	102,746	107,454	109,727	112,076	114,495	(5,428)	-5%
Total Expenditures	149,313	267,329	242,448	270,640	231,592	241,008	245,554	250,252	255,090	(39,048)	-14%
Expenditures by Type											
Personnel											
Salaries & Wages	52,886	119,255	135,130	134,126	126,000	128,520	131,090	133,712	136,386	(8,126)	-6%
Fringe Benefits	25,756	35,042	49,418	50,422	47,692	54,588	56,564	58,640	60,804	(2,730)	-5%
Total Personnel	78,642	154,296	184,548	184,548	173,692	183,108	187,654	192,352	197,190	(10,856)	-6%
Supplies	1,772	1,330	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	0%
Services & Charges											
Professional Services	37,812	21,691	27,800	25,467	27,800	27,800	27,800	27,800	27,800	2,333	9%
Printing & Advertising	15,369	-	4,000	23,200	4,000	4,000	4,000	4,000	4,000	(19,200)	-83%
Education & Training	15	3,709	3,500	15,500	3,500	3,500	3,500	3,500	3,500	(12,000)	-77%
Travel	6,412	9,201	15,300	14,100	15,300	15,300	15,300	15,300	15,300	1,200	9%
Grants & Subsidies	8,000	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,292	607	5,300	5,825	5,300	5,300	5,300	5,300	5,300	(525)	-9%
Interfund Transfers Out	-	76,493	-	-	-	-	-	-	-	-	-
Total Services & Charges	68,899	111,703	55,900	84,092	55,900	55,900	55,900	55,900	55,900	(28,192)	-34%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	149,313	267,329	242,448	270,640	231,592	241,008	245,554	250,252	255,090	(39,048)	-14%
Net Surplus / (Deficit)	(42,567)	(7,467)	(91,220)	(119,412)	(86,342)	(74,758)	(58,304)	(42,002)	(25,840)		
Beginning Cash Balance	572,740	528,434		521,051	401,639	315,297	240,539	182,235	140,233	Cash Reserves Target No reserve requirement - Grant fund - spend down to zero	
Cash Adjustments	(1,739)	84		-	-	-	-	-			
Ending Cash Balance	528,434	521,051		401,639	315,297	240,539	182,235	140,233	114,393		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

In 2020, both the Employment Manager and the Housing Manager became Director of Employment and Director of Housing. In 2020, not all partnership funds were able to be encumbered and thus brought forward. As a result, there is a reduction fo approx. \$22,000 in expenditures being budgeted for 2021.

Fund 264 - COVID-19 Response

Fund Type	Special Revenue Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance	%
						2022	2023	2024	2025	2020-2021	Change
Revenue											
Intergov./ Grants	-	-	-	7,071,462	-	-	-	-	-	(7,071,462)	-100%
Interfund Transfers In	-	-	-	2,000,000	-	-	-	-	-	(2,000,000)	-100%
Total Revenue	-	-	-	9,071,462	-	-	-	-	-	(9,071,462)	-100%
Expenditures by Activity											
Mayor's Office	-	-	-	7,342	-	-	-	-	-	(7,342)	-100%
Administration & Finance	-	-	-	33,037	-	-	-	-	-	(33,037)	-100%
Public Works	-	-	-	45,216	-	-	-	-	-	(45,216)	-100%
Innovation & Technology	-	-	-	10,485	-	-	-	-	-	(10,485)	-100%
Police Department	-	-	-	1,707,789	-	-	-	-	-	(1,707,789)	-100%
Fire Department	-	-	-	1,937,834	-	-	-	-	-	(1,937,834)	-100%
Community Investment	-	-	-	5,049,091	-	-	-	-	-	(5,049,091)	-100%
Venues, Parks & Arts	-	-	-	122,774	-	-	-	-	-	(122,774)	-100%
Code Enforcement	-	-	-	12,477	-	-	-	-	-	(12,477)	-100%
Building Department	-	-	-	864	-	-	-	-	-	(864)	-100%
Total Expenditures	-	-	-	8,926,909	-	-	-	-	-	(8,926,909)	-100%
Expenditures by Type											
Personnel											
Other Personnel Costs	-	-	-	345	-	-	-	-	-	(345)	-100%
Total Personnel	-	-	-	345	-	-	-	-	-	(345)	-100%
Supplies	-	-	-	385,122	-	-	-	-	-	(385,122)	-100%
Services & Charges											
Professional Services	-	-	-	9,890	-	-	-	-	-	(9,890)	-100%
Printing & Advertising	-	-	-	9,330	-	-	-	-	-	(9,330)	-100%
Repairs & Maintenance	-	-	-	2,535	-	-	-	-	-	(2,535)	-100%
Grants & Subsidies	-	-	-	5,040,835	-	-	-	-	-	(5,040,835)	-100%
Other Services & Charges	-	-	-	85,792	-	-	-	-	-	(85,792)	-100%
Interfund Transfers Out	-	-	-	3,393,060	-	-	-	-	-	(3,393,060)	-100%
Total Services & Charges	-	-	-	8,541,442	-	-	-	-	-	(8,541,442)	-100%
Total Expenditures	-	-	-	8,926,909	-	-	-	-	-	(8,926,909)	-100%
Net Surplus / (Deficit)	-	-	-	144,553	-	-	-	-	-		
Beginning Cash Balance	-	-	-	-	144,553	144,553	144,553	144,553	144,553	144,553	Cash Reserves Target
Cash Adjustments	-	-	-	-	-	-	-	-	-	-	No reserve requirement -
Ending Cash Balance	-	-	-	144,553	144,553	144,553	144,553	144,553	144,553	144,553	Grant fund - spend down to
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	zero

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund 404 - County Option Income Tax

Fund Type	Special Revenue Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance	%
						2022	2023	2024	2025	2020-2021	Change
Revenue											
Local Income Taxes	12,339,734	12,879,847	12,440,774	13,764,809	11,378,106	10,263,639	12,300,000	12,484,500	12,671,768	(2,386,703)	-17%
Intergov./ Grants	-	12,500	-	-	-	-	-	-	-	-	-
Interest Earnings	182,755	348,410	100,000	100,000	147,313	128,306	119,120	85,487	49,681	47,313	47%
Debt Proceeds	-	-	-	2,262,160	-	-	-	-	-	(2,262,160)	-100%
Donations	-	5,000	-	-	-	-	-	-	-	-	-
Other Income	657,457	83,772	40,000	384,639	24,000	24,000	28,000	20,000	284,254	(360,639)	-94%
Interfund Transfers In	324,159	927,077	-	-	-	-	-	-	-	-	-
Total Revenue	13,504,106	14,256,606	12,580,774	16,511,608	11,549,419	10,415,945	12,447,120	12,589,987	13,005,703	(4,962,189)	-30%
Expenditures by Activity											
General City	1,595,318	1,707,359	2,841,456	2,681,123	4,268,835	2,666,759	2,666,958	2,847,161	2,767,368	1,587,712	59%
Legal Dept	57,389	10,400	50,000	50,000	15,000	15,000	15,000	15,000	15,000	(35,000)	-70%
Information Technology	495	1,375,412	33,414	1,710,664	-	-	-	-	-	(1,710,664)	-100%
Police Department	2,845,226	1,658,739	1,724,757	3,986,917	2,040,329	1,484,020	1,457,071	1,457,071	1,457,071	(1,946,588)	-49%
Fire Department	166,390	926,579	-	-	-	-	-	-	-	-	-
Vacant & Abandoned Houses	-	380,612	250,000	717,640	400,000	400,000	400,000	400,000	400,000	(317,640)	-44%
Community Investment	949,592	1,083,688	170,000	1,471,085	-	-	-	-	-	(1,471,085)	-100%
Parks & Recreation	1,476,733	751,050	1,808,672	1,808,672	1,658,225	687,829	687,829	2,452,829	2,827,829	(150,447)	-8%
Light Up South Bend	30,155	207,469	200,000	254,743	260,000	260,000	260,000	260,000	260,000	5,257	2%
Streets	71,004	1,978,142	2,447,750	2,964,835	-	2,500,000	4,500,000	4,500,000	4,750,000	(2,964,835)	-100%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-	0%
Street Signals & Lighting	1,614,522	1,729,535	1,554,725	1,554,725	1,585,820	1,617,536	1,649,887	1,682,885	1,716,543	31,095	2%
Total Expenditures	10,306,824	13,308,985	12,580,774	18,700,404	11,728,209	11,131,144	13,136,745	15,114,946	15,693,811	(6,972,195)	-37%
Expenditures by Type											
Supplies	680,965	207,469	200,000	258,851	200,000	200,000	200,000	200,000	200,000	(58,851)	-23%
Services & Charges											
Professional Services	244,535	1,675,224	130,000	2,083,087	75,000	75,000	75,000	75,000	75,000	(2,008,087)	-96%
Printing & Advertising	-	-	-	500	-	-	-	-	-	(500)	-100%
Utilities	1,614,522	1,729,535	1,554,725	1,554,725	1,585,820	1,617,536	1,649,887	1,682,885	1,716,543	31,095	2%
Repairs & Maintenance	1,483,180	725,734	762,271	910,578	762,271	610,000	610,000	610,000	610,000	(148,307)	-16%
Grants & Subsidies	1,285,117	1,318,244	335,991	1,143,940	335,991	335,991	335,991	335,991	335,991	(807,949)	-71%
Other Services & Charges	430,460	1,009,336	1,509,492	1,977,132	1,338,649	1,338,649	1,338,649	1,518,649	1,338,649	(638,483)	-32%
Debt Service Principal	1,519,775	1,557,180	1,620,219	1,620,219	1,906,509	1,344,824	1,302,881	1,333,631	1,365,215	286,290	18%
Debt Service Interest & Fees	126,666	90,721	97,952	98,702	93,820	99,196	114,190	83,440	51,856	(4,882)	-5%
Other Interfund Allocations	6,873	8,631	8,633	8,633	9,753	9,948	10,147	10,350	10,557	1,120	13%
Interfund Transfers Out	2,787,600	4,764,329	6,361,491	6,361,491	5,420,396	5,500,000	7,500,000	9,265,000	9,990,000	(941,095)	-15%
Total Services & Charges	9,498,728	12,878,933	12,380,774	15,759,007	11,528,209	10,931,144	12,936,745	14,914,946	15,493,811	(4,230,798)	-27%
Capital	127,132	222,583	-	2,682,546	-	-	-	-	-	(2,682,546)	-100%
Total Expenditures	10,306,824	13,308,985	12,580,774	18,700,404	11,728,209	11,131,144	13,136,745	15,114,946	15,693,811	(6,972,195)	-37%
Net Surplus / (Deficit)	3,197,281	947,621	-	(2,188,796)	(178,790)	(715,199)	(689,625)	(2,524,959)	(2,688,108)		
Beginning Cash Balance	8,614,576	11,770,743		12,724,697	10,535,901	10,357,111	9,641,912	8,952,287	6,427,328		
Cash Adjustments	(41,114)	6,333									
Ending Cash Balance	11,770,743	12,724,697		10,535,901	10,357,111	9,641,912	8,952,287	6,427,328	3,739,220		
Cash Reserves Target	5,153,412	6,654,492		9,350,202	5,864,105	5,565,572	6,568,373	7,557,473	7,846,906		

