



Period Ending: August 31, 2022

Issued By: Controller's Office

City of South Bend

Monthly Financial Report

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Common Council
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August 2022

Monthly Financial Report

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

Report of Changes in Cash Balance (4 - 5)

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

Projected Cash Balance (6 - 8)

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

Cash Reserves Summary (9 - 12)

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

Cash Reserve Requirements

Cash reserve requirements are typically based on fund type.

- Most City funds are assigned a cash reserve requirement of a percentage of the fund's annual expenditures.
- Some funds have a set dollar amount as the reserve requirement, such as the Century Center Capital Fund 671.
- Capital project funds, grant funds, and bond capital funds do not have reserve requirements as they are spent down to zero.
- Debt service reserve funds are required to hold all reserves until the respective debt has been paid in full. The amount is often defined in bond covenants.

Changes in Cash Balance

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

Negative Cash Balances

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

Revenue & Expense Summaries (13 - 18)

These summaries show the total revenue and expense by fund.

Revenue by Type (19 - 24)

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

Expenditures by Activity (25 - 28)

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

Outstanding Debt (29 - 30)

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

Employee Headcount (31 - 37)

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

Fund Summaries (38 - 171)

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

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

City of South Bend
Report of Changes in Cash Balance
January 1, 2022 through August 31, 2022

	Beginning Cash Balance 1/1/2022	2022 Year to Date Revenue	2022 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 8/31/2022	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
City Controlled Funds								
101 General Fund	54,208,073	44,919,307	49,046,471	464,294	(3,662,870)	50,545,203	39,933,603	10,611,600
Special Revenue Funds								
102 Rainy Day	10,910,077	64,628	-	(19,033)	45,595	10,955,672	8,717,131	2,238,541
201 Parks & Recreation	5,865,858	11,008,432	11,486,132	112,247	(365,453)	5,500,405	4,955,940	544,465
202 Motor Vehicle Highway	4,772,416	6,940,410	6,228,090	5,639	717,959	5,490,375	2,964,038	2,526,337
209 Studebaker-Oliver Revitalizing Grants	692,248	4,070	7,188	(1,195)	(4,313)	687,935	-	-
210 Economic Development State Grants	26,876	126,896	131,976	(37)	(5,117)	21,758	-	-
211 Dept of Community Investment Operating	394,125	2,420,803	2,516,818	43,407	(52,609)	341,516	-	-
212 Dept of Community Investment Grants	409,818	983,323	1,242,505	(13,779)	(272,961)	136,856	-	-
216 Police State Seizures	173,825	5,848	-	(312)	5,536	179,361	11,125	168,236
217 Gift, Donation, Bequest	978,522	209,391	183,070	(1,743)	24,578	1,003,100	-	-
218 Police Curfew Violations	13,880	178	14,059	-	(13,880)	-	-	-
219 Unsafe Building	764,981	42,243	10,990	(343)	30,910	795,892	-	-
220 Law Enforcement Continuing Education	378,981	698,559	453,586	5,740	250,713	629,935	130,892	498,803
221 Rental Units Regulation	87,416	92,972	58,479	(461)	34,031	121,447	-	-
227 Loss Recovery	414,099	2,453	-	(722)	1,731	415,830	-	-
230 Code Enforcement	497,492	2,824,045	2,510,775	3,074	316,344	813,835	-	-
249 Local Income Tax - Public Safety	3,844,465	6,281,449	8,296,680	(3,172)	(2,018,403)	1,826,062	-	-
251 Local Road & Street	2,349,376	1,464,155	1,055,192	(10,594)	398,369	2,747,746	-	-
257 LOIT Special Distribution	245,630	1,455	-	(429)	1,027	246,657	-	-
258 Human Rights Federal Grants	426,544	6,161	144,706	1,295	(137,250)	289,294	-	-
263 American Rescue Plan	29,536,642	29,710,790	2,194,340	21,803	27,538,253	57,074,895	-	-
264 COVID-19 Response	-	331,106	368,999	-	(37,893)	(37,893)	-	-
265 Local Road & Bridge Grant	704,875	705,453	576,933	(1,445)	127,074	831,949	-	-
266 MVH Restricted	2,042,332	3,054,667	2,852,736	21,233	223,163	2,265,496	-	-
273 Morris PAC / Palais Royale Marketing	74,809	43	74,852	-	(74,809)	-	-	-
274 Morris PAC Self-Promotion	264,010	150	264,160	-	(264,010)	-	-	-
280 Police Block Grants	4,162	2	4,165	-	(4,162)	-	-	-
289 Haz-Mat	28,102	166	200	151	117	28,220	2,500	25,720
291 Indiana River Rescue	360,311	66,443	79,878	(8,987)	(22,422)	337,890	24,840	313,050
292 Police Grants	26,716	-	26,716	-	(26,716)	-	-	-
294 Regional Police Academy	146,328	83	146,411	-	(146,328)	-	-	-
295 COPS MORE Grant	45,349	30	24,566	-	(24,536)	20,813	-	-
299 Police Federal Drug Enforcement	60,237	90,146	44,144	(1)	46,001	106,239	19,625	86,614
404 Local Income Tax - Certified Shares	18,631,245	8,963,654	10,617,044	(22,909)	(1,676,298)	16,954,947	8,798,204	8,156,743
408 Local Income Tax - Economic Development	24,795,353	8,911,725	7,439,967	114,853	1,586,611	26,381,964	14,891,429	11,490,535
410 Urban Development Action Grant	27,182	386,482	18,000	(686)	367,795	394,978	-	-
655 Project ReLeaf	282,057	341,484	280,693	13,300	74,092	356,148	112,427	243,721
705 Police K-9 Unit	2,435	1	2,436	-	(2,435)	-	-	-
730 City Cemetery	30,218	179	-	(53)	126	30,345	-	-
731 Bowman Cemetery	475,369	2,816	-	(829)	1,987	477,356	400,000	77,356
754 Industrial Revolving Fund	3,700,843	4,977,565	4,468,084	418,841	928,322	4,629,165	-	-
Total Special Revenue Funds	114,485,206	90,720,457	63,824,569	674,852	27,570,739	142,055,945	41,028,151	26,370,121
Debt Service Funds								
312 2017 Parks Bond Debt Service	184,163	664,820	1,169,365	-	(504,545)	(320,382)	-	-
350 2018 Fire Station #9 Bond Debt Service	-	344,156	344,156	-	-	-	-	-
672 Century Center Energy Conservation Debt Svc	196,702	290,427	200,952	(409)	89,067	285,768	-	-
752 South Bend Redevelopment Authority	242,425	2,858,470	3,018,665	-	(160,195)	82,230	82,230	-
755 South Bend Building Corporation	224,375	2,736,719	2,747,016	-	(10,297)	214,078	214,078	-
756 2015 Smart Streets Bond Debt Service	1,742,699	1,715,062	1,711,344	-	3,719	1,746,417	1,746,417	-
757 2015 Parks Bond Debt Service	587,763	248,599	372,556	-	(123,957)	463,806	463,806	-
760 2017 Eddy Street Commons Bond Debt Service	3,668,611	1,926,500	1,926,375	-	125	3,668,736	2,500,000	1,168,736
Total Debt Service Funds	6,846,739	10,784,754	11,490,430	(409)	(706,085)	6,140,654	5,006,531	1,168,736
Capital Funds								
287 Fire Department Capital	2,758,339	2,699,477	2,084,657	(2,828)	611,992	3,370,330	-	-
401 Coveleski Stadium Capital	814	274	13,932	-	(13,658)	(12,844)	-	-
406 Cumulative Capital Development	286,746	286,747	307,798	(461)	(21,512)	265,234	-	-
407 Cumulative Capital Improvement	651,096	99,617	172,865	(1,002)	(74,250)	576,847	-	-
412 Major Moves Construction	1,889,193	518,154	143,958	(3,925)	370,271	2,259,464	-	-
413 Professional Sports Convention Development Area	775,632	1,229,832	1,038,840	(1,676)	189,315	964,947	-	-
416 Morris Performing Arts Center Capital	1,912,926	6,509,730	2,034,935	32,276	4,507,071	6,419,997	-	-
450 Palais Royale Historic Preservation	93,481	8,440	-	(177)	8,263	101,745	-	-
451 2018 Fire Station #9 Bond Capital	316,090	1,872	-	(551)	1,321	317,411	-	-
453 Zoo Bond Capital	-	5,891,917	451,648	-	5,440,269	5,440,269	-	-
455 2021 Infrastructure Bond Capital	3,836,482	17,623	1,214,727	(4,577)	(1,201,682)	2,634,800	-	-
471 2017 Parks Bond Capital	4,259,726	22,898	788,763	(1,023)	(766,888)	3,492,837	-	-
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	(347,697)	-	-	-
759 2017 Eddy Street Commons Bond Capital	25,763	25,565	-	(25,564)	1	25,764	-	-
Total Capital Funds	17,153,985	17,312,145	8,599,819	(9,509)	8,702,816	25,856,801	-	-

City of South Bend
Report of Changes in Cash Balance
January 1, 2022 through August 31, 2022

	Beginning Cash Balance 1/1/2022	2022 Year to Date Revenue	2022 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 8/31/2022	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
Enterprise Funds								
600 Consolidated Building	2,102,372	1,134,404	1,253,268	(3,803)	(122,667)	1,979,704	511,713	1,467,991
601 Parking Garages	907,380	569,526	668,064	(805)	(99,343)	808,036	353,374	454,663
602 Morris Performing Arts Center Operations	-	1,559,598	715,581	(1,414)	842,602	842,602	168,358	674,244
610 Solid Waste Operations	906,471	4,886,536	5,842,549	71,305	(884,707)	21,764	710,676	(688,913)
611 Solid Waste Capital	779,163	2,486,812	1,535,010	(261)	951,542	1,730,704	-	-
620 Water Works Operations	6,550,457	14,177,615	16,436,566	54,427	(2,204,524)	4,345,933	1,210,680	3,135,253
622 Water Works Capital	9,672,979	2,760,447	946,567	17,376	1,831,255	11,504,234	-	-
624 Water Works Customer Deposit	1,279,314	2,277	-	28,798	31,074	1,310,389	1,310,389	-
625 Water Works Sinking (Debt Service)	-	1,777,696	195,723	(2,744)	1,579,229	1,579,229	-	-
626 Water Works Bond Reserve	1,422,804	2,490	-	(2,413)	77	1,422,881	1,422,881	-
629 Water Works Operations & Maintenance Reserve	2,912,652	20,383	-	(5,087)	15,296	2,927,948	2,927,948	-
640 Sewer Repair Insurance	2,003,861	527,087	606,717	15,807	(63,824)	1,940,036	188,267	1,751,769
641 Sewage Works Operations	13,825,371	27,913,895	29,552,273	457,692	(1,180,686)	12,644,685	2,286,325	10,358,360
642 Sewage Works Capital	14,359,708	2,817,327	2,575,256	(14,967)	227,104	14,586,812	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	9,643	-	(9,643)	-	5,550,801	5,160,100	390,701
649 Sewage Sinking (Debt Service)	-	7,425,836	633,696	(11,780)	6,780,360	6,780,360	-	-
653 Sewage Debt Service Reserve	3,749,760	6,514	-	(6,514)	-	3,749,760	3,749,760	-
654 Sewage Works Customer Deposit	903,840	1,875	-	173,652	175,528	1,079,368	1,079,368	-
667 Storm Sewer	1,604,154	786,505	486,579	22,905	322,830	1,926,985	-	-
670 Century Center Operations	194,350	2,987,758	2,211,902	(31,646)	744,210	938,560	1,023,739	(85,180)
671 Century Center Capital	983,710	57	-	-	57	983,767	800,000	183,767
Total Enterprise Funds	69,709,146	71,854,280	63,659,751	750,885	8,945,413	78,654,560	22,903,579	78,654,560
Internal Service Funds								
222 Central Services	658,666	6,355,839	6,725,102	260,466	(108,797)	549,869	887,373	(337,504)
226 Liability Insurance	6,100,867	2,315,634	2,234,403	73,802	155,033	6,255,899	3,251,539	3,004,360
278 Police Take Home Vehicle	698,546	31,806	-	(1,267)	30,539	729,085	750,000	(20,915)
279 IT / Innovation / 311 Call Center	3,482,865	6,895,913	6,200,590	192,967	888,290	4,371,155	-	-
711 Self-Funded Employee Benefits	10,786,414	11,420,023	11,233,962	(11,537)	174,524	10,960,938	4,599,966	6,360,972
713 Unemployment Compensation	-	74,725	26,517	26,388	74,596	74,596	20,000	54,596
714 Parental Leave	226,711	168,415	62,894	(576)	104,945	331,656	20,308	311,348
Total Internal Service Funds	21,954,068	27,262,355	26,483,469	540,243	1,319,130	23,273,198	9,529,185	9,372,857
Fiduciary Funds								
701 Fire Pension	420,180	2,037,075	2,746,010	-	(708,935)	(288,755)	458,389	(747,144)
702 Police Pension	560,923	3,011,523	3,993,100	-	(981,577)	(420,654)	605,774	(1,026,428)
718 State Tax Withholding Fund	795,612	-	-	(481,001)	(481,001)	314,611	314,611	-
725 Morris / Palais Box Office	791,599	-	-	234,792	234,792	1,026,390	1,026,390	-
726 Police Distributions Payable	1,641,403	-	-	(642,749)	(642,749)	998,654	998,654	-
Total Fiduciary Funds	4,209,716	5,048,598	6,739,110	(888,958)	(2,579,470)	1,630,246	3,403,819	(1,773,572)
Total City Controlled Funds	288,566,933	267,901,895	229,843,619	1,531,398	39,589,674	328,156,607	121,804,868	124,404,302
Redevelopment Commission Controlled Funds								
Tax Increment Financing Funds								
324 TIF - River West Development Area	33,713,041	10,523,070	12,543,088	(59,287)	(2,079,306)	31,633,735	-	-
422 TIF - West Washington	1,235,031	158,752	44,448	(2,340)	111,964	1,346,995	-	-
429 TIF - River East Development Area (NE Dev)	9,506,445	2,503,386	701,474	(26,600)	1,775,312	11,281,757	-	-
430 TIF - Southside Development Area #1	14,473,182	1,599,212	1,255,507	103,092	446,797	14,919,979	-	-
435 TIF - Douglas Road	257,579	195,560	210,455	(421)	(15,316)	242,264	-	-
436 TIF - River East Residential Area (NE Res)	5,429,968	3,568,649	4,891,203	(7,123)	(1,329,677)	4,100,291	-	-
Total Tax Increment Financing Funds	64,615,246	18,548,630	19,646,176	7,320	(1,090,226)	63,525,021	-	-
Redevelopment Funds								
433 Redevelopment General	3,187,994	16,944	787,142	(4,193)	(774,391)	2,413,603	285,321	2,128,282
439 Certified Technology Park	11,145	66	-	(19)	47	11,192	-	-
452 2018 TIF Park Bond Capital	2,433,236	14,360	23,208	(4,205)	(13,052)	2,420,184	-	-
454 Airport Urban Enterprise Zone	410,393	2,431	-	(716)	1,715	412,108	-	-
Total Redevelopment Funds	6,042,769	33,801	810,350	(9,133)	(785,682)	5,257,087	285,321	2,128,282
Debt Service Funds								
315 Airport 2003 Debt Reserve	1,040,462	1,808	-	(1,808)	-	1,040,462	1,040,462	-
328 SBCDA 2003 Debt Reserve	1,739,495	3,022	-	(3,022)	-	1,739,495	1,739,495	-
351 2018 TIF Park Bond Debt Service	1,035,750	6,136	-	(1,807)	4,329	1,040,078	1,040,078	-
352 2019 South Shore Double Tracking Debt Service	9,443	1,035,003	1,029,750	-	5,253	14,695	14,695	-
353 2020 TIF Library Bond Debt Service Reserve	326,944	11	16	-	(5)	326,939	326,939	-
Total Debt Service Funds	4,152,094	1,045,979	1,029,766	(6,637)	9,576	4,161,670	4,161,670	-
Total Redevelopment Commission Funds	74,810,109	19,628,410	21,486,292	(8,449)	(1,866,331)	72,943,777	4,446,991	2,128,282
Grand Total	363,377,042	287,530,305	251,329,911	1,522,949	37,723,343	401,100,384	126,251,859	126,532,584

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

City of South Bend
Projected Cash Balance
Based on 2022 Amended Budget as of August 31, 2022

	Beginning Cash Balance 1/1/2022	2022 Estimated Revenue	2022 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2022
City Controlled Funds						
101 General Fund	54,208,073	73,217,720	114,096,009	-	(40,878,289)	13,329,785
Special Revenue Funds						
102 Rainy Day	10,910,077	99,340	-	-	99,340	11,009,417
201 Parks & Recreation	5,865,858	17,505,813	19,823,760	-	(2,317,947)	3,547,911
202 Motor Vehicle Highway	4,772,416	9,922,075	11,856,151	-	(1,934,076)	2,838,339
209 Studebaker-Oliver Revitalizing Grants	692,248	5,942	262,443	-	(256,501)	435,747
210 Economic Development State Grants	26,876	577,360	604,236	-	(26,876)	-
211 Dept of Community Investment Operating	394,125	5,365,416	5,759,541	-	(394,125)	-
212 Dept of Community Investment Grants	409,818	9,033,557	9,443,375	-	(409,818)	-
216 Police State Seizures	173,825	5,896	44,500	-	(38,604)	135,221
217 Gift, Donation, Bequest	978,522	246,270	740,289	-	(494,019)	484,503
218 Police Curfew Violations	13,880	8	18,799	4,911	(13,880)	-
219 Unsafe Building	764,981	70,871	23,000	-	47,871	812,852
220 Law Enforcement Continuing Education	378,981	827,245	523,568	-	303,677	682,658
221 Rental Units Regulation	87,416	404,123	450,794	-	(46,671)	40,745
227 Loss Recovery	414,099	3,769	-	-	3,769	417,868
230 Code Enforcement	497,492	4,880,820	5,129,435	-	(248,615)	248,877
249 Local Income Tax - Public Safety	3,844,465	9,178,554	12,689,047	-	(3,510,493)	333,972
251 Local Road & Street	2,349,376	2,783,569	3,656,900	-	(873,331)	1,476,045
257 LOIT Special Distribution	245,630	843	56,950	-	(56,107)	189,523
258 Human Rights Federal Grants	426,544	155,250	248,783	-	(93,533)	333,012
263 American Rescue Plan	29,536,642	29,545,024	13,510,000	-	16,035,024	45,571,666
264 COVID-19 Response	-	1,166,853	1,166,853	-	-	-
265 Local Road & Bridge Grant	704,875	2,002,427	2,923,443	-	(921,016)	(216,141)
266 MVH Restricted	2,042,332	3,946,792	5,070,313	-	(1,123,521)	918,812
273 Morris PAC / Palais Royale Marketing	74,809	43	100,000	25,148	(74,809)	-
274 Morris PAC Self-Promotion	264,010	150	410,000	145,840	(264,010)	-
280 Police Block Grants	4,162	2	4,338	174	(4,162)	-
289 Haz-Mat	28,102	10,256	10,000	-	256	28,358
291 Indiana River Rescue	360,311	92,991	99,359	-	(6,368)	353,943
292 Police Grants	26,716	-	26,716	-	(26,716)	-
294 Regional Police Academy	146,328	83	175,000	28,589	(146,328)	-
295 COPS MORE Grant	45,349	30	145,808	100,429	(45,349)	-
299 Police Federal Drug Enforcement	60,237	89,724	78,500	-	11,224	71,461
404 Local Income Tax - Certified Shares	18,631,245	12,096,973	17,596,408	-	(5,499,435)	13,131,810
408 Local Income Tax - Economic Development	24,795,353	13,315,608	29,782,859	-	(16,467,251)	8,328,103
410 Urban Development Action Grant	27,182	55,275	24,000	-	31,275	58,457
655 Project ReLeaf	282,057	490,012	449,708	-	40,304	322,361
705 Police K-9 Unit	2,435	1	2,520	84	(2,435)	-
730 City Cemetery	30,218	273	-	-	273	30,491
731 Bowman Cemetery	475,369	4,328	-	-	4,328	479,697
754 Industrial Revolving Fund	3,700,843	4,804,698	4,918,709	-	(114,011)	3,586,831
Total Special Revenue Funds	114,485,206	128,688,264	147,826,103	305,175	(18,832,664)	95,652,539
Debt Service Funds						
312 2017 Parks Bond Debt Service	184,163	1,150,804	1,169,368	-	(18,564)	165,599
350 2018 Fire Station #9 Bond Debt Service	-	344,157	344,157	-	-	-
672 Century Center Energy Conservation Debt Svc	196,702	404,367	402,368	-	1,999	198,701
752 South Bend Redevelopment Authority	242,425	3,058,250	3,044,328	-	13,922	256,347
755 South Bend Building Corporation	224,375	2,769,500	2,751,956	-	17,544	241,919
756 2015 Smart Streets Bond Debt Service	1,742,699	1,716,000	1,711,694	-	4,306	1,747,005
757 2015 Parks Bond Debt Service	587,763	375,106	372,557	-	2,549	590,312
760 2017 Eddy Street Commons Bond Debt Service	3,668,611	1,928,125	1,926,375	-	1,750	3,670,361
Total Debt Service Funds	6,846,739	11,746,309	11,722,804	-	23,505	6,870,244

City of South Bend
Projected Cash Balance
Based on 2022 Amended Budget as of August 31, 2022

	Beginning Cash Balance 1/1/2022	2022 Estimated Revenue	2022 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2022
Capital Funds						
287 Fire Department Capital	2,758,339	4,276,873	6,798,339	-	(2,521,466)	236,873
401 Coveleski Stadium Capital	814	25,109	25,715	-	(606)	208
406 Cumulative Capital Development	286,746	514,423	512,428	-	1,995	288,741
407 Cumulative Capital Improvement	651,096	243,166	489,341	-	(246,175)	404,921
412 Major Moves Construction	1,889,193	499,578	1,789,238	-	(1,289,660)	599,533
413 Professional Sports Convention Development Area	775,632	1,503,000	3,602,900	-	(2,099,900)	(1,324,268)
416 Morris Performing Arts Center Capital	1,912,926	6,508,701	8,475,984	-	(1,967,283)	(54,357)
450 Palais Royale Historic Preservation	93,481	8,320	35,000	-	(26,680)	66,801
451 2018 Fire Station #9 Bond Capital	316,090	1,250	-	-	1,250	317,340
453 Zoo Bond Capital	-	5,891,800	5,891,800	-	-	-
455 2021 Infrastructure Bond Capital	3,836,482	12,000	3,815,260	-	(3,803,260)	33,222
471 2017 Parks Bond Capital	4,259,726	14,801	4,264,527	-	(4,249,726)	10,000
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	(347,697)	-
759 2017 Eddy Street Commons Bond Capital	25,763	-	-	-	-	25,763
Total Capital Funds	17,153,985	19,499,021	36,048,229	-	(16,549,208)	604,777
Enterprise Funds						
600 Consolidated Building	2,102,372	1,603,384	2,046,854	-	(443,470)	1,658,902
601 Parking Garages	907,380	965,795	1,413,495	-	(447,700)	459,680
602 Morris Performing Arts Center Operations	-	2,203,607	1,683,579	-	520,028	520,028
610 Solid Waste Operations	906,471	6,727,723	7,106,763	-	(379,040)	527,431
611 Solid Waste Capital	779,163	2,684,437	3,463,022	-	(778,585)	578
620 Water Works Operations	6,550,457	21,870,448	24,213,606	-	(2,343,158)	4,207,299
622 Water Works Capital	9,672,979	4,213,704	12,735,287	-	(8,521,583)	1,151,396
624 Water Works Customer Deposit	1,279,314	-	-	-	-	1,279,314
625 Water Works Sinking (Debt Service)	-	2,662,430	2,662,430	-	-	-
626 Water Works Bond Reserve	1,422,804	22	-	-	22	1,422,826
629 Water Works Operations & Maintenance Reserve	2,912,652	15,296	-	-	15,296	2,927,948
640 Sewer Repair Insurance	2,003,861	723,687	753,069	-	(29,382)	1,974,479
641 Sewage Works Operations	13,825,371	39,446,578	45,726,498	-	(6,279,920)	7,545,451
642 Sewage Works Capital	14,359,708	4,255,647	14,614,348	-	(10,358,701)	4,001,007
643 Sewage Works Operations & Maintenance Reserve	5,550,801	-	-	-	-	5,550,801
649 Sewage Sinking (Debt Service)	-	11,107,089	11,107,089	-	-	-
653 Sewage Debt Service Reserve	3,749,760	36,647	-	-	36,647	3,786,407
654 Sewage Works Customer Deposit	903,840	-	-	-	-	903,840
667 Storm Sewer	1,604,154	1,238,842	2,271,456	-	(1,032,614)	571,540
670 Century Center Operations	194,350	4,125,935	4,094,958	-	30,977	225,327
671 Century Center Capital	983,710	1,000	35,000	-	(34,000)	949,710
Total Enterprise Funds	69,709,146	103,882,271	133,927,453	-	(30,045,182)	39,663,964
Internal Service Funds						
222 Central Services	658,666	8,878,405	8,873,729	-	4,676	663,341
226 Liability Insurance	6,100,867	3,429,594	6,503,078	-	(3,073,484)	3,027,383
278 Police Take Home Vehicle	698,546	26,154	50,000	-	(23,846)	674,700
279 IT / Innovation / 311 Call Center	3,482,865	10,122,770	11,054,062	-	(931,292)	2,551,573
711 Self-Funded Employee Benefits	10,786,414	16,625,249	18,399,864	-	(1,774,615)	9,011,799
713 Unemployment Compensation	-	105,726	80,000	-	25,726	25,726
714 Parental Leave	226,711	258,703	253,846	-	4,857	231,568
Total Internal Service Funds	21,954,068	39,446,601	45,214,579	-	(5,767,978)	16,186,090
Fiduciary Funds						
701 Fire Pension	420,180	4,066,011	4,583,888	-	(517,877)	(97,697)
702 Police Pension	560,923	6,021,412	6,057,740	-	(36,328)	524,595
Total Fiduciary Funds	981,103	10,087,423	10,641,628	-	(554,205)	426,898
Total City Controlled Funds	285,338,320	386,567,609	499,476,804	305,175	(112,604,020)	172,734,297

City of South Bend
Projected Cash Balance
Based on 2022 Amended Budget as of August 31, 2022

	Beginning Cash Balance 1/1/2022	2022 Estimated Revenue	2022 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2022
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area	33,713,041	18,289,932	25,072,985	-	(6,783,053)	26,929,988
422 TIF - West Washington	1,235,031	293,562	228,561	-	65,001	1,300,032
429 TIF - River East Development Area (NE Dev)	9,506,445	3,850,354	8,178,801	-	(4,328,447)	5,177,998
430 TIF - Southside Development Area #1	14,473,182	1,885,035	9,973,505	-	(8,088,470)	6,384,712
435 TIF - Douglas Road	257,579	169,511	284,630	-	(115,119)	142,461
436 TIF - River East Residential Area (NE Res)	5,429,968	6,032,047	4,921,704	-	1,110,343	6,540,311
Total Tax Increment Financing Funds	64,615,246	30,520,441	48,660,186	-	(18,139,745)	46,475,502
Redevelopment Funds						
433 Redevelopment General	3,187,994	1,556,128	1,141,283	-	414,845	3,602,839
439 Certified Technology Park	11,145	101	-	-	101	11,246
452 2018 TIF Park Bond Capital	2,433,236	8,000	2,389,024	-	(2,381,024)	52,212
454 Airport Urban Enterprise Zone	410,393	1,502	-	-	1,502	411,895
Total Redevelopment Funds	6,042,769	1,565,731	3,530,307	-	(1,964,576)	4,078,192
Debt Service Funds						
315 Airport 2003 Debt Reserve	1,040,462	-	-	-	-	1,040,462
328 SBCDA 2003 Debt Reserve	1,739,495	-	-	-	-	1,739,495
351 2018 TIF Park Bond Debt Service	1,035,750	9,357	-	-	9,357	1,045,107
352 2019 South Shore Double Tracking Debt Service	9,443	1,035,010	1,029,750	-	5,260	14,703
353 2020 TIF Library Bond Debt Service Reserve	326,944	10	-	-	10	326,954
Total Debt Service Funds	4,152,094	1,044,377	1,029,750	-	14,627	4,166,721
Total Redevelopment Commission Funds	74,810,109	33,130,549	53,220,243	-	(20,089,694)	54,720,415
Grand Total	360,148,428	419,698,158	552,697,047	305,175	(132,693,713)	227,454,713
NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL						

City of South Bend

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

Cash Reserves Summary by Fund Status

August 31, 2022

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
Under Reserve Requirement										
201	Parks & Recreation	5,500,405	1,753,765	3,746,640	4,955,940	(1,209,300)	19%	✗	Property tax distribution received in June & Dec	25% of Annual expenditures
222	Central Services	549,869	28,320	521,549	887,373	(365,824)	6%	✗	Charges for services came in under budget	10% of Annual expenditures
278	Police Take Home Vehicle	729,085	-	729,085	750,000	(20,915)	1458%	✗	One large claim in 2019, continuing to build cash reserves back up	Set dollar amount of \$750,000
610	Solid Waste Operations	21,764	362,946	(341,182)	710,676	(1,051,859)	-5%	✗	Large dollar amount of encumbrances is for tipping fees to be invoiced throughout the year	10% of Annual expenditures
670	Century Center Operations	938,560	27,049	911,511	1,023,739	(112,229)	22%	✗	Hotel/motel tax revenue to be received in July	25% of Annual expenditures
701	Fire Pension	(288,755)	-	(288,755)	458,389	(747,144)	-6%	✗	Slightly under reserve requirement	10% of Annual expenditures
702	Police Pension	(420,654)	-	(420,654)	605,774	(1,026,428)	-7%	✗	Slightly under reserve requirement	10% of Annual expenditures
Under Reserve Requirement Total		\$ 7,030,273	\$ 2,172,080	\$ 4,858,193	\$ 9,391,891	\$ (4,533,699)				

Meets or Exceeds Requirement

101	General Fund	50,545,203	5,462,616	45,082,587	39,933,603	5,148,984	40%	✓	Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day	10,955,672	-	10,955,672	8,717,131	2,238,541	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
202	Motor Vehicle Highway	5,490,375	1,951,436	3,538,938	2,964,038	574,900	30%	✓		25% of Annual expenditures
216	Police State Seizures	179,361	-	179,361	11,125	168,236	403%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	629,695	30,442	599,252	130,892	468,360	114%	✓		25% of Annual expenditures
226	Liability Insurance	6,255,899	2,552,134	3,703,766	3,251,539	452,227	57%	✓		50% of Annual expenditures
289	Haz-Mat	28,220	-	28,220	2,500	25,720	282%	✓		25% of Annual expenditures
291	Indiana River Rescue	337,890	2,504	335,386	24,840	310,546	338%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	106,239	15,835	90,404	19,625	70,779	115%	✓		25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,040,462	-	1,040,462	1,040,462	-	100%	✓		100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,739,495	-	1,739,495	1,739,495	-	100%	✓		100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Service	1,040,078	-	1,040,078	1,040,078	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Service	14,695	-	14,695	14,695	-	100%	✓		100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Service Reserve	326,939	-	326,939	326,939	-	100%	✓		100% debt service reserve per bond covenants
404	Local Income Tax - Certified Shares	16,954,947	1,778,837	15,176,110	8,798,204	6,377,906	86%	✓		50% of Annual expenditures
408	Local Income Tax - Economic Development	26,381,964	3,645,349	22,736,615	14,891,429	7,845,186	76%	✓		50% of Annual expenditures
433	Redevelopment General	2,413,603	199,641	2,213,962	285,321	1,928,641	194%	✓		25% of Annual expenditures
600	Consolidated Building	1,979,704	823	1,978,882	511,713	1,467,168	97%	✓		25% of Annual expenditures
601	Parking Garages	808,036	185,042	622,995	353,374	269,621	44%	✓		25% of Annual expenditures
602	Morris Performing Arts Center Operations	842,602	23,287	819,316	168,358	650,958	49%	✓		10% of Annual expenditures
620	Water Works Operations	4,345,933	735,208	3,610,726	1,210,680	2,400,045	15%	✓		5% of Annual expenditures
624	Water Works Customer Deposit	1,310,389	-	1,310,389	1,310,389	-	100%	✓		100% cash reserves for customer deposits

City of South Bend

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

Cash Reserves Summary by Fund Status

August 31, 2022

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
626	Water Works Bond Reserve	1,422,881	-	1,422,881	1,422,881	-	100%	✓	100% cash reserves per bond covenants
629	Water Works Operations & Maintenance Reserve	2,927,948	-	2,927,948	2,927,948	-	17%	✓	16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	1,940,036	-	1,940,036	188,267	1,751,769	258%	✓	25% of Annual expenditures
641	Sewage Works Operations	12,644,685	3,150,338	9,494,347	2,286,325	7,208,022	21%	✓	5% of Annual expenditures
643	Sewage Works Operations & Maintenance Reserve	5,550,801	-	5,550,801	5,160,100	390,701	18%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
653	Sewage Debt Service Reserve	3,749,760	-	3,749,760	3,749,760	-	100%	✓	100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	1,079,368	-	1,079,368	1,079,368	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	356,148	-	356,148	112,427	243,721	79%	✓	25% of Annual expenditures
671	Century Center Capital	983,767	-	983,767	800,000	183,767	2811%	✓	\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	10,960,938	744,792	10,216,147	4,599,966	5,616,181	56%	✓	25% of Annual expenditures
713	Unemployment Compensation	74,596	-	74,596	20,000	54,596	93%	✓	25% of Annual expenditures
714	Parental Leave	331,656	-	331,656	20,308	311,348	131%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	314,611	-	314,611	314,611	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	1,026,390	-	1,026,390	1,026,390	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	998,654	-	998,654	998,654	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,345	-	30,345	-	30,345	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	477,356	-	477,356	400,000	77,356	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	82,230	-	82,230	82,230	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	214,078	-	214,078	214,078	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,746,417	-	1,746,417	1,746,417	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	463,806	-	463,806	463,806	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Service	3,668,736	-	3,668,736	2,500,000	1,168,736	190%	✓	\$2,500,000 minimum

Meets or Exceeds Requirement Total **\$ 184,772,610** **\$ 20,478,282** **\$ 164,294,328** **\$ 116,859,968** **\$ 47,434,360**

City of South Bend

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

Cash Reserves Summary by Fund Status

August 31, 2022

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
No Reserve Requirement										
209	Studebaker-Oliver Revitalizing Grants	687,935	50,443	637,492	-	637,492	100%	✓		No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	21,758	153,904	(132,146)	-	(132,146)	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
211	Dept of Community Investment Operating	341,516	387,920	(46,403)	-	(46,403)	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
212	Dept of Community Investment Grants	136,856	3,468,611	(3,331,755)	-	(3,331,755)	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	1,003,100	300,818	702,281	-	702,281	100%	✓		No reserve requirement
219	Unsafe Building	795,892	9,010	786,882	-	786,882	100%	✓		No reserve requirement
221	Rental Units Regulation	121,447	99,686	21,761	-	21,761	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
227	Loss Recovery	415,830	-	415,830	-	415,830	100%	✓		No reserve requirement
230	Code Enforcement	813,835	182,876	630,959	-	630,959	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
249	Local Income Tax - Public Safety	1,826,062	-	1,826,062	-	1,826,062	100%	✓		No reserve requirement
251	Local Road & Street	2,747,746	1,407,038	1,340,708	-	1,340,708	100%	✓		No reserve requirement
257	LOIT Special Distribution	246,657	56,950	189,707	-	189,707	100%	✓		No reserve requirement - one-time distribution - spend down to zero
258	Human Rights Federal Grants	289,294	8,333	280,961	-	280,961	100%	✓		No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	57,074,895	1,080,120	55,994,775	-	55,994,775	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(37,893)	623,490	(661,383)	-	(661,383)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	831,949	138,182	693,768	-	693,768	100%	✓	Reimbursed through interfund transfer to cover matching portion	No reserve requirement - Grant fund - spend down to zero
266	MVH Restricted	2,265,496	1,066,566	1,198,930	-	1,198,930	100%	✓		No reserve requirement
279	IT / Innovation / 311 Call Center	4,371,155	1,398,517	2,972,638	-	2,972,638	100%	✓	Reimbursed through interfund allocation	No reserve requirement
287	Fire Department Capital	3,370,330	1,665,073	1,705,257	-	1,705,257	100%	✓		No reserve requirement - Capital fund - spend down to zero
295	COPS MORE Grant	20,813	20,808	4	-	4	100%	✓		No reserve requirement
312	2017 Parks Bond Debt Service	(320,382)	-	(320,382)	-	(320,382)	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
324	TIF - River West Development Area	31,633,735	4,635,662	26,998,073	-	26,998,073	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	100%	✓	Receives transfers from Fund 287 for debt services pmts	No reserve requirement
401	Coveleski Stadium Capital	(12,844)	490	(13,333)	-	(13,333)	100%	✓	Revenue based on stadium attendance is received in the fall	No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	265,234	-	265,234	-	265,234	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	576,847	233,808	343,038	-	343,038	100%	✓		No reserve requirement - Capital fund - spend down to zero
410	Urban Development Action Grant	394,978	-	394,978	-	394,978	100%	✓		No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	2,259,464	886,499	1,372,965	-	1,372,965	100%	✓		No reserve requirement - Capital fund - spend down to zero
413	Professional Sports Convention Development Area	964,947	1,486,180	(521,233)	-	(521,233)	100%	✓		No reserve requirement - Capital fund - spend down to zero

City of South Bend

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

Cash Reserves Summary by Fund Status

August 31, 2022

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
416	Morris Performing Arts Center Capital	6,419,997	5,675,673	744,324	-	744,324	100%	✓	No reserve requirement
422	TIF - West Washington	1,346,995	118,251	1,228,744	-	1,228,744	100%	✓	Property tax distribution received in June & Dec
429	TIF - River East Development Area (NE Dev)	11,281,757	2,199,914	9,081,843	-	9,081,843	100%	✓	Property tax distribution received in June & Dec
430	TIF - Southside Development Area #1	14,919,979	1,186,792	13,733,186	-	13,733,186	100%	✓	Property tax distribution received in June & Dec
435	TIF - Douglas Road	242,264	-	242,264	-	242,264	100%	✓	Property tax distribution received in June & Dec
436	TIF - River East Residential Area (NE Res)	4,100,291	-	4,100,291	-	4,100,291	100%	✓	Property tax distribution received in June & Dec
439	Certified Technology Park	11,192	-	11,192	-	11,192	100%	✓	No reserve requirement
450	Palais Royale Historic Preservation	101,745	-	101,745	-	101,745	100%	✓	No reserve requirement
451	2018 Fire Station #9 Bond Capital	317,411	-	317,411	-	317,411	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
453	Zoo Bond Capital	5,440,269	-	5,440,269	-	5,440,269	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,420,184	2,194,506	225,679	-	225,679	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	412,108	-	412,108	-	412,108	100%	✓	No reserve requirement
455	2021 Infrastructure Bond Capital	2,634,800	811,622	1,823,178	-	1,823,178	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	3,492,837	1,685,912	1,806,925	-	1,806,925	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	1,730,704	1,294,726	435,978	-	435,978	100%	✓	Receives transfers from Fund 610 as needed
622	Water Works Capital	11,504,234	5,960,774	5,543,461	-	5,543,461	100%	✓	Receives transfers from Fund 620 as needed
625	Water Works Sinking (Debt Service)	1,579,229	-	1,579,229	-	1,579,229	100%	✓	Receives transfers from Fund 620 as needed
642	Sewage Works Capital	14,586,812	2,308,513	12,278,298	-	12,278,298	100%	✓	Receives transfers from Fund 641 as needed
649	Sewage Sinking (Debt Service)	6,780,360	-	6,780,360	-	6,780,360	100%	✓	Receives transfers from Fund 641 as needed
667	Storm Sewer	1,926,985	1,140,824	786,161	-	786,161	100%	✓	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	285,768	-	285,768	-	285,768	100%	✓	No reserve requirement
754	Industrial Revolving Fund	4,629,165	40,825	4,588,340	-	4,588,340	100%	✓	No City reserve requirement; there are program requirements
759	2017 Eddy Street Commons Bond Capital	25,764	-	25,764	-	25,764	100%	✓	No reserve requirement - Bond capital fund - spend down to zero

No Reserve Requirement Total **\$ 209,297,501** **\$ 43,979,317** **\$ 165,318,184** **\$ -** **\$ 165,318,186**

Total Funds **\$ 401,100,384** **\$ 66,629,680** **\$ 334,470,705** **\$ 126,251,859** **\$ 208,218,847**

City of South Bend
Monthly Fund Financials
Revenue Summary
August 31, 2022

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
City Controlled Funds						
101 General Fund	73,217,720	1,594,003	44,919,307	45,306,821	28,298,413	61%
Special Revenue Funds						
102 Rainy Day	99,340	28,192	64,628	51,908	34,712	65%
201 Parks & Recreation	17,505,813	588,508	11,008,432	10,392,052	6,497,381	63%
202 Motor Vehicle Highway	9,922,075	711,857	6,940,410	4,865,259	2,981,665	70%
209 Studebaker-Oliver Revitalizing Grants	5,942	1,770	4,070	3,531	1,872	69%
210 Economic Development State Grants	577,360	38	126,896	51,833	450,464	22%
211 Dept of Community Investment Operating	5,365,416	353,218	2,420,803	926,790	2,944,613	45%
212 Dept of Community Investment Grants	9,033,557	1,324	983,323	1,238,210	8,050,234	11%
216 Police State Seizures	5,896	462	5,848	21,506	48	99%
217 Gift, Donation, Bequest	246,270	3,285	209,391	473,317	36,879	85%
218 Police Curfew Violations	8	-	178	66	(170)	2231%
219 Unsafe Building	70,871	27,473	42,243	29,430	28,628	60%
220 Law Enforcement Continuing Education	827,245	106,337	698,559	145,929	128,686	84%
221 Rental Units Regulation	404,123	17,552	92,972	3,199	311,151	23%
227 Loss Recovery	3,769	1,070	2,453	2,052	1,316	65%
230 Code Enforcement	4,880,820	327,410	2,824,045	1,530,992	2,056,775	58%
249 Local Income Tax - Public Safety	9,178,554	730,333	6,281,449	6,380,730	2,897,105	68%
251 Local Road & Street	2,783,569	249,214	1,464,155	1,728,603	1,319,414	53%
257 LOIT Special Distribution	843	635	1,455	2,695	(612)	173%
258 Human Rights Federal Grants	155,250	759	6,161	14,476	149,089	4%
263 American Rescue Plan	29,545,024	146,870	29,710,790	29,503,688	(165,766)	101%
264 COVID-19 Response	1,166,853	-	331,106	1,241,083	835,747	28%
265 Local Road & Bridge Grant	2,002,427	2,256	705,453	1,585,934	1,296,974	35%
266 MVH Restricted	3,946,792	213,257	3,054,667	2,100,317	892,125	77%
273 Morris PAC / Palais Royale Marketing	43	-	43	2,154	-	99%
274 Morris PAC Self-Promotion	150	-	150	10,317	-	100%
280 Police Block Grants	2	-	2	20	-	119%
289 Haz-Mat	10,256	73	166	134	10,090	2%
291 Indiana River Rescue	92,991	870	66,443	49,612	26,548	71%
294 Regional Police Academy	83	-	83	20,181	-	100%
295 COPS MORE Grant	30	-	30	106,356	-	100%
299 Police Federal Drug Enforcement	89,724	759	90,146	58,040	(422)	100%
404 Local Income Tax - Certified Shares	12,096,973	819,432	8,963,654	9,443,327	3,133,319	74%
408 Local Income Tax - Economic Development	13,315,608	1,073,211	8,911,725	9,912,575	4,403,883	67%
410 Urban Development Action Grant	55,275	331,307	386,482	9,900	(331,207)	699%
655 Project ReLeaf	490,012	38,928	341,484	317,295	148,528	70%
705 Police K-9 Unit	1	-	1	12	-	139%
730 City Cemetery	273	78	179	144	94	66%
731 Bowman Cemetery	4,328	1,228	2,816	2,262	1,512	65%
754 Industrial Revolving Fund	4,804,698	938,275	4,977,565	2,419,656	(172,867)	104%
Total Special Revenue Funds	128,688,264	6,715,980	90,720,457	84,645,583	37,967,808	70%
Debt Service Fund						
312 2017 Parks Bond Debt Service	1,150,804	-	664,820	655,479	485,984	58%
350 2018 Fire Station #9 Bond Debt Service	344,157	-	344,156	345,306	1	100%
672 Century Center Energy Conservation Debt Svc	404,367	606	290,427	315,991	113,940	72%
752 South Bend Redevelopment Authority	3,058,250	285	2,858,470	2,668,550	199,780	93%
755 South Bend Building Corporation	2,769,500	625	2,736,719	11,424,073	32,781	99%
756 2015 Smart Streets Bond Debt Service	1,716,000	10	1,715,062	1,716,062	938	100%
757 2015 Parks Bond Debt Service	375,106	31,613	248,599	251,266	126,507	66%
760 2017 Eddy Street Commons Bond Debt Service	1,928,125	16	1,926,500	1,916,100	1,625	100%
Total Debt Service Funds	11,746,309	33,155	10,784,754	19,292,828	961,556	92%

City of South Bend
Monthly Fund Financials
Revenue Summary
August 31, 2022

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Capital Funds						
287 Fire Department Capital	4,276,873	4,197	2,699,477	1,278,638	1,577,396	63%
401 Coveleski Stadium Capital	25,109	-	274	52	24,835	1%
406 Cumulative Capital Development	514,423	693	286,747	282,366	227,676	56%
407 Cumulative Capital Improvement	243,166	1,502	99,617	105,262	143,549	41%
412 Major Moves Construction	499,578	264,659	518,154	552,418	(18,576)	104%
413 Professional Sports Convention Development Area	1,503,000	2,507	1,229,832	-	273,168	82%
416 Morris Performing Arts Center Capital	6,508,701	1,741	6,509,730	10,180	(1,029)	100%
450 Palais Royale Historic Preservation	8,320	262	8,440	7,322	(120)	101%
451 2018 Fire Station #9 Bond Capital	1,250	817	1,872	1,504	(622)	150%
453 Zoo Bond Capital	5,891,800	24	5,891,917	-	(116)	100%
455 2021 Infrastructure Bond Capital	12,000	6,783	17,623	8,614,895	(5,623)	147%
471 2017 Parks Bond Capital	14,801	9,281	22,898	26,421	(8,097)	155%
750 Equipment/Vehicle Leasing	-	-	-	12	-	0%
759 2017 Eddy Street Commons Bond Capital	-	0	25,565	1	(25,565)	0%
Total Capital Funds	19,499,021	292,466	17,312,145	10,879,070	2,186,876	89%
Enterprise Funds						
600 Consolidated Building	1,603,384	166,517	1,134,404	1,009,967	468,980	71%
601 Parking Garages	965,795	105,654	569,526	630,590	396,269	59%
602 Morris Performing Arts Center Operations	2,203,607	2,239	1,559,598	-	644,009	71%
610 Solid Waste Operations	6,727,723	608,155	4,886,536	4,130,525	1,841,187	73%
611 Solid Waste Capital	2,684,437	21,715	2,486,812	663,068	197,625	93%
620 Water Works Operations	21,870,448	2,042,186	14,177,615	14,281,927	7,692,833	65%
622 Water Works Capital	4,213,704	375,692	2,760,447	2,427,145	1,453,257	66%
624 Water Works Customer Deposit	-	2,277	2,277	6,069	(2,277)	0%
625 Water Works Sinking (Debt Service)	2,662,430	224,613	1,777,696	1,009,417	884,734	67%
626 Water Works Bond Reserve	22	2,449	2,490	6,638	(2,468)	11320%
629 Water Works Operations & Maintenance Reserve	15,296	5,087	20,383	13,914	(5,087)	133%
640 Sewer Repair Insurance	723,687	62,956	527,087	480,899	196,600	73%
641 Sewage Works Operations	39,446,578	3,467,457	27,913,895	27,209,368	11,532,683	71%
642 Sewage Works Capital	4,255,647	376,570	2,817,327	4,293,075	1,438,320	66%
643 Sewage Works Operations & Maintenance Reserve	-	9,643	9,643	26,516	(9,643)	0%
649 Sewage Sinking (Debt Service)	11,107,089	935,037	7,425,836	5,145,155	3,681,253	67%
653 Sewage Debt Service Reserve	36,647	6,514	6,514	237	30,133	18%
654 Sewage Works Customer Deposit	-	1,875	1,875	3,493	(1,875)	0%
667 Storm Sewer	1,238,842	91,859	786,505	795,705	452,337	63%
670 Century Center Operations	4,125,935	5,417	2,987,758	1,369,432	1,138,177	72%
671 Century Center Capital	1,000	-	57	65	943	6%
Total Enterprise Funds	103,882,271	8,513,909	71,854,280	63,503,205	32,027,990	69%
Internal Service Funds						
222 Central Services	8,878,405	914,954	6,355,839	4,854,794	2,522,566	72%
224 Central Services Capital	-	-	-	76,155	-	0%
226 Liability Insurance	3,429,594	296,505	2,315,634	2,247,890	1,113,960	68%
278 Police Take Home Vehicle	26,154	5,413	31,806	8,266	(5,652)	122%
279 IT / Innovation / 311 Call Center	10,122,770	818,046	6,895,913	7,146,453	3,226,857	68%
711 Self-Funded Employee Benefits	16,625,249	1,436,452	11,420,023	11,573,485	5,205,226	69%
713 Unemployment Compensation	105,726	9,595	74,725	14,253	31,001	71%
714 Parental Leave	258,703	20,607	168,415	161,808	90,288	65%
Total Internal Service Funds	39,446,601	3,501,573	27,262,355	26,083,104	12,184,246	69%
Fiduciary Funds						
701 Fire Pension	4,066,011	45	2,037,075	2,053,399	2,028,936	50%
702 Police Pension	6,021,412	60	3,011,523	2,982,417	3,009,889	50%
Total Fiduciary Funds	10,087,423	105	5,048,598	5,035,816	5,038,825	50%
Total City Controlled Funds	386,567,609	20,651,190	267,901,895	254,746,427	118,665,714	69%

