



Period Ending: December 31, 2022

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City of South Bend

Monthly Financial Report

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December 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
Projected Cash Balance
Based on 2022 Amended Budget as of December 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	73,973,720	82,631,453	-	(8,657,733)	45,550,340
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	18,084,348	-	(578,535)	5,287,323
202 Motor Vehicle Highway	4,772,416	9,922,075	9,830,017	-	92,058	4,864,474
209 Studebaker-Oliver Revitalizing Grants	692,248	5,942	237,892	-	(231,950)	460,298
210 Economic Development State Grants	26,876	577,360	229,637	-	347,723	374,599
211 Dept of Community Investment Operating	394,125	5,365,416	5,535,877	-	(170,461)	223,665
212 Dept of Community Investment Grants	409,818	9,033,557	3,538,994	-	5,494,563	5,904,381
216 Police State Seizures	173,825	5,896	44,500	-	(38,604)	135,221
217 Gift, Donation, Bequest	978,522	246,270	634,104	-	(387,834)	590,688
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	559,171	-	268,074	647,056
221 Rental Units Regulation	87,416	404,123	351,108	-	53,015	140,431
227 Loss Recovery	414,099	3,769	-	-	3,769	417,868
230 Code Enforcement	497,492	4,880,820	4,694,555	-	186,265	683,757
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	2,320,207	-	463,362	2,812,738
257 LOIT Special Distribution	245,630	843	-	-	843	246,473
258 Human Rights Federal Grants	426,544	155,250	241,088	-	(85,838)	340,707
263 American Rescue Plan	29,536,642	29,545,024	49,798,727	-	(20,253,703)	9,282,939
264 COVID-19 Response	-	1,166,853	525,371	-	641,482	641,482
265 Local Road & Bridge Grant	704,875	2,002,427	594,751	-	1,407,676	2,112,551
266 MVH Restricted	2,042,332	3,946,792	4,516,682	-	(569,890)	1,472,442
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	109,359	-	(16,368)	343,943
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	15,260,611	-	(3,163,638)	15,467,607
408 Local Income Tax - Economic Development	24,795,353	13,315,608	19,786,738	-	(6,471,130)	18,324,223
410 Urban Development Action Grant	27,182	385,842	356,253	-	29,589	56,771
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	4,577,669	-	227,029	3,927,872
Total Special Revenue Funds	114,485,206	129,018,831	155,961,093	305,175	(26,637,087)	87,848,118
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 December 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	2,642,633	-	1,634,240	4,392,579
401 Coveleski Stadium Capital	814	25,109	25,241	-	(132)	682
406 Cumulative Capital Development	286,746	514,423	512,428	-	1,995	288,741
407 Cumulative Capital Improvement	651,096	243,166	488,345	-	(245,179)	405,918
412 Major Moves Construction	1,889,193	499,578	975,477	-	(475,899)	1,413,294
413 Professional Sports Convention Development Area	775,632	1,503,000	1,129,189	-	373,811	1,149,442
416 Morris Performing Arts Center Capital	1,912,926	6,508,701	7,349,017	-	(840,317)	1,072,610
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	1,603,376	-	(1,591,376)	2,245,106
471 2017 Parks Bond Capital	4,259,726	14,801	2,738,175	-	(2,723,374)	1,536,352
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	23,738,379	-	(4,239,358)	12,914,628
Enterprise Funds						
600 Consolidated Building	2,102,372	1,603,384	2,046,792	-	(443,408)	1,658,964
601 Parking Garages	907,380	965,795	1,177,490	-	(211,695)	695,684
602 Morris Performing Arts Center Operations	-	2,203,607	1,637,496	-	566,111	566,111
610 Solid Waste Operations	906,471	6,727,723	7,947,391	-	(1,219,668)	(313,197)
611 Solid Waste Capital	779,163	2,684,437	1,882,431	-	802,006	1,581,169
620 Water Works Operations	6,550,457	21,870,448	24,501,244	-	(2,630,796)	3,919,661
622 Water Works Capital	9,672,979	4,213,704	3,898,667	-	315,037	9,988,015
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	989,619	-	(265,932)	1,737,929
641 Sewage Works Operations	13,825,371	39,446,578	42,908,992	-	(3,462,414)	10,362,957
642 Sewage Works Capital	14,359,708	4,255,647	4,943,503	-	(687,856)	13,671,852
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	1,410,372	-	(171,530)	1,432,625
670 Century Center Operations	194,350	4,125,935	4,616,704	-	(490,769)	(296,420)
671 Century Center Capital	983,710	1,000	35,000	-	(34,000)	949,710
Total Enterprise Funds	69,709,146	103,882,271	111,765,220	-	(7,882,949)	61,826,197
Internal Service Funds						
222 Central Services	658,666	8,878,405	10,999,721	-	(2,121,316)	(1,462,650)
226 Liability Insurance	6,100,867	3,429,594	6,040,464	-	(2,610,870)	3,489,997
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	10,287,783	-	(165,013)	3,317,852
711 Self-Funded Employee Benefits	10,786,414	16,625,249	17,702,352	-	(1,077,103)	9,709,311
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	45,414,166	-	(5,967,565)	15,986,504
Fiduciary Funds						
701 Fire Pension	420,180	4,066,011	4,591,888	-	(525,877)	(105,697)
702 Police Pension	560,923	6,021,412	6,057,740	-	(36,328)	524,595
Total Fiduciary Funds	981,103	10,087,423	10,649,628	-	(562,205)	418,898
Total City Controlled Funds	285,338,320	387,654,176	441,882,742	305,175	(53,923,391)	231,414,929

City of South Bend
Projected Cash Balance
Based on 2022 Amended Budget as of December 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	16,884,203	-	1,405,729	35,118,770
422 TIF - West Washington	1,235,031	293,562	113,808	-	179,754	1,414,785
429 TIF - River East Development Area (NE Dev)	9,506,445	3,850,354	1,990,441	-	1,859,913	11,366,358
430 TIF - Southside Development Area #1	14,473,182	1,885,035	3,885,265	-	(2,000,230)	12,472,952
435 TIF - Douglas Road	257,579	169,511	210,455	-	(40,944)	216,636
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	28,005,875	-	2,514,566	67,129,812
Redevelopment Funds						
433 Redevelopment General	3,187,994	1,556,128	866,417	-	689,711	3,877,705
439 Certified Technology Park	11,145	101	-	-	101	11,246
452 2018 TIF Park Bond Capital	2,433,236	8,000	194,518	-	(186,518)	2,246,718
454 Airport Urban Enterprise Zone	410,393	1,502	-	-	1,502	411,895
Total Redevelopment Funds	6,042,769	1,565,731	1,060,935	-	504,796	6,547,564
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	30,096,560	-	3,033,989	77,844,097
Grand Total	360,148,428	420,784,725	471,979,302	305,175	(50,889,402)	309,259,027

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

City of South Bend
Monthly Fund Financials
Revenue Summary
December 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	73,973,720	23,638,630	72,895,886	53,253,671	1,077,834	99%
Special Revenue Funds						
102 Rainy Day	99,340	16,278	151,774	60,234	(52,434)	153%
201 Parks & Recreation	17,505,813	5,309,088	17,097,508	11,244,133	408,305	98%
202 Motor Vehicle Highway	9,922,075	1,224,694	9,901,038	7,485,536	21,037	100%
209 Studebaker-Oliver Revitalizing Grants	5,942	936	9,389	4,071	(3,447)	158%
210 Economic Development State Grants	577,360	-	126,873	61,559	450,487	22%
211 Dept of Community Investment Operating	5,365,416	109,799	3,519,561	1,569,392	1,845,855	66%
212 Dept of Community Investment Grants	9,033,557	977,163	2,490,691	2,219,739	6,542,866	28%
216 Police State Seizures	5,896	3,538	25,897	29,857	(20,001)	439%
217 Gift, Donation, Bequest	246,270	19,676	278,809	475,779	(32,539)	113%
218 Police Curfew Violations	8	-	178	77	(170)	2231%
219 Unsafe Building	70,871	1,643	79,960	36,814	(9,089)	113%
220 Law Enforcement Continuing Education	827,245	22,704	867,961	309,210	(40,716)	105%
221 Rental Units Regulation	404,123	3,383	116,643	7,257	287,480	29%
227 Loss Recovery	3,769	618	5,761	2,369	(1,992)	153%
230 Code Enforcement	4,880,820	624,843	3,860,165	2,612,221	1,020,655	79%
249 Local Income Tax - Public Safety	9,178,554	731,338	9,198,730	8,657,492	(20,176)	100%
251 Local Road & Street	2,783,569	173,045	2,193,593	2,452,020	589,976	79%
257 LOIT Special Distribution	843	366	3,417	2,883	(2,574)	405%
258 Human Rights Federal Grants	155,250	64,124	71,960	171,899	83,290	46%
263 American Rescue Plan	29,545,024	83,711	30,162,781	29,526,201	(617,757)	102%
264 COVID-19 Response	1,166,853	12,460	460,352	1,421,257	706,501	39%
265 Local Road & Bridge Grant	2,002,427	3,635	2,373,784	1,586,800	(371,357)	119%
266 MVH Restricted	3,946,792	256,624	4,046,471	2,861,647	(99,679)	103%
273 Morris PAC / Palais Royale Marketing	43	-	43	5,909	-	99%
274 Morris PAC Self-Promotion	150	-	150	21,115	-	100%
280 Police Block Grants	2	-	2	23	-	119%
289 Haz-Mat	10,256	49	3,403	155	6,853	33%
291 Indiana River Rescue	92,991	605	130,816	95,619	(37,825)	141%
294 Regional Police Academy	83	-	83	20,392	-	100%
295 COPS MORE Grant	30	-	30	110,330	-	100%
299 Police Federal Drug Enforcement	89,724	292	118,335	58,102	(28,611)	132%
404 Local Income Tax - Certified Shares	12,096,973	830,790	12,212,952	14,332,581	(115,979)	101%
408 Local Income Tax - Economic Development	13,315,608	1,192,980	13,290,901	13,077,813	24,707	100%
410 Urban Development Action Grant	385,842	587	389,623	18,440	(3,781)	101%
655 Project ReLeaf	490,012	38,559	496,350	430,803	(6,338)	101%
705 Police K-9 Unit	1	-	1	13	-	139%
730 City Cemetery	273	45	420	167	(147)	154%
731 Bowman Cemetery	4,328	709	6,613	2,625	(2,285)	153%
754 Industrial Revolving Fund	4,804,698	227,867	5,583,224	2,482,897	(778,526)	116%
Total Special Revenue Funds	129,018,831	11,932,152	119,276,241	103,455,433	9,742,589	92%
Debt Service Fund						
312 2017 Parks Bond Debt Service	1,150,804	516,954	1,181,774	655,479	(30,970)	103%
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	70	383,117	365,908	21,250	95%
752 South Bend Redevelopment Authority	3,058,250	736	3,058,355	2,866,066	(105)	100%
755 South Bend Building Corporation	2,769,500	172	2,737,249	11,424,079	32,251	99%
756 2015 Smart Streets Bond Debt Service	1,716,000	7	1,715,091	1,716,084	909	100%
757 2015 Parks Bond Debt Service	375,106	31,761	374,941	344,840	165	100%
760 2017 Eddy Street Commons Bond Debt Service	1,928,125	15	1,926,563	1,916,149	1,562	100%
Total Debt Service Funds	11,746,309	549,715	11,721,246	19,633,911	25,063	100%