Cash Reserves Target
50% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

County Option Income Tax (COIT) revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF). Income tax revenue is expected to decrease over the next couple years as a result of the COVID-19 pandemic. The City is forecasting a steep decrease across 2021 and 2022 with the hope that revenue will be back to 2018 levels by 2023. Other Income is principal from an interfund loan (debt schedule #82) being repaid by the UDAG Fund (#410). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

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

Fund 406 - Cumulative Capital Development

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2020-2021	% Change	
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget		2021 Adopted Budget	Forecast					
							2022	2023	2024			2025
Revenue												
Property Taxes	436,677	455,002	415,213	433,812	411,061	404,833	404,833	404,833	404,833	(22,751)	-5%	
Intergov./ Shared Revenues	38,373	40,353	10,000	40,795	5,364	5,364	5,364	5,364	5,364	(35,431)	-87%	
Interest Earnings	8,476	9,852	330	830	1,053	2,168	4,212	4,870	1,913	223	27%	
Total Revenue	483,526	505,207	425,543	475,437	417,478	412,365	414,409	415,067	412,110	(57,959)	-12%	
Expenditures by Type												
Services & Charges												
Debt Service Principal	549,419	498,598	550,179	550,179	370,109	353,115	255,412	323,245	558,821	(180,070)	-33%	
Debt Service Interest & Fees	25,983	40,678	37,638	37,638	25,590	15,626	5,602	42,359	75,303	(12,048)	-32%	
Total Services & Charges	575,402	539,276	587,817	587,817	395,699	368,741	261,014	365,604	634,124	(192,118)	-33%	
Capital	-	271,112	-	14,388	-	-	-	-	-	(14,388)	-100%	
Total Expenditures	575,402	810,388	587,817	602,205	395,699	368,741	261,014	365,604	634,124	(206,506)	-34%	
Net Surplus / (Deficit)	(91,876)	(305,181)	(162,274)	(126,768)	21,779	43,624	153,395	49,463	(222,014)			
Beginning Cash Balance	622,016	528,040		223,617	96,849	118,628	162,252	315,647	365,110	Cash Reserves Target		
Cash Adjustments	(2,101)	758		-	-	-	-	-	-	No reserve requirement -		
Ending Cash Balance	528,040	223,617		96,849	118,628	162,252	315,647	365,110	143,096	Capital fund - spend down to zero		
Cash Reserves Target	-	-		-	-	-	-	-	-			

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

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

Explanation of Expenditures and Significant Changes/Variations:
2019-2020 included a one-time capital expenditure of \$285,500 to help fund the My SB Parks & Trails project at Howard Park. Currently, this fund pays the debt service payments for several police vehicle capital lease-purchases. About 34 patrol cars need to be replaced every year to maintain the fleet. Cars are kept for at least five years, up to 10, depending on wear and tear. The cost is about \$43,000 per vehicle. Due to declining cash reserves in this fund, the police vehicle capital lease-purchases for 2020 through 2023 will be funded by the County Option Income Tax Fund (#404). This fund will continue to pay off current leases over that time and will not take on any new debt until cash reserves can support it in 2024.

Fund 407 - Cumulative Capital Improvement

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2020-2021	% Change	
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget		2021 Adopted Budget	Forecast					
							2022	2023	2024			2025
Revenue												
Intergov./ Shared Revenues	236,379	231,026	240,933	240,933	226,548	226,548	226,548	226,548	226,548	(14,385)	-6%	
Interest Earnings	5,563	14,444	8,500	8,500	7,058	10,550	14,088	17,674	21,309	(1,442)	-17%	
Other Income	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000	25,000	-	0%	
Total Revenue	266,942	270,470	249,433	274,433	258,606	262,098	265,636	269,222	272,857	(15,827)	-6%	
Expenditures by Type												
Services & Charges												
Interfund Transfers Out	249,500	-	250,000	250,000	262,145	-	-	-	-	12,145	5%	
Total Services & Charges	249,500	-	250,000	250,000	262,145	-	-	-	-	12,145	5%	
Capital	-	28,000	180,000	180,000	-	-	-	-	-	(180,000)	-100%	
Total Expenditures	249,500	28,000	430,000	430,000	262,145	-	-	-	-	(167,855)	-39%	
Net Surplus / (Deficit)	17,442	242,470	(180,567)	(155,567)	(3,539)	262,098	265,636	269,222	272,857			
Beginning Cash Balance	430,948	446,760		689,015	533,448	529,909	792,007	1,057,643	1,326,865	Cash Reserves Target		
Cash Adjustments	(1,631)	(215)		-	-	-	-	-	-	No reserve requirement -		
Ending Cash Balance	446,760	689,015		533,448	529,909	792,007	1,057,643	1,326,865	1,599,722	Capital fund - spend down to zero		
Cash Reserves Target	-	-		-	-	-	-	-	-			

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

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

Explanation of Expenditures and Significant Changes/Variations:
In 2018, the 2011 Century Center Refunding Bond was paid off.
In 2019, \$28,000 was used to purchase furniture for the Howard Park Renovation Project, part of the greater My SB Parks & Trails Project managed by the Department of Venues, Parks & Arts.
In 2020, \$180,000 was budgeted for Department of Community Investment activities: \$100,000 for the Burke Building stabilization project and \$80,000 for the Complete Streets Transportation project.
In 2020, \$250,000 was transferred to the Motor Vehicle Highway Fund (#202) to support vehicle and equipment capital purchases for the Streets Division.
In 2021, \$262,145 is budgeted for an interfund transfer to the Parks & Recreation Fund (#201) to support vehicle and equipment capital purchases for the Department of Venues, Parks & Arts.