City of South Bend
Monthly Fund Financials
Revenue Summary
August 31, 2022

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area	18,289,932	104,364	10,523,070	11,469,546	7,766,862	58%
422 TIF - West Washington	293,562	3,503	158,752	218,908	134,810	54%
429 TIF - River East Development Area (NE Dev)	3,850,354	29,111	2,503,386	3,185,283	1,346,968	65%
430 TIF - Southside Development Area #1	1,885,035	38,438	1,599,212	1,533,473	285,823	85%
435 TIF - Douglas Road	169,511	623	195,560	91,935	(26,049)	115%
436 TIF - River East Residential Area (NE Res)	6,032,047	10,757	3,568,649	3,508,444	2,463,398	59%
Total Tax Increment Financing Funds	30,520,441	186,797	18,548,630	20,007,588	11,971,812	61%
Redevelopment Funds						
433 Redevelopment General	1,556,128	6,219	16,944	14,096	1,539,184	1%
439 Certified Technology Park	101	29	66	53	35	65%
452 2018 TIF Park Bond Capital	8,000	6,234	14,360	12,279	(6,360)	180%
454 Airport Urban Enterprise Zone	1,502	1,060	2,431	1,953	(929)	162%
Total Redevelopment Funds	1,565,731	13,542	33,801	28,380	1,531,930	2%
Debt Service Funds						
315 Airport 2003 Debt Reserve	-	1,808	1,808	4,970	(1,808)	0%
328 SBCDA 2003 Debt Reserve	-	3,022	3,022	8,309	(3,022)	0%
351 2018 TIF Park Bond Debt Service	9,357	2,676	6,136	4,928	3,222	66%
352 2019 South Shore Double Tracking Debt Service	1,035,010	1	1,035,003	1,036,503	7	100%
353 2020 TIF Library Bond Debt Service Reserve	10	1	11	11	(1)	109%
Total Debt Service Funds	1,044,377	7,509	1,045,979	1,054,721	(1,602)	100%
Total Redevelopment Commission Funds	33,130,549	207,848	19,628,410	21,090,690	13,502,139	59%
Grand Total	419,698,158	20,859,038	287,530,305	275,837,116	132,167,853	69%

**City of South Bend
Monthly Fund Financials
Expenditure Summary
August 31, 2022**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
City Controlled Funds							
101 General Fund	114,096,009	6,717,104	49,046,471	45,586,591	5,462,616	59,586,921	48%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	19,823,760	1,512,153	11,486,132	10,298,580	1,753,765	6,583,863	67%
202 Motor Vehicle Highway	11,856,151	452,597	6,228,090	7,572,047	1,951,436	3,676,625	69%
209 Studebaker-Oliver Revitalizing Grants	262,443	-	7,188	57,603	50,443	204,812	22%
210 Economic Development State Grants	604,236	(55,705)	131,976	51,703	153,904	318,356	47%
211 Dept of Community Investment Operating	5,759,541	362,723	2,516,818	2,225,542	387,920	2,854,803	50%
212 Dept of Community Investment Grants	9,443,375	141,620	1,242,505	1,241,854	3,468,611	4,732,259	50%
216 Police State Seizures	44,500	-	-	71,043	-	44,500	0%
217 Gift, Donation, Bequest	740,289	11,564	183,070	346,201	300,818	256,401	65%
218 Police Curfew Violations	18,799	-	14,059	-	-	4,740	75%
219 Unsafe Building	23,000	3,270	10,990	96,996	9,010	3,000	87%
220 Law Enforcement Continuing Education	523,568	48,549	453,586	309,809	30,442	39,541	92%
221 Rental Units Regulation	450,794	4,891	58,479	116,186	99,686	292,628	35%
227 Loss Recovery	-	-	-	69,630	-	-	0%
230 Code Enforcement	5,129,435	279,624	2,510,775	2,301,234	182,876	2,435,783	53%
249 Local Income Tax - Public Safety	12,689,047	976,080	8,296,680	6,220,725	-	4,392,367	65%
251 Local Road & Street	3,656,900	61,444	1,055,192	2,440,134	1,407,038	1,194,671	67%
257 LOIT Special Distribution	56,950	-	-	23,927	56,950	-	100%
258 Human Rights Federal Grants	248,783	19,295	144,706	160,808	8,333	95,743	62%
263 American Rescue Plan	13,510,000	121,510	2,194,340	81,748	1,080,120	10,235,540	24%
264 COVID-19 Response	1,166,853	37,893	368,999	2,673,028	623,490	174,364	85%
265 Local Road & Bridge Grant	2,923,443	137,189	576,933	1,138,240	138,182	2,208,327	24%
266 MVH Restricted	5,070,313	907,452	2,852,736	1,684,529	1,066,566	1,151,010	77%
273 Morris PAC / Palais Royale Marketing	100,000	-	74,852	4,160	-	25,148	75%
274 Morris PAC Self-Promotion	410,000	-	264,160	-	-	145,840	64%
280 Police Block Grants	4,338	-	4,165	-	-	173	96%
289 Haz-Mat	10,000	200	200	-	-	9,800	2%
291 Indiana River Rescue	99,359	13	79,878	43,353	2,504	16,978	83%
292 Police Grants	26,716	-	26,716	-	-	1	100%
294 Regional Police Academy	175,000	-	146,411	-	-	28,589	84%
295 COPS MORE Grant	145,808	-	24,566	76,978	20,808	100,434	31%
299 Police Federal Drug Enforcement	78,500	-	44,144	-	15,835	18,521	76%
404 Local Income Tax - Certified Shares	17,596,408	1,187,350	10,617,044	6,714,245	1,778,837	5,200,527	70%
408 Local Income Tax - Economic Development	29,782,859	813,985	7,439,967	4,887,703	3,645,349	18,697,542	37%
410 Urban Development Action Grant	24,000	-	18,000	18,000	-	6,000	75%
655 Project ReLeaf	449,708	29,472	280,693	359,652	-	169,015	62%
705 Police K-9 Unit	2,520	-	2,436	-	-	84	97%
730 City Cemetery	-	-	-	-	-	-	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	4,918,709	30,308	4,468,084	2,311,879	40,825	409,801	92%
Total Special Revenue Funds	147,826,103	7,083,477	63,824,569	53,597,536	18,273,749	65,727,786	56%
Debt Service Fund							
312 2017 Parks Bond Debt Service	1,169,368	-	1,169,365	1,189,190	-	3	100%
350 2018 Fire Station #9 Bond Debt Service	344,157	-	344,156	345,306	-	1	100%
672 Century Center Energy Conservation Debt Svc	402,368	-	200,952	203,185	-	201,416	50%
752 South Bend Redevelopment Authority	3,044,328	1,421,724	3,018,665	2,827,906	-	25,663	99%
755 South Bend Building Corporation	2,751,956	1,358,239	2,747,016	12,030,890	-	4,940	100%
756 2015 Smart Streets Bond Debt Service	1,711,694	855,909	1,711,344	1,712,469	-	350	100%
757 2015 Parks Bond Debt Service	372,557	185,416	372,556	374,381	-	1	100%
760 2017 Eddy Street Commons Bond Debt Service	1,926,375	963,750	1,926,375	1,710,875	-	-	100%
Total Debt Service Funds	11,722,804	4,785,038	11,490,430	20,394,202	-	232,374	98%

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

City of South Bend
Monthly Fund Financials
Expenditure Summary
August 31, 2022

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
Capital Funds							
287 Fire Department Capital	6,798,339	-	2,084,657	2,043,385	1,665,073	3,048,609	55%
401 Coveleski Stadium Capital	25,715	-	13,932	3,533	490	11,293	56%
406 Cumulative Capital Development	512,428	11,974	307,798	238,966	-	204,630	60%
407 Cumulative Capital Improvement	489,341	20,745	172,865	174,765	233,808	82,668	83%
412 Major Moves Construction	1,789,238	81,558	143,958	55,896	886,499	758,781	58%
413 Professional Sports Convention Development Area	3,602,900	25,000	1,038,840	-	1,486,180	1,077,880	70%
416 Morris Performing Arts Center Capital	8,475,984	157,163	2,034,935	116,824	5,675,673	765,375	91%
450 Palais Royale Historic Preservation	35,000	-	-	-	-	35,000	0%
451 2018 Fire Station #9 Bond Capital	-	-	-	-	-	-	0%
453 Zoo Bond Capital	5,891,800	133,460	451,648	-	-	5,440,153	8%
455 2021 Infrastructure Bond Capital	3,815,260	3,600	1,214,727	1,453,550	811,622	1,788,911	53%
471 2017 Parks Bond Capital	4,264,527	356,012	788,763	1,290,007	1,685,912	1,789,852	58%
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	-	-	100%
759 2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	0%
Total Capital Funds	36,048,229	789,512	8,599,819	5,376,926	12,445,258	15,003,152	58%
Enterprise Funds							
600 Consolidated Building	2,046,854	154,451	1,253,268	1,034,582	823	792,763	61%
601 Parking Garages	1,413,495	43,066	668,064	336,130	185,042	560,389	60%
602 Morris Performing Arts Center Operations	1,683,579	84,515	715,581	-	23,287	944,711	44%
610 Solid Waste Operations	7,106,763	605,343	5,842,549	4,459,278	362,946	901,269	87%
611 Solid Waste Capital	3,463,022	-	1,535,010	676,175	1,294,726	633,286	82%
620 Water Works Operations	24,213,606	1,738,069	16,436,566	13,227,163	735,208	7,041,833	71%
622 Water Works Capital	12,735,287	38,196	946,567	820,507	5,960,774	5,827,946	54%
624 Water Works Customer Deposit	-	-	-	6,069	-	-	0%
625 Water Works Sinking (Debt Service)	2,662,430	600	195,723	210,780	-	2,466,707	7%
626 Water Works Bond Reserve	-	-	-	6,635	-	-	0%
629 Water Works Operations & Maintenance Reserve	-	-	-	13,914	-	-	0%
640 Sewer Repair Insurance	753,069	98,568	606,717	508,299	-	146,352	81%
641 Sewage Works Operations	45,726,498	2,962,192	29,552,273	26,582,360	3,150,338	13,023,887	72%
642 Sewage Works Capital	14,614,348	255,282	2,575,256	4,072,906	2,308,513	9,730,579	33%
643 Sewage Works Operations & Maintenance Reserve	-	-	-	26,516	-	-	0%
649 Sewage Sinking (Debt Service)	11,107,089	-	633,696	758,683	-	10,473,393	6%
653 Sewage Debt Service Reserve	-	-	-	-	-	-	0%
654 Sewage Works Customer Deposit	-	-	-	3,493	-	-	0%
667 Storm Sewer	2,271,456	71,912	486,579	313,312	1,140,824	644,053	72%
670 Century Center Operations	4,094,958	90,481	2,211,902	1,728,194	27,049	1,856,006	55%
671 Century Center Capital	35,000	-	-	-	-	35,000	0%
Total Enterprise Funds	133,927,453	6,142,674	63,659,751	54,784,997	15,189,528	55,078,174	59%
Internal Service Funds							
222 Central Services	8,873,729	1,027,852	6,725,102	5,393,925	28,320	2,120,307	76%
224 Central Services Capital	-	-	-	100,904	-	-	0%
226 Liability Insurance	6,503,078	299,092	2,234,403	2,560,600	2,552,134	1,716,541	74%
278 Police Take Home Vehicle	50,000	-	-	270	-	50,000	0%
279 IT / Innovation / 311 Call Center	11,054,062	726,880	6,200,590	5,753,777	1,398,517	3,454,956	69%
711 Self-Funded Employee Benefits	18,399,864	1,777,308	11,233,962	10,233,831	744,792	6,421,110	65%
713 Unemployment Compensation	80,000	25	26,517	60,650	-	53,483	33%
714 Parental Leave	253,846	18,756	62,894	111,203	-	190,952	25%
Total Internal Service Funds	45,214,579	3,849,913	26,483,469	24,215,161	4,723,762	14,007,349	69%
Fiduciary Funds							
701 Fire Pension	4,583,888	342,273	2,746,010	2,752,493	-	1,837,878	60%
702 Police Pension	6,057,740	492,032	3,993,100	4,000,642	-	2,064,640	66%
Total Fiduciary Funds	10,641,628	834,306	6,739,110	6,753,135	-	3,902,518	63%
Total City Controlled Funds	499,476,804	30,202,024	229,843,619	210,708,549	56,094,913	213,538,274	57%

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

City of South Bend
Monthly Fund Financials
Expenditure Summary
August 31, 2022

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
Redevelopment Commission Controlled Funds							
Tax Increment Financing Funds							
324 TIF - River West Development Area	25,072,985	922,057	12,543,088	12,582,960	4,635,662	7,894,235	69%
422 TIF - West Washington	228,561	44,448	44,448	22,383	118,251	65,862	71%
429 TIF - River East Development Area (NE Dev)	8,178,801	95,507	701,474	721,165	2,199,914	5,277,413	35%
430 TIF - Southside Development Area #1	9,973,505	180,197	1,255,507	775,312	1,186,792	7,531,205	24%
435 TIF - Douglas Road	284,630	-	210,455	14,800	-	74,175	74%
436 TIF - River East Residential Area (NE Res)	4,921,704	246,664	4,891,203	5,565,337	-	30,501	99%
Total Tax Increment Financing Funds	48,660,186	1,488,873	19,646,176	19,681,958	8,140,620	20,873,391	57%
Redevelopment Funds							
433 Redevelopment General	1,141,283	-	787,142	595,805	199,641	154,500	86%
439 Certified Technology Park	-	-	-	-	-	-	0%
452 2018 TIF Park Bond Capital	2,389,024	-	23,208	132,254	2,194,506	171,311	93%
454 Airport Urban Enterprise Zone	-	-	-	-	-	-	0%
Total Redevelopment Funds	3,530,307	-	810,350	728,059	2,394,147	325,811	91%
Debt Service Funds							
315 Airport 2003 Debt Reserve	-	-	-	4,970	-	-	0%
328 SBCDA 2003 Debt Reserve	-	-	-	8,309	-	-	0%
351 2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352 2019 South Shore Double Tracking Debt Service	1,029,750	513,125	1,029,750	1,027,750	-	-	100%
353 2020 TIF Library Bond Debt Service Reserve	-	8	16	-	-	(16)	0%
Total Debt Service Funds	1,029,750	513,133	1,029,766	1,041,030	-	(16)	100%
Total Redevelopment Commission Funds	53,220,243	2,002,006	21,486,292	21,451,046	10,534,766	21,199,185	60%
Grand Total	552,697,047	32,204,030	251,329,911	232,159,595	66,629,680	234,737,459	58%

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

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Taxes															
Property Taxes															
Civil City	-	-	-	-	-	31,357,007	-	-	-	-	-	-	31,357,007	57,130,137	55%
TIF Districts	-	-	-	-	-	17,705,769	-	-	-	-	-	-	17,705,769	29,771,076	59%
Sub Total	-	-	-	-	-	49,062,776	-	-	-	-	-	-	49,062,776	86,901,213	56%
Local Income Tax															
LIT Certified Shares	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	-	-	-	-	5,955,723	8,933,585	67%
LIT for Economic Development	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	-	-	-	-	8,043,603	12,065,405	67%
LIT for Public Safety	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	-	-	-	-	5,803,399	8,705,099	67%
LIT for Redevelopment	8	8	8	8	8	8	8	8	-	-	-	-	61	92	67%
LIT Additional - Supplemental Distrib	-	-	-	-	1,760,616	-	-	-	-	-	-	-	1,760,616	1,760,616	100%
Sub Total	2,475,348	2,475,348	2,475,348	2,475,348	4,235,964	2,475,348	2,475,348	2,475,348	-	-	-	-	21,563,403	31,464,797	69%
Total Taxes	2,475,348	2,475,348	2,475,348	2,475,348	4,235,964	51,538,124	2,475,348	2,475,348	-	-	-	-	70,626,179	118,366,010	60%
Intergovernmental Revenue															
State Shared Revenue															
Auto Excise Tax	-	-	-	-	-	1,818,522	-	-	-	-	-	-	1,818,522	3,831,277	47%
Commercial Vehicle Tax	-	-	-	-	-	477,747	-	-	-	-	-	-	477,747	822,505	58%
Liquor Excise Tax	22,556	-	-	-	-	37,389	-	-	-	-	-	-	59,945	90,000	67%
Liquor Gallonage Tax	71,052	-	-	58,872	-	-	54,718	-	-	-	-	-	184,642	239,165	77%
Cigarette Tax	-	-	-	-	-	122,361	-	-	-	-	-	-	122,361	272,798	45%
Gasoline Tax	557,915	545,448	549,715	554,658	596,187	531,168	585,356	302,627	-	-	-	-	4,223,074	5,829,152	72%
Wheel Tax	135,309	114,163	157,569	176,831	202,639	-	379,337	211,340	-	-	-	-	1,377,188	2,100,000	66%
PSCDA Tax	265,657	224,381	103,144	272,388	183,129	175,887	-	-	-	-	-	-	1,224,586	1,500,000	82%
State Pension Subsidy	-	-	-	-	-	5,041,940	-	-	-	-	-	-	5,041,940	10,076,880	50%
Sub Total	1,052,488	883,992	810,428	1,062,749	981,954	8,205,015	1,019,411	513,967	-	-	-	-	14,530,006	24,761,777	59%
Local Government Shared Revenue															
Hotel Motel Tax	1,258,937	-	-	200,000	-	-	637,500	-	-	-	-	-	2,096,437	2,274,437	92%
Grants															
Federal Grants	397,089	527,201	2,683,009	527,979	880,693	29,590,849	460,000	1,188,857	-	-	-	-	36,255,678	46,266,163	78%
State Grants	-	75,432	-	15,196	-	-	105,977	-	-	-	-	-	196,605	647,105	30%
Sub Total	397,089	602,634	2,683,009	543,175	880,693	29,590,849	565,977	1,188,857	-	-	-	-	36,452,283	46,913,268	78%
Other Intergovernmental															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	55,000	0%
Federal Seized Drug	-	-	70,027	-	-	-	-	758	-	-	-	-	70,785	70,027	101%
State Seized Drug	-	-	-	741	-	4,061	-	-	-	-	-	-	4,802	5,000	96%
Sub Total	-	30,000	70,027	741	-	4,061	-	758	-	-	-	-	105,587	160,027	66%
Total Intergovernmental Revenue	2,708,515	1,516,626	3,563,464	1,806,665	1,862,647	37,799,925	2,222,888	1,703,582	-	-	-	-	53,184,312	74,109,509	72%
Licenses & Permits															
Business															
Business Licenses	15,490	25,501	16,589	16,519	7,868	7,535	5,295	3,058	-	-	-	-	97,854	104,025	94%
Taxi Cab Licensing	21	-	220	1,020	401	-	180	55	-	-	-	-	1,897	2,300	82%
Sub Total	15,511	25,501	16,809	17,539	8,269	7,535	5,475	3,113	-	-	-	-	99,751	106,325	94%
Nonbusiness															
Lawn Parking	180	45	560	132	965	100	235	1,856	-	-	-	-	4,073	10,000	41%
Engineering	3,975	3,955	5,860	9,835	19,460	7,250	10,110	19,620	-	-	-	-	80,065	156,100	51%
Right-of-Way Closures	-	100	350	100	175	325	400	375	-	-	-	-	1,825	1,500	122%
Park Food Sales Permit	-	25	26	53	26	30	26	26	-	-	-	-	213	250	85%
Fire Dept-Building Plan Review	874	2,229	2,633	1,565	2,535	1,976	2,940	1,904	-	-	-	-	16,656	24,000	69%
Building Department	98,526	86,698	141,787	131,717	169,850	156,395	170,393	160,879	-	-	-	-	1,116,245	1,585,100	70%
SBARC - Pet Licenses	1,490	2,300	3,235	2,625	4,435	2,215	2,150	2,605	-	-	-	-	21,055	37,000	57%
Sub Total	105,045	95,352	154,451	146,026	197,446	168,291	186,254	187,265	-	-	-	-	1,240,131	1,813,950	68%
Total Licenses & Permits	120,555	120,853	171,260	163,566	205,715	175,826	191,729	190,378	-	-	-	-	1,339,882	1,920,275	70%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
General Government															
Plan Commission Charges	800	100	300	250	100	100	100	200	-	-	-	-	1,950	4,100	48%
Copies of Public Records	129	-	26	-	-	-	-	-	-	-	-	-	154	1,200	13%
Historic Preserv Certificate of Approval	40	20	220	240	260	360	160	140	-	-	-	-	1,440	2,000	72%
IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	969	120	546	490	360	460	260	340	-	-	-	-	3,544	7,300	49%
Public Safety															
Accident Report Copies	7,467	3,554	12,126	7,083	6,681	8,634	6,173	7,839	-	-	-	-	59,556	81,000	74%
Traffic Signal Maintenance	8,511	10,921	-	11,855	3,322	1,201	15,250	13,180	-	-	-	-	64,240	249,455	26%
EMS Special Event Coverage	-	4,740	49,122	6,248	-	13,057	22,469	-	-	-	-	-	95,636	150,000	64%
Regional Academy Tuition	5,400	2,600	850	1,025	-	850	-	25	-	-	-	-	10,750	20,000	54%
River Rescue School Tuition	19,405	(2,800)	-	10,700	25,900	11,200	-	-	-	-	-	-	64,405	90,000	72%
Fire Training Center Tuition	505	3,915	1,515	-	-	-	-	-	-	-	-	-	5,935	50,000	12%
Emergency Medical Service	261,028	254,111	364,083	292,212	274,418	295,062	291,290	353,735	-	-	-	-	2,385,938	3,000,000	80%
Medicaid Reimbursements	-	-	-	-	578,790	-	-	-	-	-	-	-	578,790	443,000	131%
EMS for County	164,337	164,337	164,337	-	-	493,011	328,674	-	-	-	-	-	1,314,696	1,892,852	69%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Police Special Event Coverage	-	-	-	-	-	-	23,894	-	-	-	-	-	23,894	15,000	159%
Crime Lab Services	925	1,706	875	900	1,063	838	275	-	-	-	-	-	6,581	10,000	66%
EMS Late Payment Interest	-	3,703	1,192	837	1,096	-	2,080	292	-	-	-	-	9,201	15,000	61%
Misc Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Sub Total	467,578	446,786	594,100	330,860	891,269	823,852	690,106	375,070	-	-	-	-	4,619,621	6,026,807	77%
Culture & Recreation															
Morris Performing Arts Center	22,058	24,638	191,643	66,611	-	176,950	69,090	-	-	-	-	-	550,990	985,000	56%
Palais Royale Ballroom	4,720	20,484	11,463	17,143	10,114	12,517	14,271	9,052	-	-	-	-	99,765	144,190	69%
Parks & Recreation	232,465	209,399	220,174	171,252	304,691	490,627	428,163	566,452	-	-	-	-	2,623,224	3,108,794	84%
Lease of Coveleski Stadium	-	-	274	-	-	-	-	-	-	-	-	-	274	25,000	1%
Century Center	68,058	136,585	196,809	199,327	229,382	194,571	132,031	5,417	-	-	-	-	1,162,179	2,643,452	44%
Sub Total	327,302	391,106	620,363	454,333	544,187	874,664	643,555	580,921	-	-	-	-	4,436,431	6,906,436	64%
Highways & Streets															
Sale of Signs/Materials	883	-	-	1,270	-	2,879	-	-	-	-	-	-	5,033	5,500	92%
Special Events	-	-	-	-	-	-	10,255	1,940	-	-	-	-	12,195	1,500	813%
Sub Total	883	-	-	1,270	-	2,879	10,255	1,940	-	-	-	-	17,228	7,000	246%
Sanitation															
Trash Collection/Residential	467,840	498,325	497,781	498,620	500,078	502,489	501,408	502,999	-	-	-	-	3,969,540	5,504,876	72%
Trash Collection/Commercial	9,998	10,506	10,511	10,530	10,596	10,667	10,701	10,804	-	-	-	-	84,314	124,680	68%
Trash Collection/Apt 2 Units	3,996	4,233	4,260	4,246	4,215	4,234	4,246	4,238	-	-	-	-	33,667	51,950	65%
Trash Collection/Apt 3 Units	1,879	1,979	1,993	1,949	1,949	1,963	1,919	1,919	-	-	-	-	15,549	23,897	65%
Trash Collection/Apt 4 Units	2,313	2,440	2,478	2,570	2,526	2,554	2,554	2,590	-	-	-	-	20,027	29,092	69%
Trash Collection/Seniors	-	-	-	-	-	-	-	-	-	-	-	-	-	46,755	0%
Trash Collection/Special Pickup	1,580	1,700	2,080	2,940	2,515	2,620	4,150	4,200	-	-	-	-	21,785	32,000	68%
Trash Collection/Yard Waste Pickup	40	10	90	60	140	280	120	10	-	-	-	-	750	250	300%
Misc/Additional Trash Totes	(67)	(90)	(148)	(189)	(601)	(489)	(669)	(507)	-	-	-	-	(2,760)	-	NA
Misc/Return Trip Customer Error	1,130	880	1,390	1,080	880	910	1,150	1,050	-	-	-	-	8,470	10,000	85%
Misc/Contamination Fee	-	-	-	-	740	1,015	1,660	810	-	-	-	-	4,225	500	845%
Misc/Tote Replacement Fee	350	598	450	650	791	1,005	1,295	722	-	-	-	-	5,860	3,000	195%
Misc/Trash Start Fee	3,320	2,940	3,510	3,760	3,710	4,230	4,309	4,470	-	-	-	-	30,249	48,000	63%
Misc/Yard Waste Totes	108	64	33	71,345	72,146	73,455	73,914	74,680	-	-	-	-	365,744	523,200	70%
Sub Total	492,487	523,586	524,426	597,561	599,685	604,933	606,756	607,984	-	-	-	-	4,557,419	6,398,200	71%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Utilities - Water															
Metered Sales/Residential	655,684	645,891	632,796	633,323	634,827	781,858	888,664	779,913	-	-	-	-	5,652,957	8,534,213	66%
Metered Sales/Commercial	188,023	185,869	194,028	193,806	196,396	215,885	225,828	217,758	-	-	-	-	1,617,593	2,708,998	60%
Metered Sales/Industrial	25,906	25,142	31,102	28,122	27,842	31,684	29,906	30,321	-	-	-	-	230,026	518,557	44%
Metered Sales/Multi Family	103,007	102,043	101,128	100,521	97,293	110,599	119,932	106,103	-	-	-	-	840,626	1,294,174	65%
Bulk Sales/Olive St	-	-	-	-	-	-	-	-	-	-	-	-	-	7,476	0%
Metered Sales/Institution	11,203	11,968	10,909	10,412	10,760	10,830	12,279	11,159	-	-	-	-	89,520	140,287	64%
Public Fire Protection	216,186	214,425	217,050	215,834	215,505	216,848	214,873	213,812	-	-	-	-	1,724,532	2,726,802	63%
Private Fire Protection	37,837	37,666	37,801	37,676	37,808	37,830	37,517	37,693	-	-	-	-	301,829	512,768	59%
Sales to Public Authorities	31,382	29,827	30,862	31,549	38,252	48,339	52,639	46,122	-	-	-	-	308,971	402,036	77%
Irrigation Sales	710	152	849	3,453	150,198	244,276	377,392	339,223	-	-	-	-	1,116,255	1,446,969	77%
Other Water/Misc Service	12,104	10,211	18,162	16,312	13,230	17,614	15,812	16,556	-	-	-	-	120,001	397,154	30%
Backflow Prevention Insp.	16,800	12,500	13,825	14,675	17,825	19,750	13,700	19,425	-	-	-	-	128,500	170,026	76%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Revenue From Cut Off Fees	375	-	375	375	375	375	225	375	-	-	-	-	2,475	5,000	50%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	44,000	0%
Water Leak Insurance	85,216	93,374	88,566	88,540	88,644	89,059	88,879	89,216	-	-	-	-	711,494	1,111,911	64%
System Development Fee	3,856	436	3,001	4,031	4,283	4,711	3,352	13,854	-	-	-	-	37,522	210,000	18%
Sub Total	1,388,288	1,369,506	1,380,455	1,378,629	1,533,239	1,829,657	2,080,997	1,921,531	-	-	-	-	12,882,301	20,230,371	64%
Utilities - Sewage															
Metered Sales/Residential	1,747,223	1,720,245	1,722,884	1,729,106	1,727,829	1,775,503	1,779,743	1,759,675	-	-	-	-	13,962,208	20,052,148	70%
Metered Sales/Commercial	626,435	668,879	659,390	662,636	662,423	660,433	673,855	756,674	-	-	-	-	5,370,724	7,576,499	71%
Metered Sales/Industrial	526,602	724,506	444,049	524,943	449,322	427,068	489,586	425,377	-	-	-	-	4,011,453	5,401,760	74%
Metered Sales/Multi Family	251,249	305,370	260,575	258,684	250,905	256,041	256,181	250,312	-	-	-	-	2,089,316	3,152,406	66%
Metered Sales/Institution	27,331	28,021	27,276	26,441	26,877	27,165	29,783	28,057	-	-	-	-	220,952	299,645	74%
Sales to Public Authority	80,407	77,689	79,879	79,335	86,792	102,521	110,929	98,958	-	-	-	-	716,511	1,124,666	64%
Wholesale Meter/New Carlisle	-	-	-	-	-	-	-	-	-	-	-	-	-	255,691	0%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	340,283	0%
Dumping Fees	788	928	1,645	1,960	-	6,055	4,550	5,460	-	-	-	-	21,385	23,001	93%
Laboratory Service Fees	-	-	-	-	-	-	-	1,030	-	-	-	-	1,030	1,560	66%
Discharge Permit Fees	500	1,250	2,500	-	-	3,500	5,000	750	-	-	-	-	13,500	5,720	236%
System Development Fee	8,296	1,083	17,899	7,683	9,294	11,355	2,080	31,335	-	-	-	-	89,025	339,000	26%
Sewer Repair Insurance	47,219	51,667	49,076	49,112	49,214	49,464	49,376	49,543	-	-	-	-	394,670	579,500	68%
Sewer Repair Deductible	8,086	9,218	8,434	10,614	9,548	10,154	8,109	8,388	-	-	-	-	72,550	80,000	91%
UAP Assistance Fee	94,855	95,027	94,545	94,502	94,445	94,627	94,670	94,883	-	-	-	-	757,555	840,000	90%
UAP Credit (Contra)	(35,000)	(35,950)	(37,322)	(38,572)	(41,341)	(46,324)	(48,605)	(50,334)	-	-	-	-	(333,447)	(840,000)	40%
RINS Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Disconnect Program Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	3,383,990	3,647,933	3,330,829	3,406,446	3,325,309	3,377,561	3,455,257	3,460,107	-	-	-	-	27,387,433	39,231,879	70%
Utilities - Other															
Storm Water Fees	80,646	89,900	86,029	86,307	86,377	86,871	86,656	86,913	-	-	-	-	689,699	1,147,200	60%
Clean Air/RELeaf (Leaf Pickup)	36,205	40,005	37,726	37,730	37,785	37,975	37,901	38,018	-	-	-	-	303,346	451,610	67%
Sub Total	116,851	129,904	123,755	124,038	124,162	124,847	124,557	124,930	-	-	-	-	993,045	1,598,810	62%
Organic Resources															
Yard Waste Drop-Off	28,266	1,215	4,626	12,613	6,400	7,950	6,188	7,371	-	-	-	-	74,629	95,501	78%
Mulch/Compost Sales	160	288	4,220	11,504	14,746	11,017	6,896	5,129	-	-	-	-	53,959	70,070	77%
Sub Total	28,426	1,504	8,846	24,117	21,146	18,966	13,084	12,500	-	-	-	-	128,588	165,571	78%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Animal Resource Center															
Pet Impound Reclaim Fee	150	305	910	485	470	545	315	630	-	-	-	-	3,810	6,300	60%
Pet Adoption Fees	1,422	1,546	2,469	2,504	1,301	1,462	1,350	1,839	-	-	-	-	13,893	25,000	56%
Pick Up Fees	80	-	-	80	120	40	80	40	-	-	-	-	440	500	88%
Pet Micro Chipping	160	320	400	400	500	420	420	440	-	-	-	-	3,060	3,600	85%
Vet Expenses	75	160	385	341	406	315	220	302	-	-	-	-	2,204	3,100	71%
Pet Euthanasia	-	20	-	-	-	60	-	-	-	-	-	-	80	100	80%
Animal Surrenders	860	640	1,000	1,100	800	1,040	880	1,000	-	-	-	-	7,320	8,000	92%
Cremation	263	430	770	730	260	1,090	465	430	-	-	-	-	4,438	2,200	202%
Rabies Specimen Prep	30	60	-	30	60	30	30	150	-	-	-	-	390	500	78%
Boarding	-	240	30	60	10	480	-	-	-	-	-	-	820	1,000	82%
Sub Total	3,040	3,721	5,964	5,730	3,927	5,482	3,760	4,831	-	-	-	-	36,455	50,300	72%
Other															
DCI Staff Contracts	8,297	9,352	134,589	21,140	30,475	-	76,179	50,805	-	-	-	-	330,837	1,438,326	23%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	70,942	69,500	79,946	49,726	64,296	76,650	27,306	99,319	-	-	-	-	537,685	913,300	59%
Parking-Century Center	12,745	6,720	27,565	12,140	3,655	7,825	3,740	-	-	-	-	-	74,390	100,000	74%
Central Services-Internal Customers	651,692	617,253	792,125	764,995	643,214	801,835	793,237	866,628	-	-	-	-	5,930,979	8,166,626	73%
Central Services-External Customers	35,872	34,872	32,507	31,021	36,237	29,161	38,443	32,053	-	-	-	-	270,166	469,375	58%
Employee & Employer Assessments	1,379,185	1,360,234	1,370,480	1,356,714	1,409,967	1,370,751	1,337,643	1,384,593	-	-	-	-	10,969,567	16,464,886	67%
Sub Total	2,158,732	2,097,930	2,437,212	2,235,736	2,187,845	2,286,222	2,276,548	2,433,398	-	-	-	-	18,113,624	27,587,513	66%
Total Charges for Services	8,368,546	8,612,097	9,026,496	8,559,210	9,231,128	9,949,524	9,905,136	9,523,554	-	-	-	-	73,175,689	108,210,187	68%

Fines, Forfeitures, & Fees															
General															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	5,500	0%
Bad Checks Fines	-	-	24	-	-	-	-	48	-	-	-	-	72	537	13%
Court Fees	-	1,640	50	-	1,972	-	-	1,427	-	-	-	-	5,090	10,000	51%
Plan Commission Application Fee	2,300	1,250	1,150	975	1,800	1,200	2,000	2,300	-	-	-	-	12,975	23,250	56%
Zoning Appeals Application Fee	650	1,125	1,650	850	650	2,725	725	1,975	-	-	-	-	10,350	11,250	92%
Zoning Admin Fees	1,400	1,200	1,400	1,100	1,500	1,400	1,000	1,700	-	-	-	-	10,700	13,950	77%
Zoning Admin Fines	-	-	100	-	-	-	-	580	-	-	-	-	680	-	NA
Tax Abatement Admin Fees	-	-	1,935	-	-	1,212	250	1,329	-	-	-	-	4,726	10,000	47%
Test Filing Fees	450	900	600	900	600	500	500	400	-	-	-	-	4,850	3,950	123%
Econ Dev-CDBG Loan Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	4,800	6,115	6,909	3,825	6,522	7,037	4,475	9,759	-	-	-	-	49,443	78,437	63%
Code Enforcement															
Vacant Bldg Registration	-	300	-	75	-	-	-	-	-	-	-	-	375	12,900	3%
Landlord Registration Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rental Unit Safety Fees	750	250	750	850	-	-	7,500	12,250	-	-	-	-	22,350	99,900	22%
Demolition & Boarding	358	771	301	1,452	300	551	1,665	25,370	-	-	-	-	30,766	45,000	68%
Collections	698	-	5	598	-	-	878	-	-	-	-	-	2,179	10,155	21%
Environmental Violations	2,952	9,265	5,315	8,016	2,391	6,567	5,456	8,936	-	-	-	-	48,897	165,000	30%
Ordinance Violation	2,216	538	205	700	50	3,550	4,120	260	-	-	-	-	11,639	27,500	42%
Animal Ordinance Violation	3,564	208	1,210	(2,867)	4,151	225	3,541	2,553	-	-	-	-	12,584	25,000	50%
Forfeitures-Civil Penalties	-	1,000	-	-	-	-	1,000	57,504	-	-	-	-	59,504	117,500	51%
Sub Total	10,539	12,330	7,785	8,823	6,892	10,893	24,159	106,872	-	-	-	-	188,293	502,955	37%
Parking															
Street Parking Fines	2,270	1,770	4,495	4,020	4,250	5,050	3,404	4,906	-	-	-	-	30,164	52,500	57%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Fines, Forfeitures, & Fees															
Public Safety															
False Alarms Fine	16,638	8,585	5,123	5,074	2,800	6,784	6,143	9,854	-	-	-	-	61,000	80,000	76%
Noise Ordinance	103	170	179	170	-	200	210	1,750	-	-	-	-	2,782	1,000	278%
Curfew Violation	-	-	-	-	-	171	49	-	-	-	-	-	220	200	110%
Impound Towing Fees	715	828	697	580	433	930	720	900	-	-	-	-	5,803	10,000	58%
Sub Total	17,456	9,583	6,000	5,824	3,233	8,084	7,122	12,504	-	-	-	-	69,806	91,200	77%
Total Fines, Forfeitures, & Fees	35,065	29,799	25,189	22,492	20,897	31,064	39,160	134,041	-	-	-	-	337,706	725,092	47%
Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	746	76,520	6,636	12,847	24,711	19,353	4,446	2,273	-	-	-	-	147,531	543,720	27%
Sale of Scrap Metal	-	2,082	1,773	1,542	7,971	-	6,446	1,472	-	-	-	-	21,285	21,185	100%
Bond Interest Rebate	-	-	-	18,406	-	-	-	-	-	-	-	-	18,406	80,242	23%
Origination Fees	4,840	31,243	-	-	-	-	-	-	-	-	-	-	36,083	43,083	84%
Loan Servicing Fees	7,000	-	975	-	10,597	10,704	-	-	-	-	-	-	29,275	15,975	183%
Sub Total	12,586	109,844	9,383	32,794	43,278	30,057	10,892	3,745	-	-	-	-	252,579	704,205	36%
Bank Account Interest	194,087	65,944	93,291	87,024	104,554	379,237	210,288	949,408	-	-	-	-	2,083,834	1,814,771	115%
Rental of Property	5,416	14,663	10,932	1,947	12,685	16,611	13,078	700	-	-	-	-	76,031	121,387	63%
Donations	584,444	183,567	92,351	808	68,476	519,435	2,410	690	-	-	-	-	1,452,181	3,926,988	37%
3rd Party Revenue															
Cable TV Franchise Fees	-	163,168	-	-	166,031	-	29,348	163,410	-	-	-	-	521,958	700,000	75%
Video Franchise Fees	-	32,549	-	-	30,792	-	-	-	-	-	-	-	63,341	135,000	47%
Sub Total	-	195,718	-	-	196,823	-	29,348	163,410	-	-	-	-	585,299	835,000	70%
Total Other Income	796,533	569,737	205,957	122,572	425,816	945,340	266,016	1,117,953	-	-	-	-	4,449,923	7,402,351	60%
Reimbursements															
Miscellaneous Reimbursements	5,303	131,228	63,936	18,650	7,818	42,081	(51,914)	231	-	-	-	-	217,333	223,365	97%
Insurance Claim	-	-	-	-	-	146	-	-	-	-	-	-	146	20,146	1%
IT Services	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	-	-	-	-	43,017	64,525	67%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	200	0%
Lamppost Program	-	-	-	-	-	200	2,850	5,950	-	-	-	-	9,000	8,000	113%
Energy Rebates	-	-	-	83,452	-	-	-	-	-	-	-	-	83,452	84,607	99%
Repair Reimbursement	-	75	75	150	-	5	75	150	-	-	-	-	530	20,000	3%
Salary/Overtime Reimb	6,230	8,645	12,188	3,117	8,302	13,122	22,931	3,790	-	-	-	-	78,324	387,000	20%
Diesel Tax Rebate	-	-	-	-	-	19,590	-	-	-	-	-	-	19,590	50,000	39%
Pharmacy Rebates	133,067	198,064	20,416	70,512	13,650	30,910	126,371	32,217	-	-	-	-	625,208	475,000	132%
Beck's Lake Reimbursement	-	-	-	-	-	28,418	-	-	-	-	-	-	28,418	28,418	100%
Morris Advertising Reimbursement	-	-	600	300	-	1,000	-	-	-	-	-	-	1,900	2,000	95%
Sub Total	149,977	343,389	102,591	181,557	35,147	140,848	105,690	47,715	-	-	-	-	1,106,915	1,363,261	81%
Departmental Reimbursements	-	-	4,916	-	-	-	-	-	-	-	-	-	4,916	245,441	2%
Total Reimbursements	149,977	343,389	107,508	181,557	35,147	140,848	105,690	47,715	-	-	-	-	1,111,831	1,608,702	69%
Other Sources															
Interfund Transfers & Fixed Cost Allocations															
Interfund Transfers In	8,902,932	2,862,538	4,535,535	3,654,964	3,067,814	3,080,626	8,657,573	2,897,218	-	-	-	-	37,659,200	52,531,767	72%
PILOT	3,039,663	-	-	-	-	-	3,039,663	-	-	-	-	-	6,079,325	6,079,325	100%
Administration Cost Allocation	752,500	752,500	752,500	752,500	752,500	752,500	752,500	752,500	-	-	-	-	6,020,000	9,030,000	67%
IT Cost Allocation	801,684	801,684	801,684	801,684	801,684	801,684	801,684	801,684	-	-	-	-	6,413,469	9,620,204	67%
Liability Insurance Allocation	280,417	280,417	280,417	280,417	280,417	280,417	280,417	280,417	-	-	-	-	2,243,333	3,365,000	67%
Payroll Cost Allocation	216,811	216,811	216,811	216,811	216,811	196,138	203,592	203,592	-	-	-	-	1,687,377	2,601,735	65%
Facilities Management Allocation	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	-	-	-	-	106,667	160,000	67%
Utility Customer Service Mgmt Allocatic	109,977	109,977	109,977	109,977	109,977	109,977	109,977	109,977	-	-	-	-	879,817	1,319,726	67%
Sub Total	14,117,317	5,037,260	6,710,258	5,829,686	5,242,536	5,234,674	13,858,738	5,058,721	-	-	-	-	61,089,189	84,707,757	72%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Other Sources															
Sale of Assets															
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Non-Capital Assets	-	-	23,500	-	-	-	-	-	-	-	-	-	23,500	23,500	100%
Sale of Property	17,925	-	-	4,156	-	-	-	-	-	-	-	-	22,081	-	NA
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Sub Total	17,925	-	23,500	4,156	-	-	-	-	-	-	-	-	45,581	24,000	190%
Issuance of Debt															
Capital Lease Proceeds	-	-	-	166,343	-	8,042,233	-	-	-	-	-	-	8,208,577	9,208,578	89%
Bond Proceeds	-	-	12,110,000	-	-	-	-	-	-	-	-	-	12,110,000	12,110,000	100%
Premium on Bonds	-	-	283,690	-	-	-	-	-	-	-	-	-	283,690	283,690	100%
Sub Total	-	-	12,393,690	166,343	-	8,042,233	-	-	-	-	-	-	20,602,267	21,602,268	95%
Refunds															
Refunds	240,646	287	1,188	10,760	6,203	12,103	18,305	48	-	-	-	-	289,541	217,197	133%
Specific Stop Loss	234	3,927	-	-	-	-	-	23,820	-	-	-	-	27,982	10,000	280%
Utility Receipts Tax Refund	-	-	-	10,160	-	-	-	-	-	-	-	-	10,160	10,160	100%
Sub Total	240,880	4,213	1,188	20,920	6,203	12,103	18,305	23,868	-	-	-	-	327,683	237,357	138%
Other															
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Interfund Loan - Principal Income	6,000	220,397	-	6,000	-	-	6,000	225,126	-	-	-	-	463,523	469,523	99%
Interfund Loan - Interest Income	-	26,267	-	-	-	-	-	21,538	-	-	-	-	47,805	47,805	100%
Other Loan - Principal Income	26,498	10,533	97,475	50,764	26,916	20,387	33,011	330,690	-	-	-	-	596,274	92,604	644%
Other Loan - Interest Income	13,593	23,271	23,876	-	23,782	17,948	23,467	6,524	-	-	-	-	132,460	174,718	76%
Sub Total	46,091	280,467	121,351	56,764	50,698	38,335	62,477	583,878	-	-	-	-	1,240,062	784,650	158%
Total Other Sources	14,422,213	5,321,940	19,249,987	6,077,870	5,299,437	13,327,346	13,939,521	5,666,467	-	-	-	-	83,304,782	107,356,032	78%
Revenue Total	29,076,752	18,989,788	34,825,209	19,409,280	21,316,752	113,907,997	29,145,488	20,859,038	-	-	-	-	287,530,305	419,698,158	69%

City of South Bend
Expenditures by Activity

Period Ending: August 31, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
General Fund																
General Government																
Mayor	101	75,328	83,108	85,770	112,241	74,701	79,626	83,271	90,901	-	-	-	-	684,944	1,048,915	65%
Community Initiatives	101	28,850	228,309	78,411	84,036	178,404	42,430	93,657	30,367	-	-	-	-	764,465	1,526,626	50%
Community Police Review Office	101	-	-	-	-	-	-	-	-	-	-	-	-	-	103,199	0%
Clerk	101	46,576	41,333	42,787	68,038	35,549	42,164	43,035	48,572	-	-	-	-	368,054	694,547	53%
Common Council	101	32,144	37,173	37,057	35,523	51,569	41,332	52,251	56,992	-	-	-	-	344,042	724,941	47%
General City	101	67,500	8,329	1,154,152	41,001	292,627	126,036	57,545	1,037,973	-	-	-	-	2,785,163	39,538,000	7%
Controller' Office	101	139,766	151,078	143,775	305,549	142,962	237,262	149,839	158,045	-	-	-	-	1,428,274	2,569,304	56%
Human Resources	101	43,818	44,184	51,536	53,960	34,563	44,474	55,101	50,632	-	-	-	-	378,267	957,327	40%
Diversity & Inclusion	101	38,739	36,167	38,464	41,421	45,452	32,920	15,653	58,423	-	-	-	-	307,239	740,743	41%
Human Rights	101	31,753	32,791	28,191	38,866	31,632	24,868	23,190	41,939	-	-	-	-	253,230	462,479	55%
Legal	101	101,032	110,529	106,648	150,076	115,841	119,100	123,459	127,007	-	-	-	-	953,692	1,695,716	56%
Sub Total		605,508	773,000	1,766,790	930,711	1,003,299	790,211	697,001	1,700,850	-	-	-	-	8,267,370	50,061,797	17%
Public Works																
Engineering	101	229,205	230,682	222,892	299,976	231,648	238,206	231,981	252,710	-	-	-	-	1,937,299	3,572,616	54%
Sub Total		229,205	230,682	222,892	299,976	231,648	238,206	231,981	252,710	-	-	-	-	1,937,299	3,572,616	54%
Public Safety																
Police	101	2,437,107	2,264,379	2,350,301	2,936,898	2,263,068	2,450,506	2,377,981	2,381,426	-	-	-	-	19,461,667	31,263,638	62%
Crime Lab	101	48,512	52,110	50,720	70,598	47,686	46,419	53,877	62,230	-	-	-	-	432,152	869,889	50%
Fire	101	2,089,089	2,075,047	2,148,267	2,791,929	2,140,674	2,112,918	2,061,564	2,241,956	-	-	-	-	17,661,445	26,372,790	67%
EMS	101	56,097	64,095	52,178	65,731	31,047	51,891	33,319	63,734	-	-	-	-	418,092	843,828	50%
Fire Training Center	101	3,535	5,188	4,907	9,783	5,697	6,674	2,683	3,386	-	-	-	-	41,852	123,630	34%
Sub Total		4,634,340	4,460,818	4,606,374	5,874,938	4,488,172	4,668,407	4,529,424	4,752,733	-	-	-	-	38,015,207	59,473,774	64%
Community Investment																
Sustainability	101	1,808	546	864	6,877	-	50,000	6,000	-	-	-	-	-	66,095	101,458	65%
Sub Total		1,808	546	864	6,877	-	50,000	6,000	-	-	-	-	-	66,095	101,458	65%
Arts & Culture																
Morris Performing Arts Center	101	606,600	6,248	18,653	1,332	1,332	500	500	-	-	-	-	-	635,165	656,962	97%
Palais Royale Ballroom	101	18,879	15,936	22,663	14,606	17,856	12,980	11,603	10,811	-	-	-	-	125,335	229,403	55%
Sub Total		625,479	22,184	41,316	15,938	19,188	13,480	12,103	10,811	-	-	-	-	760,499	886,365	86%
Total General Fund		6,096,339	5,487,230	6,638,236	7,128,441	5,742,307	5,760,304	5,476,509	6,717,104	-	-	-	-	49,046,471	114,096,009	43%
Venues, Parks & Arts																
Parks & Recreation																
Park Administration	201	84,642	86,965	89,965	110,763	89,854	67,166	84,488	90,873	-	-	-	-	704,717	1,133,336	62%
Park Maintenance	201	606,620	558,304	565,318	662,295	522,144	710,069	904,011	772,862	-	-	-	-	5,301,624	9,202,281	58%
Golf Courses	201	94,822	83,034	118,212	213,841	239,335	175,201	216,929	199,389	-	-	-	-	1,340,762	1,856,271	72%
Recreational Experiences	201	281,368	187,364	209,056	230,371	(30,817)	239,566	246,054	241,210	-	-	-	-	1,604,173	2,480,739	65%
Community Programming	201	19,885	16,938	19,915	18,438	461,164	98,794	100,231	103,762	-	-	-	-	839,127	1,627,786	52%
Development & Promotions	201	107,817	49,551	65,886	87,779	77,460	107,271	72,791	83,089	-	-	-	-	651,645	1,119,622	58%
Park Projects & Capital	201	46,375	41,431	9,639	80,550	34,374	105,297	-	20,817	-	-	-	-	338,482	1,696,920	20%
Potawatomi Zoo	201	350,150	150	150	150	350,150	150	150	150	-	-	-	-	701,202	701,803	100%
Park Debt	201	-	4,400	-	-	-	-	-	4,400	-	-	-	-	4,400	5,000	88%
Morris Palais Marketing	273	74,852	-	-	-	-	-	-	-	-	-	-	-	74,852	100,000	75%
Morris PAC Self-Promotion	274	264,160	-	-	-	-	-	-	-	-	-	-	-	264,160	410,000	64%
Coveleski Stadium Capital	401	-	6,962	-	-	2,017	450	4,504	-	-	-	-	-	13,932	25,715	54%
Professional Sports Convention Dev. Area	413	-	664,810	263,005	63,210	11,408	7,605	3,803	25,000	-	-	-	-	1,038,840	3,602,900	29%
Morris PAC Improvement	416	17,030	-	416,519	37,250	23,525	185,794	1,197,655	157,163	-	-	-	-	2,034,935	8,475,984	24%
Palais Historic Preservation	450	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Morris Performing Arts Center Operations	602	97,320	96,327	107,667	119,650	64,730	71,628	73,745	84,515	-	-	-	-	715,581	1,683,579	43%
Sub Total		2,045,042	1,796,235	1,865,332	1,624,298	1,845,343	1,768,991	2,904,361	1,778,831	-	-	-	-	15,628,433	34,156,937	46%
Parking Garages																
Parking Enforcement	601	62	62	162	182	62	(279)	62	92	-	-	-	-	402	1,038	39%
Parking General Operations	601	66,240	29,086	39,179	32,988	27,535	14,525	23,892	28,725	-	-	-	-	262,170	579,121	45%
Main Street Garage	601	6,862	46,676	11,475	2,541	53,830	6,196	6,498	4,823	-	-	-	-	138,900	309,407	45%
Leighton Plaza Garage	601	8,705	45,413	13,786	6,454	47,656	5,716	6,343	6,055	-	-	-	-	140,128	271,422	52%
Wayne Street Garage	601	4,888	45,943	8,929	5,910	45,004	7,147	5,272	3,371	-	-	-	-	126,464	252,507	50%
Sub Total		86,757	167,179	73,529	48,074	174,087	33,306	42,066	43,066	-	-	-	-	668,064	1,413,495	47%

