

2022 Adopted Budget

city of South Bend Indiana



James Mueller, Mayor
Daniel Parker, City Controller

Benjamin Dougherty, Deputy 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 01, 2021

Christopher P. Morill

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: 2022 Adopted Budget

Enclosed please find the adopted budget for the **City of South Bend, Indiana** (the "City") for the year beginning **January 1, 2022**.

The local environment that served as a backdrop for the development of this 2022 budget mirrored the difficulties and opportunities facing our nation and the world. Just as the national economy continues to rebound from the short, deep recession caused by the COVID-19 pandemic, the 2022 budget utilizes unprecedented local financial resources to bolster local growth and leverage a once-in-a-generation investment into the community provided by the American Rescue Plan. Just as new virus variants spread and the unequal economic expansion continues to spotlight historic disparities, the 2022 budget aims to confront these disparities through targeted investments in the areas most important to our community.

The 2022 budget serves as strategic roadmap for our community and our region. While continuing to strengthen the City's baseline commitment to good government's responsibility of keeping residents safe and healthy, it expands investment in areas of greatest need. This includes unprecedented levels of spending in the City's neighborhoods, including affordable housing initiatives, curbs, sidewalks, lighting, and neighborhood revitalization. The 2022 budget also invests in the future of our community, including funding for green infrastructure projects, small business assistance, workforce development, and pre-K centers. This spending plan empowers residents at every level, both through generational investments, such as the creation of a new "Dream Center," and through expansion of foundational services, such as access to violence prevention and mental health services.

None of the critical investments in this budget, however, would truly benefit the community unless they were grounded in solid financial stewardship and a strong financial position. Although the 2022 budget has a small operational deficit, it sets the City on a path toward operational balance over the next five years and continues to leverage the City's extraordinarily strong cash position.

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 Troy Warner, 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 2020 U.S. Bureau of the Census population was 103,453. 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 data show that the City is experiencing a resurgence, experiencing nine 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.

South Bend Quick Facts	
Year of Incorporation	1865
Mayor	James Mueller
Number of Council Members.....	9
Population (2020 Census).....	103,453
Budgeted Full-Time City Positions	1,162
2022 Budgeted City Revenues.....	\$356,364,782
2022 Budgeted City Expenditures...	\$401,738,733
Bond Rating (Standard & Poors).....	AA

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

Location

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

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



Economic Conditions & Outlook

St. Joseph County, with a total population of 272,912, boasts a strong history of manufacturing which continues today. The service industry and retail trade have also flourished, creating a balance that serves the community well.

The estimated labor force in St. Joseph County is 133,385 workers¹.

¹ STATS Indiana, 2021, 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 seven colleges, universities and technical schools within South Bend and the surrounding area:

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

Unemployment

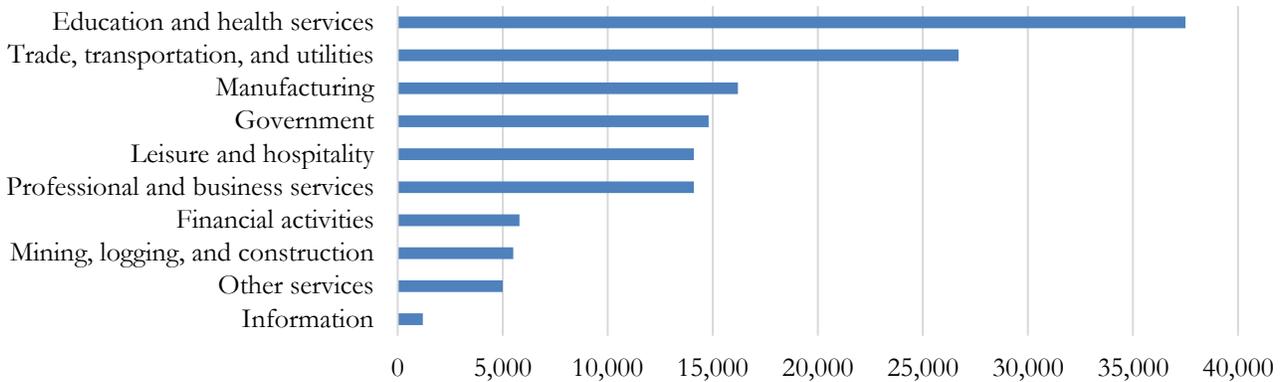
As of November 2021, St. Joseph County is experiencing an extremely low unemployment rate of 2.3%, which is below the State of Indiana unemployment rate of 3.0%, and the national unemployment rate of 4.2%. The unemployment rate in St. Joseph County is similar to that of its surrounding counties [Elkhart County (1.4%), LaPorte County (2.8%), and Marshall County (1.6%)], as well as similar to comparable counties throughout the state [Allen County (2.0%) and Marion County (2.5%)].

Income

The median household income in St. Joseph County in 2019 was \$60,070, compared to a national median of \$67,521. 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.

Employment by Industry Sector

According to the Bureau of Labor Statistics, most employees in the South Bend area are employed in the education and health services sector.



Source: Bureau of Labor Statistics South Bend Area Economic Summary, updated January 5, 2022

https://www.bls.gov/regions/midwest/summary/blssummary_southbend.pdf

Largest Employers

According to the Indiana Department of Workforce Development, the region’s largest employers are:

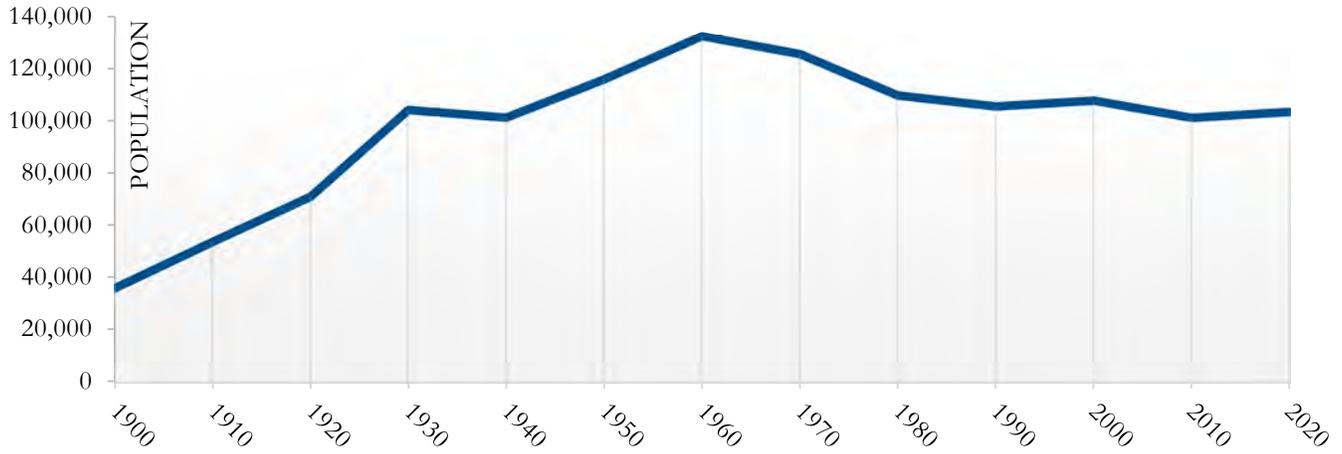
- Beacon Health Systems (7,000)
- University of Notre Dame (6,447)
- South Bend Community School Corp (2,773)
- St. Joseph County (1,397)
- City of South Bend (1,290)
- Four Winds Casino (1,250)
- Indiana University South Bend (1,166)
- Honeywell International (700)
- Walmart (700)
- Ivy Tech Community College (654)

2020 Number of Employees – Sources: Employers’ websites and Indiana Department of Workforce Development



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 ten 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>
Stats Indiana https://www.stats.indiana.edu/population/PopTotals/historic_counts_cities.asp



City of South Bend downtown and Riverwalk



2022 Strategic Priorities

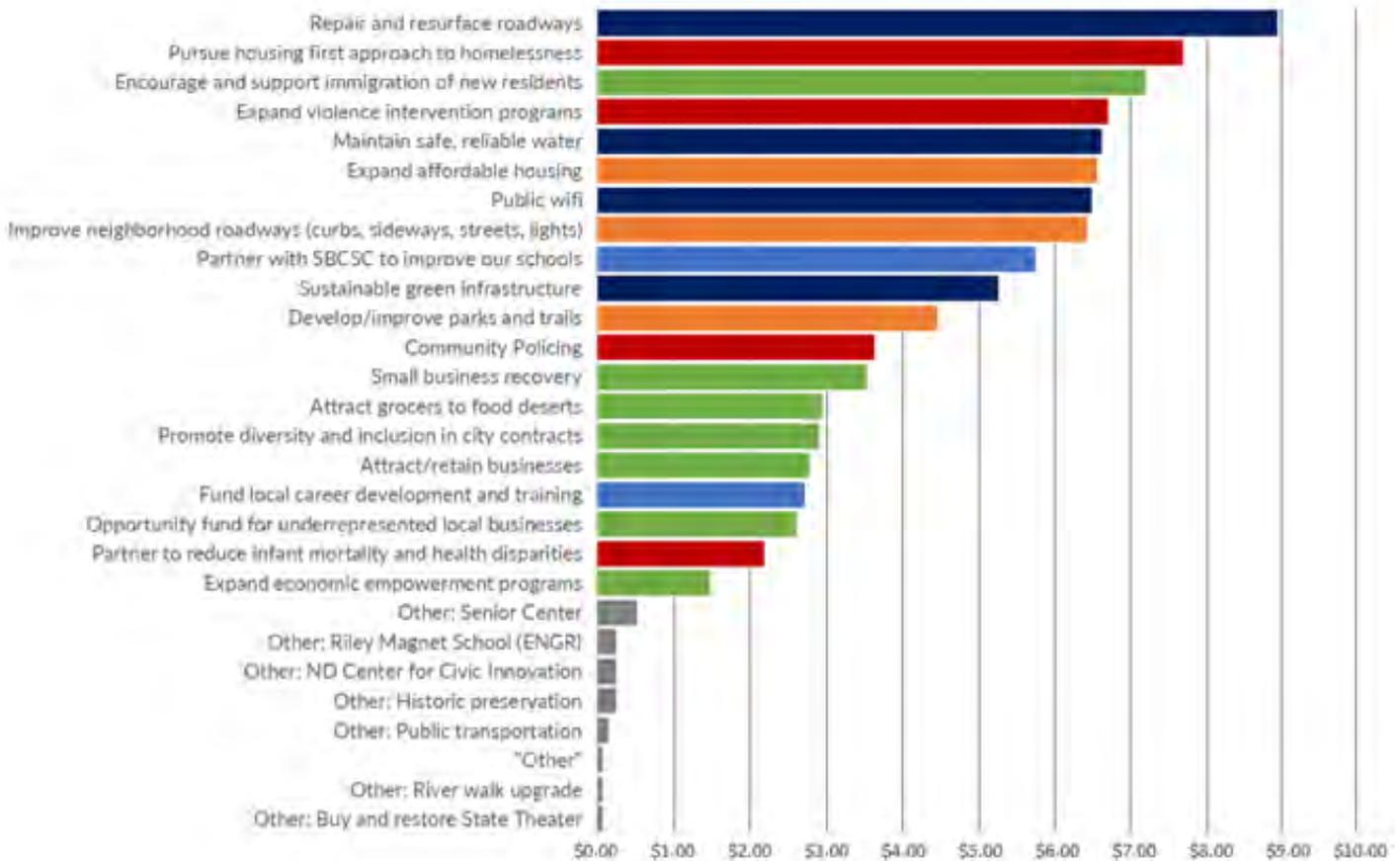
The formulation of an annual budget is, at its core, a **strategic** exercise. Although the budget is important for ensuring good fiscal management through expenditure control and planning, the most important function of the budget is to ensure resource allocation is inextricably linked to the City’s strategic priorities.

To understand the City’s strategic framework and strategic priorities is, therefore, vital to understanding the allocations of resources presented in the 2022 Adopted Budget.

BUILD THE BUDGET

For the 2022 budget process, the City administration and the Common Council undertook a massive feedback-gathering initiative called “Build the Budget.” This multi-modal feedback model incorporated in-person meetings, an online feedback form, and the ability to call into the City’s 311 information line. All methods of participation were aimed at a single purpose: to understand what initiatives and priorities were important to City residents. Ultimately, more than 800 people participated in a “Build the Budget” activity for the 2022 budget.

One of the most important questions asked during the Build the Budget sessions (and on the online feedback form) inquired how the respondent would divide \$100 among the various City priorities. Respondents could divide the money in any way they chose, including putting all \$100 into a single priority. When aggregated and averaged, the results of this exercise are summarized below:



This exercise was instrumental in determining the City’s strategic priorities for the 2022 fiscal year. Ultimately, the City grouped the initiatives above into **five** overarching strategic priorities, which are summarized below:



Strong 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.

Strong Neighborhoods - Desired Outcomes

- Align code enforcement with community incentives to improve our neighborhoods
- Improve walkability of neighborhood roadways (curbs, sidewalks, lights)
- Continue work to revamp parks and trails
- Expand access to affordable housing
- Invest in improvements to our major corridors

Safe Community for Everyone



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

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.

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 2022, will continue to invest in recruiting and retention initiatives, with a specific focus on minority officers.

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 2022 budget.

Safe Community for Everyone - Desired Outcomes:

- Pursue housing-first approach to homelessness
- Institute comprehensive mandatory training on best practices for community policing
- Continue focus on improving diversity in SBPD and Sbfd
- Expand violence intervention initiatives
- Partner to reduce infant mortality and health disparities



Robust, Sustainable Infrastructure

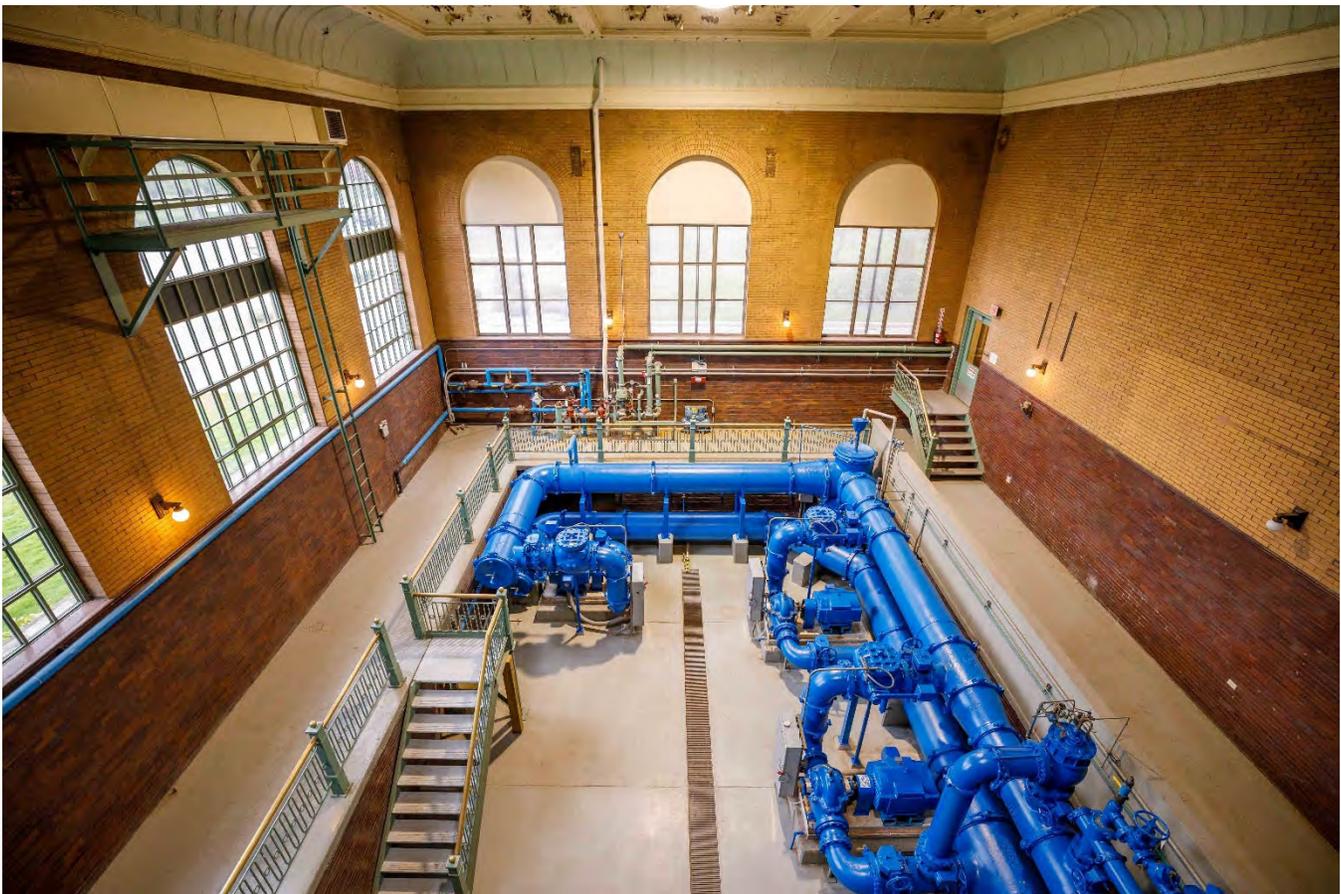


As with any city, the upkeep of South Bend's infrastructure is essential to the functioning of all other priorities. From routine street maintenance and snow removal to multi-million-dollar projects designed to revolutionize traffic flow or sewage management, few areas touch residents' day-to-day lives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

In 2022, the City will continue implementation of an ambitious and comprehensive roads plan, kicked off in 2021 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.

Robust, Sustainable 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



South Bend Water Works Pumping Station



Equitable 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. Local government plays a key role in economic development. By providing adequate infrastructure and offering targeted assistance, the City can stimulate private investment, creating and expanding business opportunities and jobs. The City continues to streamline business support services to make it easy to do business in South Bend, especially for new business owners.

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.

Equitable Access to Opportunity - 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
- Support programs and policies that encourage immigration and engage new residents
- Incentivize grocers to fill in food deserts (areas with few to no convenient options for affordable, healthy food)

Youth and Workforce Development



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. Investing in our young people – by ensuring access to pre-K childcare and fostering the development of valuable life skills necessary to enter a growing and productive economy – is critical to the future of our City.

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.

Youth and Workforce Development - 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
- Invest in pre-K centers to deliver quality, affordable childcare
- Partner with the South Bend Community School Corporation to develop a new way forward for our public schools



The Budget Process:

Translating Strategic Priorities to an Adopted Budget

At the core of the budgeting process is the translation of the policy goals of the administration into investments that can be used to accomplish those policy goals.

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 “Build the Budget” input-gathering sessions with residents, the budget kickoff meeting, and all public presentations of the proposed budget) is focused on the five 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:** 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:** 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.

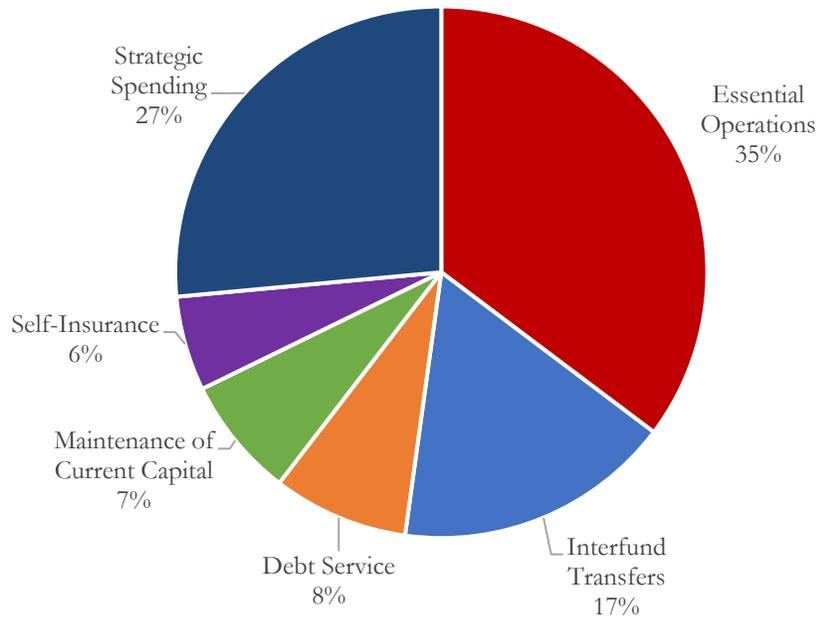


Baseline Spending

As the chart below shows, Baseline Spending accounts for the majority of the City’s 2022 budget.

Baseline Spending	2020 Adopted	2021 Adopted	2022 Adopted
<u>Interfund Transfers</u>	\$ 74,408,130	\$ 71,240,159	\$ 67,292,541
<u>Debt Service</u>	33,928,732	34,336,317	33,109,426
<u>Essential Operations</u>			
Police	39,535,337	38,819,629	38,022,506
Fire/EMS	32,961,835	32,970,533	33,828,809
Water	13,669,420	13,391,098	13,543,186
Wastewater	18,875,823	19,135,277	17,570,456
Solid Waste	3,146,387	3,290,449	3,668,883
Streets	7,854,632	7,854,632	8,899,579
Park Maintenance	7,867,653	7,418,329	7,165,148
Administration*	15,498,934	16,711,027	17,650,012
Building Dept	1,278,742	1,170,702	1,342,430
<u>Maintenance of Current Capital</u>			
Fleet Replacement	6,652,376	3,265,500	9,276,000
Property Maintenance	-	-	583,466
Fleet & Building Maintenance	17,455,130	18,116,714	19,680,116
<u>Self-Insurance</u>			
Health Insurance	18,482,713	18,554,656	18,390,985
Liability Insurance	3,950,279	4,272,656	4,746,846
Total Baseline Spending	\$295,566,123	\$290,547,678	\$294,770,389

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





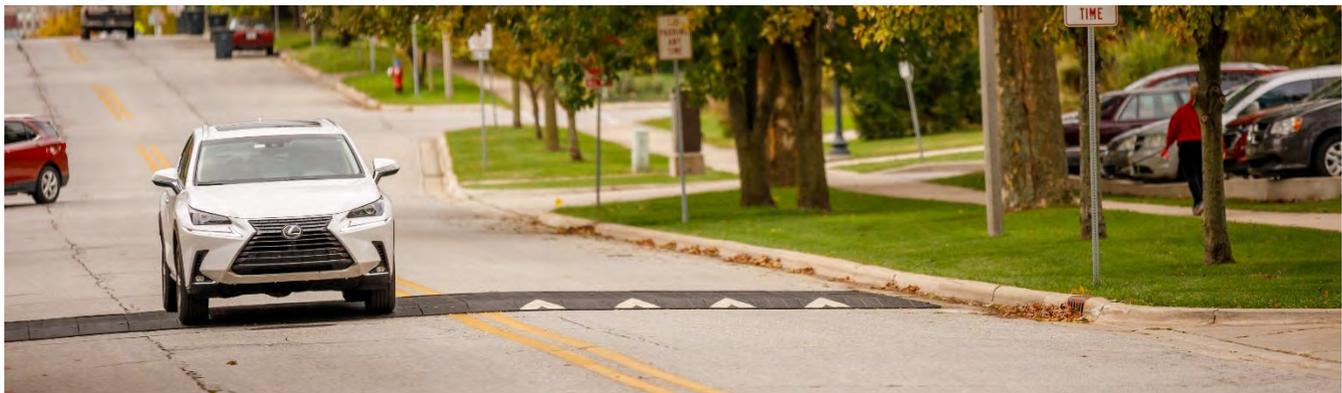
Strategic Spending

Strategic Spending is broken down in the 2022 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.

Additionally, since the 2022 budget also includes a significant amount of funds from the American Rescue Plan, we have further shown distinction between these “ARP” dollars and the ongoing investment that the City makes in strategic initiatives (represented as “structural” investment):

	2020 Adopted	2021 Adopted	2022 Adopted		
			Structural	ARP	Total
Strategic Operations					
Community Investment					
Community Investment Operations	\$ 2,883,459	\$ 3,050,368	\$ 5,255,124	\$ -	\$ 5,255,124
Neighborhood Services	1,565,270	1,544,444	2,827,987	-	2,827,987
Office of Sustainability	806,160	721,483	346,646	-	346,646
Venues Parks & Arts					
Development & Recreation	4,159,197	3,838,438	4,304,292	-	4,304,292
Self-Sustained Operations	7,978,836	6,972,171	7,239,597	-	7,239,597
Other Strategic Departments					
Office of Diversity & Inclusion	1,027,950	1,159,311	1,200,266	-	1,200,266
Office of Community Initiatives	703,488	942,091	524,974	-	524,974
Community Police Review Office	-	-	103,199	-	103,199
311 Call Center	576,697	578,572	680,367	-	680,367
Strategic Operations Total	\$19,701,057	\$18,806,878	\$22,482,452	\$ -	\$22,482,452
Strategic Initiatives					
Strong Neighborhoods	\$ 8,230,990	\$ 7,975,310	\$ 8,001,129	\$17,170,000	\$25,171,129
Safe Community for Everyone	2,182,173	2,595,680	2,591,975	9,800,000	12,391,975
Robust, Sustainable Infrastructure	16,065,500	20,460,701	25,272,500	1,625,000	26,897,500
Equitable Access to Opportunity	550,028	1,226,066	1,209,786	5,350,000	6,559,786
Youth and Workforce Development	500,000	500,000	480,000	12,350,000	12,830,000
Strategic Initiatives Total	\$27,528,691	\$32,757,757	\$37,555,390	\$46,295,000	\$83,850,390
Total Strategic Spending	\$47,229,748	\$51,564,635	\$60,037,842	\$46,295,000	\$106,332,842



Speed Hump



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 four major City operational funds—General Fund, Local Income Tax-Public Safety, Local Income Tax-Certified Shares, and Local Income Tax-Economic Development—have an operational deficit of roughly \$6.3 million. Additionally, the overall budget does contain an additional strategic spend-down of roughly \$18.5 million, stemming primarily from targeted capital investments and targeted spend-down of internal service funds that have built up a cash balance. Together, the operational deficit of \$6.3 million and the targeted spend down of capital funds account for the total **structural** deficit in the 2022 budget is just over \$26 million.

The **total** deficit of just over \$45 million includes a roughly \$20 million deficit for the spend-down of ARP funds received in 2021, but not spent until 2022.

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 roll over and be 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 2022 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 2022 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 thirteen public budget meetings, 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.
- 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.



Electric Vehicle Charger at Howard Park



Budget Calendar for Fiscal Year 2022 Budget

May 17, 2021	Budget kickoff meeting for all Department Heads and Fiscal Officers
June 11, 2021	Deadline for Fiscal Officers and Department Heads to submit first-round budgets
June 14 – July 6, 2021	City Controller review and preparation of second-round budgets with Department Heads
July 12 – July 23, 2021	Mayor’s Office review of budgets with Department Heads & Fiscal Officers
Aug 11 – Sept 30, 2021	Six public budget hearings with City Council & Department Heads, along with two additional Council working sessions
September 13, 2021	First reading of 2022 City budget
September 27, 2021	Public hearing on 2022 City budget and first reading of 2022 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance
October 11, 2021	Adoption of 2022 City budget and 2022 Mayor’s salary ordinance and bargaining (Teamsters and police) salary ordinances
October 25, 2021	Adoption of 2022 Clerk, Council, non-bargaining, and bargaining (fire) salary ordinances

Budget Amendment Policy

After the budget is adopted, the primary responsibility for managing the appropriated funds falls to each respective department’s Department Head and 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



2022 Budget Overview

Introduction

This summary has been prepared as a general overview to the 2022 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 public Council working sessions to review the budget. The 2022 budget was centered around the named priorities listed below, which were shared by the Common Council and the administration. The 2022 budget was adopted on October 11, 2021.

Strategic Priorities Reflected in the 2022 Budget



Short-Term Organizational Factors: Context for the 2022 Budget

As the City of South Bend prepared its 2022 budget, there were several specific factors that guided the development of the budget:

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

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

In its guidance, the Department of the Treasury outlined four funding objectives for the ARP Funds. In developing its own plan for spending, the City of South Bend further grouped these four objectives into two main categories of spending: “Response & Relief” and “Equitable Recovery”. These funding objectives are described below:



“Response and Relief”

Support urgent COVID-19 response efforts

Support immediate economic stabilization for households and businesses

“Equitable Recovery”

Replace lost revenue for eligible state, local, territorial, and Tribal governments

Address systemic public health and economic challenges that have contributed to the inequal impact of the pandemic

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

Within these two broad buckets, the 2022 budget allocates roughly 20% of the ARP Funds to initiatives designed for Response & Relief, with the remaining 80% going to Equitable Recovery. With all initiatives, the City’s investment strategy is to:

- Increase flexibility on use of funds by maximizing revenue replacement and existing qualifying expenditures
- Focus on equity, neighborhoods, health and safety
- Leverage funds with partnerships and outside funding sources
- Prioritize investments with highest impact potential



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 2022:

o **Strong Neighborhoods**

▪ Safe, Affordable Housing

- Continue existing and establish new home repair assistance programs.
- Dedicate funding for eviction prevention.
- Establish a loan guarantee fund to enable the financing of new-home construction in areas where banks traditionally have been unwilling or unable to lend.
- Enable first-time homeowners with home buying assistance programs, including down payment support.





- Neighborhood Infrastructure
 - Continue investment in expanding sidewalks in neighborhoods.
 - Continue and expand the “Light Up South Bend” program to put more streetlights in neighborhoods.
 - Invest in traffic calming measures on neighborhood streets where speed is a concern.
 - Neighborhood Planning
 - Begin the City-wide Comprehensive Plan, which is undertaken once every 20 years.
 - Neighborhood Revitalization
 - Expand investment in demolition of large, vacant commercial buildings that pose a health and safety hazard to the community.
 - Incentivize private investment in neighborhoods by providing matching grants for improvements.
 - Invest in neighborhood amenities such as bike racks, trash cans, and bus shelters.
 - Partner with a local agency to start a land bank.
 - Parks, Arts, and Green Spaces
 - Continue investment in tree maintenance in the neighborhoods.
 - Repair and resurface all athletic courts in parks.
 - Continue operational support for the Potawatomi Zoo, the Studebaker Museum, and the South Bend Art Museum.
- **Safe Community for Everyone**
- Continue investment in the Community Paramedic program to help enhance health and avoid unnecessary ambulance calls.
 - Expand spending on public safety technology upgrades, including:
 - Continuing investment in body cameras.
 - Expanding ShotSpotter to cover an increased area.
 - Incentivizing and subsidizing the installation of security cameras by residents and businesses.
 - Enhancing police simulation training with the VirTra Simulation system.
 - Continue to implement the Mayor’s strategy to combat homelessness, including investments in permanent supportive housing.
 - Invest in violence reduction initiatives, including Group Violence Intervention (GVI) and the Stand Against Violence Everyday (SAVE) programs.
 - Ensure City facilities are upgraded in accordance with national standards to allow safe public access during the COVID-19 pandemic.
- **Robust, Sustainable Infrastructure**
- Continue year 2 of the City’s “Rebuilding Our Streets” plan, which represents an enormous investment in the quality of City roads.
 - Expand investment in water infrastructure to address areas of greatest need.
 - Expand investment in wastewater infrastructure in accordance with long-term control plan and EPA consent decree.
 - Invest in green infrastructure, including incentivization of solar panels, commercial recycling, and creation of infrastructure for electric vehicle charging.





○ **Equitable Access to Opportunity**

- Establish Small Business Assistance Fund to continue to help local businesses weather the economic storm stemming from the COVID-19 pandemic.
- Establish an Opportunity Fund to help small businesses (especially minority- and women-owned businesses) break barriers to financing and barriers to work.
- Support the immigration of new residents by providing favorable local regulations and direct support for immigrants upon arrival.
- Through the Office of Diversity & Inclusion, continue to work to ensure that minority- and women-owned businesses have access to City contracts and work.



○ **Youth and Workforce Development**

- Continue concerted strategy with youth employment for City jobs, including with the “Manager-Youth Employment” position and the mentored mowing program in the department of Venues Parks & Arts.
- Expand investment in workforce development programs, including both skills development (especially in expanding fields such as technology, solar installation, etc.) and programs designed to decrease barriers to employment (such as transportation barriers or criminal history).
- Invest in a complete renovation and revitalization of the Martin Luther King, Jr. Community Center to create a new “Dream Center” that will be developed based on community feedback.
- Invest in pre-K centers to ensure that all residents have access to high-quality, affordable pre-K childcare and educational services.



3) Revised Financial Processes and Policies

- In 2020, the City completed implementing 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 processes.
- 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 2021

- Although 2021 was a year of completing several large-scale capital projects, there are several projects that are continuing into 2022. Most significantly, the following projects will continue from 2021 into 2022:
 - The Morris 100 project: a \$9.2 million comprehensive renovation and expansion of the Morris Performing Arts Center in celebration of its 100th birthday
 - Seitz Park (\$900,000), LaSalle Park (\$900,000) and 35th Street Wetlands (\$250,000)
 - 2021 Road and Neighborhood Infrastructure projects (\$1.8 million)
 - Pre-K centers (\$2.5 million)
- Additionally, funding for commercial demolitions and vacant building development financing will be carried forward from 2020 into 2021 to ensure that this money is spent on areas that need it most.



2022 Adopted Budget Highlights

	<ul style="list-style-type: none"> • Over \$8 million allocated for affordable housing projects, including \$2.85 million for home repair assistance, \$2.5 million to enable financing for new construction, and \$1 million for home-buying assistance programs. • \$4.8 million for streetlights, traffic calming, and curbs/sidewalks. This is more than double prior years' allocation for this infrastructure. • \$500,000 for the first part of the City-wide comprehensive plan, plus \$250,000 for additional neighborhood-specific plans and \$300,000 for implementation of plan recommendations. • \$4.2 million for demolition of large, vacant commercial buildings. • \$1.5 million for incentivizing private investment in neighborhoods. • \$500,000 for neighborhood amenities (bike racks, trash cans, etc.). • \$250,000 for land bank startup costs. • \$1.6 million for athletic court repairs.
	<ul style="list-style-type: none"> • \$1.2 million for continued implementation of the City's strategy on homelessness. • \$1.1 million for violence reduction initiatives, including \$350,000 in competitive grants for violence reduction programs. • \$2 million for public safety technology, including body cameras, ShotSpotter, license plate readers, security camera subsidization programs, and simulations. • \$5.8 million for partnerships with St. Joseph County on capital projects to address homelessness and mental health, including a crisis response center and a homeless intake center. • Funding for the first year of the Community Police Review Board.
	<ul style="list-style-type: none"> • Over \$13 million allocated for street repair, working on year 2 of the City's 3-year "Rebuilding Our Streets" plan. • Over \$10 million in capital projects for wastewater/sewer and over \$8 million in capital projects for water works to help ensure clean, safe drinking water for all residents. • \$1 million for storm sewer projects to assist in drainage near the river. • \$1.2 million for green infrastructure projects, including solar and EV projects.
	<ul style="list-style-type: none"> • \$2 million for small business assistance and financing. • \$2.5 million in utility relief funds to assist with the expansion of a utility assistance program and help low-income residents who have fallen behind on their utility bills. • \$1 million for an opportunity fund to help small businesses break barriers to accessing financing. • \$100,000 for immigration support programs. • \$1.2 million for the City's Office of Diversity & Inclusion.
	<ul style="list-style-type: none"> • \$730,000 for workforce development programs. • \$10.1 million to fund the renovation and reimagining of the Martin Luther King Jr. Community Center to become the new "Dream Center." • \$2 million to fund the construction of at least 300 seats of pre-K childcare in the southeast and northwest parts of the City.

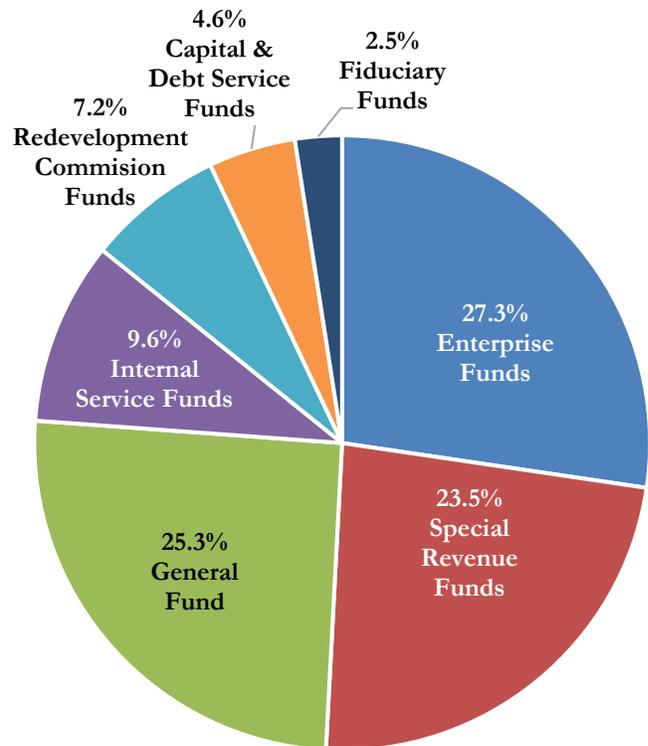


Fund Accounting & City Funds

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 \$109.6 million in funding (25.3% 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 (\$59.1 million) is for the Police and Fire Departments.
 - \$14.2 million is used to fund the Mayor’s Office, City Clerk, Common Council, Controller’s Office, Human Resources, Diversity & Inclusion, Human Rights, Legal Department, Engineering, and Palais Royale.
 - The remaining \$32.6 million is to be used for special projects. The funding for these special projects comes from the American Rescue Plan.

2022 Budgeted Expenditures by Fund Type



- **Special Revenue Funds:** Providing \$101.7 million in funding (23.5% 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 maintains over 30 Special Revenue Funds.
 - These funds account for the City’s Venues, Parks & Arts (VPA) Department, Streets Division of Public Works, 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 2022 of \$19.8 million (4.6% of total expenditures).
 - The City currently maintains 13 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 \$118.3 million of funding (27.3% of total expenditures).
 - The largest enterprise fund grouping is the Utilities Funds, which provides \$109.4 million in funding for water, wastewater, sewer, and solid waste operations.
 - Other enterprise funds include funds for parking garages, the Building Department, the Century Center, and a new fund established in 2022 for the operations of the Morris Performing Arts Center.



- **Internal Service Funds:** Internal Service Funds are used to account for \$41.7 million of expenditures (9.6% 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 7 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).
- **Fiduciary Funds:** Fiduciary funds (\$10.6 million; 2.5% 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 (RDC) 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). RDC-controlled funds total \$31.0 million or 7.2% of the total 2022 City budget and consist mainly of various Tax Increment Financing (TIF) Districts. The RDC-controlled funds pay for debt service payments on bonds issued for capital projects, as well as other TIF approved expenditures which help attract and retain business in the area.
 - **NOTE:** The budget for the RDC-controlled funds is approved by the Redevelopment Commission and not the Common Council. The 2022 budget for RDC-controlled funds was approved by the Redevelopment Commission on October 18, 2021, totaling \$15.6 million for debt service payments and ongoing service contracts. The remaining budget displayed in these funds (\$15.4 million) has not been appropriated by the Redevelopment Commission. It is an estimate of potential spending on capital projects based on available cash balances and forecasted TIF revenues. Budget for capital project expenditures will be appropriated by the Redevelopment Commission during 2022 as projects arise.

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.

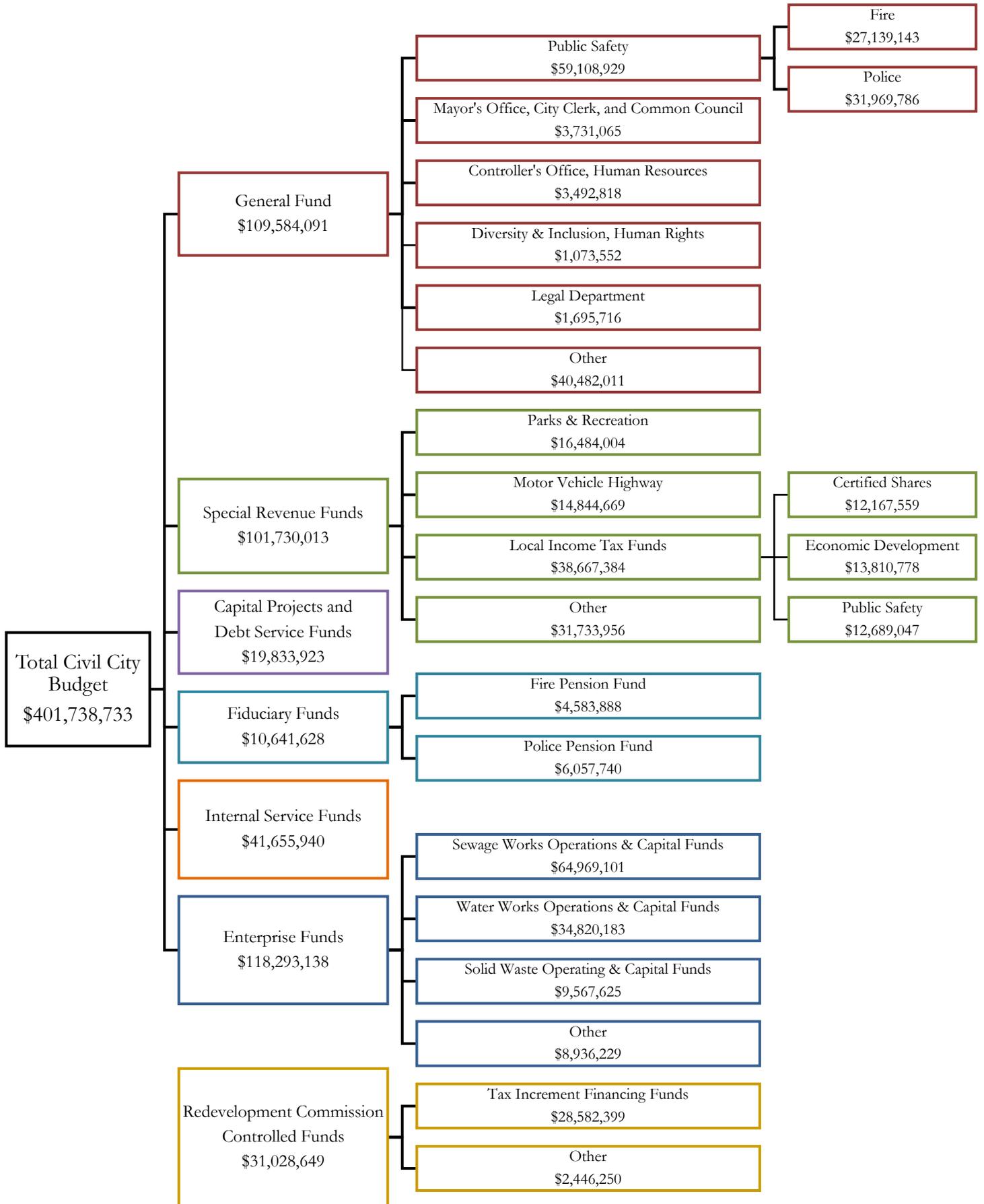
The City continues to monitor cash reserves and other revenue options, as well as reviewing our priorities with regards to the programs and services we offer, to ensure we do not fall below our cash reserve targets. See “Financial Structure & Policies” section of this document for more information on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



East Race River Rafting



2022 Expenditure Summary (Financial Organization Chart)





2022 Revenue Summary

Total revenue for the City of South Bend is estimated at \$388,988,942 for 2022, which is a 14% decrease from total estimated revenue of \$453,275,685 for 2021. The contributing factors to the decrease in revenue can be seen below:

Revenue Category	2019 Actual	2020 Actual	2021 Amended Budget	2022 Adopted Budget	Budget Variance 2021-2022	% Change
Property Taxes	\$82,604,579	\$80,188,143	\$87,866,397	\$86,901,213	(\$965,184)	-1%
Local Income Taxes	34,643,723	36,897,937	35,736,715	30,071,713	(5,665,002)	-16%
Intergov. Shared Revenues	26,752,577	25,155,512	26,053,136	27,686,833	1,633,697	6%
Intergov. Grants	7,547,104	10,051,021	54,270,528	34,432,879	(19,837,649)	-37%
Licenses & Permits	1,994,397	1,619,205	2,074,944	1,920,025	(154,919)	-7%
Charges for Services	101,566,627	101,247,133	104,621,697	108,353,864	3,732,167	4%
Fines, Forfeitures, & Fees	1,084,943	1,073,088	795,109	725,075	(70,034)	-9%
Interest Earnings	7,236,981	2,502,753	2,086,165	1,605,935	(480,230)	-23%
Debt Proceeds	10,920,826	16,244,982	33,918,815	7,556,000	(26,362,815)	-78%
Donations	5,116,150	4,629,063	4,724,149	3,419,000	(1,305,149)	-28%
Other Income	11,364,884	6,340,335	5,148,114	3,559,605	(1,588,509)	-31%
Interfund Allocations	22,440,553	20,960,750	25,124,917	26,096,665	971,748	4%
Interfund Transfers In	45,293,233	54,052,369	64,700,678	50,580,810	(14,119,868)	-22%
PILOT	6,340,990	6,221,791	6,154,321	6,079,325	(74,996)	-1%
Total Revenue	\$364,907,564	\$367,184,081	\$453,275,685	\$388,988,942	(\$64,286,743)	-14%

The largest variances from 2021 to 2022 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 2022 – Firstly, in 2021, the St. Joseph County Council passed a resolution to amend the local income tax rate and dedicate a portion of the certified shares income tax to fund the consolidated county-wide 911 call center called PSAP (Public Safety Answering Point). As a result, the City's certified shares distribution (received in the Local Income Tax Certified Shares Fund #404) will be reduced going forward. Previously, the City paid for its portion of the operating costs for PSAP out of the Local Income Tax Economic Development Fund (#408). Secondly, the City received a supplemental income tax distribution of a little over \$1 million dollars in 2021 that was based on a state-mandated formula and is not expected to continue in 2022.
- Intergovernmental Grants:** The City received many large grants in 2020 and 2021 related to the COVID-19 pandemic, including grants 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). Grant revenue related to the COVID-19 pandemic is not expected to continue. Additionally, the City was awarded a \$6.9 million Revolving Loan Fund (RLF II) grant as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).
- Interest Earnings:** The City's interest earnings in 2020 and 2021 were low compared to previous years. The City does not anticipate rising interest rates in the short term and is thus conservatively planning for interest earnings to remain low in 2022. Additionally, as the bond proceeds for capital projects are spent down, this will reduce the amount of cash the City can earn interest on.
- Debt Proceeds:** The City issued two bonds in 2021 (including one refunding) and issued a capital lease. For 2022, the budget only includes an estimate for a capital lease for the purchase of vehicles and equipment.
- Other Income:** The reduction is primarily related to a significant increase in 2021 for a rebate received from the City's health insurance vendor. The City does not anticipate to receive a rebate at nearly that level in 2022.

A full analysis of 2022 revenue is included in the "Financial Summaries" section of this document.

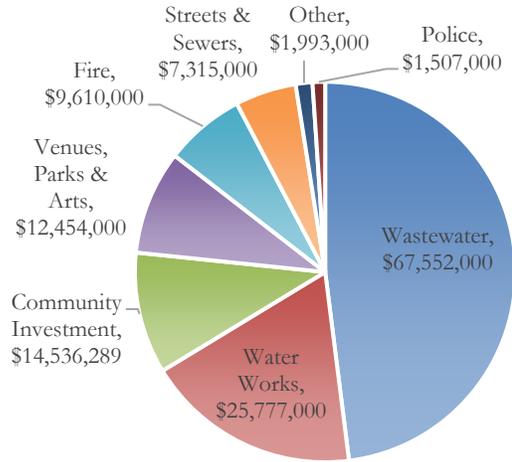


2022 Capital Expenditure Summary

The City of South Bend is planning to invest \$140.7 million in capital in 2022. The majority is for improvements to the City-owned utilities' capital infrastructure, proposed to be funded through the issuance of bonds, estimated at \$16.79 million for Water Works and \$58.96 million for Wastewater. The bonds will be repaid with user fees collected by the utilities. Other projects include improvements to the City's streets, local economic development from the City's Tax Increment Financing (TIF) funds, and the replacement of aging vehicles and equipment.

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.

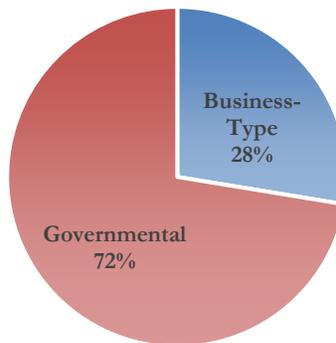
2022 Debt Summary

At the beginning of 2022, the City of South Bend will have total debt outstanding of \$211,276,395, concentrated primarily on economic development and wastewater capital projects:

1/1/2022 Principal Balance = \$211,276,395

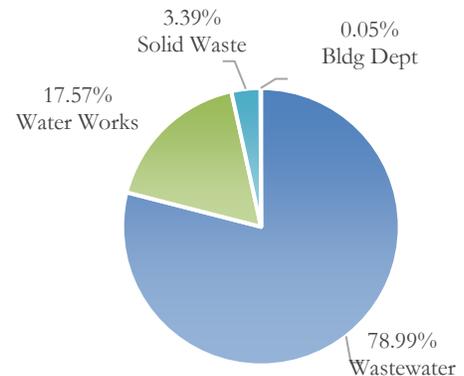
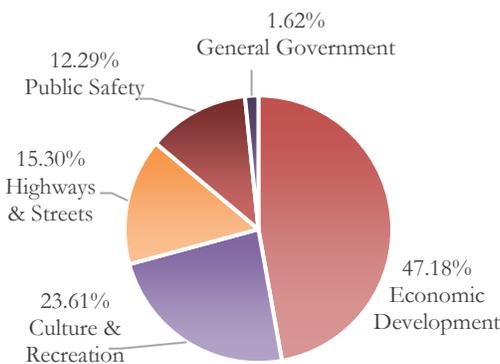
Governmental

Economic Development	72,181,040
Culture & Recreation	36,126,145
Highways & Streets	23,406,849
Public Safety	18,803,593
General Government	2,479,595
Total	\$152,997,221



Business-Type

Wastewater	46,033,482
Water Works	10,241,017
Solid Waste	1,976,409
Building Department	28,266
Total	\$58,279,174



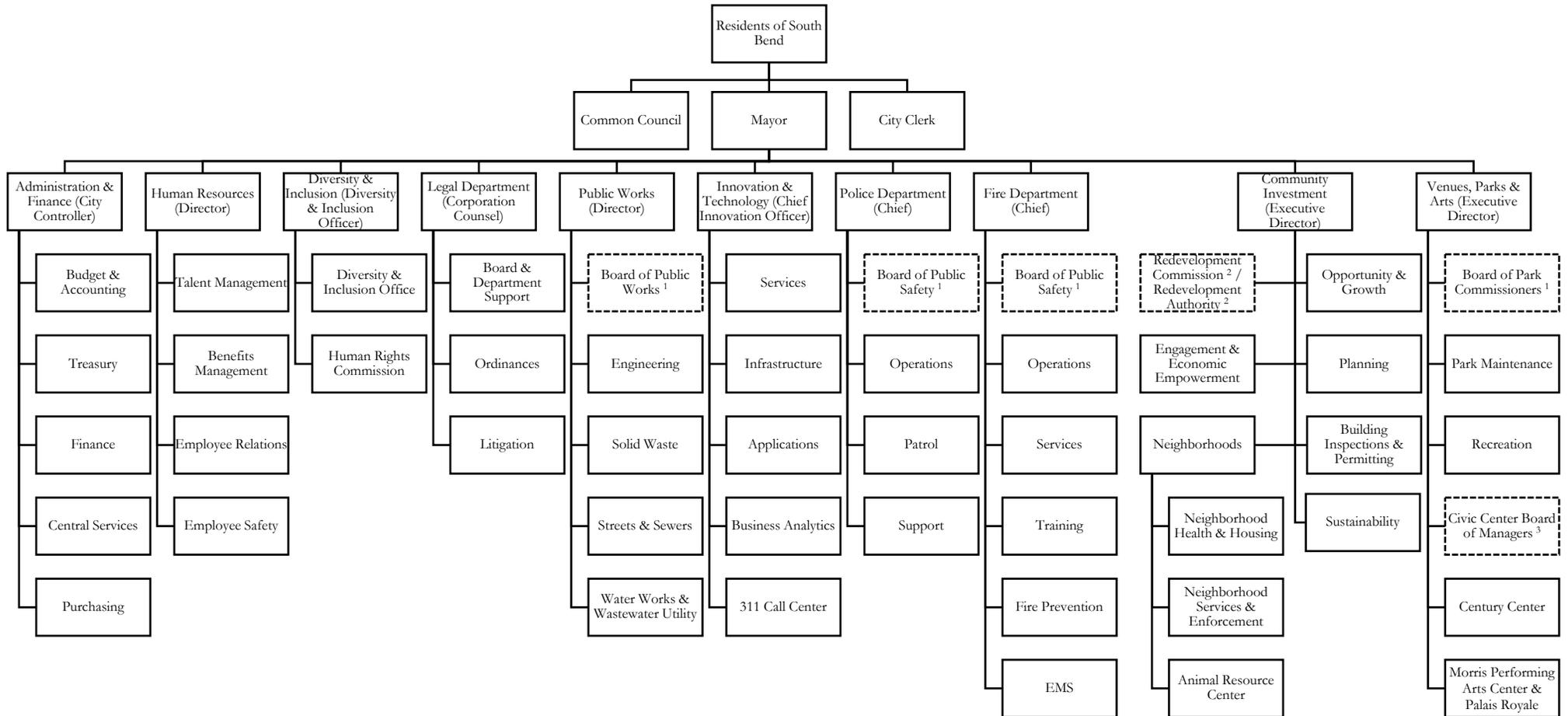
This outstanding principal represents:

- \$2,042 debt per capita
- 6.9% of assessed property value within City limits.



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**.

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, Controller's Office, Human Resources, Diversity & Inclusion, Human Rights, Legal Department, Engineering, Police and Fire Departments, and Palais Royal Ballroom. Financing is provided by property taxes as well as other smaller taxes and some user fees.

SPECIAL REVENUE FUNDS

Fund #102: Rainy Day

To set aside monies which can be used to meet unanticipated expenses that cannot be funded from existing appropriations, to meet cash flow needs between biannual distribution of property tax receipts and other periodic distributions, for bridging a gap caused by an unexpected revenue shortfall or significant delay in receiving revenue, and for any other City purpose or need consistent with or permitted by state law. This fund can be used for mid-year or year-end advances to other funds that have cash shortages, and the advances must be paid back within six months.

Fund #201: Parks & Recreation
MAJOR FUND

To account for general operations and capital needs of the Department of Venues, Parks & Arts. There are several operational divisions within the department under this fund: Administration, Maintenance, Golf Courses, Recreational Experiences, and Community Programming. Financing is provided by property taxes and user fees.

Fund #202: Motor Vehicle Highway

To account for maintenance and construction of the City's streets through the operations of the Streets division of the Department of Public Works. Financing is provided by state gasoline and wheel tax 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 Department of Community Investment (DCI). Financing will be provided by interfund transfers from income tax funds, 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 #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 Neighborhoods division of the Department of Community Investment. The Neighborhoods division includes the activities of Code Enforcement and the South Bend Animal Resource Center.
Fund #249: Local Income Tax - Public Safety *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 Grants	To account for expenditures to prevent discrimination and to promote human rights. Financing is provided by federal grants from the Department of Housing & Urban Development (HUD) and the Equal Employment Opportunity Commission (EEOC).
Fund #263: American Rescue Plan	To track the receipt and expenditure of the funds from the American Rescue Plan Act. Signed into law on March 11, 2021, the American Rescue Plan Act of 2021 ("ARP Act") is a \$1.9 trillion economic stimulus bill designed to facilitate recovery from the economic and health effects of the COVID-19 pandemic and the resulting, ongoing recession. The City's allocation totaled \$58,910,047.
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 #289: Haz-Mat	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 #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: Local Income Tax Certified Shares *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: Local Income Tax - Economic Development *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 #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 #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.
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 #413: Professional Sports Convention Development Area	To account for the receipt of a portion of state sales tax and income taxes (covered taxes) generated in the Professional Sports Convention Development Area (PSCDA) in downtown South Bend, to be used towards capital improvements.
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 #455: 2021 Infrastructure Bond Capital	To track the expenditures of bond funds relating to the LIT Lease Rental Revenue Bonds, Series 2021 to be used for street and neighborhood infrastructure projects.
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. Revenues come from the collection of daily and monthly parking fees at several downtown parking garages. This fund also receives revenue from street parking fines.
Fund #602: Morris Performing Arts Center Operations	To account for the operating costs of the Morris Performing Arts Center in downtown South Bend. Revenues come from charges for services including facility rental, concessions, ticket handling fees, and more.
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 revenues 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)	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 Operations & Maintenance Reserve	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 Operations & Maintenance Reserve	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)	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.

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: IT/Innovation/ 311 Call Center	To account for expenses associated with the Department of Innovation & Technology and the 311 Call Center. 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. 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.
Fund #711: Self-Funded Employee Benefits	To account for employer (the City) 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 Dept	Fire Dept	Public Works
City Controlled Funds							
101	General Fund						
	Mayor's Office / Community Initiatives	X					
	Community Police Review Office	X					
	City Clerk	X					
	Common Council	X					
	Controller's Office	X					
	Human Resources	X					
	Diversity & Inclusion	X					
	Human Rights	X					
	Legal Department	X					
	Engineering						X
	Police Department / Police Crime Lab				X		
	Fire Department / EMS					X	
	Palais Royale Ballroom			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		X				
212	Dept of Community Investment Grants		X				
216	Police State Seizures				X		
217	Gift, Donation, Bequest	X	X				
219	Unsafe Building Fund		X				
220	Law Enforcement Continuing Education				X		
221	Rental Units Regulation		X				
227	Loss Recovery Fund	X					
230	Code Enforcement		X				
249	Local Income Tax - Public Safety				X	X	
251	Local Road & Street						X
257	LOIT 2016 Special Distribution						X
258	Human Rights Federal Grants	X					
263	American Rescue Plan		X	X			
265	Local Road & Bridge Grant						X
266	MVH Restricted						X
289	Haz-Mat					X	
291	Indiana River Rescue					X	
299	Police Federal Drug Enforcement				X		
404	Local Income Tax - Certified Shares	X	X	X	X	X	X
408	Local Income Tax - Economic Development	X	X	X	X	X	X
410	Urban Development Action Grant		X				
655	Project ReLeaf						X
730	City Cemetery			X			
731	Bowman Cemetery			X			
754	Industrial Revolving Fund		X				
	Debt Service Funds						
312	2017 Parks Bond Debt Service			X			
350	2018 Fire Station #9 Debt Service					X	
672	Century Center Energy Conserv. Debt Service			X			



Fund Number	Fund Name	General Government	Community Investment	Venues, Parks & Arts	Police Dept	Fire Dept	Public Works
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					
412	Major Moves Construction						X
413	Professional Sports Convention Develop. Area			X			
416	Morris Performing Arts Center Capital			X			
450	Palais Royale Historic Preservation			X			
451	2018 Fire Station #9 Capital					X	
455	2021 Infrastructure Bond 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			
602	Morris Performing Arts Center Operations			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 Operations & Maint. Reserve						X
640	Sewer Repair Insurance						X
641	Sewage Works Operations						X
642	Sewage Works Capital						X
643	Sewage Works Operations & Maint. Reserve						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 Operations			X			
671	Century Center Capital			X			
	Internal Service Funds						
222	Central Services	X					
226	Liability Insurance	X					
278	Take Home Vehicle Police				X		
279	IT / Innovation / 311 Call Center	X					
711	Self-Funded Employee Benefits	X					
713	Unemployment Compensation	X					
714	Parental Leave Fund	X					
	Fiduciary Funds						
701	Fire Pension					X	
702	Police Pension				X		



Fund Number	Fund Name	General Government	Community Investment	Venues, Parks & Arts	Police Dept	Fire Dept	Public Works
Redevelopment Commission Controlled Funds							
Tax Increment Financing Funds							
324	TIF - River West Development Area		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 Annual Comprehensive Financial Report (ACFR) 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. The City satisfied these requirements in 2021 and currently uses BKD, LLP to audit its financial statements.

Generally, 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. BKD 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, BKD 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 BKD 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, Controller's Office, Human Resources, Diversity & Inclusion, 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 divisions.
- **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)
 - 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. 10832-21](#). 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 \$200 million. On a monthly basis, the City's investment custodian (currently 1st Source) transfers any gain in market value over \$200 million or direct dividends paid from investments into the City's depository bank account.

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 50 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 Operations and Maintenance Reserve Funds will maintain cash reserves 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, Supplies, Services, 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 ACFR 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 ACFR 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 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
2022 Budget Summary**

Fund Group	Cash Balance 1/1/2022	2022 Revenue*	2022 Expenditures*	Transfers In/ (Transfers Out)	Surplus (Deficit)	Cash Balance 12/31/2022
General Plus Funds	74,693,994	96,596,207	120,028,419	(15,150,981)	(38,583,193)	36,110,801
Special Revenue Funds	31,022,050	40,648,034	59,910,526	13,449,957	(5,812,535)	25,209,515
Grant & Donation Funds - spend down to zero	29,793,853	32,647,107	13,678,777	(156,054)	18,812,276	48,606,129
Debt Service Funds - spend down to zero	11,011,355	1,473,360	12,378,031	10,935,826	31,155	11,042,510
Capital Funds - spend down to zero	4,316,069	7,526,438	7,353,957	(1,131,685)	(959,204)	3,356,865
Enterprise Funds	44,957,707	78,427,652	95,646,770	1,009,312	(16,209,806)	28,747,901
Internal Service Funds	15,911,843	38,967,799	41,655,940	-	(2,688,141)	13,223,702
Fiduciary Funds	1,769,660	10,585,320	10,641,628	-	(56,308)	1,713,352
TIF & Redevelopment Commission Funds	43,085,414	31,536,215	20,892,524	(8,956,375)	1,687,316	44,772,730
Grand Total	\$ 256,561,945	\$ 338,408,132	\$ 382,186,572	\$ -	\$ (43,778,440)	\$ 212,783,505

* Most of the financial summaries in this book present *Interfund Transfers In* as Revenue and *Interfund Transfers Out* as Expenditures. This summary shows Revenue net of *Interfund Transfers In* and Expenditures net of *Interfund Transfers Out*. Interfund transfers are used to move monies between funds for various purposes and does not represent external revenue or expenditures.

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.

- The **General Plus Funds** include the General Fund #101), the Local Income Tax Certified Shares Fund, and the Local Income Tax Economic Development Fund. These funds are crucial to the City's operations, providing funding for public safety, administrative departments, public works projects, community investment activities, and debt service.
- **Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted to expenditures for specific purposes. -- The spend down in this fund group relates mainly to the Local Income Tax Public Safety Fund (#249). Because this fund can only be used to pay for public safety personnel, the City budgets for the salaries and benefits for as many sworn police officers and firefighters as this fund's revenue can support. This reduces the public safety personnel expenses in the General Fund (#101). This fund's cash balance has grown in recent years due to unanticipated supplemental income tax distributions; therefore, the City plans to spend down the excess cash during 2022.
- **Grant & Donation Funds** are a type of special revenue fund that are used to account for the receipt and subsequent expenditure of grant funds or donations. Grants and donations are designated for specific purpose are intended to be spent down.
- **Debt Service Funds** are used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest. Some funds may be designated to be held in reserve until the final payment is due, but eventually these funds are spent down. For this purposes of this summary, Civil City and Redevelopment Commission debt services funds are presented together.
- **Capital Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities or purchase of capital equipment. Also included are bond capital funds, which account for the proceeds from the issuance of bonds to fund capital improvements. These funds are intended to be spent down on the approved capital projects. NOTE: The funds included in this fund group exclude enterprise capital funds.
- **Enterprise Funds** are used to account for activities within the government that operate similar to a business: i.e. activities for which a fee is charged to external users for goods or services. -- The spend down in this fund group 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.
- **Internal Service Funds** are used to account for the financing of goods or services provided by one fund, department, or agency to other funds, departments, or agencies of the financial reporting entity, or to other governments, on a cost-reimbursement basis. -- The spend down in this fund group relates mainly to the Self-Funded Employee Benefits Fund (#711). Cash has accumulated in this fund over time due to several years of lower than anticipated claims (due in part to the wellness clinic for employees). Therefore, the decision was made to use cash that was previously appropriated to offset expenses in 2022 in lieu of charging departments the full estimated burden in 2022. The cash reserves remain strong in this fund despite the spend down in 2022.
- **Fiduciary Funds** are used to account for assets held by the government as trustee or agent and that cannot be used to support the government's own programs. Examples includes the fire and police pension funds.
- **Tax Increment Financing (TIF) and Redevelopment Commission Funds** are spent on economic development projects approved by the Redevelopment Commission (RDC). Funds unspent in one year stay in the fund for future use. TIF property tax revenue received in 2021 will be spent in 2022 on planned economic development, capital, and infrastructure projects.

Changes in Fund Balance												
	2021 Amended Budget						2022 Adopted Budget					
	Cash Balance 1/1/2021	2021 Revenue	2021 Expenditures	Plus/(Minus) Adjustments	Surplus (Deficit)	Cash Balance 12/31/2021	Cash Balance 1/1/2022	2022 Revenue	2022 Expenditures	Surplus (Deficit)	Cash Balance 12/31/2022	
City Controlled Funds												
101	General Fund	53,544,921	76,973,401	82,958,785	-	(5,985,384)	47,559,537	47,559,537	73,217,282	109,584,091	(36,366,809)	11,192,728
Special Revenue Funds												
102	Rainy Day	10,845,986	64,091	-	-	64,091	10,910,077	10,910,077	99,340	-	99,340	11,009,417
201	Parks & Recreation	4,156,004	16,562,569	17,893,270	-	(1,330,701)	2,825,303	2,825,303	16,484,004	16,484,004	-	2,825,303
202	Motor Vehicle Highway	6,607,820	8,153,438	12,014,810	-	(3,861,372)	2,746,448	2,746,448	9,852,398	10,197,235	(344,837)	2,401,611
209	Studebaker-Oliver Revitalizing Grants	763,112	4,318	321,671	-	(317,353)	445,759	445,759	5,942	50,000	(44,058)	401,701
210	Economic Development State Grants	27,154	647,555	672,694	-	(25,139)	2,014	2,014	18	-	18	2,032
211	Dept of Community Investment Operating	1,629,498	3,035,581	4,139,650	-	(1,104,069)	525,429	525,429	5,484,915	5,484,915	-	525,429
212	Dept of Community Investment Grants	313,907	9,111,541	9,422,291	-	(310,750)	3,157	3,157	2,952,342	2,832,655	119,687	122,844
216	Police State Seizures	213,569	31,299	97,043	-	(65,744)	147,825	147,825	5,896	44,500	(38,604)	109,221
217	Gift, Donation, Bequest	981,455	619,966	861,593	-	(241,627)	739,827	739,827	56,270	431,006	(374,736)	365,091
218	Police Curfew Violations	13,799	6,000	1,000	-	5,000	18,799	18,799	-	18,799	(18,799)	-
219	Unsafe Building	832,938	123,032	113,805	-	9,227	842,165	842,165	70,871	23,000	47,871	890,036
220	Law Enforcement Continuing Education	483,549	270,724	481,330	-	(210,606)	272,943	272,943	574,462	337,750	236,712	509,655
221	Rental Units Regulation	189,090	342,217	368,577	-	(26,360)	162,730	162,730	404,123	404,123	-	162,730
227	Loss Recovery	481,214	2,515	69,630	-	(67,115)	414,099	414,099	3,769	-	3,769	417,868
230	Code Enforcement Fund	803,572	4,235,500	4,325,425	-	(89,925)	713,647	713,647	4,765,730	4,765,730	-	713,647
249	Local Income Tax - Public Safety	4,045,717	9,424,386	9,618,013	-	(193,627)	3,852,090	3,852,090	8,836,957	12,689,047	(3,852,090)	-
251	Local Road & Street	3,632,884	2,628,876	4,839,250	-	(2,210,374)	1,422,509	1,422,509	2,783,569	3,070,000	(286,431)	1,136,078
257	LOIT Special Distribution	266,588	2,969	209,463	-	(206,494)	60,094	60,094	543	-	543	60,637
258	Human Rights Federal Grants	486,159	175,773	282,833	-	(107,060)	379,099	379,099	155,250	241,116	(85,866)	293,233
263	American Rescue Plan	-	29,536,642	1,500,000	-	28,036,642	28,036,642	28,036,642	29,455,024	10,100,000	19,355,024	47,391,666
264	COVID-19 Response	53,214	4,122,334	4,175,548	-	(53,214)	-	-	-	-	-	-
265	Local Road & Bridge Grant	1,391,493	2,145,182	3,420,585	-	(1,275,403)	116,090	116,090	2,001,049	2,000,000	1,049	117,139
266	MVH Restricted Fund	1,126,297	3,213,833	3,425,713	-	(211,880)	914,417	914,417	3,975,285	4,647,434	(672,149)	242,268
273	Morris PAC / Palais Royale Marketing	76,521	53,463	29,984	-	23,479	100,000	100,000	-	100,000	(100,000)	-
274	Morris PAC Self-Promotion	225,432	299,568	115,000	-	184,568	410,000	410,000	-	410,000	(410,000)	-
280	Police Block Grants	4,138	200	-	-	200	4,338	4,338	-	4,338	(4,338)	-
289	Haz-Mat	27,937	10,376	10,000	-	376	28,313	28,313	10,256	10,000	256	28,569
291	Indiana River Rescue	330,404	95,192	92,300	-	2,892	333,296	333,296	92,991	92,300	691	333,987
292	Police Grants	26,716	-	-	-	-	26,716	26,716	-	26,716	(26,716)	-
294	Regional Police Academy	125,984	66,266	17,250	-	49,016	175,000	175,000	-	175,000	(175,000)	-
295	COPS MORE Grant	73,474	226,677	175,151	-	51,526	125,000	125,000	-	125,000	(125,000)	-
299	Police Federal Drug Enforcement	83,275	58,802	109,648	-	(50,846)	32,429	32,429	25,697	28,500	(2,803)	29,626
404	Local Income Tax - Certified Shares	14,902,237	15,370,652	19,284,396	-	(3,913,744)	10,988,493	10,988,493	11,009,098	12,167,559	(1,158,461)	9,830,032
408	Local Income Tax - Economic Development	19,044,274	14,335,440	17,233,750	-	(2,898,310)	16,145,964	16,145,964	12,752,855	13,810,778	(1,057,923)	15,088,041
410	Urban Development Action Grant	32,733	22,568	24,000	-	(1,432)	31,301	31,301	22,261	24,000	(1,739)	29,562
655	Project ReLeaf	425,913	453,932	634,287	-	(180,355)	245,558	245,558	453,854	449,708	4,146	249,704
705	Police K-9 Unit	2,420	100	-	-	100	2,520	2,520	-	2,520	(2,520)	-
725	Morris / Palais Box Office	393,326	-	-	-	-	393,326	393,326	-	-	-	393,326
730	City Cemetery	30,041	178	-	-	178	30,219	30,219	273	-	273	30,492
731	Bowman Cemetery	472,576	2,793	-	-	2,793	475,369	475,369	4,328	-	4,328	479,697
754	Industrial Revolving Fund	2,406,914	7,933,001	7,488,560	-	444,441	2,851,355	2,851,355	174,000	482,280	(308,280)	2,543,075
Total Special Revenue Funds		78,029,333	133,389,549	123,468,521	-	9,921,028	87,950,360	87,950,360	112,513,370	101,730,013	10,783,357	98,733,717
Debt Service Funds												
312	2017 Parks Bond Debt Service	187,578	1,185,775	1,189,193	-	(3,418)	184,160	184,160	1,150,804	1,169,368	(18,564)	165,596
350	2018 Fire Station #9 Bond Debt Service	-	345,307	345,307	-	-	-	-	344,157	344,157	-	-

Changes in Fund Balance											
	2021 Amended Budget						2022 Adopted Budget				
	Cash Balance 1/1/2021	2021 Revenue	2021 Expenditures	Plus/(Minus) Adjustments	Surplus (Deficit)	Cash Balance 12/31/2021	Cash Balance 1/1/2022	2022 Revenue	2022 Expenditures	Surplus (Deficit)	Cash Balance 12/31/2022
672 Century Center Energy Conservation Debt Svc	193,705	408,266	406,711	-	1,555	195,260	195,260	404,367	402,368	1,999	197,259
752 South Bend Redevelopment Authority	232,423	2,870,500	2,858,669	-	11,831	244,254	244,254	2,867,750	2,859,282	8,468	252,722
755 South Bend Building Corporation	833,535	11,428,022	12,035,889	-	(607,867)	225,668	225,668	2,578,500	2,562,480	16,020	241,688
756 2015 Smart Streets Bond Debt Service	1,739,076	1,719,500	1,712,819	-	6,681	1,745,757	1,745,757	1,716,000	1,711,694	4,306	1,750,063
757 2015 Parks Bond Debt Service	586,111	378,007	374,382	-	3,625	589,736	589,736	375,106	372,557	2,549	592,285
760 2017 Eddy Street Commons Bond Debt Service	3,463,323	1,921,979	1,710,875	-	211,104	3,674,427	3,674,427	1,928,125	1,926,375	1,750	3,676,177
Total Debt Service Funds	7,235,750	20,257,356	20,633,845	-	(376,489)	6,859,262	6,859,262	11,364,809	11,348,281	16,528	6,875,790
Capital Funds											
287 Fire Department Capital	3,111,296	2,134,964	3,896,776	-	(1,761,812)	1,349,484	1,349,484	4,231,873	4,573,873	(342,000)	1,007,484
401 Coveleski Stadium Capital	11,685	30,351	30,000	-	351	12,036	12,036	25,109	25,000	109	12,145
406 Cumulative Capital Development	169,893	511,620	397,118	-	114,502	284,395	284,395	514,423	512,428	1,995	286,390
407 Cumulative Capital Improvement	676,798	239,809	262,145	-	(22,336)	654,462	654,462	243,166	489,341	(246,175)	408,287
412 Major Moves Construction	1,386,436	587,641	747,059	-	(159,418)	1,227,018	1,227,018	496,809	1,300,000	(803,191)	423,827
413 Professional Sports Convention Development Area	-	850,000	804,900	-	45,100	45,100	45,100	1,500,000	1,500,000	-	45,100
416 Morris Performing Arts Center Capital	203,098	7,993,877	8,196,975	-	(203,098)	-	-	506,811	50,000	456,811	456,811
450 Palais Royale Historic Preservation	80,911	12,571	35,000	-	(22,429)	58,482	58,482	8,247	35,000	(26,753)	31,729
451 2018 Fire Station #9 Bond Capital	314,233	1,857	-	-	1,857	316,090	316,090	-	-	-	316,090
455 2021 Infrastructure Bond Capital	-	8,622,247	8,601,026	-	21,221	21,221	21,221	-	-	-	21,221
471 2017 Parks Bond Capital	5,926,118	33,620	5,959,738	-	(5,926,118)	-	-	-	-	-	-
750 Equipment/Vehicle Leasing	347,680	20	-	-	20	347,700	347,700	-	-	-	347,700
759 2017 Eddy Street Commons Bond Capital	25,762	1	25,681	-	(25,680)	81	81	-	-	-	81
Total Capital Funds	12,253,909	21,018,578	28,956,418	-	(7,937,840)	4,316,069	4,316,069	7,526,438	8,485,642	(959,204)	3,356,865
Enterprise Funds											
288 Emergency Medical Services Operating	607,079	-	707,215	100,136	(607,079)	-	-	-	-	-	-
600 Consolidated Building Fund	2,127,056	1,786,441	1,669,946	-	116,495	2,243,551	2,243,551	1,603,384	2,046,801	(443,417)	1,800,134
601 Parking Garages	674,268	966,303	1,240,895	-	(274,592)	399,676	399,676	965,795	1,092,118	(126,323)	273,353
602 Morris Performing Arts Center Operations	-	-	-	-	-	-	-	2,203,607	1,683,579	520,028	520,028
610 Solid Waste Operations	87,032	7,064,807	7,039,740	-	25,067	112,100	112,100	6,443,200	7,013,464	(570,264)	(458,164)
611 Solid Waste Capital	388,126	1,823,548	2,198,525	-	(374,977)	13,149	13,149	2,554,161	2,554,161	-	13,149
620 Water Works Operations	4,840,727	20,811,261	22,233,330	-	(1,422,069)	3,418,657	3,418,657	21,470,434	23,170,753	(1,700,319)	1,718,338
622 Water Works Capital	7,652,044	3,644,412	6,764,442	255,813	(2,864,217)	4,787,827	4,787,827	4,199,173	8,987,000	(4,787,827)	-
624 Water Works Customer Deposit	1,263,319	17,381	17,381	-	-	1,263,319	1,263,319	-	-	-	1,263,319
625 Water Works Sinking (Debt Service)	2,323	1,535,817	1,535,817	-	-	2,323	2,323	2,662,430	2,662,430	-	2,323
626 Water Works Bond Reserve	1,422,800	20,000	20,000	-	-	1,422,800	1,422,800	-	-	-	1,422,800
629 Water Works Operations & Maintenance Reserve	2,912,652	41,884	41,884	-	-	2,912,652	2,912,652	-	-	-	2,912,652
640 Sewer Repair Insurance	2,052,857	673,403	860,002	-	(186,599)	1,866,258	1,866,258	675,520	753,069	(77,549)	1,788,709
641 Sewage Works Operations	11,466,153	38,522,120	46,284,962	2,600,000	(5,162,842)	6,303,311	6,303,311	38,878,186	41,419,943	(2,541,757)	3,761,554
642 Sewage Works Capital	13,821,218	6,595,463	13,278,180	-	(6,682,717)	7,138,501	7,138,501	4,033,399	10,693,000	(6,659,601)	478,900
643 Sewage Works Operations & Maintenance Reserve	5,550,801	75,112	75,112	-	-	5,550,801	5,550,801	-	-	-	5,550,801
649 Sewage Sinking (Debt Service)	1,320,833	23,804,621	23,634,166	-	170,455	1,491,288	1,491,288	11,079,089	11,079,089	-	1,491,288
653 Sewage Debt Service Reserve	3,990,250	1,574,210	1,749,971	-	(175,761)	3,814,489	3,814,489	36,647	-	36,647	3,851,136
654 Sewage Works Customer Deposit	649,073	5,578	5,578	-	-	649,073	649,073	-	-	-	649,073
667 Storm Sewer Fund	1,032,916	1,096,169	1,789,594	-	(693,425)	339,490	339,490	1,151,372	1,024,000	127,372	466,862
670 Century Center Operations	1,016,748	3,461,335	4,233,454	-	(772,119)	244,630	244,630	4,125,935	4,078,731	47,204	291,834
671 Century Center Capital	983,612	200	-	-	200	983,812	983,812	1,000	35,000	(34,000)	949,812
Total Enterprise Funds	63,861,888	113,520,065	135,380,194	2,955,949	(18,904,180)	44,957,708	44,957,707	102,083,332	118,293,138	(16,209,806)	28,747,901

Changes in Fund Balance											
	2021 Amended Budget						2022 Adopted Budget				
	Cash Balance 1/1/2021	2021 Revenue	2021 Expenditures	Plus/(Minus) Adjustments	Surplus (Deficit)	Cash Balance 12/31/2021	Cash Balance 1/1/2022	2022 Revenue	2022 Expenditures	Surplus (Deficit)	Cash Balance 12/31/2022
Internal Service Funds											
222 Central Services	1,209,079	8,825,750	8,855,897	-	(30,147)	1,178,932	1,178,932	8,878,391	8,819,060	59,331	1,238,263
224 Central Services Capital	26,221	105,050	128,212	(3,059)	(26,221)	-	-	-	-	-	-
226 Liability Insurance	5,956,858	3,381,046	5,172,282	-	(1,791,236)	4,165,621	4,165,621	3,398,847	4,363,000	(964,153)	3,201,468
278 Police Take Home Vehicle	681,823	17,318	50,000	-	(32,682)	649,141	649,141	11,154	50,000	(38,846)	610,295
279 IT / Innovation / 311 Call Center	2,125,192	10,216,849	11,107,701	-	(890,852)	1,234,340	1,234,340	9,689,729	9,699,049	(9,320)	1,225,020
711 Self-Funded Employee Benefits	10,143,060	17,119,142	18,740,402	-	(1,621,260)	8,521,800	8,521,800	16,625,249	18,390,985	(1,765,736)	6,756,064
713 Unemployment Compensation	31,859	64,141	96,000	-	(31,859)	-	-	105,726	80,000	25,726	25,726
714 Parental Leave Fund	157,521	258,334	253,846	-	4,488	162,009	162,009	258,703	253,846	4,857	166,866
Total Internal Service Funds	20,331,613	39,987,630	44,404,341	(3,059)	(4,419,770)	15,911,843	15,911,843	38,967,799	41,655,940	(2,688,141)	13,223,702
Fiduciary Funds											
701 Fire Pension	453,561	4,106,550	4,496,259	-	(389,709)	63,852	63,852	4,521,270	4,583,888	(62,618)	1,234
702 Police Pension	566,569	5,966,089	6,057,740	-	(91,651)	474,918	474,918	6,064,050	6,057,740	6,310	481,228
718 State Tax Withholding Fund	336,042	-	-	-	-	336,042	336,042	-	-	-	336,042
726 Police Distributions Payable	894,848	-	-	-	-	894,848	894,848	-	-	-	894,848
Total Fiduciary Funds	2,251,020	10,072,639	10,553,999	-	(481,360)	1,769,660	1,769,660	10,585,320	10,641,628	(56,308)	1,713,352
Total City Controlled Funds	237,508,434	415,219,218	446,356,103	2,952,890	(28,183,995)	209,324,439	209,324,438	356,258,350	401,738,733	(45,480,383)	163,844,055
Redevelopment Commission Controlled Funds											
Tax Increment Financing Funds											
324 TIF - River West Development Area	29,039,261	20,207,357	28,668,104	-	(8,460,747)	20,578,514	20,578,514	18,274,531	17,730,178	544,353	21,122,867
422 TIF - West Washington	1,127,293	356,020	358,843	-	(2,823)	1,124,470	1,124,470	293,562	280,000	13,562	1,138,032
429 TIF - River East Development Area (NE Dev)	5,864,278	5,116,466	7,416,893	-	(2,300,427)	3,563,851	3,563,851	3,850,354	3,500,000	350,354	3,914,205
430 TIF - Southside Development Area #1	12,586,134	3,057,189	6,643,516	-	(3,586,327)	8,999,807	8,999,807	1,885,035	2,000,000	(114,965)	8,884,842
435 TIF - Douglas Road	93,140	270,610	181,653	-	88,958	182,097	182,097	169,511	150,517	18,994	201,091
436 TIF - River East Residential (NE Res)	4,678,334	6,318,471	5,597,031	-	721,440	5,399,774	5,399,774	6,032,047	4,921,704	1,110,343	6,510,117
Total Tax Increment Financing Funds	53,388,440	35,326,113	48,866,040	-	(13,539,927)	39,848,513	39,848,513	30,505,040	28,582,399	1,922,641	41,771,154
Redevelopment Funds											
433 Redevelopment General	2,444,710	1,578,444	1,261,083	-	317,361	2,762,071	2,762,071	1,181,072	1,004,500	176,572	2,938,643
439 Certified Technology Park	11,080	65	-	-	65	11,145	11,145	101	-	101	11,246
452 2018 TIF Park Bond Capital	2,614,468	15,033	2,578,007	-	(2,562,974)	51,494	51,494	-	-	-	51,494
454 Airport Urban Enterprise Zone	407,982	4,209	-	-	4,209	412,191	412,191	2	412,000	(411,998)	193
Total Redevelopment Funds	5,478,239	1,597,751	3,839,089	-	(2,241,338)	3,236,901	3,236,901	1,181,175	1,416,500	(235,325)	3,001,576
Debt Service Funds											
315 Airport 2003 Debt Reserve	1,040,462	40,000	40,000	-	-	1,040,462	1,040,462	-	-	-	1,040,462
328 SBCDA 2003 Debt Reserve	1,739,495	50,000	50,000	-	-	1,739,495	1,739,495	-	-	-	1,739,495
351 2018 TIF Park Bond Debt Service	1,029,665	6,085	-	-	6,085	1,035,750	1,035,750	9,357	-	9,357	1,045,107
352 2019 South Shore Double Tracking Debt Service	690	1,036,503	1,027,750	-	8,753	9,443	9,443	1,035,010	1,029,750	5,260	14,703
353 2020 TIF Library Bond Debt Service Reserve	326,939	15	11	-	4	326,943	326,943	10	-	10	326,953
Total Debt Service Funds	4,137,251	1,132,603	1,117,761	-	14,842	4,152,093	4,152,093	1,044,377	1,029,750	14,627	4,166,720
Total Redevelopment Commission Funds	63,003,930	38,056,467	53,822,890	-	(15,766,423)	47,237,507	47,237,507	32,730,592	31,028,649	1,701,943	48,939,450
Grand Total	300,512,364	453,275,685	500,178,993	2,952,890	(43,950,418)	256,561,946	256,561,945	388,988,942	432,767,382	(43,778,440)	212,783,505

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

Revenue & Expenditure Summary

Fund Type	2019 Actual	2020 Actual	2021 Amended Budget	2022 Adopted Budget	2021-2022 Change	2021-2022 Percent Change
<u>Revenue</u>						
City Controlled Funds						
General Fund	67,792,059	74,286,680	76,973,401	73,217,282	(3,756,119)	-4.9%
Special Revenue Funds	83,225,025	93,396,208	133,389,549	112,513,370	(20,876,179)	-15.7%
Debt Service Funds	10,969,144	10,915,022	20,257,356	11,364,809	(8,892,547)	-43.9%
Capital Funds	4,067,558	6,029,462	21,018,578	7,526,438	(13,492,140)	-64.2%
Enterprise Funds	105,900,563	100,392,145	113,520,065	102,083,332	(11,436,733)	-10.1%
Internal Service Funds	41,052,720	35,417,117	39,987,630	38,967,799	(1,019,831)	-2.6%
Fiduciary Funds	10,607,349	10,383,961	10,072,639	10,585,320	512,681	5.1%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds	30,230,968	33,847,224	35,326,113	30,505,040	(4,821,073)	-13.6%
Redevelopment Funds	1,510,725	1,667,957	1,597,751	1,181,175	(416,576)	-26.1%
Redevelopment Debt Service Funds	9,551,454	848,306	1,132,603	1,044,377	(88,226)	-7.8%
Total Revenue	\$ 364,907,564	\$ 367,184,081	\$ 453,275,685	\$ 388,988,942	(\$ 64,286,743)	-14.2%
<u>Expenditures</u>						
City Controlled Funds						
General Fund	62,276,656	66,534,960	82,958,785	109,584,091	26,625,306	32.1%
Special Revenue Funds	83,845,593	84,763,266	123,468,521	101,730,013	(21,738,508)	-17.6%
Debt Service Funds	14,220,885	11,572,206	20,633,845	11,348,281	(9,285,564)	-45.0%
Capital Funds	20,594,202	12,410,186	28,956,418	8,485,642	(20,470,776)	-70.7%
Enterprise Funds	102,963,442	98,085,443	135,380,194	118,293,138	(17,087,056)	-12.6%
Internal Service Funds	41,712,384	34,867,773	44,404,341	41,655,940	(2,748,401)	-6.2%
Fiduciary Funds	10,834,276	10,400,254	10,553,999	10,641,628	87,629	0.8%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds	33,612,914	34,346,252	48,866,040	28,582,399	(20,283,641)	-41.5%
Redevelopment Funds	7,582,832	2,184,550	3,839,089	1,416,500	(2,422,589)	-63.1%
Redevelopment Debt Service Funds	9,482,044	552,873	1,117,761	1,029,750	(88,011)	-7.9%
Total Expenditures	\$ 387,125,228	\$ 355,717,763	\$ 500,178,993	\$ 432,767,382	(\$ 67,411,611)	-13.5%
<u>Surplus (Deficit)</u>						
City Controlled Funds						
General Fund	5,515,403	7,751,719	(5,985,384)	(36,366,809)	(30,381,425)	507.6%
Special Revenue Funds	(620,569)	8,632,942	9,921,028	10,783,357	862,329	8.7%
Debt Service Funds	(3,251,742)	(657,184)	(376,489)	16,528	393,017	-104.4%
Capital Funds	(16,526,644)	(6,380,724)	(7,937,840)	(959,204)	6,978,636	-87.9%
Enterprise Funds	2,937,121	2,306,702	(21,860,129)	(16,209,806)	5,650,323	-25.8%
Internal Service Funds	(659,664)	549,345	(4,416,711)	(2,688,141)	1,728,570	-39.1%
Fiduciary Funds	(226,927)	(16,293)	(481,360)	(56,308)	425,052	-88.3%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds	(3,381,945)	(499,028)	(13,539,927)	1,922,641	15,462,568	-114.2%
Redevelopment Funds	(6,072,107)	(516,592)	(2,241,338)	(235,325)	2,006,013	-89.5%
Redevelopment Debt Service Funds	69,410	295,432	14,842	14,627	(215)	-1.4%
Total Surplus (Deficit)	(\$ 22,217,664)	\$ 11,466,318	(\$ 46,903,308)	(\$ 43,778,440)	\$ 3,124,868	-6.7%