City of South Bend
Monthly Fund Financials
Revenue Summary
December 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	167,872	3,387,841	1,966,112	889,032	79%
401 Coveleski Stadium Capital	25,109	11	21,207	58	3,902	84%
406 Cumulative Capital Development	514,423	226,131	514,135	282,521	288	100%
407 Cumulative Capital Improvement	243,166	92,045	194,804	105,714	48,362	80%
412 Major Moves Construction	499,578	1,897	552,844	586,971	(53,266)	111%
413 Professional Sports Convention Development Area	1,503,000	308,747	2,097,128	509,462	(594,128)	140%
416 Morris Performing Arts Center Capital	6,508,701	25	6,510,028	20,869	(1,327)	100%
450 Palais Royale Historic Preservation	8,320	167	15,653	11,820	(7,333)	188%
451 2018 Fire Station #9 Bond Capital	1,250	472	4,397	1,745	(3,147)	352%
453 Zoo Bond Capital	5,891,800	21	5,892,006	-	(205)	100%
455 2021 Infrastructure Bond Capital	12,000	3,108	37,031	8,620,255	(25,031)	309%
471 2017 Parks Bond Capital	14,801	3,451	45,200	29,902	(30,399)	305%
750 Equipment/Vehicle Leasing	-	-	-	16	-	0%
759 2017 Eddy Street Commons Bond Capital	-	0	25,565	1	(25,565)	0%
Total Capital Funds	19,499,021	803,947	19,297,837	12,135,445	201,183	99%
Enterprise Funds						
600 Consolidated Building	1,603,384	171,939	1,922,553	1,409,425	(319,169)	120%
601 Parking Garages	965,795	82,756	840,130	845,767	125,665	87%
602 Morris Performing Arts Center Operations	2,203,607	472,814	2,073,839	-	129,768	94%
610 Solid Waste Operations	6,727,723	529,503	7,247,359	7,168,221	(519,636)	108%
611 Solid Waste Capital	2,684,437	12,692	2,542,907	1,626,268	141,530	95%
620 Water Works Operations	21,870,448	1,616,363	20,987,352	19,810,784	883,096	96%
622 Water Works Capital	4,213,704	663,186	4,383,757	3,319,374	(170,053)	104%
624 Water Works Customer Deposit	-	1,913	12,668	7,042	(12,668)	0%
625 Water Works Sinking (Debt Service)	2,662,430	446,977	2,680,601	1,387,987	(18,171)	101%
626 Water Works Bond Reserve	22	2,162	13,836	7,700	(13,814)	62891%
629 Water Works Operations & Maintenance Reserve	15,296	4,350	43,673	16,138	(28,377)	286%
640 Sewer Repair Insurance	723,687	60,449	776,748	651,870	(53,061)	107%
641 Sewage Works Operations	39,446,578	3,190,295	41,294,998	36,917,771	(1,848,420)	105%
642 Sewage Works Capital	4,255,647	637,929	4,201,942	6,099,108	53,705	99%
643 Sewage Works Operations & Maintenance Reserve	-	8,247	53,797	30,756	(53,797)	0%
649 Sewage Sinking (Debt Service)	11,107,089	1,842,910	11,154,583	23,163,052	(47,494)	100%
653 Sewage Debt Service Reserve	36,647	5,571	36,341	1,509,481	306	99%
654 Sewage Works Customer Deposit	-	1,770	10,905	4,134	(10,905)	0%
667 Storm Sewer	1,238,842	87,785	1,145,315	1,053,020	93,527	92%
670 Century Center Operations	4,125,935	355,536	5,016,452	1,969,217	(890,517)	122%
671 Century Center Capital	1,000	2,490	5,748	90	(4,748)	575%
Total Enterprise Funds	103,882,271	10,197,636	106,445,502	106,997,204	(2,563,233)	102%
Internal Service Funds						
222 Central Services	8,878,405	795,446	9,445,964	6,755,256	(567,559)	106%
224 Central Services Capital	-	-	-	84,157	-	0%
226 Liability Insurance	3,429,594	1,271,345	4,185,605	3,092,048	(756,011)	122%
278 Police Take Home Vehicle	26,154	4,880	54,352	15,712	(28,198)	208%
279 IT / Innovation / 311 Call Center	10,122,770	1,615,752	10,153,530	9,451,123	(30,760)	100%
711 Self-Funded Employee Benefits	16,625,249	1,438,693	17,172,834	15,840,432	(547,585)	103%
713 Unemployment Compensation	105,726	872	78,129	94,850	27,597	74%
714 Parental Leave	258,703	25,925	264,956	227,207	(6,253)	102%
Total Internal Service Funds	39,446,601	5,152,913	41,355,368	35,560,784	(1,908,769)	105%
Fiduciary Funds						
701 Fire Pension	4,066,011	906	4,073,713	4,102,815	(7,702)	100%
702 Police Pension	6,021,412	1,552	6,021,806	5,956,744	(394)	100%
Total Fiduciary Funds	10,087,423	2,458	10,095,519	10,059,559	(8,096)	100%
Total City Controlled Funds	387,654,176	52,277,451	381,087,599	341,096,006	6,566,571	98%

City of South Bend
Monthly Fund Financials
Revenue Summary
December 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	7,007,809	17,733,155	12,312,618	556,777	97%
422 TIF - West Washington	293,562	159,146	326,498	219,919	(32,936)	111%
429 TIF - River East Development Area (NE Dev)	3,850,354	1,798,175	4,372,823	3,191,341	(522,469)	114%
430 TIF - Southside Development Area #1	1,885,035	1,252,669	2,946,528	1,543,661	(1,061,493)	156%
435 TIF - Douglas Road	169,511	114,473	311,600	92,028	(142,089)	184%
436 TIF - River East Residential Area (NE Res)	6,032,047	2,729,708	6,324,854	3,510,446	(292,807)	105%
Total Tax Increment Financing Funds	30,520,441	13,061,980	32,015,457	20,870,014	(1,495,017)	105%
Redevelopment Funds						
433 Redevelopment General	1,556,128	6,602	1,419,402	1,428,215	136,726	91%
439 Certified Technology Park	101	17	155	62	(54)	154%
452 2018 TIF Park Bond Capital	8,000	3,260	33,275	14,173	(25,275)	416%
454 Airport Urban Enterprise Zone	1,502	612	5,709	2,266	(4,207)	380%
Total Redevelopment Funds	1,565,731	10,491	1,458,541	1,444,714	107,190	93%
Debt Service Funds						
315 Airport 2003 Debt Reserve	-	1,546	10,084	5,765	(10,084)	0%
328 SBCDA 2003 Debt Reserve	-	2,585	16,859	9,638	(16,859)	0%
351 2018 TIF Park Bond Debt Service	9,357	1,545	14,409	5,718	(5,052)	154%
352 2019 South Shore Double Tracking Debt Service	1,035,010	0	1,035,003	1,036,503	7	100%
353 2020 TIF Library Bond Debt Service Reserve	10	1	16	15	(6)	163%
Total Debt Service Funds	1,044,377	5,677	1,076,371	1,057,639	(31,994)	103%
Total Redevelopment Commission Funds	33,130,549	13,078,148	34,550,368	23,372,368	(1,419,819)	104%
Grand Total	420,784,725	65,355,599	415,637,967	364,468,374	5,146,752	99%