City of South Bend
Expenditures by Activity

Period Ending: August 31, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Century Center																
Century Center Operations	670	227,604	299,954	342,643	367,940	304,774	316,147	262,360	90,481	-	-	-	-	2,211,902	4,094,958	54%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Century Center Energy Saving	672	-	-	-	200,952	-	-	-	-	-	-	-	-	200,952	402,368	50%
Sub Total		227,604	299,954	342,643	568,892	304,774	316,147	262,360	90,481	-	-	-	-	2,412,854	4,532,326	53%
Total Venues, Parks & Arts		2,359,402	2,263,369	2,281,504	2,241,264	2,324,204	2,118,444	3,208,786	1,912,377	-	-	-	-	18,709,352	40,102,758	47%
Public Safety																
Police Department																
Police Seizures	216	-	-	-	-	-	-	-	-	-	-	-	-	-	44,500	0%
Curfew Violations	218	13,888	-	-	-	-	-	171	-	-	-	-	-	14,059	18,799	75%
Law Enforcement Education	220	37,418	62,683	66,514	50,473	35,028	125,512	27,409	48,549	-	-	-	-	453,586	523,568	87%
Public Safety Local Income Tax - Police	249	488,040	488,040	488,040	732,060	488,040	488,040	488,040	488,040	-	-	-	-	4,148,340	6,344,523	65%
Police Take Home Vehicle	278	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Police Block Grant	280	4,165	-	-	-	-	-	-	-	-	-	-	-	4,165	4,338	96%
Police Grants	292	26,716	-	-	-	-	-	-	-	-	-	-	-	26,716	26,716	100%
Police Academy	294	146,411	-	-	-	-	-	-	-	-	-	-	-	146,411	175,000	84%
COPS MORE Grants	295	24,566	-	-	-	-	-	-	-	-	-	-	-	24,566	145,808	17%
Drug Enforcement	299	-	-	-	-	9,692	24,453	9,999	-	-	-	-	-	44,144	78,500	56%
K-9 Unit	705	2,436	-	-	-	-	-	-	-	-	-	-	-	2,436	2,520	97%
Sub Total		743,640	550,723	554,554	782,533	532,760	638,004	525,619	536,589	-	-	-	-	4,864,422	7,414,273	66%
Fire Department																
Public Safety Local Income Tax - Fire	249	488,040	488,040	488,040	732,060	488,040	488,040	488,040	488,040	-	-	-	-	4,148,340	6,344,524	65%
Fire Department Capital	287	567,083	-	-	-	807,991	-	709,583	-	-	-	-	-	2,084,657	6,798,339	31%
Haz-Mat	289	-	-	-	-	-	-	-	200	-	-	-	-	200	10,000	2%
Indiana River Rescue	291	6,946	22,300	7,181	3,339	14,005	10,816	15,278	13	-	-	-	-	79,878	99,359	80%
Sub Total		1,062,069	510,340	495,221	735,399	1,310,036	498,856	1,212,901	488,253	-	-	-	-	6,313,074	13,252,222	48%
Total Public Safety		1,805,709	1,061,063	1,049,776	1,517,931	1,842,796	1,136,860	1,738,520	1,024,841	-	-	-	-	11,177,497	20,666,495	54%
Public Works																
Streets																
Motor Vehicle Highway	202	1,398,252	764,390	781,157	955,629	616,439	344,763	914,864	452,597	-	-	-	-	6,228,090	11,856,151	53%
Local Road & Street	251	20,092	2,268	110,904	458,466	209,220	88,393	104,405	61,444	-	-	-	-	1,055,192	3,656,900	29%
LOIT 2016 Special Distribution	257	-	-	-	-	-	-	-	-	-	-	-	-	-	56,950	0%
Local Road & Bridge Grant	265	-	197,847	-	12,698	130,582	98,617	-	137,189	-	-	-	-	576,933	2,923,443	20%
MVH Restricted Fund	266	37,790	7,307	478,294	27,213	92,024	728,220	574,436	907,452	-	-	-	-	2,852,736	5,070,313	56%
Major Moves	412	-	867	43,822	-	-	17,712	-	81,558	-	-	-	-	143,958	1,789,238	8%
Project Rel.eaf	655	38,751	29,271	65,638	29,323	29,536	29,423	29,278	29,472	-	-	-	-	280,693	449,708	62%
Sub Total		1,494,885	1,001,950	1,479,815	1,483,328	1,077,802	1,307,128	1,622,982	1,669,712	-	-	-	-	11,137,602	25,802,703	43%
Solid Waste																
Solid Waste Operations	610	655,522	626,031	1,153,359	689,386	593,493	657,211	862,205	605,343	-	-	-	-	5,842,549	7,106,763	82%
Solid Waste Capital	611	203,562	-	758,270	76,259	128,665	-	368,254	-	-	-	-	-	1,535,010	3,463,022	44%
Sub Total		859,084	626,031	1,911,629	765,645	722,159	657,211	1,230,459	605,343	-	-	-	-	7,377,559	10,569,785	70%
Water Works																
Water Works Operations	620	2,704,987	1,726,045	2,459,159	1,833,043	1,445,993	1,748,993	2,780,278	1,738,069	-	-	-	-	16,436,566	24,213,606	68%
Water Works Capital	622	76,443	54,469	116,951	54,685	257,304	13,600	334,920	38,196	-	-	-	-	946,567	12,735,287	7%
Water Works Sinking (Debt Service)	625	-	500	-	-	-	194,623	-	600	-	-	-	-	195,723	2,662,430	7%
Sub Total		2,781,430	1,781,014	2,576,110	1,887,727	1,703,298	1,957,216	3,115,197	1,776,865	-	-	-	-	17,578,856	39,611,323	44%
Wastewater/Sewer/Organic Resources																
Sewer Repair Insurance	640	53,257	53,984	139,898	72,885	72,678	77,477	37,971	98,568	-	-	-	-	606,717	753,069	81%
Sewer Division	641	542,054	435,590	1,970,000	489,545	439,521	440,074	481,262	466,920	-	-	-	-	5,264,965	7,988,649	66%
Concrete Crew	641	46,554	43,557	38,540	47,380	46,674	38,089	36,441	44,690	-	-	-	-	341,926	558,385	61%
Wastewater Operations	641	4,632,060	2,192,494	2,272,603	2,408,207	2,253,710	2,410,609	4,475,990	2,272,056	-	-	-	-	22,917,728	35,630,625	64%
Organic Resources	641	165,677	74,217	100,962	140,757	83,538	125,490	158,487	178,527	-	-	-	-	1,027,655	1,548,840	66%
Sewage Works Capital	642	-	-	726,313	1,441,592	21,374	8,786	121,909	255,282	-	-	-	-	2,575,256	14,614,348	18%
Sewage Works Sinking (Debt Service)	649	1,100	-	28,000	750	603,846	-	-	-	-	-	-	-	633,696	11,107,089	6%
Sub Total		5,440,702	2,799,843	5,276,316	4,601,115	3,521,341	3,100,524	5,312,060	3,316,042	-	-	-	-	33,367,942	72,201,004	46%

City of South Bend
Expenditures by Activity

Period Ending: August 31, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Storm Water Fees																
Storm Sewer Fund	667	2,385	10,083	86,430	878	108,249	117,215	89,427	71,912	-	-	-	-	486,579	2,271,456	21%
Sub Total		2,385	10,083	86,430	878	108,249	117,215	89,427	71,912	-	-	-	-	486,579	2,271,456	21%
Total Public Works		10,578,486	6,218,919	11,330,299	8,738,694	7,132,848	7,139,294	11,370,124	7,439,874	-	-	-	-	69,948,538	150,456,271	46%
Department of Community Investment																
Studebaker/Oliver Revitalizing Grant	209	-	-	2,717	2,064	150	2,258	-	-	-	-	-	-	7,188	262,443	3%
Economic Development State Grants	210	-	5,649	4,332	82,625	30,449	57,620	7,005	(55,705)	-	-	-	-	131,976	604,236	22%
DCI Operating	211	254,919	275,336	284,453	424,061	319,298	283,392	312,636	362,723	-	-	-	-	2,516,818	5,759,541	44%
DCI Grants	212	74,337	82,586	194,358	238,384	111,485	269,112	130,622	141,620	-	-	-	-	1,242,505	9,443,375	13%
Unsafe Building	219	700	1,510	-	3,440	1,470	-	600	3,270	-	-	-	-	10,990	23,000	48%
Rental Units Regulation	221	10,065	11,650	9,127	7,930	4,566	5,362	4,888	4,891	-	-	-	-	58,479	450,794	13%
Neighborhood Services & Enforcement	230	234,472	186,104	198,925	239,355	194,183	165,482	464,678	209,002	-	-	-	-	1,892,201	3,961,606	48%
Animal Resource Center	230	67,272	68,101	76,129	107,834	72,720	72,413	83,481	70,623	-	-	-	-	618,574	1,167,829	53%
UDAG	410	6,000	-	-	6,000	-	-	6,000	-	-	-	-	-	18,000	24,000	75%
Building Dept Operations	600	173,560	143,680	146,873	185,990	147,383	143,107	158,223	154,451	-	-	-	-	1,253,268	2,046,854	61%
Industrial Revolving Fund	754	123,432	2,272,544	441,050	75,093	621,545	62,283	841,830	30,308	-	-	-	-	4,468,084	4,918,709	91%
Total Dept of Community Investment		944,756	3,047,161	1,357,964	1,372,777	1,503,250	1,061,029	2,009,964	921,182	-	-	-	-	12,218,082	28,662,385	43%
Capital & Debt Service Funds																
2017 Park Bond Debt Service	312	572,683	-	-	-	-	-	596,683	-	-	-	-	-	1,169,365	1,169,368	100%
2018 Fire Station #9 Debt Service	350	172,866	-	-	-	-	-	171,291	-	-	-	-	-	344,156	344,157	100%
Local Income Tax - Certified Shares	404	1,470,173	1,635,497	801,893	688,487	1,221,008	1,397,020	2,215,614	1,187,350	-	-	-	-	10,617,044	17,596,408	60%
Cumulative Capital Development	406	40,076	11,974	11,974	60,515	119,235	11,974	40,077	11,974	-	-	-	-	307,798	512,428	60%
Cumulative Capital Improvement	407	19,946	19,945	19,945	25,947	19,945	25,945	20,446	20,745	-	-	-	-	172,865	489,341	35%
Local Income Tax - Economic Develop.	408	889,690	734,084	1,029,366	797,333	779,490	1,044,863	1,351,156	813,985	-	-	-	-	7,439,967	29,782,859	25%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2022 Zoo Bond Capital	453	-	-	318,188	-	-	-	-	133,460	-	-	-	-	451,648	5,891,800	8%
2021 Infrastructure Bond Capital	455	-	33,466	170,828	79,445	768,998	158,391	-	3,600	-	-	-	-	1,214,727	3,815,260	32%
2017 Park Bond Capital	471	-	111,492	68,518	35,501	44,948	63,959	108,332	356,012	-	-	-	-	788,763	4,264,527	18%
Equipment / Vehicle Leasing	750	-	-	347,697	-	-	-	-	-	-	-	-	-	347,697	347,697	100%
Redevelopment Authority Debt Service	752	-	1,231,178	-	-	365,763	-	-	1,421,724	-	-	-	-	3,018,665	3,044,328	99%
South Bend Building Corporation	755	-	1,388,778	-	-	-	-	-	1,358,239	-	-	-	-	2,747,016	2,751,956	100%
2015 Smart Streets Bond Debt Service	756	-	853,784	-	1,650	-	-	-	855,909	-	-	-	-	1,711,344	1,711,694	100%
2015 Park Bond Debt Service	757	-	187,141	-	-	-	-	-	185,416	-	-	-	-	372,556	372,557	100%
2017 Eddy St. Commons Bond Capital	759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2017 Eddy St. Commons Bond Debt	760	-	962,625	-	-	-	-	-	963,750	-	-	-	-	1,926,375	1,926,375	100%
Total Capital & Debt Service		3,165,433	7,169,965	2,768,409	1,688,878	3,319,386	2,702,153	4,503,598	7,312,164	-	-	-	-	32,629,986	74,020,755	44%
Internal Service Funds																
Central Services																
Equipment Services	222	763,846	748,148	701,554	935,944	695,495	884,730	658,318	977,172	-	-	-	-	6,365,207	7,945,303	80%
Radio Shop	222	15,590	14,629	14,783	19,617	14,714	15,217	14,652	14,664	-	-	-	-	123,867	283,073	44%
Building Maintenance	222	12,506	11,754	7,862	5,180	6,163	17,217	18,402	17,227	-	-	-	-	96,310	221,091	44%
Facilities Management	222	14,890	6,925	6,557	6,557	6,557	14,019	14,019	14,019	-	-	-	-	83,542	181,838	46%
Central Services Capital	222	-	2,256	-	26,750	22,400	-	-	4,770	-	-	-	-	56,176	242,425	23%
Subtotal		806,831	783,711	730,755	994,048	745,329	931,183	705,392	1,027,852	-	-	-	-	6,725,102	8,873,729	76%
Liability Insurance																
Business Insurance	226	38,439	24,555	-	597	8,979	35,516	1,038,175	29,323	-	-	-	-	1,175,584	1,431,000	82%
Liability Insurance	226	4,030	13,597	52,521	23,093	18,973	66,683	20,304	112,480	-	-	-	-	311,682	3,700,754	8%
Workers Compensation	226	218,111	1,581	253,259	(79,565)	12,250	903	182,831	157,289	-	-	-	-	746,658	1,268,000	59%
Catastrophic Events	226	364	115	-	-	-	-	-	-	-	-	-	-	479	103,324	0%
Subtotal		260,944	39,848	305,780	(55,875)	40,201	103,102	1,241,310	299,092	-	-	-	-	2,234,403	6,503,078	34%
IT / Innovation /311 Call Center	279	796,631	859,083	942,872	588,074	830,736	569,592	886,722	726,880	-	-	-	-	6,200,590	11,054,062	56%
Self-Funded Employee Benefits	711	1,355,367	1,263,751	1,489,383	1,246,889	1,114,825	1,691,892	1,294,547	1,777,308	-	-	-	-	11,233,962	18,399,864	61%
Unemployment Compensation	713	611	1,625	5,072	683	15,403	1,798	1,300	25	-	-	-	-	26,517	80,000	33%
Parental Leave	714	6,041	9,818	7,200	6,645	4,664	2,647	7,124	18,756	-	-	-	-	62,894	253,846	25%
Total Internal Service Funds		3,226,425	2,957,837	3,481,062	2,780,464	2,751,159	3,300,214	4,136,395	3,849,913	-	-	-	-	26,483,469	45,164,579	59%

City of South Bend
Expenditures by Activity

Period Ending: August 31, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Other																
Miscellaneous																
Gift, Donation, Bequest	217	16,100	51,404	16,192	26,520	12,895	21,740	26,657	11,564	-	-	-	-	183,070	740,289	25%
Loss Recovery	227	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Human Rights Federal Grants	258	14,958	15,083	19,199	20,837	14,972	20,774	19,588	19,295	-	-	-	-	144,706	248,783	58%
American Rescue Plan	263	1,859,986	28,704	5,240	65,650	68,700	44,550	-	121,510	-	-	-	-	2,194,340	13,510,000	16%
COVID-19 Response	264	57,024	41,280	72,156	26,081	24,700	80,693	29,170	37,893	-	-	-	-	368,999	1,166,853	32%
Sub Total		1,948,068	136,471	112,787	139,088	121,267	167,757	75,415	190,261	-	-	-	-	2,891,115	15,665,925	18%
Fiduciary Funds																
Fire Pension	701	344,630	342,637	340,526	340,863	348,534	338,342	348,205	342,273	-	-	-	-	2,746,010	4,583,888	60%
Police Pension	702	504,789	504,920	502,540	502,830	489,753	497,709	498,526	492,032	-	-	-	-	3,993,100	6,057,740	66%
Sub Total		849,419	847,558	843,066	843,693	838,287	836,050	846,731	834,306	-	-	-	-	6,739,110	10,641,628	63%
Total Other		2,797,487	984,029	955,854	982,781	959,554	1,003,808	922,146	1,024,567	-	-	-	-	9,630,225	26,307,553	37%
Total Civil City		30,974,038	29,189,572	29,863,104	26,451,229	25,575,504	24,222,105	33,366,041	30,202,024	-	-	-	-	229,843,619	499,476,804	46%
Redevelopment Commission Controlled Funds																
Tax Increment Financing Funds																
TIF River West Development Area	324	4,399,775	339,849	624,965	283,199	725,987	711,470	4,535,785	922,057	-	-	-	-	12,543,088	25,072,985	50%
TIF West Washington	422	-	-	-	-	-	-	-	44,448	-	-	-	-	44,448	228,561	19%
TIF River East Development Area	429	27,053	83,420	118,016	17,856	3,000	353,022	3,600	95,507	-	-	-	-	701,474	8,178,801	9%
TIF Southside Development #1	430	51,507	1,494	6,950	2,351	509,917	359,835	143,257	180,197	-	-	-	-	1,255,507	9,973,505	13%
TIF Douglas Road	435	178,553	-	-	-	1,308	-	30,594	-	-	-	-	-	210,455	284,630	74%
TIF River East Residential Area	436	2,195,625	246,664	-	-	-	1,500	2,200,750	246,664	-	-	-	-	4,891,203	4,921,704	99%
Sub Total		6,852,513	671,427	749,932	303,406	1,240,212	1,425,827	6,913,986	1,488,873	-	-	-	-	19,646,176	48,660,186	40%
Redevelopment Funds																
Redevelopment General	433	110,000	3,675	1,750	1,750	41,667	86,900	541,400	-	-	-	-	-	787,142	1,141,283	69%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	-	-	-	-	-	15,662	7,546	-	-	-	-	-	23,208	2,389,024	1%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		110,000	3,675	1,750	1,750	41,667	102,562	548,946	-	-	-	-	-	810,350	3,530,307	23%
Debt Service Funds																
2019 South Shore Double Tracking Res.	352	-	516,625	-	-	-	-	-	513,125	-	-	-	-	1,029,750	1,029,750	100%
2020 TIF Library Bond Debt Reserve	353	-	8	-	-	-	-	-	8	-	-	-	-	16	-	NA
Sub Total		-	516,633	-	-	-	-	-	513,133	-	-	-	-	1,029,766	1,029,750	100%
Total Redevelopment Funds		6,962,513	1,191,735	751,682	305,156	1,281,879	1,528,389	7,462,932	2,002,006	-	-	-	-	21,486,292	53,220,243	40%
Total Expenditures		37,936,551	30,381,307	30,614,786	26,756,386	26,857,383	25,750,494	40,828,973	32,204,030	-	-	-	-	251,329,911	552,697,047	45%

**City of South Bend
Outstanding Debt**

Fiscal Year 2022

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/22	2022 Additions	2022 Principal	2022 Interest	2022 Total Debt Payments	Debt at 12/31/22
Civil City Debt													
Capital Leases													
158	2017 Vehicle/Equip Lease No. 1	2017	N/A	2022	Various	Biannual	2,916,500	610,788	-	610,788	9,512	620,300	-
162	2017 Vehicle/Equip Lease No. 2	2017	N/A	2022	404	Biannual	1,632,000	339,059	-	339,059	4,951	344,011	-
167	2017 HP Computer Lease 15	2018	N/A	2022	279	Monthly	9,698	1,033	-	1,033	6	1,040	-
170	2018 HP Computer Lease 17	2018	N/A	2022	279	Monthly	9,092	1,481	-	1,481	21	1,502	-
171	2018 Vehicle/Equip Lease #1 (PNC) Sched 1	2018	N/A	2023	Various	Biannual	5,898,310	1,861,369	-	1,231,772	40,539	1,272,311	629,597
173	2018 Canon Copier Leases 1 & 2	2018	N/A	2023	279	Monthly	297,967	103,126	-	63,768	3,708	67,476	39,358
174	2018 HP Computer Lease 18	2018	N/A	2022	279	Monthly	214,471	49,194	-	49,194	1,181	50,375	-
177	2018 Vehicle/Equip Lease #2	2018	N/A	2023	Various	Biannual	522,878	217,002	-	106,781	6,089	112,870	110,221
178	2018 Fitness Equipment Lease	2018	N/A	2023	201	Annual	205,473	84,925	-	41,164	5,359	46,522	43,761
180	2018 HP Computer Lease 19	2018	N/A	2023	279	Monthly	36,860	11,894	-	11,894	377	12,272	-
181	2019 Dell Computer Equipment Lease	2019	N/A	2022	279	Biannual	7,984	1,704	-	1,704	123	1,827	-
182	2019 Vehicle/Equip Lease #1	2019	N/A	2024	Various	Biannual	1,472,985	755,651	-	297,131	15,545	312,676	458,520
183	2018 Golf Cart Lease	2018	N/A	2022	201	Annual	146,287	32,180	-	32,180	1,609	33,789	-
184	2019 Dell Computer Equipment Lease 2	2019	N/A	2023	279	Annual	51,468	21,695	-	10,654	788	11,442	11,041
185	2019 AT&T Lease 5	2019	N/A	2022	279	Monthly	17,310	1,543	-	1,543	13	1,556	-
186	2019 Golf Cart Lease	2019	N/A	2023	201	Annual	168,970	72,569	-	35,399	3,628	39,028	37,169
187	2018 HP Computer Lease 21	2019	N/A	2023	279	Monthly	237,388	123,173	-	54,540	4,905	59,445	68,633
188	2019 AT&T Lease 6	2019	N/A	2022	279	Monthly	8,755	1,295	-	1,295	16	1,311	-
189	2019 AT&T Lease 7	2019	N/A	2022	279	Monthly	5,400	799	-	799	10	809	-
190	2019 Canon Copier Lease 3	2019	N/A	2023	279	Monthly	5,584	2,350	-	1,255	89	1,344	1,095
191	2019 Canon Copier Lease 4	2019	N/A	2023	279	Monthly	3,514	1,422	-	885	51	936	537
192	2019 Canon Copier Lease 5	2019	N/A	2023	279	Monthly	9,249	3,686	-	2,427	129	2,556	1,260
193	2019 Canon Copier Lease 6	2019	N/A	2023	279	Monthly	11,464	5,056	-	2,983	185	3,168	2,073
194	2019 Dell Equipment Lease 3 (Fire)	2019	N/A	2023	279	Annual	3,800	1,629	-	795	79	874	834
196	2019 HP Computer Lease 20	2019	N/A	2023	279	Monthly	24,205	13,031	-	5,604	554	6,159	7,426
197	2019 Lease of SmartNet & VOIP	2019	N/A	2022	279	Annual	286,353	97,347	-	97,347	1,947	99,294	-
198	2019 AT&T Lease 8	2019	N/A	2022	279	Monthly	6,034	1,940	-	1,940	49	1,989	-
199	2019 AT&T Lease 9	2019	N/A	2022	279	Monthly	10,059	2,923	-	2,923	57	2,980	-
201	2020 Dell Computer Equipment Lease 4	2020	N/A	2024	279	Annual	33,000	19,737	-	6,129	1,414	7,543	13,608
202	2020 HP Computer Lease 22	2020	N/A	2024	279	Monthly	39,800	22,899	-	8,976	877	9,853	13,923
203	2020 VLocker Equipment Lease Purchase	2020	N/A	2025	201	Annual	86,961	62,126	-	12,814	1,313	14,126	49,312
204	2020 AT&T Lease 10	2020	N/A	2023	279	Monthly	18,103	7,872	-	6,258	250	6,508	1,614
205	2020 Dell Computer Equipment Lease 5	2020	N/A	2024	279	Annual	11,455	6,851	-	2,128	491	2,618	4,723
206	2020 HP Computer Lease 23	2020	N/A	2024	279	Monthly	29,652	18,635	-	6,616	567	7,184	12,019
207	2020 Dell Computer Equipment Lease 6	2020	N/A	2023	279	Annual	217,111	108,453	-	53,049	4,817	57,865	55,405
208	2020 Canon Copier Lease 7	2020	N/A	2023	279	Monthly	3,575	1,836	-	1,213	47	1,260	623
209	2020 Vehicle/Equip Lease #1	2020	N/A	2025	Various	Biannual	6,156,108	4,946,981	-	1,216,287	51,546	1,267,832	3,730,694
211	2020 Canon Copier Lease 8	2020	N/A	2023	279	Monthly	5,625	3,312	-	2,068	92	2,160	1,244
213	2021 Canon Copier Lease 9	2021	N/A	2023	279	Monthly	2,566	1,845	-	1,025	103	1,128	820
214	2021 Network Solutions Cisco Infrastructure Lease	2021	N/A	2025	279	Annual	900,000	682,171	-	164,926	15,260	180,186	517,245
216	2021 Dell Computer Equipment Lease 7	2021	N/A	2025	279	Annual	529,046	415,089	-	97,963	15,994	113,957	317,125
217	2021 Dell Computer Equipment Lease 8	2021	N/A	2024	279	Annual	214,222	157,550	-	50,517	6,155	56,672	107,032
218	2021 Vehicle/Equip Lease #1	2021	N/A	2026	Various	Biannual	3,691,270	3,691,270	-	728,432	28,501	756,933	2,962,838
220	2022 IT Networking Equipment Lease	2022	N/A	2026	279	Annual	166,343	-	166,343	39,571	527	40,098	126,773
223	2022 Canon Copier Lease 10	2022	N/A	2023	279	Monthly	8,251	-	8,251	3,731	364	4,095	4,520
224	2022 Dell Computer Equipment Lease 9	2022	N/A	2025	279	Annual	202,985	-	202,985	57,654	-	57,654	145,331
225	2022 Vehicle/Equip Lease	2022	N/A	2027	Various	Biannual	8,042,233	-	8,042,233	829,763	19,416	849,179	7,212,470
Total Civil City Capital Lease Debt							34,578,360	14,566,490	8,419,813	6,297,458	249,254	6,546,713	16,688,844

City of South Bend
Outstanding Debt

Fiscal Year 2022

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/22	2022 Additions	2022 Principal	2022 Interest	2022 Total Debt Payments	Debt at 12/31/22
Bonds													
25	2012 Water Works Refunding Revenue Bonds	2002	2012	2023	625	Biannual	5,975,000	425,000	-	425,000	8,500	433,500	-
39	2012 Bldg Corp Mortgage Refunding Bonds (Fire/Police Bldgs)	2003	2012	2023	755	Biannual	21,335,000	2,250,000	-	1,480,000	75,000	1,555,000	770,000
69	2009 Water Works Revenue Bonds, Series B	2009	2019	2030	625	Biannual	2,814,257	2,814,257	-	124,257	161,117	285,374	2,690,000
80	2020 Sewage Works Revenue Bonds Refunding 2010	2010	2020	2030	649	Biannual	4,830,000	4,290,000	-	405,000	171,600	576,600	3,885,000
99	2012 Water Works Revenue Bonds	2012	N/A	2033	625	Biannual	8,300,000	5,080,000	-	395,000	167,236	562,236	4,685,000
101	2012 Sewage Works Revenue Bonds	2012	N/A	2032	649	Biannual	25,000,000	15,390,000	-	1,185,000	376,680	1,561,680	14,205,000
105	2013A Sewage Works Refunding Revenue Bonds	2013	N/A	2024	649	Biannual	14,765,000	2,110,000	-	690,000	40,934	730,934	1,420,000
116	2013 Bldg Corp Mortgage Bonds (Fire St #5 & Training Tower)	2013	N/A	2033	755	Biannual	5,580,000	3,970,000	-	255,000	141,780	396,780	3,715,000
133	2014 St. Joseph County PSAP Revenue Bonds	2014	N/A	2034	408	Monthly	2,657,697	1,738,897	-	143,699	55,725	199,423	1,595,199
141	2015 Redev Authority Lease Rental Revenue Bonds (Parks)	2015	N/A	2035	757	Biannual	5,605,000	4,310,000	-	230,000	142,556	372,556	4,080,000
145	2015 Sewage Works Refunding Bonds	2015	N/A	2025	649	Biannual	27,440,000	11,720,000	-	2,835,000	234,400	3,069,400	8,885,000
156	2016 Waterworks Refunding Bonds	2016	N/A	2027	625	Biannual	3,300,000	1,500,000	-	280,000	45,000	325,000	1,220,000
163	2017 Taxable Econ. Develop. Revenue Bonds (Eddy St Phase II)	2017	N/A	2037	760	Biannual	25,000,000	24,305,000	-	720,000	1,206,375	1,926,375	23,585,000
165	2017 Park District Bonds, Series 2017A-K	2017	N/A	2033	312	Biannual	14,075,000	11,345,000	-	830,000	339,365	1,169,365	10,515,000
168	2018 General Obligation Bonds (Fire St #9 & Training Classroom)	2018	N/A	2038	287	Biannual	5,045,000	4,400,000	-	210,000	134,156	344,156	4,190,000
175	2018 Econ. Develop. Revenue Bonds (Potawatomi Zoo)	2018	N/A	2034	408	Biannual	3,440,000	3,000,000	-	190,000	142,100	332,100	2,810,000
215	2021 Bldg Corp LIT Lease Rental Revenue Bonds (Infrastructure)	2021	N/A	2036	755	Biannual	7,610,000	7,460,000	-	340,000	265,700	605,700	7,120,000
219	2021 Sewage Works Refunding Revenue Bonds (Ref 2009 & 2011)	2021	N/A	2031	649	Biannual	12,450,000	12,335,000	-	1,160,000	384,150	1,544,150	11,175,000
221	2022 Morris Performing Arts Center Revenue Bonds	2022	N/A	2046	752	Biannual	6,395,000	-	6,395,000	105,000	80,046	185,046	6,290,000
222	2022 Economic Develop Revenue Bonds (Zoo Project)	2022	N/A	2042	755	Biannual	5,715,000	-	5,715,000	120,000	69,476	189,476	5,595,000
Total Civil City Bond Debt							207,331,953	118,443,154	12,110,000	12,122,955	4,241,897	16,364,852	118,430,199
Interfund Loan													
82	2010 Interfund Loan from Fund 404 to UDAG Fund 410	2010	N/A	2026	410	Biannual	2,700,000	356,253	-	24,000	-	24,000	332,253
84	2013 Major Moves-Triangle Development Interfund Loan	2011	2013	2029	436	Biannual	1,558,050	836,359	-	104,686	16,206	120,892	731,674
85	2013 Major Moves-Eddy Street Commons Interfund Loan	2011	2013	2026	436	Biannual	3,942,529	716,123	-	340,838	31,598	372,436	375,285
Total Civil City Interfund Loan Debt							8,200,579	1,908,735	-	469,523	47,805	517,328	1,439,212
Loan Payable													
68	2009 Water Works Improvements - State Revolving Fund	2009	N/A	2030	625	Biannual	427,400	220,712	-	24,682	7,438	32,120	196,030
139	2015 Century Center Energy QECB Conservation Bond	2015	N/A	2031	672	Biannual	4,167,897	3,079,026	-	297,175	105,192	402,367	2,781,851
Total Civil City Loan Payable Debt							4,595,297	3,299,738	-	321,857	112,630	434,487	2,977,881
Total Civil City Debt							254,706,190	138,218,117	20,529,813	19,211,794	4,651,586	23,863,380	139,536,136
Redevelopment Commission Debt													
Capital Leases													
13	2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch)	2006	N/A	2025	324	Biannual	2,510,278	717,014	-	166,202	33,798	200,000	550,812
Total Redevelopment Capital Lease Debt							2,510,278	717,014	-	166,202	33,798	200,000	550,812
Revenue Bonds													
5	2011A Indiana Bond Bank Special Program Bonds (TIF A)	2003	2011	2024	324	Biannual	19,795,000	5,265,000	-	1,670,000	248,847	1,918,847	3,595,000
6	2011A Indiana Bond Bank Special Program Bonds (TIF B)	2003	2011	2024	324	Biannual	14,420,000	3,000,000	-	950,000	141,794	1,091,794	2,050,000
54	2015 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2015	2027	436	Biannual	36,000,000	23,015,000	-	1,585,000	882,856	2,467,856	21,430,000
62	2013 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2013	2026	324	Biannual	4,655,000	1,585,000	-	340,000	46,425	386,425	1,245,000
135	2015 Redev Authority Lease Rental Revenue Bonds (Smart Streets)	2015	N/A	2037	324	Biannual	25,000,000	20,600,000	-	1,060,000	649,694	1,709,694	19,540,000
169	2018 Redev District Revenue Bonds (Parks Improvements)	2018	N/A	2033	324	Biannual	11,995,000	9,570,000	-	705,000	281,850	986,850	8,865,000
200	2019 South Shore Double Tracking Bonds	2019	N/A	2030	324	Biannual	7,985,000	7,065,000	-	685,000	344,750	1,029,750	6,380,000
210	2020 TIF Library Bonds	2020	N/A	2037	324	Biannual	4,225,000	4,150,000	-	220,000	106,015	326,015	3,930,000
Total Redevelopment Revenue Bond Debt							124,075,000	74,250,000	-	7,215,000	2,702,230	9,917,230	67,035,000
Total Redevelopment Commission Debt							126,585,278	74,967,014	-	7,381,202	2,736,028	10,117,230	67,585,812
Total Debt							381,291,468	213,185,131	20,529,813	26,592,996	7,387,614	33,980,610	207,121,948

Full-Time Staffing Summary by Fund

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
101 - General Fund													
Mayor's Office	8	9	9	9	8	8	9	9	9	-	-	-	-
Community Initiatives	6	4	4	5	5	4	4	5	5	-	-	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk	5	3	4	5	3	5	5	5	5	-	-	-	-
Common Council	9	9	9	9	9	9	9	9	9	-	-	-	-
Controller's Office	21	17	17	17	17	18	18	18	16	-	-	-	-
Human Resources	8	5	5	4	2	5	5	5	6	-	-	-	-
Diversity & Inclusion	3	3	3	3	1	1	1	1	1	-	-	-	-
Human Rights	4	4	3	3	4	3	3	4	4	-	-	-	-
Legal Department	13	10	9	11	11	11	11	11	10	-	-	-	-
Engineering	25	23	23	23	22	22	23	23	22	-	-	-	-
Police Department	276	270	260	257	265	262	260	266	270	-	-	-	-
Police Crime Lab	7	6	6	6	5	5	6	7	8	-	-	-	-
Fire Department	265	251	243	247	249	249	249	245	249	-	-	-	-
EMS	4	4	4	4	4	4	4	4	4	-	-	-	-
	655	618	599	603	605	606	607	612	618	-	-	-	-
201 - Parks & Recreation													
Administration	5	5	6	6	6	6	6	6	5	-	-	-	-
Maintenance	43	43	47	46	45	46	46	47	44	-	-	-	-
Golf Courses	9	7	7	7	7	7	8	8	8	-	-	-	-
Recreational Experiences	10	10	10	10	10	10	10	10	17	-	-	-	-
Community Programming	14	11	7	7	7	7	7	7	-	-	-	-	-
Development & Promotions	7	7	6	7	7	8	8	8	8	-	-	-	-
	88	83	83	83	82	84	85	86	82	-	-	-	-
202 - Motor Vehicle Highway													
Streets/Traffic & Lighting	51	52	50	52	50	48	47	48	50	-	-	-	-
Curb & Sidewalk	8	7	8	8	8	8	7	7	8	-	-	-	-
	59	59	58	60	58	56	54	55	58	-	-	-	-
211 - Dept of Community Investment Operating													
Community Investment	37	28	28	28	27	28	30	29	29	-	-	-	-
Historic Preservation	2	2	2	2	2	2	2	2	2	-	-	-	-
Office of Sustainability	2	1	1	1	1	1	1	1	1	-	-	-	-
	41	31	31	31	30	31	33	32	32	-	-	-	-

City of South Bend
Staffing Headcount

August 31, 2022

Full-Time Staffing Summary by Fund

221 - Rental Units Regulation

Rental Unit Inspection

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5	2	1	1	1	1	1	1	1	-	-	-	-

222 - Central Services

Equipment Services

Radio Shop

Building Maintenance

Facilities Management

31	26	26	26	24	24	23	24	25	-	-	-	-
3	2	2	2	2	2	2	2	2	-	-	-	-
3	2	1	-	-	3	3	3	3	-	-	-	-
1	-	-	-	-	1	1	1	1	-	-	-	-
38	30	29	28	26	30	29	30	31	-	-	-	-

230 - Code Enforcement Fund

Neighborhood Services

Animal Resource Center

20	20	20	19	19	17	16	15	16	-	-	-	-
9	7	8	9	8	8	8	9	9	-	-	-	-
29	27	28	28	27	25	24	24	25	-	-	-	-

258 - Human Rights Federal Grants

EEOC

HUD

1	1	1	1	1	1	1	1	1	-	-	-	-
1	1	1	1	1	1	1	1	-	-	-	-	-
2	2	2	2	2	2	2	2	1	-	-	-	-

279 - IT / Innovation / 311 Call Center

311 Call Center

Innovation & Technology

8	8	8	8	8	8	8	8	8	-	-	-	-
24	22	21	21	21	20	20	20	21	-	-	-	-
32	30	29	29	29	28	28	28	29	-	-	-	-

600 - Consolidated Building Fund

Building Department

16	15	15	15	14	14	16	16	14	-	-	-	-
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602 - Morris Performing Arts Center Operations

Morris Performing Arts Center

9	9	8	6	5	6	6	6	6	-	-	-	-
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610 - Solid Waste

Solid Waste

25	23	24	24	24	24	24	23	25	-	-	-	-
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620 - Water Works

Water Works

68	62	61	62	59	58	60	59	62	-	-	-	-
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640 - Sewer Insurance

Sewer Repair

2	2	2	2	2	2	2	2	2	-	-	-	-
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City of South Bend
Staffing Headcount

August 31, 2022

Full-Time Staffing Summary by Fund

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
641 - Sewage Works												
Sewers	35	36	34	33	32	35	34	34	37	-	-	-
Concrete Crew	4	5	4	4	4	4	3	4	3	-	-	-
Wastewater	44	39	42	42	41	39	39	40	43	-	-	-
Organic Resources	6	6	6	6	6	5	5	5	5	-	-	-
89	86	86	85	83	83	81	83	88	-	-	-	-

670 - Century Center

Century Center

7	5	5	5	5	4	4	4	4	-	-	-	-
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Total Full-Time Employees by Fund

1,165	1,084	1,061	1,064	1,052	1,054	1,056	1,063	1,078	-	-	-	-
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Full-Time Staffing Summary by Activity

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
General Government												
Mayor's Office	8	9	9	9	8	8	9	9	9	-	-	-
Community Initiatives	6	4	4	5	5	4	4	5	5	-	-	-
City Clerk	5	3	4	5	3	5	5	5	5	-	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	9	9	9	9	-	-	-
Controller's Office	21	17	17	17	17	18	18	18	16	-	-	-
Human Resources	8	5	5	4	2	5	5	5	6	-	-	-
Diversity & Inclusion	3	3	3	3	1	1	1	1	1	-	-	-
Human Rights	6	6	5	5	6	5	5	6	5	-	-	-
Legal Department	13	10	9	11	11	11	11	11	10	-	-	-
Central Services	38	30	29	28	26	30	29	30	31	-	-	-
118	96	94	96	88	96	96	99	97	-	-	-	-

Public Works

Engineering
Streets & Sewers
Solid Waste
Wastewater
Organic Resources
Water Works

25	23	23	23	22	22	23	23	22	-	-	-	-
100	102	98	99	96	97	93	95	100	-	-	-	-
25	23	24	24	24	24	24	23	25	-	-	-	-
44	39	42	42	41	39	39	40	43	-	-	-	-
6	6	6	6	6	5	5	5	5	-	-	-	-
68	62	61	62	59	58	60	59	62	-	-	-	-
268	255	254	256	248	245	244	245	257	-	-	-	-

City of South Bend
Staffing Headcount

August 31, 2022

Full-Time Staffing Summary by Activity

Public Safety

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Police - Sworn Officers	232	228	218	220	213	215	213	211	223	-	-	-	-
Police - Civilians	43	42	42	38	41	41	42	42	43	-	-	-	-
Police - Police Recruit	8	6	6	5	16	11	11	20	12	-	-	-	-
Fire/EMS - Sworn Firefighters	256	248	240	239	241	241	241	237	241	-	-	-	-
Fire/EMS - Civilians	7	7	7	7	7	7	7	7	7	-	-	-	-
Fire/EMS - Fire Recruits	6	-	-	5	5	5	5	5	5	-	-	-	-
	552	531	513	514	523	520	519	522	531	-	-	-	-

Venues, Parks & Arts

Parks & Recreation	88	83	83	83	82	84	85	86	82	-	-	-	-
Morris Performing Arts Center	9	9	8	6	5	6	6	6	6	-	-	-	-
Century Center	7	5	5	5	5	4	4	4	4	-	-	-	-
	104	97	96	94	92	94	95	96	92	-	-	-	-

Department of Community Investment

Community Investment	39	30	30	30	29	30	32	31	31	-	-	-	-
Office of Sustainability	2	1	1	1	1	1	1	1	1	-	-	-	-
Neighborhood Services	25	22	21	20	20	18	17	16	17	-	-	-	-
Animal Resource Center	9	7	8	9	8	8	8	9	9	-	-	-	-
Building Department	16	15	15	15	14	14	16	16	14	-	-	-	-
	91	75	75	75	72	71	74	73	72	-	-	-	-

Department of Innovation & Technology

	32	30	29	29	29	28	28	28	29	-	-	-	-
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Total Full-Time Employees by Activity

	1,165	1,084	1,061	1,064	1,052	1,054	1,056	1,063	1,078	-	-	-	-
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City of South Bend
Staffing Headcount

August 31, 2022

Part-Time Staffing Summary by Fund

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Human Rights	1	1	1	-	-	-	1	1	-	-	-	-
Legal Department	1	1	1	1	1	1	1	1	-	-	-	-
Engineering	1	1	1	1	1	1	1	1	-	-	-	-
Police Department	18	20	20	18	41	35	32	20	-	-	-	-
Police Crime Lab	1	1	1	1	1	1	1	1	-	-	-	-
Fire Department	1	1	1	1	1	1	1	1	-	-	-	-
	23	25	25	22	45	39	37	25	-	-	-	-

201 - Parks & Recreation

Maintenance	13	9	9	15	18	21	23	25	-	-	-	-
Golf Courses	6	10	38	43	48	51	51	79	-	-	-	-
Recreational Experiences	18	18	20	22	26	23	26	30	-	-	-	-
Development & Promotions	1	1	2	2	1	1	1	1	-	-	-	-
	38	38	69	82	93	96	101	135	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	2	2	2	2	6	7	6	7	-	-	-	-
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222 - Central Services

Equipment Services	1	1	1	1	1	1	1	1	-	-	-	-
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230 - Code Enforcement Fund

Neighborhood Services	1	1	1	1	1	1	1	1	-	-	-	-
Animal Resource Center	3	3	3	3	3	3	1	2	-	-	-	-
	4	4	4	4	4	4	2	3	-	-	-	-

602 - Morris Performing Arts Center Operations

Morris Performing Arts Center	3	3	3	3	3	3	3	4	-	-	-	-
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620 - Water Works

Water Works	-	-	1	2	1	1	1	1	-	-	-	-
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641 - Sewage Works

Sewers	4	4	3	2	2	2	2	2	-	-	-	-
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670 - Century Center

Century Center	3	3	3	3	3	2	2	3	-	-	-	-
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Total Part-Time Employees by Fund	78	80	111	121	158	155	155	181	-	-	-	-
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City of South Bend
Staffing Headcount

August 31, 2022

Paid Temporary, Seasonal, and Intern Staffing

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	2	2	5	-	4	4	4	2	-	-	-	-
City Clerk	1	1	1	-	-	-	-	1	-	-	-	-
Common Council	-	-	-	-	1	1	1	7	-	-	-	-
Diversity & Inclusion	2	2	2	1	1	-	-	-	-	-	-	-
Legal Department	-	-	-	-	2	4	4	-	-	-	-	-
Engineering	-	-	-	-	6	6	6	11	-	-	-	-
Police Department	-	-	-	-	3	4	4	2	-	-	-	-
	5	5	8	1	17	19	19	23	-	-	-	-

201 - Parks & Recreation

Maintenance	3	3	8	14	22	26	21	24	-	-	-	-
Golf Courses	-	2	5	7	7	5	7	15	-	-	-	-
Recreational Experiences	58	54	48	12	72	100	95	121	-	-	-	-
	61	59	61	33	101	131	123	160	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	-	-	-	1	3	4	4	2	-	-	-	-
Curb & Sidewalk	-	-	-	-	-	-	1	-	-	-	-	-
	-	-	-	1	3	4	5	2	-	-	-	-

230 - Code Enforcement Fund

Neighborhood Services	-	-	-	-	-	-	-	1	-	-	-	-
Animal Resource Center	-	-	-	-	-	-	-	1	-	-	-	-
	-	-	-	-	-	-	-	2	-	-	-	-

279 - IT / Innovation / 311 Call Center

Innovation & Technology	-	-	-	-	-	2	2	-	-	-	-	-
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620 - Water Works

Water Works	-	-	-	-	1	2	3	1	-	-	-	-
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641 - Sewage Works

Sewers	1	1	1	2	2	6	6	3	-	-	-	-
Wastewater	1	-	-	-	-	-	-	1	-	-	-	-
	2	1	1	2	2	6	6	4	-	-	-	-

655 - Project ReLeaf

Leaf Pickup	-	-	-	-	-	-	-	6	-	-	-	-
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Total Paid Temporary, Seasonal, and Intern Staff	68	65	70	37	124	164	158	198	-	-	-	-
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City of South Bend
Staffing Headcount

August 31, 2022

Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Time Staff	1,165	1,084	1,061	1,064	1,052	1,054	1,056	1,063	1,078	-	-	-	-
Part Time Staff		78	80	111	121	158	155	155	181	-	-	-	-
Temporary / Seasonal		68	65	70	37	124	164	158	198	-	-	-	-
City Total	1,165	1,230	1,206	1,245	1,210	1,336	1,375	1,376	1,457	-	-	-	-

City of South Bend, Indiana
Monthly Financial Report
August 31, 2022

Fund Name	General Fund	Fund Number	101
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Fund Type	General Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	40,660,123	43,659,873	44,975,122	44,975,102	24,657,607		24,657,607	20,317,495	55%
Intergov./ Shared Revenues	4,837,992	4,251,806	4,000,122	4,000,122	2,087,958		2,087,958	1,912,164	52%
Intergov./ Grants	191,097	1,482,045	-	-	-		-	-	-
Licenses & Permits	281,230	258,054	294,125	294,125	198,648		198,648	95,477	68%
Charges for Services	4,468,596	5,286,199	4,135,160	4,135,160	3,321,107		3,321,107	814,053	80%
Fines, Forfeitures, and Fees	5,298	6,235	8,525	8,525	3,046		3,046	5,479	36%
Interest Earnings	309,268	290,597	481,983	417,105	282,601		282,601	134,505	68%
Donations	1,357,432	1,769,377	1,365,000	1,365,000	358,100		358,100	1,006,900	26%
Other Income	1,706,245	1,238,059	1,333,520	1,398,836	901,302		901,302	497,534	64%
Interfund Allocation Reimb	8,563,135	9,896,054	10,544,420	10,544,420	7,029,613		7,029,613	3,514,807	67%
Interfund Transfers In	6,283,500	2,727,079	-	-	-		-	-	-
PILOT	6,221,791	6,154,321	6,079,325	6,079,325	6,079,325		6,079,325	-	100%
Total Revenue	74,885,707	77,019,698	73,217,282	73,217,720	44,919,307		44,919,307	28,298,414	61%

Expenditures by Type

Personnel									
Salaries & Wages	38,858,879	39,390,302	36,304,419	36,355,319	22,947,703	-	22,947,703	13,407,616	63%
Fringe Benefits	13,303,099	13,920,158	17,929,005	17,878,105	10,486,591	635	10,487,226	7,390,879	59%
Total Personnel	52,161,978	53,310,460	54,233,424	54,233,424	33,434,294	635	33,434,929	20,798,495	62%

Supplies	1,720,163	2,033,958	2,265,998	2,487,718	1,749,605	314,073	2,063,678	424,040	83%
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Services & Charges									
Professional Services	1,755,294	1,811,607	2,011,038	2,346,877	1,064,386	893,024	1,957,410	389,466	83%
Printing & Advertising	83,792	188,451	185,430	345,533	219,680	39,713	259,393	86,140	75%
Utilities	663,087	654,363	614,408	614,408	408,327	-	408,327	206,081	66%
Repairs & Maintenance	2,191,066	1,951,940	2,363,099	4,058,265	1,495,207	1,612,717	3,107,924	950,341	77%
Education & Training	152,685	186,351	296,460	482,390	156,132	80,918	237,050	245,340	49%
Travel	17,787	25,843	92,000	93,431	33,273	13,025	46,298	47,132	50%
Grants & Subsidies	48,635	390,075	36,645,000	25,319,099	925,863	754,738	1,680,601	23,638,498	7%
Other Services & Charges	491,973	597,714	575,273	7,250,403	1,220,443	701,628	1,922,071	5,328,332	27%
Debt Service Principal	149,934	145,798	-	-	-	-	-	-	-
Debt Service Interest & Fees	3,937	1,667	-	-	-	-	-	-	-
Total Services & Charges	5,558,190	5,953,810	42,782,708	40,510,405	5,523,311	4,095,764	9,619,075	30,891,330	24%

Operating Expenditures	59,440,332	61,298,229	99,282,130	97,231,548	40,707,210	4,410,472	45,117,682	52,113,865	46%
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Capital	-	-	-	4,561,500	139,113	1,052,144	1,191,257	3,370,243	26%
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Bad Debt	8,070	649	300	1,300	580	-	580	720	45%
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Interfund									
Interfund Allocations	6,910,980	9,320,120	9,701,661	9,701,661	6,467,774	-	6,467,774	3,233,887	67%
Interfund Transfers Out	175,579	4,948,093	600,000	2,600,000	1,731,794	-	1,731,794	868,206	67%
Total Interfund	7,086,559	14,268,213	10,301,661	12,301,661	8,199,568	-	8,199,568	4,102,093	67%

Total Expenditures	66,534,960	75,567,091	109,584,091	114,096,009	49,046,471	5,462,616	54,509,087	59,586,921	48%
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Net Surplus / (Deficit)	8,350,746	1,452,607	(36,366,809)	(40,878,289)	(4,127,164)	(9,589,780)			
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Beginning Cash Balance	44,871,229	53,544,921		54,208,073		Cash Reserves Target			
Cash Adjustments	322,946	(789,455)		-					
Ending Cash Balance	53,544,921	54,208,073		13,329,785	50,545,203	35% of Annual expenditures			
Cash Reserves Target	23,287,236	26,448,482		39,933,603					

Fund Purpose:

The General Fund is the primary operating fund for City operations including general government, public safety, certain culture & recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. Secondary sources of revenue include auto and commercial vehicle excise tax, business licensing revenue, EMS billing revenue, and payment in lieu of taxes (PILOT) from the Water and Wastewater Utility.