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

City of South Bend
2022 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	44,975,102	-	4,000,122	-	294,125	4,135,160	8,525	10,544,420	-	1,365,000	481,983	1,333,520	6,079,325	73,217,282
Special Revenue Funds															
102	Rainy Day	-	-	-	-	-	-	-	-	-	-	99,340	-	-	99,340
201	Parks & Recreation	10,580,413	-	953,848	-	-	3,196,581	-	-	269,000	1,000,000	50,000	314,941	119,221	16,484,004
202	Motor Vehicle Highway	-	-	3,050,000	-	1,500	262,300	-	187,963	775,000	-	19,635	6,000	5,550,000	9,852,398
209	Studebaker-Oliver Revitalizing Grants	-	-	-	-	-	-	-	-	-	-	5,942	-	-	5,942
210	Economic Development State Grants	-	-	-	-	-	-	-	-	-	-	18	-	-	18
211	Dept of Community Investment Operating	-	-	-	5,000	-	1,049,655	58,450	181,981	-	-	10,000	-	4,179,829	5,484,915
212	Dept of Community Investment Grants	-	-	-	2,832,655	-	-	-	-	-	-	-	119,687	-	2,952,342
216	Police State Seizures	-	-	5,000	-	-	-	-	-	-	-	896	-	-	5,896
217	Gift, Donation, Bequest	-	-	-	-	-	-	-	-	-	53,000	3,270	-	-	56,270
219	Unsafe Building	-	-	-	-	-	-	62,900	-	-	-	7,971	-	-	70,871
220	Law Enforcement Continuing Education	-	-	-	-	-	115,000	101,200	-	-	1,000	4,889	-	352,373	574,462
221	Rental Units Regulation	-	-	-	-	-	-	100,000	-	-	-	200	-	303,923	404,123
227	Loss Recovery	-	-	-	-	-	-	-	-	-	-	3,769	-	-	3,769
230	Code Enforcement Fund	-	-	-	-	37,000	50,300	342,000	-	385,000	-	-	500	3,950,930	4,765,730
249	Local Income Tax - Public Safety	-	8,826,957	-	-	-	-	-	-	-	-	10,000	-	-	8,836,957
251	Local Road & Street	-	-	1,829,152	947,000	-	-	-	-	-	-	7,417	-	-	2,783,569
257	LOIT Special Distribution	-	-	-	-	-	-	-	-	-	-	543	-	-	543
258	Human Rights Federal Grants	-	-	-	68,200	-	85,000	-	-	-	-	-	2,050	-	155,250
263	American Rescue Plan	-	-	-	29,455,024	-	-	-	-	-	-	-	-	-	29,455,024
265	Local Road & Bridge Grant	-	-	-	1,000,000	-	-	-	-	-	-	1,049	-	1,000,000	2,001,049
266	MVH Restricted Fund	-	-	3,050,000	-	-	-	-	-	925,000	-	285	-	-	3,975,285
289	Haz-Mat	-	-	-	-	-	10,000	-	-	-	-	256	-	-	10,256
291	Indiana River Rescue	-	-	-	-	-	90,000	-	-	-	-	2,991	-	-	92,991
299	Police Federal Drug Enforcement	-	-	25,000	-	-	-	-	-	-	-	697	-	-	25,697
404	Local Income Tax - Certified Shares	-	9,021,120	-	-	-	-	-	-	1,462,000	-	110,950	32,000	383,028	11,009,098
408	Local Income Tax - Economic Development	-	12,216,636	-	50,000	-	-	-	-	-	-	136,795	349,424	-	12,752,855
410	Urban Development Action Grant	-	-	-	-	-	-	-	-	-	-	265	21,996	-	22,261
655	Project ReLeaf	-	-	-	-	-	451,610	-	-	-	-	2,244	-	-	453,854
730	City Cemetery	-	-	-	-	-	-	-	-	-	-	273	-	-	273
731	Bowman Cemetery	-	-	-	-	-	-	-	-	-	-	4,328	-	-	4,328
754	Industrial Revolving Fund	-	-	-	-	-	-	-	-	-	-	2,000	172,000	-	174,000
	Total Special Revenue Funds	10,580,413	30,064,713	8,913,000	34,357,879	38,500	5,310,446	664,550	369,944	3,816,000	1,054,000	486,023	1,018,598	15,839,304	112,513,370
Debt Service Funds															
312	2017 Parks Bond Debt Service	1,100,842	-	48,786	-	-	-	-	-	-	-	1,176	-	-	1,150,804
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	344,157	344,157
672	Century Center Energy Conservation Debt Svc	-	-	221,437	-	-	-	-	-	-	-	2,000	80,242	100,688	404,367
752	South Bend Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	2,750	-	2,865,000	2,867,750
755	South Bend Building Corporation	-	-	-	-	-	-	-	-	-	-	3,000	-	2,575,500	2,578,500
756	2015 Smart Streets Bond Debt Service	-	-	-	-	-	-	-	-	-	-	1,000	-	1,715,000	1,716,000
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	-	1,000	-	374,106	375,106
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	-	-	-	-	-	-	1,750	-	1,926,375	1,928,125
	Total Debt Service Funds	1,100,842	-	270,223	-	-	-	-	-	-	-	12,676	80,242	9,900,826	11,364,809

City of South Bend
2022 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
Capital Funds															
287	Fire Department Capital	-	-	-	75,000	-	1,837,850	-	-	2,310,000	-	9,023	-	-	4,231,873
401	Coveleski Stadium Capital	-	-	-	-	-	25,000	-	-	-	-	109	-	-	25,109
406	Cumulative Capital Development	473,780	-	38,648	-	-	-	-	-	-	-	1,995	-	-	514,423
407	Cumulative Capital Improvement	-	-	214,341	-	-	-	-	-	-	-	3,825	25,000	-	243,166
413	Professional Sports Convention Development Area	-	-	1,500,000	-	-	-	-	-	-	-	-	-	-	1,500,000
412	Major Moves Construction	-	-	-	-	-	-	-	-	-	-	3,481	493,328	-	496,809
416	Morris Performing Arts Center Capital	-	-	500,000	-	-	-	-	-	-	-	6,811	-	-	506,811
450	Palais Royale Historic Preservation	-	-	-	-	-	8,000	-	-	-	-	247	-	-	8,247
	Total Capital Funds	473,780	-	2,252,989	75,000	-	1,870,850	-	-	2,310,000	-	25,491	518,328	-	7,526,438
Enterprise Funds															
600	Consolidated Building Fund	-	-	-	-	1,585,100	-	2,000	-	-	-	16,284	-	-	1,603,384
601	Parking Garages	-	-	-	-	-	913,300	50,000	-	-	-	2,495	-	-	965,795
602	Morris Performing Arts Center Operations	-	-	-	-	-	987,000	-	89,450	-	-	4,657	12,500	1,110,000	2,203,607
610	Solid Waste Operations	-	-	-	-	-	6,398,200	-	-	-	-	-	45,000	-	6,443,200
611	Solid Waste Capital	-	-	-	-	-	-	-	-	1,430,000	-	-	-	1,124,161	2,554,161
620	Water Works Operations	-	-	-	-	-	20,020,371	-	1,414,701	-	-	15,362	20,000	-	21,470,434
622	Water Works Capital	-	-	-	-	-	210,000	-	-	-	-	2,173	-	3,987,000	4,199,173
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	-	-	2,662,430	2,662,430
640	Sewer Repair Insurance	-	-	-	-	-	659,500	-	-	-	-	16,020	-	-	675,520
641	Sewage Works Operations	-	-	-	-	-	38,398,950	-	463,761	-	-	10,333	5,142	-	38,878,186
642	Sewage Works Capital	-	-	-	-	-	339,000	-	-	-	-	1,399	-	3,693,000	4,033,399
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	-	-	11,079,089	11,079,089
653	Sewage Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	36,647	-	-	36,647
667	Storm Sewer Fund	-	-	-	-	-	1,147,200	-	-	-	-	4,172	-	-	1,151,372
670	Century Center Operations	-	-	1,275,000	-	-	2,778,000	-	69,185	-	-	-	3,750	-	4,125,935
671	Century Center Capital	-	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000
	Total Enterprise Funds	-	-	1,275,000	-	1,585,100	71,851,521	52,000	2,037,097	1,430,000	-	110,542	86,392	23,655,680	102,083,332
Internal Service Funds															
222	Central Services	-	-	-	-	2,300	8,636,001	-	160,000	-	-	11,090	69,000	-	8,878,391
226	Liability Insurance	-	-	-	-	-	-	-	3,365,000	-	-	31,847	2,000	-	3,398,847
278	Police Take Home Vehicle	-	-	-	-	-	5,720	-	-	-	-	5,434	-	-	11,154
279	IT / Innovation / 311 Call Center	-	-	-	-	-	-	-	9,620,204	-	-	5,000	64,525	-	9,689,729
711	Self-Funded Employee Benefits	-	-	-	-	-	16,181,440	-	-	-	-	58,809	385,000	-	16,625,249
713	Unemployment Compensation	-	-	-	-	-	105,517	-	-	-	-	209	-	-	105,726
714	Parental Leave Fund	-	-	-	-	-	257,209	-	-	-	-	1,494	-	-	258,703
	Total Internal Service Funds	-	-	-	-	2,300	25,185,887	-	13,145,204	-	-	113,883	520,525	-	38,967,799
Fiduciary Funds															
701	Fire Pension	-	-	4,521,259	-	-	-	-	-	-	-	11	-	-	4,521,270
702	Police Pension	-	-	6,057,740	-	-	-	-	-	-	-	4,310	2,000	-	6,064,050
	Total Fiduciary Funds	-	-	10,578,999	-	-	-	-	-	-	-	4,321	2,000	-	10,585,320
	Total City Controlled Funds	57,130,137	30,064,713	27,290,333	34,432,879	1,920,025	108,353,864	725,075	26,096,665	7,556,000	2,419,000	1,234,919	3,559,605	55,475,135	356,258,350

**City of South Bend
2022 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
Redevelopment Commission Controlled Funds															
Tax Increment Financing Funds															
324	TIF - River West Development Area	17,704,130	-	396,500	-	-	-	-	-	-	-	173,901	-	-	18,274,531
422	TIF - West Washington	283,927	-	-	-	-	-	-	-	-	-	9,635	-	-	293,562
429	TIF - River East Development Area (NE Dev)	3,822,890	-	-	-	-	-	-	-	-	-	27,464	-	-	3,850,354
430	TIF - Southside Development Area #1	1,815,749	-	-	-	-	-	-	-	-	-	69,286	-	-	1,885,035
435	TIF - Douglas Road	166,000	-	-	-	-	-	-	-	-	-	3,511	-	-	169,511
436	TIF - River East Residential (NE Res)	5,978,380	-	-	-	-	-	-	-	-	-	53,667	-	-	6,032,047
	Total Tax Increment Financing Funds	29,771,076	-	396,500	-	-	-	-	-	-	-	337,464	-	-	30,505,040
Redevelopment Funds															
433	Redevelopment General	-	7,000	-	-	-	-	-	-	-	1,000,000	24,072	-	150,000	1,181,072
439	Certified Technology Park	-	-	-	-	-	-	-	-	-	-	101	-	-	101
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	-	2	-	-	2
	Total Redevelopment Funds	-	7,000	-	-	-	-	-	-	-	1,000,000	24,175	-	150,000	1,181,175
Debt Service Funds															
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	-	-	-	-	9,357	-	-	9,357
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	-	-	-	10	-	1,035,000	1,035,010
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	10	-	-	10
	Total Debt Service Funds	-	-	-	-	-	-	-	-	-	-	9,377	-	1,035,000	1,044,377
	Total Redevelopment Commission Funds	29,771,076	7,000	396,500	-	-	-	-	-	-	1,000,000	371,016	-	1,185,000	32,730,592
	Grand Total	86,901,213	30,071,713	27,686,833	34,432,879	1,920,025	108,353,864	725,075	26,096,665	7,556,000	3,419,000	1,605,935	3,559,605	56,660,135	388,988,942

City of South Bend
2022 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	Other Costs	Debt Service	Interfund Allocations	Interfund Transfers Out	Capital	Total
City Controlled Funds															
101	General Fund														
	Mayor	621,971	231,870	-	5,500	7,000	-	300	-	46,500	-	135,741	-	-	1,048,882
	Community Initiatives	320,394	144,080	-	-	273,000	-	-	-	387,500	-	35,152	-	-	1,160,126
	Community Police Review Office	66,625	26,574	-	-	10,000	-	-	-	-	-	-	-	-	103,199
	City Clerk	320,512	133,959	-	9,200	25,000	-	5,000	-	46,000	-	154,876	-	-	694,547
	Common Council	260,858	164,916	-	2,500	214,308	-	3,000	-	35,200	-	43,529	-	-	724,311
	General City	-	-	-	-	-	-	-	-	36,238,000	-	-	-	-	36,238,000
	Finance	1,490,200	580,534	-	16,420	241,500	-	1,100	-	25,345	-	180,392	-	-	2,535,491
	Human Resources	533,505	215,402	-	11,250	-	-	-	-	72,760	-	124,410	-	-	957,327
	Diversity & Inclusion	233,671	82,633	-	1,500	80,000	-	-	-	131,000	-	82,269	-	-	611,073
	Human Rights General	245,062	99,688	-	2,000	3,070	-	9,200	-	56,140	-	47,319	-	-	462,479
	Legal Dept	1,093,537	386,599	-	3,500	2,550	-	-	-	38,000	-	171,530	-	-	1,695,716
	Engineering	1,952,122	741,859	-	22,700	150,000	-	27,700	-	81,085	-	459,896	-	-	3,435,362
	Police General	14,882,155	7,600,855	-	1,152,960	720,000	174,408	980,199	-	431,879	-	5,158,753	-	-	31,101,209
	Crime Lab	475,637	184,461	-	17,000	-	-	-	-	-	-	191,479	-	-	868,577
	Fire General	13,651,366	7,250,515	-	678,568	204,000	315,000	1,032,000	-	154,214	-	2,880,306	-	-	26,165,969
	Training Center	156,804	85,060	-	332,900	80,610	-	133,600	-	36,200	-	-	-	-	825,174
	EMS	-	-	-	5,000	-	33,000	110,000	-	-	-	-	-	-	148,000
	Morris PAC	-	-	-	-	-	-	-	-	-	-	-	600,000	-	600,000
	Palais Royale	-	-	-	5,000	-	92,000	61,000	-	14,640	-	36,009	-	-	208,649
	Total General Fund	36,304,419	17,929,005	-	2,265,998	2,011,038	614,408	2,363,099	-	37,794,463	-	9,701,661	600,000	-	109,584,091
Special Revenue Funds															
201	Parks & Recreation	6,516,670	2,319,980	-	1,514,568	324,780	781,304	584,034	-	1,717,198	326,022	1,830,448	-	569,000	16,484,004
202	Motor Vehicle Highway	3,330,520	1,423,392	-	720,794	700,000	51,856	692,525	-	167,160	1,006,406	1,329,582	-	775,000	10,197,235
209	Studebaker-Oliver Revitalizing Grants	-	-	-	-	50,000	-	-	-	-	-	-	-	-	50,000
211	Dept of Community Investment Operating	2,743,056	1,097,667	-	45,870	809,200	-	3,100	-	120,162	-	665,860	-	-	5,484,915
212	Dept of Community Investment Grants	-	-	-	-	-	-	-	-	2,832,655	-	-	-	-	2,832,655
216	Police State Seizures	-	-	-	-	-	-	-	-	22,000	-	-	-	22,500	44,500
217	Gift, Donation, Bequest	-	-	-	43,500	372,506	-	-	-	15,000	-	-	-	-	431,006
218	Police Curfew Violations	-	-	-	-	-	-	-	-	-	-	-	18,799	-	18,799
219	Unsafe Building	-	-	-	-	23,000	-	-	-	-	-	-	-	-	23,000
220	Law Enforcement Continuing Education	-	-	-	137,000	-	-	-	-	200,750	-	-	-	-	337,750
221	Rental Units Regulation	236,047	114,076	-	-	54,000	-	-	-	-	-	-	-	-	404,123
230	Code Enforcement Fund	1,463,721	677,513	-	153,450	102,300	41,389	404,900	-	553,061	216,780	767,616	-	385,000	4,765,730
249	Local Income Tax - Public Safety	12,689,047	-	-	-	-	-	-	-	-	-	-	-	-	12,689,047
251	Local Road & Street	-	-	-	350,000	1,170,000	-	250,000	-	-	-	-	1,000,000	300,000	3,070,000
258	Human Rights Federal Grants	128,156	52,160	-	2,000	27,800	-	-	-	31,000	-	-	-	-	241,116
263	American Rescue Plan	-	-	-	-	-	-	-	-	-	-	-	-	10,100,000	10,100,000
265	Local Road & Bridge Grant	-	-	-	-	-	-	2,000,000	-	-	-	-	-	-	2,000,000
266	MVH Restricted Fund	429,064	159,953	-	1,516,135	-	-	1,419,325	-	-	197,957	-	-	925,000	4,647,434
273	Morris PAC / Palais Royale Marketing	-	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000
274	Morris PAC Self-Promotion	-	-	-	-	-	-	-	-	-	-	-	410,000	-	410,000
280	Police Block Grants	-	-	-	-	-	-	-	-	-	-	-	4,338	-	4,338
289	Haz-Mat	-	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000
291	Indiana River Rescue	-	-	-	24,000	-	-	43,000	-	25,300	-	-	-	-	92,300
292	Police Grants	-	-	-	-	-	-	-	-	-	-	-	26,716	-	26,716
294	Regional Police Academy	-	-	-	-	-	-	-	-	-	-	-	175,000	-	175,000
295	COPS MORE Grant	-	-	-	-	-	-	-	-	-	-	-	125,000	-	125,000
299	Police Federal Drug Enforcement	-	-	-	6,000	-	-	-	-	-	-	-	-	22,500	28,500

City of South Bend
2022 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	Other Costs	Debt Service	Interfund Allocations	Interfund Transfers Out	Capital	Total
404	Local Income Tax - Certified Shares	-	-	-	200,000	155,000	1,467,536	610,000	-	1,443,578	1,450,548	9,676	5,369,221	1,462,000	12,167,559
408	Local Income Tax - Economic Development	-	-	-	-	160,000	70,000	432,873	-	2,900,593	532,524	-	9,564,788	150,000	13,810,778
410	Urban Development Action Grant	-	-	-	-	-	-	-	-	-	24,000	-	-	-	24,000
655	Project ReLeaf	83,136	6,360	-	7,250	-	-	-	-	6,500	-	46,462	300,000	-	449,708
705	Police K-9 Unit	-	-	-	-	-	-	-	-	-	-	-	2,520	-	2,520
754	Industrial Revolving Fund	-	-	-	-	455,982	-	-	-	26,298	-	-	-	-	482,280
	Total Special Revenue Funds	27,619,417	5,851,101	-	4,730,567	4,404,568	2,412,085	6,439,757	-	10,061,255	3,754,237	4,649,644	17,096,382	14,711,000	101,730,013
	Debt Service Funds														
312	2017 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	1,169,368	-	-	-	1,169,368
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	-	-	-	-	344,157	-	-	-	344,157
672	Century Center Energy Conservation Debt Svc	-	-	-	-	-	-	-	-	-	402,368	-	-	-	402,368
752	South Bend Redevelopment Authority	-	-	-	-	-	-	-	-	-	2,859,282	-	-	-	2,859,282
755	South Bend Building Corporation	-	-	-	-	-	-	-	-	-	2,562,480	-	-	-	2,562,480
756	2015 Smart Streets Bond Debt Service	-	-	-	-	-	-	-	-	-	1,711,694	-	-	-	1,711,694
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	372,557	-	-	-	372,557
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	-	-	-	-	-	1,926,375	-	-	-	1,926,375
	Total Debt Service Funds	-	-	-	-	-	-	-	-	-	11,348,281	-	-	-	11,348,281
	Capital Funds														
287	Fire Department Capital	-	-	-	-	-	-	-	-	-	1,215,216	-	748,657	2,610,000	4,573,873
401	Coveleski Stadium Capital	-	-	-	-	-	-	25,000	-	-	-	-	-	-	25,000
406	Cumulative Capital Development	-	-	-	-	-	-	-	-	-	368,741	-	143,687	-	512,428
407	Cumulative Capital Improvement	-	-	-	-	-	-	-	-	-	-	-	239,341	250,000	489,341
413	Professional Sports Convention Development Area	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000	1,500,000
412	Major Moves Construction	-	-	-	350,000	-	-	450,000	-	-	-	-	-	500,000	1,300,000
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	-	-	-	375,000	-	-	535,000	-	-	1,583,957	-	1,131,685	4,860,000	8,485,642
	Enterprise Funds														
600	Consolidated Building Fund	870,751	392,308	-	19,861	8,000	-	15,000	-	51,510	24,161	665,210	-	-	2,046,801
601	Parking Garages	-	-	295,100	30,000	104,900	131,000	156,000	-	22,200	-	162,918	-	190,000	1,092,118
602	Morris Performing Arts Center Operations	500,702	228,225	-	25,000	200,000	139,100	98,500	-	229,350	-	262,702	-	-	1,683,579
610	Solid Waste Operations	1,294,255	625,177	-	448,120	-	-	1,030,000	-	1,304,250	-	1,187,501	1,124,161	-	7,013,464
611	Solid Waste Capital	-	-	-	-	-	-	-	-	-	1,124,161	-	-	1,430,000	2,554,161
620	Water Works Operations	3,894,196	1,764,581	-	1,531,847	656,560	825,700	446,700	-	3,241,206	204,180	2,342,714	8,263,069	-	23,170,753
622	Water Works Capital	-	-	-	-	100,000	-	-	-	-	-	-	-	8,887,000	8,987,000
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	2,662,430	-	-	-	2,662,430
640	Sewer Repair Insurance	128,227	55,297	-	65,500	-	-	401,000	-	6,850	-	96,195	-	-	753,069
641	Sewage Works Operations	5,469,187	2,367,307	-	2,038,904	210,000	1,322,556	2,115,850	-	2,385,904	191,419	6,081,041	19,237,775	-	41,419,943
642	Sewage Works Capital	-	-	-	-	2,400,000	-	-	-	-	-	-	-	8,293,000	10,693,000
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	11,079,089	-	-	-	11,079,089
667	Storm Sewer Fund	-	-	-	-	200,000	-	-	-	-	-	-	-	824,000	1,024,000
670	Century Center Operations	469,511	185,425	718,000	1,136,200	122,108	392,296	115,000	58,188	540,089	-	241,226	100,688	-	4,078,731
671	Century Center Capital	-	-	-	-	-	-	-	-	-	-	-	-	35,000	35,000
	Total Enterprise Funds	12,626,829	5,618,320	1,013,100	5,295,432	4,001,568	2,810,652	4,378,050	58,188	7,781,359	15,285,440	11,039,507	28,725,693	19,659,000	118,293,138

City of South Bend
2022 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	Other Costs	Debt Service	Interfund Allocations	Interfund Transfers Out	Capital	Total
Internal Service Funds															
222	Central Services	2,125,646	982,988	-	4,594,490	38,825	64,468	148,575	-	35,400	8,492	757,176	-	63,000	8,819,060
226	Liability Insurance	-	-	42,000	-	1,001,000	-	-	2,170,000	1,150,000	-	-	-	-	4,363,000
278	Police Take Home Vehicle	-	-	-	-	-	-	-	-	50,000	-	-	-	-	50,000
279	IT / Innovation / 311 Call Center	2,170,830	874,276	-	193,850	410,500	-	4,635,738	-	283,984	1,129,218	653	-	-	9,699,049
711	Self-Funded Employee Benefits	-	-	16,308,759	150,000	1,198,308	-	-	732,318	1,600	-	-	-	-	18,390,985
713	Unemployment Compensation	-	-	80,000	-	-	-	-	-	-	-	-	-	-	80,000
714	Parental Leave Fund	253,846	-	-	-	-	-	-	-	-	-	-	-	-	253,846
	Total Internal Service Funds	4,550,322	1,857,264	16,430,759	4,938,340	2,648,633	64,468	4,784,313	2,902,318	1,520,984	1,137,710	757,829	-	63,000	41,655,940
Fiduciary Funds															
701	Fire Pension	4,576,038	-	-	100	6,000	-	-	-	1,750	-	-	-	-	4,583,888
702	Police Pension	6,049,340	-	-	-	6,500	-	-	-	1,900	-	-	-	-	6,057,740
	Total Fiduciary Funds	10,625,378	-	-	100	12,500	-	-	-	3,650	-	-	-	-	10,641,628
	Total City Controlled Funds	91,726,365	31,255,690	17,443,859	17,605,437	13,078,307	5,901,613	18,500,219	2,960,506	57,161,711	33,109,625	26,148,641	47,553,760	39,293,000	401,738,733
Redevelopment Commission Controlled Funds															
Tax Increment Financing Funds															
324	TIF - River West Development Area	-	-	-	-	425,000	-	-	-	-	4,524,406	-	4,710,000	8,070,772	17,730,178
422	TIF - West Washington	-	-	-	-	-	-	-	-	-	-	-	-	280,000	280,000
429	TIF - River East Development Area (NE Dev)	-	-	-	-	-	-	-	-	-	-	-	-	3,500,000	3,500,000
430	TIF - Southside Development Area #1	-	-	-	-	-	-	-	-	-	-	-	-	2,000,000	2,000,000
435	TIF - Douglas Road	-	-	-	-	-	-	-	-	-	-	-	-	150,517	150,517
436	TIF - River East Residential (NE Res)	-	-	-	-	30,000	-	-	-	-	495,329	-	4,396,375	-	4,921,704
	Total Tax Increment Financing Funds	-	-	-	-	455,000	-	-	-	-	5,019,735	-	9,106,375	14,001,289	28,582,399
Redevelopment Funds															
433	Redevelopment General	-	-	-	-	4,500	-	-	-	-	-	-	-	1,000,000	1,004,500
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	-	-	-	412,000	412,000
	Total Redevelopment Funds	-	-	-	-	4,500	-	-	-	-	-	-	-	1,412,000	1,416,500
Debt Service Funds															
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	-	-	1,029,750	-	-	-	1,029,750
	Total Debt Service Funds	-	-	-	-	-	-	-	-	-	1,029,750	-	-	-	1,029,750
	Total Redevelopment Commission Funds	-	-	-	-	459,500	-	-	-	-	6,049,485	-	9,106,375	15,413,289	31,028,649
	Grand Total	91,726,365	31,255,690	17,443,859	17,605,437	13,537,807	5,901,613	18,500,219	2,960,506	57,161,711	39,159,110	26,148,641	56,660,135	54,706,289	432,767,382

Consolidated Financial Schedules

All Funds

	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
						Revenue					
Property Taxes	82,604,579	80,188,143	77,077,028	87,866,397	86,901,213	88,444,326	89,823,934	91,819,786	93,144,955	(965,184)	-1%
Local Income Taxes	34,643,723	36,897,937	30,425,626	35,736,715	30,071,713	32,479,808	34,606,765	35,702,552	36,735,402	(5,665,002)	-16%
Intergov./ Shared Revenues	26,752,577	25,155,512	24,631,631	26,053,136	27,686,833	27,899,240	27,851,767	27,860,333	27,843,979	1,633,697	6%
Intergov./ Grants	7,547,104	10,051,021	6,197,099	54,270,528	34,432,879	3,918,168	3,900,168	3,882,168	3,889,168	(19,837,649)	-37%
Licenses & Permits	1,994,397	1,619,205	2,074,477	2,074,944	1,920,025	1,938,445	1,970,193	2,002,833	2,036,176	(154,919)	-7%
Charges for Services	101,566,627	101,247,133	103,170,927	104,621,697	108,353,864	114,328,944	118,173,272	121,341,647	122,631,013	3,732,167	4%
Fines, Forfeitures, and Fees	1,084,943	1,073,088	763,165	795,109	725,075	730,075	731,175	732,297	733,441	(70,034)	-9%
Interest Earnings	7,236,981	2,502,753	2,401,017	2,086,165	1,605,935	1,066,900	1,326,849	1,569,546	1,770,149	(480,230)	-23%
Debt Proceeds	10,920,826	16,244,982	-	33,918,815	7,556,000	5,714,000	5,158,000	4,230,000	4,361,000	(26,362,815)	-78%
Donations	5,116,150	4,629,063	3,659,306	4,724,149	3,419,000	3,430,100	3,003,922	3,015,970	3,027,749	(1,305,149)	-28%
Other Income	11,364,884	6,340,335	3,485,639	5,148,114	3,559,605	3,580,770	3,218,593	3,414,420	3,114,402	(1,588,509)	-31%
Interfund Allocation Reimb	22,440,553	20,960,750	25,154,917	25,124,917	26,096,665	26,169,251	26,502,963	26,948,394	27,066,540	971,748	4%
Interfund Transfers In	45,293,233	54,052,369	47,032,278	64,700,678	50,580,810	46,458,681	50,196,999	50,190,275	45,890,010	(14,119,868)	-22%
PILOT	6,340,990	6,221,791	6,154,321	6,154,321	6,079,325	6,079,325	6,079,325	6,079,325	6,079,325	(74,996)	-1%
Total Revenue	364,907,564	367,184,081	332,227,431	453,275,685	388,988,942	362,238,033	372,543,925	378,789,546	378,323,309	(64,286,743)	-14%
Expenditures by Activity											
General Government	53,118,459	48,029,985	54,146,225	64,097,634	102,357,818	56,208,832	56,963,097	58,095,441	58,763,355	38,260,184	60%
Public Works	90,435,674	89,674,516	91,925,429	141,276,104	112,338,504	99,273,533	99,616,345	100,743,312	96,256,780	(28,937,600)	-20%
Police Department	46,972,245	45,309,065	48,153,078	51,834,251	48,353,512	48,805,357	49,356,776	50,109,342	50,218,071	(3,480,739)	-7%
Fire Department	41,628,714	38,133,622	38,396,588	40,639,150	42,339,228	43,250,634	44,093,010	44,095,025	45,583,761	1,700,078	4%
Venues, Parks & Arts	42,532,897	27,643,061	25,187,848	43,326,615	28,456,415	29,195,699	28,401,998	28,811,674	28,874,558	(14,870,200)	-34%
Community Investment	25,007,714	24,776,176	23,389,988	47,390,241	26,418,821	29,078,891	28,823,259	29,457,436	29,194,638	(20,971,420)	-44%
Redevelopment Commission/TIF	42,578,666	28,098,968	6,785,169	43,416,365	21,922,274	22,506,177	25,290,425	24,037,857	24,346,065	(21,494,091)	-50%
Interfund Transfers Out	44,850,859	54,052,369	45,034,733	68,198,633	50,580,810	46,458,681	50,196,999	50,190,275	45,890,010	(17,617,823)	-26%
Total by Activity	387,125,228	355,717,763	333,019,058	500,178,993	432,767,382	374,777,804	383,371,907	385,540,363	379,127,238	(67,411,611)	-13%
Expenditures by Type											
Personnel											
Salaries & Wages	83,165,892	82,532,428	87,197,440	88,031,185	91,726,365	93,825,136	95,114,317	96,571,589	97,797,705	3,695,180	4%
Fringe Benefits	23,586,574	26,125,239	27,559,246	27,144,952	31,255,690	33,741,107	35,342,912	36,372,110	37,404,855	4,110,738	15%
Other Personnel Costs	15,981,256	14,673,648	17,469,430	17,706,611	17,443,859	18,252,125	19,099,859	19,989,020	20,921,664	(262,752)	-1%
Total Personnel	122,733,722	123,331,314	132,226,116	132,882,748	140,425,914	145,818,368	149,557,088	152,932,719	156,124,224	7,543,167	6%
Supplies	15,994,457	13,669,092	17,772,546	19,055,232	17,605,437	17,584,048	17,114,636	17,339,697	17,571,854	(1,449,795)	-8%
Services & Charges											
Professional Services	17,051,638	14,605,469	14,531,485	24,026,911	13,537,807	11,122,003	10,970,600	11,002,863	11,057,877	(10,489,104)	-44%
Printing & Advertising	297,883	255,940	707,502	819,122	788,107	651,337	654,151	660,483	671,247	(31,015)	-4%
Utilities	10,749,270	5,359,663	5,871,596	6,180,949	5,901,613	6,010,687	6,122,007	6,235,584	6,351,409	(279,336)	-5%
Repairs & Maintenance	14,946,406	15,374,167	16,713,525	22,015,282	18,500,219	17,055,293	17,332,158	17,782,854	18,141,029	(3,515,063)	-16%
Insurance	2,725,725	2,474,334	2,634,365	3,445,109	2,960,506	2,986,316	3,012,542	3,039,192	3,066,273	(484,603)	-14%
Education & Training	330,284	329,416	619,784	759,701	668,410	637,634	637,881	638,204	640,251	(91,291)	-12%
Travel	244,673	71,546	350,550	267,250	372,222	341,660	342,673	343,860	345,174	104,972	39%
Grants & Subsidies	6,046,108	7,926,649	7,190,125	29,453,239	42,762,784	9,517,784	7,717,784	7,642,784	7,642,784	13,309,545	45%
Other Services & Charges	12,637,449	11,735,886	12,511,162	16,841,932	12,570,188	13,521,841	13,088,959	13,473,007	13,128,243	(4,271,744)	-25%
Debt Service Principal	25,997,382	30,638,737	26,603,867	41,255,970	30,220,488	29,724,686	30,230,689	28,065,486	24,050,794	(11,035,482)	-27%
Debt Service Interest & Fees	9,265,674	8,866,846	7,975,175	8,646,083	8,938,622	8,188,858	7,816,397	7,072,235	6,405,359	292,539	3%
Total Services & Charges	100,292,492	97,638,653	95,709,136	153,711,548	137,220,966	99,758,099	97,925,841	95,956,552	91,500,441	(16,490,582)	-11%
Operating Expenditures	239,020,671	234,639,059	245,707,798	305,649,527	295,252,317	263,160,515	264,597,565	266,228,968	265,196,518	(10,397,210)	-3%
Capital	74,298,707	39,827,858	10,938,000	94,992,305	54,706,289	32,852,343	35,935,913	36,034,316	34,834,795	(40,286,016)	-42%
Interfund											
Interfund Allocations	22,614,001	20,976,686	25,184,206	25,184,206	26,148,641	26,226,940	26,562,105	27,007,479	27,126,590	964,435	4%
PILOT	6,340,990	6,221,791	6,154,321	6,154,321	6,079,325	6,079,325	6,079,325	6,079,325	6,079,325	(74,996)	-1%
Interfund Transfers Out	44,850,859	54,052,369	45,034,733	68,198,633	50,580,810	46,458,681	50,196,999	50,190,275	45,890,010	(17,617,823)	-26%
Total Interfund	73,805,850	81,250,846	76,373,260	99,537,160	82,808,776	78,764,946	82,838,429	83,277,079	79,095,925	(16,728,384)	-17%
Total Expenditures	387,125,228	355,717,763	333,019,058	500,178,993	432,767,382	374,777,804	383,371,907	385,540,363	379,127,238	(67,411,611)	-13%
Net Surplus / (Deficit)	(22,217,664)	11,466,318	(791,627)	(46,903,308)	(43,778,440)	(12,539,771)	(10,827,982)	(6,750,817)	(803,929)		
Beginning Cash Balance	311,405,019	290,641,173		300,512,364	256,561,946	212,783,506	200,243,735	189,415,753	182,664,936		
Cash Adjustments	1,453,818	(1,595,128)		2,952,890	-	-	-	-	-		
Ending Cash Balance	290,641,173	300,512,364		256,561,946	212,783,506	200,243,735	189,415,753	182,664,936	181,861,006		

This summary combines Civil City and Redevelopment Commission controlled funds.

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

Consolidated Financial Schedules

Civil City Funds

	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change	
						2023	2024	2025	2026			
Revenue												
Property Taxes	54,376,009	51,748,694	50,060,205	55,516,953	57,130,137	58,269,437	59,431,466	60,616,679	61,825,539	1,613,184	3%	
Local Income Taxes	34,559,628	36,873,820	30,417,619	35,733,172	30,064,713	32,472,808	34,599,765	35,695,552	36,728,402	(5,668,459)	-16%	
Intergov./ Shared Revenues	26,357,577	24,774,012	24,234,631	25,670,136	27,290,333	27,502,740	27,456,767	27,465,833	27,447,979	1,620,197	6%	
Intergov./ Grants	7,505,897	10,037,177	6,197,099	53,401,821	34,432,879	3,918,168	3,900,168	3,882,168	3,889,168	(18,968,942)	-36%	
Licenses & Permits	1,994,397	1,619,205	2,074,477	2,074,944	1,920,025	1,938,445	1,970,193	2,002,833	2,036,176	(154,919)	-7%	
Charges for Services	101,564,467	101,247,133	103,170,927	104,621,697	108,353,864	114,328,944	118,173,272	121,341,647	122,631,013	3,732,167	4%	
Fines, Forfeitures, and Fees	1,084,943	1,073,088	763,165	795,109	725,075	730,075	731,175	732,297	733,441	(70,034)	-9%	
Interest Earnings	5,539,401	2,048,960	1,941,654	1,660,778	1,234,919	637,313	721,617	796,257	867,695	(425,859)	-26%	
Debt Proceeds	1,472,985	11,899,923	-	33,918,815	7,556,000	5,714,000	5,158,000	4,230,000	4,361,000	(26,362,815)	-78%	
Donations	3,939,038	3,177,302	2,659,306	3,312,262	2,419,000	2,430,100	2,003,922	2,015,970	2,027,749	(893,262)	-27%	
Other Income	11,209,323	6,087,040	3,485,639	5,050,888	3,559,605	3,580,770	3,218,593	3,414,420	3,114,402	(1,491,283)	-30%	
Interfund Allocation Reimb	22,440,553	20,960,750	25,154,917	25,124,917	26,096,665	26,169,251	26,502,963	26,948,394	27,066,540	971,748	4%	
Interfund Transfers In	45,229,210	53,051,701	45,755,778	62,183,405	49,395,810	45,273,181	49,007,999	49,004,775	44,704,510	(12,787,595)	-21%	
PILOT	6,340,990	6,221,791	6,154,321	6,154,321	6,079,325	6,079,325	6,079,325	6,079,325	6,079,325	(74,996)	-1%	
Total Revenue	323,614,417	330,820,594	302,069,738	415,219,218	356,258,350	329,044,557	338,955,225	344,226,150	343,512,939	(58,960,868)	-14%	
Expenditures by Activity												
General Government	53,118,459	48,029,985	54,146,225	64,097,634	102,357,818	56,208,832	56,963,097	58,095,441	58,763,355	38,260,184	60%	
Public Works	90,435,674	89,674,516	91,925,429	141,276,104	112,338,504	99,273,533	99,616,345	100,743,312	96,256,780	(28,937,600)	-20%	
Police Department	46,972,245	45,309,065	48,153,078	51,834,251	48,353,512	48,805,357	49,356,776	50,109,342	50,218,071	(3,480,739)	-7%	
Fire Department	41,628,714	38,133,622	38,396,588	40,639,150	42,339,228	43,250,634	44,093,010	44,095,025	45,583,761	1,700,078	4%	
Venues, Parks & Arts	42,532,897	27,643,061	25,187,848	43,326,615	28,456,415	29,195,699	28,401,998	28,811,674	28,874,558	(14,870,200)	-34%	
Community Investment	25,007,714	24,776,176	23,389,988	47,390,241	26,418,821	29,078,891	28,823,259	29,457,436	29,194,638	(20,971,420)	-44%	
Interfund Transfers Out	36,751,736	45,067,662	35,750,555	57,792,108	41,474,435	38,130,306	42,634,624	42,732,650	38,633,760	(16,317,673)	-28%	
Total by Activity	336,447,439	318,634,087	316,949,711	446,356,103	401,738,733	343,943,252	349,889,109	354,044,881	347,524,923	(44,617,370)	-10%	
Expenditures by Type												
Personnel												
Salaries & Wages	83,165,892	82,532,428	87,197,440	88,031,185	91,726,365	93,825,136	95,114,317	96,571,589	97,797,705	3,695,180	4%	
Fringe Benefits	23,586,574	26,125,239	27,559,246	27,144,952	31,255,690	33,741,107	35,342,912	36,372,110	37,404,855	4,110,738	15%	
Other Personnel Costs	15,981,256	14,673,648	17,469,430	17,706,611	17,443,859	18,252,125	19,099,859	19,989,020	20,921,664	(262,752)	-1%	
Total Personnel	122,733,722	123,331,314	132,226,116	132,882,748	140,425,914	145,818,368	149,557,088	152,932,719	156,124,224	7,543,167	6%	
Supplies	15,994,457	13,669,092	17,772,546	19,055,232	17,605,437	17,584,048	17,114,636	17,339,697	17,571,854	(1,449,795)	-8%	
Services & Charges												
Professional Services	15,064,354	13,115,164	14,111,804	21,100,699	13,078,307	10,681,184	10,521,655	10,545,630	10,592,190	(8,022,392)	-38%	
Printing & Advertising	297,883	255,940	707,502	819,122	788,107	651,337	654,151	660,483	671,247	(31,015)	-4%	
Utilities	10,749,270	5,359,663	5,871,596	6,180,949	5,901,613	6,010,687	6,122,007	6,235,584	6,351,409	(279,336)	-5%	
Repairs & Maintenance	14,946,406	15,374,167	16,713,525	22,015,282	18,500,219	17,055,293	17,332,158	17,782,854	18,141,029	(3,515,063)	-16%	
Insurance	2,700,470	2,474,334	2,634,365	3,444,365	2,960,506	2,986,316	3,012,542	3,039,192	3,066,273	(483,859)	-14%	
Education & Training	330,284	329,416	619,784	759,701	668,410	637,634	637,881	638,204	640,251	(91,291)	-12%	
Travel	244,673	71,546	350,550	267,250	372,222	341,660	342,673	343,860	345,174	104,972	39%	
Grants & Subsidies	5,629,119	7,260,327	7,190,125	28,344,442	42,762,784	9,517,784	7,717,784	7,642,784	7,642,784	14,418,342	51%	
Other Services & Charges	11,311,136	11,115,933	12,511,162	16,591,932	12,570,188	13,521,841	13,088,959	13,473,007	13,128,243	(4,021,744)	-24%	
Debt Service Principal	21,566,545	26,208,784	21,643,636	36,295,739	25,378,762	24,665,188	25,281,105	25,951,618	22,062,434	(10,916,977)	-30%	
Debt Service Interest & Fees	7,671,971	7,204,107	6,569,918	7,240,826	7,730,863	7,206,341	7,066,416	6,515,795	5,929,136	490,037	7%	
Total Services & Charges	90,512,109	88,769,381	88,923,967	143,060,308	130,711,981	93,275,265	91,777,331	92,829,011	88,570,171	(12,348,327)	-9%	
Operating Expenditures	229,240,288	225,769,787	238,922,629	294,998,287	288,743,332	256,677,681	258,449,055	263,101,427	262,266,248	(6,254,955)	-2%	
Capital	41,500,424	20,598,162	10,938,000	62,227,181	39,293,000	16,829,000	16,164,000	15,124,000	13,419,000	(22,934,181)	-37%	
Interfund												
Interfund Allocations	22,614,001	20,976,686	25,184,206	25,184,206	26,148,641	26,226,940	26,562,105	27,007,479	27,126,590	964,435	4%	
PILOT	6,340,990	6,221,791	6,154,321	6,154,321	6,079,325	6,079,325	6,079,325	6,079,325	6,079,325	(74,996)	-1%	
Interfund Transfers Out	36,751,736	45,067,662	35,750,555	57,792,108	41,474,435	38,130,306	42,634,624	42,732,650	38,633,760	(16,317,673)	-28%	
Total Interfund	65,706,727	72,266,139	67,089,082	89,130,635	73,702,401	70,436,571	75,276,054	75,819,454	71,839,675	(15,428,234)	-17%	
Total Expenditures	336,447,439	318,634,087	316,949,711	446,356,103	401,738,733	343,943,252	349,889,109	354,044,881	347,524,923	(44,617,370)	-10%	
Net Surplus / (Deficit)	(12,833,022)	12,186,507	(14,879,973)	(31,136,885)	(45,480,383)	(14,898,695)	(10,933,884)	(9,818,731)	(4,011,985)			
Beginning Cash Balance	238,032,494	227,128,631		237,508,434	209,324,439	163,844,056	148,945,360	138,011,477	128,192,746			
Cash Adjustments	1,929,159	(1,806,703)		2,952,890	-	-	-	-	-			
Ending Cash Balance	227,128,631	237,508,434		209,324,439	163,844,056	148,945,360	138,011,477	128,192,746	124,180,761			

The budget for Civil City funds is approved by the South Bend Common Council. The Common Council is made up of nine (9) council members: one representing each of the six districts and three (3) "at-large" who represent all City residents. The 2022 budget for Civil City funds was approved by the Common Council on October 11, 2021.

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

Consolidated Financial Schedules

Redevelopment Commission Controlled Funds

	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
						Revenue					
Property Taxes	28,228,570	28,439,449	27,016,823	32,349,444	29,771,076	30,174,889	30,392,468	31,203,107	31,319,416	(2,578,368)	-8%
Local Income Taxes	84,095	24,117	8,007	3,543	7,000	7,000	7,000	7,000	7,000	3,457	98%
Intergov./ Shared Revenues	395,000	381,500	397,000	383,000	396,500	396,500	395,000	394,500	396,000	13,500	4%
Intergov./ Grants	41,206	13,844	-	868,707	-	-	-	-	-	(868,707)	-100%
Charges for Services	2,160	-	-	-	-	-	-	-	-	-	-
Interest Earnings	1,697,580	453,793	459,363	425,387	371,016	429,587	605,232	773,289	902,454	(54,371)	-13%
Debt Proceeds	9,447,841	4,345,059	-	-	-	-	-	-	-	-	-
Donations	1,177,112	1,451,762	1,000,000	1,411,887	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(411,887)	-29%
Other Income	155,561	253,295	-	97,226	-	-	-	-	-	(97,226)	-100%
Interfund Transfers In	64,022	1,000,669	1,276,500	2,517,273	1,185,000	1,185,500	1,189,000	1,185,500	1,185,500	(1,332,273)	-53%
Total Revenue	41,293,147	36,363,487	30,157,693	38,056,467	32,730,592	33,193,476	33,588,700	34,563,396	34,810,370	(5,325,875)	-14%
Expenditures by Type											
Services & Charges											
Professional Services	1,987,285	1,490,305	419,681	2,926,212	459,500	440,819	448,945	457,233	465,687	(2,466,712)	-84%
Insurance	25,256	-	-	744	-	-	-	-	-	(744)	-100%
Grants & Subsidies	416,989	666,323	-	1,108,797	-	-	-	-	-	(1,108,797)	-100%
Other Services & Charges	1,326,313	619,953	-	250,000	-	-	-	-	-	(250,000)	-100%
Debt Service Principal	4,430,837	4,429,953	4,960,231	4,960,231	4,841,726	5,059,498	4,949,584	2,113,868	1,988,360	(118,505)	-2%
Debt Service Interest & Fees	1,593,703	1,662,739	1,405,257	1,405,257	1,207,759	982,517	749,981	556,440	476,223	(197,498)	-14%
Total Services & Charges	9,780,383	8,869,272	6,785,169	10,651,241	6,508,985	6,482,834	6,148,510	3,127,541	2,930,270	(4,142,256)	-39%
Capital	32,798,284	19,229,696	-	32,765,125	15,413,289	16,023,343	19,771,913	20,910,316	21,415,795	(17,351,836)	-53%
Interfund Transfers Out	8,099,124	8,984,707	9,284,178	10,406,525	9,106,375	8,328,375	7,562,375	7,457,625	7,256,250	(1,300,150)	-12%
Total Expenditures	50,677,790	37,083,676	16,069,347	53,822,890	31,028,649	30,834,552	33,482,798	31,495,482	31,602,315	(22,794,241)	-42%
Net Surplus / (Deficit)	(9,384,642)	(720,189)	14,088,346	(15,766,423)	1,701,943	2,358,924	105,902	3,067,914	3,208,055		
Beginning Cash Balance	73,372,526	63,512,543		63,003,930	47,237,507	48,939,450	51,298,374	51,404,276	54,472,190		
Cash Adjustments	(475,340)	211,576		-	-	-	-	-	-		
Ending Cash Balance	63,512,543	63,003,930		47,237,507	48,939,450	51,298,374	51,404,276	54,472,190	57,680,245		

The Redevelopment Commission (RDC) 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). RDC controlled funds consist mainly of various Tax Increment Financing (TIF) Districts. The RDC controlled funds pay for debt service payments on bonds issued for capital projects, as well as other TIF approved expenditures which help attract and retain business in the area.

The budget for the RDC controlled funds is approved by the Redevelopment Commission and not the South Bend Common Council. The 2022 budget for RDC controlled funds was approved by the Redevelopment Commission on October 18, 2021, totaling \$15.6 million for debt service payments and ongoing service contracts. The remaining budget displayed in these funds (\$15.4 million) has not been appropriated by the Redevelopment Commission. It is an estimate of potential spending on capital projects based on available cash balances and forecasted TIF revenues. Budget for capital project expenditures will be appropriated by the Redevelopment Commission during 2022 as projects arise.

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 \$388,988,942 for 2022, which is a 14% decrease from total estimated revenue of \$453,275,685 for 2021. The contributing factors to the decrease in revenue can be seen below:

Revenue Category	2019 Actual	2020 Actual	2021 Amended Budget	2022 Adopted Budget	Budget Variance 2021-2022	% Change
Property Taxes	\$82,604,579	\$80,188,143	\$87,866,397	\$86,901,213	(\$965,184)	-1%
Local Income Taxes	34,643,723	36,897,937	35,736,715	30,071,713	(5,665,002)	-16%
Intergov. Shared Revenues	26,752,577	25,155,512	26,053,136	27,686,833	1,633,697	6%
Intergov. Grants	7,547,104	10,051,021	54,270,528	34,432,879	(19,837,649)	-37%
Licenses & Permits	1,994,397	1,619,205	2,074,944	1,920,025	(154,919)	-7%
Charges for Services	101,566,627	101,247,133	104,621,697	108,353,864	3,732,167	4%
Fines, Forfeitures, & Fees	1,084,943	1,073,088	795,109	725,075	(70,034)	-9%
Interest Earnings	7,236,981	2,502,753	2,086,165	1,605,935	(480,230)	-23%
Debt Proceeds	10,920,826	16,244,982	33,918,815	7,556,000	(26,362,815)	-78%
Donations	5,116,150	4,629,063	4,724,149	3,419,000	(1,305,149)	-28%
Other Income	11,364,884	6,340,335	5,148,114	3,559,605	(1,588,509)	-31%
Interfund Allocations	22,440,553	20,960,750	25,124,917	26,096,665	971,748	4%
Interfund Transfers In	45,293,233	54,052,369	64,700,678	50,580,810	(14,119,868)	-22%
PILOT	6,340,990	6,221,791	6,154,321	6,079,325	(74,996)	-1%
Total Revenue	\$364,907,564	\$367,184,081	\$453,275,685	\$388,988,942	(\$64,286,743)	-14%

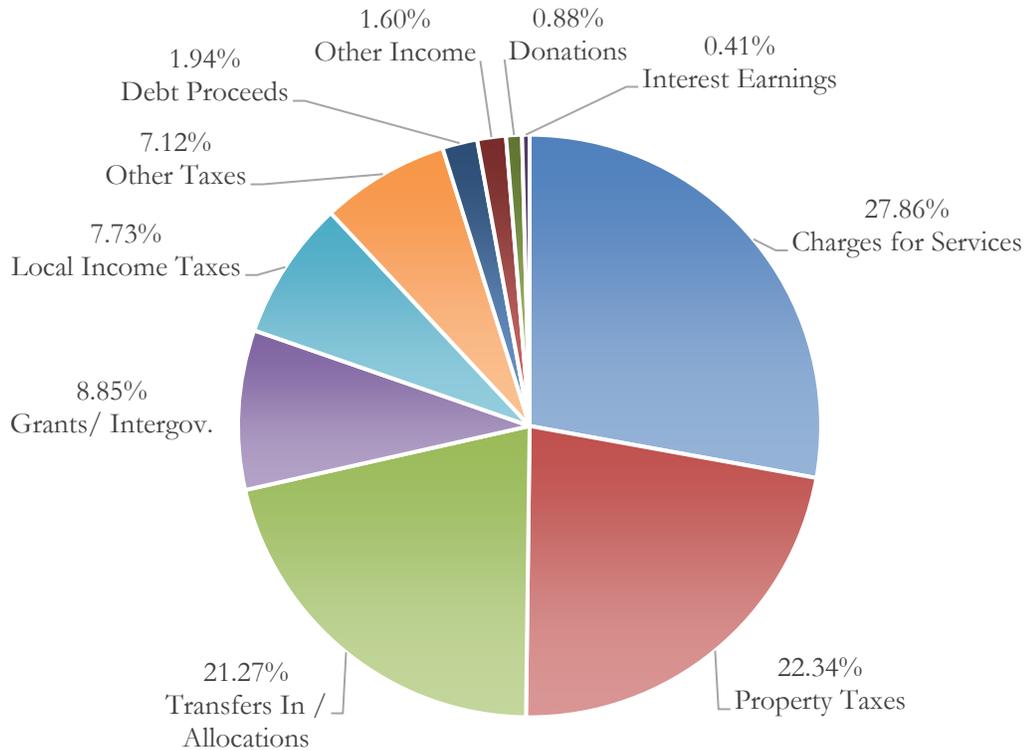
The largest variances from 2021 to 2022 can be explained as follows:

- 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 2022 – Firstly, in 2021, the St. Joseph County Council passed a resolution to amend the local income tax rate and dedicate a portion of the certified shares income tax to fund the consolidated county-wide 911 call center called PSAP (Public Safety Answering Point). As a result, the City's certified shares distribution (received in the Local Income Tax Certified Shares Fund #404) will be reduced going forward. Previously, the City paid for its portion of the operating costs for PSAP out of the Local Income Tax Economic Development Fund (#408). Secondly, the City received a supplemental income tax distribution of a little over \$1 million dollars in 2021 that was based on a state-mandated formula and is not expected to continue in 2022.
- Intergovernmental Grants:** The City received many large grants in 2020 and 2021 related to the COVID-19 pandemic, including grants 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). Grant revenue related to the COVID-19 pandemic is not expected to continue. Additionally, the City was awarded a \$6.9 million Revolving Loan Fund (RLF II) grant as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).
- Interest Earnings:** The City's interest earnings in 2020 and 2021 were low compared to previous years. The City does not anticipate rising interest rates in the short term and is thus conservatively planning for interest earnings to remain low in 2022. Additionally, as the bond proceeds for capital projects are spent down, this will reduce the amount of cash the City can earn interest on.



- **Debt Proceeds:** The City issued two bonds in 2021 (including one refunding) and issued a capital lease. For 2022, the budget only includes an estimate for a capital lease for the purchase of vehicles and equipment.
- **Other Income:** The reduction is primarily related to a significant increase in 2021 for a rebate received from the City’s health insurance vendor. The City does not anticipate to receive a rebate at nearly that level in 2022.

2022 Budget Revenue Summary Revenue by Type – All Funds



Revenue Type	2022 Estimated Revenue	Percent of Total
Charges for Services	\$ 108,353,864	27.86%
Property Taxes	86,901,213	22.34%
Transfers In / Allocations	82,756,800	21.27%
Grants/ Intergov.	34,432,879	8.85%
Local Income Taxes	30,071,713	7.73%
Other Taxes	27,686,833	7.12%
Debt Proceeds	7,556,000	1.94%
Other Income	6,204,705	1.60%
Donations	3,419,000	0.88%
Interest Earnings	1,605,935	0.41%
Total Revenue	\$ 388,988,942	100.00%



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

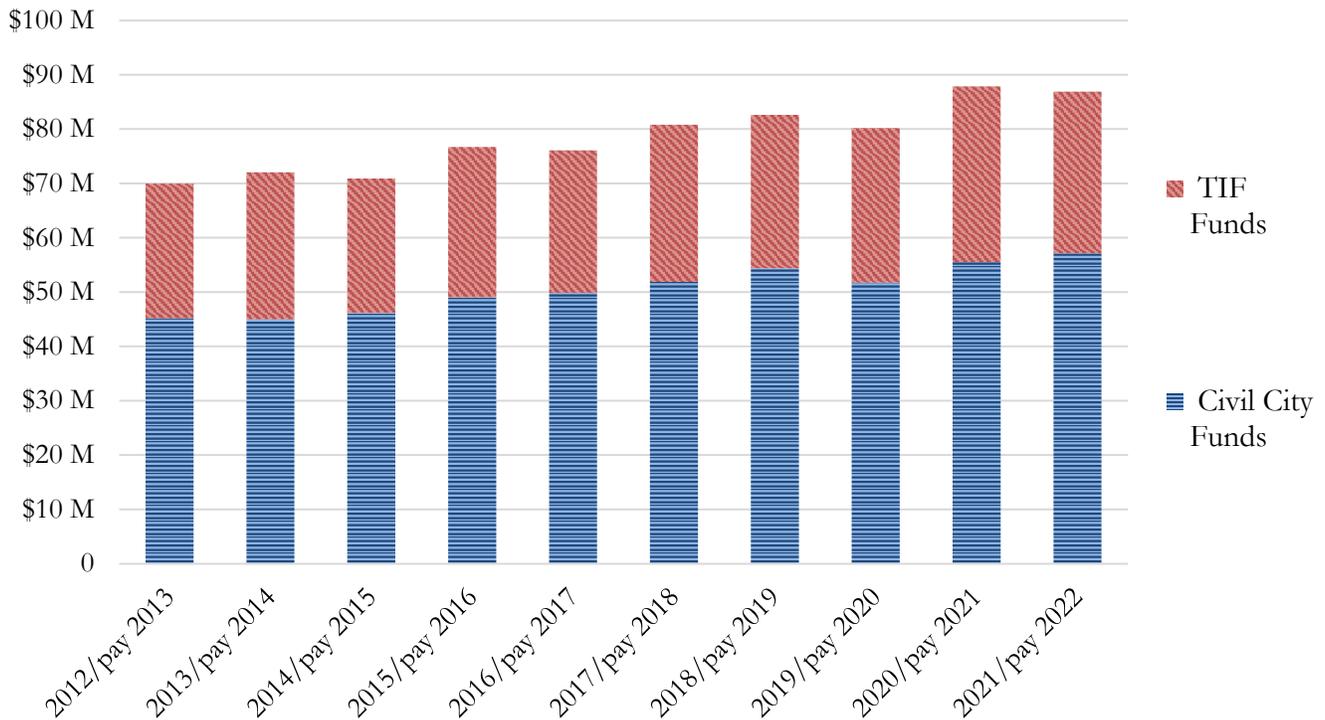
Property Taxes – \$86,901,213 – 22.3%

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>Tax Increment Financing (TIF) Funds</u>	<u>Total Property Tax Collections</u>
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 Actual	\$55,516,953	\$32,349,444	\$77,077,028
2022 Estimate	\$57,130,137	\$29,771,076	\$86,901,213

Property Tax Collections





Local Income Taxes – \$30,071,713 – 7.7%

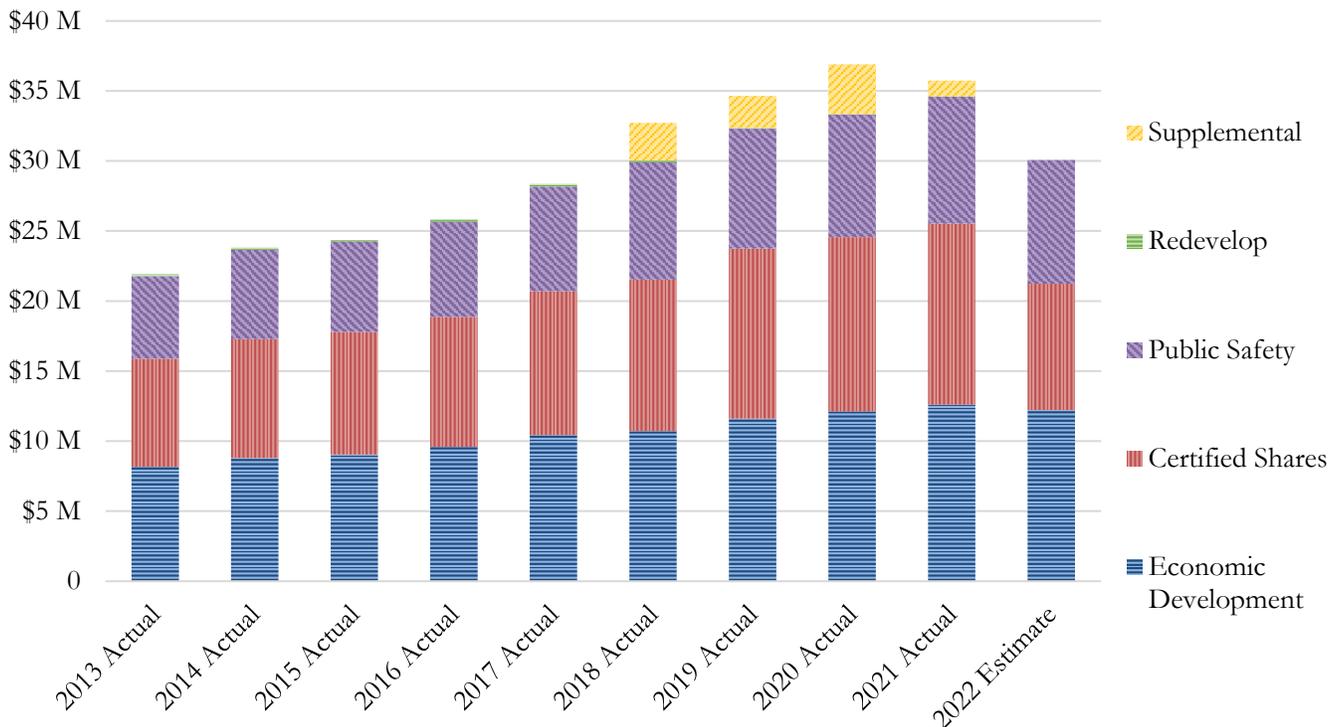
Local income taxes are based on employee wages earned in St. Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. St. Joseph County has adopted three local income taxes (LIT) that result in direct revenue to the City—certified shares (.6% of wages), economic development (.4% of wages), and public safety (.25% of wages). In addition, St. 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). These amounts are not shown in the historical summary below as they were deposited into non-regular income tax funds.

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>Economic Development</u>	<u>Certified Shares</u>	<u>Public Safety</u>	<u>Redevelopment</u>	<u>Supplemental</u>	<u>Total</u>
2013 Actual	\$8,177,352	\$7,711,609	\$5,892,386	\$135,330	\$0	\$21,916,677
2014 Actual	\$8,796,821	\$8,483,839	\$6,380,029	\$161,972	\$0	\$23,822,661
2015 Actual	\$9,031,709	\$8,754,940	\$6,466,190	\$104,972	\$0	\$24,357,811
2016 Actual	\$9,594,602	\$9,275,956	\$6,791,160	\$178,067	\$0	\$25,839,785
2017 Actual	\$10,433,361	\$10,267,404	\$7,467,618	\$191,861	\$0	\$28,360,244
2018 Actual	\$10,720,959	\$10,805,515	\$8,381,554	\$124,929	\$2,679,602	\$32,712,559
2019 Actual	\$11,597,226	\$12,148,294	\$8,560,555	\$70,356	\$2,267,292	\$34,643,723
2020 Actual	\$12,123,599	\$12,440,774	\$8,766,330	\$8,775	\$3,558,459	\$36,897,937
2021 Actual	\$12,597,307	\$12,912,855	\$9,094,317	\$1,099	\$1,131,137	\$35,736,715
2022 Estimate	\$12,216,636	\$9,021,120	\$8,826,957	\$7,000	\$0	\$30,071,713

Local Income Taxes



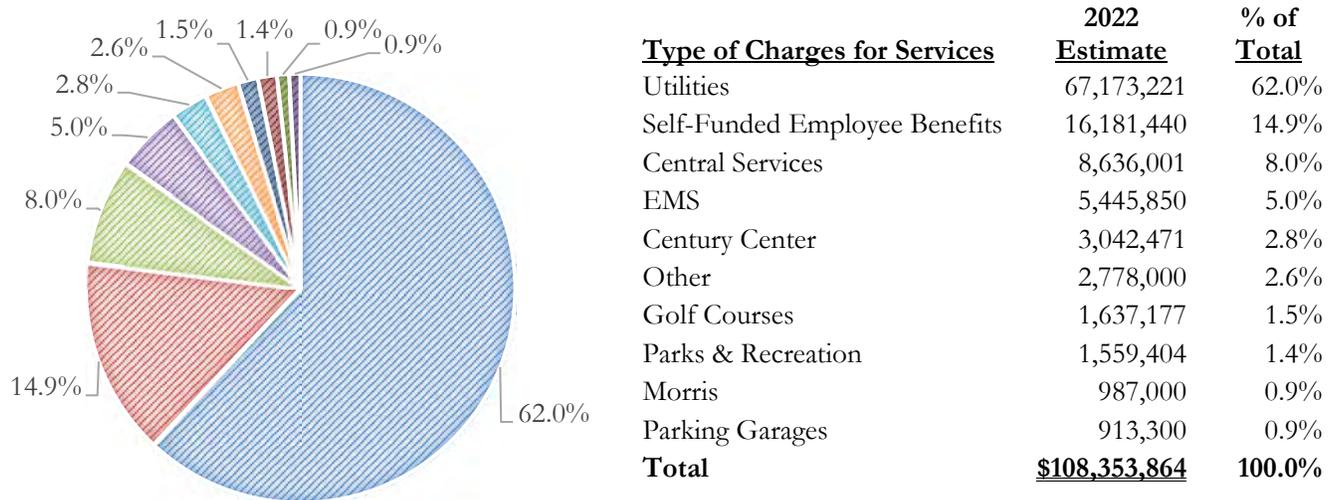


Charges for Services – \$108,353,864 – 27.86%

Charges for services are fees charged by the City’s enterprise funds (e.g., Wastewater, Water Works, Solid Waste, and Century Center convention facility) and certain governmental funds (e.g., Parks & Recreation) for services provided.

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.

Most fees charged have remained fairly consistent in recent years with the exception of the fees charged by the utilities.



The last utility rate increases were approved in 2021 (Ordinance No. 10797-21).

- Solid Waste rates for trash collection were increased to support growing expenses. Landfill costs have continued to increase as the volume of trash collected rises year after year. However, the City does not charge residents based on the volume of trash picked up so an overall rate increase was needed.
- Wastewater rates were increased 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. The purpose of the comprehensive rate adjustment is to provide a multi-year plan that meets the operational and capital needs of the utilities, gradually adjusting rates to generate sufficient cash flow. The increases are based on recommendations of a comprehensive utility long-term rate plan commissioned by the City.
- The 2021 ordinance also established the Utility Assistance Program (UAP), to provide discounts to qualifying low-income customers. The program is funded by a monthly fee charged to all customers, starting out at \$1.75 per month with the option to increase it gradually over the years to support the program as needed.

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 Actual	\$19,766,914	\$38,189,395	\$1,037,898	\$5,656,106	\$64,650,313
2021 Estimate	\$18,978,653	\$38,266,561	\$1,020,677	\$5,517,178	\$63,783,069
2022 Estimate	\$20,230,371	\$39,397,450	\$1,147,200	\$6,398,200	\$67,173,221



Gasoline Tax – \$5,829,152 – 1.5%

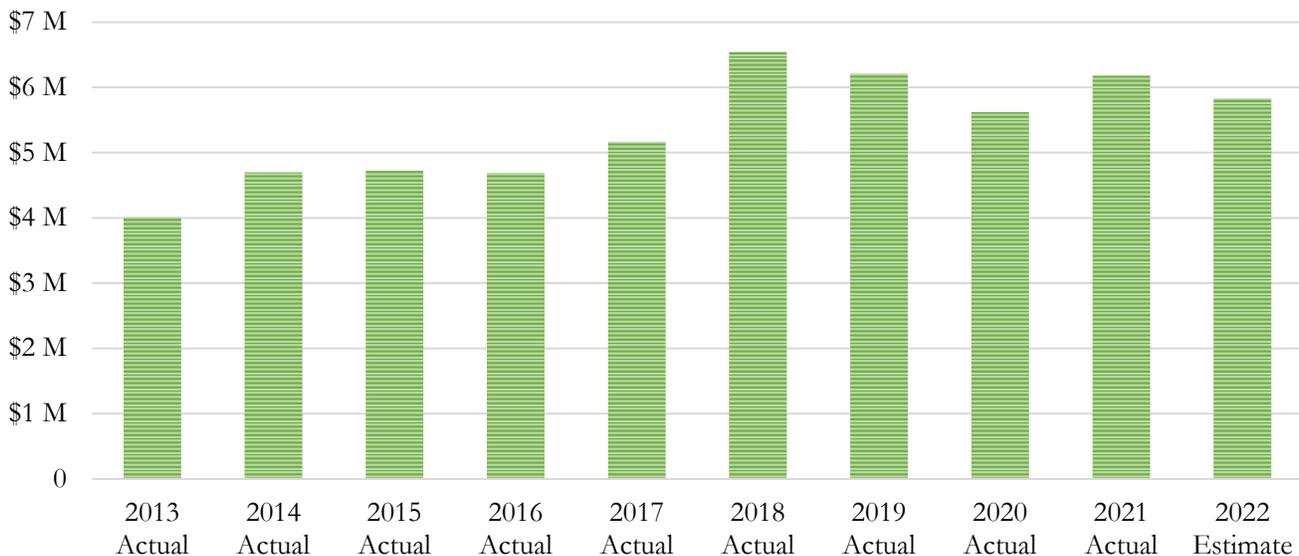
Distributions of gasoline tax revenue are made monthly by the Indiana Department of Revenue to the City for use in the construction, operation and maintenance of streets. Distributions are based on a formula that takes into account population, road and street mileage and other factors. Gasoline tax revenue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

Effective January 1, 2019, 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. The City established a separate MVH Restricted Fund (#266) to account for this requirement, allowing the City to keep track of the spending of the restricted funds towards qualified expenditures.

	<u>Motor Vehicle Highway</u>	<u>MVH Restricted</u>	<u>Local Road & Street</u>	<u>Total</u>
2013 Actual	\$3,006,122	\$0	\$1,001,871	\$4,007,993
2014 Actual	\$3,682,329	\$0	\$1,017,383	\$4,699,712
2015 Actual	\$3,679,371	\$0	\$1,045,516	\$4,724,887
2016 Actual	\$3,640,561	\$0	\$1,046,446	\$4,687,007
2017 Actual	\$3,829,167	\$0	\$1,334,565	\$5,163,733
2018 Actual	\$4,717,972	\$0	\$1,827,580	\$6,545,552
2019 Actual	\$2,176,158	\$2,176,158	\$1,858,579	\$6,210,894
2020 Actual	\$1,919,245	\$1,919,245	\$1,781,618	\$5,620,107
2021 Actual	\$2,121,120	\$2,121,120	\$1,939,498	\$6,181,737
2022 Estimate	\$2,000,000	\$2,000,000	\$1,829,152	\$5,829,152

Gasoline Tax



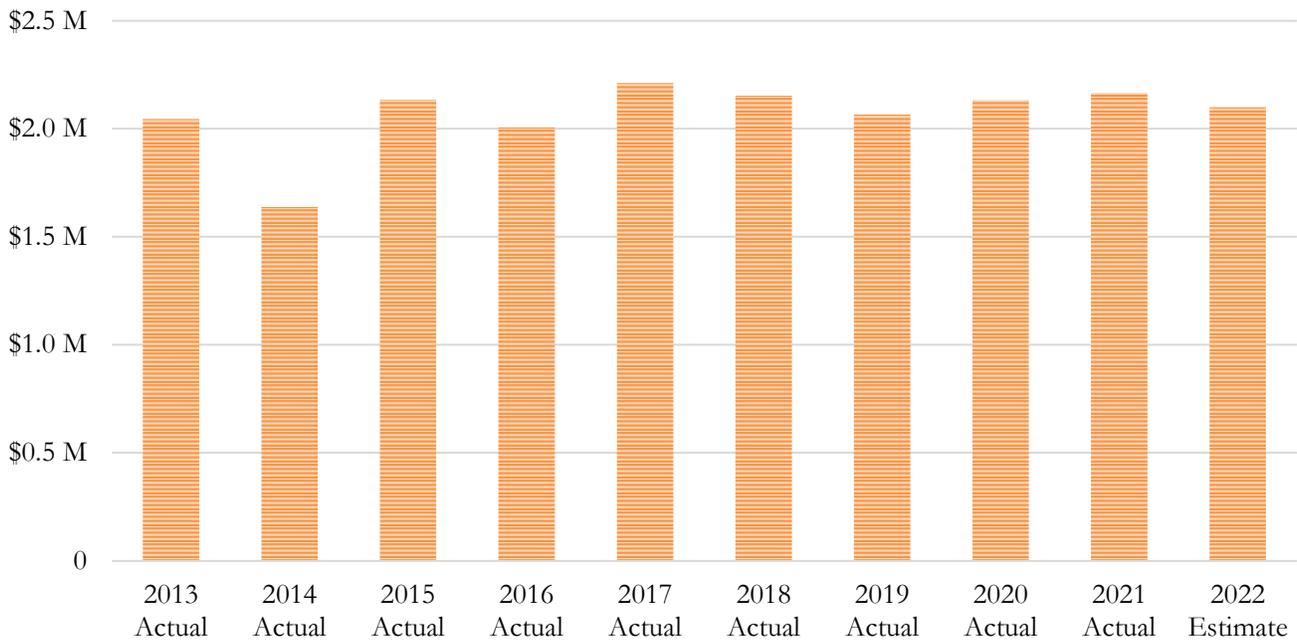


Wheel Tax – \$2,100,000 - 0.54%

Effective January 1, 2004, St. Joseph County enacted a wheel tax and annual license excise surtax as allowed by State law to provide additional funding for road maintenance and repair. The tax is collected by the Indiana Bureau of Motor Vehicles, remitted to the County, and distributed monthly to the local units based on population and road miles. Wheel tax revenue helps fund the Motor Vehicle Highway Fund and has remained fairly consistent from year to year. Starting in 2019, the State of Indiana requires that the tax revenue be split 50/50 between the Motor Vehicle Highway Fund and the MVH Restricted Fund.

	<u>Motor Vehicle Highway</u>	<u>MVH Restricted</u>	<u>Total</u>
2013 Actual	\$2,045,213	\$0	\$2,045,213
2014 Actual	\$1,637,707	\$0	\$1,637,707
2015 Actual	\$2,135,441	\$0	\$2,135,441
2016 Actual	\$2,006,547	\$0	\$2,006,547
2017 Actual	\$2,211,731	\$0	\$2,211,731
2018 Actual	\$2,152,758	\$0	\$2,152,758
2019 Actual	\$1,032,893	\$1,032,893	\$2,065,786
2020 Actual	\$1,065,913	\$1,065,913	\$2,131,825
2021 Actual	\$1,083,009	\$1,083,009	\$2,166,019
2022 Estimate	\$1,050,000	\$1,050,000	\$2,100,000

Wheel Tax





Payment in Lieu of Taxes – \$6,079,325 – 1.6%

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 2022, 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
2013 Actual	\$3,503,778	\$696,009	\$71,468	\$46,055	\$4,317,310
2014 Actual	\$3,671,422	\$729,389	\$85,677	\$46,692	\$4,533,180
2015 Actual	\$4,282,212	\$884,835	\$220,578	\$52,191	\$5,439,816
2016 Actual	\$4,620,384	\$926,268	\$112,116	\$53,040	\$5,711,808
2017 Actual	\$6,208,332	\$0	\$0	\$0	\$6,208,332
2018 Actual	\$6,332,487	\$0	\$0	\$0	\$6,332,487
2019 Actual	\$6,340,990	\$0	\$0	\$0	\$6,340,990
2020 Actual	\$6,221,791	\$0	\$0	\$0	\$6,221,791
2021 Actual	\$6,154,321	\$0	\$0	\$0	\$6,154,321
2022 Budget	\$6,079,325	\$0	\$0	\$0	\$6,079,325

Investment Earnings – \$1,605,935 – 0.41%

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. In 2020 and 2021, interest earnings fell sharply, partially due to a spend down in cash related to large capital projects funded by bond proceeds, and possibly due to the uncertain economic environment brought about by the COVID-19 pandemic. The City is budgeting investment earnings conservatively for 2022.

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 Actual	\$2,502,753
2021 Estimated	\$2,086,165
2022 Budget	\$1,605,935



City Administration/IT Allocation – \$18,650,204 – 4.79%

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, Common Council, Controller’s Office, Human Resources, 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 is equal to the 2022 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 Actual	\$8,360,075	\$9,129,846
2022 Budget	\$9,030,000	\$9,620,204

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.

Revenue collection is monitored on a monthly basis and a report of revenue and expenditures is prepared monthly by the Controller’s Office 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. Additionally, the Controller’s Office developed the Comprehensive Revenue Report to provide financial information on the revenue received, broken down by funds and types. This report is submitted to the Common Council on March 31st of the following year and available online.



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	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Total
Central Services	63,000	15,000	60,000	40,000	-	178,000
Community Investment	14,536,289	15,405,343	19,123,913	20,323,316	20,839,795	90,228,656
Fire Department	9,610,000	1,685,000	1,610,000	710,000	1,710,000	15,325,000
Organic Resources	310,000	350,000	310,000	47,000	400,000	1,417,000
Parking Garages	190,000	150,000	150,000	150,000	150,000	790,000
Police Department	1,507,000	1,507,000	1,507,000	1,507,000	1,507,000	7,535,000
Solid Waste	1,430,000	1,155,000	770,000	890,000	-	4,245,000
Streets & Sewers	7,315,000	6,810,000	6,475,000	6,125,000	6,705,000	33,430,000
Wastewater	67,552,000	3,084,000	3,149,000	3,352,000	2,308,000	79,445,000
Water Works	25,777,000	3,096,000	21,127,000	3,235,000	1,880,000	55,115,000
Venues, Parks & Arts	12,454,000	1,895,000	1,984,000	1,955,000	1,635,000	19,923,000
Grand Total	\$140,744,289	\$35,152,343	\$56,265,913	\$38,334,316	\$37,134,795	\$307,631,656

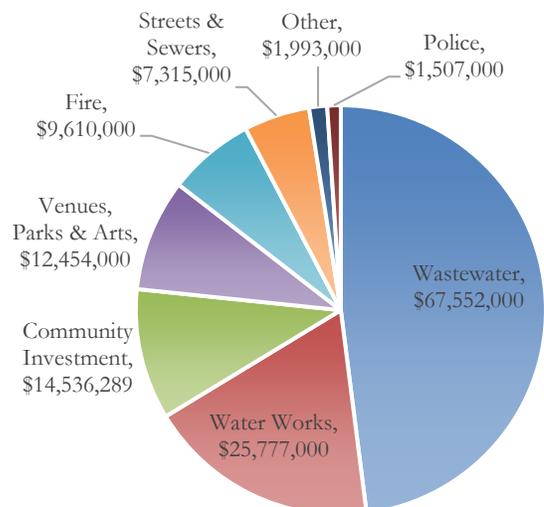
Type	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Total
Building & Building Improvements	19,275,000	1,885,000	1,885,000	1,885,000	1,885,000	26,815,000
Land & Land Improvements	280,000	280,000	280,000	280,000	280,000	1,400,000
Machinery & Equipment	2,576,000	295,000	744,000	550,000	1,213,000	5,378,000
Utilities & Infrastructure	111,295,289	25,067,343	46,670,913	29,699,316	27,585,795	240,318,656
Vehicles	7,318,000	7,625,000	6,686,000	5,920,000	6,171,000	33,720,000
Grand Total	\$140,744,289	\$35,152,343	\$56,265,913	\$38,334,316	\$37,134,795	\$307,631,656

Funding Source	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Total
Bonds	82,750,000	-	18,030,000	-	-	100,780,000
Capital Lease	7,556,000	5,714,000	5,158,000	4,230,000	4,361,000	27,019,000
Cash	50,438,289	29,438,343	33,077,913	34,104,316	32,773,795	179,832,656
Grand Total	\$140,744,289	\$35,152,343	\$56,265,913	\$38,334,316	\$37,134,795	\$307,631,656

Capital Asset Data	2020 Depreciation *	12/31/20 Net Book Value
Governmental Activities		
General Government	280,369	2,115,116
Public Safety	3,494,306	35,751,880
Streets & Infrastructure	14,298,389	151,024,310
Culture & Recreation	3,297,535	71,534,062
Economic Development	497,297	17,293,181
Internal Service Funds	132,189	1,059,082
	22,000,086	278,777,630
Business-Type Activities		
Water Works	2,117,269	53,787,955
Wastewater	7,647,501	148,856,214
Century Center	1,143,118	15,821,974
Building Department	51,178	53,115
Parking Garage	290,759	6,027,978
Solid Waste	856,939	2,872,614
	12,106,765	227,419,851
Grand Total	\$34,106,851	\$506,197,481

* **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.