City of South Bend
Monthly Fund Financials
Expenditure Summary
December 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	82,631,453	(36,043,459)	36,836,965	65,581,351	2,435	45,792,053	45%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	18,084,348	1,239,418	16,769,479	13,912,659	2,919	1,311,950	93%
202 Motor Vehicle Highway	9,830,017	843,958	8,820,729	9,301,543	-	1,009,288	90%
209 Studebaker-Oliver Revitalizing Grants	237,892	-	41,621	69,534	-	196,272	17%
210 Economic Development State Grants	229,637	9,000	229,637	61,846	-	-	100%
211 Dept of Community Investment Operating	5,535,877	382,492	3,895,130	3,129,731	-	1,640,747	70%
212 Dept of Community Investment Grants	3,538,994	524,512	2,823,943	2,226,082	-	715,051	80%
216 Police State Seizures	44,500	-	-	71,043	-	44,500	0%
217 Gift, Donation, Bequest	634,104	92,643	344,573	450,655	-	289,531	54%
218 Police Curfew Violations	18,799	-	14,059	-	-	4,740	75%
219 Unsafe Building	23,000	3,090	20,000	104,996	-	3,000	87%
220 Law Enforcement Continuing Education	559,171	10,926	522,482	381,362	-	36,689	93%
221 Rental Units Regulation	351,108	4,885	79,884	150,187	-	271,224	23%
227 Loss Recovery	-	-	-	69,630	-	-	0%
230 Code Enforcement	4,694,555	403,058	3,785,320	3,134,840	-	909,235	81%
249 Local Income Tax - Public Safety	12,689,047	-	10,248,840	8,719,457	-	2,440,207	81%
251 Local Road & Street	2,320,207	306,965	2,177,076	3,488,524	-	143,131	94%
257 LOIT Special Distribution	-	-	-	23,927	-	-	0%
258 Human Rights Federal Grants	241,088	3,977	182,282	211,752	-	58,806	76%
263 American Rescue Plan	49,798,727	46,465,686	48,778,388	-	-	1,020,339	98%
264 COVID-19 Response	525,371	52,921	525,002	2,928,914	-	369	100%
265 Local Road & Bridge Grant	594,751	-	594,751	2,482,521	-	-	100%
266 MVH Restricted	4,516,682	387,086	4,141,058	2,237,812	-	375,624	92%
273 Morris PAC / Palais Royale Marketing	100,000	-	74,852	5,885	-	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%
288 Emergency Medical Services Operating	-	-	-	607,079	-	-	0%
289 Haz-Mat	10,000	-	200	-	-	9,800	2%
291 Indiana River Rescue	109,359	6,353	90,328	53,135	-	19,032	83%
292 Police Grants	26,716	-	26,716	-	-	1	100%
294 Regional Police Academy	175,000	-	146,411	100	-	28,589	84%
295 COPS MORE Grant	145,808	-	24,566	83,048	-	121,242	17%
299 Police Federal Drug Enforcement	78,500	-	59,979	81,148	-	18,521	76%
404 Local Income Tax - Certified Shares	15,260,611	1,362,362	14,397,074	9,315,323	1,940	861,596	94%
408 Local Income Tax - Economic Development	19,786,738	1,524,843	14,677,096	7,029,691	-	5,109,642	74%
410 Urban Development Action Grant	356,253	-	18,000	24,000	-	338,253	5%
655 Project ReLeaf	449,708	76,589	435,333	509,092	-	14,375	97%
705 Police K-9 Unit	2,520	-	2,436	-	-	84	97%
730 City Cemetery	-	-	-	-	-	-	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	4,577,669	67,510	3,665,757	2,507,857	-	911,912	80%
Total Special Revenue Funds	155,961,093	53,768,274	137,881,324	73,373,375	4,859	18,074,911	88%
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	-	402,367	406,711	-	1	100%
752 South Bend Redevelopment Authority	3,044,328	1,350	3,042,027	2,854,869	-	2,301	100%
755 South Bend Building Corporation	2,751,956	-	2,749,716	12,033,240	-	2,240	100%
756 2015 Smart Streets Bond Debt Service	1,711,694	-	1,711,344	1,712,469	-	350	100%
757 2015 Parks Bond Debt Service	372,557	-	372,556	374,381	-	1	100%
760 2017 Eddy Street Commons Bond Debt Service	1,926,375	-	1,926,375	1,710,875	-	-	100%
Total Debt Service Funds	11,722,804	1,350	11,717,907	20,627,041	-	4,897	100%

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

**City of South Bend
Monthly Fund Financials
Expenditure Summary
December 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	2,642,633	-	2,282,888	2,211,616	-	359,745	86%
401 Coveleski Stadium Capital	25,241	-	17,784	10,183	-	7,457	70%
406 Cumulative Capital Development	512,428	23,948	511,495	394,767	-	933	100%
407 Cumulative Capital Improvement	488,345	39,890	485,457	240,300	-	2,888	99%
412 Major Moves Construction	975,477	(183,761)	864,141	83,092	-	111,337	89%
413 Professional Sports Convention Development Area	1,129,189	3,502	1,121,352	-	-	7,838	99%
416 Morris Performing Arts Center Capital	7,349,017	304,807	7,200,174	123,880	-	148,844	98%
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	617,960	1,424,173	-	-	4,467,628	24%
455 2021 Infrastructure Bond Capital	1,603,376	210,744	1,761,110	3,812,701	-	(157,734)	110%
471 2017 Parks Bond Capital	2,738,175	585,844	2,194,553	1,547,366	-	543,622	80%
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	-	-	100%
759 2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	0%
Total Capital Funds	23,738,379	1,602,933	18,210,822	8,423,905	-	5,527,558	77%
Enterprise Funds							
600 Consolidated Building	2,046,792	212,782	1,905,723	1,434,393	-	141,069	93%
601 Parking Garages	1,177,490	45,120	890,814	543,977	-	286,677	76%
602 Morris Performing Arts Center Operations	1,637,496	145,108	1,168,404	-	-	469,092	71%
610 Solid Waste Operations	7,947,391	559,258	7,919,724	6,131,384	-	27,666	100%
611 Solid Waste Capital	1,882,431	-	1,739,934	1,235,235	-	142,497	92%
620 Water Works Operations	24,501,244	2,234,873	23,078,188	18,201,282	-	1,423,056	94%
622 Water Works Capital	3,898,667	904,033	3,313,423	1,472,856	-	585,244	85%
624 Water Works Customer Deposit	-	-	-	7,042	-	-	0%
625 Water Works Sinking (Debt Service)	2,662,430	1,443,584	1,639,307	211,464	-	1,023,123	62%
626 Water Works Bond Reserve	-	-	-	7,696	-	-	0%
629 Water Works Operations & Maintenance Reserve	-	-	-	16,138	-	-	0%
640 Sewer Repair Insurance	989,619	85,170	845,507	646,974	-	144,112	85%
641 Sewage Works Operations	42,908,992	4,689,239	41,932,947	36,287,830	-	976,046	98%
642 Sewage Works Capital	4,943,503	21,763	3,319,831	4,788,223	-	1,623,672	67%
643 Sewage Works Operations & Maintenance Reserve	-	-	-	30,756	-	-	0%
649 Sewage Sinking (Debt Service)	11,107,089	-	7,513,373	8,071,307	-	3,593,716	68%
653 Sewage Debt Service Reserve	-	-	-	1,749,971	-	-	0%
654 Sewage Works Customer Deposit	-	-	-	4,134	-	-	0%
667 Storm Sewer	1,410,372	134,584	1,491,154	331,802	-	(80,782)	106%
670 Century Center Operations	4,616,704	426,854	4,103,653	2,653,627	-	513,051	89%
671 Century Center Capital	35,000	-	-	-	-	35,000	0%
Total Enterprise Funds	111,765,220	10,902,369	100,861,981	83,826,093	-	10,903,239	90%
Internal Service Funds							
222 Central Services	10,999,721	940,483	9,911,036	7,460,555	-	1,088,685	90%
224 Central Services Capital	-	-	-	110,378	-	-	0%
226 Liability Insurance	6,040,464	641,833	5,053,624	3,009,190	-	986,840	84%
278 Police Take Home Vehicle	50,000	-	-	270	-	50,000	0%
279 IT / Innovation / 311 Call Center	10,287,783	685,560	9,035,411	8,188,252	-	1,252,371	88%
711 Self-Funded Employee Benefits	17,702,352	1,940,369	17,214,377	15,034,522	-	487,975	97%
713 Unemployment Compensation	80,000	-	24,444	75,134	-	55,556	31%
714 Parental Leave	253,846	5,633	79,873	168,540	-	173,973	31%
Total Internal Service Funds	45,414,166	4,213,878	41,318,765	34,046,840	-	4,095,400	91%
Fiduciary Funds							
701 Fire Pension	4,591,888	346,998	4,132,907	3,785,686	-	458,981	90%
702 Police Pension	6,057,740	488,835	5,964,659	5,468,098	-	93,081	98%
Total Fiduciary Funds	10,649,628	835,833	10,097,566	9,253,783	-	552,062	95%
Total City Controlled Funds	441,882,742	35,281,179	356,925,330	295,132,387	7,294	84,950,120	81%

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

**City of South Bend
Monthly Fund Financials
Expenditure Summary
December 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	16,884,203	556,667	16,256,613	14,048,358	617,500	10,089	100%
422 TIF - West Washington	113,808	7,880	113,570	50,482	-	238	100%
429 TIF - River East Development Area (NE Dev)	1,990,441	817,256	1,977,310	1,404,591	-	13,131	99%
430 TIF - Southside Development Area #1	3,885,265	265,279	2,233,872	873,644	1,650,000	1,393	100%
435 TIF - Douglas Road	210,455	-	210,455	106,170	-	-	100%
436 TIF - River East Residential Area (NE Res)	4,921,704	-	4,902,703	5,566,837	-	19,001	100%
Total Tax Increment Financing Funds	28,005,875	1,647,082	25,694,523	22,050,082	2,267,500	43,852	100%
Redevelopment Funds							
433 Redevelopment General	866,417	50,000	841,917	683,349	-	24,500	97%
439 Certified Technology Park	-	-	-	-	-	-	0%
452 2018 TIF Park Bond Capital	194,518	132,895	156,103	188,982	-	38,416	80%
454 Airport Urban Enterprise Zone	-	-	-	-	-	-	0%
Total Redevelopment Funds	1,060,935	182,895	998,020	872,332	-	62,916	94%
Debt Service Funds							
315 Airport 2003 Debt Reserve	-	-	-	5,765	-	-	0%
328 SBCDA 2003 Debt Reserve	-	-	-	9,638	-	-	0%
351 2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352 2019 South Shore Double Tracking Debt Service	1,029,750	-	1,029,750	1,027,750	-	-	100%
353 2020 TIF Library Bond Debt Service Reserve	-	-	16	-	-	(16)	0%
Total Debt Service Funds	1,029,750	-	1,029,766	1,043,153	-	(16)	100%
Total Redevelopment Commission Funds	30,096,560	1,829,977	27,722,309	23,965,566	2,267,500	106,752	100%
Grand Total	471,979,302	37,111,155	384,647,639	319,097,954	2,274,794	85,056,872	82%