City of South Bend, Indiana
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Fund Name	General Fund	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Dept/Division									
Mayor	1,037,853	990,182	1,048,882	1,048,915	684,944	578	685,523	363,392	65%
Community Initiatives	300,312	857,425	1,160,126	1,526,626	764,465	125,000	889,465	637,161	58%
Community Police Review Office	-	27,206	103,199	103,199	-	-	-	103,199	0%
City Clerk	512,958	633,713	694,547	694,547	368,054	2,803	370,857	323,690	53%
Common Council	483,761	593,820	724,311	724,941	344,042	7,258	351,301	373,640	48%
General City	44,841	43,000	43,000	43,000	43,000	687,131	730,131	(687,131)	1698%
American Rescue Plan	-	4,948,093	36,195,000	39,495,000	2,742,163	3,255,183	5,997,346	33,497,654	15%
Finance	2,217,244	2,111,012	2,535,491	2,569,304	1,428,274	47,067	1,475,342	1,093,962	57%
Human Resources	597,913	651,325	957,327	957,327	378,267	4,283	382,550	574,777	40%
Diversity & Inclusion	254,986	546,687	611,073	740,743	307,239	190,736	497,975	242,768	67%
Human Rights General	267,591	295,679	462,479	462,479	253,230	19,066	272,296	190,183	59%
Legal Dept	1,299,029	1,399,494	1,695,716	1,695,716	953,692	4,864	958,555	737,161	57%
Police General	27,639,992	30,031,479	31,101,209	31,263,638	19,461,667	514,800	19,976,467	11,287,171	64%
Crime Lab	552,838	628,676	868,577	869,889	432,152	3,019	435,171	434,718	50%
Fire General	26,056,166	26,373,821	26,165,969	26,372,790	17,661,445	411,326	18,072,771	8,300,019	69%
EMS	592,302	710,778	825,174	843,828	418,092	25,175	443,267	400,561	53%
Fire Training Center	30,175	32,253	148,000	123,630	41,852	1,873	43,725	79,905	35%
Morris PAC	1,003,966	1,106,303	600,000	656,962	635,165	7,964	643,129	13,833	98%
Palais Royale	221,414	149,547	208,649	229,403	125,335	15,363	140,698	88,705	61%
Engineering	2,879,656	3,123,492	3,435,362	3,572,616	1,937,299	104,141	2,041,441	1,531,175	57%
Sustainability	234,165	90,441	-	101,458	66,095	34,984	101,080	378	100%
AmeriCorps	307,799	222,663	-	-	-	-	-	-	-
Total Expenditures	66,534,960	75,567,091	109,584,091	114,096,009	49,046,471	5,462,616	54,509,087	59,586,921	48%

NOTE: For more detail, see department and division summary pages that follow.

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Department Name	Mayor's Office					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	568,439	577,992	621,971	621,971	415,220	-	415,220	206,751	67%
Fringe Benefits	199,062	205,069	231,870	231,870	145,769	-	145,769	86,101	63%
Total Personnel	767,501	783,061	853,841	853,841	560,990	-	560,990	292,852	66%
Supplies	6,028	3,888	5,500	5,500	2,194	50	2,244	3,256	41%
Services & Charges									
Professional Services	143,724	-	7,000	4,500	-	-	-	4,500	0%
Printing & Advertising	25,634	43,385	41,500	36,500	23,673	475	24,148	12,352	66%
Repairs & Maintenance	800	650	300	300	33	-	33	267	11%
Education & Training	-	171	1,000	1,000	-	-	-	1,000	0%
Travel	-	-	3,500	3,975	474	-	474	3,501	12%
Other Services & Charges	740	1,110	500	7,558	7,087	53	7,140	418	94%
Total Services & Charges	170,898	45,316	53,800	53,833	31,267	528	31,795	22,038	59%
Operating Expenditures	944,428	832,264	913,141	913,174	594,450	578	595,029	318,146	65%
Interfund Allocations	93,425	157,918	135,741	135,741	90,494	-	90,494	45,247	67%
Total Expenditures	1,037,853	990,182	1,048,882	1,048,915	684,944	578	685,523	363,393	65%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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.

City of South Bend, Indiana
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Division Name	Community Initiatives					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
Expenditures by Type	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Personnel									
Salaries & Wages	119,402	218,129	320,394	320,394	160,527	-	160,527	159,867	50%
Fringe Benefits	46,102	91,386	144,080	144,080	68,816	-	68,816	75,264	48%
Total Personnel	165,504	309,515	464,474	464,474	229,343	-	229,343	235,131	49%
Supplies									
	-	-	-	-	187	-	187	(187)	-
Services & Charges									
Professional Services	134,808	210,500	273,000	385,500	226,000	125,000	351,000	34,500	91%
Printing & Advertising	-	1,410	25,000	24,880	895	-	895	23,986	4%
Education & Training	-	-	12,500	112,500	34,487	-	34,487	78,013	31%
Travel	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	336,000	350,000	504,000	250,000	-	250,000	254,000	50%
Other Services & Charges	-	-	-	120	119	-	119	1	99%
Total Services & Charges	134,808	547,910	660,500	1,027,000	511,501	125,000	636,501	390,500	62%
Operating Expenditures	300,312	857,425	1,124,974	1,491,474	741,030	125,000	866,030	625,444	58%
Interfund Allocations	-	-	35,152	35,152	23,435	-	23,435	11,717	67%
Total Expenditures	300,312	857,425	1,160,126	1,526,626	764,465	125,000	889,465	637,161	58%

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.

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Division Name	Community Police Review Office					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
Expenditures by Type	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Personnel									
Salaries & Wages	-	21,250	66,625	66,625	-	-	-	66,625	0%
Fringe Benefits	-	5,956	26,574	26,574	-	-	-	26,574	0%
Total Personnel	-	27,206	93,199	93,199	-	-	-	93,199	0%
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	10,000	10,000	-	-	-	10,000	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	10,000	10,000	-	-	-	10,000	0%
Total Expenditures	-	27,206	103,199	103,199	-	-	-	103,199	0%

Division Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

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Department Name	City Clerk					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
Expenditures by Type	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Personnel									
Salaries & Wages	270,954	288,911	320,512	320,512	177,204	-	177,204	143,308	55%
Fringe Benefits	103,502	113,731	133,959	133,959	59,574	320	59,894	74,065	45%
Total Personnel	374,456	402,642	454,471	454,471	236,777	320	237,097	217,373	52%
Supplies	6,389	8,089	9,200	9,200	1,465	2,223	3,688	5,512	40%
Services & Charges									
Professional Services	25,275	15,066	25,000	23,000	6,028	-	6,028	16,973	26%
Printing & Advertising	18,528	23,705	27,500	27,500	10,160	260	10,420	17,080	38%
Repairs & Maintenance	32,656	6,400	5,000	7,000	5,946	-	5,946	1,054	85%
Education & Training	1,393	14,250	6,000	4,500	508	-	508	3,992	11%
Travel	342	-	5,000	2,500	-	-	-	2,500	0%
Other Services & Charges	4,963	7,635	7,500	11,500	3,920	-	3,920	7,580	34%
Total Services & Charges	83,157	67,056	76,000	76,000	26,561	260	26,821	49,179	35%
Operating Expenditures	464,002	477,787	539,671	539,671	264,803	2,803	267,606	272,064	50%
Interfund Allocations	48,956	155,926	154,876	154,876	103,251	-	103,251	51,625	67%
Total Expenditures	512,958	633,713	694,547	694,547	368,054	2,803	370,857	323,689	53%

Purpose:
We ensure the integrity and accuracy of City records, and liaise between the Common Council, City Administration and South Bend residents fostering relationships and common ground.
We accomplish our mission by:
- Serving as a responsible steward of information and historical artifacts
- Empowering the community to engage
- Supporting open and transparent government
- Striving for the highest degree of excellence in customer service

Explanation of Revenue Sources:
The Clerk's Office 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.

City of South Bend, Indiana
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Department Name	Common Council					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
Expenditures by Type	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Personnel									
Salaries & Wages	187,249	182,138	260,858	260,858	128,406	-	128,406	132,452	49%
Fringe Benefits	84,521	95,359	164,916	164,916	67,254	-	67,254	97,662	41%
Total Personnel	271,770	277,497	425,774	425,774	195,661	-	195,661	230,114	46%
Supplies	2,716	1,894	2,500	2,500	1,627	-	1,627	873	65%
Services & Charges									
Professional Services	117,174	193,211	214,308	212,938	98,582	6,525	105,107	107,831	49%
Printing & Advertising	7,973	35,048	6,200	5,900	4,783	667	5,451	449	92%
Repairs & Maintenance	34,153	24,584	3,000	6,500	5,203	-	5,203	1,297	80%
Education & Training	2,069	599	5,000	5,000	1,360	-	1,360	3,640	27%
Travel	1,479	1,334	10,000	10,000	3,513	-	3,513	6,487	35%
Other Services & Charges	4,091	4,714	14,000	12,800	4,295	66	4,361	8,439	34%
Total Services & Charges	166,939	259,491	252,508	253,138	117,735	7,258	124,994	128,143	49%
Operating Expenditures	441,425	538,882	680,782	681,412	315,023	7,258	322,281	359,130	47%
Interfund Allocations	42,336	54,938	43,529	43,529	29,019	-	29,019	14,510	67%
Total Expenditures	483,761	593,820	724,311	724,941	344,042	7,258	351,301	373,640	48%

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.

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Division Name	Controller's Office					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget		Encumbrances	& Encumb.		of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	1,353,939	1,321,367	1,490,200	1,490,200	795,474	-	795,474	694,726	53%
Fringe Benefits	480,160	464,963	580,534	580,534	290,227	-	290,227	290,307	50%
Total Personnel	1,834,099	1,786,330	2,070,734	2,070,734	1,085,701	-	1,085,701	985,033	52%
Supplies	14,013	8,804	16,420	16,691	4,347	125	4,472	12,219	27%
Services & Charges									
Professional Services	43,980	92,490	241,500	275,000	204,438	43,949	248,387	26,613	90%
Printing & Advertising	1,203	4,914	2,000	2,786	2,184	-	2,184	602	78%
Repairs & Maintenance	2,254	225	1,100	1,100	202	-	202	898	18%
Education & Training	1,994	4,235	5,760	5,186	484	650	1,134	4,052	22%
Travel	2,045	1,300	6,000	6,000	-	2,009	2,009	3,991	33%
Other Services & Charges	14,429	19,228	11,585	11,415	10,657	335	10,992	423	96%
Total Services & Charges	65,905	122,391	267,945	301,487	217,965	46,943	264,908	36,579	88%
Operating Expenditures	1,914,017	1,917,524	2,355,099	2,388,912	1,308,013	47,067	1,355,080	1,033,831	57%
Bad Debt	-	55	-	-	-	-	-	-	-
Interfund Allocations	303,227	193,433	180,392	180,392	120,261	-	120,261	60,131	67%
Total Expenditures	2,217,244	2,111,012	2,535,491	2,569,304	1,428,274	47,067	1,475,342	1,093,962	57%

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.

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Division Name	Human Resources					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
Expenditures by Type	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Personnel									
Salaries & Wages	374,910	400,053	533,505	533,505	211,143	-	211,143	322,362	40%
Fringe Benefits	139,389	148,223	215,402	215,402	72,699	-	72,699	142,703	34%
Total Personnel	514,299	548,276	748,907	748,907	283,842	-	283,842	465,065	38%
Supplies	642	2,165	11,250	11,250	2,542	26	2,568	8,682	23%
Services & Charges									
Professional Services	-	-	-	-	19	-	19	(19)	-
Printing & Advertising	999	287	7,060	6,760	177	59	236	6,524	3%
Repairs & Maintenance	100	150	-	450	450	-	450	-	100%
Education & Training	795	1,361	52,700	52,700	3,268	1,698	4,966	47,734	9%
Travel	-	-	6,000	6,000	2,311	2,500	4,811	1,189	80%
Other Services & Charges	1,760	1,609	7,000	6,850	2,719	-	2,719	4,131	40%
Total Services & Charges	3,655	3,407	72,760	72,760	8,943	4,257	13,200	59,559	18%
Operating Expenditures	518,596	553,847	832,917	832,917	295,327	4,283	299,610	533,306	36%
Interfund Allocations	79,317	97,478	124,410	124,410	82,940	-	82,940	41,470	67%
Total Expenditures	597,913	651,325	957,327	957,327	378,267	4,283	382,550	574,776	40%

Division 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.

City of South Bend, Indiana
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Division Name	Diversity & Inclusion					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	165,515	206,014	233,671	233,671	112,446	-	112,446	121,225	48%
Fringe Benefits	50,278	64,933	82,633	82,633	29,652	-	29,652	52,981	36%
Total Personnel	215,793	270,948	316,304	316,304	142,099	-	142,099	174,206	45%
Supplies	74	1,486	1,500	1,500	307	-	307	1,193	20%
Services & Charges									
Professional Services	14,260	194,734	80,000	160,050	106,129	138,208	244,337	(84,287)	153%
Printing & Advertising	2,025	1,581	6,000	6,000	646	-	646	5,354	11%
Repairs & Maintenance	50	-	-	-	-	-	-	-	-
Education & Training	1,000	10,780	100,000	149,620	595	50,215	50,810	98,810	34%
Travel	-	-	20,000	20,000	1,564	2,313	3,877	16,123	19%
Other Services & Charges	2,843	3,755	5,000	5,000	1,052	-	1,052	3,948	21%
Total Services & Charges	20,177	210,850	211,000	340,670	109,987	190,736	300,723	39,948	88%
Operating Expenditures	236,044	483,283	528,804	658,474	252,393	190,736	443,129	215,347	67%
Interfund Allocations	18,942	63,404	82,269	82,269	54,846	-	54,846	27,423	67%
Total Expenditures	254,986	546,687	611,073	740,743	307,239	190,736	497,975	242,770	67%
Revenue									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Other Income	400	500	-	-	-	-	-	-	-
Donations	50,000	-	-	-	-	-	-	-	-
Total Revenue	50,400	500	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 office is primarily funded by the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures.
2020: Living Cities Inclusive Procurement grant \$50,000
2021: Workshop and training fees (\$3,000 full day training workshops), non-compliance fees (variable scale), white papers (\$50-\$175)

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

City of South Bend, Indiana
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Division Name	Human Rights						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	134,381	135,895	245,062	245,062	134,998	-	134,998	110,064	55%	
Fringe Benefits	49,745	55,005	99,688	99,688	49,505	-	49,505	50,183	50%	
Total Personnel	184,125	190,901	344,750	344,750	184,503	-	184,503	160,247	54%	
Supplies	765	969	2,000	2,000	1,646	-	1,646	354	82%	
Services & Charges										
Professional Services	819	3,538	3,070	3,070	-	-	-	3,070	0%	
Printing & Advertising	347	407	1,500	1,805	907	-	907	898	50%	
Repairs & Maintenance	9,716	8,151	9,200	9,200	3,389	5,377	8,767	433	95%	
Education & Training	600	-	3,500	2,166	1,784	-	1,784	382	82%	
Travel	-	-	-	-	-	-	-	-	-	
Other Services & Charges	44,073	45,538	51,140	52,169	29,454	13,689	43,143	9,026	83%	
Total Services & Charges	55,555	57,634	68,410	68,410	35,535	19,066	54,601	13,809	80%	
Operating Expenditures	240,446	249,504	415,160	415,160	221,684	19,066	240,750	174,410	58%	
Interfund Allocations	27,145	46,175	47,319	47,319	31,546	-	31,546	15,773	67%	
Total Expenditures	267,591	295,679	462,479	462,479	253,230	19,066	272,296	190,183	59%	
Revenue										
Other Income	30,069	30,049	30,000	30,000	30,562	-	30,562	(562)	102%	
Total Revenue	30,069	30,049	30,000	30,000	30,562	-	30,562	(562)	102%	

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 Grants 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.

City of South Bend, Indiana
Monthly Financial Report
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Department Name	Legal Department						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	907,628	895,492	1,093,537	1,093,537	611,649	-	611,649	481,888	56%	
Fringe Benefits	298,375	291,446	386,599	386,599	200,299	-	200,299	186,300	52%	
Total Personnel	1,206,003	1,186,938	1,480,136	1,480,136	811,948	-	811,948	668,188	55%	
Supplies	3,568	1,515	3,500	4,000	3,703	-	3,703	297	93%	
Services & Charges										
Professional Services	1,440	9,384	2,550	2,550	-	-	-	2,550	0%	
Printing & Advertising	106	252	1,000	500	-	-	-	500	0%	
Repairs & Maintenance	100	1,000	-	-	-	-	-	-	-	
Education & Training	8,063	7,108	12,000	12,000	9,208	-	9,208	2,792	77%	
Travel	-	-	5,500	3,500	1,295	-	1,295	2,205	37%	
Other Services & Charges	16,829	18,408	19,500	21,500	13,185	4,864	18,048	3,452	84%	
Total Services & Charges	26,538	36,152	40,550	40,050	23,688	4,864	28,551	11,499	71%	
Operating Expenditures	1,236,109	1,224,605	1,524,186	1,524,186	839,339	4,864	844,202	679,984	55%	
Bad Debt	100	-	-	-	-	-	-	-	-	
Interfund Allocations	62,820	174,889	171,530	171,530	114,353	-	114,353	57,177	67%	
Total Expenditures	1,299,029	1,399,494	1,695,716	1,695,716	953,692	4,864	958,555	737,161	57%	
Revenue										
Charges for Services	135,710	91,343	93,170	93,170	46,814		46,814	46,357	50%	
Interfund Allocation Reimb	56,529	-	-	-	-		-	-	-	
Total Revenue	192,239	91,343	93,170	93,170	46,814		46,814	46,357	50%	

Department Purpose:

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

Explanation of Revenue Sources:

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

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.

City of South Bend, Indiana
Monthly Financial Report
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Division Name	Engineering						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	1,680,220	1,731,698	1,952,122	1,952,122	1,126,500	-	1,126,500	825,622	58%	
Fringe Benefits	588,063	592,477	741,859	741,859	397,464	315	397,779	344,080	54%	
Total Personnel	2,268,284	2,324,174	2,693,981	2,693,981	1,523,964	315	1,524,279	1,169,702	57%	
Supplies	5,144	7,128	22,700	23,411	7,199	-	7,199	16,212	31%	
Services & Charges										
Professional Services	151,673	192,618	150,000	266,543	70,943	79,596	150,539	116,004	56%	
Printing & Advertising	1,872	5,897	8,535	10,535	3,887	17	3,903	6,632	37%	
Repairs & Maintenance	5,718	5,931	27,700	25,700	4,405	-	4,405	21,295	17%	
Education & Training	1,500	1,157	21,000	41,000	8,702	20,043	28,745	12,255	70%	
Travel	3,762	3,986	15,250	15,250	5,736	2,285	8,021	7,229	53%	
Other Services & Charges	12,230	11,024	36,300	36,300	5,867	1,885	7,752	28,548	21%	
Debt Service Principal	10,755	4,493	-	-	-	-	-	-	-	
Debt Service Interest & Fees	194	51	-	-	-	-	-	-	-	
Total Services & Charges	187,704	225,158	258,785	395,328	99,539	103,826	203,365	191,963	51%	
Operating Expenditures	2,461,132	2,556,460	2,975,466	3,112,720	1,630,702	104,141	1,734,843	1,377,877	56%	
Bad Debt	84	-	-	-	-	-	-	-	-	
Interfund Allocations	418,440	567,032	459,896	459,896	306,597	-	306,597	153,299	67%	
Total Expenditures	2,879,656	3,123,492	3,435,362	3,572,616	1,937,299	104,141	2,041,441	1,531,176	57%	
Revenue										
Licenses & Permits	161,952	122,575	156,100	156,100	80,065		80,065	76,035	51%	
Charges for Services	415,210	192,000	196,000	196,000	98,000		98,000	98,000	50%	
Other Income	21,032	6,401	-	-	12,317		12,317	(12,317)	-	
Interfund Allocation Reimb	1,436,881	1,449,233	1,514,420	1,514,420	1,009,613		1,009,613	504,807	67%	
Total Revenue	2,035,075	1,770,209	1,866,520	1,866,520	1,199,996		1,199,996	666,525	64%	

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). 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, especially Engineers. These positions are allocated out to the following Public Works divisions: Streets (Fund #202), Water Works (Fund #620), Sewer Insurance (Fund #640), Sewage Works Operations Fund (#641).

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.

City of South Bend, Indiana
Monthly Financial Report
August 31, 2022

Division Name	Office of Sustainability	Fund Number	101
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Fund Type	General Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	85,683	45,231	-	-	-	-	-	-	-
Fringe Benefits	27,950	14,506	-	-	-	-	-	-	-
Total Personnel	113,634	59,737	-	-	-	-	-	-	-
Supplies	23,361	534	-	-	-	-	-	-	-
Services & Charges									
Professional Services	74,584	5,890	-	51,458	16,095	34,984	51,080	378	99%
Repairs & Maintenance	-	285	-	-	-	-	-	-	-
Education & Training	86	150	-	-	-	-	-	-	-
Other Services & Charges	12,760	3,700	-	-	-	-	-	-	-
Total Services & Charges	87,431	10,025	-	51,458	16,095	34,984	51,080	378	99%
Operating Expenditures	224,425	70,295	-	51,458	16,095	34,984	51,080	378	99%
Capital	-	-	-	50,000	50,000	-	50,000	-	100%
Interfund Allocations	9,740	20,146	-	-	-	-	-	-	-
Total Expenditures	234,165	90,441	-	101,458	66,095	34,984	101,080	378	100%
Revenue									
Other Income	9,299	-	-	-	-	-	-	-	-
Total Revenue	9,299	-	-	-	-	-	-	-	-

Division Purpose:
The Office of Sustainability designs and implements projects and programs that bring environmental, social, and economic value to city government and the public.

Explanation of Revenue Sources:
This division was funded by property tax revenue collected in the General Fund.

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.

City of South Bend, Indiana
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Division Name	AmeriCorps Grant Program	Fund Number	101
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Fund Type	General Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	225,247	166,836	-	-	-	-	-	-	-
Fringe Benefits	37,207	28,717	-	-	-	-	-	-	-
Total Personnel	262,454	195,554	-	-	-	-	-	-	-
Supplies									
	10,067	2,903	-	-	-	-	-	-	-
Services & Charges									
Professional Services	31,982	22,862	-	-	-	-	-	-	-
Printing & Advertising	139	-	-	-	-	-	-	-	-
Education & Training	676	-	-	-	-	-	-	-	-
Travel	726	-	-	-	-	-	-	-	-
Other Services & Charges	1,755	1,345	-	-	-	-	-	-	-
Total Services & Charges	35,278	24,207	-	-	-	-	-	-	-
Total Expenditures	307,799	222,663	-	-	-	-	-	-	-
Revenue									
Intergov./ Grants	176,231	184,811	-	-	-		-	-	-
Interfund Transfers In	105,000	120,000	-	-	-		-	-	-
Total Revenue	281,231	304,811	-	-	-		-	-	-

Division Purpose:

In 2018, the City of South Bend won a \$150,000 grant to fund South Bend Home Corps, a new residential efficiency, health, and safety program staffed by 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).

City of South Bend, Indiana
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Department Name	Police Department						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	15,563,454	16,370,447	14,882,155	14,955,055	9,286,514	-	9,286,514	5,668,541	62%	
Fringe Benefits	5,423,162	5,728,486	7,600,855	7,527,955	4,555,517	-	4,555,517	2,972,438	61%	
Total Personnel	20,986,615	22,098,933	22,483,010	22,483,010	13,842,032	-	13,842,032	8,640,979	62%	
Supplies	767,165	955,573	1,152,960	1,249,949	929,693	62,647	992,340	257,609	79%	
Services & Charges										
Professional Services	765,305	495,799	720,000	663,306	130,526	365,597	496,122	167,183	75%	
Printing & Advertising	3,288	55,375	24,721	178,941	154,370	34,450	188,820	(9,879)	106%	
Utilities	170,952	182,655	174,408	174,408	129,600	-	129,600	44,808	74%	
Repairs & Maintenance	871,987	822,096	980,199	972,578	581,385	25,023	606,408	366,170	62%	
Education & Training	426	56,136	-	-	-	-	-	-	-	
Travel	1,648	2,618	250	350	451	-	451	(101)	129%	
Grants & Subsidies	5,635	11,075	57,000	58,099	7,451	600	8,051	50,048	14%	
Other Services & Charges	272,222	344,841	349,608	312,445	194,360	26,484	220,844	91,601	71%	
Debt Service Principal	139,178	141,305	-	-	-	-	-	-	-	
Debt Service Interest & Fees	3,742	1,615	-	-	-	-	-	-	-	
Total Services & Charges	2,234,384	2,113,516	2,306,186	2,360,126	1,198,143	452,153	1,650,297	709,830	70%	
Operating Expenditures	23,988,164	25,168,022	25,942,156	26,093,085	15,969,868	514,800	16,484,668	9,608,418	63%	
Capital	-	-	-	11,500	52,630	-	52,630	(41,130)	458%	
Bad Debt	397	-	300	300	-	-	-	300	0%	
Interfund Allocations	3,651,431	4,863,457	5,158,753	5,158,753	3,439,169	-	3,439,169	1,719,584	67%	
Total Expenditures	27,639,992	30,031,479	31,101,209	31,263,638	19,461,667	514,800	19,976,467	11,287,172	64%	
Revenue										
Intergov./ Grants	-	210,402	-	-	-	-	-	-	-	
Charges for Services	8,316	-	-	-	-	-	-	-	-	
Other Income	655,931	338,317	456,500	456,792	126,196	-	126,196	330,596	28%	
Donations	-	-	7,500	7,500	-	-	-	7,500	0%	
Interfund Transfers In	1,547,272	-	-	-	-	-	-	-	-	
Total Revenue	2,211,518	548,719	464,000	464,292	126,196	-	126,196	338,096	27%	

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).

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Division Name	Police Crime Lab					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
Expenditures by Type	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Personnel									
Salaries & Wages	395,207	346,190	475,637	475,637	221,572	-	221,572	254,065	47%
Fringe Benefits	142,250	118,776	184,461	184,461	75,815	-	75,815	108,646	41%
Total Personnel	537,456	464,966	660,098	660,098	297,387	-	297,387	362,711	45%
Supplies	15,373	15,138	17,000	18,312	7,112	3,019	10,131	8,181	55%
Services & Charges									
Professional Services	8	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	8	-	-	-	-	-	-	-	-
Operating Expenditures	552,838	480,105	677,098	678,410	304,499	3,019	307,518	370,892	45%
Interfund Allocations	-	148,571	191,479	191,479	127,653	-	127,653	63,826	67%
Total Expenditures	552,838	628,676	868,577	869,889	432,152	3,019	435,171	434,718	50%
Revenue									
Charges for Services	7,756	26,169	10,000	10,000	6,581	-	6,581	3,419	66%
Total Revenue	7,756	26,169	10,000	10,000	6,581	-	6,581	3,419	66%

Division Purpose:

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

Explanation of Revenue Sources:

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.

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Department Name	Fire Department						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	16,374,216	15,905,583	13,651,366	13,629,366	9,470,030	-	9,470,030	4,159,336	69%	
Fringe Benefits	5,397,609	5,621,419	7,250,515	7,272,515	4,418,963	-	4,418,963	2,853,553	61%	
Total Personnel	21,771,825	21,527,001	20,901,881	20,901,881	13,888,993	-	13,888,993	7,012,889	66%	
Supplies	591,801	592,256	678,568	767,787	560,563	227,066	787,629	(19,842)	103%	
Services & Charges										
Professional Services	233,686	351,832	204,000	202,809	174,872	91,035	265,907	(63,098)	131%	
Printing & Advertising	2,063	2,040	22,214	7,452	3,180	654	3,834	3,618	51%	
Utilities	293,257	271,750	315,000	315,000	193,778	-	193,778	121,222	62%	
Repairs & Maintenance	1,159,796	992,999	1,032,000	1,142,647	776,804	77,477	854,281	288,366	75%	
Education & Training	67,844	79,268	73,000	88,204	95,576	8,312	103,887	(15,683)	118%	
Travel	6,318	12,979	20,500	22,197	16,995	3,918	20,913	1,284	94%	
Other Services & Charges	39,047	50,324	38,500	44,507	30,481	2,865	33,345	11,162	75%	
Total Services & Charges	1,802,010	1,761,191	1,705,214	1,822,815	1,291,685	184,260	1,475,945	346,871	81%	
Operating Expenditures	24,165,636	23,880,448	23,285,663	23,492,484	15,741,241	411,326	16,152,567	7,339,918	69%	
Interfund Allocations	1,890,530	2,493,373	2,880,306	2,880,306	1,920,204	-	1,920,204	960,102	67%	
Total Expenditures	26,056,166	26,373,821	26,165,969	26,372,790	17,661,445	411,326	18,072,771	8,300,020	69%	
Revenue										
Charges for Services	337	340	1,500	1,500	204	-	204	1,296	14%	
Intergov./ Grants	14,866	94,668	-	-	-	-	-	-	-	
Licenses & Permits	19,227	23,137	24,000	24,000	16,656	-	16,656	7,344	69%	
Donations	420	-	-	-	100	-	100	(100)	-	
Other Income	6,033	20,678	1,000	1,146	18,879	-	18,879	(17,733)	1647%	
Interfund Transfers In	3,474,135	607,079	-	-	-	-	-	-	-	
Total Revenue	3,515,018	745,902	26,500	26,646	35,839	-	35,839	(9,193)	135%	

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.

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Division Name	Emergency Medical Services						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	138,124	146,217	156,804	156,804	96,020	-	96,020	60,784	61%	
Fringe Benefits	75,881	79,326	85,060	85,060	55,036	-	55,036	30,024	65%	
Total Personnel	214,005	225,543	241,864	241,864	151,056	-	151,056	90,808	62%	
Supplies	232,073	387,434	332,900	351,554	202,324	17,045	219,369	132,185	62%	
Services & Charges										
Professional Services	14,058	22,033	80,610	80,610	24,382	8,131	32,512	48,098	40%	
Printing & Advertising	220	-	12,200	12,200	-	-	-	12,200	0%	
Repairs & Maintenance	2,640	3,704	133,600	116,600	-	-	-	116,600	0%	
Education & Training	66,239	7,912	4,000	4,000	136	-	136	3,864	3%	
Other Services & Charges	47,260	63,559	20,000	36,000	39,615	-	39,615	(3,615)	110%	
Total Services & Charges	130,417	97,208	250,410	249,410	64,132	8,131	72,263	177,147	29%	
Operating Expenditures	576,495	710,184	825,174	842,828	417,512	25,175	442,687	400,140	53%	
Bad Debt	5,648	594	-	1,000	580	-	580	420	58%	
Interfund Allocations	10,159	-	-	-	-	-	-	-	-	
Total Expenditures	592,302	710,778	825,174	843,828	418,092	25,175	443,267	400,560	53%	
Revenue										
Charges for Services	3,491,328	4,195,362	3,608,000	3,608,000	3,069,564		3,069,564	538,436	85%	
Fines, Forfeitures, and Fees	-	11	-	-	12		12	(12)	-	
Other Income	186	588	-	-	1,418		1,418	(1,418)	-	
Total Revenue	3,491,515	4,195,961	3,608,000	3,608,000	3,070,994		3,070,994	537,006	85%	

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.

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Division Name	Fire Training Center	Fund Number	101
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Fund Type	General Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Supplies	13,842	13,287	5,000	10,630	13,603	1,873	15,475	(4,845)	146%
Services & Charges									
Professional Services	-	-	-	1,100	1,929	-	1,929	(829)	175%
Utilities	5,729	18,331	33,000	33,000	22,074	-	22,074	10,926	67%
Repairs & Maintenance	10,605	635	110,000	78,900	4,246	-	4,246	74,654	5%
Total Services & Charges	16,334	18,966	143,000	113,000	28,249	-	28,249	84,751	25%
Operating Expenditures	30,175	32,253	148,000	123,630	41,852	1,873	43,725	79,906	35%
Total Expenditures	30,175	32,253	148,000	123,630	41,852	1,873	43,725	79,906	35%
Revenue									
Charges for Services	1,050	-	50,000	50,000	5,935		5,935	44,065	12%
Total Revenue	1,050	-	50,000	50,000	5,935		5,935	44,065	12%

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 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).

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Division Name	Morris Performing Arts Center						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	285,767	430,859	-	-	-	-	-	-	-	
Fringe Benefits	131,601	200,379	-	-	-	-	-	-	-	
Total Personnel	417,368	631,239	-	-	-	-	-	-	-	
Supplies	22,110	29,271	-	8,435	8,435	-	8,435	-	100%	
Services & Charges										
Professional Services	2,518	1,650	-	4,444	4,444	-	4,444	-	100%	
Printing & Advertising	15,702	14,150	-	23,775	14,818	3,131	17,950	5,825	75%	
Utilities	112,645	110,532	-	-	-	-	-	-	-	
Repairs & Maintenance	34,268	61,776	-	9,523	5,140	3,707	8,847	676	93%	
Education & Training	-	3,224	-	4,514	25	-	25	4,489	1%	
Travel	1,469	3,626	-	3,659	936	-	936	2,723	26%	
Other Services & Charges	11,433	12,862	-	2,613	1,367	1,126	2,493	120	95%	
Total Services & Charges	178,034	207,820	-	48,527	26,730	7,964	34,694	13,833	71%	
Operating Expenditures	617,512	868,330	-	56,962	35,165	7,964	43,129	13,833	76%	
Interfund										
Interfund Allocations	210,875	237,973	-	-	-	-	-	-	-	
Interfund Transfers Out	175,579	-	600,000	600,000	600,000	-	600,000	-	100%	
Interfund Total	386,454	237,973	600,000	600,000	600,000	-	600,000	-	100%	
Total Expenditures	1,003,966	1,106,303	600,000	656,962	635,165	7,964	643,129	13,833	98%	
Revenue										
Charges for Services	317,745	654,679	-	-	-	-	-	-	-	
Intergov./ Grants	-	992,163	-	-	-	-	-	-	-	
Other Income	5,930	2,864	-	54,878	54,878	-	54,878	-	100%	
Interfund Allocation Reimb	40,118	86,746	-	-	-	-	-	-	-	
Interfund Transfers In	55,367	-	-	-	-	-	-	-	-	
Total Revenue	419,160	1,736,453	-	54,878	54,878	-	54,878	-	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

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).

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Division Name	Palais Royale Ballroom						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	28,543	-	-	-	-	-	-	-	-	-
Fringe Benefits	28,243	-	-	-	-	-	-	-	-	-
Total Personnel	56,786	-	-	-	-	-	-	-	-	-
Supplies	5,031	1,626	5,000	5,000	2,659	-	2,659	2,341	53%	
Services & Charges										
Printing & Advertising	3,693	-	-	-	-	-	-	-	-	-
Utilities	80,505	71,095	92,000	92,000	62,875	-	62,875	29,125	68%	
Repairs & Maintenance	26,223	23,356	61,000	76,767	27,191	6,185	33,375	43,392	43%	
Other Services & Charges	5,539	8,062	14,640	19,626	8,604	9,178	17,783	1,844	91%	
Total Services & Charges	115,959	102,514	167,640	188,394	98,670	15,363	114,033	74,361	61%	
Operating Expenditures	177,777	104,140	172,640	193,394	101,329	15,363	116,692	76,702	60%	
Interfund										
Interfund Allocations	43,637	45,407	36,009	36,009	24,006	-	24,006	12,003	67%	
Interfund Total	43,637	45,407	36,009	36,009	24,006	-	24,006	12,003	67%	
Total Expenditures	221,414	149,547	208,649	229,403	125,335	15,363	140,698	88,705	61%	
Revenue										
Charges for Services	88,843	122,575	136,190	136,190	91,905	-	91,905	44,285	67%	
Other Income	4,966	-	-	-	4,299	-	4,299	(4,299)	-	
Total Revenue	93,809	122,575	136,190	136,190	96,204	-	96,204	39,986	71%	

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.

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Fund Name	Motor Vehicle Highway						Fund Number	202	
Fund Type	Special Revenue Funds						Control	City Funds	
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	2,985,157	3,204,129	3,050,000	3,050,000	2,153,565		2,153,565	896,435	71%
Intergov./ Grants	-	123,272	-	-	-		-	-	-
Licenses & Permits	300	1,975	1,500	1,500	1,825		1,825	(325)	122%
Charges for Services	290,475	224,847	262,300	256,455	81,467		81,467	174,988	32%
Interest Earnings	39,751	23,518	19,635	19,635	21,075		21,075	(1,440)	107%
Debt Proceeds	1,778,948	890,000	775,000	817,500	817,500		817,500	-	100%
Other Income	56,716	41,861	6,000	39,022	39,669		39,669	(647)	102%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	125,309		125,309	62,654	67%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	3,700,000		3,700,000	1,850,000	67%
Total Revenue	10,238,117	8,159,765	9,852,398	9,922,075	6,940,410		6,940,410	2,981,665	70%
Expenditures by Activity									
Streets / Traffic & Lighting	7,154,221	8,652,023	8,317,336	9,436,290	5,246,981	1,466,075	6,713,057	2,723,233	71%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	2,419,862	981,108	485,361	1,466,470	953,392	61%
Total Expenditures	8,356,994	9,972,287	10,197,235	11,856,151	6,228,090	1,951,436	8,179,526	3,676,625	69%
Expenditures by Type									
Personnel									
Salaries & Wages	2,715,345	2,826,835	3,330,520	3,330,520	1,924,827	-	1,924,827	1,405,693	58%
Fringe Benefits	1,138,382	1,168,166	1,423,392	1,423,392	830,462	-	830,462	592,930	58%
Total Personnel	3,853,726	3,995,001	4,753,912	4,753,912	2,755,289	-	2,755,289	1,998,623	58%
Supplies	1,065,253	898,714	720,794	859,521	652,669	45,652	698,321	161,200	81%
Services & Charges									
Professional Services	255,097	389,410	700,000	1,239,963	438,829	485,361	924,190	315,773	75%
Printing & Advertising	194	771	2,950	3,142	387	-	387	2,755	12%
Utilities	44,364	41,299	51,856	51,856	33,164	-	33,164	18,692	64%
Repairs & Maintenance	699,746	637,358	692,525	636,382	481,532	1,668	483,200	153,182	76%
Education & Training	13,900	2,845	10,000	8,291	8,291	-	8,291	-	100%
Travel	2,210	-	5,000	8,000	5,135	-	5,135	2,865	64%
Other Services & Charges	161,862	102,368	149,210	146,569	1,507	346	1,853	144,716	1%
Debt Service Principal	590,097	874,648	953,898	954,165	777,249	-	777,249	176,916	81%
Debt Service Interest & Fees	28,674	39,036	52,508	52,241	31,663	-	31,663	20,578	61%
Total Services & Charges	1,796,145	2,087,736	2,617,947	3,100,609	1,777,757	487,375	2,265,132	835,477	73%
Operating Expenditures	6,715,125	6,981,451	8,092,653	8,714,041	5,185,716	533,026	5,718,742	2,995,300	66%
Capital	102,840	1,571,080	775,000	1,812,528	155,986	1,418,410	1,574,396	238,132	87%
Bad Debt	4,042	-	-	-	-	-	-	-	-
Interfund Allocations	1,534,987	1,419,756	1,329,582	1,329,582	886,388	-	886,388	443,194	67%
Total Expenditures	8,356,994	9,972,287	10,197,235	11,856,151	6,228,090	1,951,436	8,179,526	3,676,626	69%
Net Surplus / (Deficit)	1,881,123	(1,812,522)	(344,837)	(1,934,076)	712,320		(1,239,117)		
Beginning Cash Balance	4,743,203	6,607,820		4,772,416					
Cash Adjustments	(16,506)	(22,883)		-					
Ending Cash Balance	6,607,820	4,772,416		2,838,339	5,490,375				
Cash Reserves Target	2,089,248	2,493,072		2,964,038					
							Cash Reserves Target		
							25% of Annual expenditures		

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. 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).

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.

City of South Bend, Indiana
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Fund Name	MVH Restricted	Fund Number	266
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	2,985,157	3,204,129	3,050,000	3,050,000	2,153,565		2,153,565	896,435	71%
Interest Earnings	12,589	9,704	285	8,785	13,095		13,095	(4,310)	149%
Debt Proceeds	-	-	925,000	888,007	888,007		888,007	-	100%
Total Revenue	2,997,747	3,213,833	3,975,285	3,946,792	3,054,667		3,054,667	892,125	77%

Expenditures by Type

Personnel									
Salaries & Wages	221,144	247,754	429,064	429,064	125,822	-	125,822	303,242	29%
Fringe Benefits	103,529	110,873	159,953	159,953	59,430	-	59,430	100,523	37%
Total Personnel	324,673	358,626	589,017	589,017	185,252	-	185,252	403,765	31%

Supplies	1,165,290	1,099,093	1,516,135	1,579,007	1,191,930	164,935	1,356,864	222,142	86%
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Services & Charges									
Professional Services	-	249,700	-	-	-	-	-	-	-
Repairs & Maintenance	1,042,462	568,445	1,419,325	1,816,325	1,197,674	238,840	1,436,514	379,811	79%
Debt Service Principal	-	-	175,924	176,214	91,621	-	91,621	84,593	52%
Debt Service Interest & Fees	-	-	22,033	21,743	2,144	-	2,144	19,599	10%
Total Services & Charges	1,042,462	818,145	1,617,282	2,014,282	1,291,439	238,840	1,530,279	484,003	76%

Capital	-	15,800	925,000	888,007	184,116	662,791	846,907	41,100	95%
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Total Expenditures	2,532,426	2,291,664	4,647,434	5,070,313	2,852,736	1,066,566	3,919,303	1,151,010	77%
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Net Surplus / (Deficit)	465,321	922,169	(672,149)	(1,123,521)	201,930		(864,636)		
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Beginning Cash Balance	650,402	1,126,297		2,042,332		Cash Reserves Target			
Cash Adjustments	10,574	(6,134)		-		No reserve requirement			
Ending Cash Balance	1,126,297	2,042,332		918,812	2,265,496				
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.

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

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

City of South Bend, Indiana
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Motor Vehicle Highway Budget Summary - Fund 202 & 266

	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
Revenue									
Intergov./ Shared Revenues	5,970,315	6,408,258	6,100,000	6,100,000	4,307,130		4,307,130	1,792,870	71%
Intergov./ Grants	-	123,272	-	-	-		-	-	-
Licenses & Permits	300	1,975	1,500	1,500	1,825		1,825	(325)	122%
Charges for Services	290,475	224,847	262,300	256,455	81,467		81,467	174,988	32%
Interest Earnings	52,340	33,222	19,920	28,420	34,170		34,170	(5,750)	120%
Debt Proceeds	1,778,948	890,000	1,700,000	1,705,507	1,705,507		1,705,507	-	100%
Other Income	56,716	41,861	6,000	39,022	39,669		39,669	(647)	102%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	125,309		125,309	62,654	67%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	3,700,000		3,700,000	1,850,000	67%
Total Revenue	13,235,863	11,373,598	13,827,683	13,868,867	9,995,076		9,995,076	3,873,790	72%
Expenditures by Fund									
Motor Vehicle Highway (#202)	8,356,994	9,972,287	10,197,235	11,856,151	6,228,090	1,951,436	8,179,526	3,676,625	69%
MVH Restricted (#266)	2,532,426	2,291,664	4,647,434	5,070,313	2,852,736	1,066,566	3,919,303	1,151,010	77%
Total Expenditures	10,889,419	12,263,951	14,844,669	16,926,464	9,080,826	3,018,003	12,098,829	4,827,635	71%
Expenditures by Activity									
Streets / Traffic & Lighting	9,686,646	10,943,687	12,964,770	14,506,602	8,099,718	2,532,641	10,632,359	3,874,243	73%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	2,419,862	981,108	485,361	1,466,470	953,392	61%
Total Expenditures	10,889,419	12,263,951	14,844,669	16,926,464	9,080,826	3,018,003	12,098,829	4,827,635	71%
Expenditures by Type									
Personnel									
Salaries & Wages	2,936,488	3,074,589	3,759,584	3,759,584	2,050,649	-	2,050,649	1,708,935	55%
Fringe Benefits	1,241,911	1,279,038	1,583,345	1,583,345	889,892	-	889,892	693,453	56%
Total Personnel	4,178,400	4,353,627	5,342,929	5,342,929	2,940,541	-	2,940,541	2,402,388	55%
Supplies	2,230,544	1,997,807	2,236,929	2,438,527	1,844,599	210,587	2,055,185	383,342	84%
Services & Charges									
Professional Services	255,097	639,109	700,000	1,239,963	438,829	485,361	924,190	315,773	75%
Printing & Advertising	194	771	2,950	3,142	387	-	387	2,755	12%
Utilities	44,364	41,299	51,856	51,856	33,164	-	33,164	18,692	64%
Repairs & Maintenance	1,742,208	1,205,803	2,111,850	2,452,707	1,679,206	240,508	1,919,715	532,992	78%
Education & Training	13,900	2,845	10,000	8,291	8,291	-	8,291	-	100%
Travel	2,210	-	5,000	8,000	5,135	-	5,135	2,865	64%
Other Services & Charges	161,862	102,368	149,210	146,569	1,507	346	1,853	144,716	1%
Debt Service Principal	590,097	874,648	1,129,822	1,130,378	868,870	-	868,870	261,509	77%
Debt Service Interest & Fees	28,674	39,036	74,541	73,985	33,807	-	33,807	40,178	46%
Total Services & Charges	2,838,607	2,905,881	4,235,229	5,114,891	3,069,196	726,215	3,795,411	1,319,480	74%
Operating Expenditures	9,247,550	9,257,315	11,815,087	12,896,347	7,854,336	936,802	8,791,138	4,105,210	68%
Capital	102,840	1,586,880	1,700,000	2,700,535	340,102	2,081,201	2,421,303	279,232	90%
Bad Debt	4,042	-	-	-	-	-	-	-	-
Interfund Allocations	1,534,987	1,419,756	1,329,582	1,329,582	886,388	-	886,388	443,194	67%
Total Expenditures	10,889,419	12,263,951	14,844,669	16,926,464	9,080,826	3,018,003	12,098,829	4,827,636	71%
Net Surplus / (Deficit)	2,346,444	(890,352)	(1,016,986)	(3,057,597)	914,250		(2,103,752)		
Beginning Cash Balance	5,393,605	7,734,117		6,814,748					
Cash Adjustments	(5,932)	(29,017)		-					
Ending Cash Balance	7,734,117	6,814,748		3,757,151	7,755,870				

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.

City of South Bend, Indiana
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Fund Name	Local Road & Street					Fund Number	251		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	1,781,618	1,939,498	1,829,152	1,829,152	1,293,133		1,293,133	536,019	71%
Intergov./ Grants	101,082	670,528	947,000	936,490	145,348		145,348	791,142	16%
Interest Earnings	43,781	18,850	7,417	7,417	15,163		15,163	(7,746)	204%
Other Income	18,968	-	-	10,510	10,510		10,510	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,945,448	2,628,875	2,783,569	2,783,569	1,464,155		1,464,155	1,319,415	53%

Expenditures by Type

Supplies	4,468	367,364	350,000	133,184	36,607	28,538	65,145	68,039	49%
Services & Charges									
Professional Services	200,078	459,207	1,170,000	1,742,455	432,066	1,155,780	1,587,845	154,610	91%
Repairs & Maintenance	795,967	534,977	250,000	168,494	125,774	42,720	168,494	-	100%
Other Services & Charges	2,094	8,202	-	-	-	-	-	-	-
Total Services & Charges	998,139	1,002,386	1,420,000	1,910,949	557,840	1,198,499	1,756,339	154,610	92%
Capital	1,552,078	543,198	300,000	612,767	110,645	180,001	290,645	322,121	47%
Interfund Transfers Out	1,000,000	2,000,000	1,000,000	1,000,000	350,100	-	350,100	649,900	35%
Total Expenditures	3,554,685	3,912,948	3,070,000	3,656,900	1,055,192	1,407,038	2,462,229	1,194,670	67%

Net Surplus / (Deficit)	(1,609,236)	(1,284,072)	(286,431)	(873,331)	408,963	(998,075)
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Beginning Cash Balance	5,233,148	3,632,884	2,349,376			Cash Reserves Target No reserve requirement
Cash Adjustments	8,971	565	-			
Ending Cash Balance	3,632,884	2,349,376	1,476,045	2,747,746		
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) and this fund transferred \$2 million to the Motor Vehicle Highway Fund (#202). In 2022, this fund will resume the \$1 million matching transfer to Fund #265.