2022 Budget: Capital Improvement Plan



Source: 2020 Annual Comprehensive Financial Report (ACFR)



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	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Total
Central Services						
(1) Service Truck	55,000	-	60,000	40,000	-	155,000
(1) Tire Balancer	8,000	-	-	-	-	8,000
(1) Welder	-	7,500	-	-	-	7,500
Air Conditioning	-	7,500	-	-	-	7,500
Central Services Total	63,000	15,000	60,000	40,000	-	178,000
Community Investment						
(1) Animal Resource Center - Truck	40,000	-	-	-	-	40,000
(1) Animal Resource Center - Van	40,000	-	-	-	-	40,000
(1) Bldg Dept - SUV w/CNG or Hybrid	-	40,000	40,000	40,000	40,000	160,000
(1) Code Enforcement - Truck 4x4	40,000	-	42,000	43,000	44,000	169,000
(2) Code Enforcement - Truck 4x4	-	82,000	-	-	-	82,000
(1) RSVP - SUV AWD	40,000	-	-	-	-	40,000
(1) NEAT Crew - Lightning Loader	225,000	-	-	-	-	225,000
(1) NEAT Crew - Loader	-	110,000	120,000	-	-	230,000
(1) NEAT Crew - Dump Truck	-	-	-	180,000	190,000	370,000
Complete Streets Transportation Projects	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
TIF Funded Projects to be Determined	14,001,289	15,023,343	18,771,913	19,910,316	20,415,795	88,122,656
Community Investment Total	14,536,289	15,405,343	19,123,913	20,323,316	20,839,795	90,228,656
Fire Department						
(1) Aerial (Ladder) Fire Truck	1,000,000	-	-	-	-	1,000,000
(1) Medic (Ambulance) - New	280,000	-	280,000	-	280,000	840,000
(1) Mid-Size Sedan Hybrid	30,000	30,000	30,000	30,000	30,000	150,000
(2) Pumper Fire Truck	-	1,100,000	-	-	1,100,000	2,200,000
(1) Medic (Ambulance) - Rebuild	-	180,000	-	180,000	-	360,000
(1) Used SUV - command/support vehicle	-	75,000	-	-	-	75,000
(1) Heavy Rescue Fire Truck	-	-	1,000,000	-	-	1,000,000
Fire Station 8	7,000,000	-	-	-	-	7,000,000
Firefighter Turn Out Gear	700,000	-	-	-	-	700,000
Self-Contained Breathing Apparatus (SCBA)	300,000	-	-	-	-	300,000
Building Improv - Roofs/Parking Lots	150,000	150,000	150,000	150,000	150,000	750,000
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
Cardiac Monitors	-	-	-	200,000	-	200,000
Fire Department Total	9,610,000	1,685,000	1,610,000	710,000	1,710,000	15,325,000
Organic Resources						
(1) Front End Loader	310,000	310,000	310,000	-	-	930,000
(1) 3/4 Ton Pickup 4WD w/Plow	-	40,000	-	47,000	-	87,000
(1) Phoenix Power Screen	-	-	-	-	400,000	400,000
Organic Resources Total	310,000	350,000	310,000	47,000	400,000	1,417,000
Parking Garages						
Upgrades to Parking Garages	190,000	150,000	150,000	150,000	150,000	790,000
Parking Garages Total	190,000	150,000	150,000	150,000	150,000	790,000



Department / Division	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Total
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	45,000	45,000	45,000	45,000	45,000	225,000
Police Department Total	1,507,000	1,507,000	1,507,000	1,507,000	1,507,000	7,535,000
Solid Waste						
(3) ASL Dedicated CNG Unit	1,155,000	1,155,000	-	-	-	2,310,000
(1) ASL Dedicated CNG Unit-Mini Mac	275,000	-	-	-	-	275,000
(2) ASL Dedicated CNG Unit	-	-	770,000	770,000	-	1,540,000
(2) Pickup Truck CNG	-	-	-	120,000	-	120,000
Solid Waste Total	1,430,000	1,155,000	770,000	890,000	-	4,245,000
Streets & Sewers						
Streets:						
(2) Tandem Axle Dump Truck	525,000	550,000	550,000	575,000	600,000	2,800,000
(1) Paver	500,000	-	-	-	-	500,000
(1) Road Patcher	250,000	-	-	-	-	250,000
(1) Tack Distributor Truck	250,000	-	-	-	-	250,000
(1) 9-Ton Roller (no trailer)	175,000	-	-	-	-	175,000
(2) Single Axle Dump Truck	-	400,000	-	-	-	400,000
(1) Alley Maintainer	-	200,000	-	250,000	-	450,000
(1) F-550 4x4 w/Custom Flat Bed	-	110,000	-	-	150,000	260,000
(1) 5-Yard Front End Loader	-	-	275,000	-	-	275,000
(1) Skid Loader w/Attachments & Trailer	-	-	150,000	-	-	150,000
(1) 3/4-Ton Pickup 4WD, Ext Cab, V-Plow	-	-	90,000	-	-	90,000
(2) Compressors	-	-	40,000	-	-	40,000
(2) 3/4-Ton Pickup 4WD, Ext Cab, V-Plow	-	-	-	100,000	-	100,000
(1) Pavement Milling Machine	-	-	-	-	505,000	505,000
Sewers:						
(1) Sewer Camera Truck	425,000	-	-	-	450,000	875,000
(1) Excavator	300,000	-	-	-	-	300,000
(1) Crew Truck 4WD, Crew Cab, Straight Plow	60,000	-	-	-	-	60,000
(2) Compressors	30,000	-	30,000	-	-	60,000
(2) Tandem Axle Dump Truck	-	600,000	-	-	-	600,000
(2) Backhoe	-	200,000	-	250,000	-	450,000
(3) 3/4-Ton Pickup 4WD, Ext Cab, V-Plow	-	150,000	150,000	150,000	150,000	600,000
(2) Combination Sewer Cleaning Machine	-	-	450,000	450,000	-	900,000
(2) Zero Turn Mower	-	-	100,000	100,000	-	200,000
(1) Crew Truck 4WD, Crew Cab, Straight Plow	-	-	100,000	-	-	100,000
(1) Tandem Axle Trailer for Trench Box	-	-	75,000	-	-	75,000
(1) Chipper	-	-	40,000	-	-	40,000
(2) Single Axle Dump Truck	-	-	-	-	600,000	600,000
Projects:						
Various Street Paving Projects	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Traffic Calming	300,000	300,000	300,000	250,000	250,000	1,400,000
Guardrail Installation	300,000	300,000	125,000	-	-	725,000
Flashing Beacon	200,000	-	-	-	-	200,000
Sewer Lining Projects	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Streets & Sewers Total	7,315,000	6,810,000	6,475,000	6,125,000	6,705,000	33,430,000



Department / Division	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Total
Wastewater						
(2) Portable Generator and Trailer	120,000	-	-	-	-	120,000
(1) Transit Connect Van	30,000	30,000	30,000	-	30,000	120,000
(1) Utility Cart	18,000	15,000	15,000	-	18,000	66,000
(1) Arrow Board Traffic Controller	-	15,000	-	-	-	15,000
(2) 3/4 Ton Pickup 4WD w/Plow, CNG	-	-	70,000	-	-	70,000
(1) Zero Turn Riding Mower	-	-	10,000	-	-	10,000
(1) Freightliner/Vac-Sewer	-	-	-	275,000	-	275,000
(2) Hybrid Sedan	-	-	-	53,000	60,000	113,000
Projects:						
Wastewater Treatment Plant Improvements	6,000,000	2,000,000	2,000,000	2,000,000	2,000,000	14,000,000
CSO Tank Design at WWTP	1,400,000	-	-	-	-	1,400,000
Misc Stormwater Projects	1,024,000	1,024,000	1,024,000	1,024,000	200,000	4,296,000
2022 Sewage Works Revenue Bonds	58,960,000	-	-	-	-	58,960,000
Wastewater Total	67,552,000	3,084,000	3,149,000	3,352,000	2,308,000	79,445,000
Water Works						
(1) Tandem Axle Dump Truck	275,000	-	275,000	-	500,000	1,050,000
(2) Mini Cargo Van w/CNG	66,000	66,000	-	-	-	132,000
(1) Pickup Valve Truck	65,000	-	-	45,000	-	110,000
(2) Hybrid Vehicle	56,000	-	-	-	-	56,000
(1) Trailer 20' Long for Dump Truck	25,000	-	-	-	-	25,000
(1) Vactor Truck	-	400,000	-	-	400,000	800,000
(2) Truck 2WD w/Utility Body	-	-	80,000	-	-	80,000
(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	-	-	-	275,000	-	275,000
(1) Truck 4WD w/Plow w/CNG	-	-	-	40,000	40,000	80,000
(1) Mini Cargo Van w/CNG	-	-	-	40,000	-	40,000
(1) Truck 2WD w/Utility Body	-	-	-	40,000	-	40,000
(1) Hybrid Vehicle	-	-	-	25,000	-	25,000
(1) Semi Trailer	-	-	-	-	40,000	40,000
(1) Mid-Size Car w/CNG	-	30,000	33,000	35,000	-	98,000
(1) Generator w/Trailer	-	-	50,000	-	-	50,000
(1) Truck 4WD w/CNG	-	-	-	40,000	-	40,000
Water Meter Replacement	4,000,000	800,000	800,000	800,000	800,000	7,200,000
System Renewal Projects	2,500,000	1,700,000	1,700,000	1,795,000	-	7,695,000
New Main on Lathrop St-Bendix to Portage	888,000	-	-	-	-	888,000
Water Main, Hydrant and Valve Replacement	715,000	-	-	-	-	715,000
New on Trail ROW- Dublin St to Cripe St	297,000	-	-	-	-	297,000
Services for Capital Planning	100,000	100,000	100,000	100,000	100,000	500,000
2022 Water Works Revenue Bonds	16,790,000	-	-	-	-	16,790,000
2024 Water Works Revenue Bonds	-	-	18,030,000	-	-	18,030,000
Water Works Total	25,777,000	3,096,000	21,127,000	3,235,000	1,880,000	55,115,000
Venues, Parks & Arts						
(6) Zero Turn Riding Mowers 71"	84,000	-	-	-	-	84,000
(2) 10-Person Passenger Van	80,000	-	-	-	-	80,000
(1) 4x4 Pickup w/ V Blade 8"	65,000	-	-	-	-	65,000
(1) ABI or Sandpro Equivalent	25,000	-	-	-	-	25,000
(1) Watering Trailer	15,000	-	-	-	-	15,000



Department / Division	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Total
(1) 4x4 High Ranger w/ Chip Box 75FT	-	260,000	-	-	-	260,000
(1) Loader w/ Clamp Bucket, 2.7 YD	-	-	175,000	-	-	175,000
(1) Chipper 20"	-	-	90,000	-	-	90,000
(6) Zero Turn Riding Mowers 72"	-	-	84,000	-	-	84,000
(2) Flat Bed Single Axle	-	-	-	320,000	-	320,000
Projects:						
Dream Center	10,100,000	-	-	-	-	10,100,000
Improvements to Four Winds Field	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Lasalle Park	300,000	-	-	-	-	300,000
Studebaker Museum Roof	250,000	-	-	-	-	250,000
Century Center Minor Improvements	35,000	35,000	35,000	35,000	35,000	175,000
Athletic Court Improvements	-	100,000	100,000	100,000	100,000	400,000
Venues, Parks & Arts Total	12,454,000	1,895,000	1,984,000	1,955,000	1,635,000	19,923,000
Grand Total	140,744,289	35,152,343	56,265,913	38,334,316	37,134,795	307,631,656



Howard Park Ice Trail and Event Center





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 Economic Development Income Tax). 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)	(4,310,000)
Economic Development Income Tax Bonds of 2018 (Zoo Bond)	(3,000,000)
General Obligation Bonds, Series 2018 (Fire Station #9)	(4,400,000)
Issuance Margin	<u>\$ 7,190,990</u>
Percentage of Debt to Debt Limit	61.95%

Park District

Less Bonds subject to limitation:	
Parks District Bonds, Series A-K	(11,345,000)
Issuance Margin	<u>\$ 7,555,990</u>
Percentage of Debt to Debt Limit	60.02%

Redevelopment District

Less Bonds subject to limitation:	
Redevelopment District Bonds of 2018 (TIF Parks Bond)	(9,570,000)
Issuance Margin	<u>\$ 9,330,990</u>
Percentage of Debt to Debt Limit	50.63%

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:

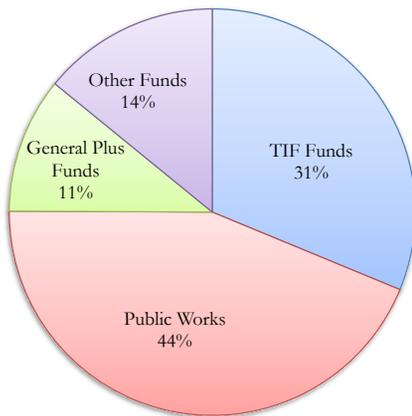
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
	<u>Audited</u>	<u>Audited</u>	<u>Audited</u>	<u>Audited</u>	<u>Unaudited</u>
Debt Limit (1)	\$16,109,715	\$16,036,190	\$16,655,845	\$18,176,894	\$18,900,990
Civil City					
Total Net Debt Applicable to Limit	5,190,000	13,390,000	12,900,000	12,315,000	11,710,000
Debt Margin	10,919,715	2,646,190	3,755,845	5,861,894	7,190,990
Percentage of Debt Limit	<u>32.22%</u>	<u>83.50%</u>	<u>77.45%</u>	<u>67.75%</u>	<u>61.95%</u>
Park District					
Total Net Debt Applicable to Limit	14,075,000	13,725,000	12,955,000	12,170,000	11,345,000
Debt Margin	2,034,715	2,311,190	3,700,845	6,006,894	7,555,990
Percentage of Debt Limit	<u>87.37%</u>	<u>85.59%</u>	<u>77.78%</u>	<u>66.95%</u>	<u>60.02%</u>
Redevelopment District					
Total Net Debt Applicable to Limit	1,795,000	12,955,000	11,855,000	10,725,000	9,570,000
Debt Margin	14,314,715	3,081,190	4,800,845	7,451,894	9,330,990
Percentage of Debt Limit	<u>11.14%</u>	<u>80.79%</u>	<u>71.18%</u>	<u>59.00%</u>	<u>50.63%</u>

(1) A 2% of net assessed value debt limit has been established by the Constitution of the State of Indiana for certain types of debt, including general obligation bonds and Economic Development Income Tax bonds.

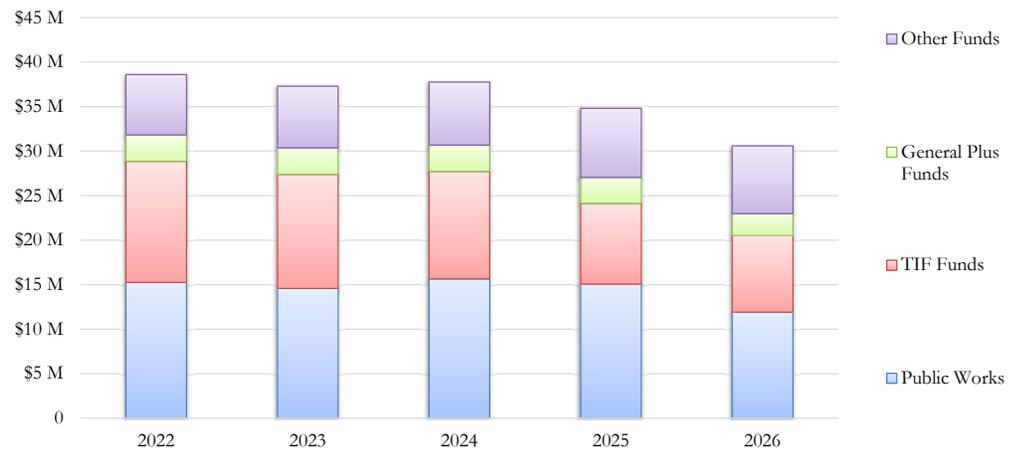
City of South Bend, Indiana Debt Summary Principal & Interest Payments - 2022 through 2041

Debt by Fund Type	Original Debt	2022	2023	2024	2025	2026	5 year periods		
							2027-2031	2032-2036	2037-2041
TIF Funds	\$ 149,075,000	\$ 13,598,605	\$ 12,816,636	\$ 12,057,516	\$ 9,069,653	\$ 8,626,965	\$ 40,772,415	\$ 31,106,911	\$ 2,853,630
River West TIF (#324)	88,075,000	9,204,374	8,419,155	7,647,910	4,644,921	4,209,609	18,692,565	11,650,886	1,018,880
River East TIF (#436)	61,000,000	4,394,231	4,397,481	4,409,606	4,424,731	4,417,356	22,079,850	19,456,025	1,834,750
Public Works	\$ 209,471,385	\$ 15,253,637	\$ 14,576,228	\$ 15,660,358	\$ 15,061,570	\$ 11,911,264	\$ 51,697,363	\$ 30,816,615	\$ 22,849,008
Sewage Works (#649)	144,345,000	11,265,506	11,085,902	11,109,525	10,397,034	7,321,534	35,598,566	19,651,996	14,365,296
Water Works (#625)	56,596,657	2,865,108	2,423,174	3,523,821	3,523,317	3,525,741	14,950,655	11,164,619	8,483,711
Solid Waste (#611)	8,529,728	1,123,043	1,067,152	1,027,013	1,141,219	1,063,989	1,148,143	-	-
General Plus Funds	\$ 51,574,135	\$ 2,960,327	\$ 2,975,118	\$ 2,953,909	\$ 2,916,750	\$ 2,456,573	\$ 7,808,753	\$ 6,244,863	\$ -
Local Income Tax - Certified Shares (#404)	32,261,438	1,450,547	1,419,413	1,419,413	1,419,413	953,528	312,877	-	-
Local Income Tax - Economic Develop. (#408)	19,312,697	1,509,780	1,555,705	1,534,496	1,497,336	1,503,044	7,495,876	6,244,863	-
Other Funds	\$ 67,399,859	\$ 6,792,920	\$ 6,921,618	\$ 7,077,855	\$ 7,756,655	\$ 7,585,990	\$ 20,595,401	\$ 4,352,494	\$ 511,250
2018 TIF Park Bond (#312)	14,075,000	1,169,365	1,179,165	1,177,990	1,181,215	1,173,390	5,910,550	1,765,950	-
Fire Dept Capital (#287)	20,870,534	1,954,699	2,084,766	2,203,008	2,294,988	2,257,915	6,141,637	2,586,544	511,250
Motor Vehicle Highway (#202)	10,264,585	1,203,507	1,374,901	1,437,659	1,616,812	1,358,516	1,768,761	-	-
Century Center Energy Conserv Bond (#672)	4,167,897	402,367	397,959	393,388	388,754	384,057	1,667,653	-	-
Innovation & Technology (#279)	7,527,714	1,125,401	1,119,813	1,066,805	1,098,657	912,948	1,426,537	-	-
Parks & Recreation (#201)	2,405,690	320,457	277,598	202,023	279,923	256,379	410,464	-	-
Cumulative Capital Development (#406)	6,098,218	367,808	260,548	361,418	625,754	938,631	2,815,893	-	-
Consolidated Bldg Fund (#600)	439,220	24,119	4,722	-	-	-	-	-	-
Other	1,551,000	225,196	222,146	235,565	270,552	304,153	453,907	-	-
Grand Total	\$ 477,520,378	\$ 38,605,509	\$ 37,289,601	\$ 37,749,639	\$ 34,804,627	\$ 30,580,792	\$ 120,873,933	\$ 72,520,884	\$ 26,213,888

Original Debt by Fund Type



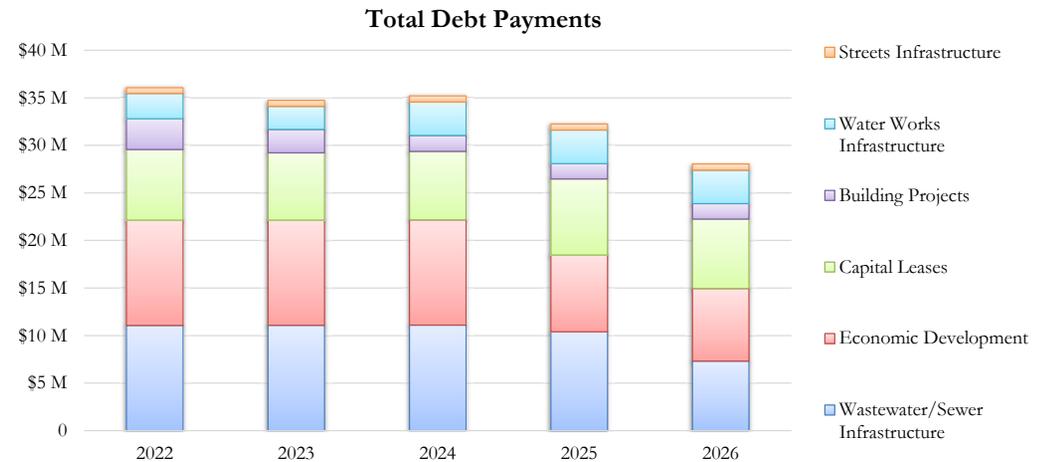
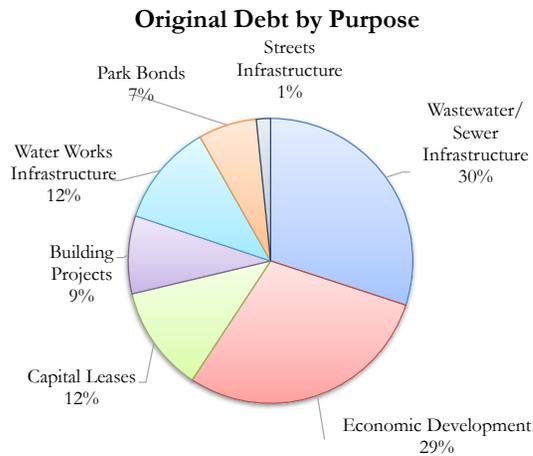
Total Debt Payments



Note: Does not include interfund loans

City of South Bend, Indiana Debt Summary Principal & Interest Payments - 2022 through 2041

Debt Purpose	Original Debt	2022	2023	2024	2025	2026	5 year periods		
							2027-2031	2032-2036	2037-2041
Economic Development	\$ 139,590,278	\$ 11,056,755	\$ 11,051,461	\$ 11,063,941	\$ 8,078,878	\$ 7,639,590	\$ 35,842,165	\$ 29,618,336	\$ 2,853,630
2015 Eddy St Commons Parking Garage Bonds	36,000,000	2,467,856	2,467,606	2,468,231	2,469,606	2,466,106	12,332,850	3,695,650	-
2015 Smart Streets Bonds	25,000,000	1,709,694	1,707,669	1,704,785	1,710,844	1,705,819	8,540,938	8,536,537	856,800
2017 Eddy St Commons Phase II Bonds	25,000,000	1,926,375	1,929,875	1,941,375	1,955,125	1,951,250	9,747,000	15,760,375	1,834,750
2011 Downtown Central Develop. Area TIF Bonds	19,795,000	1,918,847	1,912,869	1,917,280	-	-	-	-	-
2011 Airport Development Area TIF Bonds	14,420,000	1,091,794	1,092,827	1,091,080	-	-	-	-	-
2019 South Shore Double Tracking Bonds	7,985,000	1,029,750	1,030,125	1,033,625	1,030,125	1,030,000	3,604,750	-	-
2013 Century Center Special Tax Bonds	4,655,000	386,425	386,075	384,975	387,563	163,000	-	-	-
2020 Library Bonds	4,225,000	326,015	324,415	322,590	325,615	323,415	1,616,628	1,625,774	162,080
Other	2,510,278	200,000	200,000	200,000	200,000	-	-	-	-
Wastewater/Sewer Infrastructure	\$ 143,445,000	\$ 11,074,088	\$ 11,085,902	\$ 11,109,525	\$ 10,397,034	\$ 7,321,534	\$ 35,598,566	\$ 19,651,996	\$ 14,365,296
Building Projects	\$ 42,225,594	\$ 3,229,827	\$ 2,453,344	\$ 1,666,163	\$ 1,612,357	\$ 1,621,418	\$ 7,863,096	\$ 3,848,670	\$ 511,250
2012 Fire Station/Police Dept Renovations Bonds	21,335,000	1,555,000	779,625	-	-	-	-	-	-
2013 Fire Station #5 & Training Tower Bonds	5,580,000	396,780	398,980	405,630	406,543	411,493	2,096,689	865,179	-
2018 Fire Station #9 Bonds	5,045,000	344,156	342,856	341,331	344,656	342,756	1,717,631	1,721,366	511,250
2015 Century Center Solar Panels	4,167,897	402,367	397,959	393,388	388,754	384,057	1,667,653	-	-
2018 Zoo Bonds	3,440,000	332,100	334,500	326,500	318,000	327,750	1,608,750	801,875	-
2014 PSAP Center Bonds	2,657,697	199,423	199,423	199,315	154,405	155,363	772,373	460,251	-
Park Bonds	31,675,000	2,528,771	2,540,296	2,539,946	2,553,021	2,533,996	12,749,453	5,016,388	-
2017 Park Bonds	\$ 14,075,000	\$ 1,169,365	\$ 1,179,165	\$ 1,177,990	\$ 1,181,215	\$ 1,173,390	\$ 5,910,550	\$ 1,765,950	\$ -
2018 TIF Park Bonds	11,995,000	986,850	985,550	993,575	990,775	987,375	4,930,250	1,488,575	-
2015 Park Bonds	5,605,000	372,556	375,581	368,381	381,031	373,231	1,908,653	1,761,863	-
Capital Leases	57,337,850	7,449,439	7,089,224	7,205,942	7,996,120	7,291,812	10,663,898	-	-
Water Works Infrastructure	\$ 55,636,657	\$ 2,660,929	\$ 2,423,174	\$ 3,523,821	\$ 3,523,317	\$ 3,525,741	\$ 14,950,655	\$ 11,164,619	\$ 8,483,711
Streets Infrastructure	\$ 7,610,000	\$ 605,700	\$ 646,200	\$ 640,300	\$ 643,900	\$ 646,700	\$ 3,206,100	\$ 3,220,875	\$ -
Grand Total	\$ 477,520,378	\$ 38,605,509	\$ 37,289,601	\$ 37,749,639	\$ 34,804,627	\$ 30,580,792	\$ 120,873,933	\$ 72,520,884	\$ 26,213,888



Note: Does not include interfund loans

City of South Bend, Indiana
Debt Summary
Principal Balance - December 31, 2021 through 2030

Debt by Fund Type	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	12/31/30
TIF Funds	\$ 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	\$ 36,155,000
River West TIF (#324)	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	14,150,000
River East TIF (#436)	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	22,005,000
Public Works	\$ 58,250,908	\$ 123,341,593	\$ 112,854,970	\$ 119,046,234	\$ 107,663,845	\$ 98,247,779	\$ 89,358,075	\$ 80,511,595	\$ 71,766,250	\$ 63,458,897
Sewage Works (#649)	46,033,482	96,105,815	87,212,904	78,110,288	69,526,967	63,821,922	57,954,114	51,957,482	45,985,944	39,828,397
Water Works (#625)	10,241,017	24,890,697	23,140,974	38,624,921	36,008,638	33,316,508	30,872,897	28,367,160	25,780,305	23,630,500
Solid Waste (#611)	1,976,409	2,345,082	2,501,091	2,311,025	2,128,240	1,109,349	531,064	186,953	-	-
Other Funds	\$ 31,238,637	\$ 31,237,354	\$ 29,546,451	\$ 28,784,345	\$ 25,761,471	\$ 23,110,911	\$ 17,689,153	\$ 13,033,052	\$ 9,390,409	\$ 6,481,508
2018 TIF Park Bond (#312)	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	2,815,000
Fire Dept Capital (#287)	10,403,270	11,115,763	10,768,296	10,220,139	8,645,190	8,093,456	6,622,239	5,396,224	4,416,184	3,490,000
Century Center Energy Conserv Bond (#672)	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	176,508
Motor Vehicle Highway (#202)	2,806,849	3,377,028	3,345,365	3,099,053	2,489,667	1,700,893	926,452	403,862	106,080	-
Innovation & Technology (#279)	2,057,723	2,132,791	2,264,518	2,254,329	1,723,307	1,364,904	722,981	315,016	106,042	-
Cumulative Capital Development (#406)	656,520	303,405	47,993	1,183,946	2,082,843	2,689,521	1,812,682	913,784	307,107	-
Parks & Recreation (#201)	441,145	412,127	412,171	576,975	638,116	396,187	206,099	67,219	-	-
Consolidated Bldg Fund (#600)	28,266	4,673	-	-	-	-	-	-	-	-
Other	420,838	594,715	579,478	520,589	488,593	434,161	270,439	143,945	49,154	-
General Plus Funds	\$ 20,263,803	\$ 19,443,043	\$ 18,590,851	\$ 16,240,040	\$ 13,867,167	\$ 11,893,959	\$ 10,512,830	\$ 9,394,452	\$ 8,233,172	\$ 7,022,537
Local Income Tax - Economic Develop. (#408)	16,508,897	15,605,199	14,622,146	13,624,738	12,627,973	11,586,853	10,512,830	9,394,452	8,233,172	7,022,537
Local Income Tax - Certified Shares (#404)	3,754,906	3,837,845	3,968,705	2,615,302	1,239,194	307,107	-	-	-	-
Grand Total	\$ 211,275,362	\$ 265,962,803	\$ 243,703,468	\$ 237,918,361	\$ 214,897,483	\$ 194,807,650	\$ 172,985,058	\$ 152,004,099	\$ 131,859,831	\$ 113,117,942

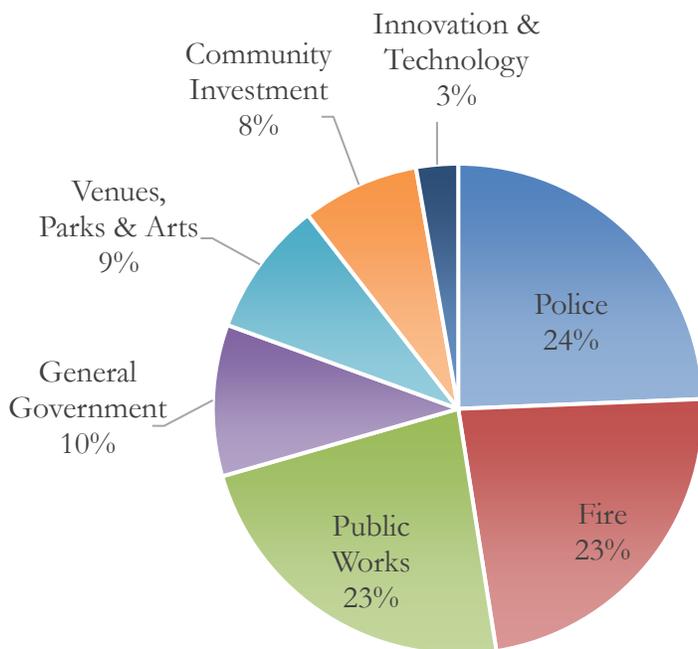
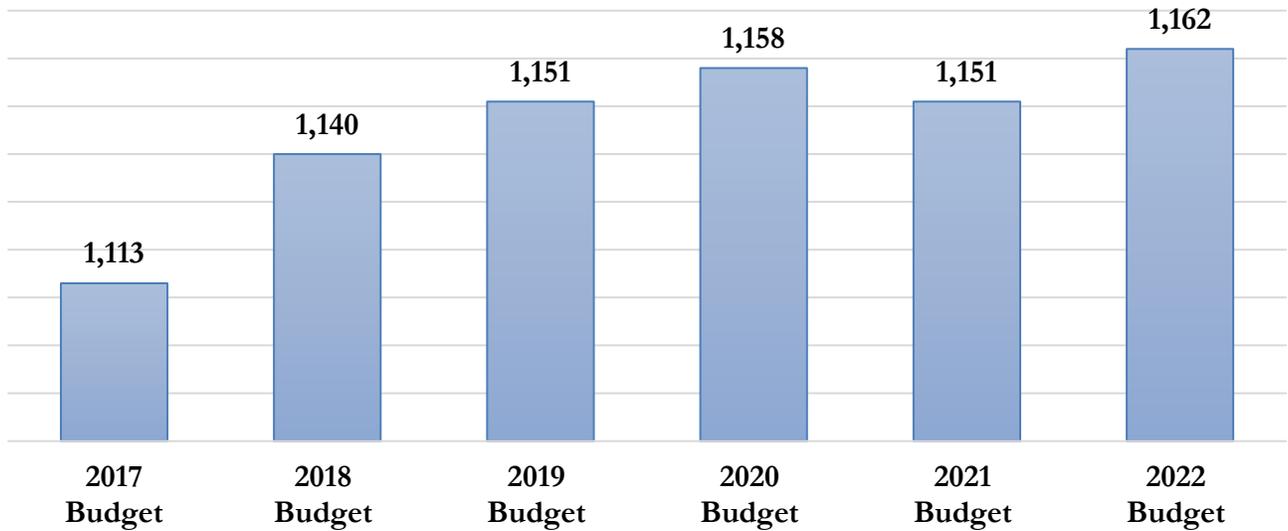
Debt Purpose	12/31/21	12/31/22	12/31/23	12/31/24	12/31/25	12/31/26	12/31/27	12/31/28	12/31/29	12/31/30
Economic Development	\$ 89,702,014	\$ 82,305,812	\$ 74,571,197	\$ 66,462,742	\$ 60,995,000	\$ 55,740,000	\$ 50,435,000	\$ 44,920,000	\$ 39,200,000	\$ 33,785,000
2015 Eddy St Commons Parking Garage Bonds	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	5,855,000
2015 Smart Streets Bonds	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	9,840,000
2017 Eddy St Commons Phase II Bonds	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	16,150,000
2011 Downtown Central Develop. Area TIF Bonds	5,265,000	3,595,000	1,845,000	-	-	-	-	-	-	-
2019 South Shore Double Tracking Bonds	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	4,150,000	3,930,000	3,705,000	3,475,000	3,235,000	2,990,000	2,740,000	2,480,000	2,210,000	1,940,000
2011 Airport Development Area TIF Bonds	3,000,000	2,050,000	1,050,000	-	-	-	-	-	-	-
2013 Century Center Special Tax Bonds	1,585,000	1,245,000	895,000	535,000	160,000	-	-	-	-	-
Other	717,014	550,812	376,197	192,742	-	-	-	-	-	-
Wastewater/Sewer Infrastructure	\$ 45,845,000	\$ 96,105,815	\$ 87,212,904	\$ 78,110,288	\$ 69,526,967	\$ 63,821,922	\$ 57,954,114	\$ 51,957,482	\$ 45,985,944	\$ 39,828,397
Park Bonds	\$ 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	\$ 7,115,000
2017 Park Bonds	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	2,815,000
2018 TIF Park Bonds	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	2,370,000
2015 Park Bonds	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	1,930,000
Building Projects	\$ 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	\$ 5,254,045
2018 Fire Station #9 Bonds	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	2,275,000
2013 Fire Station #5 & Training Tower Bonds	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	1,215,000
2012 Fire Station/Police Dept Renovations Bonds	2,250,000	770,000	-	-	-	-	-	-	-	-
2015 Century Center Solar Panels	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	176,508
2018 Zoo Bonds	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	1,020,000
2014 PSAP Center Bonds	1,738,897	1,595,199	1,447,146	1,294,738	1,182,973	1,066,853	947,830	824,452	698,172	567,537
Capital Leases	\$ 14,565,456	\$ 16,218,429	\$ 16,462,617	\$ 15,856,357	\$ 13,030,151	\$ 10,230,577	\$ 5,781,956	\$ 2,702,002	\$ 864,567	\$ -
Water Works Infrastructure	\$ 10,039,969	\$ 24,890,697	\$ 23,140,974	\$ 38,624,921	\$ 36,008,638	\$ 33,316,508	\$ 30,872,897	\$ 28,367,160	\$ 25,780,305	\$ 23,630,500
Streets Infrastructure	\$ 7,460,000	\$ 7,120,000	\$ 6,725,000	\$ 6,320,000	\$ 5,895,000	\$ 5,450,000	\$ 4,990,000	\$ 4,515,000	\$ 4,020,000	\$ 3,505,000
Grand Total	\$ 211,275,362	\$ 265,962,803	\$ 243,703,468	\$ 237,918,361	\$ 214,897,483	\$ 194,807,650	\$ 172,985,058	\$ 152,004,099	\$ 131,859,831	\$ 113,117,942

Note: Does not include interfund loans



Detailed Financial Discussion Personnel

Total Budgeted Full-Time Positions by Year



Full-Time Positions by Activity	2022 Budget
Police	283
Fire	269
Public Works	268
General Government	116
Venues, Parks & Arts	104
Community Investment	90
Innovation & Technology	32
Total	1,162

Personnel Budget Summary

	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020 Budget	12/31/20 Actual	2021 Budget	6/30/21 Actual	2022 Budget	Change 2021-2022	Notes
Full-Time Positions by Fund											
101 - General Fund											
Mayor's Office	7	7	8	7	8	7	8	8	8	-	
Community Initiatives	0	0	0	0	2	2	4	4	6	2	(a)
Community Police Review Office	0	0	0	0	0	0	1	1	1	-	
City Clerk	5	5	5	4	5	5	5	4	5	-	
Common Council	9	9	9	9	9	9	9	9	9	-	
Controller's Office	17	16	17	17	22	20	22	20	20	-2	(b),(c)
Human Resources	6	6	6	6	6	6	7	6	8	1	(b)
Diversity & Inclusion	1	1	2	0	3	3	3	3	3	-	
Human Rights	3	2	3	3	3	3	4	3	4	-	
Legal Department	10	10	10	10	11	11	12	9	12	-	
Engineering	23	23	23	21	24	24	24	23	25	1	(d)
Office of Sustainability	0	0	1	1	1	1	1	1	0	-1	(e)
AmeriCorps Grant Program	2	1	2	1	2	1	2	1	0	-2	(e),(f)
Police Department	248	240	243	225	235	218	227	215	276	49	(g)
Police Crime Lab	0	0	0	0	7	7	7	6	7	-	
Fire Department	184	169	175	174	219	207	216	208	265	49	(g)
EMS	0	0	0	0	4	4	4	4	4	-	
Morris Performing Arts Center	8	7	8	8	9	7	10	9	0	-10	(h),(i)
Palais Royale Ballroom	3	3	3	3	2	2	0	0	0	-	
Subtotal	526	499	515	489	572	537	566	534	653	87	
201 - Parks & Recreation											
Administration	6	6	7	7	7	6	6	6	5	-1	(j)
Maintenance	46	44	46	47	46	48	47	47	43	-4	(k),(l)
Golf Courses	8	7	8	8	8	8	8	8	9	1	(m)
Recreation	21	21	22	23	23	20	18	18	10	-8	(j),(k),(n)
Community Programming	0	0	0	0	0	0	0	0	14	14	(k),(n)
Development & Promotions	11	10	11	9	11	9	8	8	7	-1	(m)
Potawatomi Zoo	1	0	0	0	0	0	0	0	0	-	
Graffiti Removal	1	1	0	0	0	0	0	0	0	-	
Subtotal	94	89	94	94	95	91	87	87	88	1	
202 - Motor Vehicle Highway											
Streets / Traffic & Lighting	51	49	51	49	52	51	51	51	51	-	
Curb & Sidewalk Program	5	5	8	7	8	7	8	8	8	-	
Subtotal	56	54	59	56	60	58	59	59	59	-	
203 - Recreation Nonreverting											
Recreation	1	1	0	0	0	0	0	0	0	-	
211 - DCI Administration											
Community Investment	23	22	26	26	26	27	29	26	37	8	(o),(p)
Historic Preservation	2	2	2	2	2	2	2	1	2	-	
Office of Sustainability	0	0	0	0	0	0	0	0	2	2	(e)
Subtotal	25	24	28	28	28	29	31	27	41	10	
219 - Unsafe Building											
NEAT Crew	4	4	4	4	0	0	0	0	0	-	
221 - Rental Units Regulation											
Rental Unit Inspection	0	0	0	0	4	3	4	2	5	1	(q)
222 - Central Services											
Equipment Services	31	27	31	27	31	28	31	26	31	-	
Radio Shop	3	3	3	3	3	3	3	2	3	-	
Building Maintenance	3	3	3	3	3	3	3	3	3	-	
Facilities Management	1	1	1	1	1	1	1	1	1	-	
Central Stores	3	3	3	3	0	0	0	0	0	-	
Print Shop	1	1	1	0	0	0	0	0	0	-	
Office of Sustainability	1	1	0	0	0	0	0	0	0	-	
Subtotal	43	39	42	37	38	35	38	32	38	-	
226 - Liability Insurance											
Safety & Risk	2	2	2	2	1	1	0	0	0	-	
Liability Insurance	1	1	1	0	1	1	0	0	0	-	
Subtotal	3	3	3	2	2	2	0	0	0	-	
230 - Neighborhood Services											
Neighborhood Services	0	0	0	0	21	22	21	21	19	-2	(q),(r)
Animal Resource Center	0	0	0	0	9	9	9	9	9	-	
Subtotal	0	0	0	0	30	31	30	30	28	-2	

Personnel Budget Summary

	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020 Budget	12/31/20 Actual	2021 Budget	6/30/21 Actual	2022 Budget	Change 2021-2022	Notes
Full-Time Positions by Fund Continued											
249 - Local Income Tax - Public Safety											
Police Department	43	43	45	45	46	46	49	49	0	-49	(g)
Fire Department	35	35	45	45	46	46	49	49	0	-49	(g)
Subtotal	78	78	90	90	92	92	98	98	0	-98	
258 - Human Rights Federal Grants											
EEOC Grant	1	1	1	1	1	1	1	1	1	-	
HUD Grant	1	1	1	1	1	1	1	1	1	-	
Subtotal	2	2	2	2	2	2	2	2	2	-	
279 - IT / Innovation / 311 Call Center											
311 Call Center	7	7	7	7	7	7	7	7	8	1	(s)
Information Technology	20	20	23	21	23	22	23	20	24	1	(t)
Subtotal	27	27	30	28	30	29	30	27	32	2	
288 - Emergency Medical Services											
EMS	51	58	51	46	0	0	0	0	0	-	
600 - Consolidated Building											
Building Department	15	15	15	13	15	15	16	13	16	-	
Neighborhood Services	16	16	17	16	0	0	0	0	0	-	
Rental Unit Inspection	2	2	2	2	0	0	0	0	0	-	
Animal Resource Center	8	8	9	9	0	0	0	0	0	-	
Subtotal	41	41	43	40	15	15	16	13	16	-	
602 - Morris Operations											
Morris Performing Arts Center	0	0	0	0	0	0	0	0	9	9	(i)
610 - Solid Waste											
Solid Waste	24	22	24	23	24	22	24	23	25	1	(u)
620 - Water Works Operations											
Water Works	67	63	67	63	67	63	68	57	68	-	
640 - Sewer Repair Insurance											
Sewer Repair	2	2	2	2	2	2	2	2	2	-	
641 - Sewage Works Operations											
Sewers	35	35	35	35	35	35	35	34	35	-	
Concrete Crew	3	2	4	4	4	4	4	4	4	-	
Wastewater	44	42	44	43	44	42	44	41	44	-	
Organic Resources	6	6	6	6	6	6	6	6	6	-	
Subtotal	88	85	89	88	89	87	89	85	89	-	
670 - Century Center Operations											
Century Center	8	8	8	6	8	5	7	5	7	-	
Total Full-Time Positions by Fund	1,140	1,099	1,151	1,098	1,158	1,103	1,151	1,083	1,162	11	
Full-Time Positions by Activity											
General Government											
Mayor's Office	7	7	8	7	8	7	8	8	8	-	
Community Initiatives	0	0	0	0	2	2	4	4	6	2	(a)
Community Police Review Office	0	0	0	0	0	0	1	1	1	-	
City Clerk	5	5	5	4	5	5	5	4	5	-	
Common Council	9	9	9	9	9	9	9	9	9	-	
Controller's Office	17	16	17	17	22	20	22	20	20	-2	(b),(c)
Human Resources	6	6	6	6	6	6	7	6	8	1	(b)
Diversity & Inclusion	1	1	2	0	3	3	3	3	3	-	
Human Rights	5	4	5	5	5	5	6	5	6	-	
Legal Dept	11	11	11	10	12	12	12	9	12	-	
Safety & Risk	2	2	2	2	1	1	0	0	0	-	
Central Services	42	38	42	37	38	35	38	32	38	-	
Subtotal	105	99	107	97	111	105	115	101	116	1	
Department of Innovation & Technology	27	27	30	28	30	29	30	27	32	2	(s),(t)

Personnel Budget Summary

	2018 Budget	12/31/18 Actual	2019 Budget	12/31/19 Actual	2020 Budget	12/31/20 Actual	2021 Budget	6/30/21 Actual	2022 Budget	Change 2021-2022	Notes
Full-Time Positions by Activity Continued											
Public Works											
Engineering	23	23	23	21	24	24	24	23	25	1	(d)
Office of Sustainability	1	1	1	1	1	1	0	0	0	-	
AmeriCorps Grant Program	2	1	2	1	2	1	0	0	0	-	
Streets & Sewers	96	93	100	97	101	99	100	99	100	-	
Solid Waste	24	22	24	23	24	22	24	23	25	1	(u)
Wastewater	44	42	44	43	44	42	44	41	44	-	
Organic Resources	6	6	6	6	6	6	6	6	6	-	
Water Works	67	63	67	63	67	63	68	57	68	-	
Subtotal	263	251	267	255	269	258	266	249	268	2	
Public Safety											
Police Department	291	283	288	270	288	271	283	270	283	-	
Fire Department	270	262	271	265	269	257	269	261	269	-	
Subtotal	561	545	559	535	557	528	552	531	552	-	
Department of Community Investment											
Community Investment	25	24	28	28	28	29	31	27	39	8	(o),(p)
Office of Sustainability	0	0	0	0	0	0	3	2	2	-1	(f)
Neighborhoods / Animal Resource Center	30	30	32	31	34	34	34	32	33	-1	(r)
Building Department	15	15	15	13	15	15	16	13	16	-	
Subtotal	70	69	75	72	77	78	84	74	90	6	
Venues, Parks & Arts											
Parks & Recreation	95	90	94	94	95	91	87	87	88	1	(l)
Morris Performing Arts Center & Palais Royale	11	10	11	11	11	9	10	9	9	-1	(h)
Century Center	8	8	8	6	8	5	7	5	7	-	
Subtotal	114	108	113	111	114	105	104	101	104	-	
Total Full-Time Positions by Activity	1,140	1,099	1,151	1,098	1,158	1,103	1,151	1,083	1,162	11	

Notes: Changes from 2021 to 2022

- (a) Add 2 Positions – one *Administrative Assistant II* and one additional *Violence Prevention Coordinator II*
- (b) Transfer 1 Position – *Administrative Assistant I* moved from Controller's Office to Human Resources and changed to *Human Resources Specialist III*
- (c) Reduce 1 Position – *Director of Finance - Utilities* combined into *Director of Finance - Public Works*
- (d) Add 1 Position – one additional *Engineer II*
- (e) Transfer 2 Positions – *Director of Office of Sustainability* and *Program Director-AmeriCorps* transferred to Department of Community Investment
- (f) Eliminate 1 Position – *Manager Operations-AmeriCorps*
- (g) Transfer 98 Positions – move 49 *1st Class Patrolman* and 49 *1st Class Firefighter* from Local Income Tax - Public Safety Fund (#249) to the General Fund (#101) to be charged back to Fund #249
- (h) Eliminate 1 Position – *Custodian*
- (i) Transfer 9 Positions – move all Morris Performing Arts Center employees from the General Fund (#101) to the newly created enterprise fund Morris Operations (#602)
- (j) Transfer 1 Position – move *Manager - Office* from Park Administration to Recreation
- (k) Transfer 5 Positions – from Park Maintenance to Recreation and Community Programming; one *General Laborer-Park Maintenance* and four *Head Custodian*
- (l) Add 1 Position – one additional *Group Leader*
- (m) Transfer 1 Position – move *Manager - Marketing* from Development & Promotions to Golf Courses
- (n) Transfer 11 Positions – move from Recreation to new Community Programming Division: one *Director of Recreation*, four *Manager - Center*, one *Manager - Youth Employment*, five *Program Coordinator - Recreation*
- (o) Reduce 1 Position – *Business Development Specialist II*
- (p) Add 9 Positions – one additional *Property Inspector*, one additional *Neighborhood Program Specialist*, one new *Assistant Director of Opportunity*, one new *Deputy Director of Community Investment*, one new *Manager - Credit & Finance*, one new *Manager - Neighborhood Housing Development*, one new *Manager - Neighborhood Housing Programs*, one new *Manager - Workforce Coordinator*, one new *Neighborhood Grant Specialist* ♦ **NOTE: Budget was approved but not additional positions**
- (q) Transfer 1 Position – move one *Code Inspector - Senior* from Neighborhood Services Fund #230 to Rental Units Regulation Fund #221
- (r) Eliminate 1 Position – *Operations Analyst (Code)*
- (s) Add 1 Position – one additional *311 Customer Service Liaison*
- (t) Add 1 Position – one additional *Specialist of Services*
- (u) Add 1 Position – one additional *Driver*

Staffing Summary (Full-Time Positions Only)

Mayor's Office											
Position Titles by Division	2019	12/31/19	2020	12/31/20	2021	6/30/21	2022	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	Actual	Adopted Budget	2023	2024	2025	2026
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	1
Total Mayor's Office	8	7	8	7	8	8	8	8	8	8	8
Community Initiatives (2)											
<u>Non-Bargaining</u>											
Administrative Assistant II (5)	-	-	-	-	-	-	1	1	1	1	1
Director of Community Initiatives	-	-	1	1	1	1	1	1	1	1	1
OVP Program Manager (6) ♦	-	-	1	1	1	1	1	1	1	1	1
Violence Prevention Coordinator II (3), (5)	-	-	-	-	2	2	3	3	3	3	3
Total Community Initiatives	-	-	2	2	4	4	6	6	6	6	6
Community Police Review Office											
<u>Non-Bargaining</u>											
Director of Community Police Review Office (4)	-	-	-	-	1	1	1	1	1	1	1
Total Full-Time Positions	8	7	10	9	13	13	15	15	15	15	15
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>											
(4) 2021: Add 1 New Position – The duties of the <i>Director of Community Police Review Office</i> shall include: managing the Review Office, including its staff; enhancing communications and good will between the police and residents; maintaining records, confidential or otherwise, of all complaints, proceedings thereon, and dispositions thereof.											
(5) 2022: Add 2 Positions – one <i>Administrative Assistant II</i> and one additional <i>Violence Prevention Coordinator II</i>											
(6) 2022: Title Change – change from <i>GVI Program Manager</i> to <i>OVP Program Manager</i> (Office of Violence Prevention) ♦ NOTE: Budget was approved but not title change											

City Clerk											
Position Titles	2019	12/31/19	2020	12/31/20	2021	6/30/21	2022	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	Actual	Adopted Budget	2023	2024	2025	2026
Office of the City Clerk											
<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	-	-	-	-	-	-	-	-	-
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
Executive Assistant to the City Clerk	-	-	1	1	1	-	1	1	1	1	1
Ordinance Violations Bureau Clerk	1	1	1	1	1	1	1	1	1	1	1
Total Full-Time Positions	5	4	5	5	5	4	5	5	5	5	5

Common Council											
Position Titles	2019	12/31/19	2020	12/31/20	2021	6/30/21	2022	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	Actual	Adopted Budget	2023	2024	2025	2026
<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

Staffing Summary (Full-Time Positions Only)

Department of Administration & Finance											
Position Titles by Division	2019 Budget	12/31/19 Actual	2020 Budget	12/31/20 Actual	2021		2022	Forecast			
					Amended Budget	6/30/21 Actual	Adopted Budget	2023	2024	2025	2026
Controller's Office											
<u>Non-Bargaining</u>											
Accounting Assistant (Payroll) (2)	1	1	-	-	-	-	-	-	-	-	-
Administrative Assistant I (7)	1	1	1	1	1	1	-	-	-	-	-
Budget Analyst - Senior (3)	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 - Administration & Finance (3), (8)	-	-	1	1	1	1	-	-	-	-	-
Dir. of Finance - DCI	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
Dir. of Finance - Public Works	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
Dir. of Finance - Venues (VPA)	1	1	1	1	1	1	1	1	1	1	1
Dir. of Finance - Wastewater (6)	1	1	1	1	1	-	-	-	-	-	-
Dir. of Finance - Water Works (4)	1	1	1	1	-	-	-	-	-	-	-
Dir. of Finance - Utilities (4)	-	-	-	-	-	1	1	1	1	1	1
Director of City Finance (8) ♦	-	-	-	-	-	-	1	1	1	1	1
Director of Accounting and Budget	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
Director of Treasury	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist IV (2)	-	-	3	2	3	2	3	3	3	3	3
Grants Administrator (2)	1	1	-	-	-	-	-	-	-	-	-
Inventory Control Technician II	1	1	1	1	1	1	1	1	1	1	1
Senior Purchasing Agent	1	1	2	2	2	2	2	2	2	2	2
Supervisor - Accounts Payable	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	20	22	20	22	20	20	20	20	20	20
Safety & Risk Management											
<u>Non-Bargaining</u>											
Director of Safety & Risk (5)	1	1	1	1	-	-	-	-	-	-	-
Workers' Compensation Specialist (2)	1	1	-	-	-	-	-	-	-	-	-
Total Safety & Risk Management	2	2	1	1	-	-	-	-	-	-	-
Central Services - Equipment Services											
<u>Non-Bargaining</u>											
Director of Central Services (10) ♦	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
Executive Assistant	-	-	1	1	1	1	1	1	1	1	1
Financial Specialist Senior	1	1	-	-	-	-	-	-	-	-	-
Manager - Service Contracts & General Supplies	1	1	1	1	1	1	1	1	1	1	1
Supervisor - Maintenance Mechanic	4	3	4	4	4	4	4	4	4	4	4
Subtotal	8	7	8	8	8	8	8	8	8	8	8
<u>Bargaining</u>											
Machinist V	2	1	2	1	2	1	2	2	2	2	2
Mechanic III (9)	-	1	-	-	-	1	3	3	3	3	3
Mechanic IV (9)	6	7	6	6	6	7	7	7	7	7	7
Mechanic V (9)	12	8	12	10	12	6	8	8	8	8	8
Parts Clerk I	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
Subtotal	23	20	23	20	23	18	23	23	23	23	23
Total Equipment Services	31	27	31	28	31	26	31	31	31	31	31
Central Services - Radio Shop											
<u>Non-Bargaining</u>											
Director of Communications & Radio	1	2	1	1	1	1	1	1	1	1	1
Radio Equipment Installation Technician	1	1	1	1	1	1	1	1	1	1	1
Radio Technician III	1	-	1	1	1	-	1	1	1	1	1
Total Radio Shop	3	3	3	3	3	2	3	3	3	3	3
Central Services - Building Maintenance											
<u>Non-Bargaining</u>											
Superintendent III	-	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
<u>Bargaining</u>											
Building Maintenance	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
Subtotal	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

Staffing Summary (Full-Time Positions Only)

Department of Administration & Finance											
Position Titles by Division	2019 Budget	12/31/19 Actual	2020 Budget	12/31/20 Actual	2021		2022 Adopted Budget	Forecast			
					Amended Budget	6/30/21 Actual		2023	2024	2025	2026
Central Services - Facilities Management											
<u>Non-Bargaining</u>											
Director of Facilities Management	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
Central Services - Print Shop (1)											
<u>Non-Bargaining</u>											
Print Shop Technician	1	-	-	-	-	-	-	-	-	-	-
Total Print Shop	1	-	-	-	-	-	-	-	-	-	-
Total Full-Time Positions	61	56	61	56	60	52	58	58	58	58	58

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) 2020: Transfer 1 Position – from Budget Analyst - Senior to Director of Finance - Administration & Finance
- (4) 2021: Transfer 1 Position – from Director of Finance - Water Works to Director of Finance - Utilities
- (5) 2021: Transfer 1 Position – Director of Safety & Risk – from Safety & Risk to Human Resources and change to Manager - Employee Safety
- (6) 2022: Reduce 1 Position – Director of Finance - Utilities combined into Director of Finance - Public Works
- (7) 2022: Transfer 1 Position – Administrative Assistant I moved to Human Resources and changed to Human Resources Specialist III
- (8) 2022: Transfer 1 Position – from Director of Finance - Administration & Finance to Director of City Finance ♦NOTE: Budget was approved but not title change
- (9) 2022: Transfer 4 Positions – transfers between Equipment Services teamster mechanic positions
- (10) 2022: Title Change – Chief Administration Officer changed to Director of Central Services ♦NOTE: Budget was approved but not title change

Human Resources

Position Titles by Division	2019 Budget	12/31/19 Actual	2020 Budget	12/31/20 Actual	2021		2022 Adopted Budget	Forecast			
					Amended Budget	6/30/21 Actual		2023	2024	2025	2026
Human Resources											
<u>Non-Bargaining</u>											
Administrative Assistant II	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
Director of Human Resources	1	1	1	1	1	1	1	1	1	1	1
Human Resources Specialist III (3) ♦	-	-	-	-	-	-	1	1	1	1	1
Human Resources Specialist IV (2)	-	-	-	-	-	-	1	1	1	1	1
HR Generalist/Benefits Coordinator (2)	1	1	1	1	1	1	-	-	-	-	-
HR Generalist - Senior (Public Safety Focus)	1	1	1	1	1	-	1	1	1	1	1
Manager - Benefits	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	7	6	8	8	8	8	8

Explanation of Staffing Changes:

- (1) 2021: Transfer 1 Position – Director of Safety & Risk – from Safety & Risk (Dept of Administration & Finance) to Human Resources and changed to Manager - Employee Safety
- (2) 2022: Transfer 1 Position – from HR Generalist/Benefits Coordinator to Human Resources Specialist IV
- (3) 2022: Transfer 1 Position – Administrative Assistant I transferred from Controller's Office and changed to Human Resources Specialist III ♦NOTE: Budget was approved but not title change

Office of Diversity & Inclusion

Position Titles by Division	2019 Budget	12/31/19 Actual	2020 Budget	12/31/20 Actual	2021		2022 Adopted Budget	Forecast			
					Amended Budget	6/30/21 Actual		2023	2024	2025	2026
Diversity & Inclusion											
<u>Non-Bargaining</u>											
Contract Compliance Administrator (2)	-	-	1	1	1	1	1	1	1	1	1
Diversity Compliance/Inclusion Officer	1	-	1	1	1	1	1	1	1	1	1
Manager - Inclusion Project (1)	1	-	1	1	1	1	1	1	1	1	1
Total Diversity & Inclusion	2	-	3	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
Director - Human Rights (3), (4)	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	-	2	2	2	-	2	2	2	2	2
Manager - Employment (3), (5)	1	1	-	-	1	1	1	1	1	1	1
Manager - Housing (3), (5)	1	1	-	-	1	1	1	1	1	1	1
Total Human Rights	5	5	5	5	6	5	6	6	6	6	6
Total Full-Time Positions	7	5	8	8	9	8	9	9	9	9	9

Staffing Summary (Full-Time Positions Only)

Office of Diversity & Inclusion

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	2019	12/31/19	2020	12/31/20	2021		2022 Adopted Budget	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	6/30/21 Actual		2023	2024	2025	2026
Non-Bargaining											
Administrative Assistant I (2)	2	2	2	2	2	-	-	-	-	-	-
Administrative Assistant II (2)	-	-	-	-	-	-	2	2	2	2	2
Assistant City Attorney (1)	6	6	7	7	7	7	7	7	7	7	7
Corporation Counsel	1	1	1	1	1	1	1	1	1	1	1
Executive Assistant	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	10	12	12	12	9	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
- (2) 2022: Transfer 2 Positions – from *Administrative Assistant I* to *Administrative Assistant II*

Department of Public Works

Position Titles by Division	2019	12/31/19	2020	12/31/20	2021		2022 Adopted Budget	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	6/30/21 Actual		2023	2024	2025	2026
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 (9)	3	3	3	3	3	4	4	4	4	4	4
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 CSO Project Management	1	-	1	1	1	1	1	1	1	1	1
Director of Marketing - Public Works (1)	1	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 (9)	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
Engineer II (10)	-	-	1	1	1	1	2	2	2	2	2
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)	4	4	4	4	4	4	4	4	4	4	4
Total Engineering	23	21	24	24	24	23	25	25	25	25	25
Office of Sustainability											
<u>Non-Bargaining</u>											
Director of Office of Sustainability (8)	1	1	1	1	-	-	-	-	-	-	-
Total Office of Sustainability	1	1	1	1	-	-	-	-	-	-	-
AmeriCorps Grant Program											
<u>Non-Bargaining</u>											
Manager Operations - AmeriCorps (8)	1	-	1	-	-	-	-	-	-	-	-
Program Director - AmeriCorps (8)	1	1	1	1	-	-	-	-	-	-	-
Total AmeriCorps Grant Program	2	1	2	1	-	-	-	-	-	-	-
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	2	2	2	2	2	2	2	2	2	2
Subtotal	8	9	9	9	9	9	9	9	9	9	9

Staffing Summary (Full-Time Positions Only)

Department of Public Works

Position Titles by Division	2021						2022	Forecast			
	2019	12/31/19	2020	12/31/20	Amended	6/30/21	Adopted	2023	2024	2025	2026
	Budget	Actual	Budget	Actual	Budget	Actual	Budget				
Bargaining											
<i>Streets Work Group</i>											
Equipment Operator II	15	17	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	5	1	5	1	1	1	1	1	1	1
Heavy Equipment Operator II	11	5	11	5	11	11	11	11	11	11	11
Job Leader	4	3	4	4	4	4	4	4	4	4	4
<i>Traffic & Lighting Work Group</i>											
Operations Tech Job Leader (13)	1	1	1	-	1	1	-	-	-	-	-
Operations Technicians	3	2	3	4	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 (13)	1	-	1	1	-	1	1	1	1	1	1
Signal Technician I (13)	1	2	-	1	1	1	-	-	-	-	-
Signal Technician II (13)	3	2	4	2	3	2	4	4	4	4	4
Subtotal	43	40	43	42							
Total Streets	51	49	52	51							
Curb & Sidewalk											
<i>Non-Bargaining</i>											
Superintendent V	1	1	1	1	1	1	1	1	1	1	1
<i>Bargaining</i>											
Concrete Finisher (3)	6	5	6	5	6	6	6	6	6	6	6
Job Leader	1	1	1	1	1	1	1	1	1	1	1
Subtotal	7	6	7	6	7						
Total Curb & Sidewalk	8	7	8	7	8						
Sewers											
<i>Non-Bargaining</i>											
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										
<i>Bargaining</i>											
Equipment Operator II	5	6	5	5	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	9	10	10	10	9	10	10	10	10	10
Job Leader	5	5	5	5	5	5	5	5	5	5	5
Subtotal	29	29	29	29	29	28	29	29	29	29	29
Total Sewers	35	35	35	35	35	34	35	35	35	35	35
Sewer Repair Insurance											
<i>Non-Bargaining</i>											
Superintendent V	1	1	1	1	1	1	1	1	1	1	1
<i>Bargaining</i>											
Job Leader	1	1	1	1	1	1	1	1	1	1	1
Total Sewer Repair Insurance	2										
Concrete Crew											
<i>Bargaining</i>											
Concrete Finisher	3	3	3	3	3	3	3	3	3	3	3
Job Leader	1	1	1	1	1	1	1	1	1	1	1
Total Concrete Crew	4										
Solid Waste											
<i>Non-Bargaining</i>											
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										
<i>Bargaining</i>											
Driver (6), (11), (12)	15	14	15	14	17	17	20	20	20	20	20
Job Leader (11)	2	2	2	2	2	1	-	-	-	-	-
Picker I (6)	2	2	2	1	-	-	-	-	-	-	-
Subtotal	19	18	19	17	19	18	20	20	20	20	20
Total Solid Waste	24	23	24	22	24	23	25	25	25	25	25

Staffing Summary (Full-Time Positions Only)

Department of Public Works

Position Titles by Division	2021						2022	Forecast			
	2019	12/31/19	2020	12/31/20	Amended	6/30/21	Adopted	2023	2024	2025	2026
	Budget	Actual	Budget	Actual	Budget	Actual	Budget				
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	1
Director of Distribution	1	-	1	1	1	1	1	1	1	1	1
Distribution Records Drafter (4)	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
Financial Specialist IV	3	3	3	3	3	3	3	3	3	3	3
Financial Specialist Senior	-	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	1	1
Manager - Cross Connection and Water Loss (14) ♦	-	-	-	-	-	-	1	1	1	1	1
Manager - Customer Service	1	1	1	1	1	1	1	1	1	1	1
Manager - Distribution Services and Records (4)	-	-	1	-	1	-	1	1	1	1	1
Manager - Maintenance	2	2	2	2	2	2	2	2	2	2	2
Manager - Meter Service	1	-	1	1	1	1	1	1	1	1	1
Manager - Operations Treatment	1	2	1	1	1	1	1	1	1	1	1
Manager - Service Line Repair	1	1	1	1	1	1	1	1	1	1	1
Project Manager (7)	-	-	-	-	1	-	1	1	1	1	1
Quality Assurance Distribution Technician (15)	1	1	1	1	1	1	-	-	-	-	-
Supervisor - Operations	2	2	2	1	2	2	2	2	2	2	2
System Specialist III (16)	1	1	1	1	1	1	-	-	-	-	-
System Specialist IV (16)	-	-	-	-	-	-	1	1	1	1	1
Utilities System Specialist	1	1	1	1	1	1	1	1	1	1	1
Water Quality Specialist (15)	1	1	1	1	1	1	2	2	2	2	2
Subtotal	24	22	24	22	25	22	26	26	26	26	26
<u>Bargaining</u>											
Auditor I	1	2	1	2	2	2	2	2	2	2	2
Auditor II	2	-	2	-	-	-	-	-	-	-	-
Customer Service & Billing	4	5	4	4	5	1	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
Group Leader-Meter Reading	1	1	1	1	1	1	1	1	1	1	1
Heavy Equipment Operator II	4	3	4	4	7	4	7	7	7	7	7
Job Leader	5	5	5	4	5	4	5	5	5	5	5
Machinist	1	1	1	1	1	1	1	1	1	1	1
Maintenance Tech Helper	-	1	-	-	-	-	-	-	-	-	-
Maintenance Tech I	3	4	3	5	3	3	3	3	3	3	3
Maintenance Tech II	4	2	4	2	4	2	4	4	4	4	4
Meter Serviceman IV (14)	8	7	8	8	8	8	7	7	7	7	7
Operator I	3	3	3	3	-	3	-	-	-	-	-
Subtotal	43	41	43	41	43	35	42	42	42	42	42
Total Water Works	67	63	67	63	68	57	68	68	68	68	68
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	-	-	-	-	-	-	-	-	-
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
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
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	21	20	19	20	19	20	20	20	20	20

Staffing Summary (Full-Time Positions Only)

Department of Public Works

Position Titles by Division	2021						2022 Adopted Budget	Forecast			
	2019	12/31/19	2020	12/31/20	Amended	6/30/21		2023	2024	2025	2026
	Budget	Actual	Budget	Actual	Budget	Actual					
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. I	-	1	-	-	-	1	-	-	-	-	-
Lift Station Rep. II	2	1	2	2	2	1	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	3	4	4	4	4	4
Operator - General	6	6	5	7	5	5	5	5	5	5	5
Operator - Lead	2	2	2	2	2	2	2	2	2	2	2
Operator - Senior	3	2	4	2	4	3	4	4	4	4	4
Sanitation Operator	2	2	2	2	2	2	2	2	2	2	2
Subtotal	24	22	24	23	24	22	24	24	24	24	24
Total Wastewater	44	43	44	42	44	41	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						
Total Full-Time Positions	267	255	269	258	266	249	268	268	268	268	268

Explanation of Staffing Changes:

- (1) 2019: Title Change – *Public Works Public Information Officer* changed to *Director of Marketing-Public Works*
- (2) 2019: Add 1 Position – additional *Project Inspector* 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 – *Distribution Records Drafter* changed to *Manager-Distribution Services and Records*
- (5) 2021: Eliminate 1 Position – *Signal Tech Job Leader* eliminated due to attrition
- (6) 2021: Transfer 2 Positions – from *Picker 1* to *Driver*
- (7) 2021: Add 1 Position – *Project Manager*
- (8) 2022: Transfer 3 Positions – Office of Sustainability and AmeriCorps Grant Program moved from Department of Public Works to Department of Community Investment
- (9) 2022: Transfer 1 Position – from *Director of Redevelopment Engineering* to *Assistant City Engineer*
- (10) 2022: Add 1 Position – one additional *Engineer II*
- (11) 2022: Transfer 2 Positions – from *Job Leader* to *Driver*
- (12) 2022: Add 1 Position – additional *Driver*
- (13) 2022: Transfer Positions – transfers between Streets Division teamster positions
- (14) 2022: Transfer 1 Position – from *Meter Serviceman IV* to *Manager-Cross Connection and Water Loss* ♦NOTE: Budget was approved but not title change
- (15) 2022: Transfer 1 Position – from *Quality Assurance Distribution Technician* to *Water Quality Specialist*
- (16) 2022: Transfer 1 Position – from *System Specialist III* to *System Specialist IV*

Department of Innovation & Technology

Position Titles by Division	2021						2022 Adopted Budget	Forecast			
	2019	12/31/19	2020	12/31/20	Amended	6/30/21		2023	2024	2025	2026
	Budget	Actual	Budget	Actual	Budget	Actual					
311 Call Center											
Non-Bargaining											
311 Customer Service Liaison (3)	4	4	4	4	4	4	5	5	5	5	5
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	8	8	8	8	8
Information Technology / Innovation											
Non-Bargaining											
Applications Developer I (4) ♦	3	3	3	3	3	1	2	2	2	2	2
Applications Developer II (4) ♦	-	-	-	-	-	-	1	1	1	1	1
Business Analyst (1)	4	3	2	2	2	2	2	2	2	2	2
Business Analyst - Senior (1)	-	-	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
Design Specialist (1)	-	-	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 - Senior	1	1	1	1	1	1	1	1	1	1	1

Staffing Summary (Full-Time Positions Only)

Department of Innovation & Technology											
Position Titles by Division	2019 Budget	12/31/19 Actual	2020 Budget	12/31/20 Actual	2021		2022 Adopted Budget	Forecast			
					Amended Budget	6/30/21 Actual		2023	2024	2025	2026
					Manager - Applications	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	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 (3)	1	1	1	1	1	1	2	2	2	2	2
System Specialist III	1	1	1	1	1	1	1	1	1	1	1
Total Information Technology / Innovation	23	21	23	22	23	20	24	24	24	24	24
Total Full-Time Positions	30	28	30	29	30	27	32	32	32	32	32

Explanation of Staffing Changes:

(1) 2020: Title Changes – change one *Business Analyst* to *Business Analyst-Senior* and change one *Business Analyst* to *Design Specialist*
 (2) 2020: Title Change – *Deputy Chief Technology Officer* changed to *Manager - Operations*
 (3) 2022: Add 2 Positions – one additional *Specialist of Services* and one additional *311 Customer Service Liaison*
 (4) 2022: Title Change – change one *Applications Developer I* to *Applications Developer II* ♦NOTE: Budget was approved but not title change

Police Department											
Position Titles by Division	2019 Budget	12/31/19 Actual	2020 Budget	12/31/20 Actual	2021		2022 Adopted Budget	Forecast			
					Amended Budget	6/30/21 Actual		2023	2024	2025	2026
					Non-Bargaining						
<u>Police Dept Admin</u>											
Administrative Assistant I	2	2	2	2	2	2	2	2	2	2	2
Crime Analyst	1	1	1	1	1	1	1	1	1	1	1
Crime Resource Specialist (9)	-	-	-	-	1	1	1	1	1	1	1
Data Entry Specialist	5	5	5	5	4	4	4	4	4	4	4
Digital Communications & Multimedia Training Coordinator	1	-	-	1	1	1	1	1	1	1	1
Director of Civilian Services (8)	1	1	1	-	-	-	-	-	-	-	-
Director of Purchasing & Logistics - Police Dept (2)	-	-	1	1	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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
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	2	2	2	2	2
Police Crime Intelligence Analyst (Social Media) (4)	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	-	-	-	-	-	-	-
Record Specialist (6), (8)	16	12	14	11	12	12	12	12	12	12	12
Records Supervisor (11) ♦	1	1	1	1	1	1	1	1	1	1	1
Shift Lead (11) ♦	-	-	-	-	2	2	2	2	2	2	2
Subtotal	38	32	35	30	33	33	33	33	33	33	33
<u>Crime Lab</u>											
Digital (Forensic) Lab Tech	2	1	1	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 Exam. Trainee	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	6	7	7	7	7	7
Police Recruit (10)	6	-	6	3	8	5	8	8	8	8	8
Total Non-Bargaining	51	39	48	40	48	44	48	48	48	48	48
Bargaining											
<u>Sworn Officers</u>											
Chief	1	1	1	1	1	1	1	1	1	1	1
Captain	7	6	7	6	7	5	7	7	7	7	7
Division Chief	3	3	3	3	3	3	3	3	3	3	3
Lieutenant	13	7	13	7	13	6	13	13	13	13	13
Supervisory Sergeant	30	26	30	29	30	26	30	30	30	30	30
Investigator	37	38	37	34	37	38	37	37	37	37	37
Patrolman 1st Class (5), (7), (8)	126	136	129	142	124	134	124	124	124	124	124
Patrolman 2nd Class	17	11	17	6	17	10	17	17	17	17	17
Total Sworn Officers	234	228	237	228	232	223	232	232	232	232	232

Staffing Summary (Full-Time Positions Only)

Police Department

Position Titles by Division	2019 Budget	12/31/19 Actual	2020 Budget	12/31/20 Actual	2021		2022 Adopted Budget	Forecast			
					Amended Budget	6/30/21 Actual		2023	2024	2025	2026
Teamsters											
Police Facility Operations Technician I (12)	2	2	2	2	2	2	1	1	1	1	1
Police Facility Operations Technician II (12)	-	-	-	-	-	-	1	1	1	1	1
Police Facility Operations Technician III	1	1	1	1	1	1	1	1	1	1	1
Maintenance Personnel	3	3	3	3	3	3	3	3	3	3	3
Total Bargaining	237	231	240	231	235	226	235	235	235	235	235
Total Full-Time Positions	288	270	288	271	283	270	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*
- (11) 2022: Title Change – from *Assistant Director of Civilian Services* to *Records Supervisor* and from *Customer Service Coordinator* to *Shift Lead* ♦NOTE: Budget was approved but not title change
- (12) 2022: Transfer 1 Position – from *Police Facility Operations Technician I* to *Police Facility Operations Technician II*

Fire Department

Position Titles by Division	2019 Budget	12/31/19 Actual	2020 Budget	12/31/20 Actual	2021		2022 Adopted Budget	Forecast			
					Amended Budget	6/30/21 Actual		2023	2024	2025	2026
Non-Bargaining											
Fire Department Admin											
Administrative Assistant I (1)	1	1	-	1	-	1	-	-	-	-	-
Administrative Assistant II (1)	-	-	1	-	1	-	1	1	1	1	1
Financial Specialist II	-	1	-	-	-	-	-	-	-	-	-
Financial Specialist III	1	1	1	1	1	1	1	1	1	1	1
Preventative Maintenance Coordinator I (4)	1	1	1	1	1	1	-	-	-	-	-
Preventative Maint Coordinator II (4) ♦	-	-	-	-	-	-	1	1	1	1	1
Subtotal	3	4	3	3	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 II	1	-	1	1	1	1	1	1	1	1	1
Subtotal	4	3	4	4	4	4	4	4	4	4	4
Fire Recruit	6	10	6	-	6	8	6	6	6	6	6
Total Non-Bargaining	13	17	13	7	13	15	13	13	13	13	13
Bargaining											
Chief	1	1	1	1	1	1	1	1	1	1	1
Assistant Chief	5	3	5	5	5	5	5	5	5	5	5
Battalion Chief	6	6	6	6	6	6	6	6	6	6	6
Captain	54	60	54	58	54	56	54	54	54	54	54
Inspector	3	1	3	3	3	4	3	3	3	3	3
Arson Investigator	3	-	3	-	3	-	3	3	3	3	3
Instructor	2	-	2	1	2	1	2	2	2	2	2
Pump Engineer	48	47	48	46	48	47	48	48	48	48	48
Firefighter 1st Class (2)	83	81	82	77	82	75	82	82	82	82	82
Firefighter 2nd Class (2)	39	38	37	39	37	47	37	37	37	37	37
Firefighter 3rd Class	8	6	8	10	8	-	8	8	8	8	8
Paramedic Lieutenant	5	5	5	4	5	4	5	5	5	5	5
Community Para-Medicine (3)	1	-	2	-	2	-	2	2	2	2	2
Total Bargaining	258	248	256	250	256	246	256	256	256	256	256
Total Full-Time Positions	271	265	269	257	269	261	269	269	269	269	269

Explanation of Staffing Changes:

- (1) 2020: Title Change – *Administrative Assistant I* promoted to *Administrative Assistant II*
- (2) 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.
- (3) 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.
- (4) 2022: Transfer 1 Position – from *Preventative Maintenance Coordinator I* to *Preventative Maintenance Coordinator II* ♦NOTE: Budget was approved but not title change

Staffing Summary (Full-Time Positions Only)

Department of Community Investment (DCI)											
Position Titles	2019 Budget	12/31/19 Actual	2020 Budget	12/31/20 Actual	2021		2022 Adopted Budget	Forecast			
					Amended Budget	6/30/21 Actual		2023	2024	2025	2026
Community Investment											
<u>Non-Bargaining</u>											
Administrative Assistant II	2	2	2	2	2	2	2	2	2	2	2
Assistant Director of Business Development (5)	-	-	-	1	1	1	1	1	1	1	1
Assistant Director of Opportunity (11) ♦	-	-	-	-	-	-	1	1	1	1	1
Business Development Specialist	1	1	1	1	1	1	1	1	1	1	1
Business & Resource Specialist (6), (10), (12) ♦	-	-	-	-	1	2	1	1	1	1	1
Chief Planner (13)	1	1	1	1	1	1	1	1	1	1	1
Deputy Director of Community Investment (11) ♦	-	-	-	-	-	-	1	1	1	1	1
Director of Growth & Opportunity (12) ♦	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 Health & Housing (12) ♦	1	1	1	1	1	1	1	1	1	1	1
Project Manager-Engage & Econ. Empowerment (12) ♦	1	1	1	1	1	1	1	1	1	1	1
Engagement Specialist	1	1	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	1
Financial Specialist II	1	-	1	1	-	-	-	-	-	-	-
Financial Specialist III	-	1	-	-	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
Housing Counselor	1	1	1	1	1	1	1	1	1	1	1
Neighborhood Program Specialist - Lead (7), (12) ♦	-	-	-	-	1	-	1	1	1	1	1
Licensing & Registration Administrator	1	1	1	1	1	1	1	1	1	1	1
Manager - Business Development (5)	2	1	2	1	1	2	1	1	1	1	1
Manager - Credit & Finance (11) ♦	-	-	-	-	-	-	1	1	1	1	1
Manager - Neighborhood Housing Develop. (11) ♦	-	-	-	-	-	-	1	1	1	1	1
Manager - Neighborhood Housing Programs (11) ♦	-	-	-	-	-	-	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
Manager - Workforce Coordinator (11) ♦	-	-	-	-	-	-	1	1	1	1	1
Neighborhood Grant Specialist (11) ♦	-	-	-	-	-	-	1	1	1	1	1
Neighborhood Program Specialist (11) ♦	1	1	1	1	1	1	2	2	2	2	2
Principal Planner	2	2	2	2	1	1	1	1	1	1	1
Property Development Analyst	1	1	1	1	-	-	-	-	-	-	-
Property Inspector (11) ♦	1	1	1	1	1	1	2	2	2	2	2
Senior Planner	1	1	1	1	3	3	3	3	3	3	3
Zoning Administrator	1	1	1	1	1	1	1	1	1	1	1
Zoning Specialist	1	2	1	1	1	1	1	1	1	1	1
Total Community Investment	28	28	28	29	31	27	39	39	39	39	39
Office of Sustainability											
<u>Non-Bargaining</u>											
Director of Office of Sustainability (8)	-	-	-	-	1	1	1	1	1	1	1
Manager Operations - AmeriCorps (8), (10)	-	-	-	-	1	-	-	-	-	-	-
Program Director - AmeriCorps (8), (9)	-	-	-	-	1	1	1	1	1	1	1
Project Manager - Sustainability (9) ♦	-	-	-	-	-	-	1	1	1	1	1
Total Office of Sustainability	-	-	-	-	3	2	2	2	2	2	2
Neighborhood Services											
<u>Non-Bargaining</u>											
Administrative Assistant I	3	2	2	2	2	2	2	2	2	2	2
Chief Code Inspector	-	1	-	-	1	1	1	1	1	1	1
Chief Neighborhoods Officer (4), (12) ♦	1	1	1	1	1	1	1	1	1	1	1
Code Inspector	6	5	8	8	7	6	7	7	7	7	7
Code Inspector - Senior (2)	2	2	2	2	2	2	2	2	2	2	2
Code Inspector - Rental License Inspection	2	2	2	2	2	1	2	2	2	2	2
Dir. of Neighborhood Svcs. & Enforcement (4),(12) ♦	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	1	1	1	1	1	1	1	1	1	1	1
Hearing Secretary	1	1	1	1	1	1	1	1	1	1	1
Neighborhood Program Specialist (2), (12) ♦	-	1	1	1	1	1	1	1	1	1	1
Operations Analyst (Code) (10)	1	1	1	1	1	1	-	-	-	-	-
Superintendent IV	1	1	1	1	1	1	1	1	1	1	1
Subtotal	20	19	22	22	22	20	21	21	21	21	21
<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
Subtotal	3	3	3	3	3	3	3	3	3	3	3
Total Neighborhood Services	23	22	25	25	25	23	24	24	24	24	24

Staffing Summary (Full-Time Positions Only)

Department of Community Investment (DCI)											
Position Titles by Division	2019	12/31/19	2020	12/31/20	2021	6/30/21	2022	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	Actual	Adopted Budget	2023	2024	2025	2026
Animal Resource Center (1)											
<u>Non-Bargaining</u>											
Animal Welfare Assistant	3	3	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 Resource Center	9	9	9	9	9	9	9	9	9	9	9
Building Department											
<u>Non-Bargaining</u>											
Administrative Assistant I (9)	3	1	3	3	2	2	1	1	1	1	1
Assistant Manager - Customer Service (3), (9)	-	-	1	1	2	1	3	3	3	3	3
Building Commissioner	1	1	1	1	1	1	1	1	1	1	1
Building Inspector	5	6	5	6	5	6	5	5	5	5	5
Chief Building Inspector	1	1	1	1	1	1	1	1	1	1	1
Commercial Combination Inspector	2	1	2	1	2	1	2	2	2	2	2
Deputy Building Commissioner	1	1	1	1	1	-	1	1	1	1	1
Executive Assistant (3)	-	-	1	1	-	1	-	-	-	-	-
Financial Specialist Senior	-	-	-	-	1	-	1	1	1	1	1
Permitting & License Compliance Specialist (7)	-	-	-	-	1	-	1	1	1	1	1
Secretary V (3)	2	2	-	-	-	-	-	-	-	-	-
Total Building Department	15	13	15	15	16	13	16	16	16	16	16
Total Full-Time Positions	75	72	77	78	84	74	90	90	90	90	90

Explanation of Staffing Changes:

- (1) 2020: Title Changes – South Bend Animal Shelter renamed South Bend Animal Resource Center (SBARC) and positions retitled
 - *Manager - Assistant Animal Shelter* changed to *Manager - Assistant Animal Resource Center*
 - *Manager - Animal Shelter* changed to *Manager - Animal Resource Center*
 - *Animal Control Officer* changed to *Animal Welfare Officer*
 - *Animal Control Assistant* changed to *Animal Welfare Assistant*
- (2) 2020: Add 2 Positions – additional positions for the Rental Safety Verification Program (RSVP)
- (3) 2020: Transfer 2 Positions – one *Secretary V* changed to *Assistant Manager-Customer Service* and one *Secretary V* changed to *Executive Assistant*
- (4) 2021: Title Change – *Director of Code Enforcement* changed to *Director of Neighborhoods*
- (4) 2021: Title Change – *Deputy Director of Code Enforcement* changed to *Director of Code Enforcement Services*
- (5) 2021: Title Change – change one *Manager - Business Development* to *Assistant Director of Business Development*
- (6) 2021: 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.
- (7) 2021: Add 2 Positions – *Permitting & License Compliance Specialist* and *Lead Grant Administrator*
- (8) 2021: Transfer 3 Positions – Office of Sustainability and AmeriCorps Grant Program moved from Department of Public Works to Department of Community Investment
- (9) 2022: Transfer 2 Positions – change *Program Director - AmeriCorps* to *Project Manager - Sustainability* ♦ **NOTE: Budget was approved but not title change**, promote one *Administrative Assistant I* to *Assistant Manager - Customer Service*
- (10) 2022: Eliminate 3 Positions – *Business Development Specialist II*, *Manager Operations - AmeriCorps*, and *Operations Analyst (Code)*
- (11) 2022: Add 9 Positions – one additional *Property Inspector*, one additional *Neighborhood Program Specialist*, one new *Assistant Director of Opportunity*, one new *Deputy Director of Community Investment*, one new *Manager - Credit & Finance*, one new *Manager - Neighborhood Housing Development*, one new *Manager - Neighborhood Housing Programs*, one new *Manager - Workforce Coordinator*, one new *Neighborhood Grant Specialist* ♦ **NOTE: Budget was approved but not additional positions**
- (12) 2022: Title Changes – restructure Department of Community Investment ♦ **NOTE: Budget was approved but not title changes**
 - *Business Development Specialist II* changed to *Business & Resource Specialist*
 - *Director of Planning* changed to *Chief Planner*
 - *Director of Business Development* changed to *Director of Growth & Opportunity*
 - *Director of Neighborhood Development* changed to *Director of Neighborhood Health & Housing*
 - *Lead Grant Administrator* changed to *Neighborhood Program Specialist - Lead*
 - *Economic Empowerment Specialist* changed to *Project Manager - Engagement & Economic Empowerment*
 - *Program Coordinator* changed to *Neighborhood Program Specialist*
 - *Director of Code Enforcement Services* changed to *Director of Neighborhood Services & Enforcement*
 - *Director of Neighborhoods* changed to *Chief Neighborhoods Officer*

Venues, Parks & Arts

Position Titles by Division	2019	12/31/19	2020	12/31/20	2021	6/30/21	2022	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	Actual	Adopted Budget	2023	2024	2025	2026
Parks Administration											
<u>Non-Bargaining</u>											
Deputy Director of Venues, Parks & Arts	1	1	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 (9)	1	1	1	-	-	-	-	-	-	-	-
Financial Specialist III	-	-	-	1	-	1	-	-	-	-	-
Financial Specialist IV	2	2	2	1	2	1	2	2	2	2	2
Manager - Office (18)	1	1	1	1	1	1	-	-	-	-	-
Total Parks Administration	7	7	7	6	6	6	5	5	5	5	5

Staffing Summary (Full-Time Positions Only)

Venues, Parks & Arts											
Position Titles by Division	2019 Budget	12/31/19 Actual	2020 Budget	12/31/20 Actual	2021		2022 Adopted Budget	Forecast			
					Amended Budget	6/30/21 Actual		2023	2024	2025	2026
Park Maintenance											
<u>Non-Bargaining</u>											
Administrative Assistant I	-	-	1	1	-	-	-	-	-	-	-
Director of Facilities & Grounds	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist III	1	1	-	1	1	1	1	1	1	1	1
Foreman IV	2	1	-	1	-	-	-	-	-	-	-
Foreman V	1	-	1	-	1	1	1	1	1	1	1
Horticulturist Tech (1)	-	1	1	1	1	1	1	1	1	1	1
Manager - Facilities	1	2	2	2	2	2	2	2	2	2	2
Manager - Operations - Forester	1	1	1	1	1	1	1	1	1	1	1
Manager - Park Grounds Manager (1)	2	2	3	2	2	1	2	2	2	2	2
Manager - Public Construction (2)	-	-	1	1	1	1	1	1	1	1	1
Project Manager (2)	1	1	-	-	-	-	-	-	-	-	-
Superintendent III	2	3	1	3	2	3	2	2	2	2	2
Superintendent V	-	-	1	-	1	-	1	1	1	1	1
Subtotal	12	13	13	14	13	12	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	1	1	1	1	1	1	1	1	1	1	1
Building & Structure Maint II	1	1	1	2	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	2	2	2	2	2	2	2	2	2	2
General Laborer-Park Maintenance (13)	1	1	1	1	1	1	-	-	-	-	-
Group Leader (16)	6	7	6	7	7	7	8	8	8	8	8
Head Custodian (13)	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
Painter IV	1	1	1	1	1	1	1	1	1	1	1
Plumber IV-Park	2	1	1	1	1	1	1	1	1	1	1
Subtotal	34	34	33	34	34	35	30	30	30	30	30
Total Parks Maintenance	46	47	46	48	47	47	43	43	43	43	43
Golf Courses											
<u>Non-Bargaining</u>											
Club Pro Municipal Golf Course	1	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	1
Manager - Marketing (14)	-	-	-	-	-	-	1	1	1	1	1
Program Coordinator	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	7	7	7	7	7
<u>Bargaining</u>											
Mechanic IV	2	2	2	2	2	2	2	2	2	2	2
Total Golf Courses	8	8	8	8	8	8	9	9	9	9	9
Recreation											
<u>Non-Bargaining</u>											
Assistant Director of Recreation (7)	1	1	1	1	-	-	-	-	-	-	-
Director of Recreation (7),(15)	1	1	1	1	2	2	1	1	1	1	1
Manager - Aquatics (7)	-	-	-	-	1	1	1	1	1	1	1
Manager - Athletic (6)	1	1	1	1	1	1	1	1	1	1	1
Manager - Center (6),(7),(15)	3	3	3	3	6	6	2	2	2	2	2
Manager - Office (18)	-	-	-	-	-	-	1	1	1	1	1
Manager - Special Events (7),(15)	-	-	-	-	1	1	-	-	-	-	-
Manager - Youth Employment (3),(6),(15)	-	-	1	1	1	1	-	-	-	-	-
Naturalist (9)	1	1	1	-	-	-	-	-	-	-	-
Program Coordinator - Recreation (7),(15)	7	7	7	7	6	6	1	1	1	1	1
Supervisor - Administrative Assistant (9)	1	1	1	1	-	-	-	-	-	-	-
Supervisor - Assistant Program (8)	2	2	2	1	-	-	-	-	-	-	-
Supervisor - Fitness (7),(9)	2	2	2	2	-	-	-	-	-	-	-
Supervisor - Program (7)	2	2	2	2	-	-	-	-	-	-	-
Supervisor - Rum Village Park (7)	1	1	1	-	-	-	-	-	-	-	-
Supervisor - Special Events	-	1	-	-	-	-	-	-	-	-	-
Subtotal	22	23	23	20	18	18	7	7	7	7	7

Staffing Summary (Full-Time Positions Only)

Venues, Parks & Arts											
Position Titles by Division	2019	12/31/19	2020	12/31/20	2021	6/30/21	2022	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	Actual	Adopted Budget	2023	2024	2025	2026
Bargaining											
General Laborer-Park Maintenance (13)	-	-	-	-	-	-	1	1	1	1	1
Head Custodian (13)	-	-	-	-	-	-	2	2	2	2	2
Subtotal	-	-	-	-	-	-	3	3	3	3	3
Total Recreation	22	23	23	20	18	18	10	10	10	10	10
Community Programming (15)											
Non-Bargaining											
Director of Recreation	-	-	-	-	-	-	1	1	1	1	1
Manager - Center	-	-	-	-	-	-	4	4	4	4	4
Manager - Special Events (15)	-	-	-	-	-	-	1	1	1	1	1
Manager - Youth Employment	-	-	-	-	-	-	1	1	1	1	1
Program Coordinator - Recreation	-	-	-	-	-	-	5	5	5	5	5
Subtotal	-	-	-	-	-	-	12	12	12	12	12
Bargaining											
Head Custodian (13)	-	-	-	-	-	-	2	2	2	2	2
Total Community Programming	-	-	-	-	-	-	14	14	14	14	14
Development & Promotions											
Non-Bargaining											
Communications Coordinator	1	-	-	-	-	-	-	-	-	-	-
Director of Development (VPA)	1	1	1	1	1	1	1	1	1	1	1
Director of Experience (VPA) (9)	1	-	1	-	-	-	-	-	-	-	-
Graphic Designer (10)	2	-	3	3	-	-	-	-	-	-	-
Manager - Interactive Marketing (10)	1	-	1	1	-	-	-	-	-	-	-
Manager - Marketing (10), (11), (14)	1	5	1	1	4	4	3	3	3	3	3
Manager - Special Events (10)	1	-	1	1	-	-	-	-	-	-	-
Program Coordinator (10)	1	-	1	-	-	-	-	-	-	-	-
Project Manager	1	1	1	1	1	1	1	1	1	1	1
Supervisor - Special Events (10)	-	1	-	-	1	1	1	1	1	1	1
Volunteer Coordinator	1	1	1	1	1	1	1	1	1	1	1
Total Development & Promotions	11	9	11	9	8	8	7	7	7	7	7
Morris Performing Arts Center											
Non-Bargaining											
Custodian (17)	1	2	1	-	1	-	-	-	-	-	-
Director of Booking & Event Services	1	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 (4)	-	-	1	1	1	1	1	1	1	1	1
Manager - Assistant Facility Operations (12)	-	-	-	-	1	1	1	1	1	1	1
Manager - Facility Operations (MPAC)	1	1	1	1	1	1	1	1	1	1	1
Manager - Marketing (11)	-	-	-	-	1	1	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 (9)	1	-	1	-	-	-	-	-	-	-	-
Manager II - Assistant Box Office	1	1	1	1	1	1	1	1	1	1	1
Total Morris Performing Arts Center	8	8	9	7	10	9	9	9	9	9	9
Palais Royale Ballroom											
Non-Bargaining											
Administrative Assistant I (9)	1	1	1	1	-	-	-	-	-	-	-
Event Service Technician I (4)	1	1	-	-	-	-	-	-	-	-	-
Manager - Assistant Facility Operations (12)	1	1	1	1	-	-	-	-	-	-	-
Total Palais Royale Ballroom	3	3	2	2	-	-	-	-	-	-	-
Century Center											
Non-Bargaining											
Custodian (5)	-	-	1	1	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 (5)	1	-	-	-	-	-	-	-	-	-	-
Financial Specialist Senior (9)	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
Total Century Center	8	6	8	5	7	5	7	7	7	7	7
Total Full-Time Positions	113	111	114	105	104	101	104	104	104	104	104

Staffing Summary (Full-Time Positions Only)

Venues, Parks & Arts

Explanation of Staffing Changes:

- (1) 2020: Add 2 Positions – additional *Manager - Park Grounds* and *Horticulturist Tech*
- (2) 2020: Title Change – *Project Manager* promoted to *Manager-Public Construction*
- (3) 2020: Add 1 New Position – *Youth Engagement Coordinator*: this position will oversee the Youth Employment Program and its expansion.
- (4) 2020: Transfer 1 Positions – *Event Service Technician I* transferred from Palais to Morris and promoted to *Event Service Technician II*
- (5) 2020: Title Change – *Event Service Technician II* changed to *Custodian*
- (6) 2021: Title Changes – Recreation Division
 - *Youth Engagement Coordinator* changed to *Manager - Youth Employment*
 - *Supervisor - Athletic* changed to *Manager - Athletic*
 - *Supervisor - Center* changed to *Manager - Center*
- (7) 2021: Transfer 5 Positions – Within Recreation Division
 - one *Assistant Director of Recreation* changed to *Director of Recreation*
 - one *Supervisor - Fitness* changed to *Manager - Aquatics*
 - two *Supervisor - Program* changed to *Manager - Center*
 - one *Supervisor - Rum Village Park* changed to *Manager - Center*
 - one *Program Coordinator* changed to *Manager - Special Events*
- (8) 2021: Transfer 2 Positions – move *Supervisor - Assistant Program (Recreation)* to Community Initiatives Division (in the General Fund) and change to *Violence Prevention Coordinator II*
- (9) 2021: Eliminate 8 Positions – one *Financial Specialist II (Parks Administration)*, one *Naturalist (Recreation)*, one *Supervisor - Administrative Assistant (Recreation)*, one *Supervisor - Fitness (Recreation)*, one *Manager I - Assistant Box Office (Morris)*, one *Administrative Assistant I (Palais)*, one *Director of Experience (VPA) (Marketing & Events)*, one *Financial Specialist Senior (Century Center)*
- (10) 2021: Title Changes – Development & Promotions Restructure
- (11) 2021: Transfer 1 Position – move *Manager - Marketing* from Development & Promotions Division to Morris Performing Arts Center
- (12) 2021: Transfer 1 Position – move *Manager - Assistant Facility Operations* from Palais Royale to Morris Performing Arts Center
- (13) 2022: Transfer 5 Positions – from Park Maintenance to Recreation and Community Programming: one *General Laborer-Park Maintenance* and four *Head Custodian*
- (14) 2022: Transfer 1 Position – move *Manager - Marketing* from Development & Promotions to Golf Courses
- (15) 2022: Transfer 11 Positions – move from Recreation to new Community Programming Division: one *Director of Recreation*, four *Manager - Center*, one *Manager - Youth Employment*, five *Program Coordinator - Recreation*, one *Manager - Special Events*
- (16) 2022: Add 1 Position – one additional *Group Leader*
- (17) 2022: Eliminate 1 Position – *Custodian*
- (18) 2022: Transfer 1 Position – move *Manager - Office* from Parks Administration to Recreation

Total Full-Time Positions (All Departments)	1,151	1,098	1,158	1,103	1,151	1,083	1,162	1,162	1,162	1,162	1,162
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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, and Engineering.
- 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 2022 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

	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Expenditures by Fund											
General Fund	5,846,146	7,016,486	8,925,323	17,992,203	46,231,151	10,335,348	10,561,121	10,647,496	10,845,975	28,238,948	157%
Income Tax Funds	3,112,535	4,922,438	4,283,835	4,649,153	1,280,625	1,280,722	1,460,820	1,280,919	1,281,019	(3,368,528)	-72%
Internal Service Funds	35,947,924	34,546,174	40,997,114	44,249,341	41,605,940	42,503,856	43,625,479	44,846,134	45,303,095	(2,643,401)	-6%
Other Funds	3,007,497	3,293,790	2,889,953	12,973,297	3,523,130	2,088,906	1,315,676	1,320,892	1,333,266	(9,450,167)	-73%
Total by Fund	47,914,102	49,778,888	57,096,225	79,863,994	92,640,846	56,208,832	56,963,097	58,095,441	58,763,355	12,776,852	16%
Expenditures by Activity											
Mayor's Office	864,336	1,338,165	1,946,866	2,420,896	2,312,207	2,341,003	2,380,417	2,296,446	2,335,079	(108,689)	-4%
City Clerk	498,306	512,958	665,083	668,839	694,547	709,012	726,582	741,310	755,145	25,708	4%
Common Council	536,158	483,761	693,909	737,921	724,311	754,411	774,232	790,526	808,843	(13,610)	-2%
Administration & Finance	2,701,959	2,966,636	3,075,491	3,160,746	3,492,818	3,640,953	3,721,331	3,804,677	3,874,055	332,072	11%
Diversity & Inclusion	-	254,986	568,390	730,014	611,073	616,175	626,568	635,012	643,561	(118,941)	-16%
Human Rights	467,389	487,171	698,334	749,978	717,595	738,487	754,628	764,251	778,699	(32,383)	-4%
Legal Department	1,177,385	1,299,029	1,557,916	1,559,166	1,695,716	1,751,408	1,799,109	1,837,723	1,877,666	136,550	9%
Innovation & Technology	7,395,648	8,189,710	9,519,908	11,664,497	10,021,555	9,519,196	9,604,451	9,794,768	9,657,574	(1,642,942)	-14%
Central Services	8,021,063	7,246,925	8,845,286	8,879,109	8,819,060	9,061,814	9,213,084	9,316,270	9,439,152	(60,049)	-1%
Liability Insurance	3,495,018	3,449,578	4,027,000	5,104,908	4,363,000	4,364,000	4,375,100	4,386,301	3,897,604	(741,908)	-15%
Self-Funded Employee Benefits	16,931,251	15,822,352	18,863,502	19,090,248	18,724,831	19,558,846	20,432,844	21,348,795	22,308,765	(365,417)	-2%
Debt Service	2,632,744	2,629,968	2,307,705	12,035,889	2,562,480	1,829,805	1,050,930	1,055,443	1,063,193	(9,473,409)	-79%
Other	3,192,846	5,097,649	4,326,835	13,061,783	37,901,653	1,323,722	1,503,820	1,323,919	1,324,019	24,839,870	190%
Total by Activity	47,914,102	49,778,888	57,096,225	79,863,994	92,640,846	56,208,832	56,963,097	58,095,441	58,763,355	12,776,852	16%
Expenditures by Type											
Personnel											
Salaries & Wages	7,593,990	8,083,221	9,152,814	9,102,715	9,864,813	10,170,733	10,365,314	10,563,770	10,766,218	762,098	8%
Fringe Benefits	2,549,538	3,024,978	3,479,150	3,524,579	3,975,679	4,323,747	4,548,171	4,698,324	4,849,243	451,100	13%
Other Personnel Costs	14,783,377	13,915,753	16,569,430	16,517,296	16,430,759	17,224,665	18,057,752	18,931,973	19,849,378	(86,537)	-1%
Total Personnel	24,926,906	25,023,953	29,201,394	29,144,590	30,271,251	31,719,145	32,971,237	34,194,067	35,464,839	1,126,662	4%
Supplies	4,971,789	4,307,468	5,539,249	6,015,469	4,992,210	4,962,674	5,012,362	5,060,181	5,109,589	(1,023,259)	-17%
Services & Charges											
Professional Services	4,791,447	5,033,208	4,061,342	5,819,168	3,950,367	3,880,684	3,870,688	3,877,552	3,905,342	(1,868,801)	-32%
Printing & Advertising	74,446	82,048	124,270	196,672	138,660	113,241	108,399	109,271	109,951	(58,012)	-29%
Utilities	63,160	53,701	64,468	66,968	64,468	65,873	67,341	68,831	70,294	(2,500)	-4%
Repairs & Maintenance	3,868,473	3,929,630	4,899,181	6,349,166	5,412,913	4,976,971	5,009,988	5,208,641	5,361,202	(936,253)	-15%
Insurance	2,643,451	2,427,062	2,577,318	3,387,318	2,902,318	2,926,964	2,952,003	2,977,442	3,003,288	(485,000)	-14%
Education & Training	85,170	46,710	241,910	206,964	274,410	272,410	271,410	270,460	271,210	67,446	33%
Travel	67,447	11,606	91,260	52,291	102,760	92,730	93,505	93,686	93,972	50,469	97%
Grants & Subsidies	524,822	378,991	612,991	1,062,991	36,938,129	743,129	743,129	618,129	618,129	35,875,138	3375%
Other Services & Charges	843,358	919,959	1,790,665	1,928,952	1,704,419	1,708,055	1,890,107	1,711,524	1,212,458	(224,533)	-12%
Debt Service Principal	2,611,101	2,904,997	2,828,468	3,167,948	3,146,471	2,506,329	1,703,028	1,665,243	1,345,000	(21,477)	-1%
Debt Service Interest & Fees	514,368	441,041	385,318	688,664	553,719	459,467	418,952	389,385	358,193	(134,945)	-20%
Total Services & Charges	16,087,245	16,228,955	17,677,191	22,927,102	55,188,634	17,745,853	17,128,550	16,990,164	16,349,039	32,261,532	141%
Operating Expenditures	45,985,939	45,560,375	52,417,834	58,087,161	90,452,095	54,427,672	55,112,150	56,244,412	56,923,467	32,364,934	56%
Capital	650,553	1,100,388	68,500	2,918,718	63,000	15,000	60,000	40,000	-	(2,855,718)	-98%
Interfund											
Interfund Allocations	1,277,610	1,018,150	1,659,891	1,659,891	1,742,723	1,766,160	1,790,947	1,811,029	1,839,888	82,832	5%
Interfund Transfers Out	-	2,099,974	2,950,000	17,198,224	383,028	-	-	-	-	(16,815,196)	-98%
Total Interfund	1,277,610	3,118,124	4,609,891	18,858,115	2,125,751	1,766,160	1,790,947	1,811,029	1,839,888	(16,732,364)	-89%
Total Expenditures	47,914,102	49,778,888	57,096,225	79,863,994	92,640,846	56,208,832	56,963,097	58,095,441	58,763,355	12,776,852	16%

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:

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

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

General Government

2022 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.