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

City of South Bend
Revenue by Type Report

Period Ending: December 31, 2022

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	-	-	-	-	-	26,662,709	58,019,715	57,130,137	102%
TIF Districts	-	-	-	-	-	17,705,769	-	-	-	-	-	12,945,475	30,651,245	29,771,076	103%
Sub Total	-	-	-	-	-	49,062,776	-	-	-	-	-	39,608,184	88,670,960	86,901,213	102%
Local Income Tax															
LIT Certified Shares	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	8,933,585	8,933,585	100%
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	1,005,450	1,005,450	1,005,450	1,005,450	12,065,405	12,065,405	100%
LIT for Public Safety	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,450	8,705,124	8,705,099	100%
LIT for Redevelopment	8	8	8	8	8	8	8	8	8	-	-	31	92	92	100%
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	2,475,341	2,475,341	2,475,341	2,475,397	31,464,822	31,464,797	100%
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	2,475,341	2,475,341	2,475,341	42,083,581	120,135,782	118,366,010	101%
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	-	-	73,072	-	-	257,714	239,165	108%
Cigarette Tax	-	-	-	-	-	122,361	-	-	-	-	-	116,612	238,974	272,798	88%
Gasoline Tax	557,915	545,448	549,715	554,658	596,187	531,168	585,356	302,627	511,388	488,015	611,039	509,454	6,342,970	5,829,152	109%
Wheel Tax	135,309	114,163	157,569	176,831	202,639	-	379,337	211,340	173,972	3,331	205,008	170,092	1,929,591	2,100,000	92%
PSCDA Tax	265,657	224,381	103,144	272,388	183,129	175,887	-	-	-	552,135	-	306,020	2,082,741	1,500,000	139%
State Pension Subsidy	-	-	-	-	-	5,041,940	-	-	5,030,559	-	-	-	10,072,499	10,076,880	100%
Sub Total	1,052,488	883,992	810,428	1,062,749	981,954	8,205,015	1,019,411	513,967	5,715,918	1,116,553	816,046	1,102,179	23,280,702	24,761,777	94%
Local Government Shared Revenue															
Hotel Motel Tax	1,258,937	-	-	200,000	-	-	637,500	-	-	-	374,523	-	2,470,960	2,274,437	109%
Grants															
Federal Grants	397,089	527,201	2,683,009	527,979	880,693	29,590,849	460,000	1,188,857	1,612,409	14,040	35,475	1,135,726	39,053,327	46,266,163	84%
State Grants	-	75,432	-	15,196	-	-	105,977	-	7,410	-	69,783	-	273,798	647,105	42%
Sub Total	397,089	602,634	2,683,009	543,175	880,693	29,590,849	565,977	1,188,857	1,619,819	14,040	105,258	1,135,726	39,327,125	46,913,268	84%
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	-	-	27,257	292	98,333	70,027	140%
State Seized Drug	-	-	-	741	-	4,061	-	-	-	2,567	12,752	3,225	23,345	5,000	467%
Sub Total	-	30,000	70,027	741	-	4,061	-	758	-	2,567	40,009	3,517	151,679	160,027	95%
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	7,335,737	1,133,160	1,335,836	2,241,421	65,230,466	74,109,509	88%
Licenses & Permits															
Business															
Business Licenses	15,490	25,501	16,589	16,519	7,868	7,535	5,295	3,058	2,842	668	849	230	102,442	104,025	98%
Taxi Cab Licensing	21	-	220	1,020	401	-	180	55	84	763	482	55	3,281	2,300	143%
Sub Total	15,511	25,501	16,809	17,539	8,269	7,535	5,475	3,113	2,926	1,431	1,331	285	105,723	106,325	99%
Nonbusiness															
Lawn Parking	180	45	560	132	965	100	235	1,856	4,991	869	445	90	10,468	10,000	105%
Engineering	3,975	3,955	5,860	9,835	19,460	7,250	10,110	19,620	5,565	10,125	8,830	72,485	177,070	156,100	113%
Right-of-Way Closures	-	100	350	100	175	325	400	375	125	50	100	75	2,175	1,500	145%
Park Food Sales Permit	-	25	26	53	26	30	26	26	83	-	53	-	348	250	139%
Fire Dept-Building Plan Review	874	2,229	2,633	1,565	2,535	1,976	2,940	1,904	3,846	4,704	2,344	1,758	29,308	24,000	122%
Building Department	98,526	86,698	141,787	131,717	169,850	156,395	170,393	160,879	134,488	229,473	237,912	168,169	1,886,287	1,585,100	119%
SBARC - Pet Licenses	1,490	2,300	3,235	2,625	4,435	2,215	2,150	2,605	1,345	1,315	2,480	2,555	28,750	37,000	78%
Sub Total	105,045	95,352	154,451	146,026	197,446	168,291	186,254	187,265	150,443	246,536	252,163	245,132	2,134,405	1,813,950	118%

City of South Bend
 Revenue by Type Report

Period Ending: December 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Total Licenses & Permits	120,555	120,853	171,260	163,566	205,715	175,826	191,729	190,378	153,369	247,966	253,494	245,417	2,240,128	1,920,275	117%

City of South Bend
Revenue by Type Report

Period Ending: December 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	450	350	-	200	2,950	4,100	72%	
Copies of Public Records	129	-	26	-	-	-	-	-	-	-	-	-	154	1,200	13%	
Historic Preserv Certificate of Approval	40	20	220	240	260	360	160	140	180	140	80	120	1,960	2,000	98%	
IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA	
Sub Total	969	120	546	490	360	460	260	340	630	490	80	320	5,064	7,300	69%	
Public Safety																
Accident Report Copies	7,467	3,554	12,126	7,083	6,681	8,634	6,173	7,839	7,824	8,703	4,371	11,307	91,762	81,000	113%	
Traffic Signal Maintenance	8,511	10,921	-	11,855	3,322	1,201	15,250	13,180	9,178	8,067	5,772	7,717	94,973	249,455	38%	
EMS Special Event Coverage	-	4,740	49,122	6,248	-	13,057	22,469	-	-	1,562	16,171	60,374	173,743	150,000	116%	
Regional Academy Tuition	5,400	2,600	850	1,025	-	850	-	25	-	7,500	3,000	-	21,250	20,000	106%	
River Rescue School Tuition	19,405	(2,800)	-	10,700	25,900	11,200	-	-	18,400	25,750	17,250	-	125,805	90,000	140%	
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	344,391	298,867	326,729	277,708	3,633,632	3,620,000	100%	
Medicaid Reimbursements	-	-	-	-	578,790	-	-	-	-	-	-	-	-	578,790	579,000	100%
EMS for County	164,337	164,337	164,337	-	-	493,011	328,674	-	164,337	164,337	164,337	164,337	1,972,044	1,892,852	104%	
Hazmat Charges	-	-	-	-	-	-	-	-	3,000	-	-	-	-	3,000	10,000	30%
Police Special Event Coverage	-	-	-	-	-	-	23,894	-	-	-	-	-	-	23,894	15,000	159%
Crime Lab Services	925	1,706	875	900	1,063	838	275	-	-	1,275	513	2,475	10,844	10,000	108%	
EMS Late Payment Interest	-	3,703	1,192	837	1,096	-	2,080	292	-	-	-	-	9,201	15,000	61%	
Misc Revenue	-	-	-	-	-	-	-	-	-	102	-	-	102	500	20%	
Sub Total	467,578	446,786	594,100	330,860	891,269	823,852	690,106	375,070	547,130	516,162	538,142	523,919	6,744,973	6,782,807	99%	
Culture & Recreation																
Morris Performing Arts Center	22,058	24,638	191,643	66,611	-	176,950	69,090	-	-	-	28,224	449,038	1,028,252	985,000	104%	
Palais Royale Ballroom	4,720	20,484	11,463	17,143	10,114	12,517	14,271	9,052	12	12,227	32,425	2,944	147,374	144,190	102%	
Parks & Recreation	232,465	209,399	220,174	171,252	304,691	490,627	428,163	566,452	311,341	158,048	107,372	303,028	3,503,012	3,108,794	113%	
Lease of Coveleski Stadium	-	-	274	-	-	-	-	-	-	20,908	-	-	21,182	25,000	85%	
Century Center	68,058	136,585	196,809	199,327	229,382	194,571	132,031	5,417	360,566	965,607	295,258	276,749	3,060,358	2,643,452	116%	
Sub Total	327,302	391,106	620,363	454,333	544,187	874,664	643,555	580,921	671,919	1,156,791	463,279	1,031,758	7,760,178	6,906,436	112%	
Highways & Streets																
Sale of Signs/Materials	883	-	-	1,270	-	2,879	-	-	-	-	-	214	5,247	5,500	95%	
Special Events	-	-	-	-	-	-	10,255	1,940	-	-	-	-	12,195	1,500	813%	
Sub Total	883	-	-	1,270	-	2,879	10,255	1,940	-	-	-	214	17,442	7,000	249%	
Sanitation																
Trash Collection/Residential	467,840	498,325	497,781	498,620	500,078	502,489	501,408	502,999	502,410	502,952	503,737	501,987	5,980,627	5,504,876	109%	
Trash Collection/Commercial	9,998	10,506	10,511	10,530	10,596	10,667	10,701	10,804	10,764	10,771	10,845	10,845	127,538	124,680	102%	
Trash Collection/Apt 2 Units	3,996	4,233	4,260	4,246	4,215	4,234	4,246	4,238	4,247	4,188	4,216	4,178	50,495	51,950	97%	
Trash Collection/Apt 3 Units	1,879	1,979	1,993	1,949	1,949	1,963	1,919	1,919	1,919	1,938	1,928	1,949	23,283	23,897	97%	
Trash Collection/Apt 4 Units	2,313	2,440	2,478	2,570	2,526	2,554	2,554	2,590	2,516	2,516	2,516	2,524	30,099	29,092	103%	
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	3,880	4,940	3,060	2,720	36,385	32,000	114%	
Trash Collection/Yard Waste Pickup	40	10	90	60	140	280	120	10	-	-	-	10	760	250	304%	
Misc/Additional Trash Totes	(67)	(90)	(148)	(189)	(601)	(489)	(669)	(507)	(306)	(457)	(183)	(414)	(4,119)	-	NA	
Misc/Return Trip Customer Error	1,130	880	1,390	1,080	880	910	1,150	1,050	910	670	700	640	11,390	10,000	114%	
Misc/Contamination Fee	-	-	-	-	740	1,015	1,660	810	695	1,395	810	225	7,350	500	1470%	
Misc/Tote Replacement Fee	350	598	450	650	791	1,005	1,295	722	528	448	559	287	7,681	3,000	256%	
Misc/Trash Start Fee	3,320	2,940	3,510	3,760	3,710	4,230	4,309	4,470	5,029	4,420	4,040	3,710	47,448	48,000	99%	
Misc/Yard Waste Totes	108	64	33	71,345	72,146	73,455	73,914	74,680	74,681	75,003	75,076	109	590,614	523,200	113%	
Sub Total	492,487	523,586	524,426	597,561	599,685	604,933	606,756	607,984	607,273	608,784	607,304	528,770	6,909,550	6,398,200	108%	