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Fund Name	LOIT Special Distribution	Fund Number	257
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	144,097	-	-	-	-		-	-	-
Interest Earnings	1,257	1,469	543	843	1,455		1,455	(612)	173%
Other Income	-	1,500	-	-	-		-	-	-
Total Revenue	145,354	2,969	543	843	1,455		1,455	(612)	173%

Expenditures by Type									
Services & Charges									
Professional Services	17,856	3,762	-	-	-	-	-	-	-
Total Services & Charges	17,856	3,762	-	-	-	-	-	-	-
Capital									
	31,938	20,166	-	56,950	-	56,950	56,950	-	100%
Total Expenditures	49,793	23,927	-	56,950	-	56,950	56,950	-	100%

Net Surplus / (Deficit)	95,560	(20,958)	543	(56,107)	1,455		(55,495)
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Beginning Cash Balance	170,735	266,588		245,630			Cash Reserves Target No reserve requirement - one-time distribution - spend down to zero
Cash Adjustments	293	-		-			
Ending Cash Balance	266,588	245,630		189,523	246,657		
Cash Reserves Target	-	-		-			

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 once all funds are spent.

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

City of South Bend, Indiana
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Fund Name	Local Road & Bridge Grant	Fund Number	265
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	1,102,365	791,072	1,000,000	1,000,000	350,100		350,100	649,900	35%
Interest Earnings	7,642	4,832	1,049	2,427	5,253		5,253	(2,826)	216%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,522,365	1,000,000	1,000,000	1,000,000	350,100		350,100	649,900	35%
Total Revenue	2,632,372	1,795,904	2,001,049	2,002,427	705,453		705,453	1,296,974	35%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	1,691,081	2,482,521	2,000,000	2,923,443	576,933	138,182	715,115	2,208,327	24%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,691,081	2,482,521	2,000,000	2,923,443	576,933	138,182	715,115	2,208,327	24%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	1,691,081	2,482,521	2,000,000	2,923,443	576,933	138,182	715,115	2,208,327	24%
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Net Surplus / (Deficit)	941,291	(686,618)	1,049	(921,016)	128,520	(9,662)			
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Beginning Cash Balance	449,431	1,391,493		704,875					
Cash Adjustments	770	-	-	-	-	-	-	-	-
Ending Cash Balance	1,391,493	704,875	704,875	(216,141)	831,949	831,949	831,949	831,949	831,949
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** - \$1 million - Local Road & Street Fund (#251)

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

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Fund Name	Major Moves Construction	Fund Number	412
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	668	84,756	-	-	12,329		12,329	(12,329)	-
Interest Earnings	17,411	9,556	3,481	6,250	12,497		12,497	(6,247)	200%
Other Income	493,328	493,328	493,328	493,328	493,328		493,328	-	100%
Total Revenue	511,407	587,639	496,809	499,578	518,154		518,154	(18,576)	104%

Expenditures by Type

Supplies	-	-	350,000	350,000	-	-	-	350,000	0%
Services & Charges									
Professional Services	108,890	57,027	-	489,238	73,653	402,235	475,888	13,350	97%
Repairs & Maintenance	44,201	-	450,000	450,000	-	450,000	450,000	-	100%
Total Services & Charges	153,090	57,027	450,000	939,238	73,653	852,235	925,888	13,350	99%
Capital	649,253	27,855	500,000	500,000	70,305	34,264	104,569	395,431	21%
Interfund Transfers Out	522,365	-	-	-	-	-	-	-	-
Total Expenditures	1,324,708	84,882	1,300,000	1,789,238	143,958	886,499	1,030,457	758,781	58%

Net Surplus / (Deficit)	(813,301)	502,758	(803,191)	(1,289,660)	374,196	(512,303)
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Beginning Cash Balance	2,195,972	1,386,436		1,889,193			Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	3,765	-		-			
Ending Cash Balance	1,386,436	1,889,193		599,533	2,259,464		
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, internal street paving materials decreased to \$350,000. Budgeted for 2022 is \$450,000 for Contracted Paving - as part of the City's Rebuilding our Streets Initiative. Also funded in 2022 is \$200,000 Flashing Beacon and \$300,000 Guardrail Installation.

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Fund Name	2021 Infrastructure Bond Capital	Fund Number	455
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	-	21,221	-	12,000	17,623		17,623	(5,623)	147%
Interfund Transfers In	-	8,601,026	-	-	-		-	-	-
Total Revenue	-	8,622,248	-	12,000	17,623		17,623	(5,623)	147%

Expenditures by Type									
Capital	-	3,785,766	-	3,815,260	1,214,727	811,622	2,026,349	1,788,911	53%
Interfund Transfers Out	-	1,000,000	-	-	-	-	-	-	-
Total Expenditures	-	4,785,766	-	3,815,260	1,214,727	811,622	2,026,349	1,788,911	53%

Net Surplus / (Deficit)	-	3,836,482	-	(3,803,260)	(1,197,104)		(2,008,726)		
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Beginning Cash Balance	-	-	3,836,482						
Cash Adjustments	-	-	-						
Ending Cash Balance	-	3,836,482	33,222	2,634,800					
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 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 bonds were closed on May 12, 2021 with a par amount of \$7,610,000 and a premium of \$1,250,022, a total of \$8,860,022. The bonds have 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. In 2021, \$1,000,000 was 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). In 2022, the Local Road & Street Fund (#251) will resume the matching transfer.

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Fund Name	Solid Waste Operations					Fund Number	610		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,656,106	6,092,214	6,398,200	6,398,200	4,557,419		4,557,419	1,840,781	71%
Interest Earnings	2,362	781	-	2,000	2,166		2,166	(166)	108%
Other Income	98,540	49,951	45,000	64,374	63,265		63,265	1,109	98%
Interfund Transfers In	250,000	1,796,371	-	263,149	263,687		263,687	(538)	100%
Total Revenue	6,007,008	7,939,316	6,443,200	6,727,723	4,886,536		4,886,536	1,841,186	73%
Expenditures by Type									
Personnel									
Salaries & Wages	1,151,775	1,116,262	1,294,255	1,294,255	789,291	-	789,291	504,964	61%
Fringe Benefits	491,924	450,803	625,177	625,177	321,042	-	321,042	304,135	51%
Total Personnel	1,643,699	1,567,066	1,919,432	1,919,432	1,110,334	-	1,110,334	809,099	58%
Supplies	328,387	314,035	448,120	449,050	284,585	930	285,515	163,535	64%
Services & Charges									
Printing & Advertising	504	4,106	5,193	40,868	1,630	190	1,820	39,048	4%
Repairs & Maintenance	1,156,210	1,249,530	1,030,000	1,030,000	1,330,967	-	1,330,967	(300,967)	129%
Education & Training	-	17,160	20,000	20,000	180	-	180	19,820	1%
Travel	-	-	9,900	9,900	-	-	-	9,900	0%
Other Services & Charges	1,163,619	1,126,780	1,206,884	1,263,578	761,132	361,826	1,122,958	140,620	89%
Debt Service Principal	-	250,000	-	-	-	-	-	-	-
Total Services & Charges	2,320,333	2,647,575	2,271,977	2,364,346	2,093,909	362,016	2,455,925	(91,579)	104%
Operating Expenditures	4,292,419	4,528,676	4,639,529	4,732,828	3,488,827	362,946	3,851,773	881,055	81%
Bad Debt	35,467	24,584	62,273	62,273	635,936	-	635,936	(573,663)	1021%
Interfund									
Interfund Allocations	958,978	1,185,129	1,187,501	1,187,501	791,667	-	791,667	395,834	67%
Interfund Transfers Out	979,213	867,967	1,124,161	1,124,161	926,118	-	926,118	198,043	82%
Total Interfund	1,938,191	2,053,096	2,311,662	2,311,662	1,717,786	-	1,717,786	593,877	74%
Total Expenditures	6,266,076	6,606,356	7,013,464	7,106,763	5,842,549	362,946	6,205,494	901,269	87%
Net Surplus / (Deficit)	(259,069)	1,332,960	(570,264)	(379,040)	(956,012)		(1,318,958)		
Beginning Cash Balance	449,145	87,032		906,471					
Cash Adjustments	(103,044)	(513,522)		-					
Ending Cash Balance	87,032	906,471		527,431	21,764				
Cash Reserves Target	626,608	660,636		710,676					
							Cash Reserves Target		
							10% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

This fund is funded by charging City residents a monthly fee for pick-up and disposal of trash at an area landfill/transfer station and recycling centers. The 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, Staffing, 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.

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Fund Name	Solid Waste Capital	Fund Number	611
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	946	34	-	550	968		968	(418)	176%
Debt Proceeds	375,000	758,270	1,430,000	1,559,726	1,559,726		1,559,726	-	100%
Interfund Transfers In	979,213	867,967	1,124,161	1,124,161	926,118		926,118	198,043	82%
Total Revenue	1,355,159	1,626,271	2,554,161	2,684,437	2,486,812		2,486,812	197,625	93%

Expenditures by Type									
Services & Charges									
Debt Service Principal	927,626	843,122	1,061,327	1,061,836	752,088	-	752,088	309,748	71%
Debt Service Interest & Fees	51,027	37,977	62,834	62,325	24,652	-	24,652	37,673	40%
Total Services & Charges	978,653	881,100	1,124,161	1,124,161	776,740	-	776,740	347,421	69%

Capital	53,416	354,135	1,430,000	2,338,861	758,270	1,294,726	2,052,996	285,865	88%
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Total Expenditures	1,032,069	1,235,235	2,554,161	3,463,022	1,535,010	1,294,726	2,829,736	633,286	82%
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Net Surplus / (Deficit)	323,090	391,036	-	(778,585)	951,802		(342,924)		
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Beginning Cash Balance	64,925	388,126		779,163					
Cash Adjustments	111	-		-					
Ending Cash Balance	388,126	779,163		578	1,730,704				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

This fund was established to account for capital expenditures and debt service related to the Solid Waste Division of the Department of Public Works. Some equipment is purchased through capital leases which are 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. Debt proceeds are from capital leases. The funds are held by an escrow agent and expended upon the provision by the City of a proper claim form and invoice.

Explanation of Expenditures and Significant Changes/Variations:

Over the next five years, Solid Waste plans to replace older trucks with side-load dedicated units, replacing about two trucks a year. These trucks will be purchased with capital lease proceeds. The principal and interest expense budgeted is for capital lease payments for the trucks.

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Fund Name	Water Works Operations	Fund Number	620
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	19,530,007	19,423,624	20,020,371	20,020,371	12,844,780		12,844,780	7,175,591	64%
Interest Earnings	29,477	28,409	15,362	35,362	55,561		55,561	(20,199)	157%
Other Income	30,256	23,582	20,000	105,912	39,513		39,513	66,399	37%
Interfund Allocation Reimb	1,788,327	1,856,424	1,414,701	1,414,701	943,134		943,134	471,567	67%
Interfund Transfers In	83,727	656,984	-	294,102	294,627		294,627	(525)	100%
Total Revenue	21,461,793	21,989,022	21,470,434	21,870,448	14,177,615		14,177,615	7,692,833	65%

Expenditures by Type									
Personnel									
Salaries & Wages	3,387,258	3,192,897	3,894,196	3,894,196	2,240,116	-	2,240,116	1,654,080	58%
Fringe Benefits	1,442,985	1,353,254	1,764,581	1,764,581	990,945	-	990,945	773,636	56%
Total Personnel	4,830,243	4,546,151	5,658,777	5,658,777	3,231,062		3,231,062	2,427,716	57%

Supplies	1,266,625	1,039,704	1,531,847	1,912,196	1,100,414	178,169	1,278,582	633,614	67%
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Services & Charges									
Professional Services	850,848	749,968	656,560	1,157,568	613,865	209,702	823,567	334,001	71%
Printing & Advertising	2,209	2,029	10,359	10,359	2,067	-	2,067	8,292	20%
Utilities	752,924	774,893	825,700	825,700	587,847	-	587,847	237,853	71%
Repairs & Maintenance	388,841	465,164	446,700	514,744	221,267	78,571	299,837	214,906	58%
Education & Training	10,322	20,142	32,675	33,875	6,341	1,380	7,721	26,154	23%
Travel	2,754	-	18,750	8,750	-	-	-	8,750	0%
Other Services & Charges	2,998,135	2,896,198	3,079,422	3,181,675	1,803,046	267,387	2,070,432	1,111,243	65%
Debt Service Principal	401,882	296,671	201,048	201,048	201,048	-	201,048	-	100%
Debt Service Interest & Fees	15,525	8,064	3,132	3,132	3,131	-	3,131	1	100%
Total Services & Charges	5,423,441	5,213,129	5,274,346	5,936,850	3,438,612	557,039	3,995,651	1,941,200	67%

Operating Expenditures	11,520,310	10,798,983	12,464,970	13,507,823	7,770,087	735,208	8,505,295	5,002,530	63%
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Bad Debt	99,420	51,503	100,000	100,000	1,042,782	-	1,042,782	(942,782)	1043%
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Interfund									
Interfund Allocations	2,184,334	2,267,793	2,342,714	2,342,714	1,561,809	-	1,561,809	780,905	67%
PILOT	1,629,442	1,611,201	1,613,639	1,613,639	1,613,639	-	1,613,639	-	100%
Interfund Transfers Out	5,166,931	4,951,702	6,649,430	6,649,430	4,448,248	-	4,448,248	2,201,182	67%
Total Interfund	8,980,707	8,830,696	10,605,783	10,605,783	7,623,696	-	7,623,696	2,982,087	72%

Total Expenditures	20,600,437	19,681,182	23,170,753	24,213,606	16,436,566	735,208	17,171,773	7,041,835	71%
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Net Surplus / (Deficit)	861,356	2,307,840	(1,700,319)	(2,343,158)	(2,258,951)		(2,994,158)		
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Beginning Cash Balance	4,204,418	4,840,727		6,550,457					
Cash Adjustments	(225,047)	(598,110)		-					
Ending Cash Balance	4,840,727	6,550,457		4,207,299	4,345,933				
Cash Reserves Target	1,030,022	984,059		1,210,680					

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.

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Fund Name	Water Works Capital	Fund Number	622
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	236,907	171,959	210,000	210,000	37,522		37,522	172,478	18%
Interest Earnings	51,626	50,372	2,173	32,000	64,925		64,925	(32,925)	203%
Other Income	9,568	11,040	-	-	-		-	-	-
Interfund Transfers In	3,862,000	3,373,000	3,987,000	3,971,704	2,658,000		2,658,000	1,313,704	67%
Total Revenue	4,160,101	3,606,371	4,199,173	4,213,704	2,760,447		2,760,447	1,453,257	66%

Expenditures by Type									
Services & Charges									
Professional Services	31,704	22,740	100,000	309,347	26,649	32,698	59,347	250,000	19%
Total Services & Charges	31,704	22,740	100,000	309,347	26,649	32,698	59,347	250,000	19%
Capital	726,784	1,511,591	8,887,000	12,425,940	919,919	5,928,075	6,847,994	5,577,946	55%
Bad Debt	-	(428)	-	-	-	-	-	-	-
Total Expenditures	758,488	1,533,903	8,987,000	12,735,287	946,567	5,960,774	6,907,341	5,827,946	54%

Net Surplus / (Deficit)	3,401,613	2,072,468	(4,787,827)	(8,521,583)	1,813,879	(4,146,894)
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Beginning Cash Balance	4,187,432	7,652,044		9,672,979			Cash Reserves Target
Cash Adjustments	62,999	(51,533)		-			
Ending Cash Balance	7,652,044	9,672,979		1,151,396	11,504,234		
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:
2022 Adopted budget includes:

Equipment: \$25,000 <ul style="list-style-type: none"> • (1) Trailer 20' Long for Dump Truck Vehicles: \$462,000 <ul style="list-style-type: none"> • (1) Tandem Axle Dump Truck - \$275,000 • (2) Mini Cargo Vans - \$66,000 • (1) Pickup Valve Truck - \$65,000 • (2) Hybrid Vehicles - \$56,000 Water Mains: \$1,900,000 <ul style="list-style-type: none"> • 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 Meter Replacement - \$4,000,000 System Renewal Projects- TBD - \$2,500,000 Services for Capital Planning - \$100,000
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Fund Name	Water Works Customer Deposit	Fund Number	624
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	11,222	7,493	-	-	2,277		2,277	(2,277)	-
Total Revenue	11,222	7,493	-	-	2,277		2,277	(2,277)	-

Expenditures									
Interfund Transfers Out	16,448	7,493	-	-	-	-	-	-	-
Total Expenditures	16,448	7,493	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(5,227)	-	-	-	2,277		2,277		
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Beginning Cash Balance	1,287,448	1,263,319		1,279,314					
Cash Adjustments	(18,903)	15,996		-					
Ending Cash Balance	1,263,319	1,279,314		1,279,314	1,310,389				
Cash Reserves Target	1,263,319	1,279,314		1,279,314					

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.

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Fund Name	Water Works Sinking (Debt Service)	Fund Number	625
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	8,907	2,818	-	-	2,744		2,744	(2,744)	-
Interfund Transfers In	1,218,000	1,508,702	2,662,430	2,662,430	1,774,952		1,774,952	887,478	67%
Total Revenue	1,226,907	1,511,520	2,662,430	2,662,430	1,777,696		1,777,696	884,734	67%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,058,099	1,093,877	1,939,273	1,939,273	-	-	-	1,939,273	0%
Debt Service Interest & Fees	443,037	417,148	723,157	723,157	195,723	-	195,723	527,434	27%
Total Services & Charges	1,501,136	1,511,025	2,662,430	2,662,430	195,723	-	195,723	2,466,707	7%

Interfund Transfers Out	10,069	2,818	-	-	-	-	-	-	-
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Total Expenditures	1,511,205	1,513,843	2,662,430	2,662,430	195,723	-	195,723	2,466,707	7%
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Net Surplus / (Deficit)	(284,298)	(2,323)	-	-	1,581,973		1,581,973		
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Beginning Cash Balance	286,131	2,323							Cash Reserves Target
Cash Adjustments	491	-							
Ending Cash Balance	2,323	-			1,579,229				No reserve requirement
Cash Reserves Target	2,323	-							

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.

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Fund Name	Water Works Bond Reserve	Fund Number	626
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	12,438	8,191	-	22	2,490		2,490	(2,468)	11320%
Total Revenue	12,438	8,191	-	22	2,490		2,490	(2,468)	11320%

Expenditures									
Interfund Transfers Out	20,000	8,188	-	-	-	-	-	-	-
Total Expenditures	20,000	8,188	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(7,562)	4	-	22	2,490		2,490
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Beginning Cash Balance	1,427,971	1,422,800		1,422,804			
Cash Adjustments	2,390	-	-	-	-	-	-
Ending Cash Balance	1,422,800	1,422,804	-	1,422,826	1,422,881	-	-
Cash Reserves Target	1,422,800	1,422,804	-	1,422,826	-	-	-

Cash Reserves Target
100% cash reserves per bond covenants

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.

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Fund Name	Water Works Operations & Maintenance Reserve	Fund Number	629
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	25,426	17,168	-	-	5,087		5,087	(5,087)	-
Interfund Transfers In	16,931	-	-	15,296	15,296		15,296	-	100%
Total Revenue	42,357	17,168	-	15,296	20,383		20,383	(5,087)	133%

Expenditures									
Interfund Transfers Out	37,210	17,168	-	-	-	-	-	-	-
Total Expenditures	37,210	17,168	-	-	-	-	-	-	-

Net Surplus / (Deficit)	5,147	-	-	15,296	20,383	20,383
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Beginning Cash Balance	2,902,529	2,912,652		2,912,652		Cash Reserves Target 16.67% of annual operating expenses in Fund 620, net of transfers
Cash Adjustments	4,976	-	-	-		
Ending Cash Balance	2,912,652	2,912,652	2,927,948	2,927,948		
Cash Reserves Target	2,572,765	2,455,404	2,927,948			

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.

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Fund Name	Sewer Repair Insurance	Fund Number	640
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	672,463	697,338	659,500	659,500	467,220		467,220	192,280	71%
Interest Earnings	18,620	12,053	16,020	16,020	11,699		11,699	4,321	73%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	48,167	48,167		48,167	-	100%
Total Revenue	691,083	709,391	675,520	723,687	527,087		527,087	196,601	73%

Expenditures by Type									
Personnel									
Salaries & Wages	116,128	119,441	128,227	128,227	77,456	-	77,456	50,771	60%
Fringe Benefits	51,106	52,566	55,297	55,297	37,000	-	37,000	18,297	67%
Total Personnel	167,234	172,007	183,524	183,524	114,455	-	114,455	69,068	62%
Supplies	26,545	34,659	65,500	65,500	33,567	-	33,567	31,933	51%
Services & Charges									
Printing & Advertising	-	-	350	350	-	-	-	350	0%
Repairs & Maintenance	507,227	422,857	401,000	401,000	339,507	-	339,507	61,493	85%
Other Services & Charges	6,875	-	-	-	-	-	-	-	-
Total Services & Charges	514,102	422,857	401,350	401,350	339,507	-	339,507	61,843	85%
Operating Expenditures	707,880	629,522	650,374	650,374	487,529	-	487,529	162,844	75%
Bad Debt	3,705	1,891	6,500	6,500	55,058	-	55,058	(48,558)	847%
Interfund Allocations	84,511	91,901	96,195	96,195	64,130	-	64,130	32,065	67%
Total Expenditures	796,097	723,314	753,069	753,069	606,717	-	606,717	146,351	81%

Net Surplus / (Deficit)	(105,014)	(13,923)	(77,549)	(29,382)	(79,631)	(79,631)
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Beginning Cash Balance	2,173,605	2,052,857	2,003,861			Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(15,735)	(35,074)	-			
Ending Cash Balance	2,052,857	2,003,861	1,974,479	1,940,036		
Cash Reserves Target	199,024	180,829	188,267			

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.

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Fund Name	Sewage Works Operations	Fund Number	641
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	36,969,565	38,772,010	38,398,950	38,398,950	26,959,776		26,959,776	11,439,174	70%
Interest Earnings	80,803	69,545	10,333	77,000	135,099		135,099	(58,099)	175%
Other Income	36,100	276,595	5,142	92,480	94,333		94,333	(1,853)	102%
Interfund Allocation Reimb	446,759	449,895	463,761	463,761	309,174		309,174	154,587	67%
Interfund Transfers In	77,322	1,697,758	-	414,387	415,513		415,513	(1,126)	100%
Total Revenue	37,610,549	41,265,804	38,878,186	39,446,578	27,913,895		27,913,895	11,532,683	71%

Expenditures by Division									
Sewers	5,816,750	6,803,434	6,687,529	7,988,649	5,264,965	1,248,897	6,513,862	1,474,787	82%
Concrete Crew	416,511	466,063	556,545	558,385	341,926	1,016	342,942	215,443	61%
Wastewater	33,360,472	29,353,258	32,667,861	35,630,625	22,917,728	1,794,332	24,712,060	10,918,564	69%
Organic Resources	1,587,652	1,326,459	1,508,008	1,548,840	1,027,655	106,093	1,133,748	415,092	73%
Total Expenditures	41,181,385	37,949,214	41,419,943	45,726,498	29,552,273	3,150,338	32,702,611	13,023,886	72%

Expenditures by Type									
Personnel									
Salaries & Wages	4,716,820	4,777,198	5,469,187	5,469,187	3,191,820	-	3,191,820	2,277,367	58%
Fringe Benefits	1,973,822	1,956,552	2,367,307	2,367,307	1,351,700	-	1,351,700	1,015,607	57%
Total Personnel	6,690,642	6,733,749	7,836,494	7,836,494	4,543,520	-	4,543,520	3,292,974	58%
Supplies	1,666,866	1,569,805	2,038,904	2,330,949	1,461,848	259,124	1,720,971	609,978	74%

Services & Charges									
Professional Services	849,692	399,309	210,000	1,815,767	403,345	1,245,409	1,648,754	167,013	91%
Printing & Advertising	849	1,623	6,749	6,749	963	-	963	5,786	14%
Utilities	1,101,420	1,160,652	1,322,556	1,322,556	853,818	-	853,818	468,739	65%
Repairs & Maintenance	1,455,801	1,677,510	2,115,850	2,729,159	1,153,281	115,215	1,268,495	1,460,664	46%
Education & Training	12,122	15,176	36,500	36,374	14,856	3,235	18,091	18,283	50%
Travel	6,202	356	38,000	39,500	7,135	583	7,718	31,782	20%
Other Services & Charges	2,439,052	3,157,093	2,079,655	3,847,106	872,933	1,510,467	2,383,400	1,463,705	62%
Debt Service Principal	514,260	294,414	188,483	188,483	188,482	-	188,482	1	100%
Debt Service Interest & Fees	16,278	7,815	2,936	2,936	2,935	-	2,935	1	100%
Total Services & Charges	6,395,675	6,713,948	6,000,729	9,988,629	3,497,748	2,874,909	6,372,657	3,615,974	64%

Operating Expenditures	14,753,183	15,017,502	15,876,127	20,156,072	9,503,116	3,134,033	12,637,149	7,518,926	63%
Capital	-	-	-	26,610	10,305	16,305	26,610	-	100%
Bad Debt	158,420	83,831	225,000	225,000	1,671,083	-	1,671,083	(1,446,083)	743%

Interfund									
Interfund Allocations	5,645,332	6,312,945	6,081,041	6,081,041	4,054,027	-	4,054,027	2,027,014	67%
PILOT	4,592,349	4,543,120	4,465,686	4,465,686	4,465,686	-	4,465,686	-	100%
Interfund Transfers Out	16,032,102	11,991,816	14,772,089	14,772,089	9,848,056	-	9,848,056	4,924,033	67%
Total Interfund	26,269,783	22,847,881	25,318,816	25,318,816	18,367,769	-	18,367,769	6,951,047	73%

Total Expenditures	41,181,385	37,949,214	41,419,943	45,726,498	29,552,273	3,150,338	32,702,611	13,023,890	72%
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Net Surplus / (Deficit)	(3,570,836)	3,316,590	(2,541,757)	(6,279,920)	(1,638,378)		(4,788,716)		
Beginning Cash Balance	15,409,455	11,466,153		13,825,371					
Cash Adjustments	(372,465)	(957,372)		-					
Ending Cash Balance	11,466,153	13,825,371		7,545,451	12,644,685				
Cash Reserves Target	2,059,069	1,897,461		2,286,325					

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 vactor truck outfitted with a specialized camera system that enables real-time viewing of the inside of the sewer lines. This allows for the identification of issues to be addressed before they become problems that can affect the public. Sewers also mows and upkeep the City's retention ponds. | **Organic Resources** - 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 biomonitoring 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.

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Fund Name	Sewage Works Capital	Fund Number	642
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	547,367	539,730	339,000	339,000	89,025		89,025	249,975	26%
Interest Earnings	137,764	87,851	1,399	42,500	85,155		85,155	(42,655)	200%
Other Income	17,342	24,656	-	-	-		-	-	-
Interfund Transfers In	7,911,000	5,946,370	3,693,000	3,874,147	2,643,147		2,643,147	1,231,000	68%
Total Revenue	8,613,472	6,598,607	4,033,399	4,255,647	2,817,327		2,817,327	1,438,320	66%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	2,400,000	2,400,000	11,000	38,250	49,250	2,350,750	98%
Total Services & Charges	-	-	2,400,000	2,400,000	11,000	38,250	49,250	2,350,750	2%
Capital	4,248,134	6,048,729	8,293,000	12,214,348	2,564,256	2,270,263	4,834,519	7,379,829	40%
Bad Debt	-	(1,031)	-	-	-	-	-	-	-
Total Expenditures	4,248,134	6,047,698	10,693,000	14,614,348	2,575,256	2,308,513	4,883,769	9,730,579	33%

Net Surplus / (Deficit)	4,365,338	550,908	(6,659,601)	(10,358,701)	242,071	(2,066,442)
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Beginning Cash Balance	9,417,064	13,821,218		14,359,708			Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	38,815	(12,418)		-			
Ending Cash Balance	13,821,218	14,359,708		4,001,007	14,586,812		
Cash Reserves Target	-	-		-			

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

Explanation of Expenditures and Significant Changes/Variations:
2022 adopted budget includes:

Capital Equipment Wastewater: <ul style="list-style-type: none"> • (1) Connect Van - \$30,000 • (1) Utility Cart - \$18,000 • (2) Portable Generators & Trailers - \$120,000 Organic Resources: <ul style="list-style-type: none"> • (3) Front End Loaders - \$310,000 Sewers Division: <ul style="list-style-type: none"> • (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: <ul style="list-style-type: none"> • WWTP Plant/Secondary Projects - \$5.0 million • WWTP Secondary Plant Improvements - \$1.4 million • LTCP/CSO Tank Design WWTP - \$1.0 million Sewers: <ul style="list-style-type: none"> • Sewer Lining Projects - \$2.0 million
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Fund Name	Sewage Works Operations & Maintenance Reserve	Fund Number	643
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	48,416	32,719	-	-	9,643		9,643	(9,643)	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	48,416	32,719	-	-	9,643		9,643	(9,643)	-

Expenditures									
Interfund Transfers Out	71,004	32,719	-	-	-	-	-	-	-
Total Expenditures	71,004	32,719	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(22,588)	-	-	-	9,643	9,643
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Beginning Cash Balance	5,563,851	5,550,801		5,550,801		Cash Reserves Target 16.67% of annual operating expenses in Fund 641, net of transfers
Cash Adjustments	9,538	-	-	-		
Ending Cash Balance	5,550,801	5,550,801	5,550,801	5,550,801		
Cash Reserves Target	4,192,386	4,327,098	5,160,100			

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).

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.

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Fund Name	Sewage Sinking (Debt Service)	Fund Number	649
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	41,998	19,986	12,075	-	11,780		11,780	(11,780)	-
Debt Proceeds	5,743,815	14,339,893	-	-	-		-	-	-
Interfund Transfers In	8,110,581	7,845,090	11,079,089	11,107,089	7,414,056		7,414,056	3,693,033	67%
Total Revenue	13,896,394	22,204,969	11,091,164	11,107,089	7,425,836		7,425,836	3,681,253	67%

Expenditures by Type									
Services & Charges									
Debt Service Principal	11,716,557	20,236,844	8,699,185	8,699,185	-	-	-	8,699,185	0%
Debt Service Interest & Fees	1,948,613	1,779,749	2,379,904	2,407,904	633,696	-	633,696	1,774,208	26%
Total Services & Charges	13,665,170	22,016,593	11,079,089	11,107,089	633,696	-	633,696	10,473,393	6%

Interfund Transfers Out	-	1,509,210	-	-	-	-	-	-	-
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Total Expenditures	13,665,170	23,525,803	11,079,089	11,107,089	633,696	-	633,696	10,473,393	6%
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Net Surplus / (Deficit)	231,224	(1,320,833)	12,075	-	6,792,140	-	6,792,140		
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Beginning Cash Balance	1,087,745	1,320,833		-			Cash Reserves Target		
Cash Adjustments	1,865	-	-	-	-	-			
Ending Cash Balance	1,320,833	-	-	-	6,780,360	-			
Cash Reserves Target	1,320,833	-	-	-	-	-	No reserve requirement		

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.

Starting in 2022, interest earned on the cash balance in this fund will be subsequently transferred to the Sewage Works Operations Fund (#641).

Explanation of Expenditures and Significant Changes/Variations:

- 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)

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 was 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.

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Fund Name	Sewage Debt Service Reserve	Fund Number	653
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	20,901	271	36,647	36,647	6,514		6,514	30,133	18%
Interfund Transfers In	-	1,509,210	-	-	-		-	-	-
Total Revenue	20,901	1,509,481	36,647	36,647	6,514		6,514	30,133	18%

Expenditures by Type	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Interfund Transfers Out	322,566	1,749,971	-	-	-	-	-	-	-
Total Expenditures	322,566	1,749,971	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(301,665)	(240,490)	36,647	36,647	6,514	6,514
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Beginning Cash Balance	4,291,915	3,990,250		3,749,760		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-		
Ending Cash Balance	3,990,250	3,749,760	3,786,407	3,749,760		
Cash Reserves Target	3,990,250	3,749,760	3,786,407			

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.

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Fund Name	Sewage Works Customer Deposit	Fund Number	654
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	4,641	4,446	-	-	1,875		1,875	(1,875)	-
Total Revenue	4,641	4,446	-	-	1,875		1,875	(1,875)	-

Expenditures									
Interfund Transfers Out	6,318	4,446	-	-	-	-	-	-	-
Total Expenditures	6,318	4,446	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(1,677)	-	-	-	1,875		1,875
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Beginning Cash Balance	413,157	649,073		903,840			
Cash Adjustments	237,593	254,768	-	-	-	-	-
Ending Cash Balance	649,073	903,840	903,840	1,079,368	1,079,368	1,079,368	1,079,368
Cash Reserves Target	649,073	903,840	903,840	903,840	903,840	903,840	903,840

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.

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Fund Name	Project ReLeaf	Fund Number	655
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	446,136	466,321	451,610	451,610	303,346		303,346	148,264	67%
Interest Earnings	4,176	2,322	2,244	2,244	1,981		1,981	263	88%
Interfund Transfers In	-	-	-	36,158	36,158		36,158	-	100%
Total Revenue	450,312	468,643	453,854	490,012	341,484		341,484	148,527	70%

Expenditures by Type									
Personnel									
Salaries & Wages	56,338	40,726	83,136	83,136	7,970	-	7,970	75,167	10%
Fringe Benefits	4,376	3,115	6,360	6,360	702	-	702	5,659	11%
Total Personnel	60,714	43,841	89,496	89,496	8,671	-	8,671	80,826	10%

Supplies	4,764	3,980	7,250	7,250	-	-	-	7,250	0%
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Services & Charges									
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-

Operating Expenditures	65,478	47,821	96,746	96,746	8,671	-	8,671	88,076	9%
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Bad Debt	2,634	1,793	6,500	6,500	41,047	-	41,047	(34,547)	631%
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Interfund									
Interfund Allocations	42,385	37,736	46,462	46,462	30,975	-	30,975	15,487	67%
Interfund Transfers Out	300,000	500,000	300,000	300,000	200,000	-	200,000	100,000	67%
Total Interfund	342,385	537,736	346,462	346,462	230,975	-	230,975	115,487	67%

Total Expenditures	410,497	587,350	449,708	449,708	280,693	-	280,693	169,016	62%
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Net Surplus / (Deficit)	39,815	(118,707)	4,146	40,304	60,791		60,791		
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Beginning Cash Balance	398,183	425,913		282,057					
Cash Adjustments	(12,085)	(25,149)		-					
Ending Cash Balance	425,913	282,057		322,361	356,148				
Cash Reserves Target	102,624	146,838		112,427					

Cash Reserves Target
25% of Annual expenditures

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

This fund was established in 1989 (ordinance 8007-89) in response to the problems brought about by the layers of dead leaves that collect in the fall. The City instituted a leaf pick-up program, called "Operation Re-Leaf," which encompassed using leaf vacuums as the primary collection tool. The City collects and disposes of leaves for residents to mitigate the practice of burning leaves. Burning leaves impacts air quality and can cause house/wildfires.
(Ord. No. 7895-88, § 1; Ord. No. 8023-89, § 1; Ord. No. 9641-05, § 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, vector repairs, and other expenses paid for by other funds. Currently, the leaf pickup program does not fund itself and the City has been spending down this fund's cash balance.

Prior to 2021, Interfund Transfers Out were made to the Motor Vehicle Highway Fund (#202) for supervisory wages, supplies, fuel, vector repairs, and other expenses paid for by the Streets division. In 2021, the Interfund Transfers Out was budgeted for a transfer to the Sewage Works Operations Fund (#641) for supervisory wages, supplies, fuel, vector repairs, and other expenses paid for by Fund 641. In 2022, the transfer will be made to Fund #202 going forward.

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Fund Name	Storm Sewer	Fund Number	667
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	1,037,898	1,064,337	1,147,200	1,147,200	689,699		689,699	457,501	60%
Intergov./ Grants	-	68,000	-	-	-		-	-	-
Interest Earnings	4,831	7,492	4,172	6,000	11,164		11,164	(5,164)	186%
Other Income	-	-	-	12,000	12,000		12,000	-	100%
Interfund Transfers In	-	-	-	73,642	73,642		73,642	-	100%
Total Revenue	1,042,729	1,139,829	1,151,372	1,238,842	786,505		786,505	452,337	63%

Expenditures by Type									
Services & Charges									
Professional Services	11,085	74,572	200,000	457,213	132,017	193,206	325,224	131,989	71%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,085	74,572	200,000	457,213	132,017	193,206	325,224	131,989	71%
Capital	90,050	436,855	824,000	1,814,243	274,439	947,617	1,222,056	592,187	67%
Bad Debt	3,186	175	-	-	80,123	-	80,123	(80,123)	-
Total Expenditures	104,322	511,602	1,024,000	2,271,456	486,579	1,140,824	1,627,403	644,053	72%

Net Surplus / (Deficit)	938,407	628,227	127,372	(1,032,614)	299,926		(840,898)		
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Beginning Cash Balance	124,406	1,032,916		1,604,154					
Cash Adjustments	(29,898)	(56,988)		-					
Ending Cash Balance	1,032,916	1,604,154		571,540	1,926,985				
Cash Reserves Target	-	-		-					

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

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.

City of South Bend, Indiana
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Fund Name	Police State Seizures	Fund Number	216
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	4,678	22,670	5,000	5,000	4,802		4,802	198	96%
Interest Earnings	1,895	993	896	896	1,046		1,046	(150)	117%
Other Income	18	-	-	-	-		-	-	-
Interfund Transfers In	-	7,636	-	-	-		-	-	-
Total Revenue	6,591	31,299	5,896	5,896	5,848		5,848	48	99%

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	71,043	22,500	22,500	-	-	-	22,500	0%
Total Expenditures	31,753	71,043	44,500	44,500	-	-	-	44,500	0%

Net Surplus / (Deficit)	(25,162)	(39,744)	(38,604)	(38,604)	5,848	5,848
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Beginning Cash Balance	238,323	213,569	173,825			Cash Reserves Target
Cash Adjustments	409	-	-			
Ending Cash Balance	213,569	173,825	135,221	179,361		25% of Annual expenditures
Cash Reserves Target	7,938	17,761	11,125			

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

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

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are 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).

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Fund Name	Police Curfew Violations	Fund Number	218
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Fines, Forfeitures, and Fees	768	-	-	-	171		171	(171)	-
Interest Earnings	115	82	-	8	8		8	-	99%
Total Revenue	883	82	-	8	178		178	(171)	2231%

Expenditures by Type									
Interfund Transfers Out	-	-	18,799	18,799	14,059	-	14,059	4,740	75%
Total Expenditures	-	-	18,799	18,799	14,059	-	14,059	4,740	75%

Net Surplus / (Deficit)	883	82	(18,799)	(18,791)	(13,880)		(13,880)
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Beginning Cash Balance	12,894	13,799		13,880		Cash Reserves Target
Cash Adjustments	22	-		4,911		
Ending Cash Balance	13,799	13,880		-		
Cash Reserves Target	-	-		-		

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

Explanation of Revenue Sources:
This fund receives monies from Juvenile Positive Assistance and from the curfew ordinance violation fines. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
In recent years, this fund has received very little revenue. 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.

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Fund Name	Law Enforcement Continuing Education	Fund Number	220
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	41,980	-	252,783	306,193		306,193	(53,410)	121%
Charges for Services	148,550	115,024	115,000	115,000	93,996		93,996	21,004	82%
Fines, Forfeitures, and Fees	92,751	89,648	101,200	101,200	74,725		74,725	26,475	74%
Interest Earnings	3,849	2,229	4,889	3,005	3,408		3,408	(403)	113%
Donations	2,000	500	1,000	1,000	-		-	1,000	0%
Other Income	11,555	2,970	-	1,884	1,884		1,884	-	100%
Interfund Transfers In	-	73,512	352,373	352,373	218,353		218,353	134,020	62%
Total Revenue	258,705	325,862	574,462	827,245	698,559		698,559	128,686	84%

Expenditures by Type

Supplies	62,084	193,652	137,000	263,199	179,051	20,130	199,181	64,017	76%
Services & Charges									
Professional Services	1,136	188	-	2,000	1,929	-	1,929	71	96%
Education & Training	81,558	131,259	90,000	130,375	137,472	240	137,712	(7,337)	106%
Travel	20,646	28,840	51,500	36,745	37,676	-	37,676	(931)	103%
Other Services & Charges	31,421	69,045	59,250	32,250	52,119	879	52,999	(20,749)	164%
Total Services & Charges	134,762	229,333	200,750	201,370	229,196	1,119	230,316	(28,946)	114%
Capital	-	-	-	40,000	26,338	9,193	35,531	4,469	89%
Bad Debt	54	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	19,000	19,000	-	19,000	-	100%
Total Expenditures	196,900	422,985	337,750	523,568	453,586	30,442	484,028	39,540	92%

Net Surplus / (Deficit)	61,806	(97,123)	236,712	303,677	244,974	214,531
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Beginning Cash Balance	421,276	483,549	378,981			Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	467	(7,445)	-			
Ending Cash Balance	483,549	378,981	682,658	629,695		
Cash Reserves Target	49,225	105,746	130,892			

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.

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Fund Name	Local Income Tax - Public Safety	Fund Number	249
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	9,703,297	9,391,746	8,826,957	9,168,554	6,266,854		6,266,854	2,901,700	68%
Interest Earnings	33,595	25,015	10,000	10,000	14,595		14,595	(4,595)	146%
Total Revenue	9,736,892	9,416,761	8,836,957	9,178,554	6,281,449		6,281,449	2,897,105	68%

Expenditures by Department									
Police Department	4,619,654	4,737,560	6,344,523	6,344,523	4,148,340	-	4,148,340	2,196,183	65%
Fire Department	4,330,886	4,880,453	6,344,524	6,344,524	4,148,340	-	4,148,340	2,196,184	65%
Total Expenditures	8,950,540	9,618,013	12,689,047	12,689,047	8,296,680	-	8,296,680	4,392,367	65%

Expenditures by Type									
Personnel									
Salaries & Wages	6,703,431	7,651,358	12,689,047	12,689,047	8,296,680	-	8,296,680	4,392,367	65%
Fringe Benefits	2,247,109	1,966,655	-	-	-	-	-	-	-
Total Personnel	8,950,540	9,618,013	12,689,047	12,689,047	8,296,680	-	8,296,680	4,392,367	65%

Total Expenditures	8,950,540	9,618,013	12,689,047	12,689,047	8,296,680	-	8,296,680	4,392,367	65%
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Net Surplus / (Deficit)	786,352	(201,253)	(3,852,090)	(3,510,493)	(2,015,231)		(2,015,231)		
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Beginning Cash Balance	3,253,787	4,045,717		3,844,465		Cash Reserves Target			
Cash Adjustments	5,578	-		-					
Ending Cash Balance	4,045,717	3,844,465		333,972	1,826,062	No reserve requirement			
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, Staffing, 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.

City of South Bend, Indiana
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Fund Name	Police Take Home Vehicle	Fund Number	278
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Fund Type	Internal Service Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,480	14,640	5,720	20,720	27,560		27,560	(6,840)	133%
Interest Earnings	5,998	4,038	5,434	5,434	4,246		4,246	1,188	78%
Total Revenue	11,478	18,678	11,154	26,154	31,806		31,806	(5,652)	122%

Expenditures by Type									
Services & Charges									
Other Services & Charges	8,690	270	50,000	50,000	-	-	-	50,000	0%
Total Services & Charges	8,690	270	50,000	50,000	-	-	-	50,000	0%

Interfund Transfers Out	49,087	-	-	-	-	-	-	-	-
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Total Expenditures	57,777	270	50,000	50,000	-	-	-	50,000	0%
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Net Surplus / (Deficit)	(46,299)	18,408	(38,846)	(23,846)	31,806		31,806		
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Beginning Cash Balance	725,194	681,823		698,546		Cash Reserves Target			
Cash Adjustments	2,928	(1,685)		-					
Ending Cash Balance	681,823	698,546		674,700	729,085	Set dollar amount of \$750,000			
Cash Reserves Target	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 anticipate the deduction will be increased.

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

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Fund Name	Police Block Grants	Fund Number	280
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	36	24	-	2	2		2	-	119%
Total Revenue	36	24	-	2	2		2	-	119%

Expenditures by Type									
Interfund Transfers Out	-	-	4,338	4,338	4,165	-	4,165	173	96%
Total Expenditures	-	-	4,338	4,338	4,165	-	4,165	173	96%

Net Surplus / (Deficit)	36	24	(4,338)	(4,336)	(4,162)		(4,162)
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Beginning Cash Balance	4,095	4,138		4,162					
Cash Adjustments	7	-		174					
Ending Cash Balance	4,138	4,162		-					
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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.

City of South Bend, Indiana
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Fund Name	Fire Department Capital	Fund Number	287
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	75,000	-	-	-	-	-	-
Charges for Services	2,514,908	1,905,360	1,837,850	1,892,852	1,314,696	-	1,314,696	578,156	69%
Fines, Forfeitures, and Fees	-	300	-	-	-	-	-	-	-
Interest Earnings	9,151	8,474	9,023	9,023	9,782	-	9,782	(759)	108%
Debt Proceeds	1,660,000	210,000	2,310,000	2,355,000	1,355,000	-	1,355,000	1,000,000	58%
Other Income	8,244	1,334	-	19,998	19,998	-	19,998	-	100%
Interfund Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	4,192,303	2,125,468	4,231,873	4,276,873	2,699,477	-	2,699,477	1,577,397	63%

Expenditures by Type

Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Debt Service Principal	343,971	662,651	1,132,508	1,132,950	669,930	-	669,930	463,020	59%
Debt Service Interest & Fees	31,114	36,120	82,708	82,266	25,310	-	25,310	56,956	31%
Total Services & Charges	375,085	698,771	1,215,216	1,215,216	695,240	-	695,240	519,976	57%
Capital	1,925,268	1,029,049	2,610,000	4,834,466	640,760	1,665,073	2,305,833	2,528,633	48%
Interfund Transfers Out	746,231	750,306	748,657	748,657	748,656	-	748,656	1	100%
Total Expenditures	3,046,584	2,478,126	4,573,873	6,798,339	2,084,657	1,665,073	3,749,730	3,048,610	55%

Net Surplus / (Deficit)	1,145,719	(352,658)	(342,000)	(2,521,466)	614,820	(1,050,253)
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Beginning Cash Balance	1,962,214	3,111,296	-	2,758,339	-	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	3,364	(300)	-	-	-	
Ending Cash Balance	3,111,296	2,758,339	-	236,873	3,370,330	
Cash Reserves Target	-	-	-	-	-	

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 briefing apparatus (SCBA), cardiac monitors, and turnout gear. | **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).

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Fund Name	Emergency Medical Services Operating	Fund Number	288
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	10,316	-	-	-	-		-	-	-
Other Income	797	-	-	-	-		-	-	-
Total Revenue	11,113	-	-	-	-		-	-	-

Expenditures by Type

Supplies	1,468	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	1,292	-	-	-	-	-	-	-	-
Repairs & Maintenance	42,719	-	-	-	-	-	-	-	-
Education & Training	4,778	-	-	-	-	-	-	-	-
Other Services & Charges	50,224	-	-	-	-	-	-	-	-
Total Services & Charges	99,013	-	-	-	-	-	-	-	-
Bad Debt	4,722	-	-	-	-	-	-	-	-
Interfund Transfers Out	1,716,684	607,079	-	-	-	-	-	-	-
Total Expenditures	1,821,886	607,079	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(1,810,773)	(607,079)	-	-	-	-
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Beginning Cash Balance	2,520,160	607,079	-	-	-	
Cash Adjustments	(102,309)	-	-	-	-	Cash Reserves Target
Ending Cash Balance	607,079	-	-	-	-	No reserve requirement
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.

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Fund Name	Haz-Mat	Fund Number	289
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	-	10,000	10,000	-		-	10,000	0%
Interest Earnings	243	165	256	256	166		166	90	65%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	243	165	10,256	10,256	166		166	10,090	2%

Expenditures by Type

Supplies	-	-	10,000	10,000	200	-	200	9,800	2%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	10,000	10,000	200	-	200	9,800	2%

Net Surplus / (Deficit)	243	165	256	256	(34)	(34)
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Beginning Cash Balance	27,647	27,937	28,102
Cash Adjustments	47	-	-
Ending Cash Balance	27,937	28,102	28,220
Cash Reserves Target	-	-	2,500

Cash Reserves Target
25% of Annual expenditures

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.

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Fund Name	Indiana River Rescue	Fund Number	291
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	54,600	94,550	90,000	90,000	64,405		64,405	25,595	72%
Interest Earnings	2,955	1,993	2,991	2,991	2,038		2,038	953	68%
Other Income	-	1,300	-	-	-		-	-	-
Total Revenue	57,555	97,843	92,991	92,991	66,443		66,443	26,548	71%

Expenditures by Type

Supplies	16,731	32,702	24,000	73,475	52,490	2,504	54,994	18,481	75%
Services & Charges									
Professional Services							-	-	-
Printing & Advertising	-	-	1,300	1,300	-	-	-	1,300	0%
Education & Training	425	13,608	9,000	12,000	19,016	-	19,016	(7,016)	158%
Travel	2,524	1,483	15,000	2,000	-	-	-	2,000	0%
Repairs & Maintenance	-	4,210	43,000	10,584	7,796	-	7,796	2,788	74%
Other Services & Charges	-	1,133	-	-	575	-	575	(575)	-
Total Services & Charges	2,949	20,433	68,300	25,884	27,387	-	27,387	(1,503)	106%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	19,679	53,135	92,300	99,359	79,878	2,504	82,381	16,978	83%

Net Surplus / (Deficit)	37,876	44,708	691	(6,368)	(13,435)	(15,938)
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Beginning Cash Balance	293,325	330,404		360,311		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(797)	(14,800)		-		
Ending Cash Balance	330,404	360,311		353,943	337,890	
Cash Reserves Target	4,920	13,284		24,840		

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 supplies for river rescue training. No major expenditures are planned.