Metric 1: Number of transparency-related projects and dashboards published to the public
Metric 2: Number of datasets automated to the Open Data Portal

2020 Actual	2021 Est.	2022 Goal
5	7	8
2	4	6



Financial Strength

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

Metric 1: Average Days Cash on Hand – General Fund and Income Tax Funds
Metric 2: Debt to Assets Ratio

2020 Actual	2021 Est.	2022 Goal
273 days	322 days	> 230 days
54.5%	52.0%	< 50%

Talent

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

Metric 1: Percentage of employees participating in the City's wellness program.
Metric 2: Utilization of volunteer time off

2020 Actual	2021 Est.	2022 Goal
N/A	N/A	> 95%
N/A	110 hours	150 hours



Opportunity

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

Metric 1: Percentage of procurement dollars spent with MWBE firms

2020 Actual	2021 Est.	2022 Goal
3.995%	2.626%	> 6.000%



Downtown South Bend

Department of Public Works

	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Expenditures by Fund											
General Fund	2,724,221	2,879,656	3,303,257	3,516,584	3,435,362	3,539,439	3,620,671	3,690,869	3,762,579	(81,222)	-2%
Motor Vehicle Highway Fund	10,712,111	10,585,837	11,326,927	15,099,799	14,490,264	13,902,471	14,053,965	14,264,371	14,556,209	(609,535)	-4%
Income Tax Funds	2,422,835	1,637,628	1,845,820	1,990,643	1,727,536	1,756,887	1,786,825	1,817,362	1,848,509	(263,107)	-13%
Utilities Funds	63,336,727	64,552,761	67,569,609	101,005,832	83,680,466	72,715,125	73,623,898	74,501,658	69,555,632	(17,325,366)	-17%
Bond Capital	-	-	-	7,601,026	-	-	-	-	-	(7,601,026)	-100%
Other Funds	5,777,468	5,248,508	3,312,628	7,369,171	5,506,774	3,792,277	2,892,787	2,758,305	2,748,831	(1,862,397)	-25%
Total by Fund	84,973,362	84,904,390	87,358,241	136,583,056	108,840,402	95,706,199	95,978,146	97,032,565	92,471,760	(27,742,654)	-20%
Expenditures by Activity											
Engineering	2,724,221	2,879,656	3,303,257	3,516,584	3,435,362	3,539,439	3,620,671	3,690,869	3,762,579	(81,222)	-2%
Streets/Traffic & Lighting	10,712,111	10,585,837	11,326,927	15,099,799	14,490,264	13,902,471	14,053,965	14,264,371	14,556,209	(609,535)	-4%
Solid Waste	5,328,830	6,088,540	6,298,500	7,935,677	8,223,101	8,213,866	8,093,850	8,651,779	8,046,358	287,424	4%
Water Works	19,337,028	17,198,440	20,005,580	25,056,976	27,649,022	21,706,559	22,200,578	22,829,721	21,558,394	2,592,046	10%
Wastewater	28,625,869	30,898,049	28,373,467	48,793,941	34,654,334	29,691,075	30,085,663	29,870,623	26,869,448	(14,139,607)	-29%
Sewers	8,133,451	8,704,998	10,399,092	14,781,178	10,174,940	10,480,521	10,636,807	10,784,477	11,165,345	(4,606,238)	-31%
Organic Resources	1,581,162	1,558,413	1,468,970	2,648,465	1,955,069	1,599,104	1,583,001	1,341,058	1,716,087	(693,396)	-26%
Street Capital Projects	5,629,637	5,097,902	3,195,000	14,817,383	5,370,000	3,655,000	2,755,000	2,620,000	2,610,000	(9,447,383)	-64%
Storm Sewer	330,386	104,322	1,024,000	1,789,594	1,024,000	1,024,000	1,024,000	1,024,000	200,000	(765,594)	-43%
Other	2,570,667	1,788,233	1,963,448	2,143,457	1,864,310	1,894,164	1,924,612	1,955,667	1,987,340	(279,147)	-13%
Total by Activity	84,973,362	84,904,390	87,358,241	136,583,056	108,840,402	95,706,199	95,978,146	97,032,565	92,471,760	(27,742,654)	-20%
Expenditures by Type											
Personnel											
Salaries & Wages	13,685,864	14,045,028	15,455,355	15,386,778	16,580,707	16,883,004	17,189,294	17,496,070	17,808,966	1,193,929	8%
Fringe Benefits	5,132,192	5,794,187	6,196,974	6,222,651	7,143,926	7,709,485	8,105,463	8,367,372	8,630,496	921,275	15%
Total Personnel	18,818,056	19,839,215	21,652,329	21,609,429	23,724,633	24,592,489	25,294,757	25,863,442	26,439,462	2,115,204	10%
Supplies	6,242,034	5,621,479	6,904,368	7,308,347	7,251,250	7,273,632	6,790,499	6,911,606	7,037,101	(57,097)	-1%
Services & Charges											
Professional Services	3,959,071	2,545,088	3,951,036	7,471,280	5,646,560	3,316,791	3,155,417	3,160,449	3,166,902	(1,824,720)	-24%
Printing & Advertising	5,204	5,628	37,748	33,700	34,136	34,065	33,959	34,206	34,453	436	1%
Utilities	3,755,140	3,400,544	3,770,911	3,709,951	3,667,648	3,734,504	3,802,694	3,872,252	3,943,198	(42,303)	-1%
Repairs & Maintenance	7,424,512	7,823,003	7,780,702	11,168,457	8,833,100	7,828,445	8,035,907	8,250,837	8,423,596	(2,335,357)	-21%
Education & Training	46,980	37,844	130,175	111,935	120,175	110,829	111,496	112,175	112,868	8,240	7%
Travel	26,736	14,928	96,900	71,921	86,900	87,275	85,908	86,298	86,696	14,979	21%
Other Services & Charges	7,124,609	7,090,826	7,415,887	10,461,650	6,951,744	7,232,630	6,591,974	7,128,383	7,270,199	(3,509,906)	-34%
Debt Service Principal	11,267,039	15,219,277	9,792,761	24,103,086	13,219,138	12,933,289	13,960,050	13,806,776	10,709,842	(10,883,948)	-45%
Debt Service Interest & Fees	2,809,965	2,503,349	2,062,370	2,432,230	3,246,504	3,025,330	3,144,470	2,878,111	2,566,444	814,274	33%
Total Services & Charges	36,419,254	38,640,487	35,038,490	59,564,210	41,805,905	38,303,158	38,921,875	39,329,486	36,314,198	(17,758,305)	-30%
Operating Expenditures	61,479,344	64,101,181	63,595,187	88,481,986	72,781,788	70,169,279	71,007,130	72,104,534	69,790,761	(15,700,198)	-18%
Capital	9,952,039	7,454,492	9,552,000	33,890,015	21,934,000	11,195,000	10,501,000	10,349,000	7,993,000	(11,956,015)	-35%
Interfund											
Interfund Allocations	7,200,989	7,126,927	8,056,733	8,056,733	8,045,289	8,262,595	8,390,691	8,499,706	8,608,674	(11,444)	0%
PILOT	6,340,990	6,221,791	6,154,321	6,154,321	6,079,325	6,079,325	6,079,325	6,079,325	6,079,325	(74,996)	-1%
Total Interfund	13,541,979	13,348,718	14,211,054	14,211,054	14,124,614	14,341,920	14,470,016	14,579,031	14,687,999	(86,440)	-1%
Total Expenditures	84,973,362	84,904,390	87,358,241	136,583,056	108,840,402	95,706,199	95,978,146	97,032,565	92,471,760	(27,742,654)	-20%

Department Purpose:

The Department of Public Works builds the foundation for a thriving city by providing essential services and developing sustainable assets and infrastructure, enhancing the community's quality of life. The following divisions operate under the Department of Public Works: **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. | **Streets** repairs and maintains 2,200 lane miles of road surface in the city limits. **Traffic & Lighting** (a function of the Streets division) repairs and replaces traffic signs, signals, and city-owned streetlights. | **Solid Waste** provides weekly trash collection service to South Bend residents. | **Water Works** provides water service to South Bend residents. Water Works solely utilizes groundwater to serve more than 112,000 customers. There are nine well fields which can produce water to be treated before making its way to homes and businesses via 550+ miles of water main. Water Works staff regularly conducts thorough testing on the groundwater before, during and after treatment, as well as throughout the distribution system. Water being distributed meets or exceeds all drinking water regulations. | **Wastewater** facilitates the collection, treatment, and disposal of wastewater. It is 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** oversees the repair and maintenance of sanitary sewer and storm drains. | **Organic Resources** recycles collected yard waste, leaves, and brush for compost and mulch products.

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 street maintenance, traffic & lighting, and the Engineering division (which is accounted for in the General Fund).

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.
 - 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

2022 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.

	2020 Actual	2021 Est.	2022 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	1	0	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.

	2020 Actual	2021 Est.	2022 Goal
Metric 1: Lane Miles of paving completed	20.43	61.43	49.90
Metric 1: Lane Miles of cracksealing completed	33.50	80.00	70.00



Solid Waste

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

	2020 Actual	2021 Est.	2022 Goal
Metric 1: Calls to 311 about missed trash pickups	4,477	2,178	< 3,000



Curb & Sidewalk Program



Wastewater Treatment Plant

Police Department

	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Expenditures by Fund											
General Fund	29,984,943	28,192,830	31,349,002	31,510,530	31,969,786	34,400,845	34,750,677	35,317,012	35,633,657	459,256	1%
Local Income Tax-Public Safety	4,114,929	4,619,654	4,737,560	4,737,560	6,344,523	4,735,009	5,014,585	5,158,620	5,294,382	1,606,963	34%
Other Income Tax Funds	4,476,750	5,102,755	5,088,827	8,242,069	3,151,972	3,120,838	1,658,730	1,613,821	1,148,893	(5,090,097)	-62%
Cumulative Capital Develop.	539,276	516,510	395,699	395,699	368,741	261,014	1,823,419	2,087,755	2,400,632	(26,958)	-7%
Police Pension Fund	6,379,925	6,190,998	6,057,740	6,057,740	6,057,740	5,880,402	5,703,116	5,525,885	5,348,508	-	0%
Police Special Revenue Funds	523,256	605,613	524,250	850,274	460,750	407,250	406,250	406,250	392,000	(389,524)	-46%
Total by Fund	46,019,079	45,228,360	48,153,078	51,793,871	48,353,512	48,805,357	49,356,776	50,109,342	50,218,071	(3,440,359)	-7%
Expenditures by Activity											
Police Department	36,821,143	35,518,503	38,249,528	41,886,346	41,227,771	41,841,967	42,545,688	43,499,443	43,774,968	(658,575)	-2%
Police Crime Lab	-	552,838	797,312	801,287	868,577	883,564	908,656	929,608	939,231	67,290	8%
PSAP (911 Call Center)	2,818,011	2,966,021	3,048,498	3,048,498	199,424	199,424	199,316	154,406	155,364	(2,849,074)	-93%
Police Pension	6,379,925	6,190,998	6,057,740	6,057,740	6,057,740	5,880,402	5,703,116	5,525,885	5,348,508	-	0%
Total by Activity	46,019,079	45,228,360	48,153,078	51,793,871	48,353,512	48,805,357	49,356,776	50,109,342	50,218,071	(3,440,359)	-7%
Expenditures by Type											
Personnel											
Salaries & Wages	26,734,812	25,603,873	26,640,528	26,959,205	27,751,655	27,803,707	27,988,103	28,179,821	28,381,606	792,450	3%
Fringe Benefits	6,248,222	6,726,407	6,873,978	6,615,301	7,785,316	8,386,043	8,744,032	8,964,808	9,186,092	1,170,015	18%
Total Personnel	32,983,035	32,330,279	33,514,506	33,574,506	35,536,971	36,189,750	36,732,135	37,144,629	37,567,698	1,962,465	6%
Supplies	1,139,656	931,741	1,332,960	1,397,336	1,312,960	1,312,960	1,221,960	1,221,960	1,221,960	(84,376)	-6%
Services & Charges											
Professional Services	3,479,715	3,536,511	3,565,726	3,586,124	726,500	726,500	726,500	726,500	726,500	(2,859,624)	-80%
Printing & Advertising	-	3,288	24,721	87,464	24,721	24,100	23,840	24,216	24,586	(62,743)	-72%
Utilities	185,066	170,952	174,408	199,565	174,408	177,557	180,768	184,043	187,384	(25,157)	-13%
Repairs & Maintenance	906,259	871,987	980,199	906,932	980,199	980,199	980,199	980,199	980,199	73,267	8%
Education & Training	65,266	81,984	100,000	237,523	100,000	80,000	80,000	80,000	80,000	(137,523)	-58%
Travel	43,043	22,294	52,250	49,751	52,250	30,750	30,750	30,750	30,750	2,499	5%
Grants & Subsidies	3,026	5,635	57,000	20,217	57,000	57,000	57,000	57,000	57,000	36,783	182%
Other Services & Charges	433,421	368,988	533,558	586,333	512,558	501,058	501,558	502,058	488,308	(73,775)	-13%
Debt Service Principal	2,166,006	2,091,823	2,557,268	2,557,268	1,875,876	1,734,605	1,831,859	2,050,978	1,903,531	(681,392)	-27%
Debt Service Interest & Fees	134,930	157,633	180,954	180,954	142,837	145,247	148,290	148,598	143,994	(38,117)	-21%
Total Services & Charges	7,416,732	7,311,096	8,226,084	8,412,131	4,646,349	4,457,016	4,560,764	4,784,342	4,622,252	(3,765,782)	-45%
Operating Expenditures	41,539,424	40,573,116	43,073,550	43,383,973	41,496,280	41,959,726	42,514,859	43,150,931	43,411,910	(1,887,693)	-4%
Capital	146,384	954,726	67,500	3,397,871	1,507,000	1,507,000	1,507,000	1,507,000	1,507,000	(1,890,871)	-56%
Interfund											
Interfund Allocations	4,333,272	3,651,431	5,012,028	5,012,028	5,350,232	5,338,631	5,334,917	5,451,411	5,299,161	338,204	7%
Interfund Transfers Out	-	49,087	-	-	-	-	-	-	-	-	-
Total Interfund	4,333,272	3,700,518	5,012,028	5,012,028	5,350,232	5,338,631	5,334,917	5,451,411	5,299,161	338,204	7%
Total Expenditures	46,019,079	45,228,360	48,153,078	51,793,871	48,353,512	48,805,357	49,356,776	50,109,342	50,218,071	(3,440,359)	-7%

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 232 sworn officers and civilian staff members, as well as all non-labor operating expenditures) are financed out of the General Fund, funded primarily through property taxes. In addition to the General Fund, a portion of sworn police officer wages are supported by the Local Income Tax Public Safety Fund (#249). The Police Department collects a small amount of revenue from fines for ordinance violations including false alarms, noise ordinance violations, and curfew violations. The Department receives reimbursement for officers working at various events and other units. Some grant revenues are received to support specific programs or purchases of equipment.

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

In 2021, St. Joseph County passed a resolution to amend the local income tax rate and to dedicate a portion of the certified shares income tax to fund the PSAP (Public Safety Answering Point) 911 Call Center. As a result, the cost of the PSAP decreased in 2022 as the City will not directly pay for the cost of the PSAP, but local income tax revenue in the Local Income Tax Certified Shares Fund (#404) will go down.

- 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

2022 Objectives and Metrics

Recruitment

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

	2020 Actual	2021 Est.	2022 Goal
Metric 1: Total number of applicants	1,980	766	1,200
Metric 2: Number of applicants taking physical test (first step in recruitment process)	132	52	150
Metric 3: Total number of non-white or non-male applicants	692	299	400



Community Engagement and Trust

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

	2020 Actual	2021 Est.	2022 Goal
Metric 1: Number of community complaints about officer interactions	37	28	10
Metric 2: Number of use of force complaints	2	2	0
Metric 3: Number of 21CP Recommendations that have been fully implemented	N/A	N/A	TBD



South Bend Police Department Community Outreach and Events

Fire Department

	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	%
						2023	2024	2025	2026		
Expenditures by Fund											
General Fund	21,108,089	26,678,644	27,426,502	27,667,178	27,139,143	30,445,924	30,971,858	31,512,770	32,045,769	(528,035)	-2%
Local Income Tax-Public Safety	3,867,331	4,330,886	4,880,453	4,880,453	6,344,524	4,735,009	5,014,585	5,158,620	5,294,382	1,464,071	30%
EMS Operating	6,232,938	105,202	-	-	-	-	-	-	-	-	-
Fire/EMS Capital	2,067,658	2,300,353	1,145,767	3,146,469	3,825,216	3,028,657	3,066,048	2,253,791	3,213,667	678,747	22%
Fire Pension	4,454,351	4,209,256	4,496,259	4,496,259	4,583,888	4,595,888	4,595,888	4,721,888	4,583,888	87,629	2%
Fire Station #9 Bond Capital	3,143,446	89,311	-	-	-	-	-	-	-	-	-
Fire Station #9 Bond Debt Svc	321,706	341,231	345,307	345,307	344,157	342,857	341,332	344,657	342,756	(1,150)	0%
Fire Special Revenue Funds	33,038	19,679	102,300	102,300	102,300	102,300	103,300	103,300	103,300	-	0%
Total by Fund	41,228,555	38,074,562	38,396,588	40,637,967	42,339,228	43,250,634	44,093,010	44,095,025	45,583,761	1,701,261	4%
Expenditures by Activity											
Fire & EMS Operations	31,208,357	31,114,732	32,306,955	32,547,631	33,483,667	35,180,932	35,986,442	36,671,389	37,340,150	936,036	3%
Capital & Debt Service	5,532,810	2,730,895	1,491,074	3,491,776	4,169,373	3,371,514	3,407,380	2,598,448	3,556,423	677,597	19%
Fire Pension	4,454,351	4,209,256	4,496,259	4,496,259	4,583,888	4,595,888	4,595,888	4,721,888	4,583,888	87,629	2%
Other	33,038	19,679	102,300	102,300	102,300	102,300	103,300	103,300	103,300	-	0%
Total by Activity	41,228,555	38,074,562	38,396,588	40,637,967	42,339,228	43,250,634	44,093,010	44,095,025	45,583,761	1,701,261	4%
Expenditures by Type											
Personnel											
Salaries & Wages	24,263,816	23,962,190	24,415,496	24,866,254	24,728,732	25,866,526	26,267,820	26,803,100	27,082,526	(137,522)	-1%
Fringe Benefits	6,046,211	6,559,603	6,764,080	6,407,822	7,335,575	7,871,882	8,209,284	8,415,356	8,621,606	927,753	14%
Total Personnel	30,310,027	30,521,794	31,179,576	31,274,076	32,064,307	33,738,408	34,477,104	35,218,456	35,704,132	790,231	3%
Supplies	967,755	855,914	1,032,891	1,205,701	1,050,568	1,050,568	1,050,568	1,050,568	1,050,568	(155,133)	-13%
Services & Charges											
Professional Services	369,802	252,537	290,610	465,733	290,610	290,610	290,610	290,610	290,610	(175,123)	-38%
Printing & Advertising	890	2,283	35,714	15,880	35,714	35,109	34,855	35,223	35,582	19,835	125%
Utilities	296,359	298,986	373,000	324,100	348,000	353,290	358,686	364,190	369,804	23,900	7%
Repairs & Maintenance	1,143,353	1,215,759	1,318,600	1,103,220	1,318,600	1,334,000	1,349,708	1,365,730	1,382,073	215,380	20%
Education & Training	82,147	139,285	86,000	121,000	86,000	86,000	86,000	86,000	86,000	(35,000)	-29%
Travel	39,081	8,841	35,850	26,011	35,850	35,850	36,850	36,850	36,850	9,839	38%
Other Services & Charges	228,839	147,578	59,900	117,097	59,900	59,900	59,900	59,900	59,900	(57,197)	-49%
Debt Service Principal	604,910	538,971	907,189	907,189	1,342,508	1,467,468	1,578,157	1,694,949	1,656,735	435,319	48%
Debt Service Interest & Fees	195,266	177,345	183,885	183,885	216,865	219,046	219,223	193,499	189,688	32,980	18%
Total Services & Charges	2,960,646	2,781,586	3,290,748	3,264,114	3,734,047	3,881,273	4,013,989	4,126,951	4,107,242	469,933	14%
Operating Expenditures	34,238,428	34,159,294	35,503,215	35,743,891	36,848,922	38,670,249	39,541,661	40,395,975	40,861,942	1,105,031	3%
Capital	4,749,192	2,014,578	400,000	2,400,702	2,610,000	1,685,000	1,610,000	710,000	1,710,000	209,298	9%
Interfund											
Interfund Allocations	2,240,934	1,900,689	2,493,373	2,493,373	2,880,306	2,895,385	2,941,349	2,989,050	3,011,819	386,933	16%
Total Interfund	2,240,934	1,900,689	2,493,373	2,493,373	2,880,306	2,895,385	2,941,349	2,989,050	3,011,819	386,933	16%
Total Expenditures	41,228,555	38,074,562	38,396,588	40,637,967	42,339,228	43,250,634	44,093,010	44,095,025	45,583,761	1,701,261	4%

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 256 sworn firefighters, as well as all non-labor operating expenditures) are financed out of the General Fund, funded primarily through property taxes. A portion of sworn firefighter wages are supported by the Local Income Tax Public Safety Fund (#249). 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 participants. 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 2022 to what they were in 2021. The increase in Capital & Debt Service is due to the timing of replacing Fire equipment.
 - 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

2022 Objectives and Metrics

Fire Prevention and Readiness

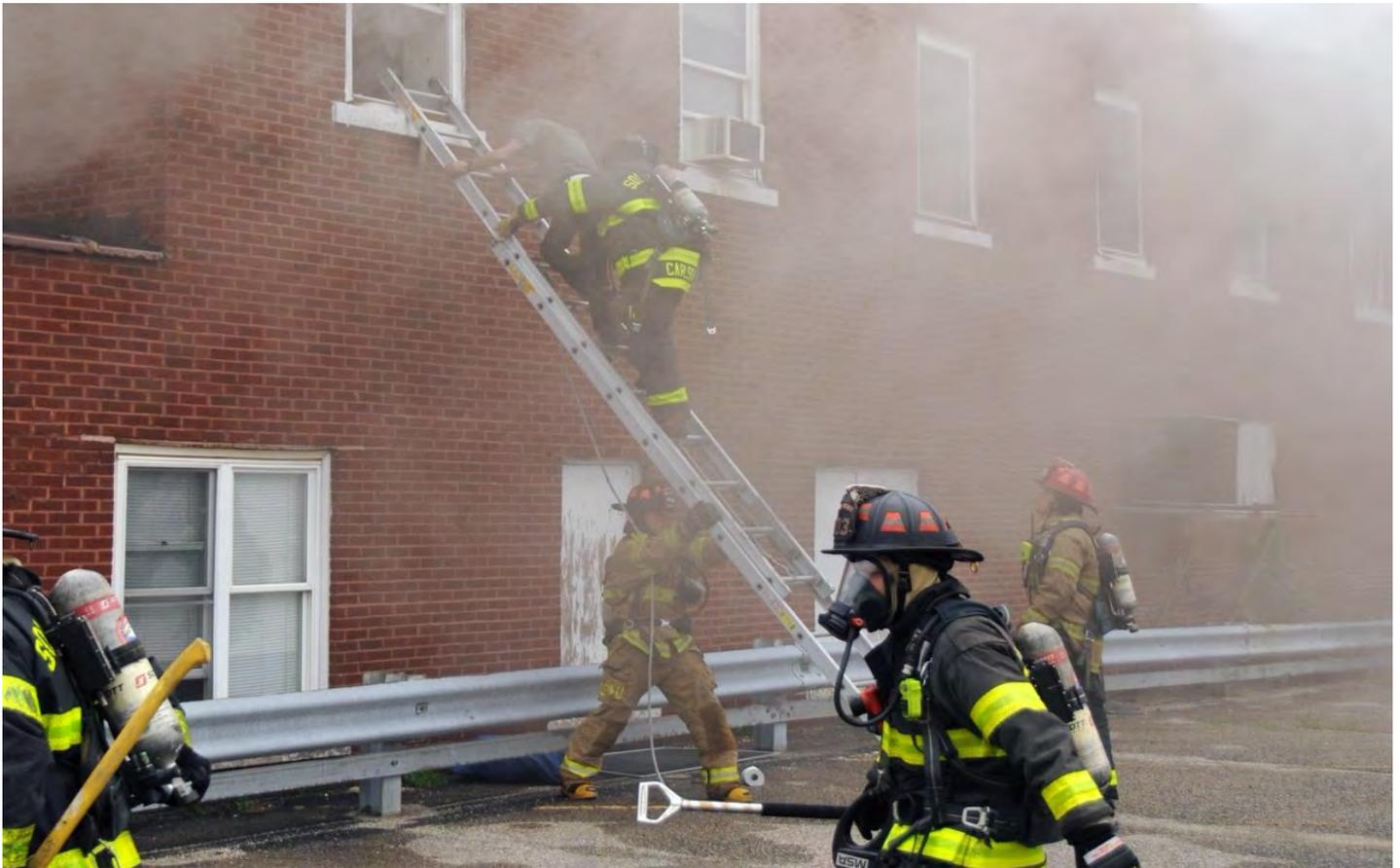
- Objective: Maintain current ISO Rating of 1 (the highest possible rating).

2020 Actual	2021 Est.	2022 Goal
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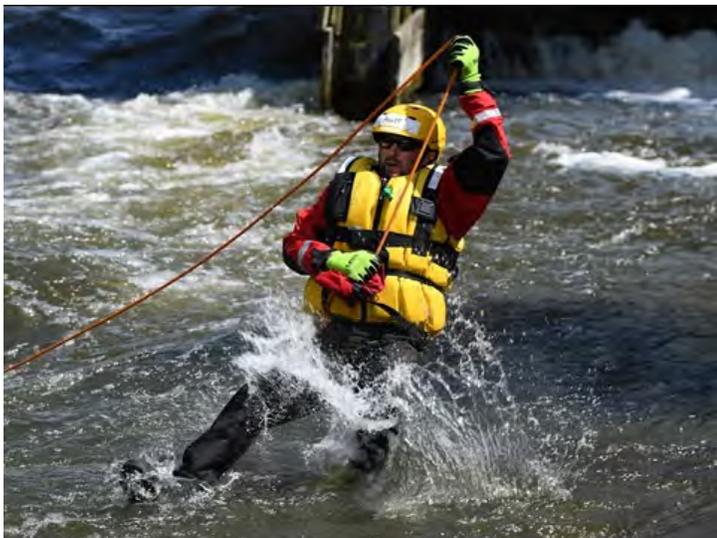
Metric 1: Number of fire hydrants flow-tested, in accordance with testing plan

Metric 2: Implement Fire Inspections Dashboard

Metric 3: Turnout Time



South Bend Firefighters



Indiana River Rescue School (IRRS) Swiftwater Rescue Training



Department of Venues, Parks & Arts

	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Expenditures by Fund											
General Fund	1,383,418	981,323	1,511,490	1,546,853	208,649	213,334	217,168	221,001	225,322	(1,338,204)	-87%
Parks & Recreation Fund	24,394,477	15,360,434	15,048,074	17,893,270	16,484,004	16,572,583	16,765,483	16,946,208	16,905,283	(1,409,266)	-8%
Income Tax Funds	566,287	1,300,255	1,012,929	1,292,987	1,170,729	2,273,129	1,165,129	1,256,629	1,266,379	(122,258)	-9%
Capital Funds	525,534	499,094	115,000	9,068,294	1,895,000	1,580,000	1,580,000	1,580,000	1,575,000	(7,173,294)	-79%
Bond Capital Funds	14,363,443	4,862,600	-	8,537,745	-	-	-	-	-	(8,537,745)	-100%
Debt Service Funds	1,979,294	1,965,193	1,970,286	1,970,286	1,944,293	1,952,708	1,939,762	1,951,003	1,930,681	(25,993)	-1%
Special Revenue Funds	8,676	1,932	135,000	144,984	-	-	-	-	-	(144,984)	-100%
Parking Garage Fund	1,038,908	1,505,945	1,111,992	1,154,149	1,002,668	971,738	979,213	986,747	994,440	(151,481)	-13%
Morris Operating Fund	-	-	-	-	1,614,394	1,396,875	1,432,140	1,462,094	1,493,559	1,614,394	100%
Century Center Fund	4,437,924	2,499,947	4,128,854	4,136,237	3,978,043	4,074,635	4,160,317	4,243,090	4,316,848	(158,194)	-4%
Total by Fund	48,697,961	28,976,722	25,033,625	45,744,804	28,297,780	29,035,002	28,239,212	28,646,772	28,707,512	(17,447,024)	-38%
Expenditures by Activity											
Parks & Recreation	16,335,676	12,812,764	13,539,417	14,180,721	14,347,509	15,722,870	14,818,938	15,068,127	14,992,438	166,788	1%
Golf Courses	1,621,929	1,501,398	1,503,657	1,826,045	1,831,495	1,844,713	1,841,545	1,873,081	1,907,845	5,450	0%
Morris & Palais	1,480,925	1,454,280	1,731,490	9,923,812	1,908,043	1,630,209	1,669,308	1,703,095	1,733,881	(8,015,769)	-81%
Century Center	4,919,470	2,911,043	4,535,565	4,542,948	4,415,411	4,507,594	4,588,705	4,666,844	4,735,905	(127,537)	-3%
Parking Garages	1,038,908	1,505,945	1,111,992	1,154,149	1,002,668	971,738	979,213	986,747	994,440	(151,481)	-13%
Capital	21,517,544	6,911,145	717,829	12,223,455	2,912,629	2,462,629	2,462,629	2,462,629	2,462,629	(9,310,826)	-76%
Debt Service	1,783,508	1,880,146	1,893,675	1,893,675	1,880,025	1,895,249	1,878,874	1,886,249	1,880,374	(13,650)	-1%
Total by Activity	48,697,961	28,976,722	25,033,625	45,744,804	28,297,780	29,035,002	28,239,212	28,646,772	28,707,512	(17,447,024)	-38%
Expenditures by Type											
Personnel											
Salaries & Wages	6,914,666	6,699,148	6,793,572	7,015,101	7,486,883	7,598,678	7,711,459	7,826,498	7,943,848	471,782	7%
Fringe Benefits	2,202,556	2,432,109	2,414,745	2,511,645	2,733,630	2,955,946	3,108,267	3,209,035	3,310,259	221,985	9%
Other Personnel Costs	1,197,879	757,895	900,000	1,189,315	1,013,100	1,027,460	1,042,107	1,057,047	1,072,286	(176,215)	-15%
Total Personnel	10,315,101	9,889,152	10,108,317	10,716,061	11,233,613	11,582,084	11,861,833	12,092,580	12,326,393	517,552	5%
Supplies	2,483,787	1,518,598	2,713,997	2,859,485	2,735,768	2,764,588	2,819,365	2,875,239	2,932,227	(123,717)	-4%
Services & Charges											
Professional Services	1,945,546	808,135	1,036,877	677,084	751,788	615,563	625,613	635,865	646,319	74,704	11%
Printing & Advertising	187,731	123,979	378,606	380,677	458,800	348,800	355,600	362,536	369,610	78,123	21%
Utilities	1,461,005	1,360,974	1,407,142	1,786,698	1,535,700	1,567,246	1,599,457	1,632,346	1,665,929	(250,998)	-14%
Repairs & Maintenance	1,156,472	1,027,410	1,021,893	1,324,640	1,099,534	1,079,805	1,100,483	1,121,574	1,138,086	(225,106)	-17%
Insurance	57,019	47,272	57,047	57,047	58,188	59,352	60,539	61,750	62,985	1,141	2%
Education & Training	26,366	12,891	25,425	34,529	32,425	32,995	33,575	34,169	34,773	(2,104)	-6%
Travel	26,156	4,823	32,922	34,714	37,900	38,493	39,098	39,714	40,344	3,186	9%
Grants & Subsidies	715,000	715,000	715,000	715,000	715,000	1,715,000	415,000	465,000	465,000	-	0%
Other Services & Charges	2,070,663	2,015,457	1,835,699	2,115,078	2,116,981	2,142,855	2,168,021	2,193,686	2,219,864	1,903	0%
Debt Service Principal	1,826,526	1,965,250	1,975,899	1,978,197	1,839,121	1,926,838	1,931,318	1,954,421	1,983,894	(139,076)	-7%
Debt Service Interest & Fees	867,744	873,566	818,696	816,398	764,294	709,246	654,485	600,507	536,918	(52,104)	-6%
Total Services & Charges	10,340,228	8,954,758	9,305,206	9,920,062	9,409,731	10,236,193	8,983,189	9,101,568	9,163,722	(510,331)	-5%
Operating Expenditures	23,139,116	20,362,508	22,127,520	23,495,608	23,379,112	24,582,865	23,664,387	24,069,387	24,422,342	(116,496)	0%
Capital	23,274,832	6,741,418	700,000	20,043,091	2,544,000	2,045,000	2,134,000	2,105,000	1,785,000	(17,499,091)	-87%
Interfund											
Interfund Allocations	2,106,538	1,860,997	2,206,105	2,206,105	2,374,668	2,407,137	2,440,825	2,472,385	2,500,170	168,563	8%
Interfund Transfers Out	177,475	11,799	-	-	-	-	-	-	-	-	-
Total Interfund	2,284,013	1,872,796	2,206,105	2,206,105	2,374,668	2,407,137	2,440,825	2,472,385	2,500,170	168,563	8%
Total Expenditures	48,697,961	28,976,722	25,033,625	45,744,804	28,297,780	29,035,002	28,239,212	28,646,772	28,707,512	(17,447,024)	-38%

Department Purpose:

The Department of Venues, Parks, & Arts inspires a more livable 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 City-owned Parking Garages, and the Century Center Convention Center.

Explanation of Revenue Sources:

Although this department does take in a significant amount of revenue from charges for services rendered (such as golf course greens fees or charges for events held at the Morris), 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 2021 to 2022 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 2021 or 2022.

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

Includes various expenditures from Fund 101, 201, 273, 274, 312, 401, 404, 406, 407, 408, 413, 416, 450, 452, 453, 471, 601, 602, 670, 671, 672, 730, 731, 751, and 757 --- does not include interfund transfers or interfund allocations between these funds

Department of Venues, Parks & Arts

2022 Objectives and Metrics

Parks

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



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.

2020 Actual	2021 Est.	2022 Goal
0.81	0.73	1.00

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

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



Metric 1: Economic Impact - Century Center

Metric 2: Economic Impact - Morris Performing Arts Center

2020 Actual	2021 Est.	2022 Goal
N/A	\$8 million	\$12 million
N/A	\$8 million	\$13 million



Kennedy Park



Rum Village Park



Century Center Bridal Expo

Department of Community Investment

	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Expenditures by Fund											
DCI Operating Fund	2,735,735	2,734,940	3,694,194	4,089,650	5,484,915	5,607,386	5,721,257	5,849,727	5,939,712	1,395,265	34%
Code Enforcement Funds	592,547	3,681,406	4,394,505	4,773,099	5,192,853	5,153,471	5,289,222	5,467,368	5,592,400	419,754	9%
Consolidated Bldg Dept Fund	4,264,495	1,312,147	1,464,253	1,524,181	1,864,820	1,728,304	1,768,721	1,805,002	1,844,081	340,639	22%
TIF Funds	25,577,812	25,397,105	5,752,919	38,788,682	19,476,024	20,471,552	21,102,341	22,003,232	22,311,565	(19,312,658)	-50%
Grant Funds	2,891,576	3,013,274	2,840,140	10,440,656	2,906,655	2,910,655	2,902,655	3,166,909	2,882,655	(7,534,001)	-72%
Income Tax Funds	3,483,165	2,001,050	3,993,000	9,357,119	3,713,466	6,808,466	6,308,466	6,308,466	6,308,466	(5,643,653)	-60%
Debt Service Funds	6,164,835	6,483,644	7,310,113	7,310,124	7,527,101	7,528,351	10,319,949	7,560,263	7,323,176	216,977	3%
Bond Capital Funds	13,727,119	3,328,966	-	25,681	-	-	-	-	-	(25,681)	-100%
Other Funds	1,742,414	1,399,463	1,287,189	9,649,064	1,993,280	1,192,536	1,144,327	1,145,154	1,147,017	(7,655,784)	-79%
Total by Fund	61,179,698	49,351,995	30,736,313	85,958,256	48,159,114	51,400,721	54,556,938	53,306,121	53,349,072	(37,799,142)	-44%
Expenditures by Activity											
Community Investment	19,861,158	17,526,106	17,657,386	37,650,973	18,579,167	20,742,769	20,358,572	20,775,894	20,346,526	(19,071,806)	-51%
Neighborhood Services	3,939,903	3,929,131	4,829,505	5,705,576	5,792,853	6,423,471	6,509,222	6,687,368	6,812,400	87,277	2%
Building Department	1,336,409	1,312,147	1,464,253	1,524,181	1,864,820	1,728,304	1,768,721	1,805,002	1,844,081	340,639	22%
Redevelopment Commission/TIF	36,042,228	26,584,612	6,785,169	41,077,525	21,922,274	22,506,177	25,920,423	24,037,857	24,346,065	(19,155,251)	-47%
Total by Activity	61,179,698	49,351,995	30,736,313	85,958,256	48,159,114	51,400,721	54,556,938	53,306,121	53,349,072	(37,799,142)	-44%
Expenditures by Type											
Personnel											
Salaries & Wages	3,972,743	4,138,967	4,739,675	4,701,132	5,313,575	5,502,488	5,592,327	5,702,330	5,814,541	612,443	13%
Fringe Benefits	1,407,854	1,587,954	1,830,319	1,862,954	2,281,564	2,494,004	2,627,695	2,717,215	2,807,159	418,610	22%
Total Personnel	5,380,597	5,726,921	6,569,994	6,564,086	7,595,139	7,996,492	8,220,022	8,419,545	8,621,700	1,031,053	16%
Supplies	189,436	181,227	249,081	250,306	262,681	219,626	219,882	220,143	220,409	12,375	5%
Services & Charges											
Professional Services	2,506,057	2,422,932	1,625,894	6,006,880	2,171,982	2,291,855	2,301,772	2,311,887	2,322,204	(3,834,898)	-64%
Printing & Advertising	29,612	18,997	106,443	104,730	96,076	96,022	97,498	95,031	97,065	(8,654)	-8%
Utilities	38,076	74,507	81,667	93,667	111,389	112,217	113,061	113,922	114,800	17,722	19%
Repairs & Maintenance	447,337	504,360	712,950	1,162,867	855,873	855,873	855,873	855,873	855,873	(306,994)	-26%
Insurance	25,256	-	744	-	-	-	-	-	-	(744)	-100%
Education & Training	24,354	10,700	36,274	47,750	55,400	55,400	55,400	55,400	55,400	7,650	16%
Travel	42,210	9,054	41,368	32,562	56,562	56,562	56,562	56,562	56,562	24,000	74%
Grants & Subsidies	4,803,259	4,477,947	5,805,134	24,028,513	5,052,655	7,002,655	6,502,655	6,502,655	6,502,655	(18,975,858)	-79%
Other Services & Charges	1,936,309	1,138,626	875,453	1,603,021	1,224,586	1,877,343	1,877,399	1,877,456	1,877,514	(378,435)	-24%
Debt Service Principal	7,429,859	7,563,292	8,542,282	8,542,282	8,797,374	9,156,157	9,226,277	6,893,119	6,451,792	255,092	3%
Debt Service Interest & Fees	4,734,230	4,701,586	4,343,952	4,343,952	4,014,403	3,630,522	3,230,977	2,862,135	2,610,122	(329,549)	-8%
Total Services & Charges	22,016,558	20,922,001	22,171,417	45,966,968	22,436,300	25,134,606	24,317,474	21,624,040	20,943,987	(23,530,668)	-51%
Operating Expenditures	27,586,591	26,830,149	28,990,492	52,781,359	30,294,120	33,350,724	32,757,378	30,263,728	29,786,096	(22,487,239)	-43%
Capital	32,211,743	21,261,977	150,000	31,341,908	15,948,289	16,405,343	20,123,913	21,323,316	21,839,795	(15,393,619)	-49%
Interfund											
Interfund Allocations	1,381,364	1,259,869	1,595,821	1,595,821	1,916,705	1,644,654	1,675,647	1,719,077	1,723,181	320,884	20%
Interfund Transfers Out	-	-	-	239,167	-	-	-	-	-	(239,167)	-100%
Total Interfund	1,381,364	1,259,869	1,595,821	1,834,988	1,916,705	1,644,654	1,675,647	1,719,077	1,723,181	81,717	4%
Total Expenditures	61,179,698	49,351,995	30,736,313	85,958,256	48,159,114	51,400,721	54,556,938	53,306,121	53,349,072	(37,799,142)	-44%

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 five teams that work collaboratively: Engagement and Economic Empowerment, Growth and Opportunity (formerly Business Development), Neighborhoods (includes South Bend Animal Resource Center, Neighborhood Services & Enforcement, Neighborhood Grants, and Neighborhood Health and Housing), Planning (includes Building, Historic Preservation, Planning, and Zoning) and Sustainability.

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 (RDC) to use resources gained from Tax Increment Financing (TIF) on economic development projects.

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

In 2021, two new positions were 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. Since 2019 there have been transition efforts to consolidate the Building and Code Enforcement departments, as well as the division of Sustainability, into DCI. In 2022, those consolidation efforts will be finalized and result in a reorganization of staff and reporting structures. In addition, several new or expanded initiatives will be added to DCI to facilitate the goals of the American Rescue Plan.

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

Includes various expenditures from Fund 101, 209, 210, 211, 212, 217, 219, 221, 230, 315, 317, 324, 328, 352, 353, 404, 408, 410, 422, 429, 430, 433, 435, 436, 439, 454, 600, 752, 754, 756, 759, and 760 --- does not include interfund transfers or interfund allocations between these funds

Department of Community Investment

2022 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

2020 Actual	2021 Est.	2022 Goal
2		4
30		40
88%	100%	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

2020 Actual	2021 Est.	2022 Goal
150		250
250		400
\$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

2020 Actual	2021 Est.	2022 Goal
N/A	In Process	Implemented



Neighborhood Cleanup





FUND INFORMATION



GENERAL FUND

Fund 101 - General Fund

Fund Type	General Fund				Control	City Funds				Budget Variance 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
							2023	2024	2025			2026
Revenue												
Property Taxes	42,705,987	40,660,123	39,300,913	43,659,873	44,975,102	45,874,604	46,792,096	47,727,938	48,682,497	1,315,229	3%	
Intergov./ Shared Revenues	4,750,922	4,238,965	3,943,752	4,251,806	4,000,122	4,080,124	4,161,727	4,244,962	4,329,861	(251,684)	-6%	
Intergov./ Grants	419,724	191,097	177,238	1,482,044	-	-	-	-	-	(1,482,044)	-100%	
Licenses & Permits	283,282	281,230	265,025	266,391	294,125	281,125	281,125	281,125	281,125	27,734	10%	
Charges for Services	1,626,516	4,468,596	4,713,599	5,274,560	4,135,160	4,144,587	4,152,593	4,160,679	4,168,846	(1,139,400)	-22%	
Fines, Forfeitures, and Fees	24,068	5,298	8,525	9,075	8,525	8,525	8,525	8,525	8,525	(550)	-6%	
Interest Earnings	907,722	309,268	548,936	290,597	481,983	51,651	8,731	-	-	191,386	66%	
Donations	1,534,957	1,357,432	1,452,800	1,769,377	1,365,000	1,365,000	1,392,500	1,393,000	1,393,000	(404,377)	-23%	
Other Income	1,602,843	1,706,245	1,459,420	1,192,224	1,333,520	1,333,520	1,333,520	1,333,520	1,333,520	141,296	12%	
Interfund Allocation Reimb	7,460,048	8,563,135	9,896,054	9,896,054	10,544,420	10,699,559	10,856,984	11,016,732	11,178,834	648,366	7%	
PILOI	6,340,990	6,221,791	6,154,321	6,154,321	6,079,325	6,079,325	6,079,325	6,079,325	6,079,325	(74,996)	-1%	
Interfund Transfers In	135,000	6,283,500	2,827,215	2,727,079	-	-	-	-	-	(2,727,079)	-100%	
Total Revenue	67,792,059	74,286,680	70,747,798	76,973,401	73,217,282	73,918,020	75,067,126	76,245,806	77,455,533	(3,756,119)	-5%	
Expenditures by Departments/Divisions												
Mayor	864,336	1,037,853	1,005,985	1,006,485	1,048,882	1,089,590	1,110,195	1,135,845	1,158,514	42,397	4%	
Community Initiatives	-	300,312	940,881	1,290,881	1,160,126	1,154,664	1,170,601	1,058,577	1,072,104	(130,755)	-10%	
Community Police Review	-	-	-	123,530	103,199	96,749	99,621	102,024	104,461	(20,331)	-16%	
City Clerk	498,306	512,958	665,083	668,839	694,547	709,012	726,582	741,310	755,145	25,708	4%	
Common Council	536,158	483,761	693,909	737,921	724,311	754,411	774,232	790,526	808,843	(13,610)	-2%	
General City	43,000	44,841	43,000	43,000	43,000	43,000	43,000	43,000	43,000	-	0%	
American Rescue Plan	-	-	-	8,300,000	36,195,000	-	-	-	-	27,895,000	336%	
Controller's Office	2,469,719	2,217,244	2,277,123	2,361,738	2,535,491	2,651,834	2,707,747	2,770,927	2,818,559	173,753	7%	
Human Resources	-	597,913	734,444	731,634	957,327	989,119	1,013,584	1,033,750	1,055,496	225,693	31%	
Diversity & Inclusion	-	254,986	568,390	730,014	611,073	616,175	626,568	635,012	643,561	(118,941)	-16%	
Human Rights	257,243	267,591	438,592	438,995	462,479	479,386	489,882	498,802	508,626	23,848	5%	
Legal Dept	1,177,385	1,299,029	1,557,916	1,559,166	1,695,716	1,751,408	1,799,109	1,837,723	1,877,666	136,550	9%	
Police Dept	30,011,366	28,192,830	31,349,002	31,510,530	31,969,786	34,400,845	34,750,677	35,317,012	35,633,657	459,256	1%	
Fire Dept	21,716,141	26,678,644	27,426,502	27,667,178	27,139,143	30,445,924	30,971,858	31,512,770	32,043,769	(528,035)	-2%	
Engineering	2,724,221	2,879,656	3,303,257	3,516,584	3,435,362	3,539,439	3,620,671	3,690,869	3,762,579	(81,222)	-2%	
Sustainability	171,719	234,165	199,146	228,636	-	-	-	-	-	(228,636)	-100%	
AmeriCorps	357,600	307,799	417,483	429,324	-	-	-	-	-	(429,324)	-100%	
Morris PAC	1,091,053	1,003,966	1,360,920	1,388,573	600,000	-	-	-	-	(788,573)	-57%	
Palais Royale	358,410	221,414	218,047	225,756	208,649	213,334	217,168	221,001	225,322	(17,107)	-8%	
Total Expenditures	62,276,656	66,534,960	73,199,680	82,958,785	109,584,091	78,934,889	80,121,494	81,389,147	82,513,301	26,625,306	32%	
Expenditures by Type												
Personnel												
Salaries & Wages	36,055,875	38,858,879	40,770,894	41,021,602	36,304,419	41,036,164	41,380,274	42,013,511	42,684,522	(4,717,183)	-11%	
Fringe Benefits	11,145,074	13,303,099	13,912,565	13,837,647	17,929,005	19,296,575	20,147,790	20,679,502	21,212,453	4,091,358	30%	
Total Personnel	47,200,949	52,161,978	54,683,459	54,859,249	54,233,424	60,332,739	61,528,064	62,693,013	63,896,975	(625,825)	-1%	
Supplies	1,609,558	1,720,163	2,292,821	2,464,493	2,265,998	2,266,039	2,176,042	2,176,047	2,176,003	(198,495)	-8%	
Services & Charges												
Professional Services	1,380,819	1,755,294	2,045,289	2,865,109	2,011,038	2,013,925	2,007,900	2,021,464	2,017,620	(854,071)	-30%	
Printing & Advertising	134,261	83,792	220,773	301,531	185,430	159,183	153,205	155,053	156,392	(116,101)	-39%	
Utilities	689,427	663,087	778,500	754,765	614,408	624,687	635,171	645,864	656,771	(140,357)	-19%	
Repairs & Maintenance	2,110,509	2,191,066	2,460,404	2,237,714	2,363,099	2,374,919	2,391,872	2,409,164	2,426,702	125,385	6%	
Grants & Subsidies	46,026	48,635	325,000	738,217	36,645,000	450,000	450,000	325,000	325,000	35,906,783	4864%	
Education & Training	91,606	152,685	241,484	271,945	296,460	294,460	293,460	294,010	294,010	24,516	9%	
Travel	87,683	17,787	92,168	45,429	92,000	83,870	82,395	82,576	82,862	46,571	103%	
Other Services & Charges	394,145	500,043	587,849	1,198,409	575,573	578,951	579,952	581,573	583,018	(622,836)	-52%	
Debt Service Principal	151,720	149,934	149,565	149,565	-	-	-	-	-	(149,565)	-100%	
Debt Service Interest & Fees	6,245	3,937	2,240	2,240	-	-	-	-	-	(2,240)	-100%	
Total Services & Charges	5,092,440	5,566,260	6,903,280	8,564,923	42,783,008	6,579,995	6,593,955	6,514,704	6,542,375	34,218,085	400%	
Operating Expenditures	53,902,948	59,448,401	63,879,560	65,888,665	99,282,430	69,178,773	70,298,061	71,383,764	72,615,353	33,393,765	51%	
Capital	125,115	-	-	2,750,000	-	-	-	-	-	(2,750,000)	-100%	
Interfund												
Interfund Allocations	7,614,119	6,910,980	9,320,120	9,320,120	9,701,661	9,756,116	9,823,433	10,005,383	9,897,948	381,541	4%	
Interfund Transfers Out	634,475	175,579	-	5,000,000	600,000	-	-	-	-	(4,400,000)	-88%	
Total Interfund	8,248,594	7,086,559	9,320,120	14,320,120	10,301,661	9,756,116	9,823,433	10,005,383	9,897,948	(4,018,459)	-28%	
Total Expenditures	62,276,656	66,534,960	73,199,680	82,958,785	109,584,091	78,934,889	80,121,494	81,389,147	82,513,301	26,625,306	32%	
Net Surplus / (Deficit)	5,515,403	7,751,719	(2,451,882)	(5,985,384)	(36,366,809)	(5,016,869)	(5,054,368)	(5,143,341)	(5,057,768)			
Beginning Cash Balance	38,854,906	44,871,229		53,544,921	47,559,537	11,192,728	6,175,859	1,121,490	(4,021,851)			
Cash Adjustments	500,919	921,973										
Ending Cash Balance	44,871,229	53,544,921		47,559,537	11,192,728	6,175,859	1,121,490	(4,021,851)	(9,079,619)			
Cash Reserves Target	21,796,830	23,287,236		29,035,575	38,354,432	27,627,211	28,042,523	28,486,202	28,879,655			

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 (PILOI) from the Water and Wastewater Utility.

The Common Council approved \$46.5 million worth of expenditures in this fund to be funded by the American Rescue Plan. A transfer of funds from the American Rescue Plan Fund (#263) is needed to cover these expenditures; however, the transfer. Therefore, this fund's forecast shows a deficit in future years, as of the adoption of the 2022 budget on October 11, 2021. Once the transfer is approved, it will cover these one-time, programmatic and project expenditures. See the American Rescue Plan Fund (#263) for more information regarding the funding and proposed programs and

Fund 101 - General Fund

Mayor's Office

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	%	
						2023	2024	2025	2026			
Personnel												
Salaries & Wages	537,624	568,439	584,707	582,007	621,971	633,892	646,051	658,454	671,103	39,964	7%	
Fringe Benefits	181,423	199,062	208,360	211,060	231,870	249,809	262,155	270,549	278,992	20,810	10%	
Total Personnel	719,047	767,501	793,067	793,067	853,841	883,701	908,206	929,003	950,095	60,774	8%	
Supplies	750	6,028	850	4,350	5,500	5,500	5,500	5,500	5,500	1,150	26%	
Services & Charges												
Professional Services	-	143,724	7,000	-	7,000	7,140	7,283	7,429	7,578	7,000	100%	
Printing & Advertising	18,742	25,634	40,500	44,259	41,500	42,300	36,500	36,500	36,500	(2,759)	-6%	
Repairs & Maintenance	250	800	150	650	300	300	300	300	300	(350)	-54%	
Education & Training	105	-	1,000	1,000	1,000	1,500	1,500	2,000	2,000	-	0%	
Travel	5,059	-	5,000	3,500	3,500	3,570	3,641	3,714	3,788	-	0%	
Other Services & Charges	186	740	500	1,741	500	500	500	500	500	(1,241)	-71%	
Total Services & Charges	24,342	170,898	54,150	51,150	53,800	55,310	49,724	50,443	50,666	2,650	5%	
Operating Expenditures	744,139	944,428	848,067	848,567	913,141	944,511	963,430	984,946	1,006,261	64,574	8%	
Interfund Allocations	120,197	93,425	157,918	157,918	135,741	145,079	146,765	150,899	152,253	(22,177)	-14%	
Total Expenditures	864,336	1,037,853	1,005,985	1,006,485	1,048,882	1,089,590	1,110,195	1,135,845	1,158,514	129,148	13%	

Purpose:

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

Explanation of Revenue Sources:

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

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

Personnel - The personnel budget for the Mayor's Office includes wages and benefits for the Mayor and seven (7) full-time staff members, along with a small budget for interns. | **Supplies** - The supplies budget includes office supplies and promotional supplies. | **Services** - Professional services include outside legal services. The Professional Services budget was much higher in 2020 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	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	%	
						2023	2024	2025	2026			
Personnel												
Salaries & Wages	-	119,402	223,064	219,164	320,394	326,724	333,179	339,762	346,476	101,230	46%	
Fringe Benefits	-	46,102	89,817	93,717	144,080	157,109	165,855	171,626	177,421	50,363	54%	
Total Personnel	-	165,504	312,881	312,881	464,474	483,833	499,034	511,388	523,897	151,593	48%	
Services & Charges												
Professional Services	-	134,808	403,000	401,000	273,000	273,000	273,000	273,000	273,000	(128,000)	-32%	
Printing & Advertising	-	-	-	2,000	25,000	-	-	-	-	23,000	1150%	
Grants & Subsidies	-	-	225,000	575,000	350,000	350,000	350,000	225,000	225,000	(225,000)	-39%	
Education & Training	-	-	-	-	12,500	10,000	10,000	10,000	10,000	12,500	100%	
Total Services & Charges	-	134,808	628,000	978,000	660,500	633,000	633,000	508,000	508,000	(317,500)	-32%	
Operating Expenditures	-	300,312	940,881	1,290,881	1,124,974	1,116,833	1,132,034	1,019,388	1,031,897	(165,907)	-13%	
Interfund Allocations	-	-	-	-	35,152	37,831	38,567	39,189	40,207	35,152	100%	
Total Expenditures	-	300,312	940,881	1,290,881	1,160,126	1,154,664	1,170,601	1,058,577	1,072,104	(130,755)	-10%	

Division Purpose:

This Community Initiatives Division was established within the Mayor's Office in 2020 to centralize the Administration's efforts to respond to the most pressing issues facing the community. This division will focus on administering grants for violence-reduction activities as well as other areas of public safety and wellness.

Explanation of Revenue Sources:

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

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

Personnel - The personnel budget includes the wages and benefits for six (6) full-time employees. In 2020, two new positions were added: GVI (Group Violence Intervention) Program Manager and Director of Community Initiatives. In 2021, two full-time positions will be transferred from the Recreation Division of the Department of Venues, Parks & Arts (Parks & Recreation Fund #201) to this division and the positions will be retitled Violence Prevention Coordinator II. In 2022, two full-time positions are being added: one Administrative Assistant II and an additional Violence Prevention Coordinator. Also, GVI is being renamed Office of Violence Prevention (OVP). | **Services** - Professional Services include \$250,000 for S.A.V.E. (Stand Against Violence Everyday) through Goodwill, and \$23,000 for the National Network for Safe Communities at John Jay College of Criminal Justice provides strategic guidance, technical assistance, and other support for the City's efforts to reduce gun violence. Grants & Subsidies includes \$350,000 for community programs and partnerships to be determined. In 2022, \$25,000 will be added to Printing & Advertising for promotional activities such as community outreach and grantee events, and \$12,500 will be added for training Community Initiatives staff.

Fund 101 - General Fund

Community Police Review Office

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Personnel											
Salaries & Wages	-	-	-	65,000	66,625	67,958	69,317	70,703	72,117	1,625	3%
Fringe Benefits	-	-	-	24,230	26,574	28,791	30,304	31,321	32,344	2,344	10%
Total Personnel	-	-	-	89,230	93,199	96,749	99,621	102,024	104,461	3,969	4%
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	9,300	10,000	-	-	-	-	700	8%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	25,000	-	-	-	-	-	(25,000)	-100%
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	34,300	10,000	-	-	-	-	(24,300)	-71%
Operating Expenditures	-	-	-	123,530	103,199	96,749	99,621	102,024	104,461	(20,331)	-16%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	123,530	103,199	96,749	99,621	102,024	104,461	(20,331)	-16%

Division Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

Fund 101 - General Fund

City Clerk

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Personnel											
Salaries & Wages	258,911	270,954	310,119	305,959	320,512	326,574	332,758	339,064	345,497	14,553	5%
Fringe Benefits	85,361	103,502	121,838	121,998	133,959	143,215	150,658	155,625	160,617	11,961	10%
Total Personnel	344,272	374,456	431,957	427,957	454,471	469,789	483,416	494,689	506,114	26,514	6%
Supplies	11,385	6,389	4,700	8,700	9,200	9,200	9,200	9,200	9,200	500	6%
Services & Charges											
Professional Services	20,177	25,275	27,500	17,593	25,000	25,530	26,561	27,592	28,124	7,408	42%
Printing & Advertising	33,443	18,528	27,500	24,514	27,500	28,030	28,571	29,622	30,184	2,986	12%
Repairs & Maintenance	6,491	32,656	5,000	7,900	5,000	200	200	200	100	(2,900)	-37%
Education & Training	2,880	1,393	3,000	14,600	6,000	6,000	6,000	6,000	6,000	(8,600)	-59%
Travel	481	342	5,000	-	5,000	5,000	5,000	5,000	5,000	5,000	100%
Other Services & Charges	2,849	4,963	4,500	11,650	7,500	7,650	7,803	7,959	8,118	(4,150)	-36%
Total Services & Charges	66,322	83,157	72,500	76,256	76,000	72,410	74,135	76,373	77,526	(256)	0%
Operating Expenditures	421,979	464,002	509,157	512,913	539,671	551,399	566,751	580,262	592,840	26,758	5%
Interfund Allocations	76,327	48,956	155,926	155,926	154,876	157,613	159,831	161,048	162,305	(1,050)	-1%
Total Expenditures	498,306	512,958	665,083	668,839	694,547	709,012	726,582	741,310	755,145	53,515	8%

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

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

Personnel - The personnel budget for the Clerk's Office includes wages and benefits for the City Clerk and four (4) full-time staff members, along with a small budget for interns. | **Supplies** - The supplies budget includes office supplies and law books. | **Services** - Professional services include outside legal services. Printing and advertising includes \$20,000 for required legal notices in the newspaper to advertise public meetings and \$6,500 to renew brochures, letterhead, resident information.

Fund 101 - General Fund

Common Council

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Personnel											
Salaries & Wages	195,562	187,249	226,304	226,292	260,858	264,593	268,409	272,297	276,266	34,566	15%
Fringe Benefits	100,195	84,521	143,997	144,009	164,916	183,524	195,511	203,011	210,527	20,907	15%
Total Personnel	295,757	271,770	370,301	370,301	425,774	448,117	463,920	475,308	486,793	55,473	15%
Supplies	2,784	2,716	5,000	5,000	2,500	2,500	2,500	2,500	2,500	(2,500)	-50%
Services & Charges											
Professional Services	162,889	117,174	217,308	232,389	214,308	218,474	222,723	227,057	231,478	(18,081)	-8%
Printing & Advertising	12,558	7,973	9,097	36,097	6,200	6,200	6,200	6,200	6,200	(29,897)	-83%
Repairs & Maintenance	-	34,153	1,255	25,386	3,000	3,000	3,000	3,000	3,000	(22,386)	-88%
Education & Training	496	2,069	12,000	1,470	5,000	5,000	3,000	3,000	3,000	3,530	240%
Travel	1,378	1,479	10,000	1,700	10,000	10,200	10,404	10,612	10,824	8,300	488%
Other Services & Charges	3,764	4,091	14,010	10,640	14,000	13,760	14,025	14,295	14,571	3,360	32%
Total Services & Charges	181,084	166,939	263,670	307,682	252,508	256,634	259,352	264,164	269,073	(55,174)	-18%
Operating Expenditures	479,626	441,425	638,971	682,983	680,782	707,251	725,772	741,972	758,366	(2,201)	0%
Interfund Allocations	56,532	42,336	54,938	54,938	43,529	47,160	48,460	48,554	50,477	(11,409)	-21%
Total Expenditures	536,158	483,761	693,909	737,921	724,311	754,411	774,232	790,526	808,843	(13,610)	-2%

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

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

Personnel - The Common Council's budget includes the wages and benefits for the nine (9) Council Members along with some costs associated with public meetings. In 2022, the annual council member's salary will be \$20,762. There is also a budget of \$44,000 for interns. In 2022, \$30,000 will be added to the personnel budget for a part-time Legislative Assistant. | **Supplies** - There is a small budget for office supplies. | **Services** - Professional services include \$200k for legal services for the Council.

Fund 101 - General Fund

Controller's Office

Expenditures by Type	2019	2020	2021	2021	2022	Forecast				Budget	% Change
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	2023	2024	2025	2026	Variance 2021-2022	
Personnel											
Salaries & Wages	1,619,488	1,353,939	1,445,027	1,443,707	1,490,200	1,540,241	1,570,888	1,602,144	1,634,030	46,493	3%
Fringe Benefits	502,640	480,160	540,798	542,118	580,534	631,299	663,463	685,246	707,149	38,416	7%
Total Personnel	2,122,128	1,834,099	1,985,825	1,985,825	2,070,734	2,171,540	2,234,351	2,287,390	2,341,179	84,909	4%
Supplies	14,283	14,013	16,420	15,325	16,420	16,420	16,420	16,420	16,420	1,095	7%
Services & Charges											
Professional Services	51,168	43,980	55,000	131,680	241,500	250,500	241,500	250,500	241,500	109,820	83%
Printing & Advertising	327	1,203	2,000	5,620	2,000	2,000	2,000	2,000	2,000	(3,620)	-64%
Repairs & Maintenance	784	2,254	1,100	1,100	1,100	1,100	1,100	1,100	1,100	-	0%
Education & Training	7,175	1,994	5,760	4,260	5,760	5,760	5,760	5,760	5,760	1,500	35%
Travel	12,343	2,045	6,000	1,500	6,000	6,000	6,000	6,000	6,000	4,500	300%
Other Services & Charges	33,225	14,429	11,585	22,995	11,585	11,585	11,585	11,585	11,585	(11,410)	-50%
Total Services & Charges	105,021	65,905	81,445	167,155	267,945	276,945	267,945	276,945	267,945	100,790	60%
Operating Expenditures	2,241,432	1,914,017	2,083,690	2,168,305	2,355,099	2,464,905	2,518,716	2,580,755	2,625,544	186,794	9%
Interfund Allocations	228,287	303,227	193,433	193,433	180,392	186,929	189,031	190,172	193,015	(13,041)	-7%
Total Expenditures	2,469,719	2,217,244	2,277,123	2,361,738	2,535,491	2,651,834	2,707,747	2,770,927	2,818,559	373,588	16%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

Personnel - Includes the wages and benefits for twenty-one (21) full-time employees which include accounts payable, payroll, purchasing, and accounting staff. | **Supplies** - Includes office supplies. | **Services** - Professional services budgeted include bond continuing disclosure, arbitrage compliance, actuarial evaluation for GASB 74 (done every other year), and the annual financial audit. Education and training budgeted includes funding for travel to conferences and membership dues for professional organizations. Printing and advertising is for the cost of printing the budget book, annual comprehensive financial report (ACFR), and legal notices in the newspaper. | **Accounting Changes** - 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

Expenditures by Type	2019	2020	2021	2021	2022	Forecast				Budget	% Change
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	2023	2024	2025	2026	Variance 2021-2022	
Personnel											
Salaries & Wages	-	374,910	446,303	446,303	533,505	544,083	554,871	565,876	577,101	87,202	20%
Fringe Benefits	-	139,389	170,653	170,653	215,402	233,125	245,207	253,331	261,497	44,749	26%
Total Personnel	-	514,299	616,956	616,956	748,907	777,208	800,078	819,207	838,598	131,951	21%
Supplies	-	642	750	2,250	11,250	11,250	11,250	11,250	11,250	9,000	400%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	999	7,060	6,360	7,060	6,861	6,778	6,899	7,017	700	11%
Repairs & Maintenance	-	100	-	150	-	-	-	-	-	(150)	-100%
Education & Training	-	795	3,200	3,200	52,700	52,700	52,700	52,700	52,700	49,500	1547%
Travel	-	-	3,000	3,000	6,000	6,000	6,000	6,000	6,000	3,000	100%
Other Services & Charges	-	1,760	6,000	2,240	7,000	7,000	7,000	7,000	7,000	4,760	213%
Total Services & Charges	-	3,655	19,260	14,950	72,760	72,561	72,478	72,599	72,717	57,810	387%
Operating Expenditures	-	518,596	636,966	634,156	832,917	861,019	883,806	903,056	922,565	198,761	31%
Interfund Allocations	-	79,317	97,478	97,478	124,410	128,100	129,778	130,694	132,931	26,932	28%
Total Expenditures	-	597,913	734,444	731,634	957,327	989,119	1,013,584	1,033,750	1,055,496	225,693	31%

Department Purpose:

Human Resources oversees the interviewing and hiring of City employees, manages employee benefits and training, and ensures the City adheres to employment laws, making the City a great place to work. Human Resources continues to develop/implement innovative programs to build a positive workplace culture.

Explanation of Revenue Sources:

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

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

Personnel - The personnel budget includes the wages and benefits for eight (8) full-time employees. | **Supplies** - The supplies budget includes general office supplies and employee ID badges. | **Services** - Printing services include the printing of employee handbooks. Other charges & services includes dues & memberships with professional associations, background checks, and City sponsored events/job fairs. | **Accounting Change** - In 2020, Human Resources was separated into its own budget. Personnel, supplies, and services associated with Human Resources were transferred out of the Controller's Office budget and budgeted in this division going forward.

Fund 101 - General Fund

Diversity & Inclusion

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Personnel											
Salaries & Wages	-	165,515	226,777	226,777	233,671	237,684	241,777	245,952	250,211	6,894	3%
Fringe Benefits	-	50,278	75,209	75,209	82,633	89,287	93,827	96,882	99,954	7,424	10%
Total Personnel	-	215,793	301,986	301,986	316,304	326,971	335,604	342,834	350,165	14,318	5%
Supplies	-	74	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	0%
Services & Charges											
Professional Services	-	14,260	80,000	295,324	80,000	80,000	80,000	80,000	80,000	(215,324)	-73%
Printing & Advertising	-	2,025	3,000	3,000	6,000	6,000	6,000	6,000	6,000	3,000	100%
Repairs & Maintenance	-	50	-	-	-	-	-	-	-	-	-
Education & Training	-	1,000	100,000	60,400	100,000	100,000	100,000	100,000	100,000	39,600	66%
Travel	-	-	10,000	-	20,000	12,000	12,000	12,000	12,000	20,000	100%
Other Services & Charges	-	2,843	8,500	4,400	5,000	5,000	5,000	5,000	5,000	600	14%
Total Services & Charges	-	20,177	201,500	363,124	211,000	203,000	203,000	203,000	203,000	(152,124)	-42%
Operating Expenditures	-	236,044	504,986	666,610	528,804	531,471	540,104	547,334	554,665	(137,806)	-21%
Interfund Allocations	-	18,942	63,404	63,404	82,269	84,704	86,464	87,678	88,896	18,865	30%
Total Expenditures	-	254,986	568,390	730,014	611,073	616,175	626,568	635,012	643,561	(118,941)	-16%
Revenue											
Charges for Services	-	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000	-	0%
Donations	-	50,000	-	-	-	-	-	-	-	-	-
Total Revenue	-	50,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	-	0%

Division Purpose:

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

Explanation of Revenue Sources:

This division is funded by the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures.
 2020: Living Cities Inclusive Procurement grant \$50,000
 2022: 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:

Personnel - The personnel budget includes the wages and benefits for three (3) full-time employees, along with a budget for interns. | **Supplies** - There is a small budget for office supplies. | **Services** - 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.
 In 2020, the Office of Diversity & Inclusion was separated into its own division budget. Personnel, supplies, and services associated with Diversity & Inclusion were transferred out of the Controller's Office budget and budgeted in this division going forward.

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

Human Rights

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Personnel											
Salaries & Wages	116,754	134,381	238,622	238,622	245,062	249,524	254,074	258,715	263,450	6,440	3%
Fringe Benefits	30,779	49,745	90,378	90,378	99,688	108,414	114,293	118,188	122,102	9,310	10%
Total Personnel	147,533	184,125	329,000	329,000	344,750	357,938	368,367	376,903	385,552	15,750	5%
Supplies	1,022	765	1,000	1,000	2,000	2,000	2,000	2,000	2,000	1,000	100%
Services & Charges											
Professional Services	2,902	819	1,070	4,350	3,070	2,070	1,570	1,570	1,570	(1,280)	-29%
Printing & Advertising	-	347	1,571	1,645	1,500	1,000	1,000	1,000	1,000	(145)	-9%
Repairs & Maintenance	9,275	9,716	9,200	9,393	9,200	9,200	9,200	9,200	9,200	(193)	-2%
Education & Training	2,320	600	2,500	391	3,500	3,500	3,500	3,500	3,500	3,109	795%
Other Services & Charges	44,701	44,073	48,076	47,041	51,140	54,140	54,140	54,140	54,140	4,099	9%
Total Services & Charges	59,198	55,555	62,417	62,820	68,410	69,910	69,410	69,410	69,410	5,590	9%
Operating Expenditures	207,752	240,446	392,417	392,820	415,160	429,848	439,777	448,313	456,962	22,340	6%
Interfund Allocations	49,491	27,145	46,175	46,175	47,319	49,538	50,105	50,489	51,664	1,144	2%
Total Expenditures	257,243	267,591	438,592	438,995	462,479	479,386	489,882	498,802	508,626	23,484	5%
Revenue											
Other Income	39,613	30,069	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-	0%
Total Revenue	39,613	30,069	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-	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 HRC'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 HRC provides the keys to unlock the doors of discrimination.

Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund. This division also receives a small amount of revenue from an agreement with St. Joseph County: In 2017, the South Bend Human Rights Commission (HRC) entered into an interlocal agreement with St. Joseph 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 to support the costs associated with the increased caseload. Starting in 2019, as part of the interlocal agreement, St. Joseph County reimburses the City \$30,000 a year to support the HRC.

Note: 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:

Personnel - The personnel budget includes the wages and benefits for four (4) full-time employees, along with a budget for one part-time position. Human Rights also has two (2) grant-funded positions budgeted in the Human Rights Federal Grants Fund (#258) that are not represented in this budget. | **Supplies** - There is a small budget for office supplies. | **Services** - Includes office space rental and maintenance, education & training for staff members, and printing and mailing expenses. In 2021, the Director of Human Rights position was added back. The Director of Human Rights serves on the senior leadership team of the Office of Diversity and Inclusion and provide strategic leadership for the administration, operation, and functions of the HRC in accordance with the City of South Bend Human Rights Ordinance and St. Joseph County Human Rights Ordinance. The director manages staff in the identification, investigation, mediation, and adjudication of human rights discrimination claims in housing, employment, public accommodations, and education.

Fund 101 - General Fund

Legal Department

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Personnel											
Salaries & Wages	798,210	907,628	996,152	976,152	1,093,537	1,114,858	1,136,600	1,158,777	1,181,398	117,385	12%
Fringe Benefits	251,604	298,375	345,475	345,475	386,599	416,073	436,518	450,549	464,664	41,124	12%
Total Personnel	1,049,814	1,206,003	1,341,627	1,321,627	1,480,136	1,530,931	1,573,118	1,609,326	1,646,062	158,509	12%
Supplies	1,771	3,568	3,550	3,550	3,500	3,500	3,500	3,500	3,500	(50)	-1%
Services & Charges											
Professional Services	475	1,440	2,550	22,550	2,550	2,601	2,653	2,706	2,760	(20,000)	-89%
Printing & Advertising	-	106	500	500	1,000	500	500	500	500	500	100%
Repairs & Maintenance	-	100	-	1,000	-	-	-	-	-	(1,000)	-100%
Education & Training	10,998	8,063	11,000	11,021	12,000	12,000	13,000	13,050	13,050	979	9%
Travel	2,804	-	5,000	3,000	5,500	5,100	5,100	5,000	5,000	2,500	83%
Other Services & Charges	14,804	16,929	18,800	21,029	19,500	19,176	19,560	19,951	20,350	(1,529)	-7%
Total Services & Charges	29,081	26,638	37,850	59,100	40,550	39,377	40,813	41,207	41,660	(18,550)	-31%
Operating Expenditures	1,080,666	1,236,209	1,383,027	1,384,277	1,524,186	1,573,808	1,617,431	1,654,033	1,691,222	139,909	10%
Interfund Allocations	96,719	62,820	174,889	174,889	171,530	177,600	181,678	183,690	186,444	(3,359)	-2%
Total Expenditures	1,177,385	1,299,029	1,557,916	1,559,166	1,695,716	1,751,408	1,799,109	1,837,723	1,877,666	136,550	9%
Revenue											
Other Income	394	-	-	-	-	-	-	-	-	-	-
Charges for Services	66,475	135,710	91,799	91,799	93,170	95,033	96,934	98,873	100,850	1,371	1%
Interfund Allocation Reimb	54,689	56,529	-	-	-	-	-	-	-	-	-
Total Revenue	121,558	192,239	91,799	91,799	93,170	95,033	96,934	98,873	100,850	1,371	1%

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 the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures. This department also collects revenue for legal services provided to the South Bend Redevelopment Commission.

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

Personnel - The personnel budget includes the wages and benefits for twelve (12) full-time employees, one part-time employee, and \$25k for 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. | **Supplies** - The supplies budget includes general office supplies. | **Services** - Education & training includes funding for professional development and continuing education for the attorneys. Other charges & services includes dues & memberships with professional associations, postage, and subscriptions to legal research sources.

Fund 101 - General Fund

Engineering

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Personnel											
Salaries & Wages	1,630,795	1,680,220	1,816,881	1,816,881	1,952,122	1,989,857	2,028,350	2,067,608	2,107,650	135,241	7%
Fringe Benefits	515,864	588,063	645,176	645,176	741,859	798,004	836,683	863,010	889,488	96,683	15%
Total Personnel	2,146,659	2,268,284	2,462,057	2,462,057	2,693,981	2,787,861	2,865,033	2,930,618	2,997,138	231,924	9%
Supplies	12,665	5,144	22,700	22,700	22,700	22,600	22,500	22,400	22,250	-	0%
Services & Charges											
Professional Services	139,573	151,673	150,000	392,831	150,000	150,000	148,000	147,000	147,000	(242,831)	-62%
Printing & Advertising	3,520	1,872	8,535	9,567	8,535	8,383	8,261	8,193	8,123	(1,032)	-11%
Repairs & Maintenance	4,840	5,718	26,500	25,500	27,700	27,700	27,700	27,700	27,700	2,200	9%
Education & Training	7,953	1,500	21,000	2,800	21,000	21,000	21,000	21,000	21,000	18,200	650%
Travel	9,682	3,762	15,250	5,273	15,250	15,250	13,500	13,500	13,500	9,977	189%
Other Services & Charges	18,918	12,314	21,300	19,941	36,300	36,300	35,700	35,700	35,500	16,359	82%
Debt Service Principal	14,637	10,755	8,259	8,259	-	-	-	-	-	(8,259)	-100%
Debt Service Interest & Fees	407	194	624	624	-	-	-	-	-	(624)	-100%
Total Services & Charges	199,530	187,788	251,468	464,795	258,785	258,633	254,161	253,093	252,823	(206,010)	-44%
Operating Expenditures	2,358,855	2,461,216	2,736,225	2,949,552	2,975,466	3,069,094	3,141,694	3,206,111	3,272,211	25,914	1%
Interfund Allocations	365,366	418,440	567,032	567,032	459,896	470,345	478,977	484,758	490,368	(107,136)	-19%
Total Expenditures	2,724,221	2,879,656	3,303,257	3,516,584	3,435,362	3,539,439	3,620,671	3,690,869	3,762,579	(81,222)	-2%
Revenue											
Licenses & Permits	160,730	161,952	127,000	127,000	156,100	143,100	143,100	143,100	143,100	29,100	23%
Charges for Services	136,717	415,210	192,000	192,000	196,000	196,000	200,000	204,000	208,000	4,000	2%
Other Income	10,321	21,032	5,000	5,000	-	-	-	-	-	(5,000)	-100%
Interfund Allocation Reimb	1,400,059	1,436,881	1,449,233	1,449,233	1,514,420	1,534,109	1,554,053	1,574,257	1,594,723	65,187	4%
Total Revenue	1,707,827	2,035,075	1,773,233	1,773,233	1,866,520	1,873,209	1,897,153	1,921,357	1,945,823	93,287	5%

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. It also receives revenue from 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:

Personnel - The personnel budget includes the wages and benefits for twenty-five (25) full-time employees, one (1) part-time position, and seasonal interns. Personnel changes in 2021 include the addition of one (1) full-time Engineer II and the elimination of the budget for part-time engineers, leaving budget for one part-time clerical position. | **Supplies** - The supplies budget includes office supplies and supplies for engineers to perform field work. | **Services** - Professional Services include consulting and design services for various Public Works projects.

Fund 101 - General Fund

Office of Sustainability

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change	
						2023	2024	2025	2026			
Personnel												
Salaries & Wages	81,071	85,683	85,548	85,548	-	-	-	-	-	(85,548)	-100%	
Fringe Benefits	26,572	27,950	28,965	28,965	-	-	-	-	-	(28,965)	-100%	
Total Personnel	107,643	113,634	114,513	114,513	-	-	-	-	-	(114,513)	-100%	
Supplies	3,934	23,361	1,250	3,838	-	-	-	-	-	(3,838)	-100%	
Services & Charges												
Professional Services	37,201	74,584	53,000	26,902	-	-	-	-	-	(26,902)	-100%	
Printing & Advertising	-	-	675	675	-	-	-	-	-	(675)	-100%	
Repairs & Maintenance	-	-	-	1,000	-	-	-	-	-	(1,000)	-100%	
Education & Training	18	86	1,400	3,400	-	-	-	-	-	(3,400)	-100%	
Travel	201	-	2,162	2,162	-	-	-	-	-	(2,162)	-100%	
Other Services & Charges	3,487	12,760	6,000	6,000	-	-	-	-	-	(6,000)	-100%	
Total Services & Charges	40,908	87,431	63,237	40,139	-	-	-	-	-	(40,139)	-100%	
Operating Expenditures	152,485	224,425	179,000	158,490	-	-	-	-	-	(158,490)	-100%	
Capital	-	-	-	50,000	-	-	-	-	-	(50,000)	-100%	
Interfund Allocations	19,234	9,740	20,146	20,146	-	-	-	-	-	(20,146)	-100%	
Total Expenditures	171,719	234,165	199,146	228,636	-	-	-	-	-	(316,980)	-139%	
Purpose:												
The Office of Sustainability designs and implements projects and programs that bring environmental, social, and economic value to city government and the public.												
Explanation of Expenditures, Staffing, and Significant Changes/Variations:												
The Office of Sustainability was a division of the Department of Public Works prior to 2021. In 2021, Sustainability was moved under the Department of Community Investment (DCI) and will be accounted for in the DCI Fund (#211) beginning in 2022.												