City of South Bend
Revenue by Type Report

Period Ending: December 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	776,474	677,542	630,069	636,438	8,373,480	8,534,213	98%	
Metered Sales/Commercial	188,023	185,869	194,028	193,806	196,396	215,885	225,828	217,758	220,961	198,127	188,505	187,578	2,412,763	2,708,998	89%	
Metered Sales/Industrial	25,906	25,142	31,102	28,122	27,842	31,684	29,906	30,321	30,592	28,296	29,758	31,743	350,414	518,557	68%	
Metered Sales/Multi Family	103,007	102,043	101,128	100,521	97,293	110,599	119,932	106,103	112,490	103,405	94,670	100,248	1,251,439	1,294,174	97%	
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	11,829	11,057	9,857	10,310	132,574	140,287	95%	
Public Fire Protection	216,186	214,425	217,050	215,834	215,505	216,848	214,873	213,812	214,198	213,488	212,669	212,327	2,577,215	2,726,802	95%	
Private Fire Protection	37,837	37,666	37,801	37,676	37,808	37,830	37,517	37,693	37,928	38,031	38,013	38,039	453,841	512,768	89%	
Sales to Public Authorities	31,382	29,827	30,862	31,549	38,252	48,339	52,639	46,122	48,807	40,453	33,530	29,649	461,410	402,036	115%	
Irrigation Sales	710	152	849	3,453	150,198	244,276	377,392	339,223	322,643	203,979	2,646	1,058	1,646,580	1,446,969	114%	
Other Water/Misc Service	12,104	10,211	18,162	16,312	13,230	17,614	15,812	16,556	29,262	30,784	27,447	17,271	224,765	397,154	57%	
Backflow Prevention Insp.	16,800	12,500	13,825	14,675	17,825	19,750	13,700	19,425	14,400	13,850	11,125	10,400	178,275	170,026	105%	
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Revenue From Cut Off Fees	375	-	375	375	375	375	225	375	-	75	300	300	3,150	5,000	63%	
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	915	7,118	8,033	44,000	18%	
Water Leak Insurance	85,216	93,374	88,566	88,540	88,644	89,059	88,879	89,216	89,142	89,104	88,934	88,964	1,067,639	1,111,911	96%	
System Development Fee	3,856	436	3,001	4,031	4,283	4,711	3,352	13,854	209,395	3,262	1,718	8	251,905	210,000	120%	
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	2,118,121	1,651,453	1,370,156	1,371,452	19,393,483	20,230,371	96%	
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	1,754,434	1,759,332	1,705,074	1,745,328	20,926,376	20,052,148	104%	
Metered Sales/Commercial	626,435	668,879	659,390	662,636	662,423	660,433	673,855	756,674	725,841	672,530	623,774	640,255	8,033,124	7,576,499	106%	
Metered Sales/Industrial	526,602	724,506	444,049	524,943	449,322	427,068	489,586	425,377	466,800	473,857	456,779	512,148	5,921,038	5,401,760	110%	
Metered Sales/Multi Family	251,249	305,370	260,575	258,684	250,905	256,041	256,181	250,312	283,783	261,779	247,094	251,185	3,133,157	3,152,406	99%	
Metered Sales/Institution	27,331	28,021	27,276	26,441	26,877	27,165	29,783	28,057	29,768	28,408	25,912	26,390	331,430	299,645	111%	
Sales to Public Authority	80,407	77,689	79,879	79,335	86,792	102,521	110,929	98,958	109,498	96,179	81,815	79,928	1,083,930	1,124,666	96%	
Wholesale Meter/New Carlisle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	255,691	0%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	5,432	44,836	50,268	340,283	15%	
Dumping Fees	788	928	1,645	1,960	-	6,055	4,550	5,460	8,978	8,234	8,461	3,973	51,030	23,001	222%	
Laboratory Service Fees	-	-	-	-	-	-	-	1,030	-	390	1,200	3,900	6,520	1,560	418%	
Discharge Permit Fees	500	1,250	2,500	-	-	3,500	5,000	750	1,250	-	2,000	-	16,750	5,720	293%	
System Development Fee	8,296	1,083	17,899	7,683	9,294	11,355	2,080	31,335	5,687	7,862	3,111	1,050	106,734	339,000	31%	
Sewer Repair Insurance	47,219	51,667	49,076	49,112	49,214	49,464	49,376	49,543	49,582	49,414	49,329	49,358	592,353	579,500	102%	
Sewer Repair Deductible	8,086	9,218	8,434	10,614	9,548	10,154	8,109	8,388	8,793	9,372	10,217	8,203	109,135	80,000	136%	
UAP Assistance Fee	94,855	95,027	94,545	94,502	94,445	94,627	94,670	94,883	95,967	94,928	94,653	(162,964)	880,138	840,000	105%	
UAP Credit (Contra)	(35,000)	(35,950)	(37,322)	(38,572)	(41,341)	(46,324)	(48,605)	(50,334)	(52,305)	(54,985)	(28,904)	(71,564)	(541,205)	(840,000)	64%	
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	3,488,074	3,407,298	3,285,947	3,132,025	40,700,778	39,231,879	104%	
Utilities - Other																
Storm Water Fees	80,646	89,900	86,029	86,307	86,377	86,871	86,656	86,913	86,962	86,885	86,694	86,691	1,036,932	1,147,200	90%	
Clean Air/ReLeaf (Leaf Pickup)	36,205	40,005	37,726	37,730	37,785	37,975	37,901	38,018	38,029	37,996	37,902	37,939	455,212	451,610	101%	
Sub Total	116,851	129,904	123,755	124,038	124,162	124,847	124,557	124,930	124,992	124,881	124,597	124,630	1,492,145	1,598,810	93%	
Organic Resources																
Yard Waste Drop-Off	28,266	1,215	4,626	12,613	6,400	7,950	6,188	7,371	6,868	6,628	9,951	12,964	111,040	95,501	116%	
Mulch/Compost Sales	160	288	4,220	11,504	14,746	11,017	6,896	5,129	2,735	1,133	304	316	58,447	70,070	83%	
Sub Total	28,426	1,504	8,846	24,117	21,146	18,966	13,084	12,500	9,603	7,761	10,255	13,280	169,487	165,571	102%	

City of South Bend
Revenue by Type Report

Period Ending: December 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	810	365	285	290	5,560	6,300	88%
Pet Adoption Fees	1,422	1,546	2,469	2,504	1,301	1,462	1,350	1,839	2,310	2,003	1,557	852	20,615	25,000	82%
Pick Up Fees	80	-	-	80	120	40	80	40	155	120	-	-	715	500	143%
Pet Micro Chipping	160	320	400	400	500	420	420	440	340	300	340	260	4,300	3,600	119%
Vet Expenses	75	160	385	341	406	315	220	302	431	113	60	276	3,083	3,100	99%
Pet Euthanasia	-	20	-	-	-	60	-	-	40	20	20	20	180	100	180%
Animal Surrenders	860	640	1,000	1,100	800	1,040	880	1,000	740	1,000	620	600	10,280	8,000	129%
Cremation	263	430	770	730	260	1,090	465	430	865	650	1,020	524	7,497	2,200	341%
Rabies Specimen Prep	30	60	-	30	60	30	30	150	60	-	-	30	480	500	96%
Boarding	-	240	30	60	10	480	-	-	15	-	-	-	835	1,000	84%
Sub Total	3,040	3,721	5,964	5,730	3,927	5,482	3,760	4,831	5,766	4,571	3,902	2,852	53,545	50,300	106%
Other															
DCI Staff Contracts	8,297	9,352	134,589	21,140	30,475	-	76,179	50,805	20,000	102,086	381,857	146,200	980,980	1,438,326	68%
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	75,093	25,079	61,487	78,832	778,176	913,300	85%
Parking-Century Center	12,745	6,720	27,565	12,140	3,655	7,825	3,740	-	6,050	24,530	9,790	11,515	126,275	100,000	126%
Central Services-Internal Customers	651,692	617,253	792,125	764,995	643,214	801,835	793,237	866,628	736,690	723,428	653,459	717,758	8,762,314	8,166,626	107%
Central Services-External Customers	35,872	34,872	32,507	31,021	36,237	29,161	38,443	32,053	45,765	33,217	20,035	28,646	397,829	469,375	85%
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	1,383,594	1,379,408	1,381,345	1,419,323	16,533,237	16,464,886	100%
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	2,267,192	2,287,747	2,507,973	2,402,275	27,578,810	27,587,513	100%
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	9,840,700	9,765,937	8,911,634	9,131,495	110,825,456	108,966,187	102%

Fines, Forfeitures, & Fees

General															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	5,500	0%
Bad Checks Fines	-	-	24	-	-	-	-	48	48	-	-	-	120	537	22%
Court Fees	-	1,640	50	-	1,972	-	-	1,427	150	-	1,273	-	6,513	10,000	65%
Plan Commission Application Fee	2,300	1,250	1,150	975	1,800	1,200	2,000	2,300	2,650	2,800	800	2,550	21,775	23,250	94%
Zoning Appeals Application Fee	650	1,125	1,650	850	650	2,725	725	1,975	1,200	350	10,125	925	22,950	11,250	204%
Zoning Admin Fees	1,400	1,200	1,400	1,100	1,500	1,400	1,000	1,700	1,800	1,800	1,850	850	17,000	13,950	122%
Zoning Admin Fines	-	-	100	-	-	-	-	580	-	-	240	-	920	-	NA
Tax Abatement Admin Fees	-	-	1,935	-	-	1,212	250	1,329	-	978	500	1,329	7,533	10,000	75%
Test Filling Fees	450	900	600	900	600	500	500	400	400	200	150	200	5,800	3,950	147%
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	6,248	6,128	14,938	5,854	82,611	78,437	105%
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	4,750	8,950	5,800	3,198	45,048	99,900	45%
Demolition & Boarding	358	771	301	1,452	300	551	1,665	25,370	314	633	29,319	-	61,031	45,000	136%
Collections	698	-	5	598	-	-	878	-	-	524	5	1,827	4,536	10,155	45%
Environmental Violations	2,952	9,265	5,315	8,016	2,391	6,567	5,456	8,936	4,011	9,794	1,114	981	64,798	165,000	39%
Ordinance Violation	2,216	538	205	700	50	3,550	4,120	260	404	125	949	1,246	14,363	27,500	52%
Animal Ordinance Violation	3,564	208	1,210	(2,867)	4,151	225	3,541	2,553	2,108	2,841	69,140	16,760	103,432	25,000	414%
Forfeitures-Civil Penalties	-	1,000	-	-	-	-	1,000	57,504	-	-	-	-	53,034	112,538	96%
Sub Total	10,539	12,330	7,785	8,823	6,892	10,893	24,159	106,872	11,587	22,868	106,326	77,046	406,121	502,955	81%
Parking															
Street Parking Fines	2,270	1,770	4,495	4,020	4,250	5,050	3,404	4,906	5,075	5,680	8,347	2,850	52,116	52,500	99%