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Fund Name	Police Grants	Fund Number	292
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-

Expenditures by Type									
Interfund Transfers Out	-	-	26,716	26,716	26,716	-	26,716	1	100%
Total Expenditures	-	-	26,716	26,716	26,716	-	26,716	1	100%

Net Surplus / (Deficit)	-	-	(26,716)	(26,716)	(26,716)	-	(26,716)		
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Beginning Cash Balance	26,716	26,716		26,716					
Cash Adjustments	-	-		-					
Ending Cash Balance	26,716	26,716		-					
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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.

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Fund Name	Regional Police Academy	Fund Number	294
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	9,350	19,625	-	-	-		-	-	-
Interest Earnings	1,106	819	-	83	83		83	-	100%
Total Revenue	10,456	20,444	-	83	83		83	-	100%

Expenditures by Type

Supplies	214	-	-	-	-	-	-	-	-
Services & Charges									
Other Services & Charges	2,943	100	-	-	-	-	-	-	-
Total Services & Charges	2,943	100	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	175,000	175,000	146,411	-	146,411	28,589	84%
Total Expenditures	3,157	100	175,000	175,000	146,411	-	146,411	28,589	84%

Net Surplus / (Deficit)	7,299	20,344	(175,000)	(174,917)	(146,328)	(146,328)
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Beginning Cash Balance	118,481	125,984		146,328			Cash Reserves Target
Cash Adjustments	203	-	-	28,589	-	-	
Ending Cash Balance	125,984	146,328	-	-	-	-	
Cash Reserves Target	-	-	-	-	-	-	

Fund Purpose:

This fund was established (ordinance 7104-82) to account for revenues and expenditures related to the advancement of present and future police officers and funds the cost of course material and instructors at the South Bend Police Academy.

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.

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Fund Name	COPS MORE Grant	Fund Number	295
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	180,998	103,213	-	-	-		-	-	-
Fines, Forfeitures, and Fees	6,919	7,312	-	-	-		-	-	-
Interest Earnings	594	432	-	30	30		30	-	100%
Other Income	260	120	-	-	-		-	-	-
Total Revenue	188,771	111,077	-	30	30		30	-	100%

Expenditures by Type

Supplies	86,905	16,331	-	-	-	-	-	-	-
Services & Charges									
Other Services & Charges	12,317	6,214	-	-	-	-	-	-	-
Total Services & Charges	12,317	6,214	-	-	-	-	-	-	-
Capital	185,805	116,658	-	20,808	-	20,808	20,808	-	100%
Interfund Transfers Out	-	-	125,000	125,000	24,566	-	24,566	100,434	20%
Total Expenditures	285,026	139,203	125,000	145,808	24,566	20,808	45,375	100,434	31%

Net Surplus / (Deficit)	(96,255)	(28,126)	(125,000)	(145,778)	(24,536)	(45,345)
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Beginning Cash Balance	169,439	73,474	-	45,349	-	Cash Reserves Target No reserve requirement
Cash Adjustments	290	-	-	100,429	-	
Ending Cash Balance	73,474	45,349	-	20,813	-	
Cash Reserves Target	-	-	-	-	-	

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.

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Fund Name	Police Federal Drug Enforcement	Fund Number	299
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	-	57,919	25,000	70,027	70,785		70,785	(758)	101%
Interest Earnings	723	192	697	697	361		361	336	52%
Interfund Transfers In	-	-	-	19,000	19,000		19,000	-	100%
Total Revenue	723	58,110	25,697	89,724	90,146		90,146	(422)	100%

Expenditures by Type

Supplies	-	-	6,000	56,000	34,145	-	34,145	21,855	61%
Services & Charges									
Professional Services	-	-	-	-	9,999	-	9,999	(9,999)	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	9,999	-	9,999	(9,999)	-
Capital	31,000	-	22,500	22,500	-	15,835	15,835	6,665	70%
Interfund Transfers Out	-	81,148	-	-	-	-	-	-	-
Total Expenditures	31,000	81,148	28,500	78,500	44,144	15,835	59,979	18,521	76%

Net Surplus / (Deficit)	(30,277)	(23,037)	(2,803)	11,224	46,002	30,167
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Beginning Cash Balance	113,552	83,275	60,237	60,237	106,239	Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	-	-	-	-	-	
Ending Cash Balance	83,275	60,237	71,461	106,239	106,239	
Cash Reserves Target	7,750	20,287	19,625	19,625	19,625	

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:

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

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Fund Name	2018 Fire Station #9 Bond Debt Service	Fund Number	350
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Fund Type	Debt Service Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interfund Transfers In	341,231	345,306	344,157	344,157	344,156		344,156	1	100%
Total Revenue	341,231	345,306	344,157	344,157	344,156		344,156	1	100%
Expenditures by Type									
Services & Charges									
Debt Service Principal	195,000	205,000	210,000	210,000	210,000	-	210,000	-	100%
Debt Service Interest & Fees	146,231	140,306	134,157	134,157	134,156	-	134,156	1	100%
Total Services & Charges	341,231	345,306	344,157	344,157	344,156	-	344,156	1	100%
Total Expenditures	341,231	345,306	344,157	344,157	344,156	-	344,156	1	100%

Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-
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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.

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Fund Name	2018 Fire Station #9 Bond Capital					Fund Number	451		
Fund Type	Capital Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,981	1,857	-	1,250	1,872		1,872	(622)	150%
Total Revenue	2,981	1,857	-	1,250	1,872		1,872	(622)	150%
Expenditures by Type									
Capital	89,311	-	-	-	-		-	-	-
Total Expenditures	89,311	-	-	-	-		-	-	-
Net Surplus / (Deficit)	(86,330)	1,857	-	1,250	1,872		1,872		
Beginning Cash Balance	399,877	314,233		316,090			Cash Reserves Target		
Cash Adjustments	686	-		-			No reserve requirement - Bond capital fund - spend down to zero		
Ending Cash Balance	314,233	316,090		317,340	317,411				
Cash Reserves Target	-	-		-					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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Fund Name	Fire Pension	Fund Number	701
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Fund Type	Pension Trust Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	4,323,533	4,101,279	4,521,259	4,061,778	2,032,639		2,032,639	2,029,139	50%
Interest Earnings	2,205	1,809	11	311	514		514	(203)	165%
Other Income	-	-	-	3,922	3,922		3,922	-	100%
Total Revenue	4,325,739	4,103,087	4,521,270	4,066,011	2,037,075		2,037,075	2,028,936	50%

Expenditures by Type									
Personnel									
Salaries & Wages	4,205,078	4,131,672	4,576,038	4,576,038	2,736,424	-	2,736,424	1,839,614	60%
Total Personnel	4,205,078	4,131,672	4,576,038	4,576,038	2,736,424	-	2,736,424	1,839,614	60%
Supplies									
	-	-	100	100	-	-	-	100	0%
Services & Charges									
Professional Services	3,500	3,500	6,000	6,000	8,767	-	8,767	(2,767)	146%
Travel	-	-	350	350	-	-	-	350	0%
Other Services & Charges	679	1,296	1,400	1,400	818	-	818	582	58%
Total Services & Charges	4,179	4,796	7,750	7,750	9,585	-	9,585	(1,835)	124%
Total Expenditures	4,209,256	4,136,468	4,583,888	4,583,888	2,746,010	-	2,746,010	1,837,879	60%

Net Surplus / (Deficit)	116,482	(33,381)	(62,618)	(517,877)	(708,935)		(708,935)
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Beginning Cash Balance	336,501	453,561		420,180		Cash Reserves Target
Cash Adjustments	577	-		-		
Ending Cash Balance	453,561	420,180		(97,697)	(288,755)	
Cash Reserves Target	420,926	413,647		458,389		10% of Annual expenditures

Fund Purpose:
This fund accounts for the 1925 & 1937 pension plans for retired South Bend firefighters and receives reimbursement from the State of Indiana.

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

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

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Fund Name	Police Pension	Fund Number	702
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Fund Type	Pension Trust Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	6,048,813	5,950,693	6,057,740	6,015,102	3,009,301		3,009,301	3,005,801	50%
Interest Earnings	3,126	2,305	4,310	4,310	695		695	3,615	16%
Other Income	6,284	4,119	2,000	2,000	1,527		1,527	473	76%
Total Revenue	6,058,223	5,957,118	6,064,050	6,021,412	3,011,523		3,011,523	3,009,889	50%

Expenditures by Type									
Personnel									
Salaries & Wages	6,186,554	5,958,435	6,049,340	6,049,340	3,988,946	-	3,988,946	2,060,394	66%
Total Personnel	6,186,554	5,958,435	6,049,340	6,049,340	3,988,946	-	3,988,946	2,060,394	66%
Supplies									
	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	3,500	3,500	6,500	6,500	3,500	-	3,500	3,000	54%
Travel	-	-	500	500	-	-	-	500	0%
Other Services & Charges	945	829	1,400	1,400	654	-	654	746	47%
Total Services & Charges	4,445	4,329	8,400	8,400	4,154	-	4,154	4,246	49%
Total Expenditures	6,190,998	5,962,764	6,057,740	6,057,740	3,993,100	-	3,993,100	2,064,640	66%

Net Surplus / (Deficit)	(132,776)	(5,646)	6,310	(36,328)	(981,577)	(981,577)
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Beginning Cash Balance	698,148	566,569	560,923	560,923	Cash Reserves Target 10% of Annual expenditures
Cash Adjustments	1,197	-	-	-	
Ending Cash Balance	566,569	560,923	524,595	(420,654)	
Cash Reserves Target	619,100	596,276	605,774	-	

Fund Purpose:
This fund accounts for the 1925 & 1937 pension plans 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. 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 Police Department budget in the General Fund (#101).

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Fund Name	Police K-9 Unit	Fund Number	705
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	21	14	-	1	1		1	-	139%
Donations	-	-	-	-	-		-	-	-
Total Revenue	21	14	-	1	1		1	-	139%

Expenditures by Type									
Interfund Transfers Out	-	-	2,520	2,520	2,436	-	2,436	84	97%
Total Expenditures	-	-	2,520	2,520	2,436	-	2,436	84	97%

Net Surplus / (Deficit)	21	14	(2,520)	(2,519)	(2,435)	(2,435)
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Beginning Cash Balance	2,395	2,420		2,435		Cash Reserves Target No reserve requirement
Cash Adjustments	4	-		84		
Ending Cash Balance	2,420	2,435		-		
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.

**City of South Bend, Indiana
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Fund Name	Parks & Recreation	Fund Number	201
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	9,566,845	10,271,000	10,580,413	10,580,413	5,801,008		5,801,008	4,779,405	55%
Intergov./ Shared Revenues	904,581	911,437	953,848	953,848	427,491		427,491	526,357	45%
Intergov./ Grants	648,098	200,000	-	-	-		-	-	-
Licenses & Permits	-	253	-	250	213		213	38	85%
Charges for Services	2,760,462	2,922,965	3,196,581	3,108,794	2,623,224		2,623,224	485,570	84%
Fines, Forfeitures, and Fees	-	12	-	-	24		24	(24)	-
Interest Earnings	7,167	20,758	50,000	15,000	23,164		23,164	(8,164)	154%
Debt Proceeds	-	-	269,000	1,290,000	1,290,000		1,290,000	-	100%
Donations	1,061,421	912,899	1,000,000	1,061,000	640,829		640,829	420,171	60%
Other Income	127,858	132,135	314,941	377,287	122,999		122,999	254,288	33%
Interfund Transfers In	800,000	1,232,541	119,221	119,221	79,481		79,481	39,740	67%
Total Revenue	15,876,432	16,604,000	16,484,004	17,505,813	11,008,432		11,008,432	6,497,381	63%

Expenditures by Division									
Park Administration	1,499,024	1,528,718	1,137,939	1,138,336	709,117	2,702	711,819	426,517	63%
Park Maintenance	6,962,316	6,987,490	7,542,027	9,202,281	5,301,624	562,076	5,863,699	3,338,581	64%
Golf Courses	1,501,398	1,700,799	1,831,495	1,856,271	1,340,762	69,890	1,410,652	445,619	76%
Recreational Experiences	2,773,309	2,683,314	2,444,112	2,480,739	1,604,173	33,456	1,637,629	843,110	66%
Community Programming	-	-	1,604,980	1,627,786	839,127	1,622	840,749	787,038	52%
Development & Promotions	882,516	911,174	921,648	1,119,622	651,645	123,912	775,557	344,065	69%
Park Projects & Capital	1,041,871	460,817	300,000	1,696,920	338,482	960,108	1,298,590	398,331	77%
Potawatomi Zoo	700,000	701,965	701,803	701,803	701,202	-	701,202	601	100%
Total Expenditures	15,360,434	14,974,277	16,484,004	19,823,760	11,486,132	1,753,765	13,239,897	6,583,862	67%

Expenditures by Type									
Personnel									
Salaries & Wages	6,015,996	5,799,795	6,516,670	6,573,570	4,054,118	-	4,054,118	2,519,452	62%
Fringe Benefits	2,133,462	2,037,827	2,319,980	2,333,053	1,402,821	-	1,402,821	930,232	60%
Total Personnel	8,149,458	7,837,623	8,836,650	8,906,623	5,456,939	-	5,456,939	3,449,684	61%

Supplies	1,173,909	1,372,042	1,514,568	1,568,323	1,131,271	111,549	1,242,820	325,503	79%
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Services & Charges									
Professional Services	192,616	114,458	324,780	176,467	128,509	48,011	176,520	(53)	100%
Printing & Advertising	102,375	155,635	258,800	415,394	258,451	124,098	382,548	32,846	92%
Utilities	790,831	930,114	781,304	780,304	653,035	-	653,035	127,269	84%
Repairs & Maintenance	515,084	636,277	584,034	606,229	447,482	24,591	472,073	134,157	78%
Education & Training	11,167	15,827	25,425	26,525	16,095	3,956	20,051	6,474	76%
Travel	3,355	5,123	33,400	31,655	5,588	14,649	20,236	11,419	64%
Grants & Subsidies	715,000	715,000	715,000	715,000	715,000	-	715,000	-	100%
Other Services & Charges	685,769	565,456	684,573	949,944	650,623	142,966	793,589	156,355	84%
Debt Service Principal	504,636	452,898	291,946	387,683	316,843	-	316,843	70,840	82%
Debt Service Interest & Fees	47,338	31,020	34,076	28,339	21,945	-	21,945	6,394	77%
Total Services & Charges	3,568,171	3,621,808	3,733,338	4,117,540	3,213,571	358,270	3,571,840	545,701	87%

Operating Expenditures	12,891,538	12,831,473	14,084,556	14,592,486	9,801,781	469,818	10,271,599	4,320,888	70%
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Capital	1,030,272	474,790	569,000	3,400,826	464,052	1,283,947	1,747,999	1,652,827	51%
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Bad Debt	5,606	-	-	-	-	-	-	-	-
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Interfund									
Interfund Allocations	1,421,220	1,668,015	1,830,448	1,830,448	1,220,299	-	1,220,299	610,149	67%
Interfund Transfers Out	11,799	-	-	-	-	-	-	-	-
Total Interfund	1,433,019	1,668,015	1,830,448	1,830,448	1,220,299	-	1,220,299	610,149	67%

Total Expenditures	15,360,434	14,974,277	16,484,004	19,823,760	11,486,132	1,753,765	13,239,897	6,583,864	67%
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Net Surplus / (Deficit)	515,998	1,629,723	-	(2,317,947)	(477,700)	-	(2,231,465)	-	-
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Beginning Cash Balance	3,649,543	4,156,004		5,865,858					
Cash Adjustments	(9,538)	80,130		-					
Ending Cash Balance	4,156,004	5,865,858		3,547,911	5,500,405				
Cash Reserves Target	3,840,108	3,743,569		4,955,940					
							Cash Reserves Target		
								25% of Annual expenditures	

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. 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.

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Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	3,535	4,983	-	-	-		-	-	-
Interest Earnings	648	453	-	43	43		43	-	99%
Donations	-	500	-	-	-		-	-	-
Total Revenue	4,183	5,936	-	43	43		43	-	99%

Expenditures by Type									
Services & Charges									
Printing & Advertising	832	7,648	-	-	-		-	-	-
Total Services & Charges	832	7,648	-	-	-		-	-	-
Interfund Transfers Out	-	-	100,000	100,000	74,852		74,852	25,148	75%
Total Expenditures	832	7,648	100,000	100,000	74,852		74,852	25,148	75%

Net Surplus / (Deficit)	3,351	(1,712)	(100,000)	(99,957)	(74,809)		(74,809)		
Beginning Cash Balance	73,045	76,521		74,809					
Cash Adjustments	125	-		25,148					
Ending Cash Balance	76,521	74,809		-	-				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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.

City of South Bend, Indiana
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Fund Name	Morris PAC Self-Promotion	Fund Number	274
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	37,554	37,223	-	-	-		-	-	-
Interest Earnings	1,818	1,355	-	150	150		150	-	100%
Total Revenue	39,372	38,578	-	150	150		150	-	100%

Expenditures by Type									
Services & Charges									
Printing & Advertising	1,100	-	-	-	-		-	-	-
Total Services & Charges	1,100	-	-	-	-		-	-	-

Interfund Transfers Out	-	-	410,000	410,000	264,160	-	264,160	145,840	64%
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Total Expenditures	1,100	-	410,000	410,000	264,160	-	264,160	145,840	64%
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Net Surplus / (Deficit)	38,272	38,578	(410,000)	(409,850)	(264,010)		(264,010)		
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Beginning Cash Balance	186,839	225,432		264,010					
Cash Adjustments	320	-		145,840			Cash Reserves Target		
Ending Cash Balance	225,432	264,010		-	-		No reserve requirement		
Cash Reserves Target	-	-		-					

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.

City of South Bend, Indiana
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Fund Name	2017 Parks Bond Debt Service	Fund Number	312
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Fund Type	Debt Service Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	1,087,915	1,116,956	1,100,842	1,100,842	632,556		632,556	468,286	57%
Intergov./ Shared Revenues	63,774	68,319	48,786	48,786	32,012		32,012	16,774	66%
Interest Earnings	(244)	500	1,176	1,176	253		253	923	21%
Total Revenue	1,151,444	1,185,775	1,150,804	1,150,804	664,820		664,820	485,983	58%

Expenditures by Type									
Services & Charges									
Debt Service Principal	785,000	825,000	830,000	830,000	830,000	-	830,000	-	100%
Debt Service Interest & Fees	387,965	364,190	339,368	339,368	339,365	-	339,365	3	100%
Total Services & Charges	1,172,965	1,189,190	1,169,368	1,169,368	1,169,365	-	1,169,365	3	100%

Total Expenditures	1,172,965	1,189,190	1,169,368	1,169,368	1,169,365	-	1,169,365	3	100%
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Net Surplus / (Deficit)	(21,521)	(3,415)	(18,564)	(18,564)	(504,545)		(504,545)		
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Beginning Cash Balance	208,740	187,578		184,163					
Cash Adjustments	358	-		-					
Ending Cash Balance	187,578	184,163		165,599	(320,382)				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The bonds are to be repaid over 15 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).

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Fund Name	Coveleski Stadium Capital	Fund Number	401
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	-	25,000	25,000	274		274	24,727	1%
Interest Earnings	144	58	109	109	1		1	108	1%
Total Revenue	144	58	25,109	25,109	274		274	24,835	1%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	15,099	10,183	25,000	25,715	13,932	490	14,422	11,293	56%
Total Services & Charges	15,099	10,183	25,000	25,715	13,932	490	14,422	11,293	56%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	15,099	10,183	25,000	25,715	13,932	490	14,422	11,293	56%
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Net Surplus / (Deficit)	(14,955)	(10,125)	109	(606)	(13,658)		(14,148)		
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Beginning Cash Balance	25,850	11,685		814		Cash Reserves Target			
Cash Adjustments	790	(746)		-					
Ending Cash Balance	11,685	814		208	(12,844)	No reserve requirement - Capital fund - spend down to zero			
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.

City of South Bend, Indiana
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Fund Name	Professional Sports Convention Development Area	Fund Number	413
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	-	775,414	1,500,000	1,500,000	1,224,586		1,224,586	275,414	82%
Interest Earnings	-	218	-	3,000	5,246		5,246	(2,246)	175%
Total Revenue	-	775,632	1,500,000	1,503,000	1,229,832		1,229,832	273,168	82%

Expenditures by Type									
Capital	-	-	1,500,000	3,602,900	1,038,840	1,486,180	2,525,020	1,077,880	70%
Total Expenditures	-	-	1,500,000	3,602,900	1,038,840	1,486,180	2,525,020	1,077,880	70%

Net Surplus / (Deficit)	-	775,632	-	(2,099,900)	190,992		(1,295,189)		
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Beginning Cash Balance	-	-	-	775,632		Cash Reserves Target			
Cash Adjustments	-	-	-	-					
Ending Cash Balance	-	775,632	-	(1,324,268)	964,947				
Cash Reserves Target	-	-	-	-		No reserve requirement - Capital fund - spend down to zero			

Fund Purpose:

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

Explanation of Revenue Sources:

The Indiana Department of Revenue collects a portion of state sales tax and income taxes (covered taxes) generated in the 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.

City of South Bend, Indiana
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August 31, 2022

Fund Name	Morris Performing Arts Center Capital	Fund Number	416
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	-	-	500,000	-	-		-	-	-
Charges for Services	37,554	37,223	85,000	-	-		-	-	-
Interest Earnings	3,981	1,057	6,811	6,811	7,840		7,840	(1,029)	115%
Debt Proceeds	-	-	-	6,501,890	6,501,890		6,501,890	-	100%
Interfund Transfers In	175,579	1,800,000	-	-	-		-	-	-
Total Revenue	217,114	1,838,280	591,811	6,508,701	6,509,730		6,509,730	(1,029)	100%

Expenditures by Type

Supplies	-	14,811	25,000	25,000	-	-	-	25,000	0%
Services & Charges									
Professional Services	-	-	-	34,910	25,230	4,770	30,000	4,910	86%
Printing & Advertising	-	90	-	-	-	-	-	-	-
Repairs & Maintenance	90,471	-	25,000	25,000	-	-	-	25,000	0%
Debt Service Interest & Fees	-	-	-	359,274	359,274	-	359,274	-	100%
Total Services & Charges	90,471	90	25,000	419,184	384,504	4,770	389,274	29,910	93%
Capital	346,394	113,550	-	8,031,800	1,650,432	5,670,903	7,321,335	710,465	91%
Total Expenditures	436,865	128,451	50,000	8,475,984	2,034,935	5,675,673	7,710,608	765,375	91%

Net Surplus / (Deficit)	(219,751)	1,709,829	541,811	(1,967,283)	4,474,794		(1,200,879)
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Beginning Cash Balance	422,125	203,098	-	1,912,926	-		-	Cash Reserves Target
Cash Adjustments	724	-	-	-	-		-	
Ending Cash Balance	203,098	1,912,926	-	(54,357)	6,419,997		-	No reserve requirement
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 (MPAC).

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.

Explanation of Revenue Sources:

In 2022, the City issued bonds to fund capital improvement projects at the Morris. The South Bend Redevelopment Authority Lease Rental Revenue Bonds of 2022 were closed on March 2, 2022 with a par amount of \$6,395,000 and a premium of \$106,890. The net proceeds after bond issuance costs were \$6.1 million. The bonds have a net interest rate of 3.064%. The bonds are backed by hotel/motel tax revenue. The Hotel/Motel Tax Board pledged 0.50% of hotel/motel tax revenue towards the repayment of the bonds. The bonds will be repaid over a period of 25 years with the first debt service payment due on August 1, 2022 and the final payment due on February 1, 2046. Debt service payments are tracked in the South Bend Redevelopment Authority Debt Service Fund (#752).

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 is celebrating its 100 year anniversary in 2022 and is planning for major renovations consisting of certain energy savings improvements, renovations to the floor and seating, and other improvements. Funding will be provided by donations to be raised by the Venues, Parks & Arts Foundation. Additionally, the City issued revenue bonds to help fund the capital improvements.

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Fund Name	Palais Royale Historic Preservation	Fund Number	450
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	6,477	12,078	8,000	8,000	7,860		7,860	140	98%
Interest Earnings	617	493	247	320	580		580	(260)	181%
Total Revenue	7,094	12,571	8,247	8,320	8,440		8,440	(120)	101%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	34,160	-	35,000	35,000	-	-	-	35,000	0%
Total Services & Charges	34,160	-	35,000	35,000	-	-	-	35,000	0%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	34,160	-	35,000	35,000	-	-	-	35,000	0%
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Net Surplus / (Deficit)	(27,066)	12,571	(26,753)	(26,680)	8,440		8,440		
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Beginning Cash Balance	107,792	80,911		93,481			Cash Reserves Target		
Cash Adjustments	185	-		-					
Ending Cash Balance	80,911	93,481		66,801	101,745				
Cash Reserves Target	-	-		-			No reserve requirement		

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

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

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

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Fund Name	Zoo Bond Capital	Fund Number	453
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	293	-	-	-	116		116	(116)	-
Debt Proceeds	-	-	-	5,891,800	5,891,800		5,891,800	-	100%
Total Revenue	293	-	-	5,891,800	5,891,917		5,891,917	(116)	100%

Expenditures by Type									
Services & Charges									
Debt Service Interest & Fees	-	-	-	318,188	318,188		318,188	-	100%
Total Services & Charges	-	-	-	318,188	318,188		318,188	-	100%

Capital	121,222	-	-	5,573,613	133,460		133,460	5,440,153	2%
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Total Expenditures	121,222	-	-	5,891,800	451,648		451,648	5,440,153	8%
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Net Surplus / (Deficit)	(120,929)	-	-	-	5,440,269		5,440,269		
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Beginning Cash Balance	120,929	-	-	-					
Cash Adjustments	-	-	-	-					
Ending Cash Balance	-	-	-	-	5,440,269				
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 Economic Development Lease Rental Revenue Bonds, Series 2022. The bonds were issued to fund a variety of projects in furtherance of the Potawatomi Zoo's 30-year master plan. The Hotel/Motel Tax Board pledged 0.50% of hotel/motel tax revenue towards the repayment of the bonds. The bonds will be repaid over a period of 20 years with the first debt service payment due on August 1, 2022 and the final payment due on February 1, 2042. Debt service payments are tracked in the South Bend Building Corporation Debt Service Fund (#755).

Previously this fund was used to track the expenditures of the proceeds from the Economic Development Revenue Bonds, Series 2018. The bonds were issued to fund capital improvements at the Zoo, including a modernized visitor center and various deferred maintenance improvements throughout the Zoo. The 2018 bond capital proceeds were fully spent in 2020.

Explanation of Revenue Sources:
The 2022 Zoo bonds were closed on March 2, 2022 with a par amount of \$5,715,000 and a premium of \$176,800. The net proceeds after bond issuance costs were \$5,550,000. The bonds have a net interest rate of 2.718%.

The 2018 Zoo bonds were closed on November 1, 2018 with a par amount of \$3,440,000 and a premium of \$346,189. The net proceeds after bond issuance costs were \$3,702,814. The bonds have a net interest rate of 3.78%.

Explanation of Expenditures and Significant Changes/Variations:
The 2022 bonds were issued to finance the costs of the construction, expansion, renovation, equipping, furnishing and improving the Potawatomi Zoo, located at 500 Greenlawn Avenue, including the following: (i) the renovation, construction and equipping of a new lion habitat to include new rock facade, new fencing and a new visitor viewing area; (ii) the construction, equipping and furnishing of a new concession and dining facility in the North American portion of the Zoo, permitting visitors to view a newly constructed black bear habitat which will permit the introduction of a new species for the Zoo; (iii) replacement of the existing corporate and family picnic area with a new covered pavilion along with a new kitchen area and new fencing, pathways and storage areas; (iv) renovation of the North American animal habitats to meet modern Zoo standards including without limitation the construction and equipping of a new holding barn in the center and the installation of new fencing and habitat esthetics; and (v) the construction and equipping of a new tiger habitat to meet current accreditation standards for zoos which will include the construction of a new, modern habitat within a portion of Potawatomi Park land not currently being utilized by the Zoo.

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Fund Name	2017 Parks Bond Capital	Fund Number	471
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	72,162	31,461	-	14,801	22,898		22,898	(8,097)	155%
Total Revenue	72,162	31,461	-	14,801	22,898		22,898	(8,097)	155%

Expenditures by Series									
Supported by Interest Earned	-	-	-	500,000	-	-	-	500,000	0%
Series A - Howard Park	73,054	-	-	-	-	-	-	-	-
Series B - St. Louis Street	6,643	-	-	27,752	11,799	2,000	13,799	13,953	50%
Series C - Colfax-Seitz	-	821,301	-	191,031	187,099	-	187,099	3,932	98%
Series D - Howard-Farmers	1,071,889	104,566	-	3,500	-	-	-	3,500	0%
Series E - Miami-Twyckenham	685,828	97,564	-	33,483	8,218	-	8,218	25,265	25%
Series F - Seitz Park	-	-	-	1,088,451	538,380	-	538,380	550,071	49%
Series G - East Race	22,320	2,230	-	1,277,354	-	1,277,354	1,277,354	-	100%
Series H - Pinhook Park	454,571	471,842	-	125,741	-	40,660	40,660	85,081	32%
Series I - Other Park Improv.	109,488	66,543	-	65,844	7,364	1,074	8,438	57,406	13%
Series J - Pinhook Connect	755,805	127,248	-	41,811	778	485	1,263	40,548	3%
Series K - Future Projects	47,423	3,917	-	909,560	35,125	364,339	399,464	510,096	44%
Total Expenditures	3,227,021	1,695,211	-	4,264,527	788,763	1,685,912	2,474,675	1,789,852	58%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	6,464	-	-	-	6,464	0%
Total Services & Charges	-	-	-	6,464	-	-	-	6,464	0%
Capital	3,227,021	1,695,211	-	4,258,063	788,763	1,685,912	2,474,675	1,783,388	58%
Total Expenditures	3,227,021	1,695,211	-	4,264,527	788,763	1,685,912	2,474,675	1,789,852	58%

Net Surplus / (Deficit)	(3,154,859)	(1,663,750)	-	(4,249,726)	(765,865)	(2,451,778)
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Beginning Cash Balance	9,062,798	5,926,118	-	4,259,726		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	18,179	(2,642)	-	-		
Ending Cash Balance	5,926,118	4,259,726	10,000	3,492,837		
Cash Reserves Target	-	-	-	-		

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

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

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

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Fund Name	Parking Garages	Fund Number	601
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	844,835	905,346	913,300	913,300	537,685		537,685	375,615	59%
Fines, Forfeitures, and Fees	38,862	45,810	50,000	50,000	27,154		27,154	22,846	54%
Interest Earnings	8,089	4,803	2,495	2,495	4,687		4,687	(2,192)	188%
Other Income	2,468	71	-	-	-		-	-	-
Total Revenue	894,253	956,029	965,795	965,795	569,526		569,526	396,269	59%

Expenditures by Subdivisions									
Parking Enforcement	71,212	3,992	738	1,038	402	-	402	636	39%
Parking General Operations	40,118	435,881	527,193	579,121	262,170	476	262,646	316,475	45%
Main Street Garage	638,343	109,357	213,469	309,407	138,900	73,183	212,083	97,324	69%
Leighton Plaza Garage	478,042	108,032	202,274	271,422	140,128	51,453	191,581	79,841	71%
Wayne Street Garage	307,837	67,306	148,444	252,507	126,464	59,929	186,393	66,113	74%
Eddy St Commons Garage	10,511	-	-	-	-	-	-	-	-
Total Expenditures	1,546,063	724,568	1,092,118	1,413,495	668,064	185,042	853,106	560,389	60%

Expenditures by Type									
Personnel									
Other Personnel Costs	-	172,990	295,100	295,100	158,737	-	158,737	136,363	46%
Total Personnel	-	172,990	295,100	295,100	158,737	-	158,737	136,363	46%
Supplies									
	-	21,389	30,000	31,699	13,081	836	13,917	17,782	44%
Services & Charges									
Professional Services	490,335	164,606	104,900	116,114	15,316	-	15,316	100,798	13%
Utilities	100,720	101,784	131,000	131,000	76,705	-	76,705	54,295	59%
Repairs & Maintenance	237,452	63,496	156,000	176,783	42,549	26,520	69,070	107,713	39%
Other Services & Charges	16,358	24,276	22,200	22,237	7,813	-	7,813	14,424	35%
Total Services & Charges	844,864	354,162	414,100	446,134	142,384	26,520	168,904	277,230	38%
Operating Expenditures	844,864	548,541	739,200	772,933	314,201	27,357	341,558	431,375	44%
Capital	576,152	14,248	190,000	477,644	275,068	157,685	432,753	44,892	91%
Bad Debt	730	41	-	-	-	-	-	-	-
Interfund Allocations	124,317	161,738	162,918	162,918	78,795	-	78,795	84,123	48%
Total Expenditures	1,546,063	724,568	1,092,118	1,413,495	668,064	185,042	853,106	560,390	60%

Net Surplus / (Deficit)	(651,810)	231,462	(126,323)	(447,700)	(98,539)		(283,580)		
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Beginning Cash Balance	1,326,253	674,268		907,380					
Cash Adjustments	(175)	1,650		-					
Ending Cash Balance	674,268	907,380		459,680	808,036				
Cash Reserves Target	386,516	181,142		353,374					

Cash Reserves Target

25% of Annual expenditures

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

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

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Fund Name	Morris Performing Arts Center Operations	Fund Number	602
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	-	987,000	985,000	550,990		550,990	434,010	56%
Interest Earnings	-	-	4,657	4,657	4,601		4,601	56	99%
Other Income	-	-	12,500	14,500	35,178		35,178	(20,678)	243%
Interfund Allocation Reimb	-	-	89,450	89,450	29,817		29,817	59,633	33%
Interfund Transfers In	-	-	1,110,000	1,110,000	939,012		939,012	170,988	85%
Total Revenue	-	-	2,203,607	2,203,607	1,559,598		1,559,598	644,009	71%

Expenditures by Subdivisions									
Morris Performing Arts Center	-	-	1,613,579	1,613,579	715,581	23,287	738,868	874,711	46%
Events Promotion	-	-	70,000	70,000	-	-	-	70,000	0%
Total Expenditures	-	-	1,683,579	1,683,579	715,581	23,287	738,868	944,711	44%

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	500,702	500,702	271,791	-	271,791	228,911	54%
Fringe Benefits	-	-	228,225	228,225	113,307	-	113,307	114,918	50%
Total Personnel	-	-	728,927	728,927	385,098	-	385,098	343,829	53%

Supplies	-	-	25,000	25,000	12,808	647	13,455	11,545	54%
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Services & Charges									
Professional Services	-	-	200,000	200,500	7,584	10,500	18,084	182,416	9%
Printing & Advertising	-	-	200,000	200,000	29,470	512	29,982	170,018	15%
Utilities	-	-	139,100	139,100	86,971	-	86,971	52,129	63%
Repairs & Maintenance	-	-	98,500	92,800	18,735	3,945	22,680	70,120	24%
Education & Training	-	-	4,500	4,500	2,413	1,000	3,413	1,087	76%
Travel	-	-	4,500	9,700	5,775	3,884	9,659	41	100%
Other Services & Charges	-	-	20,350	20,350	8,888	2,800	11,688	8,662	57%
Total Services & Charges	-	-	666,950	666,950	159,837	22,640	182,477	484,473	27%

Operating Expenditures	-	-	1,420,877	1,420,877	557,743	23,287	581,030	839,847	41%
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Interfund									
Interfund Allocations	-	-	262,702	262,702	157,838	-	157,838	104,864	60%
Total Interfund	-	-	262,702	262,702	157,838	-	157,838	104,864	60%

Total Expenditures	-	-	1,683,579	1,683,579	715,581	23,287	738,868	944,711	44%
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Net Surplus / (Deficit)	-	-	520,028	520,028	844,016		820,730		
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Beginning Cash Balance	-	-	-	-	-		Cash Reserves Target		
Cash Adjustments	-	-	-	-	-				
Ending Cash Balance	-	-	520,028	520,028	842,602				
Cash Reserves Target	-	-	168,358	168,358	-		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

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).

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Morris Performing Arts Center Historical Budget Summary - Fund 101, 273, 274, & 602

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Historical Revenue by Fund									
General Fund (#101)	419,160	1,736,453	-	54,878	54,878		54,878	-	100%
Morris Marketing (#273)	4,183	5,936	-	43	43		43	-	99%
Morris Self-Promotion (#274)	39,372	38,578	-	150	150		150	-	100%
Morris Operations Fund (#602)	-	-	2,203,607	2,203,607	1,559,598		1,559,598	644,009	71%
Total Revenue	462,715	1,780,967	2,203,607	2,258,678	1,614,669		1,614,669	644,009	71%
Revenue									
Intergov./ Grants	-	992,163	-	-	-		-	-	-
Charges for Services	358,834	696,886	987,000	985,000	550,990		550,990	434,010	56%
Interest Earnings	2,466	1,808	4,657	4,850	4,794		4,794	56	99%
Donations	-	500	-	-	-		-	-	-
Other Income	5,930	2,864	12,500	69,378	90,056		90,056	(20,678)	130%
Interfund Allocation Reimb	40,118	86,746	89,450	89,450	29,817		29,817	59,633	33%
Interfund Transfers In	55,367	-	1,110,000	1,110,000	939,012		939,012	170,988	85%
Total Revenue	462,715	1,780,967	2,203,607	2,258,678	1,614,669		1,614,669	644,009	71%
Expenditures by Fund									
General Fund (#101)	1,003,966	1,106,303	600,000	656,962	635,165	7,964	643,129	13,833	98%
Morris Marketing (#273)	832	7,648	100,000	100,000	74,852	-	74,852	25,148	75%
Morris Self-Promotion (#274)	1,100	-	410,000	410,000	264,160	-	264,160	145,840	64%
Morris Operations Fund (#602)	-	-	1,683,579	1,683,579	715,581	23,287	738,868	944,711	44%
Total Expenditures	1,005,898	1,113,951	2,793,579	2,850,541	1,689,758	31,251	1,721,009	1,129,532	60%
Expenditures by Type									
Personnel									
Salaries & Wages	285,767	430,859	500,702	500,702	271,791	-	271,791	228,911	54%
Fringe Benefits	131,601	200,379	228,225	228,225	113,307	-	113,307	114,918	50%
Total Personnel	417,368	631,239	728,927	728,927	385,098	-	385,098	343,829	53%
Supplies	22,110	29,271	25,000	33,435	21,243	647	21,890	11,545	65%
Services & Charges									
Professional Services	2,518	1,650	200,000	204,944	12,028	10,500	22,528	182,416	11%
Printing & Advertising	17,634	21,798	200,000	223,775	44,289	3,643	47,931	175,843	21%
Utilities	112,645	110,532	139,100	139,100	86,971	-	86,971	52,129	63%
Repairs & Maintenance	34,268	61,776	98,500	102,323	23,875	7,652	31,527	70,796	31%
Education & Training	-	3,224	4,500	9,014	2,438	1,000	3,438	5,576	38%
Travel	1,469	3,626	4,500	13,359	6,711	3,884	10,595	2,764	79%
Other Services & Charges	11,433	12,862	20,350	22,963	10,255	3,926	14,181	8,782	62%
Total Services & Charges	179,966	215,468	666,950	715,477	186,567	30,604	217,171	498,306	30%
Operating Expenditures	619,444	875,978	1,420,877	1,477,839	592,908	31,251	624,158	853,680	42%
Interfund									
Interfund Allocations	210,875	237,973	262,702	262,702	157,838	-	157,838	104,864	60%
Interfund Transfers Out	175,579	-	1,110,000	1,110,000	939,012	-	939,012	170,988	85%
Total Interfund	386,454	237,973	1,372,702	1,372,702	1,096,851	-	1,096,851	275,851	80%
Total Expenditures	1,005,898	1,113,951	2,793,579	2,850,541	1,689,758	31,251	1,721,009	1,129,531	60%
Net Surplus / (Deficit)	(543,183)	667,016	(589,972)	(591,863)	(75,089)		(106,340)		

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.

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Fund Name	Century Center Operations						Fund Number	670	
Fund Type	Enterprise Funds						Control	City Funds	
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	956,250	637,500	1,275,000	1,275,000	1,675,000		1,675,000	(400,000)	131%
Charges for Services	924,923	1,401,480	2,778,000	2,743,452	1,236,569		1,236,569	1,506,883	45%
Interest Earnings	7	54	-	-	0		0	-	-
Other Income	5,936	5,177	3,750	38,298	47,361		47,361	(9,063)	124%
Interfund Allocation Reimb	68,478	67,477	69,185	69,185	28,827		28,827	40,358	42%
Total Revenue	1,955,594	2,111,688	4,125,935	4,125,935	2,987,758		2,987,758	1,138,178	72%
Expenditures by Subdivisions									
City Operations	1,149,345	1,246,312	1,543,246	1,559,473	822,082	27,049	849,131	710,342	54%
Food & Beverage Operations	1,444,541	1,702,069	2,535,485	2,535,485	1,389,821	-	1,389,821	1,145,664	55%
Total Expenditures	2,593,886	2,948,380	4,078,731	4,094,958	2,211,902	27,049	2,238,951	1,856,006	55%
Expenditures by Type									
Personnel									
Salaries & Wages	368,842	350,615	469,511	469,511	234,597	-	234,597	234,914	50%
Fringe Benefits	138,803	124,970	185,425	185,425	81,401	-	81,401	104,024	44%
Other Personnel Costs	757,895	730,187	718,000	718,000	627,747	-	627,747	90,253	87%
Total Personnel	1,265,540	1,205,772	1,372,936	1,372,936	943,744	-	943,744	429,191	69%
Supplies	317,548	551,277	1,136,200	1,136,301	449,658	783	450,441	685,860	40%
Services & Charges									
Professional Services	35,698	107,162	122,108	157,108	89,475	-	89,475	67,633	57%
Printing & Advertising	277	543	-	-	-	-	-	-	-
Utilities	276,273	348,609	392,296	392,296	238,192	-	238,192	154,104	61%
Repairs & Maintenance	74,654	71,901	115,000	128,088	54,272	24,135	78,407	49,681	61%
Education & Training	1,724	428	2,500	2,500	-	-	-	2,500	0%
Travel	-	574	-	-	-	-	-	-	-
Insurance	47,272	48,906	58,188	58,188	27,992	-	27,992	30,196	48%
Other Services & Charges	311,417	268,797	537,589	505,627	199,802	2,131	201,934	303,693	40%
Total Services & Charges	747,314	846,920	1,227,681	1,243,806	609,733	26,266	635,999	607,807	51%
Operating Expenditures	2,330,403	2,603,968	3,736,817	3,753,044	2,003,135	27,049	2,030,184	1,722,858	54%
Interfund									
Interfund Allocations	169,544	247,195	241,226	241,226	159,636	-	159,636	81,590	66%
Interfund Transfers Out	93,939	97,217	100,688	100,688	49,131	-	49,131	51,557	49%
Total Interfund	263,483	344,412	341,914	341,914	208,767	-	208,767	133,147	61%
Total Expenditures	2,593,886	2,948,380	4,078,731	4,094,958	2,211,902	27,049	2,238,951	1,856,005	55%
Net Surplus / (Deficit)	(638,292)	(836,692)	47,204	30,977	775,855		748,806		
Beginning Cash Balance	1,537,206	1,016,748		194,350					
Cash Adjustments	117,834	14,294		-					
Ending Cash Balance	1,016,748	194,350		225,327	938,560				
Cash Reserves Target	648,472	737,095		1,023,739					

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).

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Fund Name	Century Center Capital	Fund Number	671
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	1,931	98	1,000	1,000	57		57	943	6%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,931	98	1,000	1,000	57		57	943	6%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-

Capital	-	-	35,000	35,000	-	-	-	35,000	0%
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Total Expenditures	-	-	35,000	35,000	-	-	-	35,000	0%
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Net Surplus / (Deficit)	1,931	98	(34,000)	(34,000)	57	-	57	-	-
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Beginning Cash Balance	981,681	983,612	-	983,710	-	-	-	Cash Reserves Target	
Cash Adjustments	-	-	-	-	-	-	-		
Ending Cash Balance	983,612	983,710	-	949,710	983,767	-	-		
Cash Reserves Target	800,000	800,000	-	800,000	-	-	-	\$800,000 Minimum per Board of Managers	

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

Explanation of Revenue Sources:
This fund receives revenue from interest earned on the fund's cash balance. The Century Center Board of Managers 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.

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Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
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Fund Type	Debt Service Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	221,437	221,437	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	2,552	1,574	2,000	2,000	1,454		1,454	546	73%
Other Income	97,225	89,480	80,242	80,242	18,406		18,406	61,836	23%
Interfund Transfers In	93,939	97,217	100,688	100,688	49,131		49,131	51,557	49%
Total Revenue	415,154	409,708	404,367	404,367	290,427		290,427	113,939	72%

Expenditures by Type									
Services & Charges									
Debt Service Principal	285,614	291,274	297,175	297,175	147,069	-	147,069	150,106	49%
Debt Service Interest & Fees	125,482	115,437	105,193	105,193	53,883	-	53,883	51,310	51%
Total Expenditures	411,096	406,711	402,368	402,368	200,952	-	200,952	201,416	50%

Net Surplus / (Deficit)	4,058	2,997	1,999	1,999	89,475	89,475
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Beginning Cash Balance	189,409	193,705		196,702		Cash Reserves Target
Cash Adjustments	238	-		-		
Ending Cash Balance	193,705	196,702		198,701	285,768	
Cash Reserves Target	-	-		-		

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

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

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

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Fund Name	City Cemetery	Fund Number	730
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Fund Type	Special Revenue Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	259	178	273	273	179		179	94	66%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	259	178	273	273	179		179	94	66%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-

Net Surplus / (Deficit)	259	178	273	273	179	179
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Beginning Cash Balance	29,730	30,041		30,218			Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	51	-		-			
Ending Cash Balance	30,041	30,218		30,491	30,345		
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.

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Fund Name	Bowman Cemetery	Fund Number	731
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Fund Type	Special Revenue Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	4,082	2,793	4,328	4,328	2,816		2,816	1,512	65%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	4,082	2,793	4,328	4,328	2,816		2,816	1,512	65%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	4,082	2,793	4,328	4,328	2,816	2,816			
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Beginning Cash Balance	467,692	472,576		475,369		Cash Reserves Target			
Cash Adjustments	802	-		-					
Ending Cash Balance	472,576	475,369		479,697	477,356	\$400,000 minimum			
Cash Reserves Target	400,000	400,000		400,000					

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

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

Explanation of Expenditures and Significant Changes/Variations:
 Expenses will be for maintaining the Bowman Cemetery. There are no expenditures budgeted for 2022. Appropriation requests for expenditures will be made as needed.

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Fund Name	2015 Parks Bond Debt Service	Fund Number	757
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Fund Type	Debt Service Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	807	47	1,000	1,000	436		436	564	44%
Interfund Transfers In	375,939	375,986	374,106	374,106	248,163		248,163	125,943	66%
Total Revenue	376,746	376,033	375,106	375,106	248,599		248,599	126,507	66%

Expenditures by Type									
Services & Charges									
Debt Service Principal	225,000	225,000	230,000	230,000	230,000	-	230,000	-	100%
Debt Service Interest & Fees	156,131	149,381	142,557	142,557	142,556	-	142,556	1	100%
Total Expenditures	381,131	374,381	372,557	372,557	372,556	-	372,556	1	100%

Net Surplus / (Deficit)	(4,385)	1,652	2,549	2,549	(123,957)		(123,957)
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Beginning Cash Balance	590,497	586,111		587,763			587,763	Cash Reserves Target
Cash Adjustments	-	-		-			-	
Ending Cash Balance	586,111	587,763		590,312	463,806		590,312	
Cash Reserves Target	586,111	587,763		590,312			590,312	100% cash reserves per bond covenants

Fund Purpose:

This fund accounts for the semi-annual payment of debt service principal and interest to the bondholders of the 2015 Parks Bond. The par amount of the 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. | Capital expenditures of this bond were tracked in the 2015 Parks Bond Capital Fund (#751). The capital proceeds were fully expended in 2019.

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.