Fund 101 - General Fund

AmeriCorps Grant Program

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change	
						2023	2024	2025	2026			
Personnel												
Salaries & Wages	244,129	225,247	263,032	213,032	-	-	-	-	-	(213,032)	-100%	
Fringe Benefits	40,651	37,207	57,140	57,140	-	-	-	-	-	(57,140)	-100%	
Total Personnel	284,780	262,454	320,172	270,172	-	-	-	-	-	(270,172)	-100%	
Supplies	43,669	10,067	30,850	28,350	-	-	-	-	-	(28,350)	-100%	
Services & Charges												
Professional Services	12,054	31,982	44,051	128,856	-	-	-	-	-	(128,856)	-100%	
Printing & Advertising	594	139	1,200	200	-	-	-	-	-	(200)	-100%	
Repairs & Maintenance	-	-	400	400	-	-	-	-	-	(400)	-100%	
Education & Training	4,769	676	3,624	-	-	-	-	-	-	-	-	
Travel	10,609	726	10,006	-	-	-	-	-	-	-	-	
Other Services & Charges	1,125	1,755	7,180	1,346	-	-	-	-	-	(1,346)	-100%	
Total Services & Charges	29,151	35,278	66,461	130,802	-	-	-	-	-	(130,802)	-100%	
Total Expenditures	357,600	307,799	417,483	429,324	-	-	-	-	-	(429,324)	-100%	
Revenue												
Intergov./ Grants	117,240	176,231	177,238	184,811	-	-	-	-	-	(184,811)	-100%	
Interfund Transfers In	135,000	105,000	120,000	120,000	-	-	-	-	-	(120,000)	-100%	
Total Revenue	252,240	281,231	297,238	304,811	-	-	-	-	-	(184,811)	-61%	
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 ten AmeriCorps members. The AmeriCorps program was overseen by the Office of Sustainability. 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.												
Explanation of Revenue Sources:												
This program was funded by property tax revenue collected in the General Fund, the AmeriCorps grant, and transfers in from City departments that benefited from the AmeriCorps program.												
Explanation of Expenditures, Staffing, and Significant Changes/Variations:												
In 2021, the decision was made to discontinue participation in the AmeriCorps Grant Program as the program is duplicative of other initiatives throughout the City, specifically in the Department of Community Investment (DCI). In 2022, the work the AmeriCorps Program was engaged in will be continued within DCI, primarily within the Engagement & Economic Empowerment, Neighborhoods, and Sustainability teams accounted for in the DCI Fund (#211).												

Fund 101 - General Fund

Police Department

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change	
						2023	2024	2025	2026			
Personnel												
Salaries & Wages	17,218,225	15,563,454	16,627,644	16,705,444	14,882,155	16,712,137	16,785,144	17,000,777	17,234,710	(1,823,289)	-11%	
Fringe Benefits	5,275,228	5,423,162	5,468,221	5,450,421	7,600,855	8,186,128	8,533,611	8,747,346	8,961,552	2,150,434	39%	
Total Personnel	22,493,452	20,986,615	22,095,865	22,155,865	22,483,010	24,898,265	25,318,755	25,748,123	26,196,262	327,145	1%	
Supplies	905,823	767,165	1,152,960	1,145,154	1,152,960	1,152,960	1,062,960	1,062,960	1,062,960	7,806	1%	
Services & Charges												
Professional Services	657,704	765,305	710,000	729,898	720,000	720,000	720,000	720,000	720,000	(9,898)	-1%	
Printing & Advertising	-	3,288	24,721	87,464	24,721	24,100	23,840	24,216	24,586	(62,743)	-72%	
Utilities	185,066	170,952	174,408	199,565	174,408	177,557	180,768	184,043	187,384	(25,157)	-13%	
Repairs & Maintenance	906,259	871,987	980,199	906,932	980,199	980,199	980,199	980,199	980,199	73,267	8%	
Education & Training	350	426	-	60,175	-	-	-	-	-	(60,175)	-100%	
Travel	1,339	1,648	250	2,393	250	250	250	250	250	(2,143)	-90%	
Grants & Subsidies	3,026	5,635	57,000	20,217	57,000	57,000	57,000	57,000	57,000	36,783	182%	
Other Services & Charges	252,846	272,619	349,908	395,201	349,908	350,408	350,908	351,408	351,908	(45,293)	-11%	
Debt Service Principal	137,083	139,178	141,306	141,306	-	-	-	-	-	(141,306)	-100%	
Debt Service Interest & Fees	5,837	3,742	1,616	1,616	-	-	-	-	-	(1,616)	-100%	
Total Services & Charges	2,149,511	2,234,781	2,439,408	2,544,767	2,306,486	2,309,514	2,312,965	2,317,116	2,321,327	(238,281)	-9%	
Operating Expenditures	25,548,786	23,988,561	25,688,233	25,845,786	25,942,456	28,360,739	28,694,680	29,128,199	29,580,549	96,670	0%	
Capital	102,885	-	-	-	-	-	-	-	-	-	-	
Interfund												
Interfund Allocations	4,333,272	3,651,431	4,863,457	4,863,457	5,158,753	5,156,542	5,147,341	5,259,205	5,113,877	295,296	6%	
Interfund Transfers Out	26,423	-	-	-	-	-	-	-	-	-	-	
Total Interfund	4,359,695	3,651,431	4,863,457	4,863,457	5,158,753	5,156,542	5,147,341	5,259,205	5,113,877	295,296	6%	
Total Expenditures	30,011,366	27,639,992	30,551,690	30,709,243	31,101,209	33,517,281	33,842,021	34,387,404	34,694,426	391,966	1%	
Revenue												
Intergov./ Grants	-	-	-	210,402	-	-	-	-	-	(210,402)	-100%	
Charges for Services	-	8,316	-	-	-	-	-	-	-	-	-	
Donations	-	-	7,500	-	7,500	7,500	7,500	7,500	7,500	7,500	100%	
Other Income	613,356	655,931	457,000	331,716	456,500	456,500	456,500	456,500	456,500	124,784	38%	
Interfund Transfers In	-	1,547,272	-	-	-	-	-	-	-	-	-	
Total Revenue	613,356	2,211,518	464,500	542,118	464,000	464,000	464,000	464,000	464,000	(78,118)	-14%	

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. Other income includes \$320,000 from the School Resource Officer (SRO) program, \$60,000 from the ATF, \$7,000 from the DEA, \$7,500 for firearms training of the University of Notre Dame police officers, and \$29,000 from the rental of property.

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). Additionally, in 2021, grant revenue was received from the Department of Justice to help offset public safety personnel overtime costs related to the COVID-19 pandemic.

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

Personnel - The personnel budget includes the wages and benefits for 36 full-time civilians and 232 sworn officers, along with a budget for part-time employees and seasonal school crossing guards. A portion of sworn police officer wages are supported by the Local Income Tax Public Safety Fund (#249). For 2022, budgeted support is a little over \$6 million. The Department has not been at full staffing levels for sworn officers for some time due to a shortage of applicants, something many law enforcement agencies are experiencing. | **Supplies** - The majority of the supplies budget is for fuel for patrol cars, budgeted at \$635k for 2022. Taser purchases are budgeted at \$110k per year until 2023. Other supplies budgeted include uniforms, medical & safety supplies, small tools & equipment, building maintenance supplies, and general office supplies. | **Services & Charges** - Professional services includes funding to support the St. Joseph County Special Victims Unit, an interlocal partnership between the St. Joseph County Police Department, Mishawaka Police Department, South Bend Police Department, and St. Joseph County Prosecutor's Office. Professional services also includes legal services. Utilities includes the water, electric, and natural gas for the police station. Repairs & maintenance includes \$880k for police vehicles, radios, and other equipment, and \$85k for building R&M. Other services & charges includes \$210k for telecommunications and data expenses for cell phones, pagers, and body cameras. | **Grants & Subsidies** - funding for the Police Athletic League (PAL) Program. | **Debt Service** - Several police car leases funded by the General Fund will be fully paid off in 2021. In recent years, the purchase of new patrol cars through capital leases has been funded by the Local Income Tax Certified Shares Fund (#404).

Fund 101 - General Fund

Police Crime Lab

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Personnel											
Salaries & Wages	-	395,207	463,759	463,759	475,637	484,560	493,659	502,940	512,407	11,878	3%
Fringe Benefits	-	142,250	167,982	167,982	184,461	199,915	210,421	217,462	224,540	16,479	10%
Total Personnel	-	537,456	631,741	631,741	660,098	684,475	704,080	720,402	736,947	28,357	4%
Supplies	-	15,373	17,000	20,975	17,000	17,000	17,000	17,000	17,000	(3,975)	-19%
Services & Charges											
Professional Services	-	8	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	8	-	-	-	-	-	-	-	-	-
Operating Expenditures	-	552,838	648,741	652,716	677,098	701,475	721,080	737,402	753,947	24,382	4%
Interfund Allocations	-	-	148,571	148,571	191,479	182,089	187,576	192,206	185,284	42,908	29%
Total Expenditures	-	552,838	797,312	801,287	868,577	883,564	908,656	929,608	939,231	67,290	8%
Revenue											
Charges for Services	-	7,756	-	26,170	10,000	10,000	10,000	10,000	10,000	(16,170)	-62%
Total Revenue	-	7,756	-	26,170	10,000	10,000	10,000	10,000	10,000	(16,170)	-62%

Division Purpose:

This division was established in 2020 to track expenditures related to South Bend Police Department Crime Lab. 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.

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:

This division is funded by property tax revenue collected in the General Fund. The Crime Lab offers services to other agencies for a charge. Revenue for services continues to grow but is budgeted conservatively as this program is still new.

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

Personnel - The personnel budget includes the wages and benefits for seven (7) full-time civilians. | **Supplies** - The supplies budget includes operating supplies for the Crime Lab such as gloves, special cartridges, ballistic powder, and other specialized supplies. | **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	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Personnel											
Salaries & Wages	12,884,584	16,374,216	16,126,290	16,316,290	13,651,366	16,383,661	16,502,302	16,764,408	17,042,871	(2,664,924)	-16%
Fringe Benefits	3,938,049	5,397,609	5,452,133	5,362,133	7,250,515	7,778,335	8,110,143	8,312,609	8,515,242	1,888,382	35%
Total Personnel	16,822,632	21,771,825	21,578,423	21,678,423	20,901,881	24,161,996	24,612,445	25,077,017	25,558,113	(776,542)	-4%
Supplies	585,336	591,801	666,391	724,569	678,568	678,568	678,568	678,568	678,568	(46,001)	-6%
Services & Charges											
Professional Services	294,517	233,686	204,000	404,998	204,000	204,000	204,000	204,000	204,000	(200,998)	-50%
Printing & Advertising	-	2,063	22,214	2,380	22,214	21,609	21,355	21,723	22,082	19,835	834%
Utilities	287,600	293,257	340,000	301,100	315,000	319,800	324,696	329,690	334,784	13,900	5%
Repairs & Maintenance	1,042,780	1,159,796	1,032,000	1,057,620	1,032,000	1,047,400	1,063,108	1,079,130	1,095,473	(25,620)	-2%
Education & Training	51,604	67,844	73,000	88,000	73,000	73,000	73,000	73,000	73,000	(15,000)	-17%
Travel	38,139	6,318	20,500	15,771	20,500	20,500	20,500	20,500	20,500	4,729	30%
Other Services & Charges	5,702	39,047	38,500	68,587	38,500	38,500	38,500	38,500	38,500	(30,087)	-44%
Total Services & Charges	1,720,342	1,802,010	1,730,214	1,938,455	1,705,214	1,724,809	1,745,159	1,766,543	1,788,339	(233,241)	-12%
Operating Expenditures	19,128,311	24,165,636	23,975,028	24,341,448	23,285,663	26,565,373	27,036,172	27,522,128	28,025,020	(1,055,785)	-4%
Interfund											
Interfund Allocations	1,979,778	1,890,530	2,493,373	2,493,373	2,880,306	2,895,385	2,941,349	2,989,050	3,011,819	386,933	16%
Interfund Transfers Out	608,052	-	-	-	-	-	-	-	-	-	-
Total Interfund	2,587,830	1,890,530	2,493,373	2,493,373	2,880,306	2,895,385	2,941,349	2,989,050	3,011,819	386,933	16%
Total Expenditures	21,716,141	26,056,166	26,468,401	26,834,821	26,165,969	29,460,758	29,977,521	30,511,178	31,036,839	(668,852)	-2%
Revenue											
Intergov./ Grants	302,484	14,866	-	94,668	-	-	-	-	-	(94,668)	-100%
Licenses & Permits	-	19,227	24,000	24,000	24,000	24,000	24,000	24,000	24,000	-	0%
Charges for Services	409	337	4,500	4,500	1,500	1,500	1,500	1,500	1,500	(3,000)	-67%
Donations	345	420	87,800	-	-	-	-	-	-	-	-
Other Income	11,447	6,033	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0%
Interfund Transfers In	-	3,474,135	707,215	607,079	-	-	-	-	-	(607,079)	-100%
Total Revenue	314,685	3,515,018	824,515	731,247	26,500	26,500	26,500	26,500	26,500	(704,747)	-96%

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:

Personnel - The personnel budget includes the wages and benefits for seven (7) full-time civilians and 256 sworn firefighters, along with a small budget of \$6k for interns. A portion of sworn firefighter wages are supported by the Local Income Tax Public Safety Fund (#249). For 2022, budgeted support is a little over \$6 million. 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. | **Supplies** - \$390k is budgeted for operating supplies including personal protective equipment (PPE), training materials and equipment, and more. \$181k is budgeted for fuel for vehicles. | **Services & Charges** - Professional services includes elevator and boiler inspections; various testing including physicals for firefighters, divers, and hazmat; and legal services. Utilities includes the water, electric, and natural gas for the eleven fire stations. Repairs & maintenance includes \$770k for vehicles, \$125k for radios, \$22k for other equipment, and \$115k for buildings. | **Capital** - Fire Department capital needs are budgeted in the Fire Department Capital Fund (#287). | **Accounting Changes** - 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.



Fund 101 - General Fund

Emergency Medical Services

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	%
						2023	2024	2025	2026		
Personnel											
Salaries & Wages	-	138,124	150,859	150,859	156,804	159,819	162,896	166,035	169,236	5,945	4%
Fringe Benefits	-	75,881	75,932	75,932	85,060	93,547	99,141	102,747	106,364	9,128	12%
Total Personnel	-	214,005	226,791	226,791	241,864	253,366	262,037	268,782	275,600	15,073	7%
Supplies	-	232,073	332,900	414,032	332,900	332,900	332,900	332,900	332,900	(81,132)	-20%
Services & Charges											
Professional Services	-	14,058	80,610	54,735	80,610	80,610	80,610	80,610	80,610	25,875	47%
Printing & Advertising	-	220	12,200	12,200	12,200	12,200	12,200	12,200	12,200	-	0%
Repairs & Maintenance	-	2,640	133,600	22,600	133,600	133,600	133,600	133,600	133,600	111,000	491%
Education & Training	-	66,239	4,000	14,000	4,000	4,000	4,000	4,000	4,000	(10,000)	-71%
Other Services & Charges	-	52,907	20,000	47,000	20,000	20,000	20,000	20,000	20,000	(27,000)	-57%
Total Services & Charges	-	136,065	250,410	150,535	250,410	250,410	250,410	250,410	250,410	99,875	66%
Operating Expenditures	-	582,143	810,101	791,358	825,174	836,676	845,347	852,092	858,910	33,816	4%
Interfund Allocations	-	10,159	-	-	-	-	-	-	-	-	-
Total Expenditures	-	592,302	810,101	791,358	825,174	836,676	845,347	852,092	858,910	33,816	4%
Revenue											
Charges for Services	-	3,491,328	3,593,000	4,055,368	3,608,000	3,608,000	3,608,000	3,608,000	3,608,000	(447,368)	-11%
Other Income	-	186	-	-	-	-	-	-	-	-	-
Total Revenue	-	3,491,515	3,593,000	4,055,368	3,608,000	3,608,000	3,608,000	3,608,000	3,608,000	(447,368)	-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:

Personnel - The personnel budget includes the wages and benefits for four (4) full-time EMS billing personnel. | **Supplies** - \$323k is budgeted for operating supplies for ambulances, \$7.4k for small tools & equipment, and \$2k for office supplies. | **Services & Charges** - Professional services includes collection costs and cleaning services. Utilities includes the water, electric, and natural gas for the eleven (11) fire stations. Repairs & maintenance includes funding for repairs & maintenance for ambulances and repairs to small equipment. Other charges & services includes credit card processing fees and postage. | **Accounting Changes** - 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. 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

Fire Training Center

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Supplies	-	13,842	5,000	17,000	5,000	5,000	5,000	5,000	5,000	(12,000)	-71%
Services & Charges											
Utilities	-	5,729	33,000	23,000	33,000	33,490	33,990	34,500	35,020	10,000	43%
Repairs & Maintenance	-	10,605	110,000	1,000	110,000	110,000	110,000	110,000	110,000	109,000	10900%
Total Services & Charges	-	16,334	143,000	24,000	143,000	143,490	143,990	144,500	145,020	119,000	496%
Total Expenditures	-	30,175	148,000	41,000	148,000	148,490	148,990	149,500	150,020	107,000	261%
Revenue											
Charges for Services	-	1,050	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	0%
Total Revenue	-	1,050	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	0%

Division Purpose:

This division was established in 2020 to account for a portion of the costs of the Luther J Taylor Sr. Fire Training Center and associated revenue. Construction of the Training Center was completed in 2014. Prior to that, the South Bend Fire Department would have to find locations for training opportunities, such as using vacant or abandoned houses. The Training Center provided a much needed resource for the South Bend Fire Department as well as other agencies in the area. Firefighters can practice fighting fires in a controlled environment under different scenarios such as apartment buildings, businesses, commercial kitchens, and cars. The Training Center also hosts the recruit academy, as well as classes for the South Bend Fire Department and other agencies.

Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund and by charges to outside fire departments for their use of the Luther J Taylor Sr. Fire Training Center. Recruit 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 Training 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 were 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

Morris Performing Arts Center

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change	
						2023	2024	2025	2026			
Personnel												
Salaries & Wages	381,917	285,767	539,806	539,806	-	-	-	-	-	(539,806)	-100%	
Fringe Benefits	147,033	131,601	230,491	231,051	-	-	-	-	-	(231,051)	-100%	
Total Personnel	528,950	417,368	770,297	770,857	-	-	-	-	-	(770,857)	-100%	
Supplies	20,954	22,110	25,000	41,200	-	-	-	-	-	(41,200)	-100%	
Services & Charges												
Professional Services	2,160	2,518	10,200	12,705	-	-	-	-	-	(12,705)	-100%	
Printing & Advertising	43,730	15,702	60,000	64,751	-	-	-	-	-	(64,751)	-100%	
Utilities	128,031	112,645	139,100	139,100	-	-	-	-	-	(139,100)	-100%	
Repairs & Maintenance	85,650	34,268	100,000	83,768	-	-	-	-	-	(83,768)	-100%	
Education & Training	2,938	-	-	7,228	-	-	-	-	-	(7,228)	-100%	
Travel	5,648	1,469	-	7,130	-	-	-	-	-	(7,130)	-100%	
Other Services & Charges	10,358	11,433	18,350	23,863	-	-	-	-	-	(23,863)	-100%	
Total Services & Charges	278,515	178,034	327,650	338,543	-	-	-	-	-	(338,543)	-100%	
Operating Expenditures	828,418	617,512	1,122,947	1,150,600	-	-	-	-	-	(1,150,600)	-100%	
Capital	22,230	-	-	-	-	-	-	-	-	-	-	
Interfund												
Interfund Allocations	240,405	210,875	237,973	237,973	-	-	-	-	-	(237,973)	-100%	
Interfund Transfers Out	-	175,579	-	-	600,000	-	-	-	-	600,000	100%	
Total Interfund	240,405	386,454	237,973	237,973	600,000	-	-	-	-	362,027	152%	
Total Expenditures	1,091,053	1,003,966	1,360,920	1,388,573	600,000	-	-	-	-	(788,573)	-57%	
Revenue												
Charges for Services	1,220,096	317,745	700,000	672,023	-	-	-	-	-	(672,023)	-100%	
Intergov./ Grants	-	-	-	992,163	-	-	-	-	-	(992,163)	-100%	
Interfund Allocation Reimb	-	40,118	86,746	86,746	-	-	-	-	-	(86,746)	-100%	
Other Income	46,536	5,930	25,000	13,817	-	-	-	-	-	(13,817)	-100%	
Interfund Transfers In	-	55,367	-	-	-	-	-	-	-	-	-	
Total Revenue	1,266,632	419,160	811,746	1,764,749	-	-	-	-	-	(1,764,749)	-100%	

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:

In 2022, the Morris Performing Arts Center's operations will be moved into an enterprise fund due to the nature of the Morris' activities. The Morris' revenues previously accounted for in the General Fund #101) will be moved to the newly created Morris Performing Arts Center Operations Fund (#602).

In 2021, the Morris received the Shuttered Venue Operators Grant (SVOG) from the US Small Business Association to help offset the costs from the COVID-19 closure during 2020.

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

In 2022, the Morris Performing Arts Center's operations will be moved into an enterprise fund due to the nature of the Morris' activities. The Morris' expenditures previously accounted for in the General Fund #101) will be moved to the newly created Morris Performing Arts Center Operations Fund (#602). \$600,000 is budgeted to be transferred to the new fund to establish the fund's beginning cash balance. The interfund transfer represents the net profit generated by the Morris in recent years, which reverted to the General Fund (#101).



Photo from Morris website

Fund 101 - General Fund

Palais Royale Ballroom

Expenditures by Type	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Personnel											
Salaries & Wages	88,606	28,543	-	-	-	-	-	-	-	-	-
Fringe Benefits	49,675	28,243	-	-	-	-	-	-	-	-	-
Total Personnel	138,282	56,786	-	-	-	-	-	-	-	-	-
Supplies	5,181	5,031	5,000	5,000	5,000	5,141	5,244	5,349	5,455	-	0%
Services & Charges											
Printing & Advertising	21,346	3,693	-	300	-	-	-	-	-	(300)	-100%
Utilities	88,730	80,505	92,000	92,000	92,000	93,840	95,717	97,631	99,583	-	0%
Repairs & Maintenance	54,179	26,223	61,000	68,315	61,000	62,220	63,465	64,735	66,030	(7,315)	-11%
Other Services & Charges	2,181	5,539	14,640	14,734	14,640	14,932	15,231	15,535	15,846	(94)	-1%
Total Services & Charges	166,436	115,959	167,640	175,349	167,640	170,992	174,413	177,901	181,459	(7,709)	-4%
Operating Expenditures	309,899	177,777	172,640	180,349	172,640	176,133	179,657	183,250	186,914	(7,709)	-4%
Interfund Allocations	48,511	43,637	45,407	45,407	36,009	37,201	37,511	37,751	38,408	(9,398)	-21%
Total Expenditures	358,410	221,414	218,047	225,756	208,649	213,334	217,168	221,001	225,322	(17,107)	-8%
Revenue											
Charges for Services	197,585	88,843	42,000	142,400	136,190	143,754	145,859	148,006	150,196	(6,210)	-4%
Other Income	18,694	4,966	100,400	-	-	-	-	-	-	-	-
Total Revenue	216,280	93,809	142,400	142,400	136,190	143,754	145,859	148,006	150,196	(6,210)	-4%

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 and reimbursement from the caterer for utilities and LaSalle Grill for refuse and recycle service.

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

As a result of a new catering contract, in 2021, the Palais Royale personnel budget was eliminated. One position (Manager-Assistant Facility Operations) was transferred to the Morris Performing Arts Center budget and one position was eliminated (Administrative Assistant I). The remaining expenses budgeted are for utilities and minor repairs and maintenance of the facility. All utilities are paid for by the City and will be reimbursed by the caterer.





PUBLIC WORKS FUNDS

Fund 202 - Motor Vehicle Highway

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
							2023	2024	2025			2026
Revenue												
Intergov./ Shared Revenues	3,209,051	2,985,157	3,041,250	3,204,129	3,050,000	3,055,000	3,060,000	3,065,000	3,070,000	(154,129)	-5%	
Intergov./ Grants	-	-	-	123,272	-	-	-	-	-	(123,272)	-100%	
Licenses & Permits	3,150	300	3,000	3,000	1,500	1,500	1,500	1,500	1,500	(1,500)	-50%	
Charges for Services	253,301	290,475	232,670	232,670	262,300	262,300	262,300	262,300	262,300	29,630	13%	
Interest Earnings	165,725	39,751	26,878	26,878	19,635	17	22	27	30	(7,243)	-27%	
Debt Proceeds	-	1,778,948	-	890,000	775,000	1,260,000	1,105,000	925,000	750,000	(115,000)	-13%	
Other Income	42,383	56,716	5,300	23,326	6,000	6,000	6,000	6,000	6,000	(17,326)	-74%	
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	187,963	190,407	192,881	195,388	197,928	37,800	25%	
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	5,550,000	4,139,212	6,812,461	7,166,799	6,983,225	2,050,000	59%	
Total Revenue	7,663,825	10,238,117	6,959,261	8,153,438	9,852,398	8,914,436	11,440,164	11,622,014	11,270,983	1,698,960	21%	
Expenditures by Activity												
Streets/Traffic & Lighting	9,441,018	7,154,221	7,146,111	10,032,291	8,317,336	9,404,862	9,502,238	9,661,009	9,286,558	(1,714,955)	-17%	
Curb & Sidewalk	1,494,709	1,202,773	1,480,290	1,982,519	1,879,899	1,911,185	1,937,926	1,961,005	1,984,425	(102,620)	-5%	
Total Expenditures	10,935,727	8,356,994	8,626,401	12,014,810	10,197,235	11,316,047	11,440,164	11,622,014	11,270,983	(1,817,575)	-15%	
Expenditures by Type												
Personnel												
Salaries & Wages	2,602,952	2,715,345	2,994,880	2,980,876	3,330,520	3,384,977	3,451,793	3,514,246	3,577,960	349,644	12%	
Fringe Benefits	970,717	1,138,382	1,240,258	1,248,262	1,423,392	1,543,185	1,629,059	1,684,583	1,740,341	175,130	14%	
Total Personnel	3,573,668	3,853,726	4,235,138	4,229,138	4,753,912	4,928,162	5,080,852	5,198,829	5,318,301	524,774	12%	
Supplies												
	1,080,335	1,065,253	764,833	1,030,029	720,794	944,284	951,863	959,557	967,368	(309,235)	-30%	
Services & Charges												
Professional Services	645,007	255,097	483,476	933,575	700,000	700,000	700,000	700,000	700,000	(233,575)	-25%	
Printing & Advertising	222	194	3,250	3,250	2,950	2,950	2,950	2,950	2,950	(300)	-9%	
Utilities	49,037	44,364	48,231	53,521	51,856	52,894	53,952	55,032	56,132	(1,665)	-3%	
Repairs & Maintenance	424,771	699,746	555,941	668,229	692,525	726,402	761,972	799,322	838,538	24,296	4%	
Education & Training	9,540	13,900	15,000	11,460	10,000	10,000	10,000	10,000	10,000	(1,460)	-13%	
Travel	3,391	2,210	5,000	4,998	5,000	5,000	5,000	5,000	5,000	2	0%	
Other Services & Charges	177,033	165,904	128,070	127,040	149,210	149,210	149,210	149,210	149,210	22,170	17%	
Debt Service Principal	734,901	590,097	920,461	920,461	953,898	1,111,315	1,166,427	1,344,849	1,003,425	33,437	4%	
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	52,508	66,058	73,277	74,009	49,064	5,263	11%	
Total Services & Charges	2,089,129	1,800,187	2,206,674	2,769,779	2,617,947	2,823,829	2,922,788	3,140,372	2,814,319	(151,832)	-5%	
Operating Expenditures	6,743,132	6,719,167	7,206,645	8,028,946	8,092,653	8,696,275	8,955,503	9,298,758	9,099,988	63,707	1%	
Capital	64,316	102,840	-	2,566,108	775,000	1,260,000	1,105,000	925,000	750,000	(1,791,108)	-70%	
Interfund												
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	1,329,582	1,359,772	1,379,661	1,398,256	1,420,995	(90,174)	-6%	
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-	-	-	
Total Interfund	4,128,279	1,534,987	1,419,756	1,419,756	1,329,582	1,359,772	1,379,661	1,398,256	1,420,995	(90,174)	-6%	
Total Expenditures	10,935,727	8,356,994	8,626,401	12,014,810	10,197,235	11,316,047	11,440,164	11,622,014	11,270,983	(1,817,575)	-15%	
Net Surplus / (Deficit)	(3,271,902)	1,881,123	(1,667,140)	(3,861,372)	(344,837)	(2,401,611)	-	-	-	-	-	
Beginning Cash Balance	7,993,003	4,743,203	-	6,607,820	2,746,448	2,401,611	-	-	-	Cash Reserves Target		
Cash Adjustments	22,101	(16,506)	-	-	-	-	-	-	-	25% of Annual expenditures		
Ending Cash Balance	4,743,203	6,607,820	2,746,448	2,401,611	2,401,611	-	-	-	-			
Cash Reserves Target	2,733,932	2,089,248	3,003,702	2,549,309	2,829,012	2,860,041	2,905,504	2,817,746	-			

Fund Purpose:

This fund accounts for a portion of the Streets & Sewers Division's, see operations listed below. Streets & Sewers is a division of the Department of Public Works. **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 crack-sealing program was revived in an effort to mitigate water infiltration through cracks in the street surface. Additionally, Streets maintains around 398 miles of alley surface. Also operating under Streets is Unit 211, a 24/7 response vehicle that works with the South Bend Police and Fire Departments for emergencies. | **Traffic & Lighting** - Maintains traffic signs, signals, and city-owned streetlights. Not only does this office provide traffic control in construction areas for Streets & Sewers, but Traffic & Lighting also works with the South Bend Police Dept to provide traffic control for special events in the city, setting up traffic control for events. Additionally, it is responsible for street painting, i.e., line striping, crosswalks, stop bars, etc. | **Curb & Sidewalk** - An annual program to replace sidewalks, curbs, and curb ramps in poor condition at residential properties throughout the City. City Council members select the locations to be reviewed by Engineering for bidding as a public works project.

Explanation of Revenue Sources:

This fund receives 50% of the City's gas tax and wheel tax distribution from the State of Indiana. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. Wheel tax is collected by the Indiana Bureau of Motor Vehicles, remitted to the County, and distributed monthly to the local units based on population and road miles. In April 2017, Indiana lawmakers passed House Enrolled Act 1002-2017 to raise extra funds to repair the state's roads and bridges. The bill raised the gas, special fuel, and motor carrier surcharge taxes by 10 cents. On July 1, 2018, the gas tax increased from 18 to 28 cents per gallon. Despite this increase, the City's gas tax revenue decreased by \$500k from 2018 to 2019 due to changes to the State's distribution formula which keeps more funds at the State level. Tax revenues are not keeping pace with expenses. The City continues to use income tax revenue to support the current level of street maintenance and repair, transferring funds from Local Income Tax Certified Shares Fund (#404) in the amount necessary for this fund to break even (see forecasted revenue for *Interfund Transfers In*).

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

Personnel - The personnel budget in this fund includes the wages and benefits of 59 full-time employees and part-time & seasonal workers as well. | **Supplies** - The supplies budget is for the procurement of street paving materials and other materials needed to repair and replace street and traffic lights and signs. It also includes operational supplies for the Streets and Traffic & Lighting operations such as fuel for vehicles, small tools & equipment, uniforms, and office supplies. Road salt is also budgeted in this fund at \$350,000 for 2022. | **Services** - The repair & maintenance budget includes R&M for vehicles, equipment, and buildings. The professional services budget includes funding for contracted paving of curbs & sidewalks. The utilities budget includes 50% of the costs of electric, natural gas, and water for the Public Works Service Center. The other 50% is paid for by the Sewers subdivision which is budgeted in the Sewage Works Operations Fund (#641). | **Curb & Sidewalk Program** - Seven (7) full-time personnel are budgeted along with a budget for part-time & seasonal workers. As the Common Council wanted to expand the program, three (3) Concrete Finishers were added to the 2019 budget. | **Capital Budget** - The 2022 capital budget includes \$775,000 for capital lease purchases of vehicles and equipment for the Streets and Traffic & Lighting operations. See the Five-Year Capital Improvement Plan for details.

Fund 266 - MVH Restricted Fund

Fund Type	Special Revenue Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Intergov./ Shared Revenues	3,209,051	2,985,157	3,041,250	3,204,129	3,050,000	3,055,000	3,060,000	3,065,000	3,070,000	(154,129)	-5%
Debt Proceeds	-	-	-	-	925,000	-	-	-	505,000	925,000	100%
Interest Earnings	15,007	12,589	187	9,704	285	3,184	5,273	7,235	6,764	(9,419)	-97%
Total Revenue	3,224,058	2,997,747	3,041,437	3,213,833	3,975,285	3,058,184	3,065,273	3,072,235	3,581,764	761,452	24%
Expenditures by Type											
Personnel											
Salaries & Wages	290,561	221,144	353,095	359,095	429,064	433,356	437,690	442,066	446,486	69,969	19%
Fringe Benefits	148,185	103,529	140,277	140,277	159,953	161,524	163,110	164,713	166,332	19,676	14%
Total Personnel	438,746	324,673	493,372	499,372	589,017	594,880	600,800	606,779	612,818	89,645	18%
Supplies	1,355,841	1,165,290	1,189,768	1,248,238	1,516,135	1,212,310	1,216,418	1,220,608	1,224,882	267,897	21%
Services & Charges											
Professional Services	-	-	-	250,000	-	-	-	-	-	(250,000)	-100%
Repairs & Maintenance	774,629	1,042,462	1,358,110	1,412,302	1,419,325	940,291	962,306	985,421	1,009,692	7,023	0%
Debt Service Principal	-	-	-	-	175,924	180,349	184,886	189,537	290,350	175,924	100%
Debt Service Interest & Fees	-	-	-	-	22,033	17,607	13,070	8,419	15,680	22,033	100%
Total Services & Charges	774,629	1,042,462	1,358,110	1,662,302	1,617,282	1,138,247	1,160,262	1,183,377	1,315,722	(45,020)	-3%
Operating Expenditures	2,569,216	2,532,426	3,041,250	3,409,913	3,722,434	2,945,437	2,977,480	3,010,764	3,153,422	312,521	9%
Capital	-	-	-	15,800	925,000	-	-	-	505,000	909,200	5754%
Total Expenditures	2,569,216	2,532,426	3,041,250	3,425,713	4,647,434	2,945,437	2,977,480	3,010,764	3,658,422	1,221,721	36%
Net Surplus / (Deficit)	654,842	465,321	187	(211,880)	(672,149)	112,747	87,793	61,471	(76,658)		
Beginning Cash Balance	-	650,402		1,126,297	914,417	242,268	355,015	442,808	504,279	Cash Reserves Target	
Cash Adjustments	(4,440)	10,574		-	-	-	-	-	-	No reserve requirement	
Ending Cash Balance	650,402	1,126,297		914,417	242,268	355,015	442,808	504,279	427,621		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

The MVH Restricted Fund was established in 2019 due to a directive from the Indiana 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. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. Wheel tax is collected by the Indiana Bureau of Motor Vehicles, remitted to the County, and distributed monthly to the local units based on population and road miles. This fund also receives revenue from interest earned on the fund's cash balance.

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

Qualified Expenditures: 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

	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Historical Revenue by Fund											
Motor Vehicle Highway (#202)	7,663,825	10,238,117	6,959,261	8,153,438	9,852,398	8,914,436	11,440,164	11,622,014	11,270,983	1,698,960	21%
MVH Restricted (#266)	3,224,058	2,997,747	3,041,437	3,213,833	3,975,285	3,058,184	3,065,273	3,072,235	3,581,764	761,452	24%
Total Revenue	10,887,884	13,235,863	10,000,698	11,367,271	13,827,683	11,972,620	14,505,437	14,694,249	14,852,747	2,460,412	22%
Revenue by Type											
Intergov./ Shared Revenues	6,418,102	5,970,315	6,082,500	6,408,258	6,100,000	6,110,000	6,120,000	6,130,000	6,140,000	(308,258)	-5%
Intergov./ Grants	-	-	-	123,272	-	-	-	-	-	(123,272)	-100%
Licenses & Permits	3,150	300	3,000	3,000	1,500	1,500	1,500	1,500	1,500	(1,500)	-50%
Charges for Services	253,301	290,475	232,670	232,670	262,300	262,300	262,300	262,300	262,300	29,630	13%
Interest Earnings	180,733	52,340	27,065	36,582	19,920	3,201	5,295	7,262	6,794	(16,662)	-46%
Debt Proceeds	-	1,778,948	-	890,000	1,700,000	1,260,000	1,105,000	925,000	1,255,000	810,000	91%
Other Income	42,383	56,716	5,300	23,326	6,000	6,000	6,000	6,000	6,000	(17,326)	-74%
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	187,963	190,407	192,881	195,388	197,928	37,800	25%
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	5,550,000	4,139,212	6,812,461	7,166,799	6,983,225	2,050,000	59%
Total Revenue	10,887,884	13,235,863	10,000,698	11,367,271	13,827,683	11,972,620	14,505,437	14,694,249	14,852,747	2,460,412	22%
Expenditures by Fund											
Motor Vehicle Highway (#202)	10,935,727	8,356,994	8,626,401	12,014,810	10,197,235	11,316,047	11,440,164	11,622,014	11,270,983	(1,817,575)	-15%
MVH Restricted (#266)	2,569,216	2,532,426	3,041,250	3,425,713	4,647,434	2,945,437	2,977,480	3,010,764	3,658,422	1,221,721	36%
Total Expenditures	13,504,943	10,889,419	11,667,651	15,440,523	14,844,669	14,261,484	14,417,644	14,632,778	14,929,405	(595,854)	-4%
Expenditures by Division											
Streets / Traffic & Lighting	12,010,234	9,686,646	10,187,361	13,458,003	12,964,770	12,350,299	12,479,718	12,671,773	12,944,980	(493,233)	-4%
Curb & Sidewalk	1,494,709	1,202,773	1,480,290	1,982,519	1,879,899	1,911,185	1,937,926	1,961,005	1,984,425	(102,620)	-5%
Total Expenditures	13,504,943	10,889,419	11,667,651	15,440,523	14,844,669	14,261,484	14,417,644	14,632,778	14,929,405	(595,854)	-4%
Expenditures by Type											
Personnel											
Salaries & Wages	2,893,512	2,936,488	3,347,975	3,339,971	3,759,584	3,818,333	3,889,483	3,956,312	4,024,446	419,613	13%
Fringe Benefits	1,118,902	1,241,911	1,380,535	1,388,539	1,583,345	1,704,709	1,792,169	1,849,296	1,906,673	194,806	14%
Total Personnel	4,012,414	4,178,400	4,728,510	4,728,510	5,342,929	5,523,042	5,681,652	5,805,608	5,931,119	614,419	13%
Supplies	2,436,176	2,230,544	1,954,601	2,278,267	2,236,929	2,156,594	2,168,281	2,180,165	2,192,250	(41,338)	-2%
Services & Charges											
Professional Services	645,007	255,097	483,476	1,183,575	700,000	700,000	700,000	700,000	700,000	(483,575)	-41%
Printing & Advertising	222	194	3,250	3,250	2,950	2,950	2,950	2,950	2,950	(300)	-9%
Utilities	49,037	44,364	48,231	53,521	51,856	52,894	53,952	55,032	56,132	(1,665)	-3%
Repairs & Maintenance	1,199,400	1,742,208	1,914,051	2,080,532	2,111,850	1,666,693	1,724,278	1,784,743	1,848,230	31,318	2%
Education & Training	9,540	13,900	15,000	11,460	10,000	10,000	10,000	10,000	10,000	(1,460)	-13%
Travel	3,391	2,210	5,000	4,998	5,000	5,000	5,000	5,000	5,000	2	0%
Other Services & Charges	177,033	165,904	128,070	127,040	149,210	149,210	149,210	149,210	149,210	22,170	17%
Debt Service Principal	734,901	590,097	920,461	920,461	1,129,822	1,291,664	1,351,313	1,534,386	1,293,775	209,361	23%
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	74,541	83,665	86,347	82,428	64,744	27,296	58%
Total Services & Charges	2,863,758	2,842,649	3,564,784	4,432,082	4,235,229	3,962,076	4,083,050	4,323,749	4,130,041	(196,853)	-4%
Operating Expenditures	9,312,348	9,251,592	10,247,895	11,438,859	11,815,087	11,641,712	11,932,983	12,309,522	12,253,410	376,228	3%
Capital	64,316	102,840	-	2,581,908	1,700,000	1,260,000	1,105,000	925,000	1,255,000	(881,908)	-34%
Interfund											
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	1,329,582	1,359,772	1,379,661	1,398,256	1,420,995	(90,174)	-6%
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-	-	-
Total Interfund	4,128,279	1,534,987	1,419,756	1,419,756	1,329,582	1,359,772	1,379,661	1,398,256	1,420,995	(90,174)	-6%
Total Expenditures	13,504,943	10,889,419	11,667,651	15,440,523	14,844,669	14,261,484	14,417,644	14,632,778	14,929,405	(595,854)	-4%
Net Surplus / (Deficit)	(2,617,060)	2,346,444	(1,666,953)	(4,073,252)	(1,016,986)	(2,288,864)	87,793	61,471	(76,658)		
Beginning Cash Balance	7,993,003	5,393,605		7,734,117	3,660,865	2,643,879	355,015	442,808	504,279	Cash Reserves Target	
Cash Adjustments	17,661	(5,932)		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	5,393,605	7,734,117		3,660,865	2,643,879	355,015	442,808	504,279	427,621		
Cash Reserves Target	3,376,236	2,722,355		3,860,131	3,711,167	3,565,371	3,604,411	3,658,195	3,732,351		

This summary shows the combined Motor Vehicle Highway (MVH) Fund and MVH Restricted Fund. These funds account for a portion of the Streets & Sewers Division's operations including: Streets, Traffic & Lighting, and Curb & Sidewalk. Streets & Sewers is a division of the Department of Public Works.

For the purposes of reporting to the State of Indiana, these funds are combined; however, their accounting must be kept separate based on the directive put forth by the Indiana 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.

Fund 251 - Local Road & Street

Fund Type	Special Revenue Funds				Control	City Funds					
	2019	2020	2021	2021	2022	Forecast				Budget	
	Actual	Actual	Adopted	Amended	Adopted	2023	2024	2025	2026	Variance	%
			Budget	Budget	Budget					2021-2022	Change
Revenue											
Intergov./ Shared Revenues	1,858,579	1,781,618	1,539,462	1,939,498	1,829,152	1,834,152	1,839,152	1,844,152	1,849,152	(110,346)	-6%
Intergov./ Grants	117,020	101,082	350,000	670,528	947,000	50,000	25,000	-	-	276,472	41%
Interest Earnings	132,553	43,781	7,007	18,850	7,417	10,737	17,255	24,350	31,085	(11,433)	-61%
Other Income	38,375	18,968	-	-	-	-	-	-	-	-	-
Interfund Transfers In	2,500,000	-	-	-	-	-	-	-	-	-	-
Total Revenue	4,646,528	1,945,448	1,896,469	2,628,876	2,783,569	1,894,889	1,881,407	1,868,502	1,880,237	154,693	6%
Expenditures by Type											
Supplies	63,646	4,468	350,000	400,548	350,000	350,000	100,000	100,000	100,000	(50,548)	-13%
Services & Charges											
Professional Services	175,032	200,078	80,000	754,276	1,170,000	80,000	80,000	70,000	60,000	415,724	55%
Repairs & Maintenance	376,289	795,967	-	743,974	250,000	100,000	150,000	200,000	200,000	(493,974)	-66%
Other Services & Charges	5,000	2,094	15,000	15,000	-	-	-	-	-	(15,000)	-100%
Total Services & Charges	556,321	998,139	95,000	1,513,250	1,420,000	180,000	230,000	270,000	260,000	(93,250)	-6%
Capital	2,095,286	1,552,078	300,000	925,452	300,000	300,000	300,000	250,000	250,000	(625,452)	-68%
Interfund Transfers Out	617,569	1,000,000	2,000,000	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(1,000,000)	-50%
Total Expenditures	3,332,822	3,554,685	2,745,000	4,839,250	3,070,000	1,830,000	1,630,000	1,620,000	1,610,000	(1,769,250)	-37%
Net Surplus / (Deficit)	1,313,706	(1,609,236)	(848,531)	(2,210,374)	(286,431)	64,889	251,407	248,502	270,237		
Beginning Cash Balance	3,919,938	5,233,148		3,632,884	1,422,509	1,136,078	1,200,967	1,452,374	1,700,876	Cash Reserves Target	
Cash Adjustments	(495)	8,971		-	-	-	-	-	-	No reserve requirement	
Ending Cash Balance	5,233,148	3,632,884		1,422,509	1,136,078	1,200,967	1,452,374	1,700,876	1,971,113		
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.

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

Explanation of Revenue Sources:

This fund receives gas taxes from the State of Indiana as its primary revenue source. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. Gas tax is forecasted conservatively given the changes in the State's distribution formula. 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 Local Income Tax Economic Development 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 issued an infrastructure bond to fund city-wide street improvements. As a result, some of the outsourced paving expenses typically budgeted for in this fund were moved to the 2021 Infrastructure Bond Capital Fund (#455).

This fund supports a 50/50 matching grant (Community Crossings), funding \$1,000,000 as the matching portion as an Interfund transfer to the Local Road & Bridge Grant Fund (#265). The transfer from this fund was suspended in 2021 and the matching portion was covered by the 2021 Infrastructure Bond Capital Fund (#455). 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 2021-2022	% Change
	2019	2020	2021	2021	2022		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2023	2024	2025	2026		
Revenue												
Intergov./ Grants	-	144,097	-	-	-	-	-	-	-	-	-	-
Interest Earnings	10,922	1,257	129	1,469	543	546	734	898	1,005	(926)	-63%	
Other Income	92,453	-	-	1,500	-	-	-	-	-	(1,500)	-100%	
Total Revenue	103,375	145,354	129	2,969	543	546	734	898	1,005	(2,426)	-82%	
Expenditures by Type												
Professional Services	257,469	17,856	-	106,004	-	-	-	-	-	(106,004)	-100%	
Capital	434,025	31,938	-	103,459	-	-	-	-	-	(103,459)	-100%	
Total Expenditures	691,494	49,793	-	209,463	-	-	-	-	-	(209,463)	-100%	
Net Surplus / (Deficit)	(588,119)	95,560	129	(206,494)	543	546	734	898	1,005			
Beginning Cash Balance	757,509	170,735		266,588	60,094	60,637	61,183	61,917	62,815			
Cash Adjustments	1,345	293		-	-	-	-	-	-			
Ending Cash Balance	170,735	266,588		60,094	60,637	61,183	61,917	62,815	63,820			
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 Indiana State Board of Accounts (SBOA), to receive a one-time payment of local income taxes from the State for the purpose of infrastructure expenditures. Per the state statute (Senate Enrolled Act 67), a minimum of 75% must be spent on infrastructure projects. A total of \$4,217,549, representing 75% of the total distribution, was deposited in May 2016, comprised of \$4,160,901 distributed to the City and \$56,648 distributed to the Redevelopment Authority. The remainder was deposited into the Rainy Day Fund (#102).												
Explanation of Revenue Sources: Based on the fund purpose listed above, the one-time payment of local income tax received for infrastructure improvements has been expended and therefore this fund is slated to be inactivated.												
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 2021-2022	% Change
	2019	2020	2021	2021	2022		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2023	2024	2025	2026		
Revenue												
Intergov./ Grants	553,253	1,102,365	1,000,000	1,141,172	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(141,172)	-12%	
Interest Earnings	10,466	7,642	10	4,010	1,049	1,054	1,418	1,734	1,942	(2,961)	-74%	
Interfund Transfers In	553,253	1,522,365	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	0%	
Total Revenue	1,116,972	2,632,372	2,000,010	2,145,182	2,001,049	2,001,054	2,001,418	2,001,734	2,001,942	(144,133)	-7%	
Expenditures by Type												
Repairs & Maintenance	996,856	1,691,081	2,000,000	3,420,585	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	(1,420,585)	-42%	
Total Expenditures	996,856	1,691,081	2,000,000	3,420,585	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	(1,420,585)	-42%	
Net Surplus / (Deficit)	120,116	941,291	10	(1,275,403)	1,049	1,054	1,418	1,734	1,942			
Beginning Cash Balance	329,373	449,431		1,391,493	116,090	117,139	118,193	119,611	121,345			
Cash Adjustments	(58)	770		-	-	-	-	-	-			
Ending Cash Balance	449,431	1,391,493		116,090	117,139	118,193	119,611	121,345	123,287			
Cash Reserves Target	-	-		-	-	-	-	-	-			
Cash Reserves Target No reserve requirement - Grant fund - spend down to zero												
Fund Purpose: This fund was established (ordinance 10486-16) to account for the receipt of the Community Crossings state grant and matching revenue (50/50) and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts (SBOA). Community Crossings is a partnership between the Indiana Department of Transportation (INDOT) and Hoosier communities, both urban and rural, to invest in infrastructure projects that catalyze economic development, create jobs, and strengthen local transportation networks. The City is seeking \$1 million in grant funding each year.												
Explanation of Revenue Sources: In February 2017, the City received its first Community Crossings matching grant from INDOT for \$1 million. The City's matching portion is covered by interfund transfers from other City funds. The transfers have come from the following funds: 2017 - \$1 million - LOIT 2016 Special Distribution Fund (#257) 2018 - \$670,000 - LOIT 2016 Special Distribution Fund (#257) 2019 - \$553,253 - Local Road & Street Fund (#251) 2020 - \$1 million - Local Road & Street Fund (#251), \$522,365 - Major Moves Construction Fund (#412) 2021 - \$1 million - 2021 Infrastructure Bonds Fund (#455) 2022 through 2026 - \$1 million - Local Road & Street Fund (#251) This fund also receives revenue from interest earned on the fund's cash balance.												
Explanation of Expenditures and Significant Changes/Variations: Expenditures are calculated on 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					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Revenue											
Intergov./ Grants	-	668	-	84,756	-	-	-	-	-	(84,756)	-100%
Interest Earnings	69,658	17,411	7,533	9,556	3,481	832	1,282	3,320	5,651	(6,075)	-64%
Other Income	584,181	493,328	493,329	493,329	493,328	493,328	138,515	120,892	120,892	(1)	0%
Total Revenue	653,840	511,407	500,862	587,641	496,809	494,160	139,797	124,212	126,543	(90,832)	-15%
Expenditures by Type											
Supplies	-	-	450,000	-	350,000	350,000	-	-	-	350,000	100%
Services & Charges											
Professional Services	1,502	108,890	-	546,265	-	175,000	-	-	-	(546,265)	-100%
Repairs & Maintenance	710,820	44,201	-	97,898	450,000	-	-	-	-	352,102	360%
Total Services & Charges	712,322	153,090	-	644,163	450,000	175,000	-	-	-	(194,163)	-30%
Capital	513,712	649,253	-	102,896	500,000	300,000	125,000	-	-	397,104	386%
Interfund Transfers Out	-	522,365	-	-	-	-	-	-	-	-	-
Total Expenditures	1,226,034	1,324,708	450,000	747,059	1,300,000	825,000	125,000	-	-	552,941	74%
Net Surplus / (Deficit)	(572,194)	(813,301)	50,862	(159,418)	(803,191)	(330,840)	14,797	124,212	126,543		
Beginning Cash Balance	2,765,949	2,195,972		1,386,436	1,227,018	423,827	92,987	107,784	231,996	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero	
Cash Adjustments	2,216	3,765		-	-	-	-	-	-		
Ending Cash Balance	2,195,972	1,386,436		1,227,018	423,827	92,987	107,784	231,996	358,539		
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.

Per Indiana Code Section 8-14-16-5, "money in the fund may be expended only for the following purposes: (1) Construction of highways, roads, and bridges; (2) In a county that is a member of the northwest Indiana regional development authority, or in a city or town located in such a county, any purpose for which the regional development authority may make expenditures under IC 36-7-5; (3) Providing funding for economic development projects (as defined in IC 6-3.5-7-13.1(c)(1) or IC 6-3.5-7-13.1(c)(2)(A) through IC 6-3.5-7-13.1(c)(2)(K)); (4) Matching federal grants for a purpose described in this section; (5) Providing funding for interlocal agreements under IC 36-1-7 for a purpose described in this section; (6) Providing the county's, city's, or town's contribution to a regional development authority established under IC 36-7.6-2-3."

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:

For 2021, \$450,000 was budgeted for the Streets Division to use for street paving materials. In 2022 and 2023 internal street paving materials decreased to \$350,000 each year. Budgeted for 2022 is \$450,000 for Contracted Paving - as part of the City's Rebuilding our Streets Initiative. Also funded in 2022 as part of the Capital Outlay for Infrastructure Streets and Alleys is \$200,000 Flashing Beacon and \$300,000 Guardrail Installation.



Fund 455 - 2021 Infrastructure Bond Capital

Fund Type	Capital Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	% Change
						2023	2024	2025	2026	2021-2022	
Revenue											
Interest Earnings	-	-	-	21,221	-	-	-	-	-	(21,221)	-100%
Interfund Transfers In	-	-	-	8,601,026	-	-	-	-	-	(8,601,026)	-100%
Total Revenue	-	-	-	8,622,247	-	-	-	-	-	(8,622,247)	-100%
Expenditures by Type											
Services & Charges											
Interfund Transfers Out	-	-	-	1,000,000	-	-	-	-	-	(1,000,000)	-100%
Total Services & Charges	-	-	-	1,000,000	-	-	-	-	-	(1,000,000)	-100%
Capital	-	-	-	7,601,026	-	-	-	-	-	(7,601,026)	-100%
Total Expenditures	-	-	-	8,601,026	-	-	-	-	-	(8,601,026)	-100%
Net Surplus / (Deficit)	-	-	-	21,221	-	-	-	-	-		
Beginning Cash Balance	-	-	-	-	21,221	21,221	21,221	21,221	21,221	Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero	
Cash Adjustments	-	-	-	-	-	-	-	-			
Ending Cash Balance	-	-	-	21,221	21,221	21,221	21,221	21,221			
Cash Reserves Target	-	-	-	-	-	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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



Fund 610 - Solid Waste Operations

Fund Type	Enterprise Funds				Control	City Funds					
	2019	2020	2021	2021	2022	Forecast				Budget	
	Actual	Actual	Adopted	Amended	Adopted	2023	2024	2025	2026	Variance	%
			Budget	Budget	Budget					2021-2022	Change
Revenue											
Charges for Services	5,463,922	5,656,106	5,506,237	5,517,178	6,398,200	7,067,300	7,411,500	7,653,500	7,653,500	881,022	16%
Interest Earnings	12,252	2,362	-	781	-	-	-	-	-	(781)	-100%
Other Income	13,220	98,540	45,500	46,848	45,000	45,000	45,000	45,000	45,000	(1,848)	-4%
Interfund Transfers In	-	250,000	965,000	1,500,000	-	-	-	-	-	(1,500,000)	-100%
Total Revenue	5,489,395	6,007,008	6,516,737	7,064,807	6,443,200	7,112,300	7,456,500	7,698,500	7,698,500	(621,607)	-9%
Expenditures by Type											
Personnel											
Salaries & Wages	1,030,068	1,151,775	1,146,617	1,146,557	1,294,255	1,339,937	1,364,102	1,388,741	1,413,877	147,698	13%
Fringe Benefits	421,865	491,924	521,476	491,536	625,177	681,090	717,281	741,068	764,957	133,641	27%
Total Personnel	1,451,934	1,643,699	1,668,093	1,638,093	1,919,432	2,021,027	2,081,383	2,129,809	2,178,834	281,339	17%
Supplies	254,413	328,387	472,330	444,822	448,120	470,459	493,962	518,690	544,712	3,298	1%
Services & Charges											
Printing & Advertising	-	504	5,193	5,193	5,193	5,053	4,994	5,079	5,162	-	0%
Repairs & Maintenance	810,289	1,156,210	995,000	1,060,900	1,030,000	1,030,000	1,030,000	1,030,000	1,030,000	(30,900)	-3%
Education & Training	975	-	20,000	20,000	20,000	10,000	10,000	10,000	10,000	-	0%
Travel	1,137	-	9,900	9,900	9,900	9,900	9,900	9,900	9,900	-	0%
Other Services & Charges	998,584	1,199,086	1,114,933	1,360,448	1,269,157	1,446,515	1,650,476	1,885,031	2,154,770	(91,291)	-7%
Debt Service Principal	-	-	-	250,000	-	-	-	-	-	(250,000)	-100%
Total Services & Charges	1,810,984	2,355,800	2,145,026	2,706,441	2,334,250	2,501,468	2,705,370	2,940,010	3,209,832	(372,191)	-14%
Operating Expenditures	3,517,330	4,327,885	4,285,449	4,789,356	4,701,802	4,992,954	5,280,715	5,588,509	5,933,378	(87,554)	-2%
Interfund											
Interfund Allocations	998,406	958,978	1,185,129	1,185,129	1,187,501	1,224,726	1,248,993	1,271,454	1,295,121	2,372	0%
Interfund Transfers Out	1,053,026	979,213	1,065,255	1,065,255	1,124,161	1,067,712	1,027,013	1,141,220	1,063,990	58,906	6%
Total Interfund	2,051,432	1,938,191	2,250,384	2,250,384	2,311,662	2,292,438	2,276,006	2,412,674	2,359,111	61,278	3%
Total Expenditures	5,568,762	6,266,076	6,535,833	7,039,740	7,013,464	7,285,392	7,556,721	8,001,183	8,292,489	(26,276)	0%
Net Surplus / (Deficit)	(79,367)	(259,069)	(19,096)	25,067	(570,264)	(173,092)	(100,221)	(302,683)	(593,989)		
Beginning Cash Balance	525,571	449,145		87,032	112,100	(458,164)	(631,256)	(731,477)	(1,034,160)	Cash Reserves Target 10% of Annual expenditures	
Cash Adjustments	2,941	(103,044)		-	-	-	-	-			
Ending Cash Balance	449,145	87,032		112,100	(458,164)	(631,256)	(731,477)	(1,034,160)	(1,628,149)		
Cash Reserves Target	556,876	626,608		703,974	701,346	728,539	755,672	800,118	829,249		

Fund Purpose:

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

Explanation of Revenue Sources:

This fund is funded by charging City residents a monthly fee for pick-up and disposal of trash at an area landfill/transfer station and recycling centers. The most recent rate increases were in 2008 (ordinance no. 9861-08), 2017 (ordinance no. 10400-15), and 2021 (ordinance no. 10797-21).

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

Explanation of Expenditures and Significant Changes/Variations:

Personnel - The personnel budget includes the wages and benefits for twenty-five (25) full-time employees and a small budget for one (1) part-time employee. Rates for drivers have gone up significantly. | **Supplies** - The supplies budget includes fuel for the trash trucks, trash and yard waste totes, uniforms, and other small operating supplies. | **Services** - The repair & maintenance budget includes R&M for the trash trucks. The majority of the budget for other charges & services is for landfill costs (approx. \$1.2 million budgeted for 2022). Landfill costs have continued to increase as the volume of trash collected rises year after year. However, the City does not charge residents based on the volume of trash picked up so there is no additional revenue to help offset the increased costs. The City will continue to look for ways to be more efficient and/or raise more revenue. | **Capital** - 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					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Interest Earnings	5,423	946	-	23	-	-	-	-	-	(23)	-100%
Debt Proceeds	-	375,000	-	758,270	1,430,000	1,155,000	770,000	890,000	-	671,730	89%
Interfund Transfers In	1,053,026	979,213	1,065,255	1,065,255	1,124,161	1,067,712	1,027,013	1,141,220	1,063,990	58,906	6%
Total Revenue	1,058,449	1,355,159	1,065,255	1,823,548	2,554,161	2,222,712	1,797,013	2,031,220	1,063,990	730,613	40%
Expenditures by Type											
Services & Charges											
Debt Service Principal	970,891	927,626	1,002,558	1,002,558	1,061,327	998,991	960,066	1,072,786	1,018,891	58,769	6%
Debt Service Interest & Fees	67,113	51,027	62,697	62,697	62,834	68,721	66,947	68,434	45,099	137	0%
Total Services & Charges	1,038,004	978,653	1,065,255	1,065,255	1,124,161	1,067,712	1,027,013	1,141,220	1,063,990	58,906	6%
Capital	-	53,416	-	1,133,270	1,430,000	1,155,000	770,000	890,000	-	296,730	26%
Total Expenditures	1,038,004	1,032,069	1,065,255	2,198,525	2,554,161	2,222,712	1,797,013	2,031,220	1,063,990	355,636	16%
Net Surplus / (Deficit)	20,445	323,090	-	(374,977)	-	-	-	-	-		
Beginning Cash Balance	44,494	64,925		388,126	13,149	13,149	13,149	13,149	13,149	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero	
Cash Adjustments	(15)	111		-	-	-	-	-	-		
Ending Cash Balance	64,925	388,126		13,149	13,149	13,149	13,149	13,149	13,149		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Over the next five years, Solid Waste plans to replace older trucks with side-load dedicated units, replacing about two trucks a year. See the Five-Year Capital Improvement Plan for details. These trucks will be purchased with capital lease proceeds and paid off over a 5-year period. The principal and interest expense budgeted is for capital lease payments for the trucks.



Fund 620 - Water Works Operations

Fund Type	Enterprise Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026		Change
Revenue											
Charges for Services	18,428,418	19,530,007	18,768,653	18,768,653	20,020,371	20,758,368	20,758,368	20,758,368	20,758,368	1,251,718	7%
Interest Earnings	89,938	29,477	21,605	28,409	15,362	17,267	20,141	12,324	21,184	(13,047)	-46%
Other Income	37,155	30,256	42,500	54,241	20,000	20,000	20,000	20,000	20,000	(34,241)	-63%
Interfund Allocation Reimb	1,734,889	1,788,327	1,856,424	1,856,424	1,414,701	1,456,847	1,500,277	1,545,031	1,591,150	(441,723)	-24%
Interfund Transfers In	159,826	83,727	103,534	103,534	-	-	-	-	-	(103,534)	-100%
Total Revenue	20,450,225	21,461,793	20,792,716	20,811,261	21,470,434	22,252,482	22,298,786	22,335,723	22,390,702	659,173	3%
Expenditures by Type											
Personnel											
Salaries & Wages	3,287,529	3,387,258	3,694,444	3,661,444	3,894,196	3,963,133	4,035,038	4,108,353	4,183,108	232,752	6%
Fringe Benefits	1,287,012	1,442,985	1,532,758	1,532,758	1,764,581	1,907,432	2,007,237	2,073,332	2,139,722	231,823	15%
Total Personnel	4,574,540	4,830,243	5,227,202	5,194,202	5,658,777	5,870,565	6,042,275	6,181,685	6,322,830	464,575	9%
Supplies	1,499,242	1,266,625	1,430,772	1,595,114	1,531,847	1,562,483	1,593,730	1,625,602	1,658,117	(63,267)	-4%
Services & Charges											
Professional Services	891,024	850,848	676,560	1,223,789	656,560	638,791	651,267	663,991	676,971	(567,229)	-46%
Printing & Advertising	1,165	2,209	10,359	5,779	10,359	10,566	10,777	10,993	11,213	4,580	79%
Utilities	769,708	752,924	823,700	830,700	825,700	842,214	859,059	876,241	893,767	(5,000)	-1%
Repairs & Maintenance	321,740	388,841	475,200	633,467	446,700	455,634	464,746	474,041	483,520	(186,767)	-29%
Education & Training	10,627	10,322	32,675	36,675	32,675	33,329	33,996	34,675	35,368	(4,000)	-11%
Travel	2,386	2,754	18,750	3,750	18,750	19,125	19,508	19,898	20,296	15,000	400%
Other Services & Charges	3,008,526	3,097,555	3,539,879	3,571,575	3,179,422	3,250,244	2,371,925	2,638,344	2,474,015	(392,153)	-11%
Debt Service Principal	396,892	401,882	296,672	296,672	201,048	-	-	-	-	(95,624)	-32%
Debt Service Interest & Fees	23,014	15,525	8,065	8,065	3,132	-	-	-	-	(4,933)	-61%
Total Services & Charges	5,425,081	5,522,862	5,881,860	6,610,472	5,374,346	5,249,903	4,411,278	4,718,182	4,595,150	(1,236,126)	-19%
Operating Expenditures	11,498,863	11,619,730	12,539,834	13,399,788	12,564,970	12,682,951	12,047,283	12,525,469	12,576,097	(834,818)	-6%
Interfund											
Interfund Allocations	1,979,352	2,184,334	2,267,793	2,267,793	2,342,714	2,417,808	2,452,720	2,473,140	2,510,811	74,921	3%
PILOT	1,662,624	1,629,442	1,611,201	1,611,201	1,613,639	1,613,639	1,613,639	1,613,639	1,613,639	2,438	0%
Interfund Transfers Out	5,539,552	5,166,931	4,954,548	4,954,548	6,649,430	5,320,675	6,422,321	6,559,818	5,207,242	1,694,882	34%
Total Interfund	9,181,528	8,980,707	8,833,542	8,833,542	10,605,783	9,352,122	10,488,680	10,646,597	9,331,692	1,772,241	20%
Total Expenditures	20,680,391	20,600,437	21,373,376	22,233,330	23,170,753	22,035,073	22,535,963	23,172,066	21,907,789	937,423	4%
Net Surplus / (Deficit)	(230,166)	861,356	(580,660)	(1,422,069)	(1,700,319)	217,409	(237,177)	(836,343)	482,913		
Beginning Cash Balance	4,618,205	4,204,418		4,840,727	3,418,657	1,718,338	1,935,748	1,698,571	862,228		
Cash Adjustments	(183,621)	(225,047)									
Ending Cash Balance	4,434,584	3,979,371		4,840,727	3,418,657	1,935,748	1,698,571	862,228	1,345,140		
Cash Reserves Target	1,034,020	1,030,022		1,111,667	1,158,538	1,101,754	1,126,798	1,158,603	1,095,389		
										Cash Reserves Target	
										5% of Annual expenditures	

Fund Purpose:

This fund was established to account for the revenues and operational expenses of the City-owned water utility. This fund also provides the monies for debt service obligations and capital improvements through transfer of monies to other water utility funds. The water utility is run by the Water Works Division of the Department of Public Works. Water Works solely utilizes groundwater to serve more than 112,000 customers. There are nine well fields which can produce water to be treated before making its way to homes and businesses via 550+ miles of water main. Water Works staff regularly conducts thorough testing on the groundwater before, during and after treatment, as well as throughout the distribution system. Water being distributed meets or exceeds all drinking water regulations.

Explanation of Revenue Sources:

The general source of the water utility's revenue comes from the water service that is provided to its customers. The last rate increase was approved in 2021 (ordinance no. 10797-21). The purpose of the comprehensive rate adjustment is to provide a multi-year plan that meets the operational and capital needs of the utilities, gradually adjusting rates to generate sufficient cash flow. The increases are based on recommendations of a comprehensive utility long-term rate plan commissioned by the City. Changes to water rates are subject to approval of the Indiana Utility Regulatory Commission (IURC). Charges for services revenue forecast assumptions remain conservative. Other Income consists of reimbursements and other miscellaneous type sales. Interfund Allocation Reimbursement consists of the Utility Customer Service Allocation, which allocates the operational costs of the customer service department to benefiting operations including Sewage Works (Fund #641), Solid Waste (Fund #610), and Project ReLeaf (Fund #655); and the Payroll Cost Allocation, which allocates a portion of wages and benefits for positions that serve other divisions within the Department of Public Works. This fund also receives interest earnings from the other water utility funds (#624, 625, 626 and 629) for interest earned on cash balances in those funds that is subsequently transferred to this fund.

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. | **Personnel** - The personnel budget includes the wages and benefits for 68 full-time employees, and \$86k for part-time and seasonal wages. | **Supplies** - The supplies budget includes inventory such as replacement parts for water mains and hydrants, repair & maintenance materials, concrete supplies, water treatment chemicals, laboratory supplies, fuel for vehicles and equipment, hardware supplies such as small tools & equipment, office supplies, and other small operating supplies. | **Services** - The repair & maintenance budget includes R&M for vehicles, equipment, buildings, and minor water infrastructure repairs. The utilities budget includes the costs of electric, natural gas, and water for the Water Works Division's facilities and distribution sites. Professional services include well cleaning, electrical services, large meter testing, evaluation studies, and more. Other charges & services includes \$1.1 million for various services associated with the utility's customer service billing and collections activities such as credit card processing fees, bill production and mailing, and utility billing software charges. Other charges and services also includes \$1.1 million for plumbing contractors for the Water Insurance Service Line Leak Program. | **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). | 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. | **Capital** - Water Work's capital needs are tracked in a separate capital fund (#622). Funds are transferred as needed to cover capital expenditures.

Fund 622 - Water Works Capital

Fund Type	Enterprise Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Charges for Services	192,850	236,907	210,000	210,000	210,000	210,000	210,000	210,000	210,000	-	0%
Interest Earnings	90,537	51,626	59,877	50,372	2,173	-	-	-	-	(48,199)	-96%
Other Income	-	9,568	-	11,040	-	-	-	-	-	(11,040)	-100%
Interfund Transfers In	3,241,000	3,862,000	3,373,000	3,373,000	3,987,000	2,896,000	2,897,000	3,035,000	1,680,000	614,000	18%
Total Revenue	3,524,387	4,160,101	3,642,877	3,644,412	4,199,173	3,106,000	3,107,000	3,245,000	1,890,000	554,761	15%
Expenditures by Type											
Services & Charges											
Professional Services	65,611	31,704	-	82,087	100,000	100,000	100,000	100,000	100,000	17,913	22%
Total Services & Charges	65,611	31,704	-	82,087	100,000	100,000	100,000	100,000	100,000	17,913	22%
Capital	1,147,043	726,784	2,573,000	6,682,355	8,887,000	2,996,000	2,997,000	3,135,000	1,780,000	2,204,645	33%
Total Expenditures	1,212,655	758,488	2,573,000	6,764,442	8,987,000	3,096,000	3,097,000	3,235,000	1,880,000	2,222,558	33%
Net Surplus / (Deficit)	2,311,733	3,401,613	1,069,877	(3,120,030)	(4,787,827)	10,000	10,000	10,000	10,000		
Beginning Cash Balance	1,888,226	4,187,432		7,652,044	4,787,827	-	10,000	20,000	30,000	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero	
Cash Adjustments	(12,526)	62,999		255,813	-	-	-	-			
Ending Cash Balance	4,187,432	7,652,044		4,787,827	-	10,000	20,000	30,000	40,000		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

See the Five-Year Capital Improvement Plan for details.

2022 capital budget includes:

Equipment: \$25,000

- (1) Trailer 20' Long for Dump Truck

Water Meter Replacement - \$4,000,000

System Renewal Projects- TBD - \$2,500,000

Vehicles: \$462,000

- (1) Tandem Axle Dump Truck - \$275,000
- (2) Mini Cargo Vans - \$66,000
- (1) Pickup Valve Truck - \$65,000
- (2) Hybrid Vehicles - \$56,000

Services for Capital Planning - \$100,000

Water Mains: \$1,900,000

- New Main on Lathrop Street-Bendix Drive to Portage Avenue - \$888,000
- Water main, hydrant, and valve replacement - \$715,000
- New on Trail ROW-Dublin Street to Cripe Street - \$297,000



Water Works Wellhouse

Fund 624 - Water Works Customer Deposit

Fund Type	Enterprise Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interest Earnings	39,720	11,222	17,381	17,381	-	-	-	-	-	(17,381)	-100%	
Total Revenue	39,720	11,222	17,381	17,381	-	-	-	-	-	(17,381)	-100%	
Expenditures by Type												
Interfund Transfers Out	34,076	16,448	17,381	17,381	-	-	-	-	-	(17,381)	-100%	
Total Expenditures	34,076	16,448	17,381	17,381	-	-	-	-	-	(17,381)	-100%	
Net Surplus / (Deficit)	5,643	(5,227)	-	-	-	-	-	-	-			
Beginning Cash Balance	1,298,632	1,287,448		1,263,319	1,263,319	1,263,319	1,263,319	1,263,319	1,263,319			
Cash Adjustments	(16,827)	(18,903)		-	-	-	-	-	-			
Ending Cash Balance	1,287,448	1,263,319		1,263,319	1,263,319	1,263,319	1,263,319	1,263,319	1,263,319			
Cash Reserves Target	1,287,448	1,263,319		1,263,319	1,263,319	1,263,319	1,263,319	1,263,319	1,263,319			
										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:
Historically, this fund received revenue from interest earned on the fund's cash balance. In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 620 rather than transferring it.

Explanation of Expenditures and Significant Changes/Variations:
Historically, interest earned on this fund's cash balance was transferred to the Water Works Operations Fund (#620). In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 620 rather than transferring it.

Fund 625 - Water Works Sinking (Debt Service)

Fund Type	Enterprise Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interest Earnings	26,869	8,907	24,269	24,269	-	-	-	-	-	(24,269)	-100%	
Interfund Transfers In	2,013,000	1,218,000	1,511,548	1,511,548	2,662,430	2,424,675	3,525,321	3,524,818	3,527,242	1,150,882	76%	
Total Revenue	2,039,869	1,226,907	1,535,817	1,535,817	2,662,430	2,424,675	3,525,321	3,524,818	3,527,242	1,126,613	73%	
Expenditures by Type												
Debt Service Principal	2,653,962	1,058,099	1,093,877	1,093,877	1,939,273	1,749,723	2,546,054	2,616,283	2,692,131	845,396	77%	
Debt Service Interest & Fees	803,857	443,037	417,671	417,671	723,157	674,952	979,267	908,535	835,111	305,486	73%	
Total Debt Service	3,457,819	1,501,136	1,511,548	1,511,548	2,662,430	2,424,675	3,525,321	3,524,818	3,527,242	1,150,882	76%	
Interfund Transfers Out	25,229	10,069	24,269	24,269	-	-	-	-	-	(24,269)	-100%	
Total Expenditures	3,483,048	1,511,205	1,535,817	1,535,817	2,662,430	2,424,675	3,525,321	3,524,818	3,527,242	1,126,613	73%	
Net Surplus / (Deficit)	(1,443,179)	(284,298)	-	-	-	-	-	-	-			
Beginning Cash Balance	1,726,068	286,131		2,323	2,323	2,323	2,323	2,323	2,323			
Cash Adjustments	3,242	491		-	-	-	-	-	-			
Ending Cash Balance	286,131	2,323		2,323	2,323	2,323	2,323	2,323	2,323			
Cash Reserves Target	286,131	2,323		2,323	2,323	2,323	2,323	2,323	2,323			
										Cash Reserves Target	100% cash reserves per bond covenants	

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

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

Historically, this fund received revenue from interest earned on the fund's cash balance. In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 620 rather than transferring it.

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)
 Historically, interest earned on this fund's cash balance was transferred to the Water Works Operations Fund (#620). In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 620 rather than transferring it.

Fund 626 - Water Works Bond Reserve

Fund Type	Enterprise Funds					Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	%	
						2023	2024	2025	2026		Change	
Revenue												
Interest Earnings	39,016	12,438	20,000	20,000	-	-	-	-	-	(20,000)	-100%	
Total Revenue	39,016	12,438	20,000	20,000	-	-	-	-	-	(20,000)	-100%	
Expenditures by Type												
Interfund Transfers Out	34,582	20,000	20,000	20,000	-	-	-	-	-	(20,000)	-100%	
Total Expenditures	34,582	20,000	20,000	20,000	-	-	-	-	-	(20,000)	-100%	
Net Surplus / (Deficit)	4,434	(7,562)	-	-	-	-	-	-	-			
Beginning Cash Balance	1,422,922	1,427,971		1,422,800	1,422,800	1,422,800	1,422,800	1,422,800	1,422,800		Cash Reserves Target 100% cash reserves per bond covenants	
Cash Adjustments	615	2,390		-	-	-	-	-	-			
Ending Cash Balance	1,427,971	1,422,800		1,422,800	1,422,800	1,422,800	1,422,800	1,422,800	1,422,800			
Cash Reserves Target	1,427,971	1,422,800		1,422,800	1,422,800	1,422,800	1,422,800	1,422,800	1,422,800			

Fund Purpose:

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

Explanation of Revenue Sources:

Historically, this fund received revenue from interest earned on the fund's cash balance. In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 620 rather than transferring it.

Explanation of Expenditures and Significant Changes/Variations:

Historically, excess interest earned on this fund's cash balance is transferred to the Water Works Operation Fund (#620). In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 620 rather than transferring it.

Fund 629 - Water Works Operations & Maintenance Reserve

Fund Type	Enterprise Funds					Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	%	
						2023	2024	2025	2026		Change	
Revenue												
Interest Earnings	78,460	25,426	41,884	41,884	-	-	-	-	-	(41,884)	-100%	
Interfund Transfers In	225,552	16,931	-	-	-	-	-	-	-	-	-	
Total Revenue	304,012	42,357	41,884	41,884	-	-	-	-	-	(41,884)	-100%	
Expenditures by Type												
Interfund Transfers Out	65,938	37,210	41,884	41,884	-	-	-	-	-	(41,884)	-100%	
Total Expenditures	65,938	37,210	41,884	41,884	-	-	-	-	-	(41,884)	-100%	
Net Surplus / (Deficit)	238,073	5,147	-	-	-	-	-	-	-			
Beginning Cash Balance	2,663,672	2,902,529		2,912,652	2,912,652	2,912,652	2,912,652	2,912,652	2,912,652		Cash Reserves Target 16.67% of annual operating expenses in Fund 620, net of transfers	
Cash Adjustments	784	4,976		-	-	-	-	-	-			
Ending Cash Balance	2,902,529	2,912,652		2,912,652	2,912,652	2,912,652	2,912,652	2,912,652	2,912,652			
Cash Reserves Target	2,523,978	2,572,765		2,880,373	2,754,105	2,786,290	2,686,144	2,769,262	2,783,981			

Fund Purpose:

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

Explanation of Revenue Sources:

If this fund's cash falls below the reserve requirement, the Water Works Operations Fund (#620) will transfer funds to increase the cash reserves.

Historically, this fund received revenue from interest earned on the fund's cash balance. In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 620 rather than transferring it.

Explanation of Expenditures and Significant Changes/Variations:

Once this fund's cash balance met the reserve requirement, any excess interest earned was transferred to the Water Works Operations Fund (#620). In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 620 rather than transferring it.

Fund 640 - Sewer Repair Insurance

Fund Type	Enterprise Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Revenue											
Charges for Services	652,271	672,463	645,105	661,350	659,500	666,095	672,756	679,483	686,278	(1,850)	0%
Interest Earnings	57,505	18,620	28,298	12,053	16,020	15,220	19,291	22,150	23,201	3,967	33%
Other Income	365	-	-	-	-	-	-	-	-	-	-
Total Revenue	710,141	691,083	673,403	673,403	675,520	681,315	692,047	701,633	709,479	2,117	0%
Expenditures by Type											
Personnel											
Salaries & Wages	108,341	116,128	115,953	119,690	128,227	130,550	132,943	135,432	137,919	8,537	7%
Fringe Benefits	44,267	51,106	48,395	57,258	55,297	59,565	62,544	64,543	66,540	(1,961)	-3%
Total Personnel	152,608	167,234	164,348	176,948	183,524	190,115	195,487	199,975	204,459	6,576	4%
Supplies	29,334	26,545	38,475	62,179	65,500	68,145	69,410	70,700	72,015	3,321	5%
Services & Charges											
Printing & Advertising	-	-	700	200	350	350	200	200	200	150	75%
Repairs & Maintenance	291,547	507,227	348,601	522,274	401,000	401,050	401,103	401,158	401,216	(121,274)	-23%
Other Services & Charges	3,828	10,580	6,500	6,500	6,500	6,500	6,500	6,500	6,500	-	0%
Total Services & Charges	295,375	517,807	355,801	528,974	407,850	407,900	407,803	407,858	407,916	(121,124)	-23%
Operating Expenditures	477,317	711,586	558,624	768,101	656,874	666,160	672,700	678,533	684,390	(111,227)	-14%
Other Interfund Allocations	75,495	84,511	91,901	91,901	96,195	97,515	98,853	100,208	101,582	4,294	5%
Total Expenditures	552,812	796,097	650,525	860,002	753,069	763,675	771,553	778,741	785,972	(106,933)	-12%
Net Surplus / (Deficit)	157,329	(105,014)	22,878	(186,599)	(77,549)	(82,360)	(79,506)	(77,108)	(76,493)		
Beginning Cash Balance	2,014,803	2,173,605		2,052,857	1,866,258	1,788,709	1,706,349	1,626,843	1,549,735	Cash Reserves Target	
Cash Adjustments	1,473	(15,735)		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	2,173,605	2,052,857		1,866,258	1,788,709	1,706,349	1,626,843	1,549,735	1,473,242		
Cash Reserves Target	138,203	199,024		215,001	188,267	190,919	192,888	194,685	196,493		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

Personnel - The personnel budget includes the wages and benefits for two (2) full-time employees. | **Supplies** - The supplies budget includes materials, uniforms, and other small operating supplies. | **Services** - The repair & maintenance budget includes \$400k for outside contracted work and \$1,000 for R&M for equipment.



Fund 641 - Sewage Works Operations

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
							2023	2024	2025			2026
Revenue												
Charges for Services	39,245,887	36,969,565	37,068,625	37,068,625	38,398,950	39,928,285	41,518,793	43,172,922	43,172,922	1,330,325	4%	
Interest Earnings	387,785	80,803	38,711	69,545	10,333	-	-	-	-	(59,212)	-85%	
Other Income	93,446	36,100	5,142	273,760	5,142	5,142	5,142	5,142	5,142	(268,618)	-98%	
Interfund Allocation Reimb	421,463	446,759	449,895	449,895	463,761	469,790	475,897	482,084	488,350	13,866	3%	
Interfund Transfers In	327,330	77,322	580,690	660,295	-	-	-	-	-	(660,295)	-100%	
Total Revenue	40,475,911	37,610,549	38,143,063	38,522,120	38,878,186	40,403,217	41,999,832	43,660,148	43,666,414	356,066	1%	
Expenditures by Activity												
Sewers	5,790,685	5,816,750	6,429,160	8,765,680	6,687,529	6,840,403	6,988,840	7,121,199	7,241,661	(2,078,151)	-24%	
Concrete Crew	418,317	416,511	514,138	514,138	556,545	571,930	585,292	596,916	608,702	42,407	8%	
Wastewater	32,455,408	33,360,472	33,924,271	35,487,470	32,667,861	33,954,193	34,797,553	34,374,500	32,027,564	(2,819,609)	-8%	
Organic Resources	1,609,596	1,587,652	1,498,179	1,517,674	1,508,008	1,280,445	1,304,749	1,326,219	1,348,666	(9,666)	-1%	
Total Expenditures	40,274,007	41,181,385	42,365,748	46,284,962	41,419,943	42,646,971	43,676,434	43,418,834	41,226,593	(4,865,019)	-11%	
Expenditures by Type												
Personnel												
Salaries & Wages	4,674,220	4,716,820	5,259,565	5,228,315	5,469,187	5,558,058	5,656,242	5,756,488	5,858,830	240,872	5%	
Fringe Benefits	1,739,623	1,973,822	2,062,979	2,101,729	2,367,307	2,552,325	2,683,189	2,769,763	2,856,756	265,578	13%	
Total Personnel	6,413,843	6,690,642	7,322,544	7,330,044	7,836,494	8,110,383	8,339,431	8,526,251	8,715,586	506,450	7%	
Supplies	1,739,090	1,666,866	1,975,014	2,173,408	2,038,904	2,086,101	2,135,366	2,186,799	2,240,507	(134,504)	-6%	
Services & Charges												
Professional Services	1,634,972	849,692	2,301,000	2,743,964	210,000	213,000	216,150	219,458	222,931	(2,533,964)	-92%	
Printing & Advertising	297	849	9,711	9,711	6,749	6,763	6,777	6,791	6,805	(2,962)	-31%	
Utilities	1,206,860	1,101,420	1,313,160	1,239,910	1,322,556	1,342,509	1,362,858	1,383,617	1,404,790	82,646	7%	
Repairs & Maintenance	2,267,292	1,455,801	2,021,350	2,564,515	2,115,850	2,147,368	2,238,080	2,333,195	2,432,930	(448,665)	-17%	
Education & Training	17,885	12,122	41,500	41,000	36,500	36,500	36,500	36,500	36,500	(4,500)	-11%	
Travel	10,139	6,202	48,000	48,000	38,000	38,000	38,000	38,000	38,000	(10,000)	-21%	
Other Services & Charges	2,909,301	2,597,472	2,583,705	5,354,646	2,304,655	2,337,361	2,371,663	2,407,098	2,443,704	(3,049,991)	-57%	
Debt Service Principal	564,025	514,260	294,415	294,415	188,483	-	-	-	-	(105,932)	-36%	
Debt Service Interest & Fees	25,784	16,278	7,816	7,816	2,936	-	-	-	-	(4,880)	-62%	
Total Services & Charges	8,636,557	6,554,095	8,620,657	12,303,977	6,225,729	6,121,501	6,270,028	6,424,659	6,585,660	(6,078,248)	-49%	
Operating Expenditures	16,789,490	14,911,603	17,918,215	21,807,429	16,101,127	16,317,985	16,744,825	17,137,709	17,541,753	(5,706,302)	-26%	
Capital	-	-	-	30,000	-	-	-	-	-	(30,000)	-100%	
Interfund												
Interfund Allocations	5,730,856	5,645,332	6,312,945	6,312,945	6,081,041	6,212,397	6,321,397	6,433,404	6,524,619	(231,904)	-4%	
PILOT	4,678,366	4,592,349	4,543,120	4,543,120	4,465,686	4,465,686	4,465,686	4,465,686	4,465,686	(77,434)	-2%	
Interfund Transfers Out	13,075,295	16,032,102	13,591,468	13,591,468	14,772,089	15,650,903	16,144,526	15,382,035	12,694,535	1,180,621	9%	
Total Interfund	23,484,517	26,269,783	24,447,533	24,447,533	25,318,816	26,328,986	26,931,609	26,281,125	23,684,840	871,283	4%	
Total Expenditures	40,274,007	41,181,385	42,365,748	46,284,962	41,419,943	42,646,971	43,676,434	43,418,834	41,226,593	(4,865,019)	-11%	
Net Surplus / (Deficit)	201,904	(3,570,836)	(4,222,685)	(7,762,842)	(2,541,757)	(2,243,754)	(1,676,602)	241,314	2,439,821			
Beginning Cash Balance	15,164,622	15,409,455		11,466,153	6,303,311	3,761,554	1,517,800	(158,802)	82,512			
Cash Adjustments	42,928	(372,465)		2,600,000	-	-	-	-	-			
Ending Cash Balance	15,409,455	11,466,153		6,303,311	3,761,554	1,517,800	(158,802)	82,512	2,522,333			
Cash Reserves Target	2,013,700	2,059,069		2,314,248	2,070,997	2,132,349	2,183,822	2,170,942	2,061,330			

Cash Reserves Target
5% of Annual expenditures

Fund Purpose:

This fund was established to account for the operations of the following divisions of the Department of Public Works: **Wastewater** - 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** - 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 vector 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** - 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. The last rate increase was approved in 2021 (ordinance no. 10797-21). The purpose of the comprehensive rate adjustment is to provide a multi-year plan that meets the operational and capital needs of the utilities, gradually adjusting rates to generate sufficient cash flow. The increases are based on recommendations of a comprehensive utility long-term rate plan commissioned by the City. The ordinance also established the Utility Assistance Program (UAP), to provide discounts to qualifying low-income customers. The program is funded by a monthly fee charged to all customers, starting out at \$1.75 per month with the option to increase it gradually over the years to support the program as needed. Interfund Allocation Reimbursement is the Payroll Cost Allocation, which allocates 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 (Fund #202), Water Works (Fund #620), Sewer Insurance (Fund #640), and Concrete Crew. This fund also receives interest earnings from the other sewage works funds (#643 & 654) for interest earned on cash balances in those funds that is subsequently transferred to this fund.