City of South Bend
Revenue by Type Report

Period Ending: December 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	5,610	7,827	8,568	9,743	92,749	80,000	116%
Noise Ordinance	103	170	179	170	-	200	210	1,750	353	438	150	95	3,818	1,000	382%
Curfew Violation	-	-	-	-	-	171	49	-	-	-	-	-	220	200	110%
Impound Towing Fees	715	828	697	580	433	930	720	900	480	1,100	660	540	8,583	10,000	86%
Sub Total	17,456	9,583	6,000	5,824	3,233	8,084	7,122	12,504	6,443	9,365	9,378	10,378	105,370	91,200	116%
Total Fines, Forfeitures, & Fees	35,065	29,799	25,189	22,492	20,897	31,064	39,160	134,041	29,353	44,041	138,990	96,128	646,218	725,092	89%
Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	746	76,520	6,636	12,847	24,711	19,353	4,446	2,273	21,510	10,954	97,044	217,662	494,702	543,720	91%
Sale of Scrap Metal	-	2,082	1,773	1,542	7,971	-	6,446	1,472	3,222	104	81	1,559	26,251	21,185	124%
Bond Interest Rebate	-	-	-	18,406	-	-	-	-	39,772	-	-	-	58,178	80,242	73%
Origination Fees	4,840	31,243	-	-	-	-	-	-	13,176	8,600	4,169	-	62,028	43,083	144%
Loan Servicing Fees	7,000	-	975	-	10,597	10,704	-	-	2,468	8,420	1,331	4,706	46,200	15,975	289%
Sub Total	12,586	109,844	9,383	32,794	43,278	30,057	10,892	3,745	80,148	28,078	102,626	223,928	687,358	704,205	98%
Bank Account Interest	194,087	65,944	93,291	87,024	104,554	379,237	210,288	949,408	826,802	848,231	638,581	477,396	4,874,844	1,814,771	269%
Rental of Property	5,416	14,663	10,932	1,947	12,685	16,611	13,078	700	11,432	15,361	400	(3,439)	99,785	121,387	82%
Donations	584,444	183,567	92,351	808	68,476	519,435	2,410	690	2,038,845	3,175	10,856	18,504	3,523,560	3,926,988	90%
3rd Party Revenue															
Cable TV Franchise Fees	-	163,168	-	-	166,031	-	29,348	163,410	-	-	28,484	156,639	707,080	700,000	101%
Video Franchise Fees	-	32,549	-	-	30,792	-	-	-	-	-	-	-	63,341	135,000	47%
Sub Total	-	195,718	-	-	196,823	-	29,348	163,410	-	-	28,484	156,639	770,421	835,000	92%
Total Other Income	796,533	569,737	205,957	122,572	425,816	945,340	266,016	1,117,953	2,957,226	894,845	780,947	873,028	9,955,968	7,402,351	134%
Reimbursements															
Miscellaneous Reimbursements	5,303	131,228	63,936	18,650	7,818	42,081	(51,914)	231	574	2,040	2,192	73,511	295,650	223,365	132%
Insurance Claim	-	-	-	-	-	146	-	-	-	-	-	327	473	20,146	2%
IT Services	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	792	9,454	64,017	64,525	99%
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	75	75	-	5,317	5,997	20,000	30%
Salary/Overtime Reimb	6,230	8,645	12,188	3,117	8,302	13,122	22,931	3,790	3,604	3,309	56,622	188,907	330,766	387,000	85%
Diesel Tax Rebate	-	-	-	-	-	19,590	-	-	-	-	-	20,207	39,796	50,000	80%
Pharmacy Rebates	133,067	198,064	20,416	70,512	13,650	30,910	126,371	32,217	32,984	114,642	42,989	33,590	849,413	475,000	179%
Beck's Lake Reimbursement	-	-	-	-	-	28,418	-	-	-	-	-	705,834	734,251	28,418	2584%
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	42,613	125,444	102,595	1,037,147	2,414,714	1,363,261	177%
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	42,613	125,444	102,595	1,037,147	2,419,630	1,608,702	150%
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	3,342,110	2,991,267	31,390	5,153,896	49,177,864	52,531,767	94%
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	752,500	752,500	-	1,505,000	9,030,000	9,030,000	100%
IT Cost Allocation	801,684	801,684	801,684	801,684	801,684	801,684	801,684	801,684	801,684	801,684	-	1,603,367	9,620,204	9,620,204	100%
Liability Insurance Allocation	280,417	280,417	280,417	280,417	280,417	280,417	280,417	280,417	280,417	280,417	-	560,833	3,365,000	3,365,000	100%
Payroll Cost Allocation	216,811	216,811	216,811	216,811	216,811	196,138	203,592	203,592	203,592	203,592	-	407,183	2,501,744	2,601,735	96%
Facilities Management Allocation	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	-	26,667	160,000	160,000	100%
Utility Customer Service Mgmt Allocat	109,977	109,977	109,977	109,977	109,977	109,977	109,977	109,977	109,977	109,977	-	219,954	1,319,726	1,319,726	100%

City of South Bend
 Revenue by Type Report

Period Ending: December 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
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	5,503,613	5,152,770	31,390	9,476,901	81,253,862	84,707,757	96%

City of South Bend
Revenue by Type Report

Period Ending: December 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	-	-	-	-	-	-	-	-	145,406	-	-	-	145,406	-	NA
Sale of Non-Capital Assets	-	-	23,500	-	-	-	-	-	87,184	-	-	-	110,684	23,500	471%
Sale of Property	17,925	-	-	4,156	-	-	-	-	-	3,581	-	42,226	67,888	-	NA
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Sub Total	17,925	-	23,500	4,156	-	-	-	-	232,590	3,581	-	42,226	323,978	24,000	1350%
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	2,180	1,737	815	450	294,724	217,197	136%
Specific Stop Loss	234	3,927	-	-	-	-	-	23,820	(18,815)	5,742	3,686	163	18,758	10,000	188%
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	(16,635)	7,480	4,501	614	323,642	237,357	136%
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	123	142,971	50,049	55,220	844,636	423,171	200%
Other Loan - Interest Income	13,593	23,271	23,876	-	23,782	17,948	23,467	6,524	31,110	52,232	36,380	72,423	324,606	174,718	186%
Sub Total	46,091	280,467	121,351	56,764	50,698	38,335	62,477	583,878	31,233	195,203	86,429	127,642	1,680,570	1,115,217	151%
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	5,750,801	5,359,034	122,321	9,647,382	104,184,319	107,686,599	97%
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	28,585,141	20,045,767	14,121,156	65,355,599	415,637,967	420,784,725	99%

City of South Bend

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

Cash Reserves Summary by Fund Status

December 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										
222	Central Services	305,778	-	305,778	1,099,972	(794,194)	3%	✗	Charges for services came in under budget	10% of Annual expenditures
610	Solid Waste Operations	294,832	-	294,832	794,739	(499,907)	4%	✗	Operations continue to rebound from shutdown	10% of Annual expenditures
670	Century Center Operations	945,928	-	945,928	1,154,176	(208,248)	20%	✗	Operations continue to rebound from shutdown	25% of Annual expenditures
701	Fire Pension	360,078	-	360,078	459,189	(99,111)	8%	✗	Slightly under reserve requirement	10% of Annual expenditures
Under Reserve Requirement Total		\$ 1,906,616	\$ -	\$ 1,906,616	\$ 3,508,076	\$ (1,601,460)				

Meets or Exceeds Requirement

101	General Fund	91,411,452	2,435	91,409,017	41,315,726	50,093,290	111%	✓	Property tax distribution received in June & Dec	50% of Annual expenditures
102	Rainy Day	11,026,118	-	11,026,118	8,717,131	2,308,987	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
201	Parks & Recreation	6,223,909	2,919	6,220,990	4,521,087	1,699,903	34%	✓	Property tax distribution received in June & Dec	25% of Annual expenditures
202	Motor Vehicle Highway	5,878,352	-	5,878,352	2,457,504	3,420,847	60%	✓		25% of Annual expenditures
216	Police State Seizures	199,090	-	199,090	11,125	187,965	447%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	717,743	-	717,743	139,793	577,950	128%	✓		25% of Annual expenditures
226	Liability Insurance	5,760,773	-	5,760,773	3,020,232	2,740,541	95%	✓		50% of Annual expenditures
278	Police Take Home Vehicle	750,477	-	750,477	750,000	477	1501%	✓	One large claim in 2019, continuing to build cash reserves back up	Set dollar amount of \$750,000
289	Haz-Mat	31,206	-	31,206	2,500	28,706	312%	✓		25% of Annual expenditures
291	Indiana River Rescue	389,572	-	389,572	27,340	362,232	356%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	118,593	-	118,593	19,625	98,968	151%	✓		25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,047,153	-	1,047,153	1,047,153	-	100%	✓		100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,750,680	-	1,750,680	1,750,680	-	100%	✓		100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Service	1,046,766	-	1,046,766	1,046,766	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Service	14,696	-	14,696	14,696	-	100%	✓		No reserve requirement
353	2020 TIF Library Bond Debt Service Reserve	326,944	-	326,944	326,944	-	100%	✓		100% debt service reserve per bond covenants
404	Local Income Tax - Certified Shares	16,451,803	1,940	16,449,863	7,630,306	8,819,557	108%	✓		50% of Annual expenditures
408	Local Income Tax - Economic Development	23,374,857	-	23,374,857	9,893,369	13,481,488	118%	✓		50% of Annual expenditures
433	Redevelopment General	3,754,261	-	3,754,261	216,604	3,537,657	433%	✓		25% of Annual expenditures
600	Consolidated Building	2,112,164	-	2,112,164	511,698	1,600,466	103%	✓		25% of Annual expenditures
601	Parking Garages	864,961	-	864,961	294,373	570,588	73%	✓		25% of Annual expenditures
602	Morris Performing Arts Center Operations	435,479	-	435,479	163,750	271,729	27%	✓		10% of Annual expenditures
620	Water Works Operations	4,758,783	-	4,758,783	1,225,062	3,533,721	19%	✓		5% of Annual expenditures