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Fund Name	Studebaker-Oliver Revitalizing Grants	Fund Number	209
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Interest Earnings	7,035	4,318	5,942	5,942	4,070	-	4,070	1,872	69%
Other Income	100,000	-	-	-	-	-	-	-	-
Total Revenue	107,035	4,318	5,942	5,942	4,070	-	4,070	1,872	69%

Expenditures by Type									
Services & Charges									
Professional Services	274,931	75,182	50,000	262,443	7,188	50,443	57,631	204,812	22%
Total Services & Charges	274,931	75,182	50,000	262,443	7,188	50,443	57,631	204,812	22%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	274,931	75,182	50,000	262,443	7,188	50,443	57,631	204,812	22%
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Net Surplus / (Deficit)	(167,896)	(70,864)	(44,058)	(256,501)	(3,118)	-	(53,561)	-	-
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Beginning Cash Balance	929,415	763,112	-	692,248	-	-	Cash Reserves Target		
Cash Adjustments	1,593	-	-	-	-	-	No reserve requirement - Grant fund - spend down to zero		
Ending Cash Balance	763,112	692,248	-	435,747	687,935	-			
Cash Reserves Target	-	-	-	-	-	-			

Fund Purpose:

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

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

Past grant activity includes:

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Economic Development State Grants	Fund Number	210
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	41,015	-	577,322	126,822		126,822	450,500	22%
Interest Earnings	712	160	18	38	73		73	(35)	193%
Other Income	90,013	36,005	-	-	-		-	-	-
Total Revenue	90,725	77,180	18	577,360	126,896		126,896	450,465	22%

Expenditures by Type

Supplies	-	-	-	9,000	-	9,000	9,000	-	100%
Services & Charges									
Professional Services	56,352	438	-	90,850	(46,845)	60,633	13,788	77,063	15%
Repairs & Maintenance	-	-	-	400,000	157,976	76,886	234,862	165,138	59%
Debt Service Principal	69,632	35,604	-	-	-	-	-	-	-
Debt Service Interest & Fees	2,379	401	-	-	-	-	-	-	-
Grants & Subsidies	-	41,015	-	92,986	20,845	7,386	28,231	64,755	30%
Other Services & Charges	-	-	-	11,400	-	-	-	11,400	0%
Total Services & Charges	128,362	77,457	-	595,236	131,976	144,904	276,880	318,356	47%
Total Expenditures	128,362	77,457	-	604,236	131,976	153,904	285,880	318,356	47%

Net Surplus / (Deficit)	(37,637)	(277)	18	(26,876)	(5,080)		(158,984)
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Beginning Cash Balance	64,775	27,154		26,876		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	16	-		-		
Ending Cash Balance	27,154	26,876		-	21,758	
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/Variiances:

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.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Dept of Community Investment Operating	Fund Number	211
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	10,650	9,200	5,000	5,000	-		-	5,000	0%
Charges for Services	861,309	1,453,279	1,049,655	1,066,156	185,797		185,797	880,359	17%
Fines, Forfeitures, and Fees	46,076	57,904	58,450	58,450	39,431		39,431	19,019	67%
Interest Earnings	8,876	6,023	10,000	9,353	1,504		1,504	7,849	16%
Other Income	2,598	573	-	647	2,750		2,750	(2,103)	425%
Interfund Allocation Reimb	174,531	145,765	181,981	181,981	121,321		121,321	60,660	67%
Interfund Transfers In	2,268,899	500,000	4,179,829	4,043,829	2,070,000		2,070,000	1,973,829	51%
Total Revenue	3,372,939	2,172,743	5,484,915	5,365,416	2,420,803		2,420,803	2,944,613	45%

Expenditures by Type

Personnel									
Salaries & Wages	1,529,047	1,779,295	2,743,056	2,743,056	1,351,061	-	1,351,061	1,391,995	49%
Fringe Benefits	568,983	649,973	1,097,667	1,097,667	500,530	-	500,530	597,137	46%
Total Personnel	2,098,029	2,429,268	3,840,723	3,840,723	1,851,591	-	1,851,591	1,989,132	48%

Supplies	13,503	20,424	45,870	49,922	19,588	2,252	21,839	28,082	44%
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Services & Charges									
Professional Services	224,609	196,969	809,200	1,071,194	173,577	371,614	545,191	526,003	51%
Printing & Advertising	7,560	4,758	23,675	23,675	3,272	78	3,350	20,325	14%
Education & Training	4,576	14,288	30,500	38,905	3,679	10,328	14,007	24,898	36%
Travel	4,502	268	33,762	33,762	3,484	3,647	7,131	26,631	21%
Repairs & Maintenance	12,447	2,822	3,100	3,100	673	-	673	2,427	22%
Other Services & Charges	11,746	24,660	32,225	32,400	17,048	-	17,048	15,352	53%
Total Services & Charges	265,440	243,765	932,462	1,203,036	201,733	385,668	587,401	615,636	49%

Operating Expenditures	2,376,973	2,693,456	4,819,055	5,093,681	2,072,911	387,920	2,460,831	2,632,850	48%
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Bad Debt	26	-	-	-	-	-	-	-	-
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Interfund									
Interfund Allocations	357,941	652,726	665,860	665,860	443,907	-	443,907	221,953	67%
Interfund Transfers Out	35,000	50,000	-	-	-	-	-	-	-
Total Interfund	392,941	702,726	665,860	665,860	443,907	-	443,907	221,953	67%

Total Expenditures	2,769,940	3,396,182	5,484,915	5,759,541	2,516,818	387,920	2,904,738	2,854,803	50%
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Net Surplus / (Deficit)	603,000	(1,223,439)	-	(394,125)	(96,015)		(483,935)		
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Beginning Cash Balance	1,012,307	1,629,498		394,125					
Cash Adjustments	14,191	(11,934)		-					
Ending Cash Balance	1,629,498	394,125		-	341,516				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:

This fund was established (ordinance 10060-10) to account for the activities of the Department of Community Investment (DCI). DCI's mission is to spur investment in a stronger South Bend by 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 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: (1) Engagement and Economic Empowerment; (2) Growth and Opportunity: formerly Business Development; (3) Neighborhoods: includes South Bend Animal Resource Center, Neighborhood Services & Enforcement (formerly the Department of Code Enforcement), Neighborhood Grants, and Neighborhood Health and Housing; (4) Planning: includes Building, Historic Preservation, Planning, and Zoning; (5) 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.

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Fund Name	Dept of Community Investment Grants	Fund Number	212
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	2,392,383	2,563,504	2,832,655	8,912,970	935,414		935,414	7,977,556	10%
Fines, Forfeitures, and Fees	121	500	-	-	-		-	-	-
Other Income	186,664	341,376	119,687	120,587	47,908		47,908	72,679	40%
Total Revenue	2,579,168	2,905,379	2,952,342	9,033,557	983,323		983,323	8,050,235	11%

Expenditures by Type									
Services & Charges									
Professional Services	40,488	10,343	-	249,170	16,305	114,515	130,820	118,350	53%
Grants & Subsidies	2,529,492	2,801,228	2,832,655	9,194,205	1,226,200	3,354,096	4,580,295	4,613,909	50%
Total Services & Charges	2,569,980	2,811,571	2,832,655	9,443,375	1,242,505	3,468,611	4,711,115	4,732,259	50%

Total Expenditures	2,569,980	2,811,571	2,832,655	9,443,375	1,242,505	3,468,611	4,711,115	4,732,259	50%
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Net Surplus / (Deficit)	9,188	93,809	119,687	(409,818)	(259,182)		(3,727,793)		
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Beginning Cash Balance	305,248	313,907		409,818					
Cash Adjustments	(528)	2,102		-					
Ending Cash Balance	313,907	409,818		-	136,856				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

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

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

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

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

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

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Fund Name	Unsafe Building	Fund Number	219
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Fines, Forfeitures, and Fees	51,581	34,066	62,900	62,900	37,291		37,291	25,609	59%
Interest Earnings	7,420	4,812	7,971	7,604	4,586		4,586	3,018	60%
Other Income	18	-	-	367	366		366	1	100%
Total Revenue	59,018	38,879	70,871	70,871	42,243		42,243	28,628	60%

Expenditures by Type

Supplies	5,458	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	27,070	25,970	23,000	23,000	10,990	9,010	20,000	3,000	87%
Other Services & Charges	109,058	81,316	-	-	-	-	-	-	-
Total Services & Charges	136,128	107,286	23,000	23,000	10,990	9,010	20,000	3,000	87%
Operating Expenditures	141,586	107,286	23,000	23,000	10,990	9,010	20,000	3,000	87%
Bad Debt	165	-	-	-	-	-	-	-	-
Total Expenditures	141,751	107,286	23,000	23,000	10,990	9,010	20,000	3,000	87%

Net Surplus / (Deficit)	(82,733)	(68,407)	47,871	47,871	31,253	22,243
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Beginning Cash Balance	923,154	832,938		764,981					
Cash Adjustments	(7,482)	450		-					
Ending Cash Balance	832,938	764,981		812,852	795,892				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:

The Unsafe Building Fund was established in 2016 (ordinance 10416-16) to receive fines and fees related to Indiana's Unsafe Building law (IC 36-7-9). The expenses incurred for board-ups, demolitions, ordinance violation abatements, and other related services are recorded here. The Unsafe Building Fund is an extension of the 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 and Significant Changes/Variations:

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

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Fund Name	Rental Units Regulation	Fund Number	221
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Fines, Forfeitures, and Fees	107,800	6,880	100,000	99,900	22,350		22,350	77,550	22%
Interest Earnings	573	728	200	300	622		622	(322)	207%
Interfund Transfers In	245,626	50,000	303,923	303,923	70,000		70,000	233,923	23%
Total Revenue	353,999	57,608	404,123	404,123	92,972		92,972	311,151	23%

Expenditures by Type									
Personnel									
Salaries & Wages	119,900	106,421	236,047	236,047	38,444	-	38,444	197,603	16%
Fringe Benefits	59,277	52,625	114,076	114,076	19,051	-	19,051	95,025	17%
Total Personnel	179,177	159,046	350,123	350,123	57,495	-	57,495	292,628	16%

Supplies	332	236	-	-	-	-	-	-	-
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Services & Charges									
Professional Services	1,505	-	54,000	100,671	985	99,686	100,671	-	100%
Other Services & Charges	1,748	-	-	-	-	-	-	-	-
Total Services & Charges	3,254	-	54,000	100,671	985	99,686	100,671	-	100%

Total Expenditures	182,762	159,283	404,123	450,794	58,479	99,686	158,166	292,628	35%
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Net Surplus / (Deficit)	171,237	(101,674)	-	(46,671)	34,492		(65,194)		
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Beginning Cash Balance	17,823	189,090		87,416		Cash Reserves Target			
Cash Adjustments	31	-		-					
Ending Cash Balance	189,090	87,416		40,745	121,447				
Cash Reserves Target	-	-		-		No reserve requirement			

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

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Fund Name	Code Enforcement					Fund Number	230		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	30,425	43,555	37,000	37,000	21,055		21,055	15,945	57%
Charges for Services	43,360	47,624	50,300	50,300	36,455		36,455	13,845	72%
Fines, Forfeitures, and Fees	367,113	411,114	342,000	340,155	128,653		128,653	211,502	38%
Interest Earnings	2,492	941	-	450	1,062		1,062	(612)	236%
Debt Proceeds	80,000	235,000	385,000	500,000	500,000		500,000	-	100%
Other Income	15,396	2,998	500	1,985	1,820		1,820	165	92%
Interfund Allocation Reimb	76,927	34,708	-	-	-		-	-	-
Interfund Transfers In	3,619,593	2,290,000	3,950,930	3,950,930	2,135,000		2,135,000	1,815,930	54%
Total Revenue	4,235,305	3,065,940	4,765,730	4,880,820	2,824,045		2,824,045	2,056,775	58%
Expenditures by Subdivisions									
Neighborhood Services	2,498,995	2,420,819	3,644,322	3,961,606	1,892,201	124,195	2,016,396	1,945,209	51%
Animal Resource Center	934,825	949,115	1,121,408	1,167,829	618,574	58,681	677,255	490,574	58%
Total Expenditures	3,433,820	3,369,933	4,765,730	5,129,435	2,510,775	182,876	2,693,651	2,435,783	53%
Expenditures by Type									
Personnel									
Salaries & Wages	1,415,442	1,410,684	1,463,721	1,463,721	864,433	-	864,433	599,288	59%
Fringe Benefits	588,698	575,669	677,513	677,513	358,925	-	358,925	318,588	53%
Total Personnel	2,004,140	1,986,353	2,141,234	2,141,234	1,223,358	-	1,223,358	917,876	57%
Supplies	113,969	110,837	153,450	165,115	96,659	9,853	106,512	58,603	65%
Services & Charges									
Professional Services	40,574	67,185	102,300	102,800	47,559	4,224	51,783	51,017	50%
Printing & Advertising	10,559	11,260	22,201	23,741	10,837	2,611	13,448	10,293	57%
Utilities	31,984	32,310	41,389	41,389	25,203	-	25,203	16,187	61%
Repairs & Maintenance	239,861	137,334	404,900	404,900	125,833	1,631	127,463	277,437	31%
Education & Training	2,933	4,013	18,900	18,900	1,893	959	2,852	16,048	15%
Travel	3,826	777	16,800	16,600	-	-	-	16,600	0%
Other Services & Charges	119,803	112,003	495,160	495,360	81,151	414	81,565	413,795	16%
Debt Service Principal	47,510	90,535	203,054	203,217	165,052	-	165,052	38,165	81%
Debt Service Interest & Fees	2,954	4,350	13,726	13,563	5,037	-	5,037	8,525	37%
Total Services & Charges	500,003	459,767	1,318,430	1,320,470	462,566	9,838	472,404	848,067	36%
Operating Expenditures	2,618,112	2,556,956	3,613,114	3,626,819	1,782,583	19,690	1,802,273	1,824,546	50%
Capital	-	49,478	385,000	735,000	216,448	163,186	379,634	355,366	52%
Bad Debt	861	15	-	-	-	-	-	-	-
Interfund Allocations	814,847	763,484	767,616	767,616	511,744	-	511,744	255,872	67%
Total Expenditures	3,433,820	3,369,933	4,765,730	5,129,435	2,510,775	182,876	2,693,651	2,435,784	53%
Net Surplus / (Deficit)	801,485	(303,993)	-	(248,615)	313,270		130,393		
Beginning Cash Balance	-	803,572		497,492					
Cash Adjustments	2,088	(2,088)		-					
Ending Cash Balance	803,572	497,492		248,877	813,835				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement		

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

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Fund Name	Urban Development Action Grant	Fund Number	410
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	361	172	265	265	904		904	(639)	341%
Other Income	18,442	18,278	21,996	55,010	385,577		385,577	(330,567)	701%
Total Revenue	18,803	18,449	22,261	55,275	386,482		386,482	(331,206)	699%

Expenditures by Type									
Services & Charges									
Debt Service Principal	40,000	24,000	24,000	24,000	18,000	-	18,000	6,000	75%
Total Expenditures	40,000	24,000	24,000	24,000	18,000	-	18,000	6,000	75%

Net Surplus / (Deficit)	(21,197)	(5,551)	(1,739)	31,275	368,482		368,482		
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Beginning Cash Balance	53,838	32,733		27,182					
Cash Adjustments	92	-		-					
Ending Cash Balance	32,733	27,182		58,457	394,978				
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.

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Fund Name	Consolidated Building					Fund Number	600		
Fund Type	Enterprise Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	& Encumb.	Budget
Revenue									
Licenses & Permits	1,304,739	1,515,351	1,585,100	1,585,100	1,116,245		1,116,245	468,855	70%
Fines, Forfeitures, and Fees	1,140	2,516	2,000	3,962	4,862		4,862	(900)	123%
Interest Earnings	17,782	12,194	16,284	13,041	11,692		11,692	1,349	90%
Other Income	422	1,044	-	1,281	1,605		1,605	(324)	125%
Total Revenue	1,324,083	1,531,105	1,603,384	1,603,384	1,134,404		1,134,404	468,980	71%

Expenditures by Type									
Personnel									
Salaries & Wages	763,648	739,269	870,751	870,751	504,237	-	504,237	366,514	58%
Fringe Benefits	305,840	319,458	392,308	392,308	227,884	770	228,654	163,654	58%
Total Personnel	1,069,488	1,058,727	1,263,059	1,263,059	732,121	770	732,891	530,168	58%
Supplies	14,538	15,666	19,861	19,914	17,184	53	17,236	2,677	87%
Services & Charges									
Professional Services	2,411	-	8,000	8,000	-	-	-	8,000	0%
Printing & Advertising	336	716	4,200	4,200	161	-	161	4,039	4%
Education & Training	2,429	219	6,000	6,000	550	-	550	5,450	9%
Travel	-	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	14,257	28,086	15,000	15,000	19,326	-	19,326	(4,326)	129%
Other Services & Charges	9,408	18,348	34,310	34,310	19,903	-	19,903	14,407	58%
Debt Service Principal	41,198	43,020	23,594	23,594	18,988	-	18,988	4,606	80%
Debt Service Interest & Fees	2,184	1,316	567	567	409	-	409	158	72%
Total Services & Charges	72,223	91,705	97,671	97,671	59,337	-	59,337	38,334	61%
Operating Expenditures	1,156,248	1,166,098	1,380,591	1,380,644	808,642	823	809,465	571,179	59%
Capital	-	49,478	-	-	-	-	-	-	-
Bad Debt	1,631	100	1,000	1,000	1,152	-	1,152	(152)	115%
Interfund Allocations	328,799	339,938	665,210	665,210	443,473	-	443,473	221,737	67%
Total Expenditures	1,486,678	1,555,614	2,046,801	2,046,854	1,253,268	823	1,254,090	792,764	61%

Net Surplus / (Deficit)	(162,595)	(24,509)	(443,417)	(443,470)	(118,864)	(119,687)
Beginning Cash Balance	2,285,733	2,127,056		2,102,372		
Cash Adjustments	3,918	(175)		-		
Ending Cash Balance	2,127,056	2,102,372		1,658,902	1,979,704	
Cash Reserves Target	371,670	388,904		511,713		

Cash Reserves Target

25% of Annual expenditures

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

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Fund Name	Industrial Revolving Fund	Fund Number	754
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	2,658,410	-	4,543,626	4,667,492		4,667,492	(123,866)	103%
Interest Earnings	-	380	2,000	2,002	6,526		6,526	(4,524)	326%
Other Income	266,643	300,472	172,000	259,070	303,546		303,546	(44,476)	117%
Total Revenue	266,643	2,959,263	174,000	4,804,698	4,977,565		4,977,565	(172,866)	104%

Expenditures by Type									
Services & Charges									
Professional Services	88,742	291,043	455,982	589,021	167,008	40,825	207,833	381,188	35%
Other Services & Charges	15,285	14,830	26,298	39,688	11,076	-	11,076	28,612	28%
Grants & Subsidies	-	2,700,000	-	4,290,000	4,290,000	-	4,290,000	-	100%
Total Services & Charges	104,026	3,005,872	482,280	4,918,709	4,468,084	40,825	4,508,909	409,800	92%

Bad Debt	-	184,827	-	-	-	-	-	-	-
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Total Expenditures	104,026	3,190,699	482,280	4,918,709	4,468,084	40,825	4,508,909	409,800	92%
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Net Surplus / (Deficit)	162,616	(231,436)	(308,280)	(114,011)	509,481		468,656		
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Beginning Cash Balance	2,078,333	2,406,914		3,700,843		Cash Reserves Target			
Cash Adjustments	165,965	1,525,365		-		No City reserve requirement; there are program requirements			
Ending Cash Balance	2,406,914	3,700,843		3,586,831	4,629,165				
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.

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Fund Name	2015 Smart Streets Bond Debt Service	Fund Number	756
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Fund Type	Debt Service Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	869	91	1,000	1,000	62		62	938	6%
Interfund Transfers In	1,716,000	1,716,000	1,715,000	1,715,000	1,715,000		1,715,000	-	100%
Total Revenue	1,716,869	1,716,091	1,716,000	1,716,000	1,715,062		1,715,062	938	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,000,000	1,030,000	1,060,000	1,060,000	1,060,000	-	1,060,000	-	100%
Debt Service Interest & Fees	712,694	682,469	651,694	651,694	651,344	-	651,344	350	100%
Total Expenditures	1,712,694	1,712,469	1,711,694	1,711,694	1,711,344	-	1,711,344	350	100%

Net Surplus / (Deficit)	4,175	3,623	4,306	4,306	3,719		3,719		
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Beginning Cash Balance	1,734,901	1,739,076		1,742,699			Cash Reserves Target		
Cash Adjustments	-	-		-					
Ending Cash Balance	1,739,076	1,742,699		1,747,005	1,746,417				
Cash Reserves Target	1,739,076	1,742,699		1,747,005			100% cash reserves per bond covenants		

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.

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Fund Name	2017 Eddy Street Commons Bond Capital						Fund Number	759		
Fund Type	Capital Funds						Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Interest Earnings	306,537	1	-	-	25,565		25,565	(25,565)	-	
Total Revenue	306,537	1	-	-	25,565		25,565	(25,565)	-	
Expenditures by Type										
Capital	3,328,966	-	-	-	-		-	-	-	
Total Expenditures	3,328,966	-	-	-	-		-	-	-	
Net Surplus / (Deficit)	(3,022,429)	1	-	-	25,565		25,565			
Beginning Cash Balance	3,048,190	25,762		25,763						
Cash Adjustments	-	-		-						
Ending Cash Balance	25,762	25,763		25,763	25,764					
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.

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Fund Name	2017 Eddy Street Commons Bond Debt Service	Fund Number	760
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Fund Type	Debt Service Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	1,623	184	1,750	1,750	125		125	1,625	7%
Interfund Transfers In	1,390,625	1,915,979	1,926,375	1,926,375	1,926,375		1,926,375	-	100%
Total Revenue	1,392,248	1,916,164	1,928,125	1,928,125	1,926,500		1,926,500	1,625	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	145,000	475,000	720,000	720,000	720,000		720,000	-	100%
Debt Service Interest & Fees	1,245,625	1,235,875	1,206,375	1,206,375	1,206,375		1,206,375	-	100%
Total Expenditures	1,390,625	1,710,875	1,926,375	1,926,375	1,926,375		1,926,375	-	100%

Net Surplus / (Deficit)	1,623	205,289	1,750	1,750	125		125
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Beginning Cash Balance	3,461,700	3,463,323		3,668,611			Cash Reserves Target
Cash Adjustments	-	-		-			
Ending Cash Balance	3,463,323	3,668,611		3,670,361	3,668,736		\$2,500,000 minimum
Cash Reserves Target	2,500,000	2,500,000		2,500,000			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Central Services					Fund Number	222		
Fund Type	Internal Service Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	2,511	2,711	2,300	2,300	1,897		1,897	403	82%
Charges for Services	6,882,174	7,279,944	8,636,001	8,636,001	6,201,145		6,201,145	2,434,856	72%
Interest Earnings	10,210	6,268	11,090	11,090	3,402		3,402	7,688	31%
Other Income	84,210	78,626	69,000	69,014	42,728		42,728	26,286	62%
Interfund Allocation Reimb	122,143	129,585	160,000	160,000	106,667		106,667	53,333	67%
Total Revenue	7,101,248	7,497,135	8,878,391	8,878,405	6,355,839		6,355,839	2,522,566	72%
Expenditures by Division									
Equipment Services	6,717,971	7,695,353	7,943,058	7,945,303	6,365,207	13,524	6,378,731	1,566,571	80%
Print Shop	13,844	2,504	-	-	-	-	-	-	-
Radio Shop	229,304	207,641	283,073	283,073	123,867	2,751	126,618	156,455	45%
Building Maintenance	180,749	188,820	221,091	221,091	96,310	-	96,310	124,781	44%
Facilities Management	101,697	144,897	181,838	181,838	83,542	-	83,542	98,296	46%
Capital	-	-	190,000	242,425	56,176	12,045	68,221	174,204	28%
Total Expenditures	7,243,566	8,239,216	8,819,060	8,873,729	6,725,102	28,320	6,753,422	2,120,307	76%
Expenditures by Type									
Personnel									
Salaries & Wages	1,795,351	1,772,151	2,125,646	2,125,316	1,143,201	-	1,143,201	982,115	54%
Fringe Benefits	780,402	758,851	982,988	983,318	498,906	-	498,906	484,412	51%
Total Personnel	2,575,754	2,531,003	3,108,634	3,108,634	1,642,107	-	1,642,107	1,466,527	53%
Supplies	3,998,093	4,782,010	4,594,490	4,595,876	4,417,460	1,903	4,419,363	176,513	96%
Services & Charges									
Professional Services	7,777	12,174	38,825	38,825	-	7,500	7,500	31,325	19%
Printing & Advertising	863	42	4,650	4,650	-	-	-	4,650	0%
Utilities	53,701	61,782	64,468	64,468	53,316	-	53,316	11,152	83%
Repairs & Maintenance	54,985	62,344	148,575	198,759	89,273	16,242	105,515	93,244	53%
Education & Training	9,389	8,696	12,050	12,150	2,873	2,412	5,285	6,865	43%
Travel	-	51	1,850	1,850	61	55	116	1,734	6%
Other Services & Charges	13,132	12,504	16,850	16,850	7,982	209	8,190	8,660	49%
Debt Service Principal	15,596	2,483	8,069	8,069	4,012	-	4,012	4,057	50%
Debt Service Interest & Fees	463	22	423	423	234	-	234	189	55%
Total Services & Charges	155,905	160,096	295,760	346,044	157,751	26,417	184,168	161,876	53%
Operating Expenditures	6,729,752	7,473,109	7,998,884	8,050,553	6,217,318	28,320	6,245,638	1,804,916	78%
Capital	-	-	63,000	66,000	3,000	-	3,000	63,000	5%
Interfund									
Interfund Allocations	306,521	683,462	757,176	757,176	504,784	-	504,784	252,392	67%
Interfund Transfers Out	207,293	82,645	-	-	-	-	-	-	-
Total Interfund	513,814	766,107	757,176	757,176	504,784	-	504,784	252,392	67%
Total Expenditures	7,243,566	8,239,216	8,819,060	8,873,729	6,725,102	28,320	6,753,422	2,120,308	76%
Net Surplus / (Deficit)	(142,319)	(742,081)	59,331	4,676	(369,263)		(397,583)		
Beginning Cash Balance	1,455,158	1,209,079		658,666					
Cash Adjustments	(103,760)	191,668		-					
Ending Cash Balance	1,209,079	658,666		663,341	549,869				
Cash Reserves Target	724,357	823,922		887,373					
							Cash Reserves Target		
							10% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

Equipment Services and **Radio Shop** provide repair and maintenance services for the City's fleet and some external customers (governmental units such as St Joseph County and local township fire departments). Parts and labor for each 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** - 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.

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Fund Name	Central Services Capital	Fund Number	224
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Fund Type	Internal Service Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	50	40	-	-	-		-	-	-
Other Income	7,268	1,472	-	-	-		-	-	-
Interfund Transfers In	207,293	82,645	-	-	-		-	-	-
Total Revenue	214,611	84,157	-	-	-		-	-	-

Expenditures by Type

Supplies	5,501	-	-	-	-	-	-	-	-
Services & Charges									
Repairs & Maintenance	15,267	17,143	-	-	-	-	-	-	-
Debt Service Principal	-	7,888	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	603	-	-	-	-	-	-	-
Total Services & Charges	15,267	25,634	-	-	-	-	-	-	-
Capital	189,582	84,745	-	-	-	-	-	-	-
Total Expenditures	210,349	110,378	-	-	-	-	-	-	-

Net Surplus / (Deficit)	4,262	(26,221)	-	-	-	-	-
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Beginning Cash Balance	21,921	26,221	-	-	-	-	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	38	-	-	-	-	-	
Ending Cash Balance	26,221	-	-	-	-	-	
Cash Reserves Target	-	-	-	-	-	-	

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.

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Fund Name	Liability Insurance	Fund Number	226
Fund Type	Internal Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	54,492	36,491	31,847	31,847	38,416		38,416	(6,569)	121%
Other Income	1,626,433	84,555	2,000	32,747	33,885		33,885	(1,138)	103%
Interfund Allocation Reimb	2,914,500	3,265,000	3,365,000	3,365,000	2,243,333		2,243,333	1,121,667	67%
Interfund Transfers In	49,087	-	-	-	-		-	-	-
Total Revenue	4,644,513	3,386,046	3,398,847	3,429,594	2,315,634		2,315,634	1,113,960	68%

Expenditures by Division									
Safety/Risk Management	151,479	30,947	-	-	-	-	-	-	-
Liability Insurance	761,414	1,188,510	1,230,000	1,431,000	1,175,584	276,605	1,452,189	(21,189)	101%
Business Insurance	622,434	452,651	1,865,500	3,700,754	311,682	2,262,684	2,574,366	1,126,389	70%
Workers' Compensation	1,211,428	1,531,310	1,268,000	1,268,000	746,658	-	746,658	521,342	59%
Catastrophic Events	910,806	24,884	-	103,324	479	12,845	13,324	90,000	13%
Total Expenditures	3,657,562	3,228,301	4,363,000	6,503,078	2,234,403	2,552,134	4,786,537	1,716,542	74%

Expenditures by Type									
Personnel									
Salaries & Wages	116,402	-	-	-	-	-	-	-	-
Fringe Benefits	46,090	-	-	-	-	-	-	-	-
Other Personnel Costs	17,308	14,052	42,000	42,000	23,828	-	23,828	18,172	57%
Total Personnel	179,800	14,052	42,000	42,000	23,828	-	23,828	18,172	57%

Supplies	1,988	2,187	-	-	-	-	-	-	-
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Services & Charges									
Professional Services	420,313	334,849	1,001,000	1,387,754	196,152	508,900	705,052	682,702	51%
Education & Training	6,285	2,000	-	-	-	-	-	-	-
Travel	356	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,119	4,286	-	1,800,000	-	1,753,784	1,753,784	46,216	97%
Insurance	1,840,034	2,432,482	2,170,000	2,170,000	1,813,153	1,438	1,814,591	355,409	84%
Other Services & Charges	218,415	391,938	1,150,000	1,000,000	200,792	275,167	475,959	524,041	48%
Total Services & Charges	2,487,522	3,165,555	4,321,000	6,357,754	2,210,097	2,539,289	4,749,385	1,608,368	75%

Capital	910,806	24,884	-	103,324	479	12,845	13,324	90,000	13%
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Interfund									
Interfund Allocations	77,446	21,624	-	-	-	-	-	-	-
Total Interfund	77,446	21,624	-	-	-	-	-	-	-

Total Expenditures	3,657,562	3,228,301	4,363,000	6,503,078	2,234,403	2,552,134	4,786,537	1,716,540	74%
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Net Surplus / (Deficit)	986,951	157,746	(964,153)	(3,073,484)	81,231	(2,470,903)			
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Beginning Cash Balance	4,961,426	5,956,858		6,100,867		Cash Reserves Target			
Cash Adjustments	8,481	(13,737)		-					
Ending Cash Balance	5,956,858	6,100,867		3,027,383	6,255,899				
Cash Reserves Target	1,828,781	1,614,150		3,251,539		50% of Annual expenditures			

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

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Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
Fund Type	Internal Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interfund Allocation Reimb	6,656,930	9,129,846	9,620,204	9,620,204	6,413,469		6,413,469	3,206,735	67%
Charges for Services	111,796	47,379	-	-	-		-	-	-
Debt Proceeds	-	900,928	-	166,345	166,343		166,343	2	100%
Other Income	53,757	111,836	64,525	142,733	110,609		110,609	32,124	77%
Donations	-	15,000	-	181,988	181,987		181,987	1	100%
Interest Earnings	21,431	14,598	5,000	11,500	23,504		23,504	(12,004)	204%
Total Revenue	6,843,915	10,219,588	9,689,729	10,122,770	6,895,913		6,895,913	3,226,858	68%

Expenditures by Division									
311 Call Center	551,515	567,939	683,948	683,955	401,510	5,322	406,832	277,123	59%
Innovation & Technology	7,324,325	8,264,034	9,015,101	10,370,108	5,799,080	1,393,195	7,192,275	3,177,833	69%
Total Expenditures	7,875,840	8,831,973	9,699,049	11,054,062	6,200,590	1,398,517	7,599,107	3,454,956	69%

Expenditures by Type									
Personnel									
Salaries & Wages	1,844,342	1,908,602	2,170,830	2,170,830	1,280,689	-	1,280,689	890,142	59%
Fringe Benefits	708,812	704,230	874,276	874,276	473,922	-	473,922	400,354	54%
Total Personnel	2,553,154	2,612,832	3,045,106	3,045,106	1,754,611	-	1,754,611	1,290,496	58%

Supplies	130,511	714,903	193,850	599,848	379,089	70,564	449,652	150,196	75%
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Services & Charges									
Professional Services	1,058,605	510,586	410,500	1,139,781	427,876	464,322	892,197	247,584	78%
Printing & Advertising	1,005	3,277	5,150	5,255	1,402	-	1,402	3,853	27%
Repairs & Maintenance	3,021,127	3,646,311	4,635,738	4,841,170	2,563,203	845,868	3,409,071	1,432,099	70%
Education & Training	9,162	33,654	57,900	53,983	23,099	785	23,884	30,100	44%
Travel	7,385	161	27,110	33,110	18,847	16,979	35,825	(2,715)	108%
Other Services & Charges	422,383	292,472	193,824	196,074	179,741	-	179,741	16,333	92%
Debt Service Principal	606,922	966,528	1,063,402	1,073,320	792,718	-	792,718	280,602	74%
Debt Service Interest & Fees	59,675	50,358	65,816	65,762	59,570	-	59,570	6,192	91%
Total Services & Charges	5,186,263	5,503,347	6,459,440	7,408,455	4,066,456	1,327,953	5,394,409	2,014,048	73%

Operating Expenditures	7,869,929	8,831,082	9,698,396	11,053,409	6,200,155	1,398,517	7,598,671	3,454,740	69%
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Interfund Allocations	5,911	891	653	653	435	-	435	218	67%
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Total Expenditures	7,875,840	8,831,973	9,699,049	11,054,062	6,200,590	1,398,517	7,599,107	3,454,958	69%
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Net Surplus / (Deficit)	(1,031,925)	1,387,615	(9,320)	(931,292)	695,323		(703,194)		
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Beginning Cash Balance	3,108,342	2,125,192		3,482,865					
Cash Adjustments	48,775	(29,942)		-					
Ending Cash Balance	2,125,192	3,482,865		2,551,573	4,371,155				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

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.

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Fund Name	Self-Funded Employee Benefits	Fund Number	711
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Fund Type	Internal Service Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	15,885,258	15,742,095	16,181,440	16,081,440	10,700,940		10,700,940	5,380,500	67%
Other Income	373,523	1,438,628	385,000	485,000	653,189		653,189	(168,189)	135%
Interest Earnings	89,646	62,791	58,809	58,809	65,894		65,894	(7,085)	112%
Total Revenue	16,348,427	17,243,514	16,625,249	16,625,249	11,420,023		11,420,023	5,205,226	69%

Expenditures by Subdivision									
Health Insurance	14,472,911	15,509,012	17,121,703	17,129,426	10,859,204	49,830	10,909,034	6,220,392	64%
Workplace Wellness Clinic	996,006	1,003,588	1,169,308	1,169,308	321,585	668,914	990,499	178,809	85%
Employee Wellness	76,048	89,896	99,974	101,130	53,173	26,048	79,221	21,909	78%
Total Expenditures	15,544,965	16,602,496	18,390,985	18,399,864	11,233,962	744,792	11,978,754	6,421,110	65%

Expenditures by Type

Personnel									
Other Personnel Costs	13,740,971	14,681,353	16,308,759	16,309,915	10,381,874	26,048	10,407,921	5,901,994	64%
Total Personnel	13,740,971	14,681,353	16,308,759	16,309,915	10,381,874	26,048	10,407,921	5,901,994	64%

Supplies	131,045	110,297	150,000	150,000	31,460	44,107	75,568	74,432	50%
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Services & Charges									
Professional Services	1,083,611	1,063,335	1,198,308	1,205,031	413,084	674,637	1,087,721	117,310	90%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	587,028	737,651	732,318	732,318	406,256	-	406,256	326,062	55%
Other Services & Charges	1,476	3,194	1,500	2,500	1,288	-	1,288	1,212	52%
Total Services & Charges	1,672,115	1,804,180	1,932,226	1,939,949	820,628	674,637	1,495,265	444,684	77%

Bad Debt	833	-	-	-	-	-	-	-	-
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Interfund Transfers Out	-	6,667	-	-	-	-	-	-	-
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Total Expenditures	15,544,965	16,602,496	18,390,985	18,399,864	11,233,962	744,792	11,978,754	6,421,110	65%
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Net Surplus / (Deficit)	803,462	641,018	(1,765,736)	(1,774,615)	186,061		(558,731)		
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Beginning Cash Balance	9,277,319	10,143,060		10,786,414					
Cash Adjustments	62,279	2,336		-					
Ending Cash Balance	10,143,060	10,786,414		9,011,799	10,960,938				
Cash Reserves Target	3,886,241	4,150,624		4,599,966					

Cash Reserves Target
25% of Annual expenditures

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

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.

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Fund Name	Unemployment Compensation	Fund Number	713
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Fund Type	Internal Service Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	6,899	22,056	105,517	105,517	74,434		74,434	31,083	71%
Interest Earnings	1,187	69	209	209	292		292	(83)	140%
Other Income	-	74,683	-	-	-		-	-	-
Interfund Transfers In	-	6,667	-	-	-		-	-	-
Total Revenue	8,087	103,474	105,726	105,726	74,725		74,725	31,000	71%

Expenditures by Type									
Personnel									
Other Personnel Costs	157,449	75,914	80,000	80,000	26,517	-	26,517	53,483	33%
Total Expenditures	157,449	75,914	80,000	80,000	26,517	-	26,517	53,483	33%

Net Surplus / (Deficit)	(149,363)	27,560	25,726	25,726	48,208		48,208		
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Beginning Cash Balance	180,911	31,859		-		Cash Reserves Target			
Cash Adjustments	310	(59,419)		-					
Ending Cash Balance	31,859	-		25,726	74,596				
Cash Reserves Target	39,362	18,979		20,000		25% of Annual expenditures			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

All unemployment claims and outplacement services for all departments are paid through this fund. Claims had remained fairly low in recent years, but in 2020 claims increased substantially due to the COVID-19 pandemic.

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Fund Name	Parental Leave	Fund Number	714
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Fund Type	Internal Service Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	244,090	248,401	257,209	257,209	166,634		166,634	90,575	65%
Interest Earnings	751	1,125	1,494	1,494	1,781		1,781	(287)	119%
Total Revenue	244,841	249,526	258,703	258,703	168,415		168,415	90,288	65%

Expenditures by Type									
Personnel									
Salaries & Wages	119,938	180,337	253,846	253,846	62,894	-	62,894	190,952	25%
Total Expenditures	119,938	180,337	253,846	253,846	62,894	-	62,894	190,952	25%

Net Surplus / (Deficit)	124,903	69,189	4,857	4,857	105,521		105,521
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Beginning Cash Balance	32,563	157,521		226,711			Cash Reserves Target
Cash Adjustments	56	-		-			
Ending Cash Balance	157,521	226,711		231,568	331,656		
Cash Reserves Target	9,595	14,427		20,308			8% of Annual expenditures - one month reserve

Fund Purpose:

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

Explanation of Revenue Sources:

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

City of South Bend, Indiana
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Fund Name	Rainy Day	Fund Number	102
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	94,111	64,091	99,340	99,340	64,628		64,628	34,712	65%
Total Revenue	94,111	64,091	99,340	99,340	64,628		64,628	34,712	65%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	94,111	64,091	99,340	99,340	64,628		64,628		
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Beginning Cash Balance	10,733,474	10,845,986		10,910,077					
Cash Adjustments	18,401	-		-					
Ending Cash Balance	10,845,986	10,910,077		11,009,417	10,955,672				
Cash Reserves Target	8,998,791	8,206,983		8,717,131					

Cash Reserves Target
3% of total expenditures in previous fiscal year for Civil City Funds, less interfund

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Gift, Donation, Bequest	Fund Number	217
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	7,284	6,884	3,270	3,270	6,077		6,077	(2,807)	186%
Bloomberg Mayors Challenge	404,000	322,000	-	-	-		-	-	-
Human Rights Scholarship Prog.	8,370	-	18,000	18,000	-		-	18,000	0%
Office of Sustainability	41,000	-	-	-	-		-	-	-
Historic Preservation	196	2,009	-	-	50		50	(50)	-
Home Energy Improvements	100,000	-	-	90,000	90,000		90,000	-	100%
Code Enforcement Demolitions	55,000	-	-	-	-		-	-	-
Animal Resource Center Donations	49,603	47,599	35,000	35,000	13,265		13,265	21,735	38%
Pokagon Band Donation	100,000	100,000	-	100,000	100,000		100,000	-	100%
Total Revenue	765,453	478,492	56,270	246,270	209,391		209,391	36,878	85%

Expenditures by Project									
Wayfinding Signage Project	56,258	33,500	-	-	-		-	-	-
Bloomberg Mayors Challenge	313,871	323,775	322,506	477,704	121,635	239,763	361,398	116,306	76%
Human Rights Scholarship Prog.	6,655	-	14,000	14,000	-	-	-	14,000	0%
Historic Preservation Commis.	-	-	1,000	1,000	-	-	-	1,000	0%
Bike Signage	-	-	2,500	2,500	-	-	-	2,500	0%
Electric Vehicle Charging Station	-	-	41,000	131,000	-	41,000	41,000	90,000	31%
Home Energy Improvements	61,608	118,377	-	11,460	-	11,460	11,460	-	100%
Animal Resource Center	14,902	2,910	50,000	50,000	17,010	395	17,405	32,595	35%
Code Enforcement Demolitions	-	2,863	-	52,625	44,425	8,200	52,625	-	100%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
Total Expenditures	453,294	481,425	431,006	740,289	183,070	300,818	483,889	256,401	65%

Expenditures by Type									
Supplies	-	-	43,500	43,500	-	41,000	41,000	2,500	94%
Services & Charges									
Professional Services	382,631	360,185	372,506	527,704	138,645	240,158	378,804	148,901	72%
Printing & Advertising	6,650	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	64,008	118,377	-	11,460	-	11,460	11,460	-	100%
Grants & Subsidies	-	-	9,000	99,000	-	-	-	99,000	0%
Other Services & Charges	5	2,863	-	52,625	44,425	8,200	52,625	-	100%
Total Services & Charges	453,294	481,425	387,506	696,789	183,070	259,818	442,889	253,901	64%
Total Expenditures	453,294	481,425	431,006	740,289	183,070	300,818	483,889	256,401	65%

Net Surplus / (Deficit)	312,160	(2,933)	(374,736)	(494,019)	26,321	(274,498)
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Beginning Cash Balance	668,273	981,455		978,522		Cash Reserves Target No reserve requirement
Cash Adjustments	1,022	-		-		
Ending Cash Balance	981,455	978,522		484,503	1,003,100	
Cash Reserves Target	-	-		-	-	

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

Explanation of Donation Sources and Uses:
Judith Westfall Irrevocable Trust - In 2017, the South Bend Animal Resource Center (SBARC) started receiving an annual donation of approximately \$22,300 from the Judith Westfall Irrevocable Trust. They anticipate receiving annual contributions through 2/24/2023.
Pokagon Band (2019-2022) - the City received a \$100,000 annual donation from the Pokagon Band of the Potawatomi to be used towards the Bowman Creek Project
Home Energy Improvements - From 2019 through 2022, the City has received private grants 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 (2019: \$125,000; 2020: \$100,000; 2022: \$70,000). The South Bend Green Corps Senior Home Energy Improvements program assists seniors 65 years and older with home repairs. The City also received \$20,000 from the Florence V. Carroll Charitable Trust to be used for Home Energy Improvements, not restricted to seniors.
Bloomberg Mayor's Challenge Award (2019-2022) - The City of South Bend is developing a transportation-as-a-benefit program, partnering with local employers to provide free or subsidized transportation to/from work for low-wage shift workers who are transport insecure. Goals include reducing employee turnover, increasing productivity, and increasing resident access to employment, all of which will in turn strengthen the local economy. Of this grant, 62% of funds are allocated to personnel who will design, implement and manage the program and develop a self-sustaining model. 17% of funds are allocated to covering costs of participant transportation; the 3-year period we will transition from program-funded transportation to employer/employee-funded transportation. 18% of costs are allocated to operational/technical partners to develop and manage infrastructure (data management, participant enrollment, etc.). 3% of costs are allocated to media/communications to support employer recruitment, participant enrollment, and public messaging. 1% of costs are allocated to travel/events; it's estimated that key program personnel will travel 1x for program research and 2x to relevant industry conferences and that the program will host 3 major events to recruit new partners/participants for the program. At the end of the 3-year period, it is expected the city will have developed a sustainable, replicable model for a transportation-as-a-benefit program which will continue to scale across the South Bend region and other similar geographies.

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Fund Name	Loss Recovery	Fund Number	227
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	5,076	2,515	3,769	3,769	2,453		2,453	1,316	65%
Total Revenue	5,076	2,515	3,769	3,769	2,453		2,453	1,316	65%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	130,370	69,630	-	-	-	-	-	-	-
Total Expenditures	130,370	69,630	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(125,295)	(67,115)	3,769	3,769	2,453		2,453
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Beginning Cash Balance	605,471	481,214		414,099			Cash Reserves Target
Cash Adjustments	1,038	-	-	-	-	-	
Ending Cash Balance	481,214	414,099	-	417,868	415,830	-	No reserve requirement
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.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Human Rights Federal Grants	Fund Number	258
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	167,100	162,140	68,200	68,200	2,500		2,500	65,700	4%
Charges for Services	8,500	10,833	85,000	85,000	1,667		1,667	83,333	2%
Interest Earnings	1,540	2,417	-	1,600	1,995		1,995	(395)	125%
Other Income	-	-	2,050	450	-		-	450	0%
Total Revenue	177,140	175,390	155,250	155,250	6,161		6,161	149,088	4%

Expenditures by Subdivision									
General	19,061	9,928	3,000	2,760	2,760	-	2,760	-	100%
EEOC	100,391	98,139	124,371	129,278	72,787	8,333	81,120	48,158	63%
HUD	93,473	126,938	113,745	116,745	69,160	-	69,160	47,585	59%
Total Expenditures	212,926	235,005	241,116	248,783	144,706	8,333	153,039	95,743	62%

Expenditures by Type									
Personnel									
Salaries & Wages	124,770	125,084	128,156	128,156	83,771	-	83,771	44,385	65%
Fringe Benefits	38,541	38,636	52,160	52,160	26,249	-	26,249	25,911	50%
Total Personnel	163,311	163,721	180,316	180,316	110,020	-	110,020	70,296	61%

Supplies	1,724	3,864	2,000	2,000	211	-	211	1,789	11%
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Services & Charges									
Professional Services	24,667	18,333	27,800	31,467	14,576	8,333	22,909	8,558	73%
Printing & Advertising	16,215	11,878	6,000	12,640	8,978	-	8,978	3,662	71%
Education & Training	5,960	5,178	6,000	4,190	3,717	-	3,717	473	89%
Travel	-	-	17,800	16,970	7,063	-	7,063	9,907	42%
Other Services & Charges	1,049	32,032	1,200	1,200	141	-	141	1,059	12%
Total Services & Charges	47,891	67,420	58,800	66,467	34,475	8,333	42,809	23,659	64%

Interfund Transfers Out	-	-	-	-	-	-	-	-	-
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Total Expenditures	212,926	235,005	241,116	248,783	144,706	8,333	153,039	95,744	62%
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Net Surplus / (Deficit)	(35,786)	(59,614)	(85,866)	(93,533)	(138,545)		(146,878)		
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Beginning Cash Balance	521,051	486,159		426,544					
Cash Adjustments	893	-		-					
Ending Cash Balance	486,159	426,544		333,012	289,294				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement - Grant fund - spend down to zero

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

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Expenditures are for the wages and benefits of two (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.

Other staff and general expenditures for the Human Rights Commission are accounted for in the General Fund #101.

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Fund Name	American Rescue Plan					Fund Number	263		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	29,455,024	29,455,024	29,455,024	29,455,024		29,455,024	1	100%
Interest Earnings	-	81,618	-	90,000	255,766		255,766	(165,766)	284%
Total Revenue	-	29,536,642	29,455,024	29,545,024	29,710,790		29,710,790	(165,765)	101%

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	1,910,000	1,889,660	-	1,889,660	20,340	99%
Total Personnel	-	-	-	1,910,000	1,889,660	-	1,889,660	20,340	99%
Services & Charges									
Grants & Subsidies	-	-	-	500,000	-	-	-	500,000	0%
Other Services & Charges	-	-	-	-	1,270	-	1,270	(1,270)	-
Total Services & Charges	-	-	-	500,000	1,270	-	1,270	498,730	0%
Capital	-	-	10,100,000	11,100,000	303,410	1,080,120	1,383,530	9,716,470	12%
Total Expenditures	-	-	10,100,000	13,510,000	2,194,340	1,080,120	3,274,460	10,235,540	24%

Net Surplus / (Deficit)	-	29,536,642	19,355,024	16,035,024	27,516,450	26,436,330
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Beginning Cash Balance	-	-	29,536,642			Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	-	-	-			
Ending Cash Balance	-	29,536,642	45,571,666	57,074,895		
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.

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.</p> <p>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</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"> 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; To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers; 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 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:
ARP Premium Pay: In 2022, the Common Council appropriated \$1.91 million for COVID premium pay to essential employees including police officers, firefighters, teamsters, and certain non-bargaining employees for qualify for premium pay under the rules and regulations of the ARP Act. | **Vacant Building Development Financing:** \$500,000 is budgeted in this fund and \$1.5 million in the General Fund #101 to support small-scale and mission-based developers enter into areas of the City where it is difficult to obtain traditional financing. This fund will act as a credit enhancement (“loan loss reserve fund”) for these developers for targeted projects that revitalize large, vacant buildings and/or make a commercial investment in the corridors. | **Dream Center:** The City is proposing to fund an \$11.1 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.

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American Rescue Plan Budget Summary - Fund 101 & 263

	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Fund								
General Fund (#101)	4,948,093	36,195,000	39,495,000	2,742,163	3,255,183	5,997,346	33,497,654	15%
American Rescue Plan (#263)	-	10,100,000	13,510,000	2,194,340	1,174,500	3,368,840	10,141,160	25%
Total Expenditures by Fund	4,948,093	46,295,000	53,005,000	4,936,503	4,429,683	9,366,186	43,638,814	18%
Expenditures by ARP Programs								
<u>Strong Neighborhoods</u>								
Home Repair Assistance Programs	-	2,500,000	2,500,000	-	-	-	2,500,000	0%
Housing Financing	-	2,500,000	2,500,000	-	-	-	2,500,000	0%
Home Buying Assistance	-	1,000,000	1,000,000	-	-	-	1,000,000	0%
Additional Neighborhood Infrastructure	-	2,500,000	2,500,000	63,395	634,154	697,549	1,802,451	28%
City-wide Comprehensive Plan	-	500,000	500,000	109,537	175,000	284,537	215,463	57%
Plan Implementation	-	300,000	300,000	17,000	-	17,000	283,000	6%
Land Bank Startup Costs	-	250,000	250,000	-	-	-	250,000	0%
Demolitions (Vacant & Abandoned / Commercial)	-	3,670,000	4,170,000	804,266	785,965	1,590,231	2,579,769	38%
Neighborhood Development Assistance	-	150,000	150,000	-	-	-	150,000	0%
Vacant Building Development Financing	-	1,500,000	2,000,000	-	-	-	2,000,000	0%
Neighborhood Recovery Grants	-	200,000	200,000	-	-	-	200,000	0%
Neighborhood Main Streets (Bike Racks, Trash Cans, etc.)	-	500,000	500,000	-	-	-	500,000	0%
Athletic Court Repair	-	1,600,000	1,600,000	80,812	571	81,384	1,518,616	5%
Subtotal	-	17,170,000	18,170,000	1,075,011	1,595,690	2,670,701	15,499,299	15%
<u>Safe Community for Everyone</u>								
Homelessness Strategy Implementation	-	200,000	200,000	-	-	-	200,000	0%
County Partnerships on Homelessness & Mental Health	-	5,800,000	5,800,000	-	-	-	5,800,000	0%
Gun Violence Intervention	-	500,000	500,000	-	-	-	500,000	0%
Public Safety Technology Upgrades	-	1,500,000	1,500,000	-	-	-	1,500,000	0%
COVID Response	1,448,093	-	-	-	-	-	-	-
COVID Facilities Upgrades	-	1,800,000	2,000,000	24,819	1,013,200	1,038,019	961,981	52%
ARP Premium Pay	-	-	1,910,000	1,889,660	-	1,889,660	20,340	99%
Subtotal	1,448,093	9,800,000	11,910,000	1,914,478	1,013,200	2,927,678	8,982,321	25%
<u>Robust, Sustainable Infrastructure - Green Infrastructure</u>								
Greener Homes	-	100,000	100,000	-	-	-	100,000	0%
Solarize, Switch & Save	-	300,000	300,000	95,000	202,000	297,000	3,000	99%
Commercial Recycling Partnership for CBD's	-	75,000	75,000	-	-	-	75,000	0%
EV Plan & Deployment	-	150,000	150,000	-	14,453	14,453	135,547	10%
Distributed Solar/Storage	-	1,000,000	1,000,000	150,000	-	150,000	850,000	15%
Subtotal	-	1,625,000	1,625,000	245,000	216,453	461,453	1,163,547	28%
<u>Equitable Access to Opportunity</u>								
Small Business Assistance	-	1,750,000	1,750,000	-	-	-	1,750,000	0%
Utility Relief	3,500,000	2,000,000	2,000,000	1,131,794	-	1,131,794	868,206	57%
Streamlined Assistance	-	500,000	600,000	184,527	111,312	295,839	304,161	49%
Opportunity Fund	-	1,000,000	1,000,000	-	-	-	1,000,000	0%
Immigration Support	-	100,000	100,000	51,348	50,000	101,348	(1,348)	101%
Subtotal	3,500,000	5,350,000	5,450,000	1,367,669	161,312	1,528,981	3,921,019	28%
<u>Youth and Workforce Development</u>								
Workforce Development	-	250,000	250,000	18,000	218,200	236,200	13,800	94%
Dream Center	-	10,100,000	11,100,000	304,680	1,174,500	1,479,180	9,620,820	13%
Pre-K Centers	-	2,000,000	4,500,000	11,664	50,328	61,992	4,438,008	1%
Subtotal	-	12,350,000	15,850,000	334,344	1,443,028	1,777,372	14,072,628	11%
Total Expenditures by Program	4,948,093	46,295,000	53,005,000	4,936,503	4,429,683	9,366,186	43,638,814	18%

American Rescue Plan:

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").