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

Operational expenditures include those incurred in operating the wastewater treatment plant, maintaining the City's sewer system, and operating the Organic Resources facility which processes leaves, brush, wood and other yard waste. | **Personnel** - The personnel budget includes the wages and benefits for 89 full-time employees, and \$243k for part-time and seasonal wages. | **Supplies** - Includes supplies needed to operate the wastewater treatment plant, such as water treatment chemicals, laboratory supplies, repair & maintenance materials, fuel for vehicles and equipment, hardware supplies such as small tools & equipment, office supplies, and other small operating supplies. Also includes supplies for sewer repair & maintenance and the operations of Organic Resources. | **Services** - The repair & maintenance budget includes R&M for vehicles, equipment, buildings, and minor sewer infrastructure repairs. The utilities budget includes the costs of electric, natural gas, and water for the wastewater treatment plant facilities, organic resources, and 50% of the utilities costs for the Public Works Service Center (utilized by Sewers). The other 50% is paid for by the Streets division which is budgeted in the Motor Vehicle Highway Fund (#202). Professional services include contract lab analysis and monitoring that cannot be completed in-house. Other charges & services includes contractual services for main line repairs and engineering projects for storm/sanitary sewer system repair/rehab/stabilization. | **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. | 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 Works' capital assets. | **Capital** - Sewage Works' capital needs are tracked in a separate capital fund (#642). Funds are transferred as needed to cover capital expenditures.

Fund 642 - Sewage Works Capital

Fund Type	Enterprise Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	% Change
						2023	2024	2025	2026	2021-2022	
Revenue											
Charges for Services	475,488	547,367	339,000	536,586	339,000	339,000	339,000	339,000	339,000	(197,586)	-37%
Interest Earnings	282,731	137,764	55,792	87,851	1,399	187	120	60	51	(86,452)	-98%
Other Income	-	17,342	-	24,656	-	-	-	-	-	(24,656)	-100%
Interfund Transfers In	5,000,000	7,911,000	5,855,000	5,946,370	3,693,000	4,560,000	5,030,000	4,980,000	5,368,000	(2,253,370)	-38%
Total Revenue	5,758,219	8,613,472	6,249,792	6,595,463	4,033,399	4,899,187	5,369,120	5,319,060	5,707,051	(2,562,064)	-39%
Expenditures by Type											
Services & Charges											
Professional Services	-	-	-	-	2,400,000	1,000,000	1,000,000	1,000,000	1,000,000	2,400,000	100%
Total Services & Charges	-	-	-	-	2,400,000	1,000,000	1,000,000	1,000,000	1,000,000	2,400,000	100%
Capital	5,421,771	4,248,134	5,855,000	13,278,180	8,293,000	4,360,000	4,380,000	4,325,000	4,708,000	(4,985,180)	-38%
Total Expenditures	5,421,771	4,248,134	5,855,000	13,278,180	10,693,000	5,360,000	5,380,000	5,325,000	5,708,000	(2,585,180)	-19%
Net Surplus / (Deficit)	336,448	4,365,338	394,792	(6,682,717)	(6,659,601)	(460,813)	(10,880)	(5,940)	(949)		
Beginning Cash Balance	9,100,782	9,417,064		13,821,218	7,138,501	478,900	18,087	7,207	1,267		Cash Reserves Target
Cash Adjustments	(20,166)	38,815		-	-	-	-	-	-		No reserve requirement -
Ending Cash Balance	9,417,064	13,821,218		7,138,501	478,900	18,087	7,207	1,267	318		Capital fund - spend down
Cash Reserves Target	-	-		-	-	-	-	-	-		to zero

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

See the Five-Year Capital Improvement Plan for details.

2022 capital budget includes:

Capital Equipment

Wastewater:

- (1) Connect Van - \$30,000
- (1) Utility Cart - \$18,000
- (2) Portable Generators & Trailers - \$120,000

Organic Resources:

- (3) Front End Loaders - \$310,000

Capital Equipment

Sewers Division:

- (1) Excavator - \$300,000
- (1) Sewer Camera Truck - \$425,000
- (1) Truck-4WD/crew cab - \$60,000
- (2) Compressors - \$30,000

Capital Projects

Wastewater Treatment Plant (WWTP) Upgrades:

- WWTP Plant/Secondary Projects - \$5.0 million
- WWTP Secondary Plant Improvements - \$1.4 million
- LTCP/CSO Tank Design WWTP - \$1.0 million

Sewers:

- Sewer Lining Projects - \$2.0 million



Fund 643 - Sewage Works Operations & Maintenance Reserve

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
							2023	2024	2025			2026
Revenue												
Interest Earnings	151,410	48,416	75,112	75,112	-	-	-	-	-	(75,112)	-100%	
Interfund Transfers In	151,717	-	-	-	-	-	-	-	-	-	-	
Total Revenue	303,127	48,416	75,112	75,112	-	-	-	-	-	(75,112)	-100%	
Expenditures by Type												
Interfund Transfers Out	127,330	71,004	75,112	75,112	-	-	-	-	-	(75,112)	-100%	
Total Expenditures	127,330	71,004	75,112	75,112	-	-	-	-	-	(75,112)	-100%	
Net Surplus / (Deficit)	175,797	(22,588)	-	-	-	-	-	-	-			
Beginning Cash Balance	5,385,946	5,563,851		5,550,801	5,550,801	5,550,801	5,550,801	5,550,801	5,550,801	Cash Reserves Target 16.67% of annual operating expenses in Fund 641, net of transfers		
Cash Adjustments	2,108	9,538		-	-	-	-	-	-			
Ending Cash Balance	5,563,851	5,550,801		5,550,801	5,550,801	5,550,801	5,550,801	5,550,801	5,550,801			
Cash Reserves Target	4,534,025	4,192,386		5,450,005	4,442,197	4,500,245	4,589,569	4,673,734	4,756,294			

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

Explanation of Revenue Sources:
If this fund's cash falls below the reserve requirement, the Sewage Works Operations Fund (#641) will transfer funds to increase the cash reserves. Historically, this fund received revenue from interest earned on the fund's cash balance. In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 641 rather than transferring it.

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 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
							2023	2024	2025			2026
Revenue												
Interest Earnings	119,465	41,998	15,333	19,986	-	-	-	-	-	(19,986)	-100%	
Debt Proceeds	-	5,743,815	-	14,339,893	-	-	-	-	-	(14,339,893)	-100%	
Interfund Transfers In	7,780,676	8,110,581	7,694,771	9,444,742	11,079,089	11,090,903	11,114,526	10,402,035	7,326,535	1,634,347	17%	
Total Revenue	7,900,141	13,896,394	7,710,104	23,804,621	11,079,089	11,090,903	11,114,526	10,402,035	7,326,535	(12,725,532)	-53%	
Expenditures by Type												
Services & Charges												
Debt Service Principal	5,931,732	11,716,557	6,176,519	20,236,844	8,699,185	8,892,911	9,102,617	8,583,321	5,705,045	(11,537,659)	-57%	
Debt Service Interest & Fees	1,844,562	1,948,613	1,518,252	1,888,112	2,379,904	2,197,992	2,011,909	1,818,714	1,621,490	491,792	26%	
Total Debt Service	7,776,294	13,665,170	7,694,771	22,124,956	11,079,089	11,090,903	11,114,526	10,402,035	7,326,535	(11,045,867)	-50%	
Interfund Transfers Out	-	-	-	1,509,210	-	-	-	-	-	(1,509,210)	-100%	
Total Expenditures	7,776,294	13,665,170	7,694,771	23,634,166	11,079,089	11,090,903	11,114,526	10,402,035	7,326,535	(12,555,077)	-53%	
Net Surplus / (Deficit)	123,847	231,224	15,333	170,455	-	-	-	-	-			
Beginning Cash Balance	963,679	1,087,745		1,320,833	1,491,288	1,491,288	1,491,288	1,491,288	1,491,288	Cash Reserves Target 100% cash reserves per bond covenants		
Cash Adjustments	219	1,865		-	-	-	-	-	-			
Ending Cash Balance	1,087,745	1,320,833		1,491,288	1,491,288	1,491,288	1,491,288	1,491,288	1,491,288			
Cash Reserves Target	1,087,745	1,320,833		1,491,288	1,491,288	1,491,288	1,491,288	1,491,288	1,491,288			

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

Explanation of Revenue Sources:
This fund receives interfund transfers from the Sewage Works Operations Fund (#641) as needed to cover debt service obligations. This fund also receives revenue from interest earned on the fund's cash balance. Starting in 2022, interest earned on the cash balance in this fund will be subsequently transferred to the Sewage Works Operations Fund (#641).

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

Explanation of Expenditures and Significant Changes/Variations:
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 were used to pay off of the original 2010 bonds. The payoff was \$5.49 million in principal and \$125k in interest. The refunding saved the City approximately \$1.4 million in principal and interest over the remaining life of the bonds. | The 2021 Debt Service Principal and Interest expense is higher than usual due to the refunding of the 2009 and 2011 debt. The proceeds from the issuance of the refunding were used to pay off of the original debt. The payoff was \$15.1 million in principal and \$323k in interest. The refunding saved the City approximately \$3.5 million in principal and interest over the remaining life of the bonds.

Current debt includes:

- 2012 Sewage Works Revenue Bonds - final payment December 1, 2032, (debt schedule #101)
- 2013A Sewage Works Revenue Bonds - final payment December 1, 2024, (debt schedule #105)
- 2015 Sewage Works Revenue Bonds, Refunding 2006 & 2007 - final payment December 1, 2025, (debt schedule #145)
- 2020 Sewage Works Revenue Bonds, Refunding 2010 - final payment December 1, 2030, (debt schedule #80)
- 2021 Sewage Works Revenue Bonds, Refunding 2009 & 2011 - final payment December 1, 2031 (debt schedule #219)

Fund 653 - Sewage Debt Service Reserve

Fund Type	Enterprise Funds					Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast				Budget Variance	%
							2023	2024	2025	2026	2021-2022	Change
Revenue												
Interest Earnings	87,669	20,901	65,000	65,000	36,647		-	-	-	-	(28,353)	-44%
Interfund Transfers In	-	-	-	1,509,210	-		-	-	-	-	(1,509,210)	-100%
Total Revenue	87,669	20,901	65,000	1,574,210	36,647		-	-	-	-	(1,537,563)	-98%
Expenditures by Type												
Interfund Transfers Out	-	322,566	-	1,749,971	-		-	-	-	-	(1,749,971)	-100%
Total Expenditures	-	322,566	-	1,749,971	-		-	-	-	-	(1,749,971)	-100%
Net Surplus / (Deficit)	87,669	(301,665)	65,000	(175,761)	36,647		-	-	-	-		
Beginning Cash Balance	4,204,246	4,291,915		3,990,250	3,814,489	3,851,136	3,851,136	3,851,136	3,851,136	3,851,136		
Cash Adjustments	-	-		-	-	-	-	-	-	-		
Ending Cash Balance	4,291,915	3,990,250		3,814,489	3,851,136	3,851,136	3,851,136	3,851,136	3,851,136	3,851,136		
Cash Reserves Target	4,291,915	3,990,250		3,814,489	3,851,136	3,851,136	3,851,136	3,851,136	3,851,136	3,851,136		
											Cash Reserves Target	
											100% cash reserves per bond	
											covenants	

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives revenue from interest earned on the fund's cash balance. Starting in 2022, interest earned on the cash balance in this fund will be subsequently transferred to the Sewage Works Operations Fund (#641).
A new debt service reserve requirement was established for the 2021 Sewage Works Refunding Revenue Bonds (debt schedule #219) in the amount of \$1,509,210. This amount was transferred from the Sewage Works Sinking Fund (#649) in 2021.

Explanation of Expenditures and Significant Changes/Variations:

The debt service reserve amount is used towards the last debt service payment. Bond principal and interest payments are accounted for in the Sewage Works Sinking Fund (#649).
In 2020, the 2010 Sewage Works Revenue Bonds were refunded. The 2010 bonds debt service reserve amount (\$322,566) was transferred to the Sewage Works Sinking Fund (#649) to be used towards the refunding.
In 2021, the City issued the 2021 Sewage Works Refunding Revenue Bonds to refund the 2009 Sewage Works State Revolving Loan Fund (SRF) Loan (debt schedule #70) and the 2011 Sewage Works Revenue Bonds (debt schedule #93). The remaining debt service reserve (\$1,749,971) for the 2009 and 2011 debt was transferred to the Sewage Works Debt Service Fund #649 to be used towards the pay off of the debt in December 2021.

Fund 654 - Sewage Works Customer Deposit

Fund Type	Enterprise Funds					Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast				Budget Variance	%
							2023	2024	2025	2026	2021-2022	Change
Revenue												
Interest Earnings	3,107	4,641	5,578	5,578	-		-	-	-	-	(5,578)	-100%
Total Revenue	3,107	4,641	5,578	5,578	-		-	-	-	-	(5,578)	-100%
Expenditures by Type												
Interfund Transfers Out	-	6,318	5,578	5,578	-		-	-	-	-	(5,578)	-100%
Total Expenditures	-	6,318	5,578	5,578	-		-	-	-	-	(5,578)	-100%
Net Surplus / (Deficit)	3,107	(1,677)	-	-	-		-	-	-	-		
Beginning Cash Balance	204,693	413,157		649,073	649,073	649,073	649,073	649,073	649,073	649,073		
Cash Adjustments	205,357	237,593		-	-	-	-	-	-	-		
Ending Cash Balance	413,157	649,073		649,073	649,073	649,073	649,073	649,073	649,073	649,073		
Cash Reserves Target	413,157	649,073		649,073	649,073	649,073	649,073	649,073	649,073	649,073		
											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:

Historically, this fund received revenue from interest earned on the fund's cash balance. In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 641 rather than transferring it.

Explanation of Expenditures and Significant Changes/Variations:

Historically, interest earned on this fund's cash balance was transferred to the Sewage Works Operations Fund (#641). In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 641 rather than transferring it.

Fund 655 - Project ReLeaf

Fund Type	Special Revenue Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	%
						2023	2024	2025	2026		Change
Revenue											
Charges for Services	447,563	446,136	451,610	451,610	451,610	456,126	460,687	465,294	469,947	-	0%
Interest Earnings	15,370	4,176	3,221	2,322	2,244	2,297	3,200	4,099	4,852	(78)	-3%
Other Income	103	-	-	-	-	-	-	-	-	-	-
Total Revenue	463,036	450,312	454,831	453,932	453,854	458,423	463,887	469,393	474,799	(78)	0%
Expenditures by Type											
Personnel											
Salaries & Wages	61,398	56,338	73,920	73,920	83,136	83,136	83,136	83,136	83,136	9,216	12%
Fringe Benefits	4,659	4,376	5,655	5,655	6,360	6,360	6,360	6,360	6,360	705	12%
Total Personnel	66,057	60,714	79,575	79,575	89,496	89,496	89,496	89,496	89,496	9,921	12%
Supplies	-	4,764	10,476	10,476	7,250	7,250	7,250	7,250	7,250	(3,226)	-31%
Services & Charges											
Other Services & Charges	3,419	2,634	6,500	6,500	6,500	6,500	6,500	6,500	6,500	-	0%
Total Services & Charges	3,419	2,634	6,500	6,500	6,500	6,500	6,500	6,500	6,500	-	0%
Operating Expenditures	69,476	68,112	96,551	96,551	103,246	103,246	103,246	103,246	103,246	6,695	7%
Interfund											
Interfund Allocations	40,243	42,385	37,736	37,736	46,462	47,366	48,289	49,233	50,198	8,726	23%
Interfund Transfers Out	550,000	300,000	500,000	500,000	300,000	300,000	300,000	300,000	300,000	(200,000)	-40%
Total Interfund	590,243	342,385	537,736	537,736	346,462	347,366	348,289	349,233	350,198	(191,274)	-36%
Total Expenditures	659,719	410,497	634,287	634,287	449,708	450,612	451,535	452,479	453,444	(184,579)	-29%
Net Surplus / (Deficit)	(196,683)	39,815	(179,456)	(180,355)	4,146	7,811	12,352	16,914	21,355		
Beginning Cash Balance	593,308	398,183		425,913	245,558	249,704	257,515	269,867	286,781	Cash Reserves Target	
Cash Adjustments	1,558	(12,085)		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	398,183	425,913		245,558	249,704	257,515	269,867	286,781	308,136		
Cash Reserves Target	164,930	102,624		158,572	112,427	112,653	112,884	113,120	113,361		

Fund Purpose:

This was established to account for the fall and spring leaf collection program. This program is managed by the Department of Public Works through the Streets division.

This fund was established in 1989 (ordinance 8007-89) in response to the problems brought about by the layers of dead leaves that collect in the fall. The City instituted a leaf pick-up program, called "Operation Re-Leaf," which encompassed using leaf vacuums as the primary collection tool. The City collects and disposes of leaves for residents to mitigate the practice of burning leaves. Burning leaves impacts air quality and can cause house/wildfires.

(Ord. No. 7895-88, § 1; Ord. No. 8023-89, § 1; Ord. No. 9641-05, § 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:

The personnel budget includes the wages and benefits for the seasonal employees who perform the leaf pick-up work during the fall and spring. Interfund Transfers Out are for supervisory wages, supplies, fuel, motor repairs, and other expenses paid for by 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 has been reduced in recent years.



Fund 667 - Storm Sewer Fund

Fund Type	Enterprise Funds					Control	City Funds				
	2019	2020	2021	2021	2022	Forecast				Budget	
	Actual	Actual	Adopted	Amended	Adopted	2023	2024	2025	2026	Variance	%
			Budget	Budget	Budget					2021-2022	Change
Revenue											
Charges for Services	517,091	1,037,898	1,020,677	1,020,677	1,147,200	1,348,000	1,548,700	1,548,700	1,548,700	126,523	12%
Intergov./ Grants	-	-	-	68,000	-	-	-	-	-	(68,000)	-100%
Interest Earnings	1,341	4,831	3,992	7,492	4,172	7,118	15,872	27,017	51,824	(3,320)	-44%
Total Revenue	518,432	1,042,729	1,024,669	1,096,169	1,151,372	1,355,118	1,564,572	1,575,717	1,600,524	55,203	5%
Expenditures by Type											
Services & Charges											
Professional Services	54,500	11,085	200,000	338,125	200,000	200,000	200,000	200,000	200,000	(138,125)	-41%
Other Services & Charges	-	3,186	-	-	-	-	-	-	-	-	-
Total Services & Charges	54,500	14,272	200,000	338,125	200,000	200,000	200,000	200,000	200,000	(138,125)	-41%
Capital	275,886	90,050	824,000	1,451,469	824,000	824,000	824,000	824,000	-	(627,469)	-43%
Total Expenditures	330,386	104,322	1,024,000	1,789,594	1,024,000	1,024,000	1,024,000	1,024,000	200,000	(765,594)	-43%
Net Surplus / (Deficit)	188,046	938,407	669	(693,425)	127,372	331,118	540,572	551,717	1,400,524		
Beginning Cash Balance	-	124,406		1,032,916	339,490	466,862	797,980	1,338,552	1,890,269		
Cash Adjustments	(63,640)	(29,898)		-	-	-	-	-	-		
Ending Cash Balance	124,406	1,032,916		339,490	466,862	797,980	1,338,552	1,890,269	3,290,793		
Cash Reserves Target	82,597	26,080		447,399	256,000	256,000	256,000	256,000	50,000		
										Cash Reserves Target	
										25% of Annual expenditures	

Fund Purpose:

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

- The storm sewer system consists of sewers, storm inlets, catch basins, manholes, curbs, gutters, ditches, swales, retention and/or detention ponds or basins, dams, and flood control facilities designed for the collection, control, transport or discharge of stormwater. A storm water 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 original storm water fee structure was 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. In August 2021, the Common Council passed ordinance no. 10797-21 to change the rates. Effective January 1, 2022, the residential flat rate remains \$2 per month however the non-residential rate will change as follows: Tier 1-\$5, Tier-2 \$8, Tier 3-\$10, Tier 4-\$16, and Tier 5-\$20. The ordinance allows for the storm water rates to increase incrementally from 2022 through 2025.

In 2021, the City received a \$68,000 grant from the Indiana Department of Natural Resources - Lake and River Enhancement Program Division of Wildlife to be used towards the Northshore Bank Stabilization Project.

Explanation of Expenditures and Significant Changes/Variations:

The 2022 budget for stormwater projects include \$200,000 for professional services and \$824,000 identified for storm sewer projects, drainage projects, downspout disconnection plan and misc. repairs. In 2021 projects included work on the South Bend Dam, Flood Mitigation, Western Avenue Phase III Storm Sewer, and the Michigan Street Separation.

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 \$5, \$8, \$10, \$16 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.

Ongoing 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: \$2.9 million



PUBLIC SAFETY FUNDS

Fund 216 - Police State Seizures

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast				
						2023	2024	2025	2026		
Revenue											
Intergov./ Shared Revenues	5,018	4,678	10,000	22,670	5,000	5,000	5,000	5,000	5,000	(17,670)	-78%
Interest Earnings	6,364	1,895	1,415	993	896	826	902	849	670	(97)	-10%
Other Income	310	18	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	7,636	-	-	-	-	-	(7,636)	-100%
Total Revenue	11,691	6,591	11,415	31,299	5,896	5,826	5,902	5,849	5,670	(25,403)	-81%
Expenditures by Type											
Services & Charges											
Education & Training	-	-	10,000	10,000	10,000	-	-	-	-	-	0%
Other Services & Charges	-	-	12,000	12,000	12,000	-	-	-	-	-	0%
Total Services & Charges	-	-	22,000	22,000	22,000	-	-	-	-	-	0%
Capital	-	31,753	45,000	75,043	22,500	22,500	22,500	22,500	22,500	(52,543)	-70%
Total Expenditures	-	31,753	67,000	97,043	44,500	22,500	22,500	22,500	22,500	(52,543)	-54%
Net Surplus / (Deficit)	11,691	(25,162)	(55,585)	(65,744)	(38,604)	(16,674)	(16,598)	(16,651)	(16,830)		
Beginning Cash Balance	226,550	238,323		213,569	147,825	109,221	92,547	75,949	59,298	Cash Reserves Target	
Cash Adjustments	81	409		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	238,323	213,569		147,825	109,221	92,547	75,949	59,298	42,468		
Cash Reserves Target	-	7,938		24,261	11,125	5,625	5,625	5,625	5,625		

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 typically budgeted for law enforcement training and various Police Department expenses. In recent years, the Police Department has used this fund to purchase one to two vehicles each year. The Police Department has continued to spend down the cash balance in this fund in order to alleviate some of the burden on its operating budget in the General Fund (#101).

Fund 218 - Police Curfew Violations

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast				
						2023	2024	2025	2026		
Revenue											
Fines, Forfeitures, and Fees	75	768	200	5,000	-	-	-	-	-	(5,000)	-100%
Interest Earnings	359	115	158	1,000	-	-	-	-	-	(1,000)	-100%
Total Revenue	434	883	358	6,000	-	-	-	-	-	(6,000)	-100%
Expenditures by Type											
Other Services & Charges											
Other Services & Charges	623	-	1,000	1,000	-	-	-	-	-	(1,000)	-100%
Interfund Transfers Out	-	-	-	-	18,799	-	-	-	-	18,799	100%
Total Expenditures	623	-	1,000	1,000	18,799	-	-	-	-	17,799	1780%
Net Surplus / (Deficit)	(190)	883	(642)	5,000	(18,799)	-	-	-	-		
Beginning Cash Balance	13,077	12,894		13,799	18,799	-	-	-	-	Cash Reserves Target	
Cash Adjustments	6	22		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	12,894	13,799		18,799	-	-	-	-	-		
Cash Reserves Target	156	-		250	-	-	-	-	-		

Fund Purpose:

This fund was established (ordinance 8135-90) to account for monies received from Juvenile Positive Assistance.

Explanation of Revenue Sources:

This fund received monies from Juvenile Positive Assistance and from the curfew ordinance violation fines.

Explanation of Expenditures and Significant Changes/Variations:

In recent years, this fund has received very little revenue. In 2022, the cash balance in this fund will be transferred into the Law Enforcement Continuing Education Fund (#220) and this fund will be discontinued. Revenues and expenses previously accounted for in this fund will be accounted for in Fund #220.

Fund 220 - Law Enforcement Continuing Education

Fund Type	Special Revenue Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	%
						2023	2024	2025	2026		Change
Revenue											
Charges for Services	135,148	148,550	130,000	134,077	115,000	115,000	115,000	115,000	115,000	(19,077)	-14%
Fines, Forfeitures, and Fees	103,233	92,751	111,000	129,740	101,200	101,200	101,200	101,200	101,200	(28,540)	-22%
Interest Earnings	11,017	3,849	2,937	2,937	4,889	3,783	4,020	3,625	2,861	1,952	66%
Donations	-	2,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0%
Other Income	12,238	11,555	15,000	2,970	-	-	-	-	-	(2,970)	-100%
Interfund Transfers In	26,423	-	-	-	352,373	-	-	-	-	352,373	100%
Total Revenue	288,059	258,705	259,937	270,724	574,462	220,983	221,220	220,825	220,061	303,738	112%
Expenditures by Type											
Supplies	168,527	62,084	135,500	206,706	137,000	137,000	137,000	137,000	137,000	(69,706)	-34%
Services & Charges											
Professional Services	-	1,136	-	500	-	-	-	-	-	(500)	-100%
Education & Training	64,459	81,558	80,000	150,858	90,000	80,000	80,000	80,000	80,000	(60,858)	-40%
Travel	41,704	20,646	50,000	45,358	51,500	30,000	30,000	30,000	30,000	6,142	14%
Other Services & Charges	37,480	31,475	55,000	77,908	59,250	59,250	59,250	59,250	45,000	(18,658)	-24%
Total Services & Charges	143,643	134,816	185,000	274,624	200,750	169,250	169,250	169,250	155,000	(73,874)	-27%
Total Expenditures	312,170	196,900	320,500	481,330	337,750	306,250	306,250	306,250	292,000	(143,580)	-30%
Net Surplus / (Deficit)	(24,110)	61,806	(60,563)	(210,606)	236,712	(85,267)	(85,030)	(85,425)	(71,939)		
Beginning Cash Balance	445,146	421,276		483,549	272,943	509,655	424,388	339,358	253,933	Cash Reserves Target	
Cash Adjustments	240	467		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	421,276	483,549		272,943	509,655	424,388	339,358	253,933	181,994		
Cash Reserves Target	78,042	49,225		120,332	84,438	76,563	76,563	76,563	73,000		

Fund Purpose:

This fund was established (ordinance 6974-81) 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 and fines for false alarm and loud noise ordinance violations. Starting in 2022, this fund will receive the following revenue sources previously accounted for in other police special revenue funds: state and federal grant revenue, charges for services from the enforcement courses offered to other police departments who pay a fee to attend the training (formerly in Fund #294), impound towing fees (formerly Fund #295), and donations for the Police K-9 unit (formerly in Fund #705). This fund also receives revenue from interest earned on the fund's cash balance. Previously, this fund received revenue from gun permit application fees; however, a change in State legislation eliminated this revenue source. Effective July 1, 2021, the City of South Bend and other municipalities can no longer charge a fee for processing gun permit applications. This change negatively impacts the South Bend Police Department as gun permit fees accounted for \$45k-\$60k in revenue in this fund annually.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures include educational materials and equipment, conference and training registration, and travel costs for conferences/trainings. Starting in 2022, this fund will also account for grant related activities or grant funded purchases previously accounted for in other police special revenue funds.



Fund 249 - Local Income Tax - Public Safety

Fund Type	Special Revenue Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	%
						2023	2024	2025	2026		Change
Revenue											
Local Income Taxes	9,205,130	9,703,297	7,999,276	9,391,746	8,826,957	9,460,017	10,019,169	10,307,239	10,578,763	(564,789)	-6%
Interest Earnings	78,327	33,595	32,640	32,640	10,000	10,000	10,000	10,000	10,000	(22,640)	-69%
Total Revenue	9,283,457	9,736,892	8,031,916	9,424,386	8,836,957	9,470,017	10,029,169	10,317,239	10,588,763	(587,429)	-6%
Expenditures by Department											
Police Department	4,114,929	4,619,654	4,737,560	4,737,560	6,344,523	4,735,009	5,014,585	5,158,620	5,294,382	1,606,963	34%
Fire Department	3,867,331	4,330,886	4,880,453	4,880,453	6,344,524	4,735,009	5,014,585	5,158,620	5,294,382	1,464,071	30%
Total Expenditures	7,982,259	8,950,540	9,618,013	9,618,013	12,689,047	9,470,017	10,029,169	10,317,239	10,588,763	3,071,034	32%
Expenditures by Type											
Personnel											
Salaries & Wages	6,114,800	6,703,431	7,146,723	7,651,358	12,689,047	9,470,017	10,029,169	10,317,239	10,588,763	5,037,689	66%
Fringe Benefits	1,867,459	2,247,109	2,471,290	1,966,655	-	-	-	-	-	(1,966,655)	-100%
Total Personnel	7,982,259	8,950,540	9,618,013	9,618,013	12,689,047	9,470,017	10,029,169	10,317,239	10,588,763	3,071,034	32%
Total Expenditures	7,982,259	8,950,540	9,618,013	9,618,013	12,689,047	9,470,017	10,029,169	10,317,239	10,588,763	3,071,034	32%
Net Surplus / (Deficit)	1,301,198	786,352	(1,586,097)	(193,627)	(3,852,090)	-	-	-	-		
Beginning Cash Balance	1,953,942	3,253,787		4,045,717	3,852,090	-	-	-	-	Cash Reserves Target No reserve requirement	
Cash Adjustments	(1,353)	5,578		-	-	-	-	-			
Ending Cash Balance	3,253,787	4,045,717		3,852,090	-	-	-	-			
Cash Reserves Target	-	-		-	-	-	-	-			

Fund Purpose:

This 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. (Resolution 3980-09, Indiana Code IC 6-3.6-6-8)

Explanation of Revenue Sources:

This fund receives the Public Safety portion of the City's Local Income Tax (LIT) revenue distribution. 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. Local income tax revenue distributions are determined annually by the Indiana Dept of Local Government Finance (DLGF). Local income tax revenue is distributed by St. Joseph County monthly.

Explanation of Expenditures and Significant Changes/Variations:

Because this fund can only be used to pay for public safety personnel, the City budgets for the salaries and benefits for as many sworn police officers and firefighters as this fund's revenue can support. This reduces the public safety personnel expenses in the General Fund (#101). This fund's cash balance has grown in recent years due to unanticipated supplemental income tax distributions; therefore, the City plans to spend down the excess cash during 2022.



Fund 278 - Police Take Home Vehicle

Fund Type	Internal Service Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Charges for Services	5,333	5,480	5,720	13,280	5,720	5,720	5,720	5,720	5,720	(7,560)	-57%	
Interest Earnings	20,608	5,998	8,046	4,038	5,434	5,094	6,322	7,089	7,227	1,396	35%	
Total Revenue	25,941	11,478	13,766	17,318	11,154	10,814	12,042	12,809	12,947	(6,164)	-36%	
Expenditures by Type												
Services & Charges												
Other Services & Charges	50,000	8,690	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	0%	
Total Services & Charges	50,000	8,690	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	0%	
Interfund Transfers Out	-	49,087	-	-	-	-	-	-	-	-	-	
Total Expenditures	50,000	57,777	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	0%	
Net Surplus / (Deficit)	(24,059)	(46,299)	(36,234)	(32,682)	(38,846)	(39,186)	(37,958)	(37,191)	(37,053)			
Beginning Cash Balance	748,876	725,194		681,823	649,141	610,295	571,109	533,151	495,960	Cash Reserves Target		
Cash Adjustments	376	2,928		-	-	-	-	-	-	Set dollar amount of		
Ending Cash Balance	725,194	681,823		649,141	610,295	571,109	533,151	495,960	458,907	\$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 was established (ordinance 9919-09) to receive monies collected from South Bend Police Department Officers participating in the City's Take Home Vehicle Program. The City shall use all monies deposited into this fund to pay the costs and expenses associated with claims arising from use of program vehicles occurring while officers are not on duty.

Explanation of Revenue Sources:

This fund charges police officers for liability insurance for take home police vehicles. Deductions from officers are made in accordance with an agreement with the Fraternal Order of Police (FOP). The agreement calls for the suspension of the deduction based on the price of gas and the balance of cash in this fund. The decrease in revenue is the result of suspending the payroll deduction for sworn officers as outlined in the agreement between the Police Department and the FOP. This fund receives revenue from interest earned on the fund's cash balance. As the fund's cash balance dips below the reserve requirement set by the FOP, the City anticipates 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 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interest Earnings	111	36	56	200	-	-	-	-	-	(200)	-100%	
Total Revenue	111	36	56	200	-	-	-	-	-	(200)	-100%	
Expenditures by Type												
Interfund Transfers Out	-	-	-	-	4,338	-	-	-	-	4,338	100%	
Total Expenditures	-	-	-	-	4,338	-	-	-	-	4,338	100%	
Net Surplus / (Deficit)	111	36	56	200	(4,338)	-	-	-	-			
Beginning Cash Balance	3,983	4,095		4,138	4,338	-	-	-	-	Cash Reserves Target		
Cash Adjustments	2	7		-	-	-	-	-	-	No reserve requirement -		
Ending Cash Balance	4,095	4,138		4,338	-	-	-	-	-	Grant fund - spend down to zero		
Cash Reserves Target	-	-		-	-	-	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

Historically, this fund received grant revenue.

Explanation of Expenditures and Significant Changes/Variations:

In 2022, the cash balance in this fund will be transferred into the Law Enforcement Continuing Education Fund (#220) and this fund will be discontinued. Revenues and expenses previously accounted for in this fund will be accounted for in Fund #220. Federal grant revenue and expenditures for the Police Department will be tracked in Fund #220 going forward.

Fund 287 - Fire Department Capital

Fund Type	Capital Funds				Control	City Funds					
	2019	2020	2021	2021	2022	Forecast				Budget	
	Actual	Actual	Adopted	Amended	Adopted	2023	2024	2025	2026	Variance	%
			Budget	Budget	Budget					2021-2022	Change
Revenue											
Intergov./ Grants	-	-	75,000	75,000	75,000	75,000	75,000	75,000	75,000	-	0%
Charges for Services	-	2,514,908	1,837,850	1,837,850	1,837,850	1,874,607	1,912,099	1,950,341	1,989,348	-	0%
Fines, Forfeitures, and Fees	-	-	-	300	-	-	-	-	-	(300)	-100%
Interest Earnings	79,926	9,151	11,814	11,814	9,023	5,050	502	-	-	(2,791)	-24%
Debt Proceeds	-	1,660,000	-	210,000	2,310,000	1,385,000	1,310,000	410,000	1,410,000	2,100,000	1000%
Other Income	25,437	8,244	-	-	-	-	-	-	-	-	-
Interfund Transfers In	545,695	-	-	-	-	-	-	-	-	-	-
Total Revenue	651,058	4,192,303	1,924,664	2,134,964	4,231,873	3,339,657	3,297,601	2,435,341	3,474,348	2,096,909	98%
Expenditures by Type											
Supplies	18,800	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Debt Service Principal	434,910	343,971	702,189	702,189	1,132,508	1,252,468	1,358,157	1,464,949	1,421,735	430,319	61%
Debt Service Interest & Fees	43,560	31,114	43,578	43,578	82,708	91,189	97,891	78,842	81,932	39,130	90%
Total Services & Charges	478,470	375,085	745,767	745,767	1,215,216	1,343,657	1,456,048	1,543,791	1,503,667	469,449	63%
Capital	1,570,388	1,925,268	400,000	2,400,702	2,610,000	1,685,000	1,610,000	710,000	1,710,000	209,298	9%
Interfund Transfers Out	726,206	746,231	750,307	750,307	748,657	752,357	755,332	761,657	762,256	(1,650)	0%
Total Expenditures	2,793,864	3,046,584	1,896,074	3,896,776	4,573,873	3,781,014	3,821,380	3,015,448	3,975,923	677,097	17%
Net Surplus / (Deficit)	(2,142,806)	1,145,719	28,590	(1,761,812)	(342,000)	(441,357)	(523,779)	(580,107)	(501,575)		
Beginning Cash Balance	4,099,519	1,962,214		3,111,296	1,349,484	1,007,484	566,127	42,348	(537,759)		Cash Reserves Target
Cash Adjustments	5,501	3,364		-	-	-	-	-	-		No reserve requirement -
Ending Cash Balance	1,962,214	3,111,296		1,349,484	1,007,484	566,127	42,348	(537,759)	(1,039,334)		Capital fund - spend down
Cash Reserves Target	-	-		-	-	-	-	-	-		to zero

Fund Purpose:

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

Explanation of Revenue Sources:

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. See the Five-Year Capital Improvement Plan for details. | **Debt Service** - The principal and interest expense budgeted is for capital lease payments for vehicles and equipment purchased through 5-year capital leases. | **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 February 1, 2033, debt schedule #116) and 2018 General Obligation Bonds-Fire Station #9 (final payment January 15, 2038, debt schedule #168).



Fund 288 - Emergency Medical Services Operating

Fund Type	Enterprise Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	%
						2023	2024	2025	2026		Change
Revenue											
Licenses & Permits	23,943	-	-	-	-	-	-	-	-	-	-
Charges for Services	5,661,421	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	1,275	-	-	-	-	-	-	-	-	-	-
Interest Earnings	59,267	10,316	-	-	-	-	-	-	-	-	-
Other Income	2,993	797	-	-	-	-	-	-	-	-	-
Interfund Transfers In	988,936	-	-	-	-	-	-	-	-	-	-
Total Revenue	6,737,835	11,113	-	-	-	-	-	-	-	-	-
Expenditures by Type											
Personnel											
Salaries & Wages	3,956,680	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	1,213,698	-	-	-	-	-	-	-	-	-	-
Total Personnel	5,170,378	-	-	-	-	-	-	-	-	-	-
Supplies	351,249	1,468	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	71,285	1,292	-	-	-	-	-	-	-	-	-
Utilities	8,758	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	93,053	42,719	-	-	-	-	-	-	-	-	-
Education & Training	19,688	4,778	-	-	-	-	-	-	-	-	-
Other Services & Charges	222,012	54,946	-	-	-	-	-	-	-	-	-
Total Services & Charges	414,797	103,734	-	-	-	-	-	-	-	-	-
Capital	35,359	-	-	-	-	-	-	-	-	-	-
Interfund											
Interfund Allocations	261,156	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	1,716,684	707,215	707,215	-	-	-	-	-	(707,215)	-100%
Total Interfund	261,156	1,716,684	707,215	707,215	-	-	-	-	-	(707,215)	-100%
Total Expenditures	6,232,938	1,821,886	707,215	707,215	-	-	-	-	-	(707,215)	-100%
Net Surplus / (Deficit)	504,897	(1,810,773)	(707,215)	(707,215)	-	-	-	-	-		
Beginning Cash Balance	1,956,568	2,520,160		607,079	-	-	-	-	-		Cash Reserves Target No reserve requirement
Cash Adjustments	58,695	(102,309)		100,136	-	-	-	-	-		
Ending Cash Balance	2,520,160	607,079		-	-	-	-	-	-		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

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

Fund 289 - Haz-Mat

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
			2023	2024		2025	2026					
Revenue												
Charges for Services	9,350	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0%	
Interest Earnings	709	243	376	376	256	257	346	423	474	(120)	-32%	
Other Income	12	-	-	-	-	-	-	-	-	-	-	
Total Revenue	10,071	243	10,376	10,376	10,256	10,257	10,346	10,423	10,474	(120)	-1%	
Expenditures by Type												
Supplies	1,457	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0%	
Total Expenditures	1,457	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0%	
Net Surplus / (Deficit)	8,614	243	376	376	256	257	346	423	474			
Beginning Cash Balance	19,039	27,647		27,937	28,313	28,569	28,826	29,172	29,595	Cash Reserves Target		
Cash Adjustments	(6)	47		-	-	-	-	-	-	25% of Annual expenditures		
Ending Cash Balance	27,647	27,937		28,313	28,569	28,826	29,172	29,595	30,069			
Cash Reserves Target	364	-		2,500	2,500	2,500	2,500	2,500	2,500			

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

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

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

Fund 291 - Indiana River Rescue

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
			2023	2024		2025	2026					
Revenue												
Charges for Services	111,870	54,600	90,000	90,000	90,000	98,000	105,000	105,000	105,000	-	0%	
Interest Earnings	6,998	2,955	3,892	3,892	2,991	3,057	4,253	5,371	6,199	(901)	-23%	
Donations	24,945	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	-	1,300	-	-	-	-	-	(1,300)	-100%	
Total Revenue	143,813	57,555	93,892	95,192	92,991	101,057	109,253	110,371	111,199	(2,201)	-2%	
Expenditures by Type												
Personnel												
Salaries & Wages	462	-	3,000	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	2,500	-	-	-	-	-	-	-	-	
Total Personnel	462	-	5,500	-	-	-	-	-	-	-	-	
Supplies	10,913	16,731	18,500	40,000	24,000	24,000	24,000	24,000	24,000	(16,000)	-40%	
Services & Charges												
Printing & Advertising	890	-	1,300	1,300	1,300	1,300	1,300	1,300	1,300	-	0%	
Repairs & Maintenance	7,520	-	43,000	22,000	43,000	43,000	43,000	43,000	43,000	21,000	95%	
Education & Training	10,855	425	9,000	19,000	9,000	9,000	9,000	9,000	9,000	(10,000)	-53%	
Travel	942	2,524	15,000	9,890	15,000	15,000	16,000	16,000	16,000	5,110	52%	
Other Services & Charges	-	-	-	110	-	-	-	-	-	(110)	-100%	
Total Services & Charges	20,206	2,949	68,300	52,300	68,300	68,300	69,300	69,300	69,300	16,000	31%	
Total Expenditures	31,581	19,679	92,300	92,300	92,300	92,300	93,300	93,300	93,300	-	0%	
Net Surplus / (Deficit)	112,232	37,876	1,592	2,892	691	8,757	15,953	17,071	17,899			
Beginning Cash Balance	181,204	293,325		330,404	333,296	333,987	342,744	358,697	375,768	Cash Reserves Target		
Cash Adjustments	(111)	(797)		-	-	-	-	-	-	25% of Annual expenditures		
Ending Cash Balance	293,325	330,404		333,296	333,987	342,744	358,697	375,768	393,667			
Cash Reserves Target	7,895	4,920		23,075	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 its unique "L" shaped dam, and the East Race Waterway. The East Race Waterway is a 2000' run which winds through the heart of the city. It 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 2021-2022	%
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026		Change	
Revenue												
Intergov./ Grants	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	
Expenditures by Type												
Interfund Transfers Out	-	-	-	-	26,716	-	-	-	-	26,716	100%	
Total Expenditures	-	-	-	-	26,716	-	-	-	-	26,716	100%	
Net Surplus / (Deficit)	-	-	-	-	(26,716)	-	-	-	-			
Beginning Cash Balance	26,716	26,716		26,716	26,716	-	-	-	-			
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	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 for the Police Department.												
Explanation of Revenue Sources:												
Historically, this fund received grant revenue.												
Explanation of Expenditures and Significant Changes/Variations:												
In 2022, the cash balance in this fund will be transferred into the Law Enforcement Continuing Education Fund (#220) and this fund will be discontinued. Revenues and expenses previously accounted for in this fund will be accounted for in Fund #220. Federal grant revenue and expenditures for the Police Department will be tracked in Fund #220 going forward.												

Fund 294 - Regional Police Academy

Fund Type	Special Revenue Funds					Control	City Funds				Budget Variance 2021-2022	%
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026		Change	
Revenue												
Charges for Services	23,525	9,350	20,000	61,266	-	-	-	-	-	(61,266)	-100%	
Interest Earnings	3,069	1,106	1,620	5,000	-	-	-	-	-	(5,000)	-100%	
Other Income	175	-	-	-	-	-	-	-	-	-	-	
Total Revenue	26,769	10,456	21,620	66,266	-	-	-	-	-	(66,266)	-100%	
Expenditures by Type												
Supplies	-	214	1,500	1,500	-	-	-	-	-	(1,500)	-100%	
Services & Charges												
Education & Training	157	-	10,000	10,000	-	-	-	-	-	(10,000)	-100%	
Travel	-	-	1,500	1,500	-	-	-	-	-	(1,500)	-100%	
Other Services & Charges	6,579	2,943	4,250	4,250	-	-	-	-	-	(4,250)	-100%	
Total Services & Charges	6,737	2,943	15,750	15,750	-	-	-	-	-	(15,750)	-100%	
Interfund Transfers Out	-	-	-	-	175,000	-	-	-	-	175,000	100%	
Total Expenditures	6,737	3,157	17,250	17,250	175,000	-	-	-	-	157,750	914%	
Net Surplus / (Deficit)	20,032	7,299	4,370	49,016	(175,000)	-	-	-	-			
Beginning Cash Balance	98,440	118,481		125,984	175,000	-	-	-	-			
Cash Adjustments	10	203		-	-	-	-	-	-			
Ending Cash Balance	118,481	125,984		175,000	-	-	-	-	-			
Cash Reserves Target	1,684	789		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:												
This fund received revenue from the enforcement courses offered to other police departments who pay a fee to attend the training.												
Explanation of Expenditures and Significant Changes/Variations:												
Expenditures were for seminars, travel, lectures, and career days. In 2022, the cash balance in this fund will be transferred into the Law Enforcement Continuing Education Fund (#220) and this fund will be discontinued. Revenues and expenses previously accounted for in this fund will be accounted for in Fund #220.												

Fund 295 - COPS MORE Grant

Fund Type	Special Revenue Funds				Control	City Funds					
	2019	2020	2021	2021	2022	Forecast				Budget	%
	Actual	Actual	Adopted	Amended	Adopted	2023	2024	2025	2026	Variance	Change
			Budget	Budget	Budget					2021-2022	
Revenue											
Intergov./ Grants	56,495	180,998	-	206,557	-	-	-	-	-	(206,557)	-100%
Fines, Forfeitures, and Fees	9,219	6,919	10,000	15,000	-	-	-	-	-	(15,000)	-100%
Interest Earnings	4,724	594	170	5,000	-	-	-	-	-	(5,000)	-100%
Donations	5,098	-	-	-	-	-	-	-	-	-	-
Other Income	1,949	260	-	120	-	-	-	-	-	(120)	-100%
Total Revenue	77,485	188,771	10,170	226,677	-	-	-	-	-	(226,677)	-100%
Expenditures by Type											
Supplies	65,306	86,905	20,000	17,000	-	-	-	-	-	(17,000)	-100%
Services & Charges											
Education & Training	300	-	-	6,490	-	-	-	-	-	(6,490)	-100%
Other Services & Charges	44,622	12,317	20,000	4,575	-	-	-	-	-	(4,575)	-100%
Total Services & Charges	44,922	12,317	20,000	11,065	-	-	-	-	-	(11,065)	-100%
Capital	-	185,805	-	147,086	-	-	-	-	-	(147,086)	-100%
Interfund Transfers Out	-	-	-	-	125,000	-	-	-	-	125,000	100%
Total Expenditures	110,228	285,026	40,000	175,151	125,000	-	-	-	-	(50,151)	-29%
Net Surplus / (Deficit)	(32,743)	(96,255)	(29,830)	51,526	(125,000)	-	-	-	-		
Beginning Cash Balance	202,035	169,439		73,474	125,000	-	-	-	-		
Cash Adjustments	146	290		-	-	-	-	-	-		
Ending Cash Balance	169,439	73,474		125,000	-	-	-	-	-		
Cash Reserves Target	-	-		-	-	-	-	-	-		

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Expenditures included grant related activities and grant funded purchases. In 2022, the cash balance in this fund will be transferred into the Law Enforcement Continuing Education Fund (#220) and this fund will be discontinued. Revenues and expenses previously accounted for in this fund will be accounted for in Fund #220.

Fund 299 - Police Federal Drug Enforcement

Fund Type	Special Revenue Funds				Control	City Funds					
	2019	2020	2021	2021	2022	Forecast				Budget	%
	Actual	Actual	Adopted	Amended	Adopted	2023	2024	2025	2026	Variance	Change
			Budget	Budget	Budget					2021-2022	
Revenue											
Intergov./ Shared Revenues	-	-	25,000	57,919	25,000	25,000	25,000	25,000	25,000	(32,919)	-57%
Interest Earnings	3,131	723	883	883	697	231	281	307	304	(186)	-21%
Total Revenue	3,131	723	25,883	58,802	25,697	25,231	25,281	25,307	25,304	(33,105)	-56%
Expenditures by Type											
Supplies	-	-	6,000	6,000	6,000	6,000	5,000	5,000	5,000	-	0%
Capital	43,499	31,000	22,500	22,500	22,500	22,500	22,500	22,500	22,500	-	0%
Interfund Transfers Out	-	-	-	81,148	-	-	-	-	-	(81,148)	-100%
Total Expenditures	43,499	31,000	28,500	109,648	28,500	28,500	27,500	27,500	27,500	(81,148)	-74%
Net Surplus / (Deficit)	(40,368)	(30,277)	(2,617)	(50,846)	(2,803)	(3,269)	(2,219)	(2,193)	(2,196)		
Beginning Cash Balance	153,920	113,552		83,275	32,429	29,626	26,357	24,138	21,945		
Cash Adjustments	-	-		-	-	-	-	-	-		
Ending Cash Balance	113,552	83,275		32,429	29,626	26,357	24,138	21,945	19,749		
Cash Reserves Target	10,875	7,750		27,412	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 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interfund Transfers In	321,706	341,231	345,307	345,307	344,157	342,857	341,332	344,657	342,756	(1,150)	0%	
Total Revenue	321,706	341,231	345,307	345,307	344,157	342,857	341,332	344,657	342,756	(1,150)	0%	
Expenditures by Type												
Debt Service Principal	170,000	195,000	205,000	205,000	210,000	215,000	220,000	230,000	235,000	5,000	2%	
Debt Service Interest & Fees	151,706	146,231	140,307	140,307	134,157	127,857	121,332	114,657	107,756	(6,150)	-4%	
Total Expenditures	321,706	341,231	345,307	345,307	344,157	342,857	341,332	344,657	342,756	(1,150)	0%	
Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-			
Beginning Cash Balance	-	-	-	-	-	-	-	-	-			
Cash Adjustments	-	-	-	-	-	-	-	-	-			
Ending Cash Balance	-	-	-	-	-	-	-	-	-			
Cash Reserves Target	-	-	-	-	-	-	-	-	-			
										Cash Reserves Target	No reserve requirement	

Fund Purpose:
 This fund was established (ordinance 10590-18) to pay for the semi-annual payment of debt service principal and interest to the bondholders for the General Obligation Bonds, Series 2018 (debt schedule #168). The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%. The capital expenditures of this bond are tracked in the 2018 Fire Station #9 Bond Capital Fund (#451).

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 January 15, 2038.

Fund 451 - 2018 Fire Station #9 Bond Capital

Fund Type	Capital Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interest Earnings	42,008	2,981	-	1,857	-	-	-	-	-	(1,857)	-100%	
Total Revenue	42,008	2,981	-	1,857	-	-	-	-	-	(1,857)	-100%	
Expenditures by Type												
Capital	3,143,446	89,311	-	-	-	-	-	-	-	-	-	
Total Expenditures	3,143,446	89,311	-	-	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	(3,101,438)	(86,330)	-	1,857	-	-	-	-	-			
Beginning Cash Balance	3,494,445	399,877	-	314,233	316,090	316,090	316,090	316,090	316,090			
Cash Adjustments	6,871	686	-	-	-	-	-	-	-			
Ending Cash Balance	399,877	314,233	-	316,090	316,090	316,090	316,090	316,090	316,090			
Cash Reserves Target	-	-	-	-	-	-	-	-	-			
										Cash Reserves Target	No reserve requirement - Bond capital fund - spend down to zero	

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

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

Explanation of Expenditures and Significant Changes/Variations:
 Construction of Fire Station 9 was completed in 2019. The new station was constructed at the corner of Mishawaka Avenue and 21st Street and will house Engine 9, Medic 9, Boat 2, and accommodate up to seven assigned firefighters per day.
 The remaining bond capital proceeds will be used to construct an additional classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. It will be an approximately 3,000 square foot building and will house a rugged, divisible classroom with the capacity for 100 personnel and additional training props and storage areas.

Fund 701 - Fire Pension

Fund Type	Pension Trust Funds				Control	City Funds				Budget Variance 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
							2023	2024	2025			2026
Revenue												
Intergov./ Shared Revenues	4,466,993	4,323,533	4,443,096	4,101,278	4,521,259	4,608,888	4,620,888	4,685,888	4,721,888	419,981	10%	
Interest Earnings	8,670	2,205	5,272	5,272	11	128	472	56	2,270	(5,261)	-100%	
Total Revenue	4,475,663	4,325,739	4,448,368	4,106,550	4,521,270	4,609,016	4,621,360	4,685,944	4,724,158	414,720	10%	
Expenditures by Type												
Personnel												
Salaries & Wages	4,449,225	4,205,078	4,488,409	4,488,409	4,576,038	4,588,038	4,588,038	4,714,038	4,576,038	87,629	2%	
Total Personnel	4,449,225	4,205,078	4,488,409	4,488,409	4,576,038	4,588,038	4,588,038	4,714,038	4,576,038	87,629	2%	
Supplies	-	-	100	100	100	100	100	100	100	-	0%	
Services & Charges												
Professional Services	4,000	3,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000	-	0%	
Travel	-	-	350	350	350	350	350	350	350	-	0%	
Other Services & Charges	1,126	679	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-	0%	
Total Services & Charges	5,126	4,179	7,750	7,750	7,750	7,750	7,750	7,750	7,750	-	0%	
Total Expenditures	4,454,351	4,209,256	4,496,259	4,496,259	4,583,888	4,595,888	4,595,888	4,721,888	4,583,888	87,629	2%	
Net Surplus / (Deficit)	21,312	116,482	(47,891)	(389,709)	(62,618)	13,128	25,472	(35,944)	140,270			
Beginning Cash Balance	315,085	336,501		453,561	63,852	1,234	14,362	39,834	3,890	Cash Reserves Target		
Cash Adjustments	104	577		-	-	-	-	-	-	10% of Annual expenditures		
Ending Cash Balance	336,501	453,561		63,852	1,234	14,362	39,834	3,890	144,160			
Cash Reserves Target	445,435	420,926		449,626	458,389	459,589	459,589	472,189	458,389			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Fund 702 - Police Pension

Fund Type	Pension Trust Funds				Control	City Funds				Budget Variance 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
							2023	2024	2025			2026
Revenue												
Intergov./ Shared Revenues	6,111,782	6,048,813	6,147,998	5,950,693	6,057,740	6,057,740	5,880,402	5,703,116	5,525,885	107,047	2%	
Interest Earnings	17,014	3,126	9,277	9,277	4,310	5,945	10,150	15,010	19,673	(4,967)	-54%	
Other Income	2,890	6,284	2,000	6,119	2,000	2,000	2,000	2,000	2,000	(4,119)	-67%	
Total Revenue	6,131,686	6,058,223	6,159,275	5,966,089	6,064,050	6,065,685	5,892,552	5,720,126	5,547,558	97,961	2%	
Expenditures by Type												
Personnel												
Salaries & Wages	6,374,654	6,186,554	6,049,340	6,049,340	6,049,340	5,872,002	5,694,716	5,517,485	5,340,108	-	0%	
Total Personnel	6,374,654	6,186,554	6,049,340	6,049,340	6,049,340	5,872,002	5,694,716	5,517,485	5,340,108	-	0%	
Services & Charges												
Professional Services	4,000	3,500	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	1,271	945	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-	0%	
Total Services & Charges	5,271	4,445	8,400	8,400	8,400	8,400	8,400	8,400	8,400	-	0%	
Total Expenditures	6,379,925	6,190,998	6,057,740	6,057,740	6,057,740	5,880,402	5,703,116	5,525,885	5,348,508	-	0%	
Net Surplus / (Deficit)	(248,240)	(132,776)	101,535	(91,651)	6,310	185,283	189,436	194,241	199,050			
Beginning Cash Balance	945,540	698,148		566,569	474,918	481,228	666,511	855,947	1,050,188	Cash Reserves Target		
Cash Adjustments	848	1,197		-	-	-	-	-	-	10% of Annual expenditures		
Ending Cash Balance	698,148	566,569		474,918	481,228	666,511	855,947	1,050,188	1,249,238			
Cash Reserves Target	637,993	619,100		605,774	605,774	588,040	570,312	552,589	534,851			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Fund 705 - Police K-9 Unit

Fund Type	Special Revenue Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Revenue											
Interest Earnings	65	21	5	100	-	-	-	-	-	(100)	-100%
Total Revenue	65	21	5	100	-	-	-	-	-	(100)	-100%
Expenditures by Type											
Interfund Transfers Out	-	-	-	-	2,520	-	-	-	-	2,520	100%
Total Expenditures	-	-	-	-	2,520	-	-	-	-	2,520	100%
Net Surplus / (Deficit)	65	21	5	100	(2,520)	-	-	-	-		
Beginning Cash Balance	2,330	2,395		2,420	2,520	-	-	-	-		Cash Reserves Target No reserve requirement
Cash Adjustments	1	4		-	-	-	-	-	-		
Ending Cash Balance	2,395	2,420		2,520	-	-	-	-	-		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

This fund received donations for the Police K-9 unit. In recent years, there have been no donations.

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 2022, the cash balance in this fund will be transferred into the Law Enforcement Continuing Education Fund (#220) and this fund will be discontinued. Revenues and expenses previously accounted for in this fund will be accounted for in Fund #220.





VENUES, PARKS & ARTS FUNDS

Fund 201 - Parks & Recreation

Fund Type	Special Revenue Funds					Control	City Funds				Budget Variance	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
			2023	2024	2025		2026					
Revenue												
Property Taxes	10,048,047	9,566,845	9,247,389	10,271,000	10,580,413	10,792,021	11,007,861	11,228,018	11,452,578	309,413	3%	
Intergov./ Shared Revenues	890,592	904,581	906,694	911,439	953,848	976,476	992,806	1,009,462	1,026,451	42,409	5%	
Intergov./ Grants	3,635,801	648,098	-	200,000	-	-	-	-	-	(200,000)	-100%	
Charges for Services	2,583,508	2,760,462	2,881,450	2,892,612	3,196,581	3,257,793	3,320,229	3,383,910	3,448,868	303,969	11%	
Licenses & Permits	-	-	-	201	-	-	-	-	-	(201)	-100%	
Interest Earnings	140,690	7,167	40,000	20,758	50,000	25,606	32,130	38,046	41,931	29,242	141%	
Debt Proceeds	-	-	-	-	269,000	260,000	349,000	320,000	-	269,000	100%	
Donations	1,714,670	1,061,421	715,000	912,899	1,000,000	1,011,100	577,422	588,970	600,749	87,101	10%	
Other Income	329,248	127,858	25,000	121,119	314,941	319,900	324,957	330,116	335,378	193,822	160%	
Interfund Transfers In	410,867	800,000	1,234,486	1,232,541	119,221	-	-	-	-	(1,113,320)	-90%	
Total Revenue	19,753,423	15,876,432	15,050,019	16,562,569	16,484,004	16,642,896	16,604,405	16,898,522	16,905,955	(78,565)	0%	
Expenditures by Division												
Park Administration	1,718,759	1,494,624	1,600,828	1,601,596	1,132,939	1,116,079	1,137,534	1,159,708	1,174,643	(468,657)	-29%	
Park Maintenance	9,916,774	6,962,316	7,183,287	7,817,885	7,542,027	7,797,271	8,133,114	8,323,918	8,160,425	(275,858)	-4%	
Golf Courses	1,621,929	1,501,398	1,503,657	1,826,045	1,831,495	1,844,713	1,841,545	1,873,081	1,907,845	5,450	0%	
Recreational Experiences	3,034,640	2,773,309	2,936,242	2,924,292	2,444,112	2,497,571	2,472,234	2,404,284	2,419,754	(480,180)	-16%	
Community Programming	-	-	-	-	1,604,980	1,660,116	1,700,635	1,734,416	1,771,134	1,604,980	100%	
Development & Promotions	965,503	882,516	1,117,095	1,134,983	921,648	921,648	973,582	993,944	1,014,606	(213,335)	-19%	
Park Projects & Capital	6,432,472	1,041,871	-	1,881,504	300,000	100,000	100,000	100,000	100,000	(1,581,504)	-84%	
Potawatomi Zoo	700,000	700,000	701,965	701,965	701,803	601,821	401,839	351,857	351,876	(162)	0%	
Park Debt	4,400	4,400	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	0%	
Total Expenditures	24,394,477	15,360,434	15,048,074	17,893,270	16,484,004	16,572,583	16,765,483	16,946,208	16,905,283	(1,409,266)	-8%	
Expenditures by Type												
Personnel												
Salaries & Wages	5,970,871	6,015,996	5,830,401	6,036,930	6,516,670	6,608,919	6,703,006	6,798,977	6,896,876	479,740	8%	
Fringe Benefits	1,850,776	2,133,462	2,018,043	2,129,383	2,319,980	2,506,929	2,635,507	2,720,458	2,805,789	190,597	9%	
Total Personnel	7,821,647	8,149,458	7,848,444	8,166,313	8,836,650	9,115,848	9,338,513	9,519,435	9,702,665	670,337	8%	
Supplies												
	1,291,583	1,173,909	1,508,997	1,618,285	1,514,568	1,544,557	1,575,064	1,606,183	1,637,928	(103,717)	-6%	
Services & Charges												
Professional Services	443,786	192,616	338,049	171,904	324,780	331,112	337,571	344,160	350,878	152,876	89%	
Printing & Advertising	112,043	102,375	263,606	249,553	258,800	263,800	268,900	274,102	279,408	9,247	4%	
Utilities	764,164	790,831	675,223	1,052,711	781,304	796,929	812,867	829,125	845,708	(271,407)	-26%	
Repairs & Maintenance	689,481	515,084	544,893	704,475	584,034	595,715	607,630	619,783	632,178	(120,441)	-17%	
Education & Training	23,428	11,167	25,425	25,073	25,425	25,905	26,393	26,893	27,401	352	1%	
Travel	20,508	3,355	32,922	27,010	33,400	33,903	34,416	34,938	35,472	6,390	24%	
Grants & Subsidies	715,000	715,000	715,000	715,000	715,000	615,000	415,000	365,000	365,000	-	0%	
Other Services & Charges	1,176,018	691,376	528,291	719,570	684,573	698,646	711,774	725,163	738,819	(34,997)	-5%	
Debt Service Principal	456,436	504,636	459,625	461,923	291,946	318,617	292,003	258,860	241,930	(169,977)	-37%	
Debt Service Interest & Fees	43,303	47,338	39,584	37,286	34,076	29,259	26,538	26,065	19,451	(3,210)	-9%	
Total Services & Charges	4,444,167	3,573,777	3,622,618	4,164,504	3,733,338	3,708,886	3,533,092	3,504,089	3,536,245	(431,166)	-10%	
Operating Expenditures	13,557,398	12,897,144	12,980,059	13,949,103	14,084,556	14,369,291	14,446,669	14,629,707	14,876,838	135,453	1%	
Capital	9,164,819	1,030,272	400,000	2,276,153	569,000	360,000	449,000	420,000	100,000	(1,707,153)	-75%	
Interfund												
Interfund Allocations	1,672,261	1,421,220	1,668,015	1,668,015	1,830,448	1,843,292	1,869,814	1,896,501	1,928,445	162,433	10%	
Interfund Transfers Out	-	11,799	-	-	-	-	-	-	-	-	-	
Total Interfund	1,672,261	1,433,019	1,668,015	1,668,015	1,830,448	1,843,292	1,869,814	1,896,501	1,928,445	162,433	10%	
Total Expenditures	24,394,477	15,360,434	15,048,074	17,893,270	16,484,004	16,572,583	16,765,483	16,946,208	16,905,283	(1,409,266)	-8%	
Net Surplus / (Deficit)	(4,641,054)	515,998	1,945	(1,330,701)	-	70,313	(161,078)	(47,686)	672			
Beginning Cash Balance	8,278,260	3,649,543		4,156,004	2,825,303	2,825,303	2,895,616	2,734,538	2,686,852	Cash Reserves Target 25% of Annual expenditures		
Cash Adjustments	12,338	(9,538)										
Ending Cash Balance	3,649,543	4,156,004		2,825,303	2,825,303	2,895,616	2,734,538	2,686,852	2,687,524			
Cash Reserves Target	6,098,619	3,840,108		4,473,318	4,121,001	4,143,146	4,191,371	4,236,552	4,226,321			

Fund Purpose:

This fund accounts for the operation of the Parks & Recreation side of the Department of Venues, Parks & Arts (VPA). Its purpose is to provide quality spaces, places, and experiences within the City. There are several operational divisions within the department: Administration, Maintenance, Golf Courses, Recreational Experiences, Community Programming, and Development & Promotions.

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 of the Potawatomi. It will be received annually through 2023. The Regional Cities Grant of \$5 million dollars was completed in 2020. In 2019, VPA received \$1,000,000 from the Leighton Foundation. Interfund transfers from the Local Income Tax Certified Shares Fund (#404) help subsidize operations.

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

Personnel - From 2021 to 2022, several personnel accounting changes will be made to better assign personnel costs to the divisions for which the employees serve (see the Personnel Summary for more details). | **Accounting Changes** - Prior to 2022, the Recreation Division's budget accounted for the activities of recreational experiences and community programming. In 2022, the activities of community programming will be split out into a separate division budget. Community programming includes the costs for running the City-owned community centers managed by VPA. The Recreation Division will be renamed Recreational Experiences and its budget will include the costs for operating the O'Brien Fitness Center, Howard Park, along with VPA's athletics and aquatics activities. | **Capital** - In 2019 and 2020, capital expenditures reflect the use of the Regional Cities, Leighton Foundation, and Pokagon Band funds for the Howard Park renovation project. The decrease in capital expenditures reflects the substantial completion of the Howard Park renovation project and the use of the noted grants and donations.

Fund 273 - Morris PAC / Palais Royale Marketing

Fund Type	Special Revenue Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Charges for Services	21,618	3,535	5,000	52,385	-	-	-	-	-	(52,385)	-100%
Interest Earnings	1,802	648	578	578	-	-	-	-	-	(578)	-100%
Donations	-	-	-	500	-	-	-	-	-	(500)	-100%
Total Revenue	23,421	4,183	5,578	53,463	-	-	-	-	-	(53,463)	-100%
Expenditures by Type											
Printing & Advertising	7,720	832	20,000	29,984	-	-	-	-	-	(29,984)	-100%
Interfund Transfers Out	-	-	-	-	100,000	-	-	-	-	100,000	100%
Total Expenditures	7,720	832	20,000	29,984	100,000	-	-	-	-	70,016	234%
Net Surplus / (Deficit)	15,701	3,351	(14,422)	23,479	(100,000)	-	-	-	-		
Beginning Cash Balance	57,345	73,045		76,521	100,000	-	-	-	-	Cash Reserves Target 25% of Annual expenditures	
Cash Adjustments	(1)	125		-	-	-	-	-			
Ending Cash Balance	73,045	76,521		100,000	-	-	-	-			
Cash Reserves Target	1,930	208		7,496	25,000	-	-	-			

Fund Purpose:

This fund was established (ordinance 9768-07) as a separate, non-reverting fund to receive monies from solicitation of funds for commercial promotion sponsorships such as commercial ads on ticket envelopes and Morris Marquee sponsorships; and to accept donations to the Morris Performing Arts Center and Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with continued promotions of and within both the Morris Performing Arts Center and Palais Royale. | In 2022, the Morris Performing Arts Center's operations will be moved into an enterprise fund due to the nature of the Morris' activities. The revenue and expenditures previously accounted for in this fund will be moved to the newly created Morris Performing Arts Center Operations Fund (#602) and the remaining cash balance in this fund will be transferred to the new fund.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Expenditures were for advertisements and promotional services. The City advertised on the local area digital billboards, but also secured sponsorships to help fund the advertising displayed on them.

Fund 274 - Morris PAC Self-Promotion

Fund Type	Special Revenue Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Charges for Services	82,464	37,554	65,000	297,831	-	-	-	-	-	(297,831)	-100%
Interest Earnings	3,934	1,818	1,737	1,737	-	-	-	-	-	(1,737)	-100%
Total Revenue	86,398	39,372	66,737	299,568	-	-	-	-	-	(299,568)	-100%
Expenditures by Type											
Professional Services	956	-	80,000	80,000	-	-	-	-	-	(80,000)	-100%
Printing & Advertising	-	1,100	35,000	35,000	-	-	-	-	-	(35,000)	-100%
Interfund Transfers Out	-	-	-	-	410,000	-	-	-	-	410,000	100%
Total Expenditures	956	1,100	115,000	115,000	410,000	-	-	-	-	295,000	257%
Net Surplus / (Deficit)	85,442	38,272	(48,263)	184,568	(410,000)	-	-	-	-		
Beginning Cash Balance	101,499	186,839		225,432	410,000	-	-	-	-	Cash Reserves Target 25% of Annual expenditures	
Cash Adjustments	(101)	320		-	-	-	-	-			
Ending Cash Balance	186,839	225,432		410,000	-	-	-	-			
Cash Reserves Target	239	275		28,750	102,500	-	-	-			

Fund Purpose:

This fund was established (ordinance 10569-17) to account for the revenue and expenditures related to events and activities that the Morris Performing Arts Center self-promotes or self-sponsors. | In 2022, the Morris Performing Arts Center's operations will be moved into an enterprise fund due to the nature of the Morris' activities. The revenue and expenditures previously accounted for in this fund will be moved to the newly created Morris Performing Arts Center Operations Fund (#602) and the remaining cash balance in this fund will be transferred to the new fund.

Explanation of Revenue Sources:

This fund received revenue from a ticket surcharge. The ticket surcharge fee is \$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 received revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures were 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						
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change	
						2023	2024	2025	2026			
Revenue												
Property Taxes	1,166,972	1,087,915	1,100,842	1,116,956	1,100,842	1,119,556	1,138,588	1,157,944	1,177,629	(16,114)	-1%	
Intergov./ Shared Revenues	74,210	63,774	45,280	68,319	48,786	50,028	50,789	51,565	52,356	(19,533)	-29%	
Interest Earnings	1,412	(244)	2,023	500	1,176	1,407	2,029	2,892	4,143	676	135%	
Total Revenue	1,242,595	1,151,444	1,148,145	1,185,775	1,150,804	1,170,991	1,191,406	1,212,401	1,234,128	(34,971)	-3%	
Expenditures by Type												
Debt Service Principal	770,000	785,000	825,000	825,000	830,000	865,000	890,000	920,000	940,000	5,000	1%	
Debt Service Interest & Fees	411,140	387,965	364,193	364,193	339,368	314,167	287,992	261,217	233,392	(24,825)	-7%	
Total Expenditures	1,181,140	1,172,965	1,189,193	1,189,193	1,169,368	1,179,167	1,177,992	1,181,217	1,173,392	(19,825)	-2%	
Net Surplus / (Deficit)	61,455	(21,521)	(41,048)	(3,418)	(18,564)	(8,176)	13,414	31,184	60,736			
Beginning Cash Balance	147,325	208,740		187,578	184,160	165,596	157,420	170,834	202,018	Cash Reserves Target No reserve requirement		
Cash Adjustments	(39)	358		-	-	-	-	-	-			
Ending Cash Balance	208,740	187,578		184,160	165,596	157,420	170,834	202,018	262,754			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The bonds are to be repaid over 15 with with debt service payments due on January 15 and July 15 and the final payment 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						
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change	
						2023	2024	2025	2026			
Revenue												
Charges for Services	23,125	-	30,000	30,000	25,000	25,000	25,000	25,000	25,000	(5,000)	-17%	
Interest Earnings	823	144	351	351	109	109	147	180	201	(242)	-69%	
Total Revenue	23,947	144	30,351	30,351	25,109	25,109	25,147	25,180	25,201	(5,242)	-17%	
Expenditures by Type												
Services & Charges												
Repairs & Maintenance	38,513	15,099	30,000	30,000	25,000	25,000	25,000	25,000	25,000	(5,000)	-17%	
Total Services & Charges	38,513	15,099	30,000	30,000	25,000	25,000	25,000	25,000	25,000	(5,000)	-17%	
Capital	32,955	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	71,468	15,099	30,000	30,000	25,000	25,000	25,000	25,000	25,000	(5,000)	-17%	
Net Surplus / (Deficit)	(47,520)	(14,955)	351	351	109	109	147	180	201			
Beginning Cash Balance	73,256	25,850		11,685	12,036	12,145	12,254	12,401	12,581	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero		
Cash Adjustments	114	790		-	-	-	-	-	-			
Ending Cash Balance	25,850	11,685		12,036	12,145	12,254	12,401	12,581	12,782			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Fund 413 - Professional Sports Convention Development Area

Fund Type	Capital Funds					Control	City Funds					
	2019	2020	2021	2021	2022	Forecast				Budget	%	
	Actual	Actual	Adopted	Amended	Adopted	2023	2024	2025	2026	Variance	Change	
			Budget	Budget	Budget					2021-2022		
Revenue												
Intergov./ Shared Revenues	-	-	-	850,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	650,000	76%	
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue	-	-	-	850,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	650,000	76%	
Expenditures by Type												
Services & Charges												
Professional Services	-	-	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-	
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-	
Capital	-	-	-	804,900	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	695,100	86%	
Total Expenditures	-	-	-	804,900	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	695,100	86%	
Net Surplus / (Deficit)	-	-	-	45,100	-	-	-	-	-			
Beginning Cash Balance	-	-	-	-	45,100	45,100	45,100	45,100	45,100	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero		
Cash Adjustments	-	-	-	-	-	-	-	-				
Ending Cash Balance	-	-	-	45,100	45,100	45,100	45,100	45,100				
Cash Reserves Target	-	-	-	-	-	-	-	-				

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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



Fund 416 - Morris Performing Arts Center Capital

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
							2023	2024	2025			2026
Revenue												
Intergov./ Shared Revenues	-	-	-	-	500,000	500,000	500,000	500,000	500,000	500,000	100%	
Charges for Services	82,464	37,554	65,000	65,000	-	-	-	-	-	(65,000)	-100%	
Interest Earnings	10,956	3,981	2,175	2,175	6,811	8,587	17,552	28,713	40,143	4,636	213%	
Debt Proceeds	-	-	-	6,126,702	-	-	-	-	-	(6,126,702)	-100%	
Other Income	575	-	-	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	175,579	-	1,800,000	-	-	-	-	-	(1,800,000)	-100%	
Total Revenue	93,995	217,114	67,175	7,993,877	506,811	508,587	517,552	528,713	540,143	(7,487,066)	-94%	
Expenditures by Type												
Supplies	14,469	-	25,000	15,000	25,000	-	-	-	-	10,000	67%	
Services & Charges												
Professional Services	-	-	-	34,910	-	-	-	-	-	(34,910)	-100%	
Printing & Advertising	-	-	-	90	-	-	-	-	-	(90)	-100%	
Repairs & Maintenance	21,435	90,471	25,000	1,625	25,000	-	-	-	-	23,375	1438%	
Total Services & Charges	21,435	90,471	25,000	36,625	25,000	-	-	-	-	(11,625)	-32%	
Capital	14,149	346,394	-	8,145,350	-	-	-	-	-	(8,145,350)	-100%	
Total Expenditures	50,052	436,865	50,000	8,196,975	50,000	-	-	-	-	(8,146,975)	-99%	
Net Surplus / (Deficit)	43,943	(219,751)	17,175	(203,098)	456,811	508,587	517,552	528,713	540,143			
Beginning Cash Balance	378,088	422,125		203,098	-	456,811	965,398	1,482,950	2,011,663		Cash Reserves Target	
Cash Adjustments	94	724		-	-	-	-	-	-		No reserve requirement	
Ending Cash Balance	422,125	203,098		-	456,811	965,398	1,482,950	2,011,663	2,551,806			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

Starting in 2022, this fund will begin receiving 0.5% of Hotel/Motel tax, estimated to be about \$500,000 per year, remitted to the City by St. Joseph County. Prior to 2022, this fund received revenue from a ticket surcharge fee of \$1.00 per ticket sold at the Morris Performing Arts Center for qualified events (ordinance 9094-00). In 2022, the Morris Performing Arts Center's operations will be moved into an enterprise fund due to the nature of the Morris' activities. The ticket surcharge revenue previously deposited into this fund will be moved to the newly created Morris Performing Arts Center Operations Fund (#602). This fund also receives revenue from interest earned on the fund's cash balance. | In 2020, \$175,579 was transferred from the General Fund (#101) to help fund the Morris ceiling repair.

Explanation of Expenditures and Significant Changes/Variations:

The Morris Performing Arts Center was re-opened in 2000 - Many of the assets throughout the building are coming to an end of their useful life and need replacement. The theatrical equipment is outdated and needs to be upgraded to meet the requirements of the performances / acts renting the facility. | The Morris is getting ready to celebrate its 100 year anniversary in 2022 and is planning for major renovations. Donations will be raised by the Venues, Parks & Arts Foundation. Additionally, the City is considering issuing debt to help fund the capital improvements. The repayment of the debt would be funded by the Hotel/Motel tax revenue received in this fund.

Fund 450 - Palais Royale Historic Preservation

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
							2023	2024	2025			2026
Revenue												
Charges for Services	14,425	6,477	8,000	12,078	8,000	10,000	12,000	14,000	16,000	(4,078)	-34%	
Interest Earnings	2,961	617	369	493	247	196	168	118	148	(246)	-50%	
Total Revenue	17,386	7,094	8,369	12,571	8,247	10,196	12,168	14,118	16,148	(4,324)	-34%	
Expenditures by Type												
Repairs & Maintenance	38,779	34,160	35,000	35,000	35,000	20,000	20,000	20,000	15,000	-	0%	
Total Expenditures	38,779	34,160	35,000	35,000	35,000	20,000	20,000	20,000	15,000	-	0%	
Net Surplus / (Deficit)	(21,393)	(27,066)	(26,631)	(22,429)	(26,753)	(9,804)	(7,832)	(5,882)	1,148			
Beginning Cash Balance	129,091	107,792		80,911	58,482	31,729	21,925	14,093	8,211		Cash Reserves Target	
Cash Adjustments	94	185		-	-	-	-	-	-		No reserve requirement	
Ending Cash Balance	107,792	80,911		58,482	31,729	21,925	14,093	8,211	9,359			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Repairs/improvements needed include wall repairs (interior and exterior), including painting, light fixtures, etc.

Fund 453 - 2018 Zoo Bond Capital

Fund Type	Capital Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
	2023	2024	2025	2026								
Revenue												
Interest Earnings	22,489	293	-	-	-	-	-	-	-	-	-	-
Total Revenue	22,489	293	-	-	-	-	-	-	-	-	-	-
Expenditures by Type												
Capital	3,166,419	121,222	-	-	-	-	-	-	-	-	-	-
Total Expenditures	3,166,419	121,222	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(3,143,930)	(120,929)	-	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	3,264,859	120,929										
Cash Adjustments	-	-										
Ending Cash Balance	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 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
	2023	2024	2025	2026								
Revenue												
Interest Earnings	297,324	72,162	-	33,620	-	-	-	-	-	-	(33,620)	-100%
Total Revenue	297,324	72,162	-	33,620	-	-	-	-	-	-	(33,620)	-100%
Expenditures by Type												
Professional Services	15,000	-	-	6,464	-	-	-	-	-	-	(6,464)	-100%
Capital	4,176,107	3,227,021	-	5,953,274	-	-	-	-	-	-	(5,953,274)	-100%
Total Expenditures	4,191,107	3,227,021	-	5,959,738	-	-	-	-	-	-	(5,959,738)	-100%
Net Surplus / (Deficit)	(3,893,782)	(3,154,859)	-	(5,926,118)	-	-	-	-	-	-	-	-
Beginning Cash Balance	12,944,127	9,062,798		5,926,118								
Cash Adjustments	12,453	18,179		-								
Ending Cash Balance	9,062,798	5,926,118		-								
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:												
<i>Series A - Howard Park</i>					<i>Series F - Seitz/Howard</i>					<i>Series J - Other Park Improvements</i>		
Riverfront promenade					Riverfront trail upgrades - Seitz Park to Howard Park					Park security, lighting, and storage		
Storm water habitat area					Seitz Park parking					Restrooms modernization & ADA compliance		
<i>Series B - St. Louis Street</i>					<i>Series G - Seitz Park</i>					<i>Series J - Pinhook Park</i>		
St. Louis Street parking and street upgrades (Howard Park)					AM General parking and plaza area					Pinhook Park neighborhood connectivity		
<i>Series C - Colfax-Seitz</i>					East Race promenade and bridge					<i>Series K - Future Projects</i>		
Riverfront trail upgrades - Colfax to Seitz Park					<i>Series H - Pinhook Park</i>					Future park acquisitions, partnerships, and build-outs		
<i>Series D - Howard-Farmers</i>					Pavilion upgrade							
Riverfront trail upgrades - Howard Park to Farmer's Market					Reconnect river flow to lagoon							
<i>Series E - Miami-Twyckenham</i>					Playground and site improvements							
Riverfront trail upgrades - Miami to Twyckenham												

Fund 601 - Parking Garages

Fund Type	Enterprise Funds					Control	City Funds				
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Charges for Services	945,347	844,835	900,000	900,000	913,300	1,004,620	1,024,710	1,045,200	1,066,103	13,300	1%
Fines, Forfeitures, and Fees	42,745	38,862	61,500	61,500	50,000	55,000	56,100	57,222	58,366	(11,500)	-19%
Interest Earnings	32,323	8,089	10,068	4,803	2,495	2,435	3,394	4,479	5,587	(2,308)	-48%
Other Income	16,084	2,468	-	-	-	-	-	-	-	-	-
Total Revenue	1,036,499	894,253	971,568	966,303	965,795	1,062,055	1,084,204	1,106,901	1,130,056	(508)	0%
Expenditures by Subdivisions											
Parking Enforcement	105,009	71,212	13,962	14,067	738	749	760	771	783	(13,329)	-95%
Parking General Operations	-	40,118	574,746	627,452	527,193	530,581	532,198	533,729	535,381	(100,259)	-16%
Main/Colfax Garage	270,215	638,343	211,426	227,388	213,469	201,297	204,198	207,163	210,159	(13,919)	-6%
Leighton Plaza Garage	450,815	478,042	227,584	190,798	202,274	189,826	192,455	195,145	197,848	11,476	6%
Wayne Street Garage	197,869	307,837	171,020	181,190	148,444	139,898	141,393	142,923	144,462	(32,746)	-18%
Eddy Street Commons Garage	15,000	10,511	-	-	-	-	-	-	-	-	-
Total Expenditures	1,038,908	1,546,063	1,198,738	1,240,895	1,092,118	1,062,351	1,071,004	1,079,731	1,088,633	(148,777)	-12%
Expenditures by Type											
Personnel											
Other Personnel Costs	-	-	-	289,315	295,100	295,100	295,100	295,100	295,100	5,785	2%
Total Personnel	-	-	-	289,315	295,100	295,100	295,100	295,100	295,100	5,785	2%
Supplies	-	-	-	30,000	30,000	30,440	30,890	31,350	31,814	-	0%
Services & Charges											
Professional Services	700,335	490,335	488,000	196,039	104,900	104,900	104,900	104,900	104,900	(91,139)	-46%
Utilities	104,528	100,720	117,000	115,450	131,000	133,620	136,293	139,018	141,798	15,550	13%
Repairs & Maintenance	126,794	237,452	125,000	105,800	156,000	159,120	162,302	165,548	168,859	50,200	47%
Other Services & Charges	13,574	17,088	7,000	27,676	22,200	22,550	22,907	23,271	23,642	(5,476)	-20%
Total Services & Charges	945,232	845,594	737,000	444,965	414,100	420,190	426,402	432,737	439,199	(30,865)	-7%
Operating Expenditures	945,232	845,594	737,000	764,280	739,200	745,730	752,392	759,187	766,113	(25,080)	-3%
Capital	44,650	576,152	300,000	314,877	190,000	150,000	150,000	150,000	150,000	(124,877)	-40%
Interfund Allocations	49,026	124,317	161,738	161,738	162,918	166,621	168,612	170,544	172,520	1,180	1%
Total Expenditures	1,038,908	1,546,063	1,198,738	1,240,895	1,092,118	1,062,351	1,071,004	1,079,731	1,088,633	(148,777)	-12%
Net Surplus / (Deficit)	(2,409)	(651,810)	(227,170)	(274,592)	(126,323)	(296)	13,200	27,170	41,423		
Beginning Cash Balance	1,325,951	1,326,253		674,268	399,676	273,353	273,057	286,257	313,427	Cash Reserves Target	
Cash Adjustments	2,710	(175)		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	1,326,253	674,268		399,676	273,353	273,057	286,257	313,427	354,850		
Cash Reserves Target	259,727	386,516		310,224	273,030	265,588	267,751	269,933	272,158		

Fund Purpose:

This fund was established (ordinance 5089-69) to account for the maintenance and operation of off-street parking facilities. This fund accounts for the revenues and expenditures from the various parking garages owned by the City of South Bend. There are currently 1,484 stalls.

Explanation of Revenue Sources:

This fund receives revenue from the collection of daily and monthly parking fees at several downtown parking garages. Revenue dropped in 2020 due to the COVID-19 pandemic and less monthly parkers as people worked from home. This fund also receives revenue from street parking fines. Effective January 2017, the Common Council approved an increase in parking garage rates and parking enforcement fines. It was the first increase in 13 years.

Explanation of Expenditures and Significant Changes/Variations:

Starting in 2021, parking garage operations are under outside contract with ASM Global. Wages and benefits for parking garage employees and supplies for the garages will be paid for by the City directly rather than through a management fee. | **Personnel** - Includes the wages and benefits for parking garage employees who are hired and managed by ASM Global. | **Supplies** - Includes building R&M supplies, uniforms, small tools & equipment, cleaning supplies, and office supplies. | **Services** - The professional services budget is for the management contract with ASM. The utilities budget includes the cost of electric and water for the parking garages. Other services & charges includes elevator permits and credit card processing fees. | **Capital** - There are many capital improvement needs. The forecast shows a smaller capital budget than in prior years due to revenue remaining fairly flat. | **Interfund Allocation** - This fund reimburses the Morris Performing Arts Center Division (Fund #602) for 100% of costs of wages and benefits for the Manager-Facility Operations position.

Fund 602 - Morris Performing Arts Center Operations

Fund Type	Enterprise Funds					Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast				Budget Variance	%
							2023	2024	2025	2026	2021-2022	Change
Revenue												
Charges for Services	-	-	-	-	987,000		1,377,000	1,403,540	1,430,611	1,458,223	987,000	100%
Interest Earnings	-	-	-	-	4,657		4,911	6,819	8,565	9,789	4,657	100%
Other Income	-	-	-	-	12,500		25,000	25,500	26,010	26,530	12,500	100%
Interfund Allocation Reimb	-	-	-	-	89,450		90,613	91,791	92,984	94,193	89,450	100%
Interfund Transfers In	-	-	-	-	1,110,000		-	-	-	-	1,110,000	100%
Total Revenue	-	-	-	-	2,203,607		1,497,524	1,527,650	1,558,170	1,588,735	2,203,607	100%
Expenditures by Type												
Personnel												
Salaries & Wages	-	-	-	-	500,702		511,813	521,969	532,328	542,895	500,702	100%
Fringe Benefits	-	-	-	-	228,225		248,216	261,561	270,447	279,377	228,225	100%
Total Personnel	-	-	-	-	728,927		760,029	783,530	802,775	822,272	728,927	100%
Supplies	-	-	-	-	25,000		25,500	26,011	26,531	27,061	25,000	100%
Services & Charges												
Professional Services	-	-	-	-	200,000		55,000	56,100	57,222	58,366	200,000	100%
Printing & Advertising	-	-	-	-	200,000		85,000	86,700	88,434	90,202	200,000	100%
Utilities	-	-	-	-	139,100		141,882	144,720	147,614	150,566	139,100	100%
Repairs & Maintenance	-	-	-	-	98,500		100,470	102,480	104,530	106,621	98,500	100%
Education & Training	-	-	-	-	4,500		4,590	4,682	4,776	4,872	4,500	100%
Travel	-	-	-	-	4,500		4,590	4,682	4,776	4,872	4,500	100%
Other Services & Charges	-	-	-	-	20,350		20,757	21,172	21,595	22,026	20,350	100%
Total Services & Charges	-	-	-	-	666,950		412,289	420,536	428,947	437,525	666,950	100%
Operating Expenditures	-	-	-	-	1,420,877		1,197,818	1,230,077	1,258,253	1,286,858	1,420,877	100%
Interfund Allocations	-	-	-	-	262,702		269,141	273,058	275,759	279,554	262,702	100%
Total Expenditures	-	-	-	-	1,683,579		1,466,959	1,503,135	1,534,012	1,566,412	1,683,579	100%
Net Surplus / (Deficit)	-	-	-	-	520,028		30,565	24,515	24,158	22,323		
Beginning Cash Balance	-	-	-	-	-		520,028	550,593	575,108	599,266	-	
Cash Adjustments	-	-	-	-	-		-	-	-	-	-	
Ending Cash Balance	-	-	-	-	520,028		550,593	575,108	599,266	621,589	-	
Cash Reserves Target	-	-	-	-	168,358		146,696	150,314	153,401	156,641	-	
											Cash Reserves Target	
											10% of Annual expenditures	

Fund Purpose:

In 2022, the operations of the Morris Performing Arts Center will be moved from the General Fund (#101) into this newly created enterprise fund. This fund will account for the operating costs of the Morris Performing Arts Center in downtown South Bend, 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 Morris receives revenue from charges for services including facility rental, concessions, ticket handling fees, and more. This fund also receives revenue from a ticket surcharge fee of \$3.50 per ticket sold. Prior to 2022, the ticket surcharge fee was split across three funds: \$1.50 was deposited into the General Fund (#101), \$1.00 was deposited into the Morris Self-Promotion Fund (#274), and \$1.00 was deposited into the Morris Capital Fund (#416). The Morris receives an Interfund Allocation Reimbursement from the Parking Garage Fund (#601) for 100% of costs of wages and benefits for the Manager-Facility Operations.