City of South Bend

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

Cash Reserves Summary by Fund Status

December 31, 2022

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
624	Water Works Customer Deposit	1,315,511	-	1,315,511	1,315,511	-	100%	✓	100% cash reserves for customer deposits
626	Water Works Bond Reserve	1,432,109	-	1,432,109	1,432,109	-	100%	✓	100% cash reserves per bond covenants
629	Water Works Operations & Maintenance Reserve	2,946,775	-	2,946,775	2,940,890	5,885	17%	✓	Transfer from operating fund to be completed in December. 16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	1,951,963	-	1,951,963	247,405	1,704,558	197%	✓	25% of Annual expenditures
641	Sewage Works Operations	13,821,063	-	13,821,063	2,145,450	11,675,613	32%	✓	5% of Annual expenditures
643	Sewage Works Operations & Maintenance Reserve	5,586,493	-	5,586,493	4,690,422	896,072	20%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
653	Sewage Debt Service Reserve	3,773,871	-	3,773,871	3,773,871	-	100%	✓	100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	1,185,442	-	1,185,442	1,185,442	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	353,065	-	353,065	112,427	240,638	79%	✓	25% of Annual expenditures
671	Century Center Capital	986,966	-	986,966	800,000	186,966	2820%	✓	\$800,000 Minimum per Board of Managers
702	Police Pension	616,515	-	616,515	605,774	10,741	10%	✓	Slightly under reserve requirement 10% of Annual expenditures
711	Self-Funded Employee Benefits	10,708,563	-	10,708,563	4,425,588	6,282,975	60%	✓	25% of Annual expenditures
713	Unemployment Compensation	77,878	-	77,878	20,000	57,878	97%	✓	25% of Annual expenditures
714	Parental Leave	410,517	-	410,517	20,308	390,210	162%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	351,228	-	351,228	351,228	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	1,622,911	-	1,622,911	1,622,911	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	1,048,916	-	1,048,916	1,048,916	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,540	-	30,540	-	30,540	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	480,425	-	480,425	400,000	80,425	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	258,753	-	258,753	258,753	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	211,908	-	211,908	211,908	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,746,446	-	1,746,446	1,746,446	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	590,148	-	590,148	590,148	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Service	3,668,799	-	3,668,799	2,500,000	1,168,799	190%	✓	\$2,500,000 minimum
Meets or Exceeds Requirement Total		\$ 233,622,637	\$ 7,294	\$ 233,615,343	\$ 117,548,970	\$ 116,066,372			

City of South Bend

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

Cash Reserves Summary by Fund Status

December 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	657,860	-	657,860	-	657,860	100%	✓		No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	(75,903)	-	(75,903)	-	(75,903)	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
211	Dept of Community Investment Operating	23,296	-	23,296	-	23,296	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
212	Dept of Community Investment Grants	(155,885)	-	(155,885)	-	(155,885)	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	894,757	-	894,757	-	894,757	100%	✓		No reserve requirement
219	Unsafe Building	822,291	-	822,291	-	822,291	100%	✓		No reserve requirement
221	Rental Units Regulation	123,526	-	123,526	-	123,526	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
227	Loss Recovery	1,052,929	-	1,052,929	-	1,052,929	100%	✓		No reserve requirement
230	Code Enforcement	497,495	-	497,495	-	497,495	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
249	Local Income Tax - Public Safety	2,786,001	-	2,786,001	-	2,786,001	100%	✓		No reserve requirement
251	Local Road & Street	2,380,085	-	2,380,085	-	2,380,085	100%	✓		25% of annual expenditures
257	LOIT Special Distribution	248,243	-	248,243	-	248,243	100%	✓		No reserve requirement - one-time distribution - spend down to zero
258	Human Rights Federal Grants	315,523	-	315,523	-	315,523	100%	✓		No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	10,879,460	-	10,879,460	-	10,879,460	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(52,921)	-	(52,921)	-	(52,921)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	2,477,054	-	2,477,054	-	2,477,054	100%	✓	Reimbursed through interfund transfer to cover matching portion	No reserve requirement - Grant fund - spend down to zero
266	MVH Restricted	1,971,069	-	1,971,069	-	1,971,069	100%	✓		No reserve requirement
279	IT / Innovation / 311 Call Center	4,698,328	-	4,698,328	-	4,698,328	100%	✓	Reimbursed through interfund allocation	No reserve requirement
287	Fire Department Capital	3,856,779	-	3,856,779	-	3,856,779	100%	✓		No reserve requirement - Capital fund - spend down to zero
295	COPS MORE Grant	20,813	-	20,813	-	20,813	100%	✓		No reserve requirement
312	2017 Parks Bond Debt Service	196,572	-	196,572	-	196,572	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
324	TIF - River West Development Area	35,127,336	617,500	34,509,836	-	34,509,836	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	4,226	-	4,226	-	4,226	100%	✓	Revenue based on stadium attendance is received in the fall	No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	288,976	-	288,976	-	288,976	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	359,020	-	359,020	-	359,020	100%	✓		No reserve requirement - Capital fund - spend down to zero
410	Urban Development Action Grant	397,517	-	397,517	-	397,517	100%	✓		No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,572,300	-	1,572,300	-	1,572,300	100%	✓		No reserve requirement - Capital fund - spend down to zero

City of South Bend
Cash Reserves Summary by Fund Status
December 31, 2022

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
413	Professional Sports Convention Development Area	1,466,302	-	1,466,302	-	1,466,302	100%	✓	No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	1,368,110	-	1,368,110	-	1,368,110	100%	✓	No reserve requirement
422	TIF - West Washington	1,443,740	-	1,443,740	-	1,443,740	100%	✓	Property tax distribution received in June & Dec No reserve requirement
429	TIF - River East Development Area (NE Dev)	11,899,914	-	11,899,914	-	11,899,914	100%	✓	Property tax distribution received in June & Dec No reserve requirement
430	TIF - Southside Development Area #1	15,162,732	1,650,000	13,512,732	-	13,512,732	100%	✓	Property tax distribution received in June & Dec No reserve requirement
435	TIF - Douglas Road	357,934	-	357,934	-	357,934	100%	✓	Property tax distribution received in June & Dec No reserve requirement
436	TIF - River East Residential Area (NE Res)	6,838,775	-	6,838,775	-	6,838,775	100%	✓	Property tax distribution received in June & Dec No reserve requirement
439	Certified Technology Park	11,264	-	11,264	-	11,264	100%	✓	No reserve requirement
450	Palais Royale Historic Preservation	108,786	-	108,786	-	108,786	100%	✓	No reserve requirement
451	2018 Fire Station #9 Bond Capital	319,452	-	319,452	-	319,452	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
453	Zoo Bond Capital	4,467,833	-	4,467,833	-	4,467,833	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,302,851	-	2,302,851	-	2,302,851	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	414,758	-	414,758	-	414,758	100%	✓	No reserve requirement
455	2021 Infrastructure Bond Capital	2,302,010	-	2,302,010	-	2,302,010	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	2,587,911	-	2,587,911	-	2,587,911	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	1,582,027	-	1,582,027	-	1,582,027	100%	✓	Receives transfers from Fund 610 as needed No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	11,059,854	-	11,059,854	-	11,059,854	100%	✓	Receives transfers from Fund 620 as needed No reserve requirement - Capital fund - spend down to zero
625	Water Works Sinking (Debt Service)	2,273,787	-	2,273,787	-	2,273,787	100%	✓	Receives transfers from Fund 620 as needed No reserve requirement
642	Sewage Works Capital	15,204,815	-	15,204,815	-	15,204,815	100%	✓	Receives transfers from Fund 641 as needed No reserve requirement - Capital fund - spend down to zero
649	Sewage Sinking (Debt Service)	3,631,819	-	3,631,819	-	3,631,819	100%	✓	Receives transfers from Fund 641 as needed No reserve requirement
667	Storm Sewer	1,285,693	-	1,285,693	-	1,285,693	100%	✓	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	176,962	-	176,962	-	176,962	100%	✓	No reserve requirement
754	Industrial Revolving Fund	4,731,022	-	4,731,022	-	4,731,022	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		\$ 162,390,863	\$ 2,267,500	\$ 160,123,363	\$ -	\$ 160,123,362			
Total Funds		\$ 397,920,116	\$ 2,274,794	\$ 395,645,322	\$ 121,057,046	\$ 274,588,274			