Fund 408 - Economic Development Income Tax

Fund Type	Special Revenue Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance	%
						2022	2023	2024	2025	2020-2021	Change
Revenue											
Local Income Taxes	11,885,489	12,474,651	12,098,890	13,405,713	11,040,237	9,981,584	11,800,000	11,977,000	12,156,655	(2,365,476)	-18%
Intergov./ Grants	-	-	-	12,500	50,000	-	-	-	-	37,500	300%
Fines, Forfeitures, and Fees	354,660	354,660	354,660	354,660	-	-	-	-	-	(354,660)	-100%
Interest Earnings	260,688	463,996	254,322	174,322	169,801	119,773	87,363	54,529	21,598	(4,521)	-3%
Other Income	598,182	160,625	150,000	153,273	150,000	150,000	150,000	150,000	150,000	(3,273)	-2%
Interfund Transfers In	-	178,534	-	-	950,000	-	-	-	-	950,000	-
Total Revenue	13,099,020	13,632,466	12,857,872	14,100,468	12,360,038	10,251,357	12,037,363	12,181,529	12,328,253	(1,740,430)	-12%
Expenditures by Activity											
General City	2,996,975	19,365	76,233	2,076,233	-	-	-	-	-	(2,076,233)	-100%
PSAP	2,395,284	2,818,011	2,799,865	3,004,638	3,048,498	3,105,635	3,163,759	3,222,937	3,238,500	43,860	1%
Code Enforcement	1,258,252	2,364,559	2,973,805	2,973,805	2,874,081	3,012,291	3,067,848	3,105,362	3,154,945	(99,724)	-3%
Animal Resource Center	820,662	845,841	891,414	891,414	915,549	951,990	971,829	990,527	1,009,880	24,135	3%
Community Investment	1,209,809	4,225,555	5,415,149	8,370,915	5,490,143	6,230,030	6,559,572	6,625,393	6,701,074	(2,880,772)	-34%
2015 Park Bonds	750	410,020	378,506	378,506	377,007	375,106	372,981	375,781	378,131	(1,499)	0%
Potawatomi Zoo	100,000	-	-	-	-	-	-	-	-	-	-
2018 Zoo Bonds	-	214,487	322,900	322,900	324,100	332,100	334,500	326,500	318,000	1,200	0%
Streets	1,937,750	445,439	-	54,561	-	-	-	-	-	(54,561)	-100%
Total Expenditures	10,719,482	11,343,276	12,857,872	18,072,972	13,029,378	14,007,152	14,470,489	14,646,500	14,800,530	(5,043,594)	-28%
Expenditures by Type											
Services & Charges											
Professional Services	2,528,862	3,267,745	3,635,865	3,729,399	3,009,226	3,066,211	3,124,335	3,183,622	3,244,094	(720,173)	-19%
Printing & Advertising	606	350	45,000	45,000	45,000	45,000	45,000	45,000	45,000	-	0%
Utilities	1,281	3,274	-	65,781	51,000	51,000	51,000	51,000	51,000	(14,781)	-22%
Repairs & Maintenance	133,329	626,634	175,250	234,109	137,000	137,000	137,000	137,000	137,000	(97,109)	-41%
Grants & Subsidies	964,922	975,685	1,915,000	4,539,968	3,050,000	2,950,000	2,950,000	2,950,000	2,950,000	(1,489,968)	-33%
Other Services & Charges	467,351	221	5,000	5,000	-	-	-	-	-	(5,000)	-100%
Debt Service Principal	-	100,000	165,000	301,441	314,344	333,699	348,053	352,408	311,766	12,903	4%
Debt Service Interest & Fees	750	115,237	158,650	226,982	210,028	198,825	186,871	174,407	161,640	(16,954)	-7%
Interfund Transfers Out	6,572,551	5,826,360	6,608,107	8,588,107	6,062,780	7,075,417	7,478,230	7,603,063	7,750,030	(2,525,327)	-29%
Total Services & Charges	10,669,652	10,915,507	12,707,872	17,735,787	12,879,378	13,857,152	14,320,489	14,496,500	14,650,530	(4,856,409)	-27%
Capital	49,830	427,769	150,000	337,185	150,000	150,000	150,000	150,000	150,000	(187,185)	-56%
Total Expenditures	10,719,482	11,343,276	12,857,872	18,072,972	13,029,378	14,007,152	14,470,489	14,646,500	14,800,530	(5,043,594)	-28%
Net Surplus / (Deficit)	2,379,538	2,289,191	-	(3,972,504)	(669,340)	(3,755,795)	(2,433,126)	(2,464,971)	(2,472,277)		
Beginning Cash Balance	12,770,240	15,097,440		17,389,466	13,416,962	12,747,622	8,991,827	6,558,701	4,093,729		
Cash Adjustments	(52,337)	2,835		-	-	-	-	-	-		
Ending Cash Balance	15,097,440	17,389,466		13,416,962	12,747,622	8,991,827	6,558,701	4,093,729	1,621,452		
Cash Reserves Target	5,359,741	5,671,638		9,036,486	6,514,689	7,003,576	7,235,245	7,323,250	7,400,265		
										Cash Reserves Target	50% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives Economic Development Income Tax (EDIT) revenue. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County. Income tax revenue is expected to decrease over the next couple years as a result of the COVID-19 pandemic. The City is forecasting a steep decrease across 2021 and 2022 with the hope that revenue will be back to 2018 levels by 2023. Other Income is from the sale of properties held for resale by the Department of Community Investment. This fund also receives revenue from interest earned on the fund's cash balance. The final payment of the TJX job penalty amount of \$354,660 was received in 2020. The job penalty fines were assessed because the company A.J. Wright violated its development agreement with the city, under which it benefited from a taxpayer-funded incentive package worth more than \$10 million. TJX, the parent company of A.J. Wright, has been paying the job penalty fines since 2011.

Explanation of Expenditures and Significant Changes/Variations:

The fund is used to pay for debt service on the 2014 PSAP (Public Safety Answering Point-the consolidated county-wide 911 call center) Bonds, the 2015 Park Bonds, and the 2018 Zoo Bonds. This fund also provides operating subsidies (budgeted as interfund transfers out) for the Department of Community Investment (DCI) administration (Fund #211) and the Department of Code Enforcement (Fund #219 & #230). These departments do not collect enough revenue to support their operations so the City makes up the difference with income tax dollars. It also funds various community and economic development initiatives administered by the Department of Community Investment (DCI). 2021 DCI budgeted expenditures in this fund include: **Business Development** - \$500k for workforce development, \$250k for small business assistance, \$115k for the South Bend Chamber of Commerce | **Neighborhoods** - \$650k for homeless strategy, \$350k for the home repair program | **Engagement** - \$175k for neighborhood organization support, \$25k for Love Your Block mini-grant program | **Planning** - \$500k for neighborhood development, \$150k for neighborhood development assistance, \$35k for West Side Main Streets, \$150k for development of two neighborhood plans, \$50k for the Portage Elwood neighborhood plan, \$100k for the Complete Streets Transportation projects | **Property** - \$50k for appraisals, \$100k for surveys, \$203k for expenses related to Redevelopment owned properties, \$50k for an alley stabilization pilot program.

Fund 750 - Equipment/Vehicle Leasing

Fund Type	Capital Funds				Control	City Funds					
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Revenue											
Interest Earnings	31,472	16,783	-	680	-	-	-	-	-	(680)	-100%
Debt Proceeds	6,638,312	1,472,985	4,329,076	-	-	-	-	-	-	-	-
Interfund Transfers In	101,776	-	-	-	-	-	-	-	-	-	-
Total Revenue	6,771,560	1,489,768	4,329,076	680	-	-	-	-	-	(680)	-100%
Expenditures by Type											
Services & Charges											
Debt Service Principal	-	91,941	-	355,129	-	-	-	-	-	(355,129)	-100%
Debt Service Interest & Fees	500	9,172	-	12,324	-	-	-	-	-	(12,324)	-100%
Other Services & Charges	217,125	250	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	219,861	-	-	1,752	-	-	-	-	-	(1,752)	-100%
Total Services & Charges	437,486	101,364	-	369,205	-	-	-	-	-	(369,205)	-100%
Capital	6,990,658	3,313,965	4,329,076	300,279	-	-	-	-	-	(300,279)	-100%
Total Expenditures	7,428,144	3,415,328	4,329,076	669,484	-	-	-	-	-	(669,484)	-100%
Net Surplus / (Deficit)	(656,584)	(1,925,560)	-	(668,804)	-	-	-	-	-		
Beginning Cash Balance	3,598,717	2,942,035		1,016,476	347,672	347,672	347,672	347,672	347,672		Cash Reserves Target No reserve requirement - Capital lease fund - spend down to zero
Cash Adjustments	(98)	1		-	-	-	-	-	-		
Ending Cash Balance	2,942,035	1,016,476		347,672	347,672	347,672	347,672	347,672	347,672		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

Starting in 2020, the City changed its accounting for capital leases. Now the capital expenditures are budgeted in the same fund that will repay the debt. This fund will no longer be used after the proceeds remaining in this fund are fully spent.

Explanation of Revenue Sources:

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 remaining cash in this fund is from lease proceeds for the purchase of solar panels. The timing of this purchase is still to be determined.