In 2022, this fund will receive a \$600,000 interfund transfer from the General Fund (#101) to establish this fund's beginning cash balance. The interfund transfer represents the net profit generated by the Morris in recent years, which reverted to the General Fund (#101). Additionally, the remaining cash balances in the Morris Marketing Fund (#273) and the Morris Self-Promotion Fund (#274) will be transferred into this fund as the accounting for the Morris' operations are consolidated into one fund.

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

Personnel - The personnel budget includes the wages and benefits for nine (9) full-time employees, and \$24k for part-time wages. | **Supplies** - The supplies budget includes uniforms, cleaning supplies, repair & maintenance materials, small tools & equipment, and office supplies. | **Services** - The repair & maintenance budget includes HVAC and elevator maintenance, along with other general building maintenance expenses. The utilities budget includes the costs of electric, natural gas, and water for the Morris. The printing & advertising budget is for the promotion of events at the Morris. Professional services and printing & advertising are budgeted higher in 2022 than usual as the Morris is getting ready to celebrate its 100 year anniversary in 2022. | **Capital** - The Morris Performing Arts Center's capital needs are accounted for in the Morris Capital Fund (#416).



Morris PAC Historical Budget Summary - Fund 101, 273, 274, & 602

	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Historical Revenue by Fund											
General Fund (#101)	1,266,632	419,160	811,746	1,764,749	-	-	-	-	-	(1,764,749)	-100%
Morris Marketing (#273)	23,421	4,183	5,578	53,463	-	-	-	-	-	(53,463)	-100%
Morris Self-Promotion (#274)	86,398	39,372	66,737	299,568	-	-	-	-	-	(299,568)	-100%
Morris Operations Fund (#602)	-	-	-	-	2,203,607	1,497,524	1,527,650	1,558,170	1,588,735	2,203,607	100%
Total Revenue	1,376,451	462,715	884,061	2,117,780	2,203,607	1,497,524	1,527,650	1,558,170	1,588,735	85,827	4%
Revenue by Type											
Intergov./ Grants	-	-	-	992,163	-	-	-	-	-	(992,163)	-100%
Charges for Services	1,324,179	358,834	770,000	1,022,239	987,000	1,377,000	1,403,540	1,430,611	1,458,223	(35,239)	-3%
Interest Earnings	5,736	2,466	2,315	2,315	4,657	4,911	6,819	8,565	9,789	2,342	101%
Donations	-	-	-	500	-	-	-	-	-	(500)	-100%
Other Income	46,536	5,930	25,000	13,817	12,500	25,000	25,500	26,010	26,530	(1,317)	-10%
Interfund Allocation Reimb	-	40,118	86,746	86,746	89,450	90,613	91,791	92,984	94,193	2,704	3%
Interfund Transfers In	-	55,367	-	-	1,110,000	-	-	-	-	1,110,000	100%
Total Revenue	1,376,451	462,715	884,061	2,117,780	2,203,607	1,497,524	1,527,650	1,558,170	1,588,735	85,827	4%
Historical Expenditures by Fund											
General Fund (#101)	1,091,053	1,003,966	1,360,920	1,388,573	600,000	-	-	-	-	(788,573)	-57%
Morris Marketing (#273)	7,720	832	20,000	29,984	100,000	-	-	-	-	70,016	234%
Morris Self-Promotion (#274)	956	1,100	115,000	115,000	410,000	-	-	-	-	295,000	257%
Morris Operations Fund (#602)	-	-	-	-	1,683,579	1,466,959	1,503,135	1,534,012	1,566,412	1,683,579	100%
Total Expenditures	1,099,729	1,005,898	1,495,920	1,533,557	2,793,579	1,466,959	1,503,135	1,534,012	1,566,412	1,260,022	82%
Expenditures by Type											
Personnel											
Salaries & Wages	381,917	285,767	539,806	539,806	500,702	511,813	521,969	532,328	542,895	(39,104)	-7%
Fringe Benefits	147,033	131,601	230,491	231,051	228,225	248,216	261,561	270,447	279,377	(2,826)	-1%
Total Personnel	528,950	417,368	770,297	770,857	728,927	760,029	783,530	802,775	822,272	(41,930)	-5%
Supplies											
	20,954	22,110	25,000	41,200	25,000	25,500	26,011	26,531	27,061	(16,200)	-39%
Services & Charges											
Professional Services	3,116	2,518	90,200	92,705	200,000	55,000	56,100	57,222	58,366	107,296	116%
Printing & Advertising	51,450	17,634	115,000	129,735	200,000	85,000	86,700	88,434	90,202	70,266	54%
Utilities	128,031	112,645	139,100	139,100	139,100	141,882	144,720	147,614	150,566	-	0%
Repairs & Maintenance	85,650	34,268	100,000	83,768	98,500	100,470	102,480	104,530	106,621	14,732	18%
Education & Training	2,938	-	-	7,228	4,500	4,590	4,682	4,776	4,872	(2,728)	-38%
Travel	5,648	1,469	-	7,130	4,500	4,590	4,682	4,776	4,872	(2,630)	-37%
Other Services & Charges	10,358	11,433	18,350	23,863	20,350	20,757	21,172	21,595	22,026	(3,513)	-15%
Total Services & Charges	287,191	179,966	462,650	483,527	666,950	412,289	420,536	428,947	437,525	183,423	38%
Operating Expenditures	308,145	202,076	487,650	524,727	691,950	437,789	446,547	455,478	464,586	167,223	32%
Capital											
	22,230	-	-	-	-	-	-	-	-	-	-
Interfund											
Interfund Allocations	240,405	210,875	237,973	237,973	262,702	269,141	273,058	275,759	279,554	24,729	10%
Interfund Transfers Out	-	175,579	-	-	1,110,000	-	-	-	-	1,110,000	100%
Total Interfund	240,405	386,454	237,973	237,973	1,372,702	269,141	273,058	275,759	279,554	1,134,729	477%
Total Expenditures	1,099,729	1,005,898	1,495,920	1,533,557	2,793,579	1,466,959	1,503,135	1,534,012	1,566,412	1,260,022	82%
Net Surplus / (Deficit)	276,722	(543,183)	(611,859)	584,223	(589,972)	30,565	24,515	24,158	22,323		

In 2022, the operations of the Morris Performing Arts Center will be moved from the General Fund (#101) into the newly created Morris Operations enterprise fund (#602). Also, the revenue and expenditures formerly accounted for in the Morris Marketing Fund (#273) and the Morris Self-Promotion Fund (#274) will be moved into the new fund.



Fund 670 - Century Center Operations

Fund Type	Enterprise Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Intergov./ Shared Revenues	1,275,000	956,250	637,500	637,500	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	637,500	100%
Charges for Services	3,192,290	924,923	2,750,000	2,750,000	2,778,000	3,049,000	3,108,540	3,169,271	3,231,215	28,000	1%
Interest Earnings	24	7	-	54	-	-	-	-	-	(54)	-100%
Other Income	9,692	5,936	6,275	6,304	3,750	4,500	4,590	4,682	4,776	(2,554)	-41%
Interfund Allocation Reimb	66,045	68,478	67,477	67,477	69,185	70,084	70,995	71,918	72,853	1,708	3%
Total Revenue	4,543,051	1,955,594	3,461,252	3,461,335	4,125,935	4,398,584	4,459,125	4,520,871	4,583,844	664,600	19%
Expenditures by Subdivisions											
City Operations	1,390,766	1,149,345	1,453,760	1,461,143	1,543,246	1,588,021	1,625,151	1,659,971	1,683,824	82,103	6%
Food & Beverage Operations	3,137,910	1,444,541	2,772,311	2,772,311	2,535,485	2,590,869	2,642,985	2,694,604	2,748,278	(236,826)	-9%
Total Expenditures	4,528,676	2,593,886	4,226,071	4,233,454	4,078,731	4,178,890	4,268,136	4,354,575	4,432,102	(154,723)	-4%
Expenditures by Type											
Personnel											
Salaries & Wages	473,272	368,842	423,365	438,365	469,511	477,946	486,484	495,193	504,077	31,146	7%
Fringe Benefits	155,072	138,803	166,211	151,211	185,425	200,801	211,199	218,130	225,093	34,214	23%
Other Personnel Costs	1,197,879	757,895	900,000	900,000	718,000	732,360	747,007	761,947	777,186	(182,000)	-20%
Total Personnel	1,826,223	1,265,540	1,489,576	1,489,576	1,372,936	1,411,107	1,444,690	1,475,270	1,506,356	(116,640)	-8%
Supplies	1,145,517	317,548	1,150,000	1,150,000	1,136,200	1,158,950	1,182,156	1,205,826	1,229,969	(13,800)	-1%
Services & Charges											
Professional Services	76,325	35,698	120,628	144,174	122,108	124,551	127,042	129,583	132,175	(22,066)	-15%
Printing & Advertising	2,893	277	-	1,000	-	-	-	-	-	(1,000)	-100%
Utilities	375,552	276,273	383,819	387,437	392,296	400,975	409,860	418,958	428,274	4,859	1%
Repairs & Maintenance	101,642	74,654	101,000	95,658	115,000	117,280	119,606	121,978	124,398	19,342	20%
Insurance	57,019	47,272	57,047	57,047	58,188	59,352	60,539	61,750	62,985	1,141	2%
Education & Training	-	1,724	-	2,228	2,500	2,500	2,500	2,500	2,500	272	12%
Travel	-	-	-	574	-	-	-	-	-	(574)	-100%
Other Services & Charges	512,899	311,417	579,589	561,348	537,589	548,341	559,308	570,493	581,902	(23,759)	-4%
Total Services & Charges	1,126,329	747,314	1,242,083	1,249,466	1,227,681	1,252,999	1,278,855	1,305,262	1,332,234	(21,785)	-2%
Operating Expenditures	4,098,069	2,330,403	3,881,659	3,889,042	3,736,817	3,823,056	3,905,701	3,986,358	4,068,559	(152,225)	-4%
Interfund											
Interfund Allocations	162,380	169,544	247,195	247,195	241,226	251,579	254,616	256,732	248,289	(5,969)	-2%
Interfund Transfers Out	268,227	93,939	97,217	97,217	100,688	104,255	107,819	111,485	115,254	3,471	4%
Total Interfund	430,607	263,483	344,412	344,412	341,914	355,834	362,435	368,217	363,543	(2,498)	-1%
Total Expenditures	4,528,676	2,593,886	4,226,071	4,233,454	4,078,731	4,178,890	4,268,136	4,354,575	4,432,102	(154,723)	-4%
Net Surplus / (Deficit)	14,375	(638,292)	(764,819)	(772,119)	47,204	219,694	190,989	166,296	151,742		
Beginning Cash Balance	1,532,952	1,537,206		1,016,748	244,630	291,834	511,528	702,517	868,813	Cash Reserves Target	
Cash Adjustments	(10,121)	117,834		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	1,537,206	1,016,748		244,630	291,834	511,528	702,517	868,813	1,020,555		
Cash Reserves Target	1,132,169	648,472		1,058,363	1,019,683	1,044,723	1,067,034	1,088,644	1,108,026		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

The City has a contract with ASM Global (a company that specializes in venue management) for the food & beverage operations at the Century Center. The repair and maintenance operations are handled by the City. | **Personnel** - The City's portion of the personnel budget includes the wages and benefits for seven (7) full-time employees, and \$48k for part-time wages. These employees are hired and managed by the City. Other Personnel Costs represents the wages and benefits for ASM Global employees working for the Century Center. | **Supplies** - The City's portion of the budget includes supplies needed to maintain the Century Center such as cleaning supplies, repair & maintenance materials, office supplies, and other small operating supplies. ASM Global's portion of the supplies budget (\$1.1 million) includes supplies needed to operate the Century Center for events, such as food & beverage inventory. | **Services** - The repair & maintenance budget includes HVAC and elevator maintenance, along with other general building maintenance expenses. The utilities budget includes the costs of electric, natural gas, and water for the Century Center. | **Interfund Transfers Out** include transfers to the Century Center Energy Conservation Debt Service Fund (#672) to fund debt service payments. | **Capital** - See the Century Center Capital Fund (#671).

Fund 671 - Century Center Capital

Fund Type	Enterprise Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019	2020	2021	2021	2022		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2023	2024	2025	2026		
Revenue												
Interest Earnings	12,966	1,931	200	200	1,000	1,000	1,000	1,000	1,000	800	400%	
Interfund Transfers In	177,475	-	-	-	-	-	-	-	-	-	-	
Total Revenue	190,441	1,931	200	200	1,000	1,000	1,000	1,000	1,000	800	400%	
Expenditures by Type												
Services & Charges												
Professional Services	66,123	-	-	-	-	-	-	-	-	-	-	
Total Services & Charges	66,123	-	-	-	-	-	-	-	-	-	-	
Capital	-	-	-	-	35,000	35,000	35,000	35,000	35,000	35,000	100%	
Total Expenditures	66,123	-	-	-	35,000	35,000	35,000	35,000	35,000	35,000	100%	
Net Surplus / (Deficit)	124,318	1,931	200	200	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)			
Beginning Cash Balance	857,363	981,681		983,612	1,983,812	1,949,812	1,915,812	1,881,812	1,847,812	Cash Reserves Target \$800,000 Minimum per Board of Managers		
Cash Adjustments	-	-		1,000,000	-	-	-	-	-			
Ending Cash Balance	981,681	983,612		1,983,812	1,949,812	1,915,812	1,881,812	1,847,812	1,813,812			
Cash Reserves Target	800,000	800,000		800,000	800,000	800,000	800,000	800,000	800,000			

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives revenue from interest earned on the fund's cash balance. The Century Center Board of Managers may transfer the annual net profit from the Century Center Operations Fund (#670) into this fund; however, the City does not anticipate transfers in the next few years because revenue is expected to drop significantly for the foreseeable future as a result of less events due to the COVID-19 pandemic.

Explanation of Expenditures and Significant Changes/Variations:

The Century Center's capital needs are being met by an allocation from the St. 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.

Fund 672 - Century Center Energy Conservation Debt Service

Fund Type	Debt Service Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019	2020	2021	2021	2022		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2023	2024	2025	2026		
Revenue												
Intergov./ Shared Revenues	235,000	221,437	221,437	221,437	221,437	221,437	221,437	221,437	221,437	-	0%	
Interest Earnings	4,232	2,552	1,200	1,555	2,000	2,000	2,000	2,000	2,000	445	29%	
Other Income	104,511	97,225	88,057	88,057	80,242	72,268	64,132	55,832	47,365	(7,815)	-9%	
Interfund Transfers In	90,752	93,939	97,217	97,217	100,688	104,255	107,819	111,485	115,254	3,471	4%	
Total Revenue	434,495	415,154	407,911	408,266	404,367	399,960	395,388	390,754	386,056	(3,899)	-1%	
Expenditures by Type												
Debt Service Principal												
Debt Service Principal	280,090	285,614	291,274	291,274	297,175	303,221	309,315	315,561	321,964	5,901	2%	
Debt Service Interest & Fees	135,333	125,482	115,437	115,437	105,193	94,738	84,073	73,193	62,093	(10,244)	-9%	
Total Expenditures	415,423	411,096	406,711	406,711	402,368	397,959	393,388	388,754	384,057	(4,343)	-1%	
Net Surplus / (Deficit)	19,071	4,058	1,200	1,555	1,999	2,001	2,000	2,000	1,999			
Beginning Cash Balance	170,316	189,409		193,705	195,260	197,259	199,260	201,260	203,260	Cash Reserves Target No reserve requirement		
Cash Adjustments	21	238		-	-	-	-	-	-			
Ending Cash Balance	189,409	193,705		195,260	197,259	199,260	201,260	203,260	205,259			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Fund 730 - City Cemetery

Fund Type	Special Revenue Funds					Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change	
						2023	2024	2025	2026			
Revenue												
Interest Earnings	803	259	134	178	273	274	369	451	505	95	53%	
Total Revenue	803	259	134	178	273	274	369	451	505	95	53%	
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	803	259	134	178	273	274	369	451	505			
Beginning Cash Balance	28,916	29,730		30,041	30,219	30,492	30,766	31,135	31,586	Cash Reserves Target 25% of Annual expenditures		
Cash Adjustments	12	51		-	-	-	-	-	-			
Ending Cash Balance	29,730	30,041		30,219	30,492	30,766	31,135	31,586	32,091			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Fund Purpose:
This fund was established (ordinance 10638-18) to provide perpetual care and maintenance for the South Bend 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:
Expenses are for maintaining the City Cemetery. There are no expenditures budgeted for 2022. Appropriation requests for expenditures will be made as needed.

Fund 731 - Bowman Cemetery

Fund Type	Special Revenue Funds					Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change	
						2023	2024	2025	2026			
Revenue												
Interest Earnings	12,623	4,082	6,392	2,793	4,328	4,317	5,808	7,102	7,950	1,535	55%	
Other Income	-	-	-	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue	12,623	4,082	6,392	2,793	4,328	4,317	5,808	7,102	7,950	1,535	55%	
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	12,623	4,082	6,392	2,793	4,328	4,317	5,808	7,102	7,950			
Beginning Cash Balance	454,888	467,692		472,576	475,369	479,697	484,014	489,822	496,924	Cash Reserves Target \$400,000 minimum		
Cash Adjustments	182	802		-	-	-	-	-	-			
Ending Cash Balance	467,692	472,576		475,369	479,697	484,014	489,822	496,924	504,874			
Cash Reserves Target	400,000	400,000		400,000	400,000	400,000	400,000	400,000	400,000			

Fund Purpose:
In 2018, the trust administered by Key Bank for the maintenance of the Bowman Cemetery was terminated. The funds held in the trust were transferred to the City for the City's ongoing responsibility to care for the Bowman Cemetery in perpetuity according to Indiana law. 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 2022. Appropriation requests for expenditures will be made as needed.

Fund 757 - 2015 Parks Bond Debt Service

Fund Type	Debt Service Funds					Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change	
						2023	2024	2025	2026			
Revenue												
Interest Earnings	3,527	807	2,000	2,000	1,000	1,000	1,000	1,000	1,000	(1,000)	-50%	
Interfund Transfers In	409,270	375,939	376,007	376,007	374,106	371,981	374,781	377,131	374,331	(1,901)	-1%	
Total Revenue	412,797	376,746	378,007	378,007	375,106	372,981	375,781	378,131	375,331	(2,901)	-1%	
Expenditures by Type												
Debt Service Principal	220,000	225,000	225,000	225,000	230,000	240,000	240,000	260,000	260,000	5,000	2%	
Debt Service Interest & Fees	162,731	156,131	149,382	149,382	142,557	135,582	128,382	121,032	113,232	(6,825)	-5%	
Total Expenditures	382,731	381,131	374,382	374,382	372,557	375,582	368,382	381,032	373,232	(1,825)	0%	
Net Surplus / (Deficit)	30,066	(4,385)	3,625	3,625	2,549	(2,601)	7,399	(2,901)	2,099			
Beginning Cash Balance	560,431	590,497		586,111	589,736	592,285	589,684	597,083	594,182	Cash Reserves Target 100% cash reserves per bond covenants		
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	590,497	586,111		589,736	592,285	589,684	597,083	594,182	596,281			
Cash Reserves Target	382,731	381,131		374,382	372,557	375,582	368,382	381,032	373,232			

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 bonds were \$5,605,000. The debt service reserve will be used towards the last debt service payment. The accounting records are maintained in trustee bank accounts.

Explanation of Revenue Sources:

The Local Income Tax Economic Development 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 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
			2023	2024		2025	2026					
Revenue												
Interest Earnings	24,778	7,035	3,388	4,318	5,942	3,144	3,630	3,714	3,357	1,624	38%	
Other Income	100,000	100,000	100,000	-	-	-	-	-	-	-	-	
Total Revenue	124,778	107,035	103,388	4,318	5,942	3,144	3,630	3,714	3,357	1,624	38%	
Expenditures by Type												
Professional Services	149,969	274,931	25,000	321,671	50,000	50,000	50,000	50,000	50,000	(271,671)	-84%	
Total Expenditures	149,969	274,931	25,000	321,671	50,000	50,000	50,000	50,000	50,000	(271,671)	-84%	
Net Surplus / (Deficit)	(25,191)	(167,896)	78,388	(317,353)	(44,058)	(46,856)	(46,370)	(46,286)	(46,643)			
Beginning Cash Balance	954,136	929,415		763,112	445,759	401,701	354,845	308,475	262,189	Cash Reserves Target		
Cash Adjustments	470	1,593		-	-	-	-	-	-	No reserve requirement -		
Ending Cash Balance	929,415	763,112		445,759	401,701	354,845	308,475	262,189	215,546	Grant fund - spend down to zero		
Cash Reserves Target	-	-		-	-	-	-	-	-			
Fund Purpose:												
This fund is used to account for various EPA grants relating to brownfields. Revenues and expenditures in this fund are grant and project specific and will vary from year to year. EPA's Brownfields Program empowers states, communities, and other stakeholders to work together to prevent, assess, safely clean up, and sustainably reuse brownfields. A brownfield site is real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Past grant activity includes: - Brownfields assessment grant: Hazardous substances grant funds and petroleum grant funds used to conduct Phase I and II environmental site assessments on a city-wide basis. Sites included a former foundry site that is now a city park, a former railroad site in the Studebaker/Oliver project area, and sites in wellhead protection areas. - Brownfields 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 was derived from repayment from the River West TIF Fund (#324), with the last payment received in 2020.												
Explanation of Expenditures and Significant Changes/Variations:												
Professional services include ground water testing and other ongoing costs related to the study and planning for the various brownfields. The City also participates in the Indiana Department of Environmental Management's voluntary remediation program, and will continue using this fund in 2022 for those costs.												

Fund 210 - Economic Development State Grants

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
			2023	2024		2025	2026					
Revenue												
Intergov./ Grants	-	-	-	575,000	-	-	-	-	-	(575,000)	-100%	
Interest Earnings	2,878	712	544	544	18	18	25	30	34	(526)	-97%	
Other Income	72,010	90,013	72,011	72,011	-	-	-	-	-	(72,011)	-100%	
Total Revenue	74,888	90,725	72,555	647,555	18	18	25	30	34	(647,537)	-100%	
Expenditures by Type												
Services & Charges												
Professional Services	53,699	56,352	-	91,288	-	-	-	-	-	(91,288)	-100%	
Repairs & Maintenance	-	-	-	400,000	-	-	-	-	-	(400,000)	-100%	
Grants & Subsidies	-	-	-	134,000	-	-	-	-	-	(134,000)	-100%	
Other Services & Charges	-	-	-	11,400	-	-	-	-	-	(11,400)	-100%	
Debt Service Principal	67,581	69,632	35,605	35,605	-	-	-	-	-	(35,605)	-100%	
Debt Service Interest & Fees	4,429	2,379	401	401	-	-	-	-	-	(401)	-100%	
Total Services & Charges	125,710	128,362	36,006	672,694	-	-	-	-	-	(672,694)	-100%	
Interfund Transfers Out	230,000	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	355,710	128,362	36,006	672,694	-	-	-	-	-	(672,694)	-100%	
Net Surplus / (Deficit)	(280,822)	(37,637)	36,549	(25,139)	18	18	25	30	34			
Beginning Cash Balance	344,987	64,775		27,154	2,014	2,032	2,050	2,075	2,105	Cash Reserves Target		
Cash Adjustments	610	16		-	-	-	-	-	-	No reserve requirement -		
Ending Cash Balance	64,775	27,154		2,014	2,032	2,050	2,075	2,105	2,139	Grant fund - spend down to zero		
Cash Reserves Target	-	-		-	-	-	-	-	-			
Fund Purpose:												
This fund was established to track the receipt and subsequent expenditure of grants from the State of Indiana.												
Explanation of Revenue Sources:												
This fund receives grant monies and revenue from interest earned on the fund's cash balance.												
Explanation of Expenditures and Significant Changes/Variations:												
Past expenditures include demolition of vacant and abandoned houses/lots, equipment for the Ignition Park/ND Turbo project, and debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment in 2021. Current expenses are related to the State Lead Grant program.												

Fund 211 - Dept of Community Investment Operating

Fund Type	Special Revenue Funds					Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast				Budget Variance	%
							2023	2024	2025	2026	2021-2022	Change
Revenue												
Intergov./ Grants	434,000	10,650	552,550	18,550	5,000		5,000	5,000	5,000	5,000	(13,550)	-73%
Charges for Services	212,079	861,309	483,267	1,047,267	1,049,655		831,849	835,914	839,968	844,104	2,388	0%
Fines, Forfeitures, and Fees	-	46,076	56,840	56,840	58,450		58,450	58,450	58,450	58,450	1,610	3%
Interest Earnings	17,680	8,876	15,000	15,000	10,000		10,000	10,000	10,000	10,000	(5,000)	-33%
Other Income	4,123	2,598	-	-	-		-	-	-	-	-	-
Interfund Allocation Reimb	-	174,531	175,765	145,765	181,981		184,347	186,744	189,172	191,631	36,216	25%
Interfund Transfers In	2,350,633	2,268,899	1,752,159	1,752,159	4,179,829		4,517,740	4,625,149	4,747,137	4,830,527	2,427,670	139%
Total Revenue	3,018,515	3,372,939	3,035,581	3,035,581	5,484,915		5,607,386	5,721,257	5,849,727	5,939,712	2,449,334	81%
Expenditures by Activity												
Community Investment	2,735,735	2,596,451	3,551,125	3,765,041	4,389,871		4,474,348	4,594,936	4,713,847	4,793,182	624,830	17%
Historic Preservation	-	173,489	6,300	187,840	171,335		201,577	187,842	192,071	196,356	(16,505)	-9%
Business Growth/Opportunity	-	-	40,769	40,769	35,600		35,600	35,600	35,600	35,600	(5,169)	-13%
Neighborhoods	-	-	58,000	58,000	114,275		114,275	114,275	114,275	114,275	56,275	97%
Engagement	-	-	56,000	56,000	311,000		311,000	311,000	311,000	311,000	255,000	455%
Planning	-	-	12,000	12,000	22,100		22,100	22,100	22,100	22,100	10,100	84%
Zoning	-	-	20,000	20,000	20,000		20,000	20,000	20,000	20,000	-	0%
Property	-	-	-	-	50,000		50,000	50,000	50,000	50,000	50,000	100%
Sustainability	-	-	-	-	370,734		378,486	385,504	390,834	397,199	370,734	100%
Total Expenditures	2,735,735	2,769,940	3,744,194	4,139,650	5,484,915		5,607,386	5,721,257	5,849,727	5,939,712	1,345,265	32%
Expenditures by Type												
Personnel												
Salaries & Wages	1,493,197	1,529,047	1,921,625	1,949,974	2,743,056		2,851,086	2,889,618	2,947,291	3,006,116	793,082	41%
Fringe Benefits	528,540	568,983	716,373	722,116	1,097,667		1,196,324	1,257,575	1,299,457	1,341,559	375,551	52%
Total Personnel	2,021,736	2,098,029	2,637,998	2,672,090	3,840,723		4,047,410	4,147,193	4,246,748	4,347,675	1,168,633	44%
Supplies	18,276	13,503	26,120	32,621	45,870		45,870	45,870	45,870	45,870	13,249	41%
Services & Charges												
Professional Services	157,623	224,609	281,800	610,163	809,200		809,200	809,200	809,200	809,200	199,037	33%
Printing & Advertising	13,604	7,560	24,000	24,000	23,675		23,675	25,175	23,675	25,675	(325)	-1%
Repairs & Maintenance	9,911	12,447	3,100	5,100	3,100		3,100	3,100	3,100	3,100	(2,000)	-39%
Education & Training	9,835	4,576	22,000	34,500	30,500		30,500	30,500	30,500	30,500	(4,000)	-12%
Travel	24,271	4,502	20,000	20,000	33,762		33,762	33,762	33,762	33,762	13,762	69%
Other Services & Charges	16,116	11,772	26,450	38,450	32,225		26,225	26,225	26,225	26,225	(6,225)	-16%
Total Services & Charges	231,360	265,466	377,350	732,213	932,462		926,462	927,962	926,462	928,462	200,249	27%
Operating Expenditures	2,271,372	2,376,999	3,041,468	3,436,924	4,819,055		5,019,742	5,121,025	5,219,080	5,322,007	1,382,131	40%
Interfund												
Interfund Allocations	464,363	357,941	652,726	652,726	665,860		587,644	600,232	630,647	617,705	13,134	2%
Interfund Transfers Out	-	35,000	50,000	50,000	-		-	-	-	-	(50,000)	-100%
Total Interfund	464,363	392,941	702,726	702,726	665,860		587,644	600,232	630,647	617,705	(36,866)	-5%
Total Expenditures	2,735,735	2,769,940	3,744,194	4,139,650	5,484,915		5,607,386	5,721,257	5,849,727	5,939,712	1,345,265	32%
Net Surplus / (Deficit)	282,780	603,000	(708,613)	(1,104,069)	-		-	-	-	-		
Beginning Cash Balance	729,684	1,012,307		1,629,498	525,429		525,429	525,429	525,429	525,429		Cash Reserves Target
Cash Adjustments	(158)	14,191		-	-		-	-	-	-		No reserve requirement
Ending Cash Balance	1,012,307	1,629,498		525,429	525,429		525,429	525,429	525,429	525,429		
Cash Reserves Target	-	-		-	-		-	-	-	-		

Fund Purpose:

This fund was established (ordinance 10060-10) to account for the activities of the Department of Community Investment (DCI). DCI's mission is to spur investment in a stronger South Bend by attracting & retaining growing businesses, connecting residents to economic opportunities, and planning for vibrant neighborhoods.

Explanation of Revenue Sources:

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

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

In 2021, two new positions were 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. Since 2019 there have been transition efforts to consolidate the Building and Code Enforcement departments, as well as the division of Sustainability, into DCI. In 2022, those consolidation efforts will be finalized and result in a reorganization of staff and reporting structures. In addition, several new or expanded initiatives will be added to DCI to facilitate the goals of the American Rescue Plan. Within the new structure there are five teams:

- Engagement and Economic Empowerment
- Growth and Opportunity: formerly Business Development
- Neighborhoods: includes South Bend Animal Resource Center, Neighborhood Services & Enforcement (formerly the Department of Code Enforcement), Neighborhood Grants, and Neighborhood Health and Housing
- Planning: includes Building, Historic Preservation, Planning, and Zoning
- Sustainability

Note: In 2022, the Sustainability Division will be moved from the General Fund (#101) into this fund as it will now be part of the Department of Community Investment.

Fund 212 - Dept of Community Investment Grants

Fund Type	Special Revenue Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Intergov./ Grants	2,030,043	2,392,383	3,150,111	8,785,111	2,832,655	2,712,968	2,712,968	2,712,968	2,712,968	(5,952,456)	-68%	
Fines, Forfeitures, and Fees	30	121	-	500	-	-	-	-	-	(500)	-100%	
Other Income	483,931	186,664	119,687	325,930	119,687	119,687	119,687	119,687	119,687	(206,243)	-63%	
Total Revenue	2,514,004	2,579,168	3,269,798	9,111,541	2,952,342	2,832,655	2,832,655	2,832,655	2,832,655	(6,159,199)	-68%	
Expenditures by Type												
Professional Services	-	40,488	-	259,513	-	-	-	-	-	(259,513)	-100%	
Grants & Subsidies	2,555,898	2,529,492	2,755,134	9,162,778	2,832,655	2,832,655	2,832,655	2,832,655	2,832,655	(6,330,123)	-69%	
Total Expenditures	2,555,898	2,569,980	2,755,134	9,422,291	2,832,655	2,832,655	2,832,655	2,832,655	2,832,655	(6,589,636)	-70%	
Net Surplus / (Deficit)	(41,893)	9,188	514,664	(310,750)	119,687	-	-	-	-			
Beginning Cash Balance	347,782	305,248		313,907	3,157	122,844	122,844	122,844	122,844			
Cash Adjustments	(641)	(528)		-	-	-	-	-	-			
Ending Cash Balance	305,248	313,907		3,157	122,844	122,844	122,844	122,844	122,844			
Cash Reserves Target	-	-		-	-	-	-	-	-			
										Cash Reserves Target		
										No reserve requirement -		
										Grant fund - spend down to		
										zero		
Fund Purpose:												
This fund accounts for various grants including:												
Community Development Block Grant (CDBG)												
CDBG funds can be used for a variety of community development opportunities such as providing affordable housing, a suitable living environment, and economic opportunities for individuals and families with incomes below 80 percent of the area median income. CDBG funds can also be used for the elimination of slum and blight.												
Emergency Solutions Grant (ESG)												
The ESG Program provides homeless persons with basic shelter and essential supportive services. It can assist with operational costs of the shelter facility, and for the administration of the grant.												
Neighborhood Stabilization Project (NSP)												
Congress created the Neighborhood Stabilization Program to help cities, counties and states deal with community problems that are the result of the mortgage foreclosure crisis in the nation. HUD provides money to local governments (cities and counties), nonprofits, and all 50 states. Generally, the money must be used to buy, fix up, and resell foreclosed and abandoned homes. NSP grantees develop their own programs and funding priorities. However, NSP grantees must use at least 25 percent of the funds appropriated for the purchase and redevelopment of abandoned or foreclosed homes or residential properties that will be used to house individuals or families whose incomes do not exceed 50 percent of the area median income. In addition, all activities funded by NSP must benefit low- and moderate-income persons whose income does not exceed 120 percent of area median income. Activities may not qualify under NSP using the "prevent or eliminate slums and blight" or "address urgent community development needs" objectives.												
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 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interest Earnings	844	361	572	572	265	223	354	-	-	(307)	-54%	
Other Income	84,104	18,442	21,996	21,996	21,996	23,208	24,488	21,180	6,088	-	0%	
Total Revenue	84,948	18,803	22,568	22,568	22,261	23,431	24,842	21,180	6,088	(307)	-1%	
Expenditures by Type												
Services & Charges												
Debt Service Principal	60,000	40,000	24,000	24,000	24,000	28,000	20,000	284,254	-	-	0%	
Total Expenditures	60,000	40,000	24,000	24,000	24,000	28,000	20,000	284,254	-	-	0%	
Net Surplus / (Deficit)	24,948	(21,197)	(1,432)	(1,432)	(1,739)	(4,569)	4,842	(263,074)	6,088			
Beginning Cash Balance	28,919	53,838		32,733	31,301	29,562	24,993	29,835	(233,239)			
Cash Adjustments	(30)	92		-	-	-	-	-	-			
Ending Cash Balance	53,838	32,733		31,301	29,562	24,993	29,835	(233,239)	(227,151)			
Cash Reserves Target	-	-		-	-	-	-	-	-			
										Cash Reserves Target		
										No reserve requirement -		
										Grant fund - spend down to		
										zero		
Fund Purpose:												
This fund was originally established to account for economic development expenditures which are financed by federal grants and loan repayments.												
Explanation of Revenue Sources:												
Revenue comes from Business Development Corporation (BDC) repayment of Fund 410 miscellaneous revenue used to capitalize BDC loan pool. 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 Local Income Tax-Certified Shares 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 Fund #404 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 219 - Unsafe Building

Fund Type	Special Revenue Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Revenue											
Fines, Forfeitures, and Fees	263,172	51,581	111,100	111,100	62,900	62,900	62,900	62,900	62,900	(48,200)	-43%
Interest Earnings	18,352	7,420	11,932	11,932	7,971	8,369	11,738	14,933	17,355	(3,961)	-33%
Other Income	2,298	18	-	-	-	-	-	-	-	-	-
Interfund Transfers In	681,491	-	-	-	-	-	-	-	-	-	-
Total Revenue	965,314	59,018	123,032	123,032	70,871	71,269	74,638	77,833	80,255	(52,161)	-42%
Expenditures by Subdivisions											
NEAT Crew	435,893	23,896	-	-	-	-	-	-	-	-	-
Unsafe Building	156,655	117,855	113,500	113,805	23,000	23,000	23,000	23,000	23,000	(90,805)	-80%
Total Expenditures	592,547	141,751	113,500	113,805	23,000	23,000	23,000	23,000	23,000	(90,805)	-80%
Expenditures by Type											
Personnel											
Salaries & Wages	178,355	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	65,378	-	-	-	-	-	-	-	-	-	-
Total Personnel	243,732	-	-	-	-	-	-	-	-	-	-
Supplies	22,623	5,458	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	39,500	27,070	17,500	27,805	23,000	23,000	23,000	23,000	23,000	(4,805)	-17%
Repairs & Maintenance	153,241	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	73,977	109,224	96,000	86,000	-	-	-	-	-	(86,000)	-100%
Total Services & Charges	266,718	136,294	113,500	113,805	23,000	23,000	23,000	23,000	23,000	(90,805)	-80%
Operating Expenditures	533,073	141,751	113,500	113,805	23,000	23,000	23,000	23,000	23,000	(90,805)	-80%
Capital	24,580	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	34,894	-	-	-	-	-	-	-	-	-	-
Total Expenditures	592,547	141,751	113,500	113,805	23,000	23,000	23,000	23,000	23,000	(90,805)	-80%
Net Surplus / (Deficit)	372,767	(82,733)	9,532	9,227	47,871	48,269	51,638	54,833	57,255		
Beginning Cash Balance	543,230	923,154		832,938	842,165	890,036	938,305	989,943	1,044,776	Cash Reserves Target	
Cash Adjustments	7,157	(7,482)		-	-	-	-	-	-	No reserve requirement	
Ending Cash Balance	923,154	832,938		842,165	890,036	938,305	989,943	1,044,776	1,102,031		
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 Neighborhoods Division 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.

Note: In 2021, the Department of Code Enforcement was brought under the Department of Community Investment (DCI) and was renamed the Neighborhoods Division. The Unsafe Building Fund is managed by the Neighborhoods Division which facilitates code enforcement activities.

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:

Budgeted expenditures includes emergency demolitions and expenses associated with monitoring unsafe building concerns.

Starting in 2020, the Neighborhood Enforcement Action Team (NEAT) 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.

Fund 221 - Rental Units Regulation

Fund Type	Special Revenue Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Fines, Forfeitures, and Fees	7,375	107,800	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-	0%
Interest Earnings	351	573	200	690	200	200	200	200	200	(490)	-71%
Interfund Transfers In	-	245,626	241,527	241,527	303,923	322,465	334,497	344,144	353,912	62,396	26%
Total Revenue	7,726	353,999	341,727	342,217	404,123	422,665	434,697	444,344	454,112	61,906	18%
Expenditures by Type											
Personnel											
Salaries & Wages	-	119,900	184,228	184,228	236,047	243,326	248,173	253,116	258,160	51,819	28%
Fringe Benefits	-	59,277	82,349	82,349	114,076	125,339	132,524	137,228	141,952	31,727	39%
Total Personnel	-	179,177	266,577	266,577	350,123	368,665	380,697	390,344	400,112	83,546	31%
Supplies	-	332	5,800	5,800	-	-	-	-	-	(5,800)	-100%
Services & Charges											
Professional Services	-	1,505	55,000	81,850	54,000	54,000	54,000	54,000	54,000	(27,850)	-34%
Printing & Advertising	-	-	4,000	4,000	-	-	-	-	-	(4,000)	-100%
Repairs & Maintenance	-	-	1,800	1,800	-	-	-	-	-	(1,800)	-100%
Education & Training	-	-	750	750	-	-	-	-	-	(750)	-100%
Travel	-	-	800	800	-	-	-	-	-	(800)	-100%
Other Services & Charges	-	1,748	7,000	7,000	-	-	-	-	-	(7,000)	-100%
Total Services & Charges	-	3,254	69,350	96,200	54,000	54,000	54,000	54,000	54,000	(42,200)	-44%
Total Expenditures	-	182,762	341,727	368,577	404,123	422,665	434,697	444,344	454,112	35,546	10%
Net Surplus / (Deficit)	7,726	171,237	-	(26,360)	-	-	-	-	-		
Beginning Cash Balance	10,105	17,823	189,090	189,090	162,730	162,730	162,730	162,730	162,730	Cash Reserves Target	
Cash Adjustments	(9)	31	-	-	-	-	-	-	-	10% of Annual expenditures	
Ending Cash Balance	17,823	189,090	189,090	189,090	162,730	162,730	162,730	162,730	162,730		
Cash Reserves Target	-	18,276	-	36,858	40,412	42,267	43,470	44,434	45,411		

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 Neighborhoods Division of the Department of Community Investment (DCI).

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.

Note: In 2021, the Department of Code Enforcement was brought under the Department of Community Investment (DCI) and was renamed the Neighborhoods Division. The Rental Units Regulation Fund is managed by the Neighborhoods Division which facilitates code enforcement activities.

Explanation of Revenue Sources:

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

Prior to the Rental Safety Verification Program (RSVP), proceeds from the landlord registration (\$5 registration fee per year) were intended to fund Neighborhood 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:

This budget accounts for the operating costs of the Rental Safety Verification Program (RSVP) | **Personnel** - The personnel budget includes the wages and benefits for four (4) full-time Code Inspectors assigned to the program. From 2019 to 2020, two additional Code Inspectors were added to expand the program for a total of four Code Inspectors. | **Supplies** - The supplies needed for the RSVP program are minimal and will be paid out of the Code Enforcement Fund (#230) starting in 2022 since many of the supplies are shared within the Neighborhoods Division. | **Services** - \$54,000 is budgeted for a professional services agreement for temporary housing and security deposits to move tenants if their unit is condemned and the owner doesn't have another unit for the tenant. | **Accounting Changes** - 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					
	2019	2020	2021	2021	2022	Forecast				Budget	
	Actual	Actual	Adopted	Amended	Adopted	2023	2024	2025	2026	Variance	%
			Budget	Budget	Budget					2021-2022	Change
Revenue											
Licenses & Permits	-	30,425	31,200	31,200	37,000	37,000	37,000	37,000	37,000	5,800	19%
Charges for Services	-	43,360	53,250	53,250	50,300	50,300	50,300	50,300	50,300	(2,950)	-6%
Fines, Forfeitures, and Fees	-	367,113	304,000	304,000	342,000	342,000	342,000	342,000	342,000	38,000	13%
Interest Earnings	-	2,492	-	930	-	-	-	-	-	(930)	-100%
Debt Proceeds	-	80,000	-	235,000	385,000	192,000	162,000	223,000	234,000	150,000	64%
Other Income	-	15,396	2,725	2,725	500	500	500	500	500	(2,225)	-82%
Interfund Allocation Reimb	-	76,927	34,708	34,708	-	-	-	-	-	(34,708)	-100%
Interfund Transfers In	-	3,619,593	3,573,687	3,573,687	3,950,930	4,086,006	4,239,725	4,347,224	4,451,488	377,243	11%
Total Revenue	-	4,235,305	3,999,570	4,235,500	4,765,730	4,707,806	4,831,525	5,000,024	5,115,288	530,230	13%
Expenditures by Activity											
Neighborhood Services	-	2,498,995	2,972,262	3,291,955	3,644,322	3,632,755	3,681,927	3,831,340	3,925,814	352,367	11%
Animal Resource Center	-	934,825	1,001,724	1,033,471	1,121,408	1,075,051	1,149,598	1,168,684	1,189,474	87,937	9%
Total Expenditures	-	3,433,820	3,973,986	4,325,425	4,765,730	4,707,806	4,831,525	5,000,024	5,115,288	440,305	10%
Expenditures by Type											
Personnel											
Salaries & Wages	-	1,415,442	1,456,785	1,465,435	1,463,721	1,510,783	1,538,996	1,567,772	1,597,129	(1,714)	0%
Fringe Benefits	-	588,698	628,887	630,237	677,513	743,433	785,167	812,508	839,963	47,276	8%
Total Personnel	-	2,004,140	2,085,672	2,095,672	2,141,234	2,254,216	2,324,163	2,380,280	2,437,092	45,562	2%
Supplies	-	113,969	163,700	158,336	153,450	153,450	153,450	153,450	153,450	(4,886)	-3%
Services & Charges											
Professional Services	-	40,574	110,300	106,001	102,300	102,300	152,300	152,300	152,300	(3,701)	-3%
Printing & Advertising	-	10,559	24,305	23,592	22,201	22,147	22,123	22,156	22,190	(1,391)	-6%
Utilities	-	31,984	30,667	36,667	41,389	42,217	43,061	43,922	44,800	4,722	13%
Repairs & Maintenance	-	239,861	410,650	433,517	404,900	404,900	404,900	404,900	404,900	(28,617)	-7%
Education & Training	-	2,933	5,000	7,100	18,900	18,900	18,900	18,900	18,900	11,800	166%
Travel	-	3,826	2,400	3,600	16,800	16,800	16,800	16,800	16,800	13,200	367%
Other Services & Charges	-	120,664	243,810	248,459	495,160	495,160	495,160	495,160	495,160	246,701	99%
Debt Service Principal	-	47,510	124,425	124,425	203,054	198,985	216,693	254,997	288,432	78,629	63%
Debt Service Interest & Fees	-	2,954	9,573	9,573	13,726	14,709	14,629	15,557	15,723	4,153	43%
Total Services & Charges	-	500,864	961,130	992,933	1,318,430	1,316,118	1,384,566	1,424,692	1,459,205	325,497	33%
Operating Expenditures	-	2,618,973	3,210,502	3,246,941	3,613,114	3,723,784	3,862,179	3,958,422	4,049,747	366,173	11%
Capital	-	-	-	315,000	385,000	192,000	162,000	223,000	234,000	70,000	22%
Interfund Allocations	-	814,847	763,484	763,484	767,616	792,022	807,346	818,602	831,541	4,132	1%
Total Expenditures	-	3,433,820	3,973,986	4,325,425	4,765,730	4,707,806	4,831,525	5,000,024	5,115,288	440,305	10%
Net Surplus / (Deficit)	-	801,485	25,584	(89,925)	-	-	-	-	-		
Beginning Cash Balance	-	-	-	803,572	713,647	713,647	713,647	713,647	713,647		Cash Reserves Target
Cash Adjustments	-	2,088	-	-	-	-	-	-	-		No reserve requirement
Ending Cash Balance	-	803,572	-	713,647	713,647	713,647	713,647	713,647	713,647		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

Fund Purpose:

This fund was established in 2020 to account for the activity of the Neighborhoods Division of the Department of Community Investment (DCI). Operating under the Neighborhoods Division is Neighborhood Code Enforcement (NCE), the South Bend Animal Resource Center (SBARC), and Neighborhood Enforcement Action Team (NEAT). NCE upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. SBARC runs the animal resource center (aka animal shelter) and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. NEAT works in tandem with NCE 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.

Note: In 2021, the Department of Code Enforcement was brought under the Department of Community Investment (DCI) and was renamed the Neighborhoods Division.

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 (SBARC) collects revenues from fees for animal shelter activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fee. SBARC also collects fines it assesses for animal welfare ordinance violations. These revenues do not cover the expenditures of these activities. The difference is covered by an interfund transfer from the Local Income Tax Economic Development Fund (#408).

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

This fund accounts for the administrative costs for the Neighborhoods Division along with operational costs such as repair & maintenance of Code Inspector trucks and vehicles used by the NEAT Crew, and the operational costs of running the Animal Resource Center (SBARC). | **Personnel** - The personnel budget includes the wages and benefits for twenty (20) full-time Neighborhood Services employees and nine (9) full-time Animal Resource Center employees, along with a budget for part-time and seasonal/intern wages. | **Supplies** - Includes uniforms, small tools & equipment for inspectors, fuel for inspectors' vehicles, medical/safety supplies, and operating supplies for SBARC such as animal feed and cleaning supplies. | **Services** - Professional services include environmental testing, Code Hearing Officer, collection costs, and veterinary services for SBARC. Repair & maintenance includes vehicle R&M for inspectors' vehicles, building R&M for SBARC, and a \$225k agreement with the Park Maintenance Division for mowing of properties cited for grass and weeds. Other services & charges includes \$400k for landfill dumping fees for illegal dumps and neighborhood cleanups. Includes four (4) tire disposal amnesty days for neighborhood dumpster and disposal fees (\$90k), and trash/litter campaign monthly per six (6) Council districts cleanup (\$200k). | **Debt Service** - The principal and interest expense budgeted is for capital lease payments for vehicles. | **Capital** - See the Five-Year Capital Improvement Plan for details. | **Accounting Changes** - In 2020, NCE and SBARC were moved from the Consolidated Building Fund (#600) into this fund. Also in 2020, NEAT was moved from the Unsafe Building Fund (#219) into this fund.

Code Enforcement Historical Budget Summary - Fund 219, 221, 230 & 600

Historical Budget Summary

	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
						Revenue					
Licenses & Permits	34,657	30,425	31,200	31,200	37,000	37,000	37,000	37,000	37,000	5,800	19%
Charges for Services	57,616	43,360	53,250	53,250	50,300	50,300	50,300	50,300	50,300	(2,950)	-6%
Fines, Forfeitures, and Fees	549,637	526,493	515,100	515,100	504,900	504,900	504,900	504,900	504,900	(10,200)	-2%
Interest Earnings	18,704	10,484	12,132	13,552	8,171	8,569	11,938	15,133	17,555	(5,381)	-40%
Debt Proceeds	-	80,000	-	235,000	385,000	192,000	162,000	223,000	234,000	150,000	64%
Other Income	12,659	15,414	2,725	2,725	500	500	500	500	500	(2,225)	-82%
Interfund Allocation Reimb	73,304	76,927	34,708	34,708	-	-	-	-	-	(34,708)	-100%
Total Revenue	746,577	783,103	649,115	885,535	985,871	793,269	766,638	830,833	844,255	100,336	11%
Expenditures by Fund											
Consolidated Bldg Fund (#600)	3,001,390	-	-	-	-	-	-	-	-	-	-
Rental Units Regulation (#221)	-	182,762	341,727	368,577	404,123	422,665	434,697	444,344	454,112	35,546	10%
Unsafe Building Fund (#219)	592,547	141,751	113,500	113,805	23,000	23,000	23,000	23,000	23,000	(90,805)	-80%
Code Enforcement Fund (#230)	-	3,433,820	3,973,986	4,325,425	4,765,730	4,707,806	4,831,525	5,000,024	5,115,288	440,305	10%
Total Expenditures	3,593,937	3,758,333	4,429,213	4,807,807	5,192,853	5,153,471	5,289,222	5,467,368	5,592,400	385,046	8%
Expenditures by Activity											
Neighborhood Services	2,359,338	2,522,891	2,972,262	3,291,955	3,644,322	3,632,755	3,681,927	3,831,340	3,925,814	352,367	11%
Rental Safety Verification Program	144,603	182,762	341,727	368,577	404,123	422,665	434,697	444,344	454,112	35,546	10%
Unsafe Building	156,655	117,855	113,500	113,805	23,000	23,000	23,000	23,000	23,000	(90,805)	-80%
Animal Resource Center	933,341	934,825	1,001,724	1,033,471	1,121,408	1,075,051	1,149,598	1,168,684	1,189,474	87,937	9%
Total Expenditures	3,593,937	3,758,333	4,429,213	4,807,807	5,192,853	5,153,471	5,289,222	5,467,368	5,592,400	385,046	8%
Expenditures by Type											
Personnel											
Salaries & Wages	1,437,429	1,535,343	1,641,013	1,649,663	1,699,768	1,754,109	1,787,169	1,820,888	1,855,289	50,105	3%
Fringe Benefits	538,583	647,974	711,236	712,586	791,589	868,772	917,691	949,736	981,915	79,003	11%
Total Personnel	1,976,013	2,183,317	2,352,249	2,362,249	2,491,357	2,622,881	2,704,860	2,770,624	2,837,204	129,108	5%
Supplies											
	108,267	119,758	169,500	164,136	153,450	153,450	153,450	153,450	153,450	(10,686)	-7%
Services & Charges											
Professional Services	177,400	69,149	182,800	215,656	179,300	179,300	229,300	229,300	229,300	(36,356)	-17%
Printing & Advertising	11,255	10,559	28,305	27,592	22,201	22,147	22,123	22,156	22,190	(5,391)	-20%
Utilities	34,801	31,984	30,667	36,667	41,389	42,217	43,061	43,922	44,800	4,722	13%
Repairs & Maintenance	233,178	239,861	412,450	435,317	404,900	404,900	404,900	404,900	404,900	(30,417)	-7%
Education & Training	6,873	2,933	5,750	7,850	18,900	18,900	18,900	18,900	18,900	11,050	141%
Travel	6,444	3,826	3,200	4,400	16,800	16,800	16,800	16,800	16,800	12,400	282%
Other Services & Charges	177,849	231,636	346,810	341,459	495,160	495,160	495,160	495,160	495,160	153,701	45%
Debt Service Principal	80,098	47,510	124,425	124,425	203,054	198,985	216,693	254,997	288,432	78,629	63%
Debt Service Interest & Fees	6,144	2,954	9,573	9,573	13,726	14,709	14,629	15,557	15,723	4,153	43%
Total Services & Charges	734,043	640,411	1,143,980	1,202,938	1,395,430	1,393,118	1,461,566	1,501,692	1,536,205	192,492	16%
Operating Expenditures	2,818,322	2,943,486	3,665,729	3,729,323	4,040,237	4,169,449	4,319,876	4,425,766	4,526,859	310,914	8%
Capital											
	56,567	-	-	315,000	385,000	192,000	162,000	223,000	234,000	70,000	22%
Interfund											
Interfund Allocations	719,048	814,847	763,484	763,484	767,616	792,022	807,346	818,602	831,541	4,132	1%
Total Interfund	719,048	814,847	763,484	763,484	767,616	792,022	807,346	818,602	831,541	4,132	1%
Total Expenditures	3,593,937	3,758,333	4,429,213	4,807,807	5,192,853	5,153,471	5,289,222	5,467,368	5,592,400	385,046	8%
Required Operating Subsidy	(2,847,360)	(2,975,231)	(3,780,098)	(3,922,272)	(4,206,982)	(4,360,202)	(4,522,584)	(4,636,535)	(4,748,145)		

Division Purpose:

In 2021, the Department of Code Enforcement was brought under the Department of Community Investment (DCI) and was renamed the **Neighborhoods Division**. Operating under the Neighborhoods Division is Neighborhood Code Enforcement (NCE), South Bend Animal Resource Center (SBARC), Neighborhood Enforcement Action Team (NEAT), and Rental Unit Inspection.

Neighborhood Code Enforcement (NCE) ensures 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. NCE 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.

South Bend Animal Resource Center (SBARC) 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.

Neighborhood Enforcement Action Team (NEAT) 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.

Rental Unit Inspection team 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 Expenditures and Significant Changes/Variations:

Operational expenditures for the Neighborhoods Division are tracked in several different funds, each with a separate purpose. See individual fund summaries for funds #219, #221, and #230 for more detail. Donations for the South Bend Animal Resource Center (SBARC) are tracked in the Gift/Donation/Bequest Fund (#217).

In 2020, the Neighborhood Code Enforcement division and South Bend Animal Resource Center division were moved from the Consolidated Building Fund (#600) into the newly created Code Enforcement Fund (#230). Also in 2020, the Neighborhood Enforcement Action Team (NEAT) division was moved from the Unsafe Building Fund (#219) into the Code Enforcement Fund (#230).

Fund 600 - Consolidated Building Fund

Fund Type	Enterprise Funds					Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast				Budget Variance	%
							2023	2024	2025	2026	2021-2022	Change
Revenue												
Building Department												
Licenses & Permits	1,646,044	1,304,739	1,772,552	1,771,452	1,585,100		1,616,520	1,648,568	1,681,258	1,714,601	(186,352)	-11%
Fines, Forfeitures, and Fees	-	1,140	-	2,054	2,000		2,000	2,000	2,000	2,000	(54)	-3%
Interest Earnings	54,618	17,782	30,280	12,194	16,284		13,553	14,574	13,313	9,798	4,090	34%
Other Income	6,317	422	-	741	-		-	-	-	-	(741)	-100%
Total Building Department	1,706,979	1,324,083	1,802,832	1,786,441	1,603,384		1,632,073	1,665,142	1,696,571	1,726,399	(183,057)	-10%
Total Code Enforcement	2,983,937	-	-	-	-		-	-	-	-	-	-
Total Fund Revenue	4,690,916	1,324,083	1,802,832	1,786,441	1,603,384		1,632,073	1,665,142	1,696,571	1,726,399	(183,057)	-10%
Expenditures												
Building Department												
Personnel												
Salaries & Wages	716,916	763,648	828,457	802,915	870,751		897,293	915,540	934,151	953,136	67,836	8%
Fringe Benefits	273,508	305,840	316,605	342,147	392,308		428,908	452,429	468,022	483,685	50,161	15%
Total Personnel	990,425	1,069,488	1,145,062	1,145,062	1,263,059		1,326,201	1,367,969	1,402,173	1,436,821	117,997	10%
Supplies	14,307	14,538	16,361	16,361	19,861		17,806	18,062	18,323	18,589	3,500	21%
Services & Charges												
Professional Services	-	2,411	8,000	3,000	8,000		8,000	8,000	8,000	8,000	5,000	167%
Printing & Advertising	3,809	336	4,763	4,763	4,200		4,200	4,200	4,200	4,200	(563)	-12%
Repairs & Maintenance	18,871	14,257	25,000	31,500	15,000		15,000	15,000	15,000	15,000	(16,500)	-52%
Education & Training	2,859	2,429	3,500	2,000	6,000		6,000	6,000	6,000	6,000	4,000	200%
Travel	684	-	6,000	6,000	6,000		6,000	6,000	6,000	6,000	-	0%
Other Services & Charges	3,948	11,039	17,015	27,465	35,310		35,365	35,421	35,478	35,536	7,845	29%
Debt Service Principal	46,342	41,198	43,021	43,021	23,594		4,674	-	-	-	(19,427)	-45%
Debt Service Interest & Fees	3,141	2,184	1,358	1,358	567		70	-	-	-	(791)	-58%
Interfund Allocations	410,966	328,799	339,938	339,938	665,210		449,335	454,813	459,000	465,566	325,272	96%
Total Services & Charges	490,621	402,653	448,595	459,045	763,881		528,644	529,434	533,678	540,302	304,836	66%
Total Capital	-	-	-	49,478	-		40,000	40,000	40,000	40,000	(49,478)	-100%
Total Building Department	1,495,352	1,486,678	1,610,018	1,669,946	2,046,801		1,912,651	1,955,465	1,994,174	2,035,712	376,855	23%
Total Code Enforcement	3,001,390	-	-	-	-		-	-	-	-	-	-
Total Fund Expenditures	4,496,742	1,486,678	1,610,018	1,669,946	2,046,801		1,912,651	1,955,465	1,994,174	2,035,712	376,855	23%
Net Surplus / (Deficit)												
Building Department	211,627	(162,595)	192,814	116,495	(443,417)		(280,578)	(290,323)	(297,603)	(309,313)		
Code Enforcement	(17,453)	-	-	-	-		-	-	-	-		
Fund Net Surplus/(Deficit)	194,174	(162,595)	192,814	116,495	(443,417)		(280,578)	(290,323)	(297,603)	(309,313)		
Beginning Cash Balance	2,092,204	2,285,733		2,127,056	2,243,551	1,800,134	1,519,556	1,229,233	931,630		Cash Reserves Target	
Cash Adjustments	(645)	3,918		-	-	-	-	-	-		25% of Annual expenditures	
Ending Cash Balance	2,285,733	2,127,056		2,243,551	1,800,134	1,519,556	1,229,233	931,630	622,317			
Cash Reserves Target	1,124,185	371,670		417,487	511,700	478,163	488,866	498,544	508,928			

Fund Purpose:

This fund was established (ordinance 8412-93) to receive monies and fees to pay expenses related to the operation of the St Joseph County/South Bend Building Department. The fund is operated in accordance with the interlocal agreement between St Joseph County and the City of South Bend executed December 31, 1991 as amended.

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

Note: From 2019 through 2021, the Building Department has transitioned to a team within the Department of Community Investment (DCI). In 2022, that transition is complete and Building is now part of the DCI Planning team.

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 2021 anticipated actual levels.

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

This fund accounts for the operational costs of running the Building Department. | **Personnel** - The personnel budget includes the wages and benefits for sixteen (16) full-time employees. | **Supplies** - Includes fuel for inspectors' vehicles and office supplies. | **Services** - Repair & maintenance includes vehicle R&M for inspectors' vehicles. | **Debt Service** - The principal and interest expense budgeted is for capital lease payments for vehicles. | **Capital** - Forecasted to purchase one new vehicle per year starting in 2023 in order to replace aging fleet. | **Interfund Allocations** - In 2022, it is anticipated that a new permitting system will be sourced and implemented, resulting in a planned spend down of cash reserves. The implementation and software costs for the new permitting system are budgeted in the IT Department's budget (Fund #279) and allocated back to this fund through the IT interfund allocation. | **Accounting Changes** - In 2014, Code Enforcement's budget was moved from the General Fund (#101) to this fund. In 2020, Code Enforcement's budget was moved out of this fund with the Neighborhood Code Enforcement division and South Bend Animal Resource Center division moved to the newly created Code Enforcement Fund (#230) and the Rental Safety Verification Program (RSVP) moved to the Rental Units Regulation Fund (#221).

Fund 754 - Industrial Revolving Fund

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
			2023	2024		2025	2026					
Revenue												
Intergov./ Grants	-	-	699,000	7,689,000	-	-	-	-	-	(7,689,000)	-100%	
Other Income	293,958	266,643	244,000	224,000	172,000	172,000	172,000	172,000	172,000	(52,000)	-23%	
Interest Earnings	-	-	-	20,001	2,000	2,000	2,000	2,000	2,000	(18,001)	-90%	
Total Revenue	293,958	266,643	943,000	7,933,001	174,000	174,000	174,000	174,000	174,000	(7,759,001)	-98%	
Expenditures by Type												
Professional Services	95,223	88,742	429,262	468,262	455,982	119,536	121,327	123,154	125,017	(12,280)	-3%	
Grants & Subsidies	-	-	-	6,990,000	-	-	-	-	-	(6,990,000)	-100%	
Other Services & Charges	24,218	15,285	69,298	30,298	26,298	15,000	15,000	15,000	15,000	(4,000)	-13%	
Total Expenditures	119,441	104,026	498,560	7,488,560	482,280	134,536	136,327	138,154	140,017	(7,006,280)	-94%	
Net Surplus / (Deficit)	174,517	162,616	444,440	444,441	(308,280)	39,464	37,673	35,846	33,983			
Beginning Cash Balance	1,632,491	2,078,333		2,406,914	2,851,355	2,543,075	2,582,539	2,620,212	2,656,058	Cash Reserves Target		
Cash Adjustments	271,325	165,965		-	-	-	-	-	-	No City reserve requirement; there are program requirements		
Ending Cash Balance	2,078,333	2,406,914		2,851,355	2,543,075	2,582,539	2,620,212	2,656,058	2,690,041			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives revenue from the repayments of small business loans. This fund also receives revenue from interest earned on the cash balance at the trustee bank. In 2021 and 2022, 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 \$6.9 million 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 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
			2023	2024		2025	2026					
Revenue												
Interest Earnings	4,629	869	3,000	3,000	1,000	1,000	1,000	1,000	1,000	(2,000)	-67%	
Interfund Transfers In	1,715,500	1,716,000	1,716,500	1,716,500	1,715,000	1,713,000	1,712,500	1,713,500	1,713,500	(1,500)	0%	
Total Revenue	1,720,129	1,716,869	1,719,500	1,719,500	1,716,000	1,714,000	1,713,500	1,714,500	1,714,500	(3,500)	0%	
Expenditures by Type												
Debt Service Principal	970,000	1,000,000	1,030,000	1,030,000	1,060,000	1,090,000	1,120,000	1,160,000	1,190,000	30,000	3%	
Debt Service Interest & Fees	742,019	712,694	682,819	682,819	651,694	619,669	586,785	552,844	517,819	(31,125)	-5%	
Total Expenditures	1,712,019	1,712,694	1,712,819	1,712,819	1,711,694	1,709,669	1,706,785	1,712,844	1,707,819	(1,125)	0%	
Net Surplus / (Deficit)	8,111	4,175	6,681	6,681	4,306	4,331	6,715	1,656	6,681			
Beginning Cash Balance	1,726,790	1,734,901		1,739,076	1,745,757	1,750,063	1,754,394	1,761,109	1,762,765	Cash Reserves Target		
Cash Adjustments	-	-		-	-	-	-	-	-	100% cash reserves per bond covenants		
Ending Cash Balance	1,734,901	1,739,076		1,745,757	1,750,063	1,754,394	1,761,109	1,762,765	1,769,446			
Cash Reserves Target	1,734,901	1,739,076		1,745,757	1,750,063	1,754,394	1,761,109	1,762,765	1,769,446			

Fund Purpose:

This fund accounts for the bi-annual principal and interest payments to bondholders for the 2015 Smart Streets Bond. It also accounts for the related debt service reserve cash balance held at trustee bank. The bonds were closed on April 9, 2015 and the par amount was \$25 million.

Explanation of Revenue Sources:

This fund accounts for the trustee bank's receipt of debt service payments from the City, recorded as interfund transfers from the River West TIF Fund (#324). 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 bonds are to be repaid over 21 years, with the final payment due February 1, 2037 (debt schedule #135). The debt service reserve amount will be used towards the last debt service payment. Capital expenditures of this bond were tracked in the Smart Streets Bond Capital Fund (#753). The capital proceeds were fully expended in 2019.

Fund 759 - 2017 Eddy Street Commons Bond Capital

Fund Type	Capital Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interest Earnings	65	306,537	-	1	-	-	-	-	-	(1)	-100%	
Total Revenue	65	306,537	-	1	-	-	-	-	-	(1)	-100%	
Expenditures by Type												
Capital	4,602,119	3,328,966	-	25,681	-	-	-	-	-	(25,681)	-100%	
Total Expenditures	4,602,119	3,328,966	-	25,681	-	-	-	-	-	(25,681)	-100%	
Net Surplus / (Deficit)	(4,602,054)	(3,022,429)	-	(25,680)	-	-	-	-	-			
Beginning Cash Balance	7,650,244	3,048,190		25,762	81	81	81	81	81			
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	3,048,190	25,762		81	81	81	81	81	81			
Cash Reserves Target	-	-		-	-	-	-	-	-			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Fund 760 - 2017 Eddy Street Commons Bond Debt Service

Fund Type	Debt Service Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interest Earnings	8,792	1,623	6,000	6,000	1,750	1,750	1,750	1,750	1,750	(4,250)	-71%	
Interfund Transfers In	1,298,125	1,390,625	1,710,875	1,915,979	1,926,375	1,929,875	1,941,375	1,955,125	1,951,250	10,396	1%	
Total Revenue	1,306,917	1,392,248	1,716,875	1,921,979	1,928,125	1,931,625	1,943,125	1,956,875	1,953,000	6,146	0%	
Expenditures by Type												
Debt Service Principal	50,000	145,000	475,000	475,000	720,000	760,000	810,000	865,000	905,000	245,000	52%	
Debt Service Interest & Fees	1,248,125	1,245,625	1,235,875	1,235,875	1,206,375	1,169,875	1,131,375	1,090,125	1,046,250	(29,500)	-2%	
Total Expenditures	1,298,125	1,390,625	1,710,875	1,710,875	1,926,375	1,929,875	1,941,375	1,955,125	1,951,250	215,500	13%	
Net Surplus / (Deficit)	8,792	1,623	6,000	211,104	1,750	1,750	1,750	1,750	1,750			
Beginning Cash Balance	3,452,908	3,461,700		3,463,323	3,674,427	3,676,177	3,677,927	3,679,677	3,681,427			
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	3,461,700	3,463,323		3,674,427	3,676,177	3,677,927	3,679,677	3,681,427	3,683,177			
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			

Cash Reserves Target
\$2,500,000 minimum

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The principal and interest payments are set forth in the 20 year debt amortization schedule with the first payment made on February 15, 2018 and the final payment 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).



INTERNAL SERVICE FUNDS

Fund 222 - Central Services

Fund Type	Internal Service Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change
						2023	2024	2025	2026		
Revenue											
Licenses & Permits	3,320	2,511	2,700	2,700	2,300	2,300	2,000	1,950	1,950	(400)	-15%
Charges for Services	7,496,447	6,882,174	8,605,703	8,605,703	8,636,001	8,722,359	8,809,579	8,897,671	8,986,646	30,298	0%
Interest Earnings	22,362	10,210	15,762	15,762	11,090	10,171	11,643	11,597	9,525	(4,672)	-30%
Other Income	5,417,866	84,210	72,000	72,000	69,000	69,000	69,500	69,500	69,500	(3,000)	-4%
Interfund Allocation Reimb	610,726	122,143	129,585	129,585	160,000	160,000	162,000	165,000	165,000	30,415	23%
Total Revenue	13,550,721	7,101,248	8,825,750	8,825,750	8,878,391	8,963,830	9,054,722	9,145,718	9,232,621	52,641	1%
Expenditures by Division											
Equipment Services	7,000,441	6,718,248	8,212,671	8,162,259	7,943,058	8,231,249	8,368,570	8,487,813	8,616,744	(219,201)	-3%
Central Stores	284,301	26	-	-	-	-	-	-	-	-	-
Print Shop	160,886	13,844	3,340	3,340	-	-	-	-	-	(3,340)	-100%
Radio Shop	230,894	229,304	268,978	268,992	283,073	294,320	303,223	310,737	318,690	14,081	5%
Building Maintenance	177,588	180,749	206,275	208,275	221,091	230,481	239,467	245,220	252,443	12,816	6%
Facilities Management	120,439	101,697	157,031	157,031	181,838	143,104	146,343	148,970	151,770	24,807	16%
Central Services Capital	-	-	-	56,000	190,000	162,660	155,481	123,530	99,505	134,000	239%
Utilities & Services	4,950,465	-	-	-	-	-	-	-	-	-	-
Sustainability	6,002	-	-	-	-	-	-	-	-	-	-
Total Expenditures	12,931,016	7,243,869	8,848,295	8,855,897	8,819,060	9,061,814	9,213,084	9,316,270	9,439,152	(36,837)	0%
Expenditures by Type											
Personnel											
Salaries & Wages	1,920,693	1,795,351	2,079,577	1,994,370	2,125,646	2,259,624	2,301,253	2,343,716	2,387,033	131,276	7%
Fringe Benefits	731,886	780,402	892,827	894,034	982,988	1,080,938	1,136,841	1,173,910	1,211,156	88,954	10%
Total Personnel	2,652,580	2,575,754	2,972,404	2,888,404	3,108,634	3,340,562	3,438,094	3,517,626	3,598,189	220,230	8%
Supplies	4,515,181	3,998,396	4,923,729	4,931,788	4,594,490	4,642,054	4,691,742	4,739,561	4,788,969	(337,298)	-7%
Services & Charges											
Professional Services	8,439	7,777	8,500	12,298	38,825	74,675	46,910	19,000	28,000	26,527	216%
Printing & Advertising	715	863	4,642	1,242	4,650	5,100	5,600	5,800	5,800	3,408	274%
Utilities	63,160	53,701	64,468	66,968	64,468	65,873	67,341	68,831	70,294	(2,500)	-4%
Repairs & Maintenance	56,339	54,985	51,900	129,975	148,575	136,885	115,671	133,130	141,605	18,600	14%
Education & Training	4,603	9,389	12,050	10,375	12,050	12,050	12,050	12,050	12,800	1,675	16%
Travel	481	-	1,850	1,850	1,850	1,850	2,350	2,350	2,350	-	0%
Grants & Subsidies	2,434	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	13,329	13,132	16,950	17,695	16,850	18,100	19,350	19,950	20,200	(845)	-5%
Debt Service Principal	14,248	15,596	3,303	3,303	8,069	8,254	4,198	-	-	4,766	144%
Debt Service Interest & Fees	1,029	463	37	37	423	238	48	-	-	386	1043%
Total Services & Charges	164,777	155,905	163,700	243,743	295,760	323,025	273,518	261,111	281,049	52,017	21%
Operating Expenditures	7,332,538	6,730,055	8,059,833	8,063,935	7,998,884	8,305,641	8,403,354	8,518,298	8,668,207	(65,051)	-1%
Capital	-	-	-	3,500	63,000	15,000	60,000	40,000	-	59,500	1700%
Interfund											
Interfund Allocations	648,014	306,521	683,462	683,462	757,176	741,173	749,730	757,972	770,945	73,714	11%
Interfund Transfers Out	-	207,293	105,000	105,000	-	-	-	-	-	(105,000)	-100%
Utilities Allocated	4,950,465	-	-	-	-	-	-	-	-	-	-
Total Interfund	5,598,479	513,814	788,462	788,462	757,176	741,173	749,730	757,972	770,945	(31,286)	-4%
Total Expenditures	12,931,016	7,243,869	8,848,295	8,855,897	8,819,060	9,061,814	9,213,084	9,316,270	9,439,152	(36,837)	0%
Net Surplus / (Deficit)	619,705	(142,621)	(22,545)	(30,147)	59,331	(97,984)	(158,362)	(170,552)	(206,531)		
Beginning Cash Balance	1,003,425	1,455,158	-	1,209,079	1,178,932	1,238,263	1,140,279	981,916	811,364	Cash Reserves Target	
Cash Adjustments	(167,972)	(103,458)	-	-	-	-	-	-	-	10% of Annual expenditures	
Ending Cash Balance	1,455,158	1,209,079	1,178,932	1,178,932	1,238,263	1,140,279	981,916	811,364	604,834		
Cash Reserves Target	798,055	724,387	885,590	885,590	881,906	906,181	921,308	931,627	943,915		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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. | **Personnel** - The personnel budget includes the wages and benefits for 38 full-time employees, and \$26k for part-time and seasonal wages. | **Supplies** - Includes the costs of inventory parts that are used for the repair and maintenance of vehicles and equipment for City departments and external customers. Inventory also includes gasoline purchased for use by City departments, which is then charged back to the departments based on usage. General supplies for Central Services includes cleaning supplies, small tools & equipment, building maintenance supplies, uniforms, safety supplies, and office supplies. | **Services** - The repair & maintenance budget includes the cost of R&M for equipment, such as fuel pumps, and general building maintenance for the Central Services' garages. The utilities budget includes the costs of electric, natural gas, and water for the garages. | **Debt Service** - The principal and interest expense budgeted is for capital lease payments for a forklift purchased in 2019, be fully paid off in 2024. | **Capital** - See the Five-Year Capital Improvement Plan for details. Prior to 2022, Central Services' capital expenditures were tracked in the Central Services Capital Fund (#224). However, the capital fund did not have any source of revenue other than the interfund transfers it received from this fund. Therefore, Central Services' capital expenditures will be accounted for in this fund starting in 2022. | **Accounting Changes** - 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 was discontinued and the expenses are charged directly to departments.

Fund 224 - Central Services Capital

Fund Type	Internal Service Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Interest Earnings	3,218	50	50	50	-	-	-	-	-	(50)	-100%
Other Income	-	7,268	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	207,293	105,000	105,000	-	-	-	-	-	(105,000)	-100%
Total Revenue	3,218	214,611	105,050	105,050	-	-	-	-	-	(105,050)	-100%
Expenditures by Type											
Supplies	4,718	5,501	-	-	-	-	-	-	-	-	-
Services & Charges											
Repairs & Maintenance	63,060	15,267	25,000	34,824	-	-	-	-	-	(34,824)	-100%
Debt Service Principal	3,881	-	7,888	7,888	-	-	-	-	-	(7,888)	-100%
Debt Service Interest & Fees	365	-	603	603	-	-	-	-	-	(603)	-100%
Total Services & Charges	67,305	15,267	33,491	43,315	-	-	-	-	-	(43,315)	-100%
Capital	77,795	189,582	68,500	84,897	-	-	-	-	-	(84,897)	-100%
Total Expenditures	149,818	210,349	101,991	128,212	-	-	-	-	-	(128,212)	-100%
Net Surplus / (Deficit)	(146,601)	4,262	3,059	(23,162)	-	-	-	-	-		
Beginning Cash Balance	168,196	21,921		26,221	-	-	-	-	-		
Cash Adjustments	326	38		(3,059)	-	-	-	-	-		
Ending Cash Balance	21,921	26,221		-	-	-	-	-	-		
Cash Reserves Target	-	-		-	-	-	-	-	-		
										Cash Reserves Target	
										No reserve requirement -	
										Capital fund - spend down	
										to zero	

Fund Purpose:

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

Explanation of Revenue Sources:

This fund received transfers from the Central Services Operating Fund (#222) to cover expenditures as needed.

Explanation of Expenditures and Significant Changes/Variations:

Historically, this fund accounted for the annual maintenance of the CNG stations and radio tower inspections and the debt service principal and interest budget is for the capital lease payments. However, this fund did not have any source of revenue other than the interfund transfers. Therefore, Central Services' capital expenditures will be accounted for in the Central Services Operating Fund (#222) starting in 2022 and this fund will be discontinued.



Fund 226 - Liability Insurance

Fund Type	Internal Service Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Interest Earnings	117,720	54,492	47,685	36,491	31,847	20,114	15,775	5,989	400	(4,644)	-13%
Other Income	989,555	1,626,433	2,000	79,555	2,000	2,000	2,000	2,000	2,000	(77,555)	-97%
Interfund Allocation Reimb	3,944,597	2,914,500	3,265,000	3,265,000	3,365,000	3,398,651	3,432,639	3,466,966	3,501,637	100,000	3%
Interfund Transfers In	-	49,087	-	-	-	-	-	-	-	-	-
Total Revenue	5,051,872	4,644,513	3,314,685	3,381,046	3,398,847	3,420,765	3,450,414	3,474,955	3,504,037	17,801	1%
Expenditures by Activity											
Safety/Risk Management	232,240	151,479	63,924	67,374	-	-	-	-	-	(67,374)	-100%
Business Insurance	677,290	761,414	895,000	1,190,900	1,230,000	1,230,000	1,240,100	1,250,301	1,260,604	39,100	3%
Liability Coverage	742,777	622,434	1,865,000	1,989,041	1,865,000	1,865,000	1,865,000	1,865,000	1,365,000	(124,041)	-6%
Worker's Compensation	1,479,416	1,211,453	1,267,000	1,794,647	1,268,000	1,269,000	1,270,000	1,271,000	1,272,000	(526,647)	-29%
Catastrophic Events	650,224	910,806	-	130,321	-	-	-	-	-	(130,321)	-100%
Total Expenditures	3,781,947	3,657,587	4,090,924	5,172,282	4,363,000	4,364,000	4,375,100	4,386,301	3,897,604	(809,282)	-16%
Expenditures by Type											
Personnel											
Salaries & Wages	152,168	116,402	-	-	-	-	-	-	-	-	-
Fringe Benefits	61,226	46,090	-	-	-	-	-	-	-	-	-
Other Personnel Costs	33,353	17,333	42,000	48,753	42,000	42,000	42,000	42,000	42,000	(6,753)	-14%
Total Personnel	246,747	179,825	42,000	48,753	42,000	42,000	42,000	42,000	42,000	(6,753)	-14%
Supplies	51,453	1,988	9,000	9,000	-	-	-	-	-	(9,000)	-100%
Services & Charges											
Professional Services	521,468	420,313	990,000	741,835	1,001,000	992,000	993,000	994,000	995,000	259,165	35%
Repairs & Maintenance	31,110	2,119	-	905,850	-	-	-	-	-	(905,850)	-100%
Insurance	2,010,853	1,840,034	1,845,000	2,655,000	2,170,000	2,180,000	2,190,100	2,200,301	2,210,604	(485,000)	-18%
Education & Training	29,927	6,285	30,000	27,000	-	-	-	-	-	(27,000)	-100%
Travel	3,245	356	3,000	2,915	-	-	-	-	-	(2,915)	-100%
Other Services & Charges	169,766	218,415	1,150,300	629,985	1,150,000	1,150,000	1,150,000	1,150,000	650,000	520,015	83%
Total Services & Charges	2,766,368	2,487,522	4,018,300	4,962,585	4,321,000	4,322,000	4,333,100	4,344,301	3,855,604	(641,585)	-13%
Operating Expenditures	3,064,568	2,669,334	4,069,300	5,020,338	4,363,000	4,364,000	4,375,100	4,386,301	3,897,604	(657,338)	-13%
Capital	572,758	910,806	-	130,321	-	-	-	-	-	(130,321)	-100%
Interfund Allocations	144,621	77,446	21,624	21,624	-	-	-	-	-	(21,624)	-100%
Total Expenditures	3,781,947	3,657,587	4,090,924	5,172,282	4,363,000	4,364,000	4,375,100	4,386,301	3,897,604	(809,282)	-16%
Net Surplus / (Deficit)	1,269,925	986,926	(776,239)	(1,791,236)	(964,153)	(943,235)	(924,686)	(911,346)	(393,567)		
Beginning Cash Balance	3,696,778	4,961,426		5,956,858	4,165,621	3,201,468	2,258,233	1,333,547	422,201	Cash Reserves Target	
Cash Adjustments	(5,277)	8,506		-	-	-	-	-	-	50% of Annual expenditures	
Ending Cash Balance	4,961,426	5,956,858		4,165,621	3,201,468	2,258,233	1,333,547	422,201	28,634		
Cash Reserves Target	1,890,973	1,828,793		2,586,141	2,181,500	2,182,000	2,187,550	2,193,151	1,948,802		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

Workers' Compensation expenses have increased in the past 18 months due to several large, unrelated injuries. The City continues to monitor the workers' compensation related accidents and provides training once an issue has been identified. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries. Capital expenditures in 2019 and 2020 were for repairs to City facilities and replacement of equipment related to 2018 flood damage. In 2021, all personnel costs previously budgeted in this fund were moved to the General Fund (#101).
 -- One full-time Paralegal position was transferred to the Legal Department's budget. This position is under the Legal Department but was historically budgeted in this fund because the position focuses on liability and workers' comp related matters.
 -- In 2020, there were two full-time positions budgeted for the Safety & Risk division. During 2020, one position was eliminated due to attrition. In 2021, the remaining position was transferred to Human Resources. The Safety & Risk division's supplies and services budget will be fully transferred to Human Resources in 2022.

Fund 279 - IT / Innovation / 311 Call Center

Fund Type	Internal Service Funds					Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%	
						2023	2024	2025	2026		Change	
Revenue												
Charges for Services	92,585	111,796	-	47,379	-	-	-	-	-	(47,379)	-100%	
Interest Earnings	67,048	21,431	5,000	12,200	5,000	5,000	5,000	5,000	5,000	(7,200)	-59%	
Debt Proceeds	-	-	-	900,928	-	-	-	-	-	(900,928)	-100%	
Donations	-	-	-	15,000	-	-	-	-	-	(15,000)	-100%	
Other Income	66,798	53,757	77,647	111,496	64,525	70,243	71,696	71,649	72,610	(46,971)	-42%	
Interfund Allocation Reimb	7,991,331	6,656,930	9,129,846	9,129,846	9,620,204	9,448,953	9,532,755	9,723,119	9,584,964	490,358	5%	
Total Revenue	8,217,762	6,843,915	9,212,493	10,216,849	9,689,729	9,524,196	9,609,451	9,799,768	9,662,574	(527,120)	-5%	
Expenditures by Division												
311 Call Center	519,646	551,515	578,572	593,663	683,948	709,753	730,012	746,473	763,145	90,285	15%	
Information Technology	7,348,706	7,324,325	8,618,830	10,514,038	9,015,101	8,809,443	8,874,439	9,048,295	8,894,429	(1,498,937)	-14%	
Total Expenditures	7,868,352	7,875,840	9,197,402	11,107,701	9,699,049	9,519,196	9,604,451	9,794,768	9,657,574	(1,408,652)	-13%	
Expenditures by Type												
Personnel												
Salaries & Wages	1,689,240	1,844,342	1,996,316	1,998,516	2,170,830	2,213,321	2,256,668	2,300,871	2,345,967	172,314	9%	
Fringe Benefits	569,382	708,812	752,106	764,006	874,276	945,196	993,561	1,026,093	1,058,795	110,270	14%	
Total Personnel	2,258,622	2,553,154	2,748,422	2,762,522	3,045,106	3,158,517	3,250,229	3,326,964	3,404,762	282,584	10%	
Supplies	169,850	130,511	420,750	874,507	193,850	116,750	116,750	116,750	116,750	(680,657)	-78%	
Services & Charges												
Professional Services	1,065,128	1,058,605	705,800	1,636,524	410,500	615,500	615,500	615,500	615,500	(1,226,024)	-75%	
Printing & Advertising	5,181	1,005	5,150	7,150	5,150	5,150	5,150	5,150	5,150	(2,000)	-28%	
Repairs & Maintenance	2,975,430	3,021,127	4,043,305	4,375,752	4,635,738	4,216,286	4,270,517	4,451,711	4,595,897	259,986	6%	
Education & Training	22,957	9,162	57,900	62,207	57,900	57,900	57,900	57,900	57,900	(4,307)	-7%	
Travel	32,456	7,385	27,110	26,426	27,110	27,110	27,110	27,110	27,110	684	3%	
Other Services & Charges	287,902	422,383	293,824	304,606	193,824	193,824	193,824	193,824	193,824	(110,782)	-36%	
Debt Service Principal	391,117	606,922	817,277	1,006,757	1,063,402	1,068,075	1,013,830	950,243	595,000	56,645	6%	
Debt Service Interest & Fees	52,924	59,675	76,973	50,359	65,816	59,424	52,974	48,942	45,000	15,457	31%	
Total Services & Charges	4,833,095	5,186,263	6,027,339	7,469,782	6,459,440	6,243,269	6,236,805	6,350,380	6,135,381	(1,010,342)	-14%	
Operating Expenditures	7,261,567	7,869,929	9,196,511	11,106,810	9,698,396	9,518,536	9,603,784	9,794,094	9,656,893	(1,408,414)	-13%	
Interfund												
Interfund Allocations	6,785	5,911	891	891	653	660	667	674	681	(238)	-27%	
Interfund Transfers Out	600,000	-	-	-	-	-	-	-	-	-	-	
Total Interfund	606,785	5,911	891	891	653	660	667	674	681	(238)	-27%	
Total Expenditures	7,868,352	7,875,840	9,197,402	11,107,701	9,699,049	9,519,196	9,604,451	9,794,768	9,657,574	(1,408,652)	-13%	
Net Surplus / (Deficit)	349,410	(1,031,925)	15,091	(890,852)	(9,320)	5,000	5,000	5,000	5,000			
Beginning Cash Balance	2,758,297	3,108,342		2,125,192	1,234,340	1,225,020	1,230,020	1,235,020	1,240,020	Cash Reserves Target No reserve requirement		
Cash Adjustments	636	48,775		-	-	-	-	-	-			
Ending Cash Balance	3,108,342	2,125,192		1,234,340	1,225,020	1,230,020	1,235,020	1,240,020	1,245,020			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

Personnel - The personnel budget in this fund includes the wages and benefits of 24 full-time employees for Information Technology and 8 full-time employees for the 311 Call Center, along with a budget for part-time help at the 311 Call Center. In 2022, two positions will be added: one additional Applications Developer and one additional 311 Customer Service Liaison. See the personnel budget summary for details. | **Supplies** - The supplies budget includes miscellaneous computer supplies and accessories, along with devices that are not part of the hardware refresh plan. | **Services** - The repairs & maintenance budget includes annual software subscription and renewal costs. The professional services budget includes software support and special projects like the SB Academy. 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. | **Debt Service** - The principal and interest expense budget is for lease payments for various hardware refresh plans. A hardware refresh means replacing current hardware with the newest version of the equipment to combat performance and capacity issues. The City leases equipment, such as computers and printers, over a period of 3-5 years. At the end of the lease, the City has the option to return the equipment to the vendor and get new equipment. The refresh program ensures that City employees are equipped with the most current technology to better serve the City and its residents. | **Interfund Transfer**: In 2019, \$600,000 (from prior year reserves) was transferred to the Local Income Tax Certified Shares Fund (#404) to cover the cost of the new enterprise resource planning (ERP) software implementation. The ERP implementation lasted 18 months and costed about \$3 million. The software successfully went live on May 1, 2020.