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Fund Name	COVID-19 Response	Fund Number	264
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	5,086,138	1,490,275	-	1,166,853	331,106		331,106	835,747	28%
Other Income	-	5,000	-	-	-		-	-	-
Interfund Transfers In	1,000,000	1,448,093	-	-	-		-	-	-
Total Revenue	6,086,138	2,943,368	-	1,166,853	331,106		331,106	835,747	28%

Expenditures by Activity									
Mayor's Office	11,344	-	-	-	-	-	-	-	-
Common Council	5,010	-	-	-	-	-	-	-	-
Administration & Finance	34,700	1,000,100	-	-	-	-	-	-	-
Public Works	39,150	(96)	-	-	-	-	-	-	-
Innovation & Technology	6,406	750	-	-	-	-	-	-	-
Police Department	1,631,779	28,830	-	-	-	-	-	-	-
Fire Department	1,816,511	1,180	-	-	-	-	-	-	-
Community Investment	2,355,704	1,959,874	-	1,166,853	368,999	623,490	992,489	174,364	85%
Venues, Parks & Arts	127,466	5,595	-	-	-	-	-	-	-
Code Enforcement	4,339	-	-	-	-	-	-	-	-
Building Department	863	-	-	-	-	-	-	-	-
Total Expenditures	6,033,275	2,996,232	-	1,166,853	368,999	623,490	992,489	174,364	85%

Expenditures by Type									
Supplies	252,665	18,318	-	-	-	-	-	-	-
Services & Charges									
Professional Services	7,058	-	-	-	-	-	-	-	-
Printing & Advertising	19,717	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,016	-	-	-	-	-	-	-	-
Grants & Subsidies	2,349,076	1,959,664	-	1,166,853	368,999	623,490	992,489	174,364	85%
Other Services & Charges	54,452	18,250	-	-	-	-	-	-	-
Total Services & Charges	2,432,318	1,977,914	-	1,166,853	368,999	623,490	992,489	174,364	85%

Interfund Transfers Out	3,348,292	1,000,000	-	-	-	-	-	-	-
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Total Expenditures	6,033,275	2,996,232	-	1,166,853	368,999	623,490	992,489	174,364	85%
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Net Surplus / (Deficit)	52,864	(52,864)	-	-	(37,893)	(661,383)			
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Beginning Cash Balance	-	53,214	-	-	-	Cash Reserves Target			
Cash Adjustments	350	(350)	-	-	-				
Ending Cash Balance	53,214	-	-	-	(37,893)	No reserve requirement - Grant fund - spend down to zero			
Cash Reserves Target	-	-	-	-	-				

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

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

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

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

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Fund Name	Local Income Tax - Certified Shares					Fund Number	404		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	13,764,809	13,334,937	9,021,120	9,591,298	6,613,436		6,613,436	2,977,862	69%
Interest Earnings	111,181	87,126	110,950	110,950	88,169		88,169	22,781	79%
Debt Proceeds	2,262,160	1,598,000	1,462,000	1,632,000	1,632,000		1,632,000	-	100%
Other Income	361,924	246,998	32,000	32,000	27,000		27,000	5,000	84%
Interfund Transfers In	-	147,786	383,028	730,725	603,049		603,049	127,676	83%
Total Revenue	16,500,074	15,414,847	11,009,098	12,096,973	8,963,654		8,963,654	3,133,319	74%
Expenditures by Activity									
General City	2,263,417	3,173,836	1,185,625	1,459,152	1,106,123	233,763	1,339,887	119,265	92%
Legal Dept	3,441	2,527	15,000	15,000	625	-	625	14,375	4%
Information Technology	1,579,347	28,098	80,000	151,500	10,969	60,531	71,500	80,000	47%
Police Department	2,136,734	1,826,705	2,952,548	6,173,350	3,677,050	194,897	3,871,946	2,301,404	63%
Vacant & Abandoned Houses	232,822	185,684	-	400,390	338,827	61,563	400,390	-	100%
Community Investment	357,659	25,880	-	798,629	12,244	781,330	793,574	5,055	99%
Parks & Recreation	1,778,605	1,596,732	956,850	1,480,749	917,396	415,580	1,332,976	147,773	90%
Morris Performing Arts Center	-	1,800,000	-	-	-	-	-	-	-
Light Up South Bend	88,137	146,590	260,000	394,924	157,647	25,994	183,641	211,283	47%
Streets	2,899,656	-	3,750,000	3,755,179	2,500,000	5,179	2,505,179	1,250,000	67%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	1,000,000	-	1,000,000	500,000	67%
Traffic Signals & Street Lighting	1,501,835	1,401,657	1,467,536	1,467,536	896,164	-	896,164	571,373	61%
Total Expenditures	14,341,653	11,687,709	12,167,559	17,596,408	10,617,044	1,778,837	12,395,880	5,200,528	70%
Expenditures by Type									
Supplies	92,245	145,595	200,000	334,924	107,876	25,699	133,575	201,349	40%
Services & Charges									
Professional Services	1,681,956	35,065	155,000	359,073	66,593	164,906	231,498	127,575	64%
Printing & Advertising	500	24,785	-	-	-	-	-	-	-
Utilities	1,501,835	1,401,657	1,467,536	1,467,536	896,164	-	896,164	571,373	61%
Repairs & Maintenance	756,305	565,186	610,000	1,135,344	638,727	313,968	952,695	182,649	84%
Grants & Subsidies	397,553	340,711	341,129	1,016,129	249,086	767,043	1,016,129	-	100%
Other Services & Charges	1,292,054	1,086,776	1,102,449	1,647,525	1,383,373	205,994	1,589,367	58,158	96%
Debt Service Principal	1,364,172	1,631,258	1,379,062	1,379,594	1,269,734	-	1,269,734	109,861	92%
Debt Service Interest & Fees	59,809	53,009	71,486	70,954	40,171	-	40,171	30,782	57%
Total Services & Charges	7,054,183	5,138,446	5,126,662	7,076,156	4,543,847	1,451,911	5,995,758	1,080,398	85%
Capital	825,101	123,519	1,462,000	4,806,431	2,379,388	301,227	2,680,615	2,125,816	56%
Interfund									
Interfund Allocations	8,633	9,753	9,676	9,676	6,451	-	6,451	3,225	67%
Interfund Transfers Out	6,361,491	6,270,396	5,369,221	5,369,221	3,579,481	-	3,579,481	1,789,740	67%
Total Interfund	6,370,124	6,280,149	5,378,897	5,378,897	3,585,932	-	3,585,932	1,792,965	67%
Total Expenditures	14,341,653	11,687,709	12,167,559	17,596,408	10,617,044	1,778,837	12,395,880	5,200,528	70%
Net Surplus / (Deficit)	2,158,421	3,727,138	(1,158,461)	(5,499,435)	(1,653,389)		(3,432,226)		
Beginning Cash Balance	12,724,697	14,902,237		18,631,245					
Cash Adjustments	19,120	1,870		-					
Ending Cash Balance	14,902,237	18,631,245		13,131,810	16,954,947				
Cash Reserves Target	7,170,827	5,843,854		8,798,204					
							Cash Reserves Target		
							50% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives the Certified Shares portion of the City's Local Income Tax (LIT) revenue distribution. Local income tax revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF). 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

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Fund Name	Cumulative Capital Development	Fund Number	406
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	433,812	469,124	473,780	473,780	265,836		265,836	207,944	56%
Intergov./ Shared Revenues	40,795	41,568	38,648	38,648	19,615		19,615	19,033	51%
Interest Earnings	765	928	1,995	1,995	1,296		1,296	699	65%
Total Revenue	475,372	511,620	514,423	514,423	286,747		286,747	227,676	56%

Expenditures by Activity									
Transfer to Fund 404	-	-	143,687	143,687	95,791	-	95,791	47,896	67%
Police Department	516,510	394,767	368,741	368,741	212,007	-	212,007	156,734	57%
Park Capital	12,970	-	-	-	-	-	-	-	-
Total Expenditures	529,479	394,767	512,428	512,428	307,798	-	307,798	204,630	60%

Expenditures by Type									
Services & Charges									
Debt Service Principal	484,511	370,109	353,115	353,115	202,120	-	202,120	150,995	57%
Debt Service Interest & Fees	31,998	24,658	15,626	15,626	9,887	-	9,887	5,739	63%
Total Services & Charges	516,510	394,767	368,741	368,741	212,007	-	212,007	156,734	57%

Capital	12,970	-	-	-	-	-	-	-	-
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Interfund Transfers Out	-	-	143,687	143,687	95,791	-	95,791	47,896	67%
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Total Expenditures	529,479	394,767	512,428	512,428	307,798	-	307,798	204,630	60%
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Net Surplus / (Deficit)	(54,108)	116,853	1,995	1,995	(21,051)		(21,051)		
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Beginning Cash Balance	223,617	169,893		286,746					
Cash Adjustments	383	-		-					
Ending Cash Balance	169,893	286,746		288,741	265,234				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement - Capital fund - spend down 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.

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.

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Fund Name	Cumulative Capital Improvement	Fund Number	407
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	219,253	207,761	214,341	214,341	96,141		96,141	118,200	45%
Interest Earnings	5,369	3,682	3,825	3,825	3,476		3,476	349	91%
Other Income	18,750	25,000	25,000	25,000	-		-	25,000	0%
Total Revenue	243,373	236,443	243,166	243,166	99,617		99,617	143,549	41%

Expenditures by Activity									
Transfer to Fund 404	-	-	239,341	239,341	159,561	-	159,561	79,780	67%
Community Investment	6,770	-	-	-	-	-	-	-	-
Park Vehicles & Equipment	-	262,145	-	-	-	-	-	-	-
Venues, Parks & Arts Capital	-	-	250,000	250,000	13,304	233,808	247,112	2,888	99%
Streets Vehicles & Equipment	250,000	-	-	-	-	-	-	-	-
Total Expenditures	256,770	262,145	489,341	489,341	172,865	233,808	406,673	82,668	83%

Expenditures by Type									
Capital	6,770	-	250,000	250,000	13,304	233,808	247,112	2,888	99%
Interfund Transfers Out	250,000	262,145	239,341	239,341	159,561	-	159,561	79,780	67%
Total Expenditures	256,770	262,145	489,341	489,341	172,865	233,808	406,673	82,668	83%

Net Surplus / (Deficit)	(13,397)	(25,702)	(246,175)	(246,175)	(73,247)	(307,056)
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Beginning Cash Balance	689,015	676,798		651,096			Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	1,181	-		-			
Ending Cash Balance	676,798	651,096		404,921	576,847		
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.

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Fund Name	Local Income Tax - Economic Development	Fund Number	408
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	13,405,714	13,006,489	12,216,636	12,704,389	8,682,587		8,682,587	4,021,802	68%
Intergov./ Grants	12,500	-	50,000	50,000	-		-	50,000	0%
Fines, Forfeitures, and Fees	354,660	-	-	-	-		-	-	-
Interest Earnings	163,880	128,951	136,795	136,795	154,205		154,205	(17,410)	113%
Donations	-	-	-	75,000	67,950		67,950	7,050	91%
Other Income	153,272	151,545	349,424	349,424	6,983		6,983	342,441	2%
Interfund Transfers In	-	1,000,000	-	-	-		-	-	-
Total Revenue	14,090,026	14,286,985	12,752,855	13,315,608	8,911,725		8,911,725	4,403,883	67%

Expenditures by Activity									
General City	1,076,233	-	-	7,800,000	-	71,180	71,180	7,728,820	1%
PSAP	2,966,021	2,812,202	199,424	199,424	-	-	-	199,424	0%
Community Investment	3,829,468	2,274,806	6,643,295	10,950,863	3,637,832	2,989,682	6,627,514	4,323,349	61%
Neighborhoods	3,865,219	2,340,000	5,654,853	6,500,554	2,646,373	565,675	3,212,048	3,288,506	49%
Streets	35,749	-	-	3,018,812	-	18,812	18,812	3,000,000	1%
2015 Park Bonds	376,689	376,736	375,106	375,106	248,163	-	248,163	126,943	66%
2018 Zoo Bonds	320,900	324,100	332,100	332,100	332,100	-	332,100	-	100%
2021 Infrastructure Bonds	-	253,000	606,000	606,000	575,500	-	575,500	30,500	95%
Total Expenditures	12,470,279	8,380,845	13,810,778	29,782,859	7,439,967	3,645,349	11,085,316	18,697,542	37%

Expenditures by Type									
Services & Charges									
Professional Services	2,883,244	3,074,579	160,000	620,920	309,758	98,634	408,391	212,528	66%
Printing & Advertising	404	2,706	45,000	45,000	7,162	1,800	8,962	36,038	20%
Utilities	42,523	46,983	70,000	70,000	34,862	-	34,862	35,138	50%
Repairs & Maintenance	209,536	122,395	432,873	3,451,968	136,982	19,082	156,064	3,295,904	5%
Grants & Subsidies	1,220,570	1,028,845	2,220,000	6,798,284	1,313,846	3,428,043	4,741,890	2,056,394	70%
Other Services & Charges	1,603	-	635,593	635,593	39,013	-	39,013	596,580	6%
Debt Service Principal	301,441	314,344	333,699	333,699	190,000	-	190,000	143,699	57%
Debt Service Interest & Fees	219,669	209,777	198,825	198,825	142,100	-	142,100	56,725	71%
Total Services & Charges	4,878,989	4,799,629	4,095,990	12,154,288	2,173,722	3,547,559	5,721,281	6,433,006	47%

Capital	5,000	112,229	150,000	8,199,783	167,582	97,790	265,373	7,934,410	3%
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Interfund Transfers Out	7,586,290	3,468,986	9,564,788	9,428,788	5,098,663	-	5,098,663	4,330,125	54%
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Total Expenditures	12,470,279	8,380,845	13,810,778	29,782,859	7,439,967	3,645,349	11,085,316	18,697,541	37%
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Net Surplus / (Deficit)	1,619,747	5,906,140	(1,057,923)	(16,467,251)	1,471,758		(2,173,591)		
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Beginning Cash Balance	17,389,466	19,044,274		24,795,353					
Cash Adjustments	35,061	(155,061)		-					
Ending Cash Balance	19,044,274	24,795,353		8,328,103	26,381,964				
Cash Reserves Target	6,235,140	4,190,422		14,891,429					50% of Annual expenditures

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

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:
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. | **New Admin Building** - In March 2022, the Common Council approved an additional appropriation for \$7.8 million for the purchase and renovation of South Bend Community School Corporation administration building. If the sale proceeds, the City of South Bend will move its offices from the County-City Building to the newly acquired building. | **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 #221 & #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. | **Debt Service** - The fund is used to pay for debt service for the following bonds: • 2015 Economic Development Income Tax Bonds (Park Projects), (Interfund Transfer to Fund #757) - final payment 8/1/35, (debt schedule #141) • 2018 Economic Development Revenue Bonds (Potawatomi Zoo Project) - final payment 2/1/34, (debt schedule #175) • 2021 South Bend Building Corporation LIT Lease Rental Revenue Bonds (Infrastructure Projects), (Interfund Transfer to Fund #755) - final payment 8/1/36, (debt schedule #215)

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Fund Name	Equipment/Vehicle Leasing	Fund Number	750
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	682	17	-	-	-	-	-	-	-
Total Revenue	682	17	-	-	-	-	-	-	-

Expenditures by Type									
Services & Charges									
Debt Service Principal	355,128	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	12,324	-	-	-	-	-	-	-	-
Total Services & Charges	367,452	-	-	-	-	-	-	-	-
Capital	300,278	-	-	-	-	-	-	-	-
Interfund Transfers Out	1,752	-	-	347,697	347,697	-	347,697	-	100%
Total Expenditures	669,482	-	-	347,697	347,697	-	347,697	-	100%

Net Surplus / (Deficit)	(668,800)	17	-	(347,697)	(347,697)	(347,697)
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Beginning Cash Balance	1,016,476	347,680		347,697			Cash Reserves Target No reserve requirement - Capital lease fund - spend down to zero
Cash Adjustments	3	-	-	-	-		
Ending Cash Balance	347,680	347,697	-	-	-		
Cash Reserves Target	-	-	-	-	-		

Fund Purpose:
This fund was 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. The balance of the lease proceeds held in escrow are now accounted for in the fund that is repaying the debt instead of a single leasing fund.

Explanation of Revenue Sources:
Historically, this fund received revenue in the form of capital lease proceeds and interest earned on those proceeds while they were held in an escrow account.

Explanation of Expenditures and Significant Changes/Variations:
The 2017 Vehicle/Equip Lease #2 is the only remaining lease still being accounted for in this fund. The remaining balance in the escrow will be used towards repayment of the debt and therefore the balance of the escrow should be accounted for in the fund that is repaying the lease: Local Income Tax Certified Shares Fund (#404). In 2022, the remaining cash in this fund was transferred to Fund #404 and this fund was discontinued.

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Fund Name	South Bend Redevelopment Authority	Fund Number	752
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Fund Type	Debt Service Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,351	71	2,750	2,750	470		470	2,280	17%
Interfund Transfers In	2,870,500	2,866,000	2,865,000	3,055,500	2,858,000		2,858,000	197,500	94%
Total Revenue	2,872,851	2,866,071	2,867,750	3,058,250	2,858,470		2,858,470	199,780	93%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,790,000	1,850,000	1,925,000	2,030,000	2,030,000	-	2,030,000	-	100%
Debt Service Interest & Fees	1,073,013	1,006,069	934,282	1,014,328	988,665	-	988,665	25,663	97%
Total Expenditures	2,863,013	2,856,069	2,859,282	3,044,328	3,018,665	-	3,018,665	25,663	99%

Net Surplus / (Deficit)	9,839	10,002	8,468	13,922	(160,195)	(160,195)
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Beginning Cash Balance	222,584	232,423		242,425			Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-		-			
Ending Cash Balance	232,423	242,425		256,347	82,230		
Cash Reserves Target	232,423	242,425		256,347			

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 funded by interfund transfers from River West TIF Fund (#324), final payment 5/1/26, (debt schedule #62)
- 2015 Eddy St Commons-Lease Rental Revenue Bonds, Refunding 2008 - debt payments funded by interfund transfers from River East Residential TIF Fund (#436), final payment 2/15/33, (debt schedule #54)
- 2022 South Bend Redevelopment Authority Lease Rental Revenue Bonds, Morris Project - debt payments funded by interfund transfers from Redevelopment General Fund (#433), final payment 2/1/46, (debt sched. #221)

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Fund Name	South Bend Building Corporation	Fund Number	755
Fund Type	Debt Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,478	58	3,000	3,000	719		719	2,281	24%
Debt Proceeds	-	8,860,022	-	-	-		-	-	-
Interfund Transfers In	2,645,000	2,564,000	2,575,500	2,766,500	2,736,000		2,736,000	30,500	99%
Total Revenue	2,648,478	11,424,080	2,578,500	2,769,500	2,736,719		2,736,719	32,781	99%

Expenditures by Type									
Services & Charges									
Debt Service Principal	2,250,000	2,150,000	2,075,000	2,195,000	2,195,000	-	2,195,000	-	100%
Debt Service Interest & Fees	379,968	635,015	487,480	556,956	552,016	-	552,016	4,940	99%
Total Services & Charges	2,629,968	2,785,015	2,562,480	2,751,956	2,747,016	-	2,747,016	4,940	100%

Interfund Transfers Out	-	9,248,224	-	-	-	-	-	-	-
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Total Expenditures	2,629,968	12,033,240	2,562,480	2,751,956	2,747,016	-	2,747,016	4,940	100%
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Net Surplus / (Deficit)	18,510	(609,159)	16,020	17,544	(10,297)		(10,297)		
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Beginning Cash Balance	815,025	833,535		224,375					
Cash Adjustments	-	-		-					
Ending Cash Balance	833,535	224,375		241,919	214,078				
Cash Reserves Target	833,535	224,375		241,919					

Cash Reserves Target

100% cash reserves per bond covenants

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

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

In 2021, the City issued the LIT Lease Rental Revenue Bonds, Series 2021 (known as the 2021 LIT Infrastructure Bonds). The bonds were issued to fund street and neighborhood infrastructure projects. The bonds were closed on May 12, 2021 with a par amount of \$7,610,000 and a premium of \$1,250,022, a total of \$8,860,022. The bonds have a net interest rate of 3.4%. The bond proceeds were deposited into this fund and transferred to the bond capital fund (#455).

Explanation of Expenditures and Significant Changes/Variations:

Current debt includes:

- 2012 Fire Station/Police Dept Renovations Refunding Bonds, Refunding 2003 - debt payments funded by interfund transfers from River West TIF Fund (#324), final payment 2/1/23, (debt schedule #39)
- 2013 EMS/Fire Station/Tower Bonds - debt payments funded by interfund transfers from Fire Department Capital Fund (#287), final payment 2/1/33, (debt schedule #116)
- 2021 LIT Infrastructure Bonds - debt payments funded by interfund transfers from Local Income Tax Economic Development Fund (#408), final payment 8/15/37, (debt schedule #215)
- 2022 Economic Development Revenue Bonds, Potawatomi Zoo Project - debt payments funded by interfund transfers from Redevelopment General Fund (#433), final payment 2/1/42, (debt schedule #222)

In 2021, the final payment for the 2010 Public Works Service Center Refunding Bonds (Refunding 2001) was made on 2/1/21, (debt schedule #36). The debt service reserve balance of \$647,148 was disbursed by the trustee bank when the bonds were paid off. 87.7% was transferred to the River West TIF Fund (#324) and 12.3% was transferred to the Sewage Works Operating Fund (#641), the funds that repaid the debt.

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

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Fund Name	TIF - River West Development Area	Fund Number	324
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	16,814,400	18,120,969	17,704,130	17,704,130	9,878,014		9,878,014	7,826,116	56%
Intergov./ Shared Revenues	381,500	383,000	396,500	396,500	200,000		200,000	196,500	50%
Intergov./ Grants	13,844	868,707	-	-	119,954		119,954	(119,954)	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	199,544	153,650	173,901	173,901	196,031		196,031	(22,130)	113%
Donations	2,250	-	-	-	-		-	-	-
Debt Proceeds	4,345,059	-	-	-	-		-	-	-
Other Income	252,995	22,900	-	15,393	129,055		129,055	(113,662)	838%
Interfund Transfers In	35,560	585,315	-	8	16		16	(8)	204%
Total Revenue	22,045,151	20,134,540	18,274,531	18,289,932	10,523,070		10,523,070	7,766,862	58%

Expenditures by Type									
Services & Charges									
Professional Services	1,082,200	714,611	425,000	831,566	399,025	126,911	525,935	305,631	63%
Debt Service Principal	3,750,570	3,883,193	3,711,202	3,711,202	3,627,075	-	3,627,075	84,127	98%
Debt Service Interest & Fees	1,329,981	958,715	813,204	813,204	797,030	-	797,030	16,174	98%
Other Services & Charges	619,953	-	-	250,000	250,000	-	250,000	-	100%
Total Services & Charges	6,782,703	5,556,519	4,949,406	5,605,972	5,073,130	126,911	5,200,041	405,932	93%
Capital	12,152,391	4,873,092	-	14,757,013	2,957,458	4,508,752	7,466,210	7,290,803	51%
Interfund Transfers Out	5,085,022	5,013,303	4,710,000	4,710,000	4,512,500	-	4,512,500	197,500	96%
Total Expenditures	24,020,117	15,442,915	9,659,406	25,072,985	12,543,088	4,635,662	17,178,751	7,894,235	69%

Net Surplus / (Deficit)	(1,974,965)	4,691,625	8,615,125	(6,783,053)	(2,020,019)	(6,655,681)
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Beginning Cash Balance	30,950,203	29,039,261		33,713,041		Cash Reserves Target
Cash Adjustments	64,024	(17,845)		-		
Ending Cash Balance	29,039,261	33,713,041		26,929,988	31,633,735	No reserve requirement
Cash Reserves Target	-	-		-	-	

Fund Purpose:
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River West Development Area and expenses of those funds on eligible development projects for this TIF area.

Explanation of Revenue Sources:
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund also receives Hotel/Motel Tax (intergovernmental shared revenues).
In 2020, bond proceeds were received into the fund. See explanation of bond below.
In 2021, the final payment for the 2010 Public Works Service Center Refunding Bonds (Refunding 2001) was made on 2/1/21, (debt schedule #36). The debt service reserve balance of \$647,148 was disbursed by the trustee bank when the bonds were paid off. 87.7% was transferred to the River West TIF Fund (#324) and 12.3% was transferred to the Sewage Works Operating Fund (#641), the funds that repaid the debt.

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: 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.
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.
This fund is also used to repay several bonds related to capital projects in the community. The repayment of the bonds is either accounted for in this fund (see Debt Service Principal & Interest expense) or accounted for in separate debt service funds with the repayment being funded by interfund transfers from this fund to the debt service funds (see Interfund Transfers Out). Current debt includes:

- 2006 Main/Colfax Garage - Transpo Lease - final payment 9/15/25, (debt schedule #13)
- 2011 South Bend Downtown Central Development Area TIF Refunding Bonds, Refunding 2003 - final payment 8/1/24, (debt schedule #5)
- 2011 Airport Development Area TIF Refunding Bonds, Refunding 2003 - final payment 8/1/24, (debt schedule #6)
- 2012 Fire Station/Police Dept Renovations Refunding Bonds, Refunding 2003, (Interfund Transfer to Fund #755) - final payment 2/1/23, (debt schedule #39)
- 2013 Century Center Special Tax Bonds, Refunding 2008, (Interfund Transfer to Fund #752) - final payment 5/1/26, (debt schedule #62)
- 2015 South Bend Redevelopment Authority Lease Rental Revenue Bonds (Smart Streets Bonds), (Interfund Transfer to Fund #756) - final payment 2/1/37, (debt schedule #135)
- 2019 South Bend Redevelop. Authority Lease Rental Revenue Bonds (Double Tracking Project), (Interfund Transfer to Fund #352) - final payment 2/1/30, (debt schedule #200)
- 2018 Redevelopment District Bonds (Park Projects) - final payment 2/1/33, (debt schedule #169)
- 2020 Taxable Economic Development Tax Increment Revenue Bonds (Community Education Center Project) - final payment 2/1/37, (debt schedule #210)

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Fund Name	TIF - West Washington	Fund Number	422
Fund Type	Tax Increment Financing Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	237,261	348,856	283,927	283,927	151,044		151,044	132,883	53%
Interest Earnings	8,861	7,164	9,635	9,635	7,709		7,709	1,926	80%
Other Income	300	-	-	-	-		-	-	-
Total Revenue	246,422	356,020	293,562	293,562	158,752		158,752	134,809	54%

Expenditures by Type									
Services & Charges									
Professional Services	55	45,544	-	4,456	-	1,200	1,200	3,256	27%
Total Services & Charges	55	45,544	-	4,456	-	1,200	1,200	3,256	27%
Capital	152,666	202,738	-	224,105	44,448	117,051	161,499	62,606	72%
Total Expenditures	152,721	248,282	-	228,561	44,448	118,251	162,699	65,862	71%

Net Surplus / (Deficit)	93,701	107,738	293,562	65,001	114,304	(3,947)
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Beginning Cash Balance	1,031,822	1,127,293		1,235,031		Cash Reserves Target No reserve requirement
Cash Adjustments	1,769	-		-		
Ending Cash Balance	1,127,293	1,235,031		1,300,032	1,346,995	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the West Washington Development Area and expenses of those funds on eligible development projects for this TIF area.

Explanation of Revenue Sources:
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
In 2022, this fund will be primarily utilized to provide upgrades and programming at the Martin Luther King Jr. Community Center. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
Fund Type	Tax Increment Financing Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	2,997,091	4,328,968	3,822,890	3,822,890	2,424,936		2,424,936	1,397,954	63%
Interest Earnings	62,271	39,992	27,464	27,464	61,600		61,600	(34,136)	224%
Other Income	-	74,327	-	-	16,850		16,850	(16,850)	-
Interfund Transfers In	-	673,180	-	-	-		-	-	-
Total Revenue	3,059,362	5,116,467	3,850,354	3,850,354	2,503,386		2,503,386	1,346,968	65%

Expenditures by Type									
Services & Charges									
Professional Services	82,784	67,611	-	749,824	175,479	497,935	673,414	76,410	90%
Insurance	-	523	-	221	-	-	-	221	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	82,784	68,133	-	750,045	175,479	497,935	673,414	76,631	90%
Capital	5,418,511	1,336,457	-	7,428,757	525,996	1,701,979	2,227,975	5,200,782	30%
Total Expenditures	5,501,295	1,404,591	-	8,178,801	701,474	2,199,914	2,901,389	5,277,413	35%

Net Surplus / (Deficit)	(2,441,932)	3,711,876	3,850,354	(4,328,447)	1,801,912	(398,002)			
Beginning Cash Balance	8,215,417	5,864,278		9,506,445					
Cash Adjustments	90,793	(69,709)		-					
Ending Cash Balance	5,864,278	9,506,445		5,177,998	11,281,757				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River East Development Area and expenses of those funds on eligible development projects for this TIF area. The boundaries for this TIF district were changed during the 2014 TIF re-alignment. This fund was formerly known as the Northeast TIF.

Explanation of Revenue Sources:
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades), 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.

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Fund Name	TIF - Southside Development Area #1	Fund Number	430
Fund Type	Tax Increment Financing Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	3,081,721	2,981,728	1,815,749	1,815,749	1,512,733		1,512,733	303,016	83%
Interest Earnings	89,378	75,461	69,286	69,286	86,479		86,479	(17,193)	125%
Total Revenue	3,171,100	3,057,189	1,885,035	1,885,035	1,599,212		1,599,212	285,823	85%

Expenditures by Type									
Services & Charges									
Professional Services	140,498	162,661	-	731,102	107,050	338,686	445,736	285,366	61%
Total Services & Charges	140,498	162,661	-	731,102	107,050	338,686	445,736	285,366	61%
Capital	76,527	999,692	-	9,242,403	1,148,458	848,106	1,996,564	7,245,839	22%
Total Expenditures	217,025	1,162,353	-	9,973,505	1,255,507	1,186,792	2,442,300	7,531,205	24%

Net Surplus / (Deficit)	2,954,075	1,894,837	1,885,035	(8,088,470)	343,705		(843,088)		
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Beginning Cash Balance	9,607,799	12,586,134		14,473,182					Cash Reserves Target
Cash Adjustments	24,260	(7,789)		-					
Ending Cash Balance	12,586,134	14,473,182		6,384,712	14,919,979				No reserve requirement
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.

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.

City of South Bend, Indiana
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Fund Name	TIF - Douglas Road	Fund Number	435
Fund Type	Tax Increment Financing Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	269,923	166,000	166,000	194,469		194,469	(28,469)	117%
Interest Earnings	1,154	687	3,511	3,511	1,091		1,091	2,420	31%
Total Revenue	1,154	270,610	169,511	169,511	195,560		195,560	(26,049)	115%

Expenditures by Type									
Services & Charges									
Professional Services	96,143	14,800	-	75,483	1,308	-	1,308	74,175	2%
Total Services & Charges	96,143	14,800	-	75,483	1,308	-	1,308	74,175	2%
Interfund Transfers Out	-	91,370	-	209,147	209,147	-	209,147	-	100%
Total Expenditures	96,143	106,170	-	284,630	210,455	-	210,455	74,175	74%

Net Surplus / (Deficit)	(94,989)	164,440	169,511	(115,119)	(14,895)	(14,895)			
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Beginning Cash Balance	187,806	93,140		257,579					Cash Reserves Target
Cash Adjustments	322	-		-					
Ending Cash Balance	93,140	257,579		142,461	242,264				No reserve requirement
Cash Reserves Target	-	-		-					

Fund Purpose:
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Douglas Road Development Area and expenses of those funds on eligible development projects for this TIF area. The Douglas Road TIF was established to develop the road and area near the border between South Bend and Mishawaka.

Explanation of Revenue Sources:
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance.
Prior to pay year 2021, the Redevelopment Commission did not collect the excess tax increment for use in projects. For pay year 2021 and after, the Redevelopment Commission has determined it will collect the increment.

Explanation of Expenditures and Significant Changes/Variiances:
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.

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Fund Name	TIF - River East Residential Area (NE Res)	Fund Number	436
Fund Type	Tax Increment Financing Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	5,308,975	6,299,000	5,978,380	5,978,380	3,544,574		3,544,574	2,433,806	59%
Interest Earnings	15,060	19,471	53,667	53,667	24,076		24,076	29,591	45%
Total Revenue	5,324,035	6,318,471	6,032,047	6,032,047	3,568,649		3,568,649	2,463,397	59%

Expenditures by Type									
Services & Charges									
Professional Services	-	13,350	30,000	30,000	1,500	-	1,500	28,500	5%
Debt Service Principal	409,383	427,037	445,524	445,524	445,523	-	445,523	1	100%
Debt Service Interest & Fees	85,445	67,791	49,805	49,805	47,805	-	47,805	2,000	96%
Total Services & Charges	494,828	508,178	525,329	525,329	494,828	-	494,828	30,501	94%

Interfund Transfers Out	3,864,125	5,058,659	4,396,375	4,396,375	4,396,375	-	4,396,375	-	100%
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Total Expenditures	4,358,953	5,566,837	4,921,704	4,921,704	4,891,203	-	4,891,203	30,501	99%
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Net Surplus / (Deficit)	965,082	751,634	1,110,343	1,110,343	(1,322,554)		(1,322,554)		
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Beginning Cash Balance	3,706,897	4,678,334		5,429,968					
Cash Adjustments	6,355	-		-					
Ending Cash Balance	4,678,334	5,429,968		6,540,311					
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

Fund Purpose:
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River East Residential Development Area and expenses of those funds on eligible development projects for this TIF area. The boundaries for this TIF district were changed as part of the TIF re-alignment during 2015. The fund was formerly known as the Northeast Residential TIF.

Explanation of Revenue Sources:
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Professional Services will cover mandatory administrative costs related to TIF neutralization calculations. 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.

This fund is used to repay bonds related to capital projects in the community. The repayment of the bonds is accounted for in separate debt service funds with the repayment being funded by interfund transfers from this fund to the debt service funds (see Interfund Transfers Out). Also, this fund is repaying two interfund loans (see Debt Service Principal & Interest expense). Principal and interest payments are made to the Major Moves Fund (#412). The loans will be paid off in 2024 and 2029.

- Current debt includes:
- 2011/2013 Major Moves-Triangle Development Interfund Loan, (Repay Fund #412) - final payment 2/15/29, (debt schedule #84)
 - 2011/2013 Major Moves-Eddy Street Commons Interfund Loan, (Repay Fund #412) - final payment 2/15/24, (debt schedule #85)
 - 2015 South Bend Redevelopment Authority Lease Rental Revenue Bonds, Refunding 2008 (Eddy Street Commons Project), (Interfund Transfer to Fund #752) - final payment 2/15/33, (debt schedule #54)
 - 2017 Taxable Economic Development Revenue Bonds (Eddy Street Phase II), (Interfund Transfer to Fund #760) - final payment 2/15/37, (debt schedule #163)

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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
Fund Type	Debt Service Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	9,075	6,133	-	-	1,808		1,808	(1,808)	-
Total Revenue	9,075	6,133	-	-	1,808		1,808	(1,808)	-

Expenditures by Type									
Interfund Transfers Out	13,309	6,133	-	-	-		-	-	-
Total Expenditures	13,309	6,133	-	-	-		-	-	-

Net Surplus / (Deficit)	(4,234)	-	-	-	1,808		1,808
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Beginning Cash Balance	1,042,908	1,040,462		1,040,462				
Cash Adjustments	1,788	-		-				
Ending Cash Balance	1,040,462	1,040,462		1,040,462	1,040,462			
Cash Reserves Target	1,040,462	1,040,462		1,040,462				

Cash Reserves Target
100% debt service reserve per bond covenants

Fund Purpose:

This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 Airport Development Area TIF Redevelopment Authority bonds (debt schedule #6) for the airport taxable project.

Explanation of Revenue Sources:

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.

City of South Bend, Indiana
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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
Fund Type	Debt Service Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	9,075	6,133	-	-	1,808		1,808	(1,808)	-
Total Revenue	9,075	6,133	-	-	1,808		1,808	(1,808)	-

Expenditures by Type									
Interfund Transfers Out	13,309	6,133	-	-	-		-	-	-
Total Expenditures	13,309	6,133	-	-	-		-	-	-

Net Surplus / (Deficit)	(4,234)	-	-	-	1,808		1,808
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Beginning Cash Balance	1,042,908	1,040,462		1,040,462		Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	1,788	-		-		
Ending Cash Balance	1,040,462	1,040,462		1,040,462	1,040,462	
Cash Reserves Target	1,040,462	1,040,462		1,040,462		

Fund Purpose:
This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 South Bend Downtown Central Development Area TIF Redevelopment Authority bonds (debt schedule #5) for the Palais Royale project.

Explanation of Revenue Sources:
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.

City of South Bend, Indiana
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Fund Name	2018 TIF Park Bond Debt Service	Fund Number	351
Fund Type	Debt Service Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	8,934	6,085	9,357	9,357	6,136		6,136	3,222	66%
Total Revenue	8,934	6,085	9,357	9,357	6,136		6,136	3,222	66%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	8,934	6,085	9,357	9,357	6,136		6,136		
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Beginning Cash Balance	1,018,984	1,029,665		1,035,750					
Cash Adjustments	1,747	-		-					
Ending Cash Balance	1,029,665	1,035,750		1,045,107	1,040,078				
Cash Reserves Target	1,029,665	1,035,750		1,045,107	-				

Cash Reserves Target
100% debt service reserve per bond covenants

Fund Purpose:

This fund was established (ordinance 10590-18) to hold the debt service reserve for the Redevelopment District Bonds, Series 2018 (debt schedule #169). The bonds were issued for the purpose of funding renovations and upgrades at Pulaski, Leeper, and Seitz Parks and improvements to the mixed use riverfront trail and other infrastructure improvements to park and recreation areas in or serving the River West Development Area.

- The Redevelopment District Bonds, Series 2018 were closed on April 25, 2018 with a par amount of \$11,995,000 and a premium of \$96,103. The bonds have a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into this fund per the bond agreement. The remaining \$10,825,000 was deposited into the 2018 TIF Park Bond Capital Fund (#452) and will be used towards the approved capital projects.
- The debt service reserve fund is funded from bond proceeds in an amount equal to maximum annual principal and interest due on the bonds. If moneys in the reserve fund are used to pay principal and interest on the bonds, the balance will be restored from TIF revenues. Debt service payments are due on February 1 and August 1. The first debt service payment is due August 1, 2018 and the final payment is due February 1, 2033. The debt service reserve will be used towards the last debt service payment.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The debt service reserve will be used towards the last debt service payment due February 1, 2033.

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Fund Name	2019 South Shore Double Tracking Debt Service	Fund Number	352
Fund Type	Debt Service Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	13	3	10	10	3		3	7	29%
Interfund Transfers In	488,171	1,036,500	1,035,000	1,035,000	1,035,000		1,035,000	-	100%
Total Revenue	488,184	1,036,503	1,035,010	1,035,010	1,035,003		1,035,003	7	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	270,000	650,000	685,000	685,000	685,000	-	685,000	-	100%
Debt Service Interest & Fees	247,313	377,750	344,750	344,750	344,750	-	344,750	-	100%
Total Services & Charges	517,313	1,027,750	1,029,750	1,029,750	1,029,750	-	1,029,750	-	100%
Total Expenditures	517,313	1,027,750	1,029,750	1,029,750	1,029,750	-	1,029,750	-	100%

Net Surplus / (Deficit)	(29,129)	8,753	5,260	5,260	5,253		5,253		
Beginning Cash Balance	29,819	690		9,443					
Cash Adjustments	-	-		-					
Ending Cash Balance	690	9,443		14,703	14,695				
Cash Reserves Target	690	9,443		14,703					

Cash Reserves Target

100% debt service reserve per bond covenants

Fund Purpose:
This fund is used to pay for the semi-annual payment of debt service principal and interest to the bondholders for the South Bend Redevelopment Authority Lease Rental Revenue Bonds of 2019 South Shore Double Tracking Project (debt schedule #200). The bonds were issued to fund the Northern Indiana Commuter Transportation District Main Line Double-Tracking Project, which will be located partly within the geographical boundaries of the River West Development Area. The bonds were closed on December 28, 2019 with a par amount of \$7,985,000 and a premium of \$1,462,840.60. The bonds have a net interest rate of 5%.

Explanation of Revenue Sources:
This fund receives interfund transfers from the River West TIF Fund (#324) in the amount of the lease rental payments per the debt schedule. This fund receives revenue from interest earned on the cash balance held at the trustee bank.

Explanation of Expenditures and Significant Changes/Variiances:
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.

City of South Bend, Indiana
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Fund Name	2020 TIF Library Bond Debt Service Reserve	Fund Number	353
Fund Type	Debt Service Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2	16	10	10	11		11	(1)	109%
Interfund Transfers In	326,938	-	-	-	-		-	-	-
Total Revenue	326,939	16	10	10	11		11	(1)	109%

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Interfund Transfers Out	-	11	-	-	16	-	16	(16)	-
Total Expenditures	-	11	-	-	16	-	16	(16)	-

Net Surplus / (Deficit)	326,939	5	10	10	(5)	(5)
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Beginning Cash Balance	-	326,939		326,944			Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	-	-		-			
Ending Cash Balance	326,939	326,944		326,954	326,939		
Cash Reserves Target	326,939	326,944		326,954			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Redevelopment General	Fund Number	433
Fund Type	Capital Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	24,117	3,543	7,000	556	525		525	31	94%
Hotel/Motel Taxes	-	-	-	381,500	-		-	381,500	0%
Interest Earnings	11,827	13,014	24,072	24,072	16,418		16,418	7,654	68%
Donations	1,449,512	1,411,877	1,000,000	1,000,000	-		-	1,000,000	0%
Other Income	-	1,000	-	-	-		-	-	-
Interfund Transfers In	150,000	-	150,000	150,000	-		-	150,000	0%
Total Revenue	1,635,456	1,429,434	1,181,072	1,556,128	16,944		16,944	1,539,185	1%

Expenditures by Type									
Services & Charges									
Professional Services	1,657	91	4,500	4,500	-	-	-	4,500	0%
Grants & Subsidies	666,323	538,272	-	755,283	405,642	199,641	605,283	150,000	80%
Total Services & Charges	667,979	538,363	4,500	759,783	405,642	199,641	605,283	154,500	80%
Capital	2,214	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	147,786	-	381,500	381,500	-	381,500	-	100%
Total Expenditures	670,193	686,149	4,500	1,141,283	787,142	199,641	986,783	154,500	86%

Net Surplus / (Deficit)	965,263	743,285	1,176,572	414,845	(770,198)	(969,839)
Beginning Cash Balance	1,476,915	2,444,710	-	3,187,994	-	Cash Reserves Target
Cash Adjustments	2,532	-	-	-	-	25% of Annual expenditures
Ending Cash Balance	2,444,710	3,187,994	-	3,602,839	2,413,603	-
Cash Reserves Target	167,548	171,537	-	285,321	-	-

Fund Purpose:
The Redevelopment Commission was established to address conditions associated with blight and the underutilization of land and/or barriers to development. The Commission operates within the city limits. They study areas of the city, identify problem areas and develop a strategic plan for eliminating blight and bringing about new development within those areas. A primary focus is on the expansion of tax base and the creation of new jobs within South Bend.

There are five voting members of the South Bend Redevelopment Commission. Three are appointed by the Mayor; two are appointed by the South Bend Common Council. Starting in 2021, one of the Mayoral appointees is required to be a South Bend Community School Corporation Board of Trustees voting member. Prior to 2021, there was one additional member from the South Bend Community School Corporation Board of School Trustees, appointed by the Mayor as a non-voting adviser to the Commission.

Explanation of Revenue Sources:
Starting in 2022, this fund will begin receiving hotel/motel tax revenue, remitted to the City by St. Joseph County. --- In 2022, the City issued revenue bonds, backed by the Hotel/Motel tax revenue, to fund capital improvements to the Morris Performing Arts Center and Potawatomi Zoo. The Morris bonds debt service payments are tracked in the South Bend Redevelopment Authority Debt Service Fund (#752) and the Zoo bonds debt service payments are tracked in the South Bend Building Corporation Fund (#755). The hotel/motel taxes received in this fund will be transferred to debt service funds for the repayment of the bonds.

Starting in 2019, this fund receives the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State.

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).

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

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.

Interfund Transfers Out are budgeted for the transfer of hotel/motel tax revenues from this fund to the debt service funds repaying the Morris and Zoo bonds (issued 2022).

- 2022 South Bend Redevelopment Authority Lease Rental Revenue Bonds (Morris Project), (Interfund Transfer to Fund #752) - final payment 2/1/46, (debt schedule #221)
- 2022 Economic Development Lease Rental Revenue Bonds (Potawatomi Zoo Project), (Interfund Transfer to Fund #755) - final payment 2/1/42, (debt schedule #222)

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Fund Name	Certified Technology Park	Fund Number	439
Fund Type	Capital Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	96	65	101	101	66		66	35	65%
Total Revenue	96	65	101	101	66		66	35	65%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-

Net Surplus / (Deficit)	96	65	101	101	66		66
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Beginning Cash Balance	10,965	11,080		11,145			Cash Reserves Target
Cash Adjustments	19	-		-			
Ending Cash Balance	11,080	11,145		11,246	11,192		No reserve requirement
Cash Reserves Target	-	-		-			

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

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

Explanation of Expenditures and Significant Changes/Variations:
2019 funds were budgeted for the new Technology Resource Center (opened during 2019). The Technology Resource Center (TRC) in South Bend's Ignition Park was built to democratize technology in our region. All will be welcome to the TRC to learn about technology and data, gain skills, and co-build an inclusive tech future for South Bend. A co-location between South Bend Code School, the City's Civic Innovation & Analytics Divisions, and Bloomberg-funded Commuters Trust, the space will be home to technology and data training, cross-sector "Beta City" collaborations, and public programming about regional innovation.

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Fund Name	2018 TIF Park Bond Capital	Fund Number	452
Fund Type	Capital Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	28,865	15,033	-	8,000	14,360		14,360	(6,360)	180%
Total Revenue	28,865	15,033	-	8,000	14,360		14,360	(6,360)	180%

Expenditures by Type									
Services & Charges									
	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Professional Services	86,969	-	-	30,888	-	-	-	30,888	0%
Total Services & Charges	86,969	-	-	30,888	-	-	-	30,888	0%
Capital	1,427,387	188,982	-	2,358,136	23,208	2,194,506	2,217,713	140,423	94%
Total Expenditures	1,514,357	188,982	-	2,389,024	23,208	2,194,506	2,217,713	171,311	93%

Net Surplus / (Deficit)	(1,485,491)	(173,950)	-	(2,381,024)	(8,847)	(2,203,353)
Beginning Cash Balance	4,085,672	2,614,468		2,433,236		
Cash Adjustments	14,287	(7,283)		-		
Ending Cash Balance	2,614,468	2,433,236		52,212	2,420,184	
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 Redevelopment District Bonds, Series 2018 were closed on April 25, 2018 with a par amount of \$11,995,000 and a premium of \$96,103. The bonds have 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/Variiances:
 Funding to be used to implement City park plans including improvements to: Howard Park, Lincolnway East Trail, West Bank Trail, Leeper Park, Seitz Park, and Pulaski Park.

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Fund Name	Airport Urban Enterprise Zone	Fund Number	454
Fund Type	Capital Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,540	2,411	2	1,502	2,431		2,431	(929)	162%
Total Revenue	3,540	2,411	2	1,502	2,431		2,431	(929)	162%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-

Net Surplus / (Deficit)	3,540	2,411	2	1,502	2,431		2,431		
Beginning Cash Balance	403,750	407,982		410,393			410,393	Cash Reserves Target	
Cash Adjustments	692	-		-			-		
Ending Cash Balance	407,982	410,393		411,895	412,108		-	No reserve requirement	
Cash Reserves Target	-	-		-			-		

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

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

Explanation of Expenditures and Significant Changes/Variations:
This fund has been used in the past to pay for job training programs. Staff continue to work on developing eligible, viable program.