Fund 752 - South Bend Redevelopment Authority

Fund Type	Debt Service Funds				Control	City Funds				Budget Variance	%
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				2020-2021	Change
						2022	2023	2024	2025		
Revenue											
Interest Earnings	4,699	6,383	4,500	4,500	4,500	4,500	4,500	4,500	4,500	-	0%
Interfund Transfers In	3,115,000	2,867,378	2,870,500	2,870,500	2,866,000	2,865,000	2,868,500	2,869,500	2,753,500	(4,500)	0%
Total Revenue	3,119,699	2,873,761	2,875,000	2,875,000	2,870,500	2,869,500	2,873,000	2,874,000	2,758,000	(4,500)	0%
Expenditures by Type											
Debt Service Principal	1,915,000	1,725,000	1,790,000	1,790,000	1,850,000	1,925,000	2,015,000	2,110,000	2,215,000	60,000	3%
Debt Service Interest & Fees	1,192,219	1,136,669	1,075,613	1,075,613	1,008,669	934,282	843,682	748,207	647,169	(66,944)	-6%
Interfund Transfers Out	324,220	-	-	-	-	-	-	-	-	-	-
Total Expenditures	3,431,439	2,861,669	2,865,613	2,865,613	2,858,669	2,859,282	2,858,682	2,858,207	2,862,169	(6,944)	0%
Net Surplus / (Deficit)	(311,740)	12,092	9,387	9,387	11,831	10,218	14,318	15,793	(104,169)		
Beginning Cash Balance	522,232	210,492		222,584	231,971	243,802	254,020	268,338	284,131	Cash Reserves Target 100% cash reserves per bond covenants	
Cash Adjustments	-	-		-	-	-	-	-	-		
Ending Cash Balance	210,492	222,584		231,971	243,802	254,020	268,338	284,131	179,962		
Cash Reserves Target	210,492	222,584		231,971	243,802	254,020	268,338	284,131	179,962		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

This fund accounts for the bi-annual debt service principal and interest payments of Redevelopment Authority debt. Current debt includes:
 - 2013 Century Center Special Tax Bonds Refunding 2008 - debt payments paid for by River West TIF Fund (#324), final payment 5/1/26, (debt schedule #62)
 - 2015 Eddy Street Commons-Lease Rental Revenue Bonds Refunding 2008 - debt payments paid for by River East Residential TIF Fund (#436), final payment 2/15/33, (debt schedule #54)
 In 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). Also in 2018, 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 755 - South Bend Building Corporation

Fund Type	Debt Service Funds				Control	City Funds				Budget Variance	%
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				2020-2021	Change
						2022	2023	2024	2025		
Revenue											
Interest Earnings	10,314	15,243	4,000	4,000	4,000	3,000	2,000	1,000	1,000	-	0%
Interfund Transfers In	2,646,000	2,641,500	2,636,586	2,645,000	2,311,000	1,969,500	1,191,000	414,000	417,000	(334,000)	-13%
Total Revenue	2,656,314	2,656,743	2,640,586	2,649,000	2,315,000	1,972,500	1,193,000	415,000	418,000	(334,000)	-13%
Expenditures by Type											
Debt Service Principal	2,100,000	2,175,000	2,250,000	2,250,000	2,000,000	1,735,000	1,035,000	280,000	290,000	(250,000)	-11%
Debt Service Interest & Fees	536,875	457,744	380,085	380,085	307,705	221,780	148,605	130,630	121,543	(72,380)	-19%
Total Expenditures	2,636,875	2,632,744	2,630,085	2,630,085	2,307,705	1,956,780	1,183,605	410,630	411,543	(322,380)	-12%
Net Surplus / (Deficit)	19,439	23,999	10,501	18,915	7,295	15,720	9,395	4,370	6,457		
Beginning Cash Balance	771,586	791,026		815,025	833,940	841,235	856,955	866,350	870,720	Cash Reserves Target 100% cash reserves per bond covenants	
Cash Adjustments	-	-		-	-	-	-	-	-		
Ending Cash Balance	791,026	815,025		833,940	841,235	856,955	866,350	870,720	877,177		
Cash Reserves Target	791,026	815,025		833,940	841,235	856,955	866,350	870,720	877,177		

Fund Purpose:

This fund accounts for the South Bend Building Corporation debt service. The South Bend Building Corporation is a separate legal entity, but is reported as a fund in the City's Comprehensive Annual Financial Report (CAFR). The accounting records are maintained in trustee bank accounts.

Explanation of Revenue Sources:

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

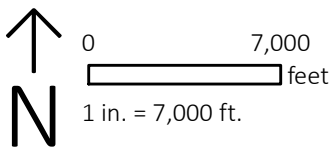
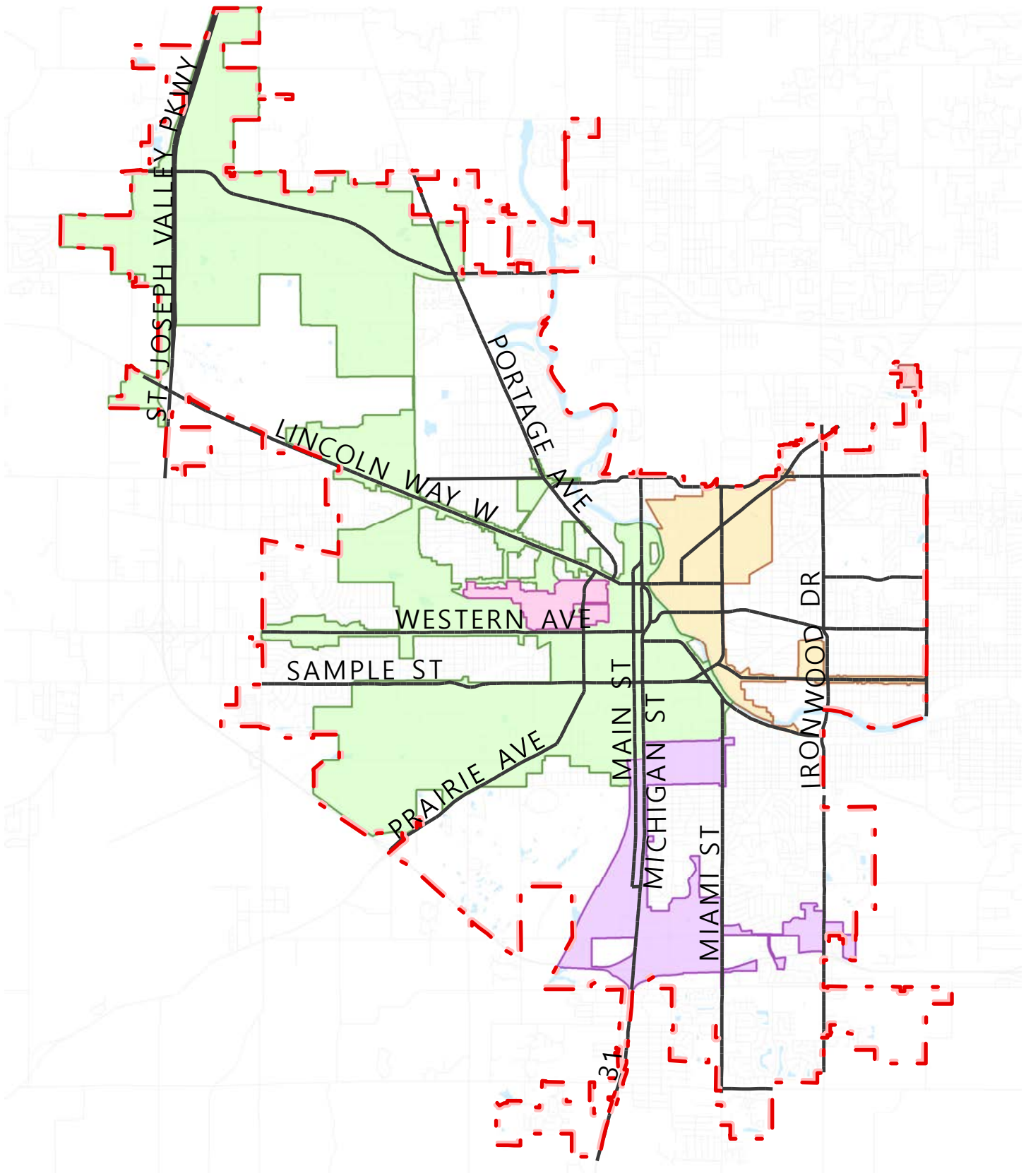
Explanation of Expenditures and Significant Changes/Variations:

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



**REDEVELOPMENT COMMISSION
CONTROLLED FUNDS**

Tax Increment Finance (TIF) Districts



-  Douglas Road Economic Development Area
-  River East Development Area
-  River West Development Area
-  South Side Development Area
-  West Washington Chapin Development Area