Fund 711 - Self-Funded Employee Benefits

Fund Type	Internal Service Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Charges for Services	13,344,016	15,885,258	15,997,883	15,691,083	16,181,440	18,287,840	19,664,783	20,592,796	21,532,431	490,357	3%
Interest Earnings	288,858	89,646	68,169	62,791	58,809	55,896	74,732	91,071	101,364	(3,982)	-6%
Other Income	397,653	373,523	385,000	1,365,268	385,000	385,000	385,000	385,000	385,000	(980,268)	-72%
Total Revenue	14,030,527	16,348,427	16,451,052	17,119,142	16,625,249	18,728,736	20,124,515	21,068,867	22,018,795	(493,893)	-3%
Expenditures by Activity											
Health Insurance	15,504,661	14,472,911	17,294,188	17,307,987	17,121,703	17,928,896	18,775,537	19,663,586	20,595,097	(186,284)	-1%
Workplace Wellness Clinic	1,108,117	996,006	1,169,308	1,337,441	1,169,308	1,189,694	1,210,488	1,231,698	1,253,332	(168,133)	-13%
Employee Wellness	99,431	76,048	91,160	94,974	99,974	101,333	102,718	104,128	105,565	5,000	5%
Total Expenditures	16,712,210	15,544,965	18,554,656	18,740,402	18,390,985	19,219,923	20,088,743	20,999,412	21,953,994	(349,417)	-2%
Expenditures by Type											
Personnel											
Other Personnel Costs	14,717,068	13,740,971	16,472,430	16,372,543	16,308,759	17,102,665	17,935,752	18,809,973	19,727,378	(63,784)	0%
Total Personnel	14,717,068	13,740,971	16,472,430	16,372,543	16,308,759	17,102,665	17,935,752	18,809,973	19,727,378	(63,784)	0%
Supplies	198,245	131,045	150,000	150,000	150,000	150,000	150,000	150,000	150,000	-	0%
Services & Charges											
Professional Services	1,163,954	1,083,611	1,198,308	1,481,893	1,198,308	1,218,694	1,239,488	1,260,698	1,282,332	(283,585)	-19%
Printing & Advertising	-	-	100	100	100	100	100	100	100	-	0%
Insurance	632,597	587,028	732,318	732,318	732,318	746,964	761,903	777,141	792,684	-	0%
Other Services & Charges	344	2,309	1,500	3,548	1,500	1,500	1,500	1,500	1,500	(2,048)	-58%
Total Services & Charges	1,796,896	1,672,948	1,932,226	2,217,859	1,932,226	1,967,258	2,002,991	2,039,439	2,076,616	(285,633)	-13%
Total Expenditures	16,712,210	15,544,965	18,554,656	18,740,402	18,390,985	19,219,923	20,088,743	20,999,412	21,953,994	(349,417)	-2%
Net Surplus / (Deficit)	(2,681,683)	803,462	(2,103,604)	(1,621,260)	(1,765,736)	(491,187)	35,772	69,455	64,801		
Beginning Cash Balance	11,997,127	9,277,319		10,143,060	8,521,800	6,756,064	6,264,877	6,300,649	6,370,104	Cash Reserves Target	
Cash Adjustments	(38,125)	62,279		-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	9,277,319	10,143,060		8,521,800	6,756,064	6,264,877	6,300,649	6,370,104	6,434,905		
Cash Reserves Target	4,178,052	3,886,241		4,685,100	4,597,746	4,804,981	5,022,186	5,249,853	5,488,499		

Fund Purpose:

This fund was established in 1983 when the Common Council determined that the City should become self-insured for employee health insurance (ordinance 7161-83). The purpose of this fund is to set aside monies assessed from City departments and monies collected from employees to be expended on insurance and claims relating to employees, including medical, dental, life, flex spending, etc. The City of South Bend is self-insured - it pays medical, dental, and vision claims directly, as opposed to paying an insurance company to pay the claims.

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 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Charges for Services	-	6,899	19,419	20,685	105,517	81,410	82,913	84,436	85,990	84,832	410%	
Interest Earnings	5,213	1,187	1,335	69	209	244	364	509	666	140	203%	
Other Income	-	-	-	43,387	-	-	-	-	-	(43,387)	-100%	
Total Revenue	5,213	8,087	20,754	64,141	105,726	81,654	83,277	84,945	86,656	41,585	65%	
Expenditures by Type												
Other Personnel Costs	32,957	157,449	55,000	96,000	80,000	80,000	80,000	80,000	80,000	(16,000)	-17%	
Total Expenditures	32,957	157,449	55,000	96,000	80,000	80,000	80,000	80,000	80,000	(16,000)	-17%	
Net Surplus / (Deficit)	(27,744)	(149,363)	(34,246)	(31,859)	25,726	1,654	3,277	4,945	6,656			
Beginning Cash Balance	208,514	180,911		31,859	-	25,726	27,380	30,657	35,602	Cash Reserves Target		
Cash Adjustments	141	310		-	-	-	-	-	-	25% of Annual expenditures		
Ending Cash Balance	180,911	31,859		-	25,726	27,380	30,657	35,602	42,258			
Cash Reserves Target	8,239	39,362		24,000	20,000	20,000	20,000	20,000	20,000			

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

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

Explanation of Expenditures and Significant Changes/Variations:
All unemployment claims and outplacement services for all departments are paid through this fund. Claims had remained fairly low in recent years; but in 2020 and 2021, claims increased substantially due to the COVID-19 pandemic.

Fund 714 - Parental Leave Fund

Fund Type	Internal Service Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Charges for Services	166,529	244,090	257,209	257,209	257,209	263,385	268,248	273,177	278,204	-	0%	
Interest Earnings	937	751	540	1,125	1,494	1,542	2,124	2,653	3,024	369	33%	
Total Revenue	167,466	244,841	257,749	258,334	258,703	264,927	270,372	275,830	281,228	369	0%	
Expenditures by Type												
Personnel												
Salaries & Wages	186,085	119,938	253,846	253,846	253,846	258,923	264,101	269,383	274,771	-	0%	
Total Expenditures	186,085	119,938	253,846	253,846	253,846	258,923	264,101	269,383	274,771	-	0%	
Net Surplus / (Deficit)	(18,618)	124,903	3,903	4,488	4,857	6,004	6,271	6,447	6,457			
Beginning Cash Balance	51,126	32,563		157,521	162,009	166,866	172,870	179,141	185,588	Cash Reserves Target		
Cash Adjustments	55	56		-	-	-	-	-	-	8% of Annual expenditures -		
Ending Cash Balance	32,563	157,521		162,009	166,866	172,870	179,141	185,588	192,045	one month reserve		
Cash Reserves Target	14,887	9,595		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 as a percent of full-time wages. During the annual budget process, the Department of Administration & Finance reviews the allocation percentage. This allocation will be increased or decreased based on the financial needs of the program and the performance of the fund. In 2022, the allocation will be 0.35% of full-time wages.

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



ADMINISTRATIVE FUNDS

Fund 102 - Rainy Day

Fund Type	Special Revenue Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019	2020	2021	2021	2022		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2023	2024	2025	2026		
Revenue												
Interest Earnings	289,770	94,111	146,696	64,091	99,340	99,078	133,293	162,995	182,465		35,249	55%
Total Revenue	289,770	94,111	146,696	64,091	99,340	99,078	133,293	162,995	182,465		35,249	55%
Total Expenditures	-	-	-	-	-	-	-	-	-		-	-
Net Surplus / (Deficit)	289,770	94,111	146,696	64,091	99,340	99,078	133,293	162,995	182,465			
Beginning Cash Balance	10,439,531	10,733,474		10,845,986	10,910,077	11,009,417	11,108,495	11,241,788	11,404,783		Cash Reserves Target 3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out	
Cash Adjustments	4,173	18,401		-	-	-	-	-	-			
Ending Cash Balance	10,733,474	10,845,986		10,910,077	11,009,417	11,108,495	11,241,788	11,404,783	11,587,248			
Cash Reserves Target	8,114,078	8,990,871		8,206,993	11,656,920	10,807,929	9,174,388	9,217,635	9,339,367			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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				Budget Variance 2021-2022	% Change
	2019	2020	2021	2021	2022		Forecast					
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		2023	2024	2025	2026		
Revenue												
Interest Earnings	16,668	5,076	5,536	2,515	3,769	3,761	5,059	6,187	6,926		1,254	50%
Total Revenue	16,668	5,076	5,536	2,515	3,769	3,761	5,059	6,187	6,926		1,254	50%
Expenditures by Type												
Services & Charges												
Professional Services	1,211	-	-	-	-	-	-	-	-		-	-
Other Services & Charges	36,100	130,370	-	69,630	-	-	-	-	-		(69,630)	-100%
Total Services & Charges	37,311	130,370	-	69,630	-	-	-	-	-		(69,630)	-100%
Capital	-	-	-	-	-	-	-	-	-		-	-
Total Expenditures	37,311	130,370	-	69,630	-	-	-	-	-		(69,630)	-100%
Net Surplus / (Deficit)	(20,643)	(125,295)	5,536	(67,115)	3,769	3,761	5,059	6,187	6,926			
Beginning Cash Balance	625,798	605,471		481,214	414,099	417,868	421,629	426,688	432,875		Cash Reserves Target No reserve requirement	
Cash Adjustments	315	1,038		-	-	-	-	-	-			
Ending Cash Balance	605,471	481,214		414,099	417,868	421,629	426,688	432,875	439,801			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The fund has been used for capital projects related to environmental cleanup. In 2019, this fund was used to fund legal professional services related to environmental issues and granular activated carbon reconditioning.

Fund 217 - Gift, Donation, Bequest

Fund Type	Special Revenue Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Interest Earnings	13,279	7,284	5,630	6,480	3,270	3,155	4,431	5,658	6,597	(3,210)	-50%
Wayfinding Signage Project	100,000	-	-	-	-	-	-	-	-	-	-
Bloomberg Mayors Challenge	274,000	404,000	322,506	322,506	-	-	-	-	-	(322,506)	-100%
Human Rights Scholarship Prog.	91,517	8,370	18,000	18,000	18,000	18,000	18,000	18,000	18,000	-	0%
AEP Grant (Office of Sustainab.)	-	41,000	-	-	-	-	-	-	-	-	-
Historic Preservation Commis.	183	196	-	1,980	-	-	-	-	-	(1,980)	-100%
Milton Trust Energy Grant	125,000	100,000	125,000	125,000	-	-	-	-	-	(125,000)	-100%
Vacant & Abandoned Demolitions	-	55,000	-	-	-	-	-	-	-	-	-
Animal Resource Center	41,996	49,603	25,000	46,000	35,000	35,000	15,000	15,000	15,000	(11,000)	-24%
Pokagon Band Donation	100,000	100,000	-	100,000	-	-	-	-	-	(100,000)	-100%
Total Revenue	745,975	765,453	496,136	619,966	56,270	56,155	37,431	38,658	39,597	(563,696)	-91%
Expenditures by Project											
Wayfinding Signage Project	53,988	56,258	-	35,186	-	-	-	-	-	(35,186)	-100%
Bloomberg Mayors Challenge	127,296	313,871	322,506	556,795	322,506	-	-	-	-	(234,289)	-42%
Human Rights Scholarship Prog.	19,310	6,655	28,150	28,150	14,000	14,000	14,000	14,000	14,000	(14,150)	-50%
Bike Signage	-	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	0%
Electric Vehicle Charging Station	-	-	-	-	41,000	-	-	-	-	41,000	100%
Historic Preservation Commis.	-	-	5,000	5,000	1,000	1,000	1,000	-	-	(4,000)	-80%
Milton Trust Energy Grant	2,600	61,608	125,000	139,900	-	-	-	-	-	(139,900)	-100%
Vacant & Abandoned Demolitions	-	-	-	55,488	-	-	-	-	-	(55,488)	-100%
Animal Resource Center	38,658	14,902	35,000	38,574	50,000	50,000	-	-	-	11,426	30%
Total Expenditures	241,853	453,294	518,156	861,593	431,006	67,500	17,500	16,500	16,500	(430,587)	-50%
Expenditures by Type											
Supplies	-	-	5,000	5,000	43,500	2,500	2,500	2,500	2,500	38,500	770%
Services & Charges											
Professional Services	218,362	382,631	344,806	615,855	372,506	50,000	-	-	-	(243,349)	-40%
Printing & Advertising	3,479	6,650	21,650	21,650	6,000	6,000	6,000	5,000	5,000	(15,650)	-72%
Repairs & Maintenance	4,181	64,008	135,000	151,900	-	-	-	-	-	(151,900)	-100%
Grants & Subsidies	15,831	-	9,000	9,000	9,000	9,000	9,000	9,000	9,000	-	0%
Other Services & Charges	-	5	2,700	58,188	-	-	-	-	-	(58,188)	-100%
Total Services & Charges	241,853	453,294	513,156	856,593	387,506	65,000	15,000	14,000	14,000	(469,087)	-55%
Total Expenditures	241,853	453,294	518,156	861,593	431,006	67,500	17,500	16,500	16,500	(430,587)	-50%
Net Surplus / (Deficit)	504,122	312,160	(22,020)	(241,627)	(374,736)	(11,345)	19,931	22,158	23,097		
Beginning Cash Balance	164,817	668,273		981,455	739,827	365,091	353,746	373,677	395,835	Cash Reserves Target	
Cash Adjustments	(665)	1,022		-	-	-	-	-	-	No reserve requirement	
Ending Cash Balance	668,273	981,455		739,827	365,091	353,746	373,677	395,835	418,932		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives revenue from private donations, gifts, or bequests. Donations to the South Bend Animal Resource Center are held in this fund. 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.

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					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Intergov./ Grants	247,060	167,100	143,200	160,473	68,200	75,200	82,200	89,200	96,200	(92,273)	-58%
Charges for Services	-	8,500	-	10,833	85,000	85,000	85,000	99,000	113,000	74,167	685%
Interest Earnings	12,491	1,540	-	2,417	-	-	-	-	-	(2,417)	-100%
Other Income	312	-	2,050	2,050	2,050	2,050	2,050	2,050	2,050	-	0%
Total Revenue	259,863	177,140	145,250	175,773	155,250	162,250	169,250	190,250	211,250	(20,523)	-12%
Expenditures by Subdivision											
General	76,493	19,061	3,000	22,441	3,000	3,000	3,000	3,000	3,000	(19,441)	-87%
EEOC	103,333	100,391	125,846	124,794	124,371	129,754	132,577	134,928	137,165	(423)	0%
HUD	87,503	93,473	102,746	135,598	113,745	112,347	115,169	113,521	115,908	(21,853)	-16%
Total Expenditures	267,329	212,926	231,592	282,833	241,116	245,101	250,746	251,449	256,073	(41,717)	-15%
Expenditures by Type											
Personnel											
Salaries & Wages	119,255	124,770	126,000	126,000	128,156	132,734	135,368	138,056	140,798	2,156	2%
Fringe Benefits	35,042	38,541	47,692	47,692	52,160	56,967	59,978	61,993	64,025	4,468	9%
Total Personnel	154,296	163,311	173,692	173,692	180,316	189,701	195,346	200,049	204,823	6,624	4%
Supplies	1,330	1,724	2,000	8,500	2,000	2,000	2,000	2,000	2,000	(6,500)	-76%
Services & Charges											
Professional Services	21,691	24,667	27,800	22,800	27,800	25,500	25,500	23,500	23,500	5,000	22%
Printing & Advertising	-	16,215	4,000	20,250	6,000	5,000	5,000	4,500	4,500	(14,250)	-70%
Education & Training	3,709	5,960	3,500	11,040	6,000	6,000	6,000	4,500	4,500	(5,040)	-46%
Travel	9,201	-	15,300	8,400	17,800	15,900	15,900	15,900	15,900	9,400	112%
Other Services & Charges	607	1,049	5,300	38,151	1,200	1,000	1,000	1,000	850	(36,951)	-97%
Total Services & Charges	35,209	47,891	55,900	100,641	58,800	53,400	53,400	49,400	49,250	(41,841)	-42%
Interfund Transfers Out	76,493	-	-	-	-	-	-	-	-	-	-
Total Expenditures	267,329	212,926	231,592	282,833	241,116	245,101	250,746	251,449	256,073	(41,717)	-15%
Net Surplus / (Deficit)	(7,467)	(35,786)	(86,342)	(107,060)	(85,866)	(82,851)	(81,496)	(61,199)	(44,823)		
Beginning Cash Balance	528,434	521,051	486,159	486,159	379,099	293,233	210,382	128,886	67,687	Cash Reserves Target No reserve requirement - Grant fund - spend down to zero	
Cash Adjustments	84	893	-	-	-	-	-	-			
Ending Cash Balance	521,051	486,159	379,099	379,099	293,233	210,382	128,886	67,687	22,864		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

Fund Purpose:

This fund tracks the portion of the South Bend Human Rights Commission's expenses that are funded by grants from the federal government.

Explanation of Revenue Sources:

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

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

Expenditures are for the wages and benefits of two (2) full-time employees (Manager-Employment and Manager-Housing) and for supplies and services for the Human Rights Commission's activities related to fair housing and equal opportunity employment in St. Joseph County.

Fund 263 - American Rescue Plan

Fund Type	Special Revenue Funds					Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast				Budget Variance	%
							2023	2024	2025	2026	2021-2022	Change
Revenue												
Intergov./ Grants	-	-	-	29,455,024	29,455,024	-	-	-	-	-	1	0%
Interest Earnings	-	-	-	81,618	-	-	-	-	-	-	(81,618)	-100%
Total Revenue	-	-	-	29,536,642	29,455,024	-	-	-	-	-	(81,618)	0%
Expenditures by Type												
Services & Charges												
Grants & Subsidies	-	-	-	500,000	-	-	-	-	-	-	(500,000)	-100%
Total Services & Charges	-	-	-	500,000	-	-	-	-	-	-	(500,000)	-100%
Capital	-	-	-	1,000,000	10,100,000	-	-	-	-	-	9,100,000	910%
Total Expenditures	-	-	-	1,500,000	10,100,000	-	-	-	-	-	8,600,000	573%
Net Surplus / (Deficit)	-	-	-	28,036,642	19,355,024	-	-	-	-	-		
Beginning Cash Balance	-	-	-	-	28,036,642	47,391,666	47,391,666	47,391,666	47,391,666	47,391,666	Cash Reserves Target No reserve requirement - Grant fund - spend down to zero	
Cash Adjustments	-	-	-	-	-	-	-	-	-			
Ending Cash Balance	-	-	-	28,036,642	47,391,666	47,391,666	47,391,666	47,391,666	47,391,666			
Cash Reserves Target	-	-	-	-	-	-	-	-	-			

Fund Purpose:

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

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

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

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

<p>In its guidance, the Department of the Treasury outlined four funding objectives for the ARP Funds. In developing its own plan for spending, the City of South Bend further grouped these four objectives into two main categories of spending:</p> <p>Response & Relief</p> <ul style="list-style-type: none"> • Support urgent COVID-19 response efforts • Support immediate economic stabilization for households and businesses <p>Equitable Recovery</p> <ul style="list-style-type: none"> • Replace lost revenue for eligible state, local, territorial, and Tribal governments • Address systemic public health and economic challenges that have contributed to the inequal impact of the pandemic <p>Spending allocated for “Response and Relief” is intended to provide direct, rapid relief to residents and businesses who have experienced economic or health-related harms related to the pandemic. Spending allocated for “Equitable Recovery” is intended to rebuild a more equitable economy and community by addressing systemic challenges that have been present in our community for decades.</p>	<p>In Sections 602(c)(1) and 603(c)(1) of ARPA, Congress provided four eligible uses of funds:</p> <ol style="list-style-type: none"> a) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality; b) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers; c) For the provision of government services to the extent of the reduction in revenue due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and d) To make necessary investments in water, sewer, or broadband infrastructure
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Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

In 2021, the Common Council appropriated \$1,500,000 of the funds: \$500,000 for vacant building development financing and \$1,000,000 for the Dream Center at Martin Luther King Jr. Park (a renovation to a community center managed by the City's Department of Venues, Parks & Arts). In the 2022 budget, the Common Council approved additional funding for the Dream Center (\$10,100,000).

Vacant Building Development Financing

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

Dream Center

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

Other Programs & Projects

The Common Council approved \$46.5 million worth of expenditures in the General Fund (#101) to be funded by the American Rescue Plan. A transfer of funds from the American Rescue Plan Fund (#263) is needed to cover these expenditures; however, the transfer is not anticipated until early 2022. Therefore, this fund's forecast shows a cash balance in future years, as of the adoption of the 2022 budget on October 11, 2021. Once the transfer is approved, it will cover these one-time, programmatic and project expenditures in Fund #101 and spend down the American Rescue Plan funds. Per the Department of Treasury, cities have until December 31, 2024 to obligate all funds and until December 31, 2026 to spend all funds. After that time, the funds are subject to recapture or return.

Fund 264 - COVID-19 Response

Fund Type	Special Revenue Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Intergov./ Grants	-	5,086,138	-	2,617,334	-	-	-	-	-	(2,617,334)	-100%
Other Income	-	-	-	5,000	-	-	-	-	-	(5,000)	-100%
Interfund Transfers In	-	1,000,000	-	1,500,000	-	-	-	-	-	(1,500,000)	-100%
Total Revenue	-	6,086,138	-	4,122,334	-	-	-	-	-	(4,122,334)	-100%
Expenditures by Activity											
Mayor's Office	-	11,344	-	-	-	-	-	-	-	-	-
Common Council	-	5,010	-	-	-	-	-	-	-	-	-
Administration & Finance	-	34,700	-	1,000,744	-	-	-	-	-	(1,000,744)	-100%
Public Works	-	39,150	-	-	-	-	-	-	-	-	-
Innovation & Technology	-	6,406	-	750	-	-	-	-	-	(750)	-100%
Police Department	-	1,631,779	-	40,380	-	-	-	-	-	(40,380)	-100%
Fire Department	-	1,816,511	-	1,183	-	-	-	-	-	(1,183)	-100%
Community Investment	-	2,355,704	-	3,126,897	-	-	-	-	-	(3,126,897)	-100%
Venues, Parks & Arts	-	127,466	-	5,595	-	-	-	-	-	(5,595)	-100%
Code Enforcement	-	4,339	-	-	-	-	-	-	-	-	-
Building Department	-	863	-	-	-	-	-	-	-	-	-
Total Expenditures	-	6,033,275	-	4,175,548	-	-	-	-	-	(4,175,548)	-100%
Expenditures by Type											
Supplies	-	252,665	-	18,587	-	-	-	-	-	(18,587)	-100%
Services & Charges											
Professional Services	-	7,058	-	644	-	-	-	-	-	(644)	-100%
Printing & Advertising	-	19,717	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	2,016	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	2,349,076	-	3,126,517	-	-	-	-	-	(3,126,517)	-100%
Other Services & Charges	-	54,452	-	29,800	-	-	-	-	-	(29,800)	-100%
Total Services & Charges	-	2,432,318	-	3,156,961	-	-	-	-	-	(3,156,961)	-100%
Interfund Transfers Out	-	3,348,292	-	1,000,000	-	-	-	-	-	(1,000,000)	-100%
Total Expenditures	-	6,033,275	-	4,175,548	-	-	-	-	-	(4,175,548)	-100%
Net Surplus / (Deficit)	-	52,864	-	(53,214)	-	-	-	-	-		
Beginning Cash Balance	-	-		53,214	-	-	-	-	-	Cash Reserves Target	
Cash Adjustments	-	350		-	-	-	-	-	-	No reserve requirement -	
Ending Cash Balance	-	53,214		-	-	-	-	-	-	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 - Local Income Tax - Certified Shares

Fund Type	Special Revenue Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026		Change
Revenue											
Local Income Taxes	12,879,847	13,764,809	11,378,106	13,334,937	9,021,120	9,919,991	10,713,921	11,122,946	11,508,478	(4,313,817)	-32%
Intergov./ Grants	12,500	-	-	-	-	-	-	-	-	-	-
Interest Earnings	348,410	111,181	147,313	87,113	110,950	95,301	112,429	125,202	138,118	23,837	27%
Debt Proceeds	-	2,262,160	-	1,598,000	1,462,000	1,462,000	-	-	-	(136,000)	-9%
Donations	5,000	-	-	-	-	-	-	-	-	-	-
Other Income	83,772	361,924	24,000	202,816	32,000	36,000	28,000	292,254	8,000	(170,816)	-84%
Interfund Transfers In	927,077	-	-	147,786	383,028	-	-	-	-	235,242	159%
Total Revenue	14,256,606	16,500,074	11,549,419	15,370,652	11,009,098	11,513,292	10,854,350	11,540,402	11,654,596	(4,361,554)	-28%
Expenditures by Activity											
General City	1,707,359	2,263,417	4,268,835	4,534,556	1,185,625	1,185,722	1,365,820	1,185,919	1,186,019	(3,348,931)	-74%
Legal Dept	10,400	3,441	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0%
Information Technology	1,375,412	1,579,347	-	99,597	80,000	80,000	80,000	80,000	80,000	(19,597)	-20%
Police Department	1,658,739	2,136,734	2,040,329	5,193,571	2,952,548	2,921,414	1,459,414	1,459,415	993,529	(2,241,023)	-43%
Fire Department	926,579	-	-	-	-	-	-	-	-	-	-
Vacant & Abandoned Houses	380,612	232,822	400,000	838,415	-	-	-	-	-	(838,415)	-100%
Community Investment	1,083,688	357,659	-	843,144	-	-	-	-	-	(843,144)	-100%
Parks & Recreation	751,050	1,778,605	1,658,225	1,938,283	956,850	837,629	837,629	837,629	837,629	(981,433)	-51%
Morris Performing Arts Center	-	-	-	2,350,000	-	-	-	-	-	(2,350,000)	-100%
Light Up South Bend	207,469	88,137	260,000	380,832	260,000	260,000	260,000	260,000	260,000	(120,832)	-32%
Streets	1,978,142	2,899,656	-	5,179	3,750,000	2,339,212	5,012,461	5,366,799	5,183,225	3,744,821	72311%
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%
Traffic Signals/Street Lighting	1,729,535	1,501,835	1,585,820	1,585,820	1,467,536	1,496,887	1,526,825	1,557,362	1,588,509	(118,284)	-7%
Total Expenditures	13,308,985	14,341,653	11,728,209	19,284,396	12,167,559	10,635,864	12,057,149	12,262,124	11,643,911	(7,116,837)	-37%
Expenditures by Type											
Supplies	207,469	92,245	200,000	320,832	200,000	200,000	200,000	200,000	200,000	(120,832)	-38%
Services & Charges											
Professional Services	1,674,695	1,681,956	75,000	324,016	155,000	155,000	155,000	155,000	155,000	(169,016)	-52%
Printing & Advertising	-	500	-	24,785	-	-	-	-	-	(24,785)	-100%
Utilities	1,729,535	1,501,835	1,585,820	1,585,820	1,467,536	1,496,887	1,526,825	1,557,362	1,588,509	(118,284)	-7%
Repairs & Maintenance	725,734	756,305	762,271	1,032,186	610,000	610,000	610,000	610,000	610,000	(422,186)	-41%
Grants & Subsidies	1,318,244	397,553	335,991	1,020,291	341,129	341,129	341,129	341,129	341,129	(679,162)	-67%
Other Services & Charges	1,009,864	1,292,054	1,338,649	1,889,903	1,102,449	1,102,449	1,282,449	1,102,449	1,102,449	(787,454)	-42%
Debt Service Principal	1,557,180	1,364,172	1,906,509	1,906,509	1,379,062	1,331,140	1,353,403	1,376,109	932,088	(527,447)	-28%
Debt Service Interest & Fees	90,721	59,809	93,820	93,820	71,486	88,274	66,011	43,306	21,441	(22,334)	-24%
Total Services & Charges	8,105,973	7,054,183	6,098,060	7,877,330	5,126,662	5,124,879	5,334,817	5,185,355	4,750,616	(2,750,668)	-35%
Capital	222,583	825,101	-	3,306,085	1,462,000	1,462,000	-	-	-	(1,844,085)	-56%
Interfund											
Interfund Allocations	8,631	8,633	9,753	9,753	9,676	9,773	9,871	9,970	10,070	(77)	-1%
Interfund Transfers Out	4,764,329	6,361,491	5,420,396	7,770,396	5,369,221	3,839,212	6,512,461	6,866,799	6,683,225	(2,401,175)	-31%
Total Interfund	4,772,960	6,370,124	5,430,149	7,780,149	5,378,897	3,848,985	6,522,332	6,876,769	6,693,295	(2,401,252)	-31%
Total Expenditures	13,308,985	14,341,653	11,728,209	19,284,396	12,167,559	10,635,864	12,057,149	12,262,124	11,643,911	(7,116,837)	-37%
Net Surplus / (Deficit)	947,621	2,158,421	(178,790)	(3,913,744)	(1,158,461)	877,428	(1,202,799)	(721,722)	10,685		
Beginning Cash Balance	11,770,743	12,724,697	-	14,902,237	10,988,493	9,830,032	10,707,460	9,504,661	8,782,939	8,782,939	50% of Annual expenditures
Cash Adjustments	6,333	19,120	-	-	-	-	-	-	-	-	
Ending Cash Balance	12,724,697	14,902,237	-	10,988,493	9,830,032	10,707,460	9,504,661	8,782,939	8,793,624		
Cash Reserves Target	6,654,492	7,170,827	-	9,642,198	6,083,780	5,317,932	6,028,575	6,131,062	5,821,956		

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives the Certified Shares portion of the City's Local Income Tax (LIT) revenue distribution. Local income tax revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF). In 2021, the St. Joseph County Council passed a resolution to amend the local income tax rate and dedicate a portion of the certified shares income tax to fund the consolidated county-wide 911 call center called PSAP (Public Safety Answering Point). As a result, the City's certified shares distribution will be reduced going forward, starting in 2022. Previously, the City paid for its portion of the operating costs for PSAP out of the Local Income Tax Economic Development Fund (#408). 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. | In 2022, the interfund transfer to the Motor Vehicle Highway Fund (#202) is \$3.75 million for **street paving & patching** and \$1.5 million for the **curb & sidewalk program**. | The City replaced its 20+ year-old accounting software system. The implementation lasted 18 months, cost about \$3 million, and went live on May 1, 2020. An ongoing software support contract is budgeted at \$80k a year. | In 2021, **Dept of Community Investment (DCI)** activities formerly paid out of this fund were moved into Fund #408 in order to consolidate DCI expenditures. | The City continues to budget funding for the demolition of **vacant & abandoned** houses, budgeted in Fund #101 for 2022. | The Dept 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**. | Police patrol cars are purchased through 5-year capital leases. The **debt service principal and interest** payments are paid by this fund. Starting in 2024, the lease purchases will be funded by Fund #406.

Fund 406 - Cumulative Capital Development

Fund Type	Capital Funds					Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast				Budget Variance	% Change
							2023	2024	2025	2026	2021-2022	
Revenue												
Property Taxes	455,002	433,812	411,061	469,124	473,780		483,256	492,921	502,779	512,835	4,656	1%
Intergov./ Shared Revenues	40,353	40,795	5,364	41,568	38,648		39,554	40,225	40,910	41,608	(2,920)	-7%
Interest Earnings	9,852	765	1,053	928	1,995		4,939	8,705	9,455	4,437	1,067	115%
Debt Proceeds	-	-	-	-	-		-	1,462,000	1,462,000	1,462,000	-	-
Total Revenue	505,207	475,372	417,478	511,620	514,423		527,749	2,003,851	2,015,144	2,020,880	2,803	1%
Expenditures by Activity												
Transfer to Fund 404	-	-	-	-	143,687		-	-	-	-	143,687	100%
Police Department	539,276	516,510	395,699	395,699	368,741		261,014	1,823,419	2,087,755	2,400,632	(26,958)	-7%
Park Capital	271,112	12,970	-	1,419	-		-	-	-	-	(1,419)	-100%
Total Expenditures	810,388	529,479	395,699	397,118	512,428		261,014	1,823,419	2,087,755	2,400,632	115,310	29%
Expenditures by Type												
Services & Charges												
Debt Service Principal	498,598	484,511	370,109	370,109	353,115		255,412	326,048	563,103	855,323	(16,994)	-5%
Debt Service Interest & Fees	40,678	31,998	25,590	25,590	15,626		5,602	35,371	62,652	83,309	(9,964)	-39%
Total Services & Charges	539,276	516,510	395,699	395,699	368,741		261,014	361,419	625,755	938,632	(26,958)	-7%
Capital	271,112	12,970	-	1,419	-		-	1,462,000	1,462,000	1,462,000	(1,419)	-100%
Interfund Transfers Out	-	-	-	-	143,687		-	-	-	-	143,687	100%
Total Expenditures	810,388	529,479	395,699	397,118	512,428		261,014	1,823,419	2,087,755	2,400,632	115,310	29%
Net Surplus / (Deficit)	(305,181)	(54,108)	21,779	114,502	1,995		266,735	180,432	(72,611)	(379,752)		
Beginning Cash Balance	528,040	223,617		169,893	284,395		286,390	553,125	733,557	660,946		Cash Reserves Target
Cash Adjustments	758	383		-	-		-	-	-	-		No reserve requirement -
Ending Cash Balance	223,617	169,893		284,395	286,390		553,125	733,557	660,946	281,194		Capital fund - spend down
Cash Reserves Target	-	-		-	-		-	-	-	-		to zero

Fund Purpose:

This fund is used to account for expenditures relating to the purchase or lease of capital improvements in the City. A cumulative capital development fund is defined under Indiana Code (I.C. 36-9-16) and was established by the Common Council in 1985 (ordinance no. 7486-85).

Explanation of Revenue Sources:

This fund receives revenue from a property tax levy. Distributions are received from St. Joseph County in June and December. The Cumulative Capital Development (CCD) property tax is a special tax rate that is reduced by circuit breaker property tax caps and will likely result in less revenue in future years unless the rate is re-established. This fund also receives auto excise and commercial vehicle excise tax (intergovernmental shared revenues).

Explanation of Expenditures and Significant Changes/Variations:

Currently, this fund pays the debt service payments for several police vehicle capital lease-purchases. About 34 patrol cars need to be replaced every year to maintain the fleet. Cars are kept for at least five years, up to 10, depending on wear and tear. The cost is about \$43,000 per vehicle, including the cost of outfitting the vehicle with the necessary equipment. Due to declining cash reserves in this fund, the police vehicle capital lease-purchases for 2020 through 2023 will be funded by the Local Income Tax Certified Shares 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. In 2022, this fund will transfer \$143,687 to Fund #404 to help offset the debt service payments paid out of that fund. 2019-2020 included a one-time capital expenditure of \$285,500 to help fund the My SB Parks & Trails project at Howard Park.



Fund 407 - Cumulative Capital Improvement

Fund Type	Capital Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Intergov./ Shared Revenues	231,026	219,253	226,548	207,751	214,341	219,341	224,341	229,341	234,341	6,590	3%
Interest Earnings	14,444	5,369	7,058	7,058	3,825	5,872	10,892	17,007	23,188	(3,233)	-46%
Other Income	25,000	18,750	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-	0%
Total Revenue	270,470	243,373	258,606	239,809	243,166	250,213	260,233	271,348	282,529	3,357	1%
Expenditures by Activity											
Transfer to Fund 404	-	-	-	-	239,341	-	-	-	-	239,341	100%
Community Investment	-	6,770	-	-	-	-	-	-	-	-	-
Park Vehicles & Equipment	-	-	262,145	262,145	-	-	-	-	-	(262,145)	-100%
Venues, Parks & Arts Capital	28,000	-	-	-	250,000	-	-	-	-	250,000	100%
Streets Vehicles & Equipment	-	250,000	-	-	-	-	-	-	-	-	-
Total Expenditures	28,000	256,770	262,145	262,145	489,341	-	-	-	-	227,196	87%
Expenditures by Type											
Capital	28,000	6,770	-	-	250,000	-	-	-	-	250,000	100%
Interfund Transfers Out	-	250,000	262,145	262,145	239,341	-	-	-	-	(22,804)	-9%
Total Expenditures	28,000	256,770	262,145	262,145	489,341	-	-	-	-	227,196	87%
Net Surplus / (Deficit)	242,470	(13,397)	(3,539)	(22,336)	(246,175)	250,213	260,233	271,348	282,529		
Beginning Cash Balance	446,760	689,015		676,798	654,462	408,287	658,500	918,733	1,190,081	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero	
Cash Adjustments	(215)	1,181		-	-	-	-	-			
Ending Cash Balance	689,015	676,798		654,462	408,287	658,500	918,733	1,190,081	1,472,610		
Cash Reserves Target	-	-		-	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives cigarette tax revenue. Other Income is \$25,000 from the South Bend School Corporation for rental of property. In 2020, the revenue was only \$18,750 as the City gave a discount due to COVID-19. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

In 2019, \$28,000 was used to purchase furniture for the Howard Park Renovation Project, part of the greater My SB Parks & Trails Project managed by the Department of Venues, Parks & Arts. | In 2020, \$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 was budgeted for an interfund transfer to the Parks & Recreation Fund (#201) to support vehicle and equipment capital purchases for the Park Maintenance Division of the Department of Venues, Parks & Arts. | In 2022, \$250,000 is budgeted for the **Studebaker Museum roof project** managed by the Department of Venues, Parks & Arts. Also budgeted in 2022, \$239,341 interfund transfer to the Local Income Tax Certified Shares Fund (#404) to help offset the debt service payments for police vehicle capital leases paid out of that fund.



Fund 408 - Local Income Tax - Economic Development

Fund Type	Special Revenue Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%
						2023	2024	2025	2026	2021-2022	Change
Revenue											
Local Income Taxes	12,474,651	13,405,714	11,040,237	13,006,489	12,216,636	13,092,800	13,866,675	14,265,367	14,641,161	(789,853)	-6%
Intergov./ Grants	-	12,500	50,000	50,000	50,000	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	354,660	354,660	-	-	-	-	-	-	-	-	-
Interest Earnings	463,996	163,880	197,890	128,951	136,795	89,910	85,146	61,754	25,077	7,844	6%
Other Income	160,625	153,272	150,000	150,000	349,424	349,424	349,316	304,406	305,364	199,424	133%
Interfund Transfers In	178,534	-	950,000	1,000,000	-	-	-	-	-	(1,000,000)	-100%
Total Revenue	13,632,466	14,090,026	12,388,127	14,335,440	12,752,855	13,532,134	14,301,137	14,631,527	14,971,602	(1,582,585)	-11%
Expenditures by Activity											
General City	19,365	1,076,233	-	-	-	-	-	-	-	-	-
PSAP	2,818,011	2,966,021	3,048,498	3,048,498	199,424	199,424	199,316	154,406	155,364	(2,849,074)	-93%
Community Investment	4,225,555	3,829,468	5,490,143	9,422,703	6,643,295	8,806,206	8,413,615	8,535,603	8,618,993	(2,779,408)	-29%
Neighborhoods	3,210,400	3,865,219	3,789,630	3,789,630	5,654,853	7,078,471	7,244,222	7,361,368	7,475,400	1,865,223	49%
Potawatomi Zoo	-	-	-	-	-	1,100,000	-	100,000	100,000	-	-
2015 Park Bonds	410,020	376,689	377,007	377,007	375,106	372,981	375,781	378,131	375,331	(1,901)	-1%
2018 Zoo Bonds	214,487	320,900	324,100	324,100	332,100	334,500	326,500	318,000	327,750	8,000	2%
2021 Infrastructure Bonds	-	-	-	253,000	606,000	647,000	641,000	644,000	647,000	353,000	140%
Streets	445,439	35,749	-	18,812	-	-	-	-	-	(18,812)	-100%
Total Expenditures	11,343,276	12,470,279	13,029,378	17,233,750	13,810,778	18,538,582	17,200,434	17,491,508	17,699,838	(3,422,972)	-20%
Expenditures by Type											
Services & Charges											
Professional Services	3,267,745	2,883,244	3,009,226	3,805,599	160,000	635,000	635,000	635,000	635,000	(3,645,599)	-96%
Printing & Advertising	350	404	45,000	45,000	45,000	45,000	45,000	45,000	45,000	-	0%
Utilities	3,274	42,523	51,000	57,000	70,000	70,000	70,000	70,000	70,000	13,000	23%
Repairs & Maintenance	626,634	209,536	137,000	156,462	432,873	432,873	432,873	432,873	432,873	276,411	177%
Grants & Subsidies	975,685	1,220,570	3,050,000	5,948,638	2,220,000	5,270,000	3,670,000	3,770,000	3,770,000	(3,728,638)	-63%
Other Services & Charges	221	1,603	-	-	635,593	1,305,593	1,305,593	1,305,593	1,305,593	635,593	100%
Debt Service Principal	100,000	301,441	314,344	314,344	333,699	348,053	352,408	311,766	336,120	19,355	6%
Debt Service Interest & Fees	115,237	219,669	210,028	210,028	198,825	186,871	174,408	161,640	147,994	(11,203)	-5%
Total Services & Charges	5,089,147	4,878,989	6,816,598	10,537,071	4,095,990	8,293,390	6,685,282	6,731,872	6,742,580	(6,441,081)	-61%
Capital	427,769	5,000	150,000	530,899	150,000	150,000	150,000	150,000	150,000	(380,899)	-72%
Interfund Transfers Out	5,826,360	7,586,290	6,062,780	6,165,780	9,564,788	10,095,192	10,365,152	10,609,636	10,807,258	3,399,008	55%
Total Expenditures	11,343,276	12,470,279	13,029,378	17,233,750	13,810,778	18,538,582	17,200,434	17,491,508	17,699,838	(3,422,972)	-20%
Net Surplus / (Deficit)	2,289,191	1,619,747	(641,251)	(2,898,310)	(1,057,923)	(5,006,448)	(2,899,297)	(2,859,981)	(2,728,236)		
Beginning Cash Balance	15,097,440	17,389,466	-	19,044,274	16,145,964	15,088,041	10,081,593	7,182,296	4,322,315	Cash Reserves Target	
Cash Adjustments	2,835	35,061	-	-	-	-	-	-	-	50% of Annual expenditures	
Ending Cash Balance	17,389,466	19,044,274	16,145,964	15,088,041	10,081,593	7,182,296	4,322,315	1,594,079			
Cash Reserves Target	5,671,638	6,235,140	-	8,616,875	6,905,389	9,269,291	8,600,217	8,745,754	8,849,919		

Fund Purpose:

This fund was established to account for the receipt of the economic development component of the local income tax. Funds are used to items such as debt service payments, economic development, capital expenditures benefiting economic development street operations and other uses as deemed by the Mayor and Council.

Explanation of Revenue Sources:

This fund receives the Economic Development portion of the City's Local Income Tax (LIT) revenue distribution. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County. Local income tax revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF). Income tax revenue is expected to decrease over the next couple years as a result of the COVID-19 pandemic. Other Income is from the sale of properties held for resale by the Department of Community Investment. This fund also receives revenue from interest earned on the fund's cash balance. The final payment of the TJX job penalty amount of \$354,660 was received in 2020. The job penalty fines were assessed because the company A.J. Wright violated its development agreement with the city, under which it benefited from a taxpayer-funded incentive package worth more than \$10 million. TJX, the parent company of A.J. Wright, has been paying the job penalty fines since 2011.

Explanation of Expenditures and Significant Changes/Variations:

Debt Service - 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, the 2018 Zoo Bonds, and the 2021 EDIT Infrastructure Bonds. | **PSAP** - Prior to 2022, this fund paid for the City's portion of the operating costs for the consolidated county-wide 911 call center called PSAP (Public Safety Answering Point). In 2021, the St. Joseph County Council passed a resolution to amend the local income tax rate and dedicate a portion of the certified shares income tax to fund PSAP. As a result, the City's certified shares distribution (received in Fund #404) will be reduced going forward, starting in 2022, and the budget for PSAP in this fund will be reduced to cover only the debt service payments for the 2014 PSAP Bonds. | **Interfund Transfers** - This fund provides operating subsidies for the Department of Community Investment (DCI). Subsidies are provided to the Community Investment Division (Fund #211) and the Neighborhoods Division (Fund #219 & #230). DCI does not collect enough revenue to support its operations so the City makes up the difference with income tax dollars. | **Community Investment** - Various community and economic development initiatives administered by DCI are accounted for in this fund. 2022 DCI budgeted expenditures include: **Business Development** - \$480k for workforce development, \$250k for small business assistance, \$100k for the South Bend Chamber of Commerce | **Neighborhoods** - \$550k for vacant & abandoned demolitions, \$450k for the Homeless Strategy (\$75k contract position, \$275k weather amnesty, \$25k County coordinator support, \$100k PSH leasing, \$175k project support), \$350k for the Home Repair Program, \$50k for eviction prevention | **Engagement** - \$255k for neighborhood organization support, \$40k for consulting fees to support development of Civic Engagement Toolkit and Public Engagement Plan | **Planning** - \$150k for development of two neighborhood plans, \$35k for West Side Main Streets, \$5k for public art - SB Mural Festival support, \$10k for place making art grant | **Property** - \$50k for appraisals, \$100k for surveys, \$226k for expenses related to Redevelopment owned properties, \$50k for an alley stabilization pilot program, \$107k for mowing of vacant lots.

Fund 750 - Equipment/Vehicle Leasing

Fund Type	Capital Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interest Earnings	16,783	682	-	20	-	-	-	-	-	(20)	-100%	
Debt Proceeds	1,472,985	-	-	-	-	-	-	-	-	-	-	
Total Revenue	1,489,768	682	-	20	-	-	-	-	-	(20)	-100%	
Expenditures by Type												
Debt Service Principal	91,941	355,128	-	-	-	-	-	-	-	-	-	
Debt Service Interest & Fees	9,172	12,324	-	-	-	-	-	-	-	-	-	
Other Services & Charges	250	-	-	-	-	-	-	-	-	-	-	
Capital	3,313,965	300,278	-	-	-	-	-	-	-	-	-	
Interfund Transfers Out	-	1,752	-	-	-	-	-	-	-	-	-	
Total Expenditures	3,415,328	669,482	-	-	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	(1,925,560)	(668,800)	-	20	-	-	-	-	-			
Beginning Cash Balance	2,942,035	1,016,476		347,680	347,700	347,700	347,700	347,700	347,700			
Cash Adjustments	1	3		-	-	-	-	-	-			
Ending Cash Balance	1,016,476	347,680		347,700	347,700	347,700	347,700	347,700	347,700			
Cash Reserves Target	1,016,476	347,680		347,700	347,700	347,700	347,700	347,700	347,700			
											Cash Reserves Target No reserve requirement - Capital lease fund - spend down to zero	

Fund Purpose:
This fund is used to track the expenditures of capital lease proceeds used to purchase vehicles and equipment for City departments. The funds are held by an escrow agent and expended upon the provision by the City of a proper claim form and invoice. Historically, the City has used 5-year capital leases and received an interest rate around 2%. Debt service principal and interest payments are budgeted in individual departments.

Starting in 2020, the City changed its accounting for capital leases. Now the capital lease proceeds and capital expenditures are budgeted in the same fund that will repay the debt. This fund will no longer be used after the proceeds remaining in this fund are fully spent.

Explanation of Revenue Sources:
Historically, this fund receives revenue in the form of capital lease proceeds. Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
The remaining cash in this fund is from lease proceeds for the purchase of solar panels. The timing of this purchase is still to be determined.

Fund 752 - South Bend Redevelopment Authority

Fund Type	Debt Service Funds					Control	City Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interest Earnings	6,383	2,351	4,500	4,500	2,750	2,750	2,750	2,750	2,750	(1,750)	-39%	
Interfund Transfers In	2,867,378	2,870,500	2,866,000	2,866,000	2,865,000	2,868,500	2,869,500	2,753,500	2,556,000	(1,000)	0%	
Total Revenue	2,873,761	2,872,851	2,870,500	2,870,500	2,867,750	2,871,250	2,872,250	2,756,250	2,558,750	(2,750)	0%	
Expenditures by Type												
Debt Service Principal	1,725,000	1,790,000	1,850,000	1,850,000	1,925,000	2,015,000	2,110,000	2,215,000	2,080,000	75,000	4%	
Debt Service Interest & Fees	1,136,669	1,073,013	1,008,669	1,008,669	934,282	843,682	748,207	647,169	554,107	(74,387)	-7%	
Total Expenditures	2,861,669	2,863,013	2,858,669	2,858,669	2,859,282	2,858,682	2,858,207	2,862,169	2,634,107	613	0%	
Net Surplus / (Deficit)	12,092	9,839	11,831	11,831	8,468	12,568	14,043	(105,919)	(75,357)			
Beginning Cash Balance	210,492	222,584		232,423	244,254	252,722	265,290	279,333	173,414			
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	222,584	232,423		244,254	252,722	265,290	279,333	173,414	98,057			
Cash Reserves Target	222,584	232,423		244,254	252,722	265,290	279,333	173,414	98,057			
											Cash Reserves Target 100% cash reserves per bond covenants	

Fund Purpose:
This fund accounts for the bi-annual debt service principal and interest payments for various debt issued by the South Bend Redevelopment Authority. The South Bend Redevelopment Authority is a separate legal entity that is recorded in the City's Annual Comprehensive Financial Report (ACFR).

Explanation of Revenue Sources:
This fund accounts for the trustee bank's receipt of debt service payments from the City, recorded as interfund transfers from the City funds that are funding the repayment of the debt. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
Current debt includes:
- 2013 Century Center Special Tax Bonds Refunding 2008 - debt payments paid for by River West TIF Fund (#324), final payment May 1, 2026, (debt schedule #62)
- 2015 Eddy St Commons-Lease Rental Revenue Bonds Refunding 2008 - debt payments paid for by River East Residential TIF Fund (#436), final payment February 15, 2033, (debt schedule #54)

Fund 755 - South Bend Building Corporation

Fund Type	Debt Service Funds				Control	City Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	%
						2023	2024	2025	2026		Change
Revenue											
Interest Earnings	15,243	3,478	4,000	4,000	3,000	3,000	1,000	1,000	1,000	(1,000)	-25%
Debt Proceeds	-	-	-	8,860,022	-	-	-	-	-	(8,860,022)	-100%
Interfund Transfers In	2,641,500	2,645,000	2,311,000	2,564,000	2,575,500	1,838,000	1,055,000	1,061,000	1,066,500	11,500	0%
Total Revenue	2,656,743	2,648,478	2,315,000	11,428,022	2,578,500	1,841,000	1,056,000	1,062,000	1,067,500	(8,849,522)	-77%
Expenditures by Type											
Services & Charges											
Debt Service Principal	2,175,000	2,250,000	2,000,000	2,150,000	2,075,000	1,430,000	685,000	715,000	750,000	(75,000)	-3%
Debt Service Interest & Fees	457,744	379,968	307,705	637,665	487,480	399,805	365,930	340,443	313,193	(150,185)	-24%
Total Services & Charges	2,632,744	2,629,968	2,307,705	2,787,665	2,562,480	1,829,805	1,050,930	1,055,443	1,063,193	(225,185)	-8%
Interfund Transfers Out	-	-	-	9,248,224	-	-	-	-	-	(9,248,224)	-100%
Total Expenditures	2,632,744	2,629,968	2,307,705	12,035,889	2,562,480	1,829,805	1,050,930	1,055,443	1,063,193	(9,473,409)	-79%
Net Surplus / (Deficit)	23,999	18,510	7,295	(607,867)	16,020	11,195	5,070	6,557	4,307		
Beginning Cash Balance	791,026	815,025		833,535	225,668	241,688	252,883	257,953	264,510	Cash Reserves Target 100% cash reserves per bond covenants	
Cash Adjustments	-	-		-	-	-	-	-	-		
Ending Cash Balance	815,025	833,535		225,668	241,688	252,883	257,953	264,510	268,817		
Cash Reserves Target	815,025	833,535		225,668	241,688	252,883	257,953	264,510	268,817		

Fund Purpose:

This fund accounts for bi-annual debt service principal and interest payments for various debt issued by the South Bend Building Corporation. The South Bend Building Corporation is a separate legal entity, but is reported as a fund in the City's Annual Comprehensive Financial Report (ACFR).

Explanation of Revenue Sources:

This fund accounts for the trustee bank's receipt of debt service payments from the City, recorded as interfund transfers from the City funds that are funding the repayment of the debt. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

In 2021, the City issued the LIT Lease Rental Revenue Bonds, Series 2021 (known as the 2021 EDIT Infrastructure Bonds). The bonds were issued to fund street and neighborhood infrastructure projects. The par amount of the bonds were \$7,610,000 with a premium of \$1,250,022, a total of \$8,860,022. The bonds were closed on May 12, 2021 with a net interest rate of 3.4%. The bond proceeds were deposited into this fund.

Explanation of Expenditures and Significant Changes/Variations:

- Current debt includes:
- 2012 Fire Station/Police Dept Renovations Refunding Bonds, Refunding 2003 - debt payments paid for by River West TIF Fund (#324), final payment February 1, 2023, (debt schedule #39)
 - 2013 EMS/Fire Station/Tower Bonds - debt payments paid for by the Fire Department Capital Fund (#287), final payment February 1, 2033, (debt schedule #116)
 - 2021 EDIT Infrastructure Bonds - debt payments paid for by the Local Income Tax Economic Development Fund (#408), final payment August 15, 2037, (debt schedule #215)

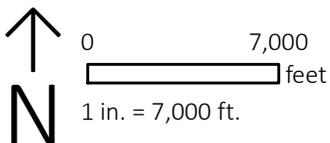
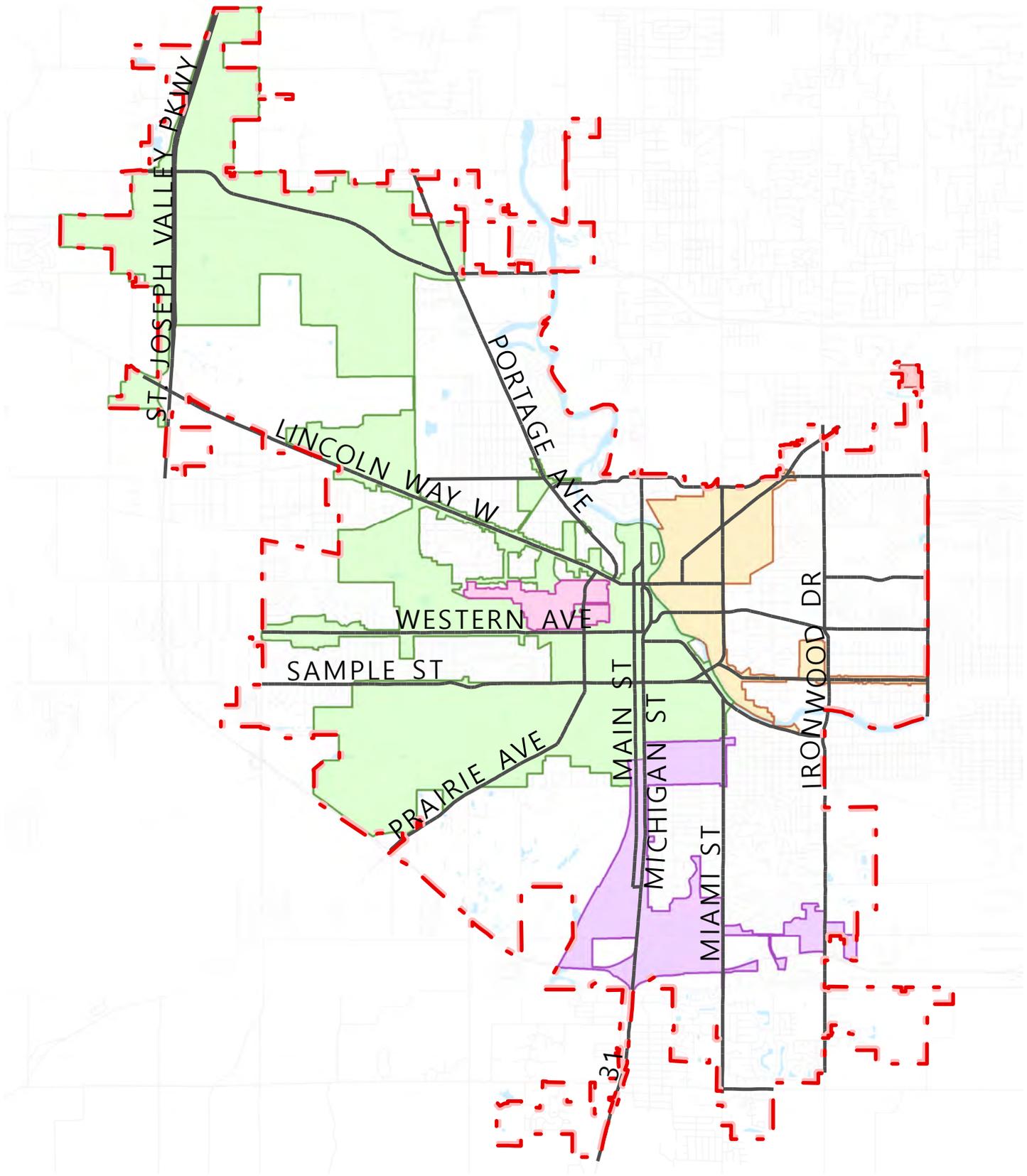
In 2021, the final payment for the 2010 Public Works Service Center Refunding Bonds (Refunding 2001) was made on February 1, 2021, (debt schedule #36). The debt service reserve balance of \$647,148 was disbursed by the trustee bank when the bonds were paid off. This amount was transferred to the River West TIF Fund (#324) and the Sewage Works Operating Fund (#641), the funds that repaid the debt.

In 2021, the cost of issuance for the 2021 EDIT Infrastructure bonds was accounted for in this fund. The remaining bond proceeds, after cost of issuance was deducted, was \$8,601,026. That amount was transferred to the bond capital fund (#455) to be used towards the approved capital infrastructure projects.



**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

Fund Type	Tax Increment Financing Funds					Control	Redevelopment Commission Controlled Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%	
						2023	2024	2025	2026	2021-2022	Change	
Revenue												
Property Taxes	18,555,308	16,814,400	16,247,264	18,120,969	17,704,130	18,091,160	18,299,760	19,103,270	19,212,600	(416,839)	-2%	
Intergov./ Shared Revenues	395,000	381,500	397,000	383,000	396,500	396,500	395,000	394,500	396,000	13,500	4%	
Intergov./ Grants	41,206	13,844	-	868,707	-	-	-	-	-	(868,707)	-100%	
Charges for Services	2,160	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	744,246	199,544	178,188	154,188	173,901	193,817	265,494	330,381	376,187	19,713	13%	
Donations	-	2,250	-	-	-	-	-	-	-	-	-	
Debt Proceeds	-	4,345,059	-	-	-	-	-	-	-	-	-	
Other Income	129,336	252,995	-	22,900	-	-	-	-	-	(22,900)	-100%	
Interfund Transfers In	64,022	35,560	90,000	657,593	-	-	-	-	-	(657,593)	-100%	
Total Revenue	19,931,280	22,045,151	16,912,452	20,207,357	18,274,531	18,681,477	18,960,254	19,828,151	19,984,787	(1,932,826)	-10%	
Expenditures by Type												
Services & Charges												
Professional Services	1,099,869	1,082,200	390,384	1,159,637	425,000	406,319	414,445	422,733	431,187	(734,637)	-63%	
Other Services & Charges	1,325,523	619,953	-	250,000	-	-	-	-	-	(250,000)	-100%	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Debt Service Principal	4,038,315	3,750,570	3,883,193	3,883,193	3,711,202	3,874,615	1,283,498	1,207,742	1,040,000	(171,991)	-4%	
Debt Service Interest & Fees	1,198,375	1,329,981	959,216	959,216	813,204	641,946	461,970	309,548	271,690	(146,012)	-15%	
Total Services & Charges	7,662,082	6,782,703	5,232,793	6,252,046	4,949,406	4,922,880	2,159,913	1,940,023	1,742,877	(1,302,640)	-21%	
Capital	8,735,222	12,152,391	-	17,402,255	8,070,772	9,243,343	12,991,913	14,130,316	14,635,795	(9,331,483)	-54%	
Interfund Transfers Out	4,266,098	5,085,022	5,013,803	5,013,803	4,710,000	3,924,500	3,147,500	3,032,500	2,833,500	(303,803)	-6%	
Total Expenditures	20,663,402	24,020,117	10,246,596	28,668,104	17,730,178	18,090,723	18,299,326	19,102,839	19,212,172	(10,937,926)	-38%	
Net Surplus / (Deficit)	(732,123)	(1,974,965)	6,665,856	(8,460,747)	544,353	590,754	660,928	725,312	772,615			
Beginning Cash Balance	31,665,638	30,950,203		29,039,261	20,578,514	21,122,867	21,713,621	22,374,549	23,099,861	Cash Reserves Target		
Cash Adjustments	16,687	64,024		-	-	-	-	-	-	No reserve requirement		
Ending Cash Balance	30,950,203	29,039,261		20,578,514	21,122,867	21,713,621	22,374,549	23,099,861	23,872,476			
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.

Adopted Budget Disclaimer:

The budget for the RDC controlled funds is approved by the Redevelopment Commission and not the Common Council. The 2022 budget for RDC controlled funds was approved by the Redevelopment Commission on October 18, 2021, totaling \$9,659,406 for debt service payments and ongoing service contracts. The remaining budget displayed in this fund (\$8,070,772) has not been appropriated by the Redevelopment Commission. It is an estimate of potential spending on capital projects based on available cash balances and forecasted TIF revenues. Budget for capital project expenditures will be appropriated by the Redevelopment Commission during 2022 as projects arise.

Explanation of Revenue Sources:

Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund also receives Hotel/Motel Tax (intergovernmental shared revenues).

In 2020, bond proceeds were receipted into the fund. See explanation of bond below.

Explanation of Expenditures and Significant Changes/Variations:

Various projects and development opportunities include: funds to better leverage state and federal grant opportunities, neighborhood revitalization and improvements, development agreements aimed at increasing early childhood education capacity, and projects that were started in 2021 and will still be in process in 2022. TIF support will also be used for various Public Works projects, and development opportunities which may be presented to the Redevelopment Commission in 2022. 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 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
			2023	2024		2025	2026					
Revenue												
Property Taxes	261,830	237,261	287,082	348,856	283,927	284,804	284,715	284,901	285,317	(64,929)	-19%	
Interest Earnings	41,430	8,861	4,881	7,164	9,635	10,291	13,901	17,069	19,193	2,471	34%	
Other Income	18,500	300	-	-	-	-	-	-	-	-	-	
Total Revenue	321,760	246,422	291,963	356,020	293,562	295,095	298,616	301,970	304,510	(62,458)	-18%	
Expenditures by Type												
Professional Services	-	55	-	50,000	-	-	-	-	-	(50,000)	-100%	
Capital	1,089,137	152,666	-	308,843	280,000	280,000	280,000	280,000	280,000	(28,843)	-9%	
Total Expenditures	1,089,137	152,721	-	358,843	280,000	280,000	280,000	280,000	280,000	(78,843)	-22%	
Net Surplus / (Deficit)	(767,377)	93,701	291,963	(2,823)	13,562	15,095	18,616	21,970	24,510			
Beginning Cash Balance	1,797,082	1,031,822		1,127,293	1,124,470	1,138,032	1,153,127	1,171,743	1,193,713	Cash Reserves Target No reserve requirement		
Cash Adjustments	2,117	1,769		-	-	-	-	-	-			
Ending Cash Balance	1,031,822	1,127,293		1,124,470	1,138,032	1,153,127	1,171,743	1,193,713	1,218,223			
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 projects for this TIF area.

Adopted Budget Disclaimer:
The budget for the RDC controlled funds is approved by the Redevelopment Commission and not the Common Council. The 2022 budget displayed in this fund has not been appropriated by the Redevelopment Commission. It is an estimate of potential spending on capital projects based on available cash balances and forecasted TIF revenues. Budget for capital project expenditures will be appropriated by the Redevelopment Commission during 2022 as projects arise.

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 2022 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 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
			2023	2024		2025	2026					
Revenue												
Property Taxes	2,722,642	2,997,091	2,560,473	4,328,968	3,822,890	3,834,360	3,842,690	3,848,790	3,852,200	(506,078)	-12%	
Interest Earnings	249,447	62,271	22,737	39,992	27,464	38,306	55,647	73,104	87,471	(12,528)	-31%	
Other Income	7,725	-	-	74,326	-	-	-	-	-	(74,326)	-100%	
Interfund Transfers In	-	-	-	673,180	-	-	-	-	-	(673,180)	-100%	
Total Revenue	2,979,815	3,059,362	2,583,210	5,116,466	3,850,354	3,872,666	3,898,337	3,921,894	3,939,671	(1,266,112)	-25%	
Expenditures by Type												
Services & Charges												
Professional Services	29,225	82,784	-	721,335	-	-	-	-	-	(721,335)	-100%	
Insurance	25,256	-	-	744	-	-	-	-	-	(744)	-100%	
Other Services & Charges	790	-	-	-	-	-	-	-	-	-	-	
Total Services & Charges	55,271	82,784	-	722,079	-	-	-	-	-	(722,079)	-100%	
Capital	5,686,682	5,418,511	-	6,694,814	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	(3,194,814)	-48%	
Total Expenditures	5,741,954	5,501,295	-	7,416,893	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	(3,916,893)	-53%	
Net Surplus / (Deficit)	(2,762,138)	(2,441,932)	2,583,210	(2,300,427)	350,354	372,666	398,337	421,894	439,671			
Beginning Cash Balance	10,967,923	8,215,417		5,864,278	3,563,851	3,914,205	4,286,871	4,685,208	5,107,102	Cash Reserves Target No reserve requirement		
Cash Adjustments	9,633	90,793		-	-	-	-	-	-			
Ending Cash Balance	8,215,417	5,864,278		3,563,851	3,914,205	4,286,871	4,685,208	5,107,102	5,546,773			
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.

Adopted Budget Disclaimer:
The budget for the RDC controlled funds is approved by the Redevelopment Commission and not the Common Council. The 2022 budget displayed in this fund has not been appropriated by the Redevelopment Commission. It is an estimate of potential spending on capital projects based on available cash balances and forecasted TIF revenues. Budget for capital project expenditures will be appropriated by the Redevelopment Commission during 2022 as projects arise.

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), Robert Henry Neighborhood improvements, streetscape projects, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2022. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

Fund 430 - TIF - Southside Development Area #1

Fund Type	Tax Increment Financing Funds					Control	Redevelopment Commission Controlled Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%	
						2023	2024	2025	2026	2021-2022	Change	
Revenue												
Property Taxes	1,755,231	3,081,721	1,839,984	2,981,728	1,815,749	1,820,185	1,820,923	1,821,766	1,824,919	(1,165,979)	-39%	
Interest Earnings	249,564	89,378	49,667	75,461	69,286	78,439	103,377	123,829	135,819	(6,175)	-8%	
Total Revenue	2,004,796	3,171,100	1,889,651	3,057,189	1,885,035	1,898,624	1,924,300	1,945,595	1,960,738	(1,172,154)	-38%	
Expenditures by Type												
Professional Services	190,544	140,498	-	831,422	-	-	-	-	-	(831,422)	-100%	
Capital	1,642,471	76,527	-	5,812,095	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	(3,812,095)	-66%	
Total Expenditures	1,833,015	217,025	-	6,643,516	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	(4,643,516)	-70%	
Net Surplus / (Deficit)	171,781	2,954,075	1,889,651	(3,586,327)	(114,965)	(101,376)	(75,700)	(54,405)	(39,262)			
Beginning Cash Balance	9,432,094	9,607,799		12,586,134	8,999,807	8,884,842	8,783,466	8,707,765	8,653,360	Cash Reserves Target No reserve requirement		
Cash Adjustments	3,925	24,260		-	-	-	-	-				
Ending Cash Balance	9,607,799	12,586,134		8,999,807	8,884,842	8,783,466	8,707,765	8,653,360	8,614,099			
Cash Reserves Target	-	-		-	-	-	-	-	-			
Fund Purpose:												
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Southside Development Area #1 and expenses of those funds on eligible development projects for this TIF area.												
Adopted Budget Disclaimer:												
The budget for the RDC controlled funds is approved by the Redevelopment Commission and not the Common Council. The 2022 budget displayed in this fund has not been appropriated by the Redevelopment Commission. It is an estimate of potential spending on capital projects based on available cash balances and forecasted TIF revenues. Budget for capital project expenditures will be appropriated by the Redevelopment Commission during 2022 as projects arise.												
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, \$3 million for Fire Station #8, and various development opportunities which may be presented to the Redevelopment Commission in 2022.												

Fund 435 - TIF - Douglas Road

Fund Type	Tax Increment Financing Funds					Control	Redevelopment Commission Controlled Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance	%	
						2023	2024	2025	2026	2021-2022	Change	
Revenue												
Property Taxes	-	-	369,525	269,923	166,000	166,000	166,000	166,000	166,000	(103,923)	-39%	
Interest Earnings	5,428	1,154	296	687	3,511	3,288	6,416	10,253	14,133	2,824	411%	
Total Revenue	5,428	1,154	369,821	270,610	169,511	169,288	172,416	176,253	180,133	(101,099)	-37%	
Expenditures by Type												
Professional Services	21,575	96,143	-	90,283	-	-	-	-	-	(90,283)	-100%	
Capital	-	-	-	-	150,517	-	-	-	-	150,517	100%	
Interfund Transfers Out	-	-	-	91,370	-	-	-	-	-	(91,370)	-100%	
Total Expenditures	21,575	96,143	-	181,653	150,517	-	-	-	-	(31,136)	-17%	
Net Surplus / (Deficit)	(16,147)	(94,989)	369,821	88,958	18,994	169,288	172,416	176,253	180,133			
Beginning Cash Balance	203,834	187,806		93,140	182,097	201,091	370,379	542,795	719,048	Cash Reserves Target No reserve requirement		
Cash Adjustments	119	322		-	-	-	-	-				
Ending Cash Balance	187,806	93,140		182,097	201,091	370,379	542,795	719,048	899,181			
Cash Reserves Target	-	-		-	-	-	-	-	-			
Fund Purpose:												
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Douglas Road Development Area and expenses of those funds on eligible development projects for this TIF area. The Douglas Road TIF was established to develop the road and area near the border between South Bend and Mishawaka.												
Adopted Budget Disclaimer:												
The budget for the RDC controlled funds is approved by the Redevelopment Commission and not the Common Council. The 2022 budget displayed in this fund has not been appropriated by the Redevelopment Commission. It is an estimate of potential spending on capital projects based on available cash balances and forecasted TIF revenues. Budget for capital project expenditures will be appropriated by the Redevelopment Commission during 2022 as projects arise.												
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 by repaying \$300,517.13 to the Sewage Works Capital Fund (#642) for the City's share of the project. The repayment was started in 2021 and is anticipated to go through 2022 based on TIF revenue collections.												

Fund 436 - TIF - River East Residential (NE Res)

Fund Type	Tax Increment Financing Funds					Control	Redevelopment Commission Controlled Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	%	
						2023	2024	2025	2026		Change	
Revenue												
Property Taxes	4,933,558	5,308,975	5,712,495	6,299,000	5,978,380	5,978,380	5,978,380	5,978,380	5,978,380	(320,620)	-5%	
Interest Earnings	54,332	15,060	82,945	19,471	53,667	68,076	108,300	152,739	193,427	34,196	176%	
Total Revenue	4,987,889	5,324,035	5,795,440	6,318,471	6,032,047	6,046,456	6,086,680	6,131,119	6,171,807	(286,424)	-5%	
Expenditures by Type												
Services & Charges												
Professional Services	-	-	24,797	38,147	30,000	30,000	30,000	30,000	30,000	(8,147)	-21%	
Debt Service Principal	392,522	409,383	427,038	427,038	445,524	464,883	126,129	111,126	113,360	18,486	4%	
Debt Service Interest & Fees	102,306	85,445	68,291	68,291	49,805	30,446	14,386	11,767	9,533	(18,486)	-27%	
Total Services & Charges	494,828	494,828	520,126	533,476	525,329	525,329	170,515	152,893	152,893	(8,147)	-2%	
Capital	-	-	-	-	-	-	-	-	-	-	-	
Interfund Transfers Out	3,769,003	3,864,125	4,180,375	5,063,555	4,396,375	4,403,875	4,414,875	4,425,125	4,422,750	(667,180)	-13%	
Total Expenditures	4,263,831	4,358,953	4,700,501	5,597,031	4,921,704	4,929,204	4,585,390	4,578,018	4,575,643	(675,327)	-12%	
Net Surplus / (Deficit)	724,058	965,082	1,094,939	721,440	1,110,343	1,117,252	1,501,290	1,553,101	1,596,164			
Beginning Cash Balance	2,982,744	3,706,897		4,678,334	5,399,774	6,510,117	7,627,369	9,128,659	10,681,760	Cash Reserves Target No reserve requirement		
Cash Adjustments	95	6,355		-	-	-	-	-				
Ending Cash Balance	3,706,897	4,678,334		5,399,774	6,510,117	7,627,369	9,128,659	10,681,760	12,277,924			
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.

Adopted Budget Disclaimer:

The budget for the RDC controlled funds is approved by the Redevelopment Commission and not the Common Council. The 2022 budget for RDC controlled funds was approved by the Redevelopment Commission on October 18, 2021, totaling \$4,921,704 for debt service payments and ongoing service contracts. Budget for capital project expenditures will be appropriated by the Redevelopment Commission during 2022 as projects arise.

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.

In 2021, in addition to debt service requirements, the fund was used for the first time to fund various projects within or abutting and serving the TIF area. Those projects are anticipated to be ongoing in 2022. The development in the area has resulted in higher net assessed values and therefore higher than anticipated TIF revenue collections.

Fund 315 - Airport 2003 Debt Reserve

Fund Type	Debt Service Funds				Control	Redevelopment Commission Controlled Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast				
						2023	2024	2025	2026		
Revenue											
Interest Earnings	28,483	9,075	40,000	40,000	-	-	-	-	-	(40,000)	-100%
Total Revenue	28,483	9,075	40,000	40,000	-	-	-	-	-	(40,000)	-100%
Expenditures by Type											
Debt Service Principal	-	-	-	-	-	-	1,040,462	-	-	-	-
Interfund Transfers Out	23,962	13,309	40,000	40,000	-	-	-	-	-	(40,000)	-100%
Total Expenditures	23,962	13,309	40,000	40,000	-	-	1,040,462	-	-	(40,000)	-100%
Net Surplus / (Deficit)	4,521	(4,234)	-	-	-	-	(1,040,462)	-	-		
Beginning Cash Balance	1,037,930	1,042,908		1,040,462	1,040,462	1,040,462	1,040,462	-	-	Cash Reserves Target 100% debt service reserve per bond covenants	
Cash Adjustments	456	1,788		-	-	-	-	-	-		
Ending Cash Balance	1,042,908	1,040,462		1,040,462	1,040,462	1,040,462	-	-	-		
Cash Reserves Target	1,042,908	1,040,462		1,040,462	1,040,462	1,040,462	-	-	-		

Fund Purpose:

This fund was established 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:

Historically, this fund received revenue from interest earned on the fund's cash balance. In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into the River West TIF Fund (#324) rather than transferring it.

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 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast				
						2023	2024	2025	2026		
Revenue											
Interest Earnings	47,620	15,173	50,000	50,000	-	-	-	-	-	(50,000)	-100%
Total Revenue	47,620	15,173	50,000	50,000	-	-	-	-	-	(50,000)	-100%
Expenditures by Type											
Debt Service Principal	-	-	-	-	-	-	1,739,495	-	-	-	-
Interfund Transfers Out	40,061	22,251	50,000	50,000	-	-	-	-	-	(50,000)	-100%
Total Expenditures	40,061	22,251	50,000	50,000	-	-	1,739,495	-	-	(50,000)	-100%
Net Surplus / (Deficit)	7,559	(7,079)	-	-	-	-	(1,739,495)	-	-		
Beginning Cash Balance	1,735,262	1,743,584		1,739,495	1,739,495	1,739,495	1,739,495	-	-	Cash Reserves Target 100% debt service reserve per bond covenants	
Cash Adjustments	763	2,989		-	-	-	-	-	-		
Ending Cash Balance	1,743,584	1,739,495		1,739,495	1,739,495	1,739,495	-	-	-		
Cash Reserves Target	1,743,584	1,739,495		1,739,495	1,739,495	1,739,495	-	-	-		

Fund Purpose:

This fund was established 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:

Historically, this fund received revenue from interest earned on the fund's cash balance. In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into the River West TIF Fund (#324) rather than transferring it.

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 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
							2023	2024	2025			2026
Revenue												
Interest Earnings	27,510	8,934	-	6,085	9,357	9,406	12,654	15,474	17,322	3,272	54%	
Total Revenue	27,510	8,934	-	6,085	9,357	9,406	12,654	15,474	17,322	3,272	54%	
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	27,510	8,934	-	6,085	9,357	9,406	12,654	15,474	17,322			
Beginning Cash Balance	991,077	1,018,984		1,029,665	1,035,750	1,045,107	1,054,513	1,067,167	1,082,641	Cash Reserves Target 100% debt service reserve per bond covenants		
Cash Adjustments	396	1,747		-	-	-	-	-	-			
Ending Cash Balance	1,018,984	1,029,665		1,035,750	1,045,107	1,054,513	1,067,167	1,082,641	1,099,963			
Cash Reserves Target	1,018,984	1,029,665		1,035,750	1,045,107	1,054,513	1,067,167	1,082,641	1,099,963			

Fund Purpose:
 This fund was established (ordinance 10590-18) to hold the debt service reserve for the Redevelopment District Bonds, Series 2018 (debt schedule #169). The bonds were issued for the purpose of funding renovations and upgrades at Pulaski, Leeper, and Seitz Parks and improvements to the mixed use riverfront trail and other infrastructure improvements to park and recreation areas in or serving the River West Development Area.
 - The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into this fund per the bond agreement. The remaining \$10,825,000 was deposited into the 2018 TIF Park Bond Capital Fund (#452) and will be used towards the approved capital projects.
 - The debt service reserve fund is funded from bond proceeds in an amount equal to maximum annual principal and interest due on the bonds. If moneys in the reserve fund are used to pay principal and interest on the bonds, the balance will be restored from TIF revenues. Debt service payments are due on February 1 and August 1. The first debt service payment is due August 1, 2018 and the final payment is due February 1, 2033. The debt service reserve will be used towards the last debt service payment.

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

Explanation of Expenditures and Significant Changes/Variations:
 The debt service reserve will be used towards the last debt service payment due February 1, 2033.

Fund 352 - 2019 South Shore Double Tracking Bond Debt Service

Fund Type	Debt Service Funds				Control	Redevelopment Commission Controlled Funds				Budget Variance 2021-2022	% Change	
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget		2022 Adopted Budget	Forecast					
							2023	2024	2025			2026
Revenue												
Interest Earnings	-	13	-	3	10	10	10	10	10	7	233%	
Debt Proceeds	9,447,841	-	-	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	488,171	1,036,500	1,036,500	1,035,000	1,035,500	1,039,000	1,035,500	1,035,500	(1,500)	0%	
Total Revenue	9,447,841	488,184	1,036,500	1,036,503	1,035,010	1,035,510	1,039,010	1,035,510	1,035,510	(1,493)	0%	
Expenditures by Type												
Services & Charges												
Debt Service Principal	-	270,000	650,000	650,000	685,000	720,000	760,000	795,000	835,000	35,000	5%	
Debt Service Interest & Fees	293,022	247,313	377,750	377,750	344,750	310,125	273,625	235,125	195,000	(33,000)	-9%	
Total Services & Charges	293,022	517,313	1,027,750	1,027,750	1,029,750	1,030,125	1,033,625	1,030,125	1,030,000	2,000	0%	
Capital	9,125,000	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	9,418,022	517,313	1,027,750	1,027,750	1,029,750	1,030,125	1,033,625	1,030,125	1,030,000	2,000	0%	
Net Surplus / (Deficit)	29,819	(29,129)	8,750	8,753	5,260	5,385	5,385	5,385	5,510			
Beginning Cash Balance	-	29,819		690	9,443	14,703	20,088	25,473	30,858	Cash Reserves Target 100% debt service reserve per bond covenants		
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	29,819	690		9,443	14,703	20,088	25,473	30,858	36,368			
Cash Reserves Target	29,819	690		9,443	14,703	20,088	25,473	30,858	36,368			

Fund Purpose:
 This fund was established to account 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%.

Adopted Budget Disclaimer:
 The budget for the RDC controlled funds is approved by the Redevelopment Commission and not the Common Council. The 2022 budget for RDC controlled funds was approved by the Redevelopment Commission on October 18, 2021, totaling \$1,029,750 for debt service payments.

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				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interest Earnings	-	2	-	15	10	10	10	10	10	(5)	-33%	
Interfund Transfers In	-	326,938	-	-	-	-	-	-	-	-	-	
Total Revenue	-	326,939	-	15	10	10	10	10	10	(5)	-33%	
Expenditures by Type												
Interfund Transfers Out	-	-	-	11	-	-	-	-	-	(11)	-100%	
Total Expenditures	-	-	-	11	-	-	-	-	-	(11)	-100%	
Net Surplus / (Deficit)	-	326,939	-	4	10	10	10	10	10			
Beginning Cash Balance	-	-		326,939	326,943	326,953	326,963	326,973	326,983	Cash Reserves Target 100% debt service reserve per bond covenants		
Cash Adjustments	-	-		-	-	-	-	-	-			
Ending Cash Balance	-	326,939		326,943	326,953	326,963	326,973	326,983	326,993			
Cash Reserves Target	-	326,939		326,943	326,953	326,963	326,973	326,983	326,993			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The debt service reserve will be used towards the last debt service payment due February 1, 2037.

Fund 439 - Certified Technology Park

Fund Type	Capital Funds					Control	Redevelopment Commission Controlled Funds				Budget Variance 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interest Earnings	11,146	96	139	65	101	101	136	167	186	36	55%	
Total Revenue	11,146	96	139	65	101	101	136	167	186	36	55%	
Expenditures by Type												
Capital	624,194	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	624,194	-	-	-	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	(613,048)	96	139	65	101	101	136	167	186			
Beginning Cash Balance	622,685	10,965		11,080	11,145	11,246	11,347	11,483	11,650	Cash Reserves Target No reserve requirement		
Cash Adjustments	1,328	19		-	-	-	-	-	-			
Ending Cash Balance	10,965	11,080		11,145	11,246	11,347	11,483	11,650	11,836			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Fund Purpose:

This fund was established (ordinance 10148-12) to account for the collection of a special state tax distribution received at the end of 2011 and the use of those funds for improvements at Innovation Park and Ignition Park, the city's dual-campus technology park.

Explanation of Revenue Sources:

From 2011 to 2014, this fund received \$4,399,838 from a special state tax distribution for certified technology parks. Since then, this fund's only source of revenue is interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

In 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. Eligible expenses will be appropriated as identified in 2022.

Fund 433 - Redevelopment General

Fund Type	Capital Funds					Control	Redevelopment Commission Controlled Funds					
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Forecast				Budget Variance 2021-2022	% Change	
						2023	2024	2025	2026			
Revenue												
Local Income Taxes	84,095	24,117	8,007	3,543	7,000	7,000	7,000	7,000	7,000	3,457	98%	
Interest Earnings	24,815	11,827	26,301	13,014	24,072	27,841	39,285	50,250	58,693	11,058	85%	
Donations	1,177,112	1,449,512	1,000,000	1,411,887	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(411,887)	-29%	
Interfund Transfers In	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	-	0%	
Total Revenue	1,286,022	1,635,456	1,184,308	1,578,444	1,181,072	1,184,841	1,196,285	1,207,250	1,215,693	(397,372)	-25%	
Expenditures by Type												
Services & Charges												
Professional Services	5,211	1,657	4,500	4,500	4,500	4,500	4,500	4,500	4,500	-	0%	
Grants & Subsidies	416,989	666,323	-	1,108,797	-	-	-	-	-	(1,108,797)	-100%	
Total Services & Charges	422,200	667,979	4,500	1,113,297	4,500	4,500	4,500	4,500	4,500	(1,108,797)	-100%	
Capital	-	2,214	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	100%	
Interfund Transfers Out	-	-	-	147,786	-	-	-	-	-	(147,786)	-100%	
Total Expenditures	422,200	670,193	4,500	1,261,083	1,004,500	1,004,500	1,004,500	1,004,500	1,004,500	(256,583)	-20%	
Net Surplus / (Deficit)	863,822	965,263	1,179,808	317,361	176,572	180,341	191,785	202,750	211,193			
Beginning Cash Balance	614,296	1,476,915		2,444,710	2,762,071	2,938,643	3,118,984	3,310,769	3,513,519	Cash Reserves Target		
Cash Adjustments	(1,204)	2,532		-	-	-	-	-	-	25% of Annual expenditures		
Ending Cash Balance	1,476,915	2,444,710		2,762,071	2,938,643	3,118,984	3,310,769	3,513,519	3,724,712			
Cash Reserves Target	105,550	167,548		315,271	251,125	251,125	251,125	251,125	251,125			

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. There is 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.

Adopted Budget Disclaimer:

The budget for the RDC controlled funds is approved by the Redevelopment Commission and not the Common Council. The 2022 budget for RDC controlled funds was approved by the Redevelopment Commission on October 18, 2021, totaling \$4,500 for potential services ineligible for TIF funding. The remaining budget displayed in this fund (\$1 million) has not been appropriated by the Redevelopment Commission. It is an estimate of potential spending on capital projects based on available cash balances. Budget for capital project expenditures will be appropriated by the Redevelopment Commission during 2022 as projects arise.

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 2022, projects will be aimed at addressing: Non-traditional financial capital and education, responsive neighborhood based amenities, 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 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interest Earnings	202,657	28,865	-	15,033	-	-	-	-	-	(15,033)	-100%	
Total Revenue	202,657	28,865	-	15,033	-	-	-	-	-	(15,033)	-100%	
Expenditures by Type												
Professional Services	640,860	86,969	-	30,889	-	-	-	-	-	(30,889)	-100%	
Capital	5,895,577	1,427,387	-	2,547,118	-	-	-	-	-	(2,547,118)	-100%	
Total Expenditures	6,536,438	1,514,357	-	2,578,007	-	-	-	-	-	(2,578,007)	-100%	
Net Surplus / (Deficit)	(6,333,781)	(1,485,491)	-	(2,562,974)	-	-	-	-	-			
Beginning Cash Balance	10,403,960	4,085,672		2,614,468	-	-	-	-	-			
Cash Adjustments	15,493	14,287		(51,494)	-	-	-	-	-			
Ending Cash Balance	4,085,672	2,614,468		-	-	-	-	-	-			
Cash Reserves Target	-	-		-	-	-	-	-	-			

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

Fund Purpose:

This fund was established to track the expenditures of the proceeds from the 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 is 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 2021-2022	% Change
	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget		Forecast					
						2023	2024	2025	2026			
Revenue												
Interest Earnings	10,900	3,540	4,209	4,209	2	2	2	3	3	(4,207)	-100%	
Total Revenue	10,900	3,540	4,209	4,209	2	2	2	3	3	(4,207)	-100%	
Expenditures by Type												
Capital	-	-	-	-	412,000	-	-	-	-	412,000	100%	
Total Expenditures	-	-	-	-	412,000	-	-	-	-	412,000	100%	
Net Surplus / (Deficit)	10,900	3,540	4,209	4,209	(411,998)	2	2	3	3			
Beginning Cash Balance	392,693	403,750		407,982	412,191	193	195	197	200			
Cash Adjustments	157	692		-	-	-	-	-	-			
Ending Cash Balance	403,750	407,982		412,191	193	195	197	200	203			
Cash Reserves Target	-	-		-	-	-	-	-	-			

Cash Reserves Target
No reserve requirement

Fund Purpose:

This fund was established in 2009 to receive property tax proceeds derived from parcels located in the Airport Economic Development Area that are also located in the Urban Enterprise Zone, as provided and permitted by Indiana law (IC 36-7-14-39(g)). All sums of money collected are to be used for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the Urban Enterprise Zone and for other purposes permitted within IC 36-7-14-39 and other applicable Tax Increment Finance State law.

Adopted Budget Disclaimer:

The budget for the RDC controlled funds is approved by the Redevelopment Commission and not the Common Council. The 2022 budget displayed in this fund has not been appropriated by the Redevelopment Commission. Budget for capital project expenditures will be appropriated by the Redevelopment Commission during 2022 as projects arise.

Explanation of Revenue Sources:

In the past, a majority of this fund's revenue came from personal property taxes paid by AJ Wright. This fund has not received property tax revenue since 2013. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

This fund has been used in the past to pay for job training programs. Staff continue to work on developing eligible, viable program.



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 principal 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.

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.

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: Local Income Tax (LIT). Local income taxes are based on employee wages earned in St. 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. St. Joseph County has adopted three local income taxes (LIT) that result in direct revenue to the City—namely, Certified Shares (.6% of wages), Economic Development (.4% of wages), and Public Safety (.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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