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

Fund Type	Tax Increment Financing Funds					Control	Redevelopment Commission Controlled Funds				
	2018	2019	2020	2020	2021	Forecast				Budget	
	Actual	Actual	Adopted	Amended	Adopted	2022	2023	2024	2025	Variance	%
			Budget	Budget	Budget					2020-2021	Change
Revenue											
Property Taxes	17,896,032	18,555,308	16,411,377	16,814,400	16,247,264	16,001,093	16,001,093	16,001,093	16,001,093	(567,136)	-3%
Intergov./ Shared Revenues	395,000	395,000	397,000	381,500	397,000	396,500	395,000	394,500	396,000	15,500	4%
Intergov./ Grants	22,988	41,206	-	13,844	-	-	-	-	-	(13,844)	-100%
Charges for Services	3,220	2,160	-	-	-	-	-	-	-	-	-
Interest Earnings	490,094	744,246	580,000	230,000	178,188	188,288	185,851	189,689	199,826	(51,812)	-23%
Debt Proceeds	-	-	-	4,345,059	-	-	-	-	-	(4,345,059)	-100%
Other Income	4,670,365	129,336	-	254,242	-	-	-	-	-	(254,242)	-100%
Interfund Transfers In	45,896	64,022	60,000	60,000	90,000	70,000	70,000	35,000	-	30,000	50%
Total Revenue	23,523,597	19,931,280	17,448,377	22,099,045	16,912,452	16,655,881	16,651,944	16,620,282	16,596,919	(5,186,593)	-23%
Expenditures by Type											
Services & Charges											
Professional Services	1,291,350	1,099,869	823,462	2,447,581	390,384	397,250	404,084	411,046	418,138	(2,057,197)	-84%
Other Services & Charges	2,163,396	1,325,523	-	1,114,574	-	-	-	-	-	(1,114,574)	-100%
Debt Service Principal	2,806,409	4,038,315	3,750,570	3,750,570	3,883,193	3,711,202	3,874,615	1,276,963	1,207,742	132,623	4%
Debt Service Interest & Fees	1,026,282	1,198,375	1,028,220	1,373,279	959,216	813,804	642,546	462,570	310,148	(414,063)	-30%
Interfund Transfers Out	4,267,975	4,266,098	4,264,294	5,108,546	5,013,803	4,710,000	3,924,500	3,147,500	3,032,500	(94,743)	-2%
Total Services & Charges	11,555,412	11,928,180	9,866,546	13,794,550	10,246,596	9,632,256	8,845,745	5,298,079	4,968,528	(3,547,954)	-26%
Capital	14,557,517	8,735,222	8,133,454	25,813,673	6,423,965	6,575,110	7,989,137	11,034,068	10,867,396	(19,389,708)	-75%
Total Expenditures	26,112,929	20,663,402	18,000,000	39,608,223	16,670,561	16,207,366	16,834,882	16,332,147	15,835,924	(22,937,662)	-58%
Net Surplus / (Deficit)	(2,589,332)	(732,123)	(551,623)	(17,509,178)	241,891	448,515	(182,938)	288,135	760,995		
Beginning Cash Balance	33,563,915	31,665,638		30,950,203	13,441,025	13,682,916	14,131,431	13,948,493	14,236,628	Cash Reserves Target	
Cash Adjustments	691,055	16,687		-	-	-	-	-	-	No reserve requirement	
Ending Cash Balance	31,665,638	30,950,203		13,441,025	13,682,916	14,131,431	13,948,493	14,236,628	14,997,623		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Various projects and development opportunities include: Clay's Candy, local match to federal funds for Coal Line Trail project, Dylan Street reconstruction, neighborhood plan for Western (east of Walnut), general road repairs, ongoing work with the State Theatre Block, and projects that were started in 2020 and will still be in process in 2021. TIF support will also be used for various Public Works projects, and development opportunities which may be presented to the Redevelopment Commission in 2021. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations. This fund is also used to repay several bonds related to capital projects in the community.
 In 2020, bonds were issued to fund the St. Joseph County Public Library Community Education Center Project. The par amount of the bonds was \$4,225,000 with a premium of \$120,058.95. The bond proceeds were deposited into this fund. \$4,000,000 went towards capital project expenses and the remaining amount went towards cost of issuance. The bonds are being repaid by this fund with the final payment due February 1, 2037.

Fund 422 - TIF - West Washington

Fund Type	Tax Increment Financing Funds					Control	Redevelopment Commission Controlled Funds				Budget Variance 2020-2021	% Change
	2018	2019	2020	2020	2021		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2022	2023	2024	2025		
Revenue												
Property Taxes	332,220	261,830	289,982	237,262	287,082	282,732	282,732	282,732	282,732	49,820	21%	
Interest Earnings	38,012	41,430	40,000	11,000	4,881	3,865	3,954	4,045	4,136	(6,119)	-56%	
Other Income	-	18,500	-	300	-	-	-	-	-	(300)	-100%	
Total Revenue	370,233	321,760	329,982	248,562	291,963	286,597	286,686	286,777	286,868	43,401	17%	
Expenditures by Type												
Services & Charges												
Professional Services	148	-	-	50,479	-	-	-	-	-	(50,479)	-100%	
Total Services & Charges	148	-	-	50,479	-	-	-	-	-	(50,479)	-100%	
Capital	845,540	1,089,137	400,000	955,186	282,000	280,000	280,000	280,000	280,000	(673,186)	-70%	
Total Expenditures	845,688	1,089,137	400,000	1,005,665	282,000	280,000	280,000	280,000	280,000	(723,665)	-72%	
Net Surplus / (Deficit)	(475,456)	(767,377)	(70,018)	(757,103)	9,963	6,597	6,686	6,777	6,868			
Beginning Cash Balance	2,279,940	1,797,082		1,031,822	274,719	284,682	291,279	297,965	304,742		Cash Reserves Target	
Cash Adjustments	(7,402)	2,117		-	-	-	-	-	-		No reserve requirement	
Ending Cash Balance	1,797,082	1,031,822		274,719	284,682	291,279	297,965	304,742	311,610			
Cash Reserves Target	-	-		-	-	-	-	-	-			
Fund Purpose:												
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the West Washington Development Area and expenses of those funds on eligible development projects for this TIF area.												
Explanation of Revenue Sources:												
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance.												
Explanation of Expenditures and Significant Changes/Variations:												
In 2021, this fund will be used for final expenses for the City Cemetery project as well as improvements to the 100 Block of Elm Street. Starting in 2021 and continuing through 2025, this fund will be primarily utilized to provide upgrades and programming at the Martin Luther King Jr. Community Center. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.												

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

Fund Type	Tax Increment Financing Funds					Control	Redevelopment Commission Controlled Funds				Budget Variance 2020-2021	% Change
	2018	2019	2020	2020	2021		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2022	2023	2024	2025		
Revenue												
Property Taxes	3,062,820	2,722,642	2,586,336	2,997,091	2,560,473	2,521,678	2,521,678	2,521,678	2,521,678	(436,618)	-15%	
Interest Earnings	158,627	249,447	240,000	65,000	22,737	7,278	7,668	8,065	8,466	(42,263)	-65%	
Other Income	72,104	7,725	-	-	-	-	-	-	-	-	-	
Total Revenue	3,293,551	2,979,815	2,826,336	3,062,091	2,583,210	2,528,956	2,529,346	2,529,743	2,530,144	(478,881)	-16%	
Expenditures by Type												
Services & Charges												
Professional Services	340,567	29,225	-	255,499	-	-	-	-	-	(255,499)	-100%	
Insurance	-	25,256	-	744	-	-	-	-	-	(744)	-100%	
Other Services & Charges	7,417	790	-	-	-	-	-	-	-	-	-	
Total Services & Charges	347,984	55,271	-	256,243	-	-	-	-	-	(256,243)	-100%	
Capital	631,070	5,686,682	2,800,000	10,571,228	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	(8,071,228)	-76%	
Total Expenditures	979,054	5,741,954	2,800,000	10,827,471	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	(8,327,471)	-77%	
Net Surplus / (Deficit)	2,314,497	(2,762,138)	26,336	(7,765,380)	83,210	28,956	29,346	29,743	30,144			
Beginning Cash Balance	8,790,697	10,967,923		8,215,417	450,037	533,247	562,203	591,549	621,292		Cash Reserves Target	
Cash Adjustments	(137,272)	9,633		-	-	-	-	-	-		No reserve requirement	
Ending Cash Balance	10,967,923	8,215,417		450,037	533,247	562,203	591,549	621,292	651,436			
Cash Reserves Target	-	-		-	-	-	-	-	-			
Fund Purpose:												
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River East Development Area and expenses of those funds on eligible development projects for this TIF area. The boundaries for this TIF district were changed during the 2014 TIF re-alignment. This fund was formerly known as the Northeast TIF.												
Explanation of Revenue Sources:												
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance.												
Explanation of Expenditures and Significant Changes/Variations:												
Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades) and East Bank Parking Analysis projects, Robert Henry Neighborhood improvements, Seitz Park improvements, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2021. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.												

Fund 430 - TIF - Southside Development #1

Fund Type	Tax Increment Financing Funds				2021 Adopted Budget	Redevelopment Commission Controlled Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget		Forecast					
						2022	2023	2024	2025		
Revenue											
Property Taxes	2,166,637	1,755,231	1,858,569	3,081,721	1,839,984	1,812,105	1,812,105	1,812,105	1,812,105	(1,241,737)	-40%
Interest Earnings	147,610	249,564	200,000	90,000	49,667	63,031	61,346	59,637	57,906	(40,333)	-45%
Other Income	3,020	-	-	-	-	-	-	-	-	-	-
Total Revenue	2,317,267	2,004,796	2,058,569	3,171,721	1,889,651	1,875,136	1,873,451	1,871,742	1,870,011	(1,282,070)	-40%
Expenditures by Type											
Services & Charges											
Professional Services	242,352	190,544	-	774,268	-	-	-	-	-	(774,268)	-100%
Total Services & Charges	242,352	190,544	-	774,268	-	-	-	-	-	(774,268)	-100%
Capital	459,009	1,642,471	2,000,000	6,253,038	2,800,000	2,000,000	2,000,000	2,000,000	2,000,000	(3,453,038)	-55%
Total Expenditures	701,361	1,833,015	2,000,000	7,027,306	2,800,000	2,000,000	2,000,000	2,000,000	2,000,000	(4,227,306)	-60%
Net Surplus / (Deficit)	1,615,906	171,781	58,569	(3,855,585)	(910,349)	(124,864)	(126,549)	(128,258)	(129,989)		
Beginning Cash Balance	7,848,685	9,432,094		9,607,799	5,752,214	4,841,865	4,717,001	4,590,452	4,462,194		
Cash Adjustments	(52,498)	3,925		-	-	-	-	-	-		
Ending Cash Balance	9,432,094	9,607,799		5,752,214	4,841,865	4,717,001	4,590,452	4,462,194	4,332,205		
Cash Reserves Target	-	-		-	-	-	-	-	-		
Cash Reserves Target No reserve requirement											
Fund Purpose: This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Southside Development Area #1 and expenses of those funds on eligible development projects for this TIF area.											
Explanation of Revenue Sources: Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance.											
Explanation of Expenditures and Significant Changes/Variations: Various projects and development opportunities include: South East Master Plan Implementation, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2021.											

Fund 435 - TIF - Douglas Road

Fund Type	Tax Increment Financing Funds				2021 Adopted Budget	Redevelopment Commission Controlled Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget		Forecast					
						2022	2023	2024	2025		
Revenue											
Property Taxes	-	-	-	-	369,525	369,525	369,525	369,525	369,525	369,525	-
Interest Earnings	3,477	5,428	-	1,000	296	563	835	1,109	1,388	(704)	-70%
Total Revenue	3,477	5,428	-	1,000	369,821	370,088	370,360	370,634	370,913	368,821	36882%
Expenditures by Type											
Services & Charges											
Professional Services	-	21,575	-	186,425	-	-	-	-	-	(186,425)	-100%
Total Services & Charges	-	21,575	-	186,425	-	-	-	-	-	(186,425)	-100%
Capital	-	-	-	-	350,000	350,000	350,000	350,000	350,000	350,000	-
Total Expenditures	-	21,575	-	186,425	350,000	350,000	350,000	350,000	350,000	163,575	88%
Net Surplus / (Deficit)	3,477	(16,147)	-	(185,425)	19,821	20,088	20,360	20,634	20,913		
Beginning Cash Balance	201,109	203,834		187,806	2,381	22,202	42,290	62,650	83,284		
Cash Adjustments	(751)	119		-	-	-	-	-	-		
Ending Cash Balance	203,834	187,806		2,381	22,202	42,290	62,650	83,284	104,197		
Cash Reserves Target	-	-		-	-	-	-	-	-		
Cash Reserves Target No reserve requirement											
Fund Purpose: This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Douglas Road Development Area and expenses of those funds on eligible development projects for this TIF area. The Douglas Road TIF was established to develop the road and area near the border between South Bend and Mishawaka.											
Explanation of Revenue Sources: Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance. Prior to pay year 2021, the Redevelopment Commission did not collect the excess tax increment for use in projects. For pay year 2021 and after, the Redevelopment Commission has determined it will collect the increment.											
Explanation of Expenditures and Significant Changes/Variations: This fund will help fund a portion of the Douglas Road utility relocation.											

Fund 436 - TIF - River East Residential (NE Res)

Fund Type	Tax Increment Financing Funds					Control	Redevelopment Commission Controlled Funds				
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	%
						2022	2023	2024	2025		Change
Revenue											
Property Taxes	4,686,651	4,933,558	5,770,197	5,308,975	5,712,495	5,625,942	5,625,942	5,625,942	5,625,942	403,520	8%
Interest Earnings	4,559	54,332	40,000	17,000	82,945	87,166	98,001	113,167	128,539	65,945	388%
Other Income	6	-	-	-	-	-	-	-	-	-	-
Interfund Transfers In	61	-	-	-	-	-	-	-	-	-	-
Total Revenue	4,691,277	4,987,889	5,810,197	5,325,975	5,795,440	5,713,108	5,723,943	5,739,109	5,754,481	469,465	9%
Expenditures by Type											
Services & Charges											
Professional Services	2,026	-	26,047	26,047	24,797	13,797	11,297	45,111	52,483	(1,250)	-5%
Debt Service Principal	376,417	392,522	409,383	409,383	427,038	445,524	464,883	126,129	111,126	17,655	4%
Debt Service Interest & Fees	116,911	102,306	85,445	85,445	68,291	49,805	30,446	14,386	11,767	(17,154)	-20%
Interfund Transfers Out	4,693,972	3,769,003	3,864,125	3,864,125	4,180,375	4,396,375	4,403,875	4,414,875	4,425,125	316,250	8%
Total Services & Charges	5,189,326	4,263,831	4,385,000	4,385,000	4,700,501	4,905,501	4,910,501	4,600,501	4,600,501	315,501	7%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	5,189,326	4,263,831	4,385,000	4,385,000	4,700,501	4,905,501	4,910,501	4,600,501	4,600,501	315,501	7%
Net Surplus / (Deficit)	(498,049)	724,058	1,425,197	940,975	1,094,939	807,607	813,442	1,138,608	1,153,980		
Beginning Cash Balance	3,492,629	2,982,744		3,706,897	4,647,872	5,742,811	6,550,418	7,363,860	8,502,468	Cash Reserves Target	
Cash Adjustments	(11,835)	95		-	-	-	-	-	-	No reserve requirement	
Ending Cash Balance	2,982,744	3,706,897		4,647,872	5,742,811	6,550,418	7,363,860	8,502,468	9,656,448		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

At the end of 2017, Eddy Street Commons Phase II Bonds were issued to help fund the second phase of the mixed-use development area just south of the University of Notre Dame's campus. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (#759). Transfers Out are interfund transfers to the Eddy Street Commons Debt Service Fund (#760) which makes the debt payments on this bond. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations. This fund is repaying two interfund loans (debt schedules #84 & #85). Principal and interest payments are made to the Major Moves Fund (#412). The loans will be paid off in 2024 and 2029.

Fund 315 - Airport 2003 Debt Reserve

Fund Type	Debt Service Funds					Control	Redevelopment Commission Controlled Funds				Budget Variance	%
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				2020-2021	Change	
						2022	2023	2024	2025			
Revenue												
Interest Earnings	18,472	28,483	20,000	20,000	40,000	30,000	30,000	15,000	-	20,000	100%	
Total Revenue	18,472	28,483	20,000	20,000	40,000	30,000	30,000	15,000	-	20,000	100%	
Expenditures by Type												
Debt Service Principal	-	-	-	-	-	-	-	1,042,908	-	-	-	
Interfund Transfers Out	17,155	23,962	20,000	20,000	40,000	30,000	30,000	15,000	-	20,000	100%	
Total Expenditures	17,155	23,962	20,000	20,000	40,000	30,000	30,000	1,057,908	-	20,000	100%	
Net Surplus / (Deficit)	1,317	4,521	-	-	-	-	-	(1,042,908)	-			
Beginning Cash Balance	1,040,462	1,037,930		1,042,908	1,042,908	1,042,908	1,042,908	1,042,908	-	Cash Reserves Target 100% debt service reserve per bond covenants		
Cash Adjustments	(3,849)	456		-	-	-	-	-	-			
Ending Cash Balance	1,037,930	1,042,908		1,042,908	1,042,908	1,042,908	1,042,908	-	-			
Cash Reserves Target	1,037,930	1,042,908		1,042,908	1,042,908	1,042,908	1,042,908	-	-			

Fund Purpose:

This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 Airport Development Area TIF Redevelopment Authority bonds (debt schedule 6) for the airport taxable project.

Explanation of Revenue Sources:

The only activity is interest income which is promptly transferred out to the River West TIF Fund (#324).

Explanation of Expenditures and Significant Changes/Variations:

The debt service reserve will be used towards the last debt service payment due August 1, 2024.

Fund 328 - SBCDA 2003 Debt Reserve

Fund Type	Debt Service Funds					Control	Redevelopment Commission Controlled Funds				Budget Variance	%
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				2020-2021	Change	
						2022	2023	2024	2025			
Revenue												
Interest Earnings	30,882	47,620	40,000	40,000	50,000	40,000	40,000	20,000	-	10,000	25%	
Total Revenue	30,882	47,620	40,000	40,000	50,000	40,000	40,000	20,000	-	10,000	25%	
Expenditures by Type												
Debt Service Principal	-	-	-	-	-	-	-	1,743,584	-	-	-	
Interfund Transfers Out	28,681	40,061	40,000	40,000	50,000	40,000	40,000	20,000	-	10,000	25%	
Total Expenditures	28,681	40,061	40,000	40,000	50,000	40,000	40,000	1,763,584	-	10,000	25%	
Net Surplus / (Deficit)	2,202	7,559	-	-	-	-	-	(1,743,584)	-			
Beginning Cash Balance	1,739,495	1,735,262		1,743,584	1,743,584	1,743,584	1,743,584	1,743,584	-	Cash Reserves Target 100% debt service reserve per bond covenants		
Cash Adjustments	(6,435)	763		-	-	-	-	-	-			
Ending Cash Balance	1,735,262	1,743,584		1,743,584	1,743,584	1,743,584	1,743,584	-	-			
Cash Reserves Target	1,735,262	1,743,584		1,743,584	1,743,584	1,743,584	1,743,584	-	-			

Fund Purpose:

This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 South Bend Downtown Central Development Area TIF Redevelopment Authority bonds (debt schedule #5) for the Palais Royale project.

Explanation of Revenue Sources:

The only activity is interest income which is promptly transferred out to the River West TIF Fund (#324).

Explanation of Expenditures and Significant Changes/Variations:

The debt service reserve will be used towards the last debt service payment due August 1, 2024.

Fund 351 - 2018 TIF Park Bond Debt Service

Fund Type	Debt Service Funds					Control	Redevelopment Commission Controlled Funds				Budget Variance 2020-2021	% Change
	2018	2019	2020	2020	2021		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2022	2023	2024	2025		
Revenue												
Interest Earnings	(275)	27,510	12,618	12,618	13,927	14,115	14,305	14,498	14,694	1,309	10%	
Debt Proceeds	993,495	-	-	-	-	-	-	-	-	-	-	
Total Revenue	993,220	27,510	12,618	12,618	13,927	14,115	14,305	14,498	14,694	1,309	10%	
Net Surplus / (Deficit)	993,220	27,510	12,618	12,618	13,927	14,115	14,305	14,498	14,694			
Beginning Cash Balance	-	991,077		1,018,984	1,031,602	1,045,529	1,059,644	1,073,949	1,088,447			Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	(2,143)	396		-	-	-	-	-	-			
Ending Cash Balance	991,077	1,018,984		1,031,602	1,045,529	1,059,644	1,073,949	1,088,447	1,103,141			
Cash Reserves Target	991,077	1,018,984		1,031,602	1,045,529	1,059,644	1,073,949	1,088,447	1,103,141			
Fund Purpose:												
This fund is used to hold the debt service reserve for the Redevelopment District Bonds, Series 2018 (debt schedule #169). The bonds were issued for the purpose of funding renovations and upgrades at Pulaski, Leeper, and Seitz Parks and improvements to the mixed use riverfront trail and other infrastructure improvements to park and recreation areas in or serving the River West Development Area.												
- The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into this fund per the bond agreement. The remaining \$10,825,000 was deposited into the 2018 TIF Park Bond Capital Fund (#452) and will be used towards the approved capital projects.												
- The debt service reserve fund is funded from bond proceeds in an amount equal to maximum annual principal and interest due on the bonds. If moneys in the reserve fund are used to pay principal and interest on the bonds, the balance will be restored from TIF revenues. Debt service payments are due on February 1 and August 1. The first debt service payment is due August 1, 2018 and the final payment is due February 1, 2033. The debt service reserve will be used towards the last debt service payment.												
Explanation of Revenue Sources:												
At the time of issuance, \$993,495 was deposited into this fund to be held as a reserve. This fund receives revenue from interest earned on the cash balance held at the trustee bank.												
Explanation of Expenditures and Significant Changes/Variations:												
The debt service reserve will be used towards the last debt service payment due February 1, 2033.												

Fund 352 - 2019 South Shore Double Tracking Bond Debt Service

Fund Type	Debt Service Funds					Control	Redevelopment Commission Controlled Funds				Budget Variance 2020-2021	% Change
	2018	2019	2020	2020	2021		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2022	2023	2024	2025		
Revenue												
Interest Earnings	-	-	-	20	-	-	-	-	-	(20)	-100%	
Debt Proceeds	-	9,447,841	-	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	488,171	1,036,500	1,035,000	1,035,500	1,039,000	1,035,500	548,329	112%	
Total Revenue	-	9,447,841	-	488,191	1,036,500	1,035,000	1,035,500	1,039,000	1,035,500	548,309	112%	
Expenditures by Type												
Services & Charges												
Debt Service Principal	-	-	-	270,000	650,000	685,000	720,000	760,000	795,000	380,000	141%	
Debt Service Interest & Fees	-	293,022	-	247,314	377,750	344,750	310,125	273,625	235,125	130,436	53%	
Total Services & Charges	-	293,022	-	517,314	1,027,750	1,029,750	1,030,125	1,033,625	1,030,125	510,436	99%	
Capital	-	9,125,000	-	-	-	-	-	-	-	-	-	
Total Expenditures	-	9,418,022	-	517,314	1,027,750	1,029,750	1,030,125	1,033,625	1,030,125	510,436	99%	
Net Surplus / (Deficit)	-	29,819	-	(29,123)	8,750	5,250	5,375	5,375	5,375			
Beginning Cash Balance	-	-		29,819	696	9,446	14,696	20,071	25,446			Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	-	29,819		696	9,446	14,696	20,071	25,446	30,821			
Cash Reserves Target	-	29,819		696	9,446	14,696	20,071	25,446	30,821			
Fund Purpose:												
This fund is used to pay for the semi-annual payment of debt service principal and interest to the bondholders for the South Bend Redevelopment Authority Lease Rental Revenue Bonds of 2019 South Shore Double Tracking Project (debt schedule #200). The bonds were issued to fund the Northern Indiana Commuter Transportation District Main Line Double-Tracking Project, which will be located partly within the geographical boundaries of the River West Development Area. The par amount of the bonds was \$7,985,000 with a premium of \$1,462,840.60. The bonds were closed on December 28, 2019 with a net interest rate of 5%.												
Explanation of Revenue Sources:												
This fund receives interfund transfers from the River West TIF Fund (#324) in the amount of the lease rental payments per the debt schedule. This fund receives revenue from interest earned on the cash balance held at the trustee bank.												
Explanation of Expenditures and Significant Changes/Variations:												
At the time of issuance, \$9,125,000 went towards the capital project, and the remaining amount went towards cost of issuance.												
Lease rental payments are due on January 15 and July 15 and bond payments are due on February 1 and August 1. The final bond payment is due February 1, 2030.												

Fund 353 - 2020 TIF Library Bond Debt Service Reserve

Fund Type	Debt Service Funds					Control	Redevelopment Commission Controlled Funds				
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Revenue											
Interfund Transfers In	-	-	-	326,937	-	-	-	-	-	(326,937)	-100%
Total Revenue	-	-	-	326,937	-	-	-	-	-	(326,937)	-100%
Net Surplus / (Deficit)	-	-	-	326,937	-	-	-	-	-		
Beginning Cash Balance	-	-	-	-	326,937	326,937	326,937	326,937	326,937	326,937	Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	-	-	-	-	-	-	-	-	-	-	
Ending Cash Balance	-	-	-	326,937	326,937	326,937	326,937	326,937	326,937	326,937	
Cash Reserves Target	-	-	-	326,937	326,937	326,937	326,937	326,937	326,937	326,937	
Fund Purpose:											
This fund is used to hold the debt service reserve for the Taxable Economic Development Tax Increment Revenue Bonds, Series 2020, Community Education Center Project (debt schedule #210). The bonds were issued to provide funds to the St. Joseph County Public Library for the purpose of construction, equipping, and furnishing of a new building for use as a community and education center to provide new and flexible spaces for community meeting and training, events and conferences, and a larger auditorium to meet increasing demand for program space and allow for a more diverse range of programs and community events.											
- The par amount of the bonds was \$4,225,000 with a premium of \$120,058.95. The bonds were closed on October 28, 2020 with a net interest rate of 3%.											
- The bond proceeds were deposited into the River West Development Area TIF Fund (#324). \$4,000,000 went towards the capital project and the remaining amount went towards cost of issuance.											
- The bonds are being repaid by Fund #324, with bond payments due on February 1 and August 1. The final payment is due February 1, 2037. The debt service reserve will be used towards the last debt service payment.											
Explanation of Revenue Sources:											
At the time of issuance, \$326,937.50 was deposited into this fund to be held as a reserve. This fund receives revenue from interest earned on the cash balance held at the trustee bank.											
Explanation of Expenditures and Significant Changes/Variations:											
The debt service reserve will be used towards the last debt service payment due February 1, 2037.											

Fund 439 - Certified Technology Park

Fund Type	Capital Funds					Control	Redevelopment Commission Controlled Funds				
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Revenue											
Interest Earnings	10,966	11,146	-	120	139	141	143	145	147	19	16%
Total Revenue	10,966	11,146	-	120	139	141	143	145	147	19	16%
Expenditures by Type											
Capital	-	624,194	-	752	-	-	-	-	-	(752)	-100%
Total Expenditures	-	624,194	-	752	-	-	-	-	-	(752)	-100%
Net Surplus / (Deficit)	10,966	(613,048)	-	(632)	139	141	143	145	147		
Beginning Cash Balance	614,013	622,685	-	10,965	10,333	10,472	10,613	10,756	10,901	10,901	Cash Reserves Target No reserve requirement
Cash Adjustments	(2,293)	1,328	-	-	-	-	-	-	-	-	
Ending Cash Balance	622,685	10,965	-	10,333	10,472	10,613	10,756	10,901	11,048		
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	
Fund Purpose:											
This fund is used to account for the collection of a special state tax distribution and the expenses for improvements at Innovation Park and Ignition Park, the city's dual-campus technology park.											
Explanation of Revenue Sources:											
This fund received a special state tax distribution. Currently, this fund only receives revenue from interest earned on the fund's cash balance.											
Explanation of Expenditures and Significant Changes/Variations:											
2019 funds were budgeted for the new Technology Resource Center (opened during 2019). The Technology Resource Center (TRC) in South Bend's Ignition Park was built to democratize technology in our region. All will be welcome to the TRC to learn about technology and data, gain skills, and co-build an inclusive tech future for South Bend. A co-location between South Bend Code School, the City's Civic Innovation & Analytics Divisions, and Bloomberg-funded Commuters Trust, the space will be home to technology and data training, cross-sector "Beta City" collaborations, and public programming about regional innovation.											

Fund 433 - Redevelopment General

Fund Type	Special Revenue Funds					Control	Redevelopment Commission Controlled Funds				
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Forecast				Budget Variance 2020-2021	% Change
						2022	2023	2024	2025		
Revenue											
Local Income Taxes	-	84,095	8,775	24,117	8,007	7,239	8,000	8,120	8,242	(16,110)	-67%
Interest Earnings	2,799	24,815	15,000	15,000	26,301	26,693	27,100	27,515	27,937	11,301	75%
Donations	607,302	1,177,112	1,000,000	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(500,000)	-33%
Interfund Transfers In	28,126	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	-	0%
Total Revenue	638,227	1,286,022	1,173,775	1,689,117	1,184,308	1,183,932	1,185,100	1,185,635	1,186,179	(504,809)	-30%
Expenditures by Type											
Services & Charges											
Professional Services	1,894	5,211	4,500	4,500	4,500	4,500	4,500	4,500	4,500	-	0%
Grants & Subsidies	-	416,989	1,025,000	1,414,636	-	-	-	-	-	(1,414,636)	-100%
Interfund Transfers Out	28,100	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	29,994	422,200	1,029,500	1,419,136	4,500	4,500	4,500	4,500	4,500	(1,414,636)	-100%
Capital	-	-	-	2,214	950,000	1,150,000	1,150,000	1,150,000	1,150,000	947,786	428099%
Total Expenditures	29,994	422,200	1,029,500	1,421,350	954,500	1,154,500	1,154,500	1,154,500	1,154,500	(466,850)	-33%
Net Surplus / (Deficit)	608,233	863,822	144,275	267,767	229,808	29,432	30,600	31,135	31,679		
Beginning Cash Balance	7,403	614,296		1,476,915	1,744,682	1,974,490	2,003,922	2,034,522	2,065,657	Cash Reserves Target 25% of Annual expenditures	
Cash Adjustments	(1,340)	(1,204)		-	-	-	-	-			
Ending Cash Balance	614,296	1,476,915		1,744,682	1,974,490	2,003,922	2,034,522	2,065,657	2,097,336		
Cash Reserves Target	7,498	105,550		355,338	238,625	288,625	288,625	288,625	288,625		

Fund Purpose:

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

There are five voting members of the South Bend Redevelopment Commission. Three are appointed by the Mayor; two are appointed by the South Bend Common Council. Starting in 2021, one of the Mayoral appointees is required to be a South Bend Community School Corporation Board of Trustees voting member. Prior to 2021, there was one additional member from the South Bend Community School Corporation Board of School Trustees, appointed by the Mayor as a non-voting adviser to the Commission.

Explanation of Revenue Sources:

Starting in 2019, this fund receives the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State. This fund also receives revenue from interest earned on the fund's cash balance.

Starting in 2018, the City of South Bend will receive donations from the Pokagon Band of the Potawatomi, a Native American tribe, as "payment in lieu of taxes" for the Four Winds Casino built on tribal land adjacent to the City. This is to be split between the General Fund (#101) and the Redevelopment General Fund (#433).

Explanation of Expenditures and Significant Changes/Variations:

Prior to 2019, this fund's sole expenditure was for general legal fees for the Redevelopment Commission. Starting in 2019, this fund will also be used for economic empowerment activities determined by the Redevelopment Commission and the Department of Community Investment.

As outlined in the agreement with the Pokagon Band, the donations will fund initiatives broadly aimed at contributing to the improvement of educational opportunities in the City and to address poverty and unemployment in the City. In 2021, projects will be aimed at addressing: Non-traditional financial capital and education, responsive neighborhood based amenities, westside greenhouse food security, and supporting the creation and growth of small businesses.

Fund 452 - 2018 TIF Park Bond Capital

Fund Type	Capital Funds					Control	Redevelopment Commission Controlled Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
	2022	2023	2024	2025								
Revenue												
Interest Earnings	(2,882)	202,657	-	35,000	-	-	-	-	-	-	(35,000)	-100%
Debt Proceeds	11,097,608	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	11,094,726	202,657	-	35,000	-	-	-	-	-	-	(35,000)	-100%
Expenditures by Type												
Services & Charges												
Professional Services	185,391	640,860	-	117,858	-	-	-	-	-	-	(117,858)	-100%
Debt Service Interest & Fees	259,773	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	445,164	640,860	-	117,858	-	-	-	-	-	-	(117,858)	-100%
Capital	223,104	5,895,577	-	3,974,506	-	-	-	-	-	-	(3,974,506)	-100%
Total Expenditures	668,268	6,536,438	-	4,092,364	-	-	-	-	-	-	(4,092,364)	-100%
Net Surplus / (Deficit)	10,426,458	(6,333,781)	-	(4,057,364)	-	-	-	-	-	-		
Beginning Cash Balance	-	10,403,960	-	4,085,672	28,308	28,308	28,308	28,308	28,308	28,308		
Cash Adjustments	(22,497)	15,493	-	-	-	-	-	-	-	-		
Ending Cash Balance	10,403,960	4,085,672	-	28,308	28,308	28,308	28,308	28,308	28,308	28,308		
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-		
											Cash Reserves Target	
											No reserve requirement -	
											Bond capital fund - spend	
											down to zero	

Fund Purpose:
This fund is used to track the expenditures of the proceeds from the Redevelopment District Bonds, Series 2018. The bonds were issued for the purpose of funding renovations and upgrades at Pulaski, Leeper, and Seitz Parks and improvements to the mixed use riverfront trail and other infrastructure improvements to park and recreation areas in or serving the River West Development Area.

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

Explanation of Expenditures and Significant Changes/Variations:
Funding to be used to implement City park plans including improvements to: Howard Park, Lincolnway East Trail, West Bank Trail, Leeper Park, Seitz Park, and Pulaski Park.

Fund 454 - Airport Urban Enterprise Zone

Fund Type	Capital Funds					Control	Redevelopment Commission Controlled Funds				Budget Variance 2020-2021	% Change
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget		Forecast					
	2022	2023	2024	2025								
Revenue												
Interest Earnings	6,915	10,900	8,000	8,000	4,209	3,590	2,964	2,329	1,685	1,685	(3,791)	-47%
Total Revenue	6,915	10,900	8,000	8,000	4,209	3,590	2,964	2,329	1,685	1,685	(3,791)	-47%
Expenditures by Type												
Services & Charges												
Grants & Subsidies	-	-	50,000	50,000	-	-	-	-	-	-	(50,000)	-100%
Total Services & Charges	-	-	50,000	50,000	-	-	-	-	-	-	(50,000)	-100%
Capital	-	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-
Total Expenditures	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	0%
Net Surplus / (Deficit)	6,915	10,900	(42,000)	(42,000)	(45,791)	(46,410)	(47,036)	(47,671)	(48,315)	(48,315)		
Beginning Cash Balance	387,224	392,693	-	403,750	361,750	315,959	269,549	222,513	174,842	174,842		
Cash Adjustments	(1,446)	157	-	-	-	-	-	-	-	-		
Ending Cash Balance	392,693	403,750	-	361,750	315,959	269,549	222,513	174,842	126,527	126,527		
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-		
											Cash Reserves Target	
											No reserve requirement	

Fund Purpose:
This fund was originally established to account for expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone. In the past, majority of revenue came from personal property taxes paid by AJ Wright. This fund has not received property tax revenue since 2013.

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

Explanation of Expenditures and Significant Changes/Variations:
This fund has been used in the past to pay for job training programs. Staff continue to work on developing eligible, viable program.



GLOSSARY



Glossary

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), previously 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.

Fiduciary Funds: Fiduciary 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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