City of South Bend
Expenditures by Activity

Period Ending: December 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	111,951	80,849	71,341	44,244	993,329	1,046,345	95%
Community Initiatives	101	28,850	228,309	78,411	84,036	178,404	42,430	93,657	30,367	106,007	39,449	29,112	371,329	1,310,361	1,526,435	86%
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	74,713	43,784	33,691	68,471	588,712	686,889	86%
Common Council	101	32,144	37,173	37,057	35,523	51,569	41,332	52,251	56,992	37,142	63,024	40,821	67,739	552,768	705,581	78%
General City	101	67,500	8,329	1,154,152	41,001	292,627	126,036	57,545	1,037,973	1,104,765	2,757,637	1,054,296	1,140,873	8,842,733	8,341,039	106%
Controller' Office	101	139,766	151,078	143,775	305,549	142,962	237,262	149,839	158,045	207,678	152,700	141,940	185,487	2,116,079	2,594,828	82%
Human Resources	101	43,818	44,184	51,536	53,960	34,563	44,474	55,101	50,632	74,408	51,105	43,783	75,942	623,506	928,328	67%
Diversity & Inclusion	101	38,739	36,167	38,464	41,421	45,452	32,920	15,653	58,423	21,494	16,669	59,901	26,270	431,572	602,411	72%
Human Rights	101	31,753	32,791	28,191	38,866	31,632	24,868	23,190	41,939	38,813	26,090	22,452	52,311	392,895	458,095	86%
Legal	101	101,032	110,529	106,648	150,076	115,841	119,100	123,459	127,007	151,713	109,538	103,941	155,555	1,474,439	1,685,905	87%
Sub Total		605,508	773,000	1,766,790	930,711	1,003,299	790,211	697,001	1,700,850	1,928,684	3,340,845	1,601,276	2,188,220	17,326,395	18,679,055	93%
Public Works																
Engineering	101	229,205	230,682	222,892	299,976	231,648	238,206	231,981	252,710	297,742	220,550	213,283	283,020	2,951,893	3,471,814	85%
Sub Total		229,205	230,682	222,892	299,976	231,648	238,206	231,981	252,710	297,742	220,550	213,283	283,020	2,951,893	3,471,814	85%
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	3,176,916	2,770,748	2,462,913	(18,788,217)	9,084,025	30,959,307	29%
Crime Lab	101	48,512	52,110	50,720	70,598	47,686	46,419	53,877	62,230	87,679	66,189	48,660	(428,249)	206,430	866,694	24%
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	2,752,674	2,400,031	2,251,775	(19,140,145)	5,925,780	26,945,010	22%
EMS	101	56,097	64,095	52,178	65,731	31,047	51,891	33,319	63,734	79,305	28,194	48,707	(174,996)	399,302	697,321	57%
Fire Training Center	101	3,535	5,188	4,907	9,783	5,697	6,674	2,683	3,386	2,520	2,386	3,121	4,919	54,797	59,304	92%
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	6,099,093	5,267,548	4,815,175	(38,526,689)	15,670,335	59,527,635	26%
Community Investment																
Sustainability	101	1,808	546	864	6,877	-	50,000	6,000	-	942	-	-	-	67,037	68,458	98%
Sub Total		1,808	546	864	6,877	-	50,000	6,000	-	942	-	-	-	67,037	68,458	98%
Arts & Culture																
Morris Performing Arts Center	101	606,600	6,248	18,653	1,332	1,332	500	500	-	2,676	500	4,992	-	643,333	656,778	98%
Palais Royale Ballroom	101	18,879	15,936	22,663	14,606	17,856	12,980	11,603	10,811	10,343	14,890	15,415	11,989	177,972	227,712	78%
Sub Total		625,479	22,184	41,316	15,938	19,188	13,480	12,103	10,811	13,019	15,390	20,407	11,989	821,305	884,491	93%
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	8,339,480	8,844,333	6,650,141	(36,043,459)	36,836,965	82,631,453	45%
Venues, Parks & Arts																
Parks & Recreation																
Park Administration	201	84,642	86,965	89,965	110,763	89,854	67,166	84,488	90,873	100,775	79,717	44,059	134,751	1,064,019	1,132,153	94%
Park Maintenance	201	606,620	558,304	565,318	662,295	522,144	710,069	904,011	772,862	997,978	557,553	514,640	583,625	7,955,421	8,203,816	97%
Golf Courses	201	94,822	83,034	118,212	213,841	239,335	175,201	216,929	199,389	229,308	158,391	107,423	139,264	1,975,148	2,120,416	93%
Recreational Experiences	201	281,368	187,364	209,056	230,371	(30,817)	239,566	246,054	241,210	256,987	62,982	183,904	186,253	2,294,300	2,529,591	91%
Community Programming	201	19,885	16,938	19,915	18,438	461,164	98,794	100,231	103,762	19,771	203,880	41,779	115,239	1,219,796	1,615,085	76%
Development & Promotions	201	107,817	49,551	65,886	87,779	77,460	107,271	72,791	83,089	128,590	106,219	102,425	79,985	1,068,863	1,141,125	94%
Park Projects & Capital	201	46,375	41,431	9,639	80,550	34,374	105,297	-	20,817	14,149	85,387	47,711	-	485,729	635,359	76%
Potawatomi Zoo	201	350,150	150	150	150	350,150	150	150	150	150	150	-	301	701,803	701,803	100%
Park Debt	201	-	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	-	3,005	847	-	-	17,784	25,241	70%
Professional Sports Convention Dev. Area	413	-	664,810	263,005	63,210	11,408	7,605	3,803	25,000	61,977	15,000	2,033	3,502	1,121,352	1,129,189	99%
Morris PAC Improvement	416	17,030	-	416,519	37,250	23,525	185,794	1,197,655	157,163	702,146	1,876,791	2,281,494	304,807	7,200,174	7,349,017	98%
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	106,541	117,460	83,714	145,108	1,168,404	1,637,496	71%
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	2,621,379	3,264,376	3,409,181	1,692,836	26,616,205	28,770,291	93%
Parking Garages																
Parking Enforcement	601	62	62	162	182	62	(279)	62	92	31	72	(20)	123	607	1,038	58%
Parking General Operations	601	66,240	29,086	39,179	32,988	27,535	14,525	23,892	28,725	52,434	29,998	29,431	30,620	404,653	552,465	73%
Main Street Garage	601	6,862	46,676	11,475	2,541	53,830	6,196	6,498	4,823	6,356	23,284	6,079	5,777	180,396	239,172	75%
Leighton Plaza Garage	601	8,705	45,413	13,786	6,454	47,656	5,716	6,343	6,055	3,078	6,564	9,159	5,467	164,397	198,018	83%

City of South Bend
Expenditures by Activity

Period Ending: December 31, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Wayne Street Garage	601	4,888	45,943	8,929	5,910	45,004	7,147	5,272	3,371	1,836	4,783	4,545	3,132	140,760	186,797	75%
Sub Total		86,757	167,179	73,529	48,074	174,087	33,306	42,066	43,066	63,734	64,701	49,194	45,120	890,814	1,177,490	76%

City of South Bend
Expenditures by Activity

Period Ending: December 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	382,690	777,008	305,198	426,854	4,103,653	4,616,704	89%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Century Center Energy Saving	672	-	-	-	200,952	-	-	-	-	-	201,415	-	-	402,367	402,368	100%
Sub Total		227,604	299,954	342,643	568,892	304,774	316,147	262,360	90,481	382,690	978,423	305,198	426,854	4,506,020	5,054,072	89%
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	3,067,803	4,307,500	3,763,573	2,164,810	32,013,039	35,001,854	91%
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	26,679	8,387	22,904	10,926	522,482	559,171	93%
Public Safety Local Income Tax - Police	249	488,040	488,040	488,040	732,060	488,040	488,040	488,040	488,040	732,060	244,020	-	-	5,124,420	6,344,523	81%
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	-	-	15,835	-	-	59,979	78,500	76%
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	758,739	268,242	22,904	10,926	5,925,233	7,449,875	80%
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	732,060	244,020	-	-	5,124,420	6,344,524	81%
Fire Department Capital	287	567,083	-	-	-	807,991	-	709,583	-	31,000	-	167,231	-	2,282,888	2,642,633	86%
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	2,791	1,306	-	6,353	90,328	109,359	83%
Sub Total		1,062,069	510,340	495,221	735,399	1,310,036	498,856	1,212,901	488,253	765,851	245,326	167,231	6,353	7,497,836	9,106,516	82%
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	1,524,590	513,568	190,136	17,278	13,423,069	16,556,392	81%
Public Works																
Streets																
Motor Vehicle Highway	202	1,398,252	764,390	781,157	955,629	616,439	344,763	914,864	452,597	423,379	597,968	727,335	843,958	8,820,729	9,830,017	90%
Local Road & Street	251	20,092	2,268	110,904	458,466	209,220	88,393	104,405	61,444	713,869	15,013	86,037	306,965	2,177,076	2,320,207	94%
LOIT 2016 Special Distribution	257	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Local Road & Bridge Grant	265	-	197,847	-	12,698	130,582	98,617	-	137,189	17,818	-	-	-	594,751	594,751	100%
MVH Restricted Fund	266	37,790	7,307	478,294	27,213	92,024	728,220	574,436	907,452	312,274	495,887	93,075	387,086	4,141,058	4,516,682	92%
Major Moves	412	-	867	43,822	-	-	17,712	-	81,558	358,796	-	545,148	(183,761)	864,141	975,477	89%
Project Rel.eaf	655	38,751	29,271	65,638	29,323	29,536	29,423	29,278	29,472	29,428	30,817	17,806	76,589	435,333	449,708	97%
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	1,855,564	1,139,685	1,469,401	1,430,835	17,033,088	18,686,842	91%
Solid Waste																
Solid Waste Operations	610	655,522	626,031	1,153,359	689,386	593,493	657,211	862,205	605,343	653,432	466,645	397,841	559,258	7,919,724	7,947,391	100%
Solid Waste Capital	611	203,562	-	758,270	76,259	128,665	-	368,254	-	-	76,259	128,665	-	1,739,934	1,882,431	92%
Sub Total		859,084	626,031	1,911,629	765,645	722,159	657,211	1,230,459	605,343	653,432	542,904	526,507	559,258	9,659,659	9,829,822	98%
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	1,828,783	1,632,042	945,925	2,234,873	23,078,188	24,501,244	94%
Water Works Capital	622	76,443	54,469	116,951	54,685	257,304	13,600	334,920	38,196	359,313	327,301	776,208	904,033	3,313,423	3,898,667	85%
Water Works Sinking (Debt Service)	625	-	500	-	-	-	194,623	-	600	-	-	-	1,443,584	1,639,307	2,662,430	62%
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	2,188,096	1,959,344	1,722,133	4,582,490	28,030,918	31,062,342	90%
Wastewater/Sewer/Organic Resources																
Sewer Repair Insurance	640	53,257	53,984	139,898	72,885	72,678	77,477	37,971	98,568	74,120	49,455	30,044	85,170	845,507	989,619	85%
Sewer Division	641	542,054	435,590	1,970,000	489,545	439,521	440,074	481,262	466,920	807,399	734,854	334,111	666,119	7,807,448	7,118,689	110%
Concrete Crew	641	46,554	43,557	38,540	47,380	46,674	38,089	36,441	44,690	42,846	50,295	28,608	57,935	521,609	570,890	91%
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	2,441,873	2,300,615	560,222	3,877,407	32,097,845	33,431,319	96%
Organic Resources	641	165,677	74,217	100,962	140,757	83,538	125,490	158,487	178,527	102,597	128,263	159,752	87,778	1,506,046	1,788,095	84%
Sewage Works Capital	642	-	-	726,313	1,441,592	21,374	8,786	121,909	255,282	308,319	21,817	392,676	21,763	3,319,831	4,943,503	67%

City of South Bend
Expenditures by Activity

Period Ending: December 31, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Sewage Works Sinking (Debt Service)	649	1,100	-	28,000	750	603,846	-	-	-	795	-	6,878,882	-	7,513,373	11,107,089	68%
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	3,777,948	3,285,298	8,384,296	4,796,173	53,611,657	59,949,203	89%

City of South Bend
Expenditures by Activity

Period Ending: December 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	353,496	505,396	11,098	134,584	1,491,154	1,410,372	106%
Sub Total		2,385	10,083	86,430	878	108,249	117,215	89,427	71,912	353,496	505,396	11,098	134,584	1,491,154	1,410,372	106%
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	8,828,536	7,432,627	12,113,435	11,503,339	109,826,475	120,938,580	91%
Department of Community Investment																
Studebaker/Oliver Revitalizing Grant	209	-	-	2,717	2,064	150	2,258	-	-	763	183	33,487	-	41,621	237,892	17%
Economic Development State Grants	210	-	5,649	4,332	82,625	30,449	57,620	7,005	(55,705)	11,975	76,686	-	9,000	229,637	229,637	100%
DCI Operating	211	254,919	275,336	284,453	424,061	319,298	283,392	312,636	362,723	415,839	304,679	275,301	382,492	3,895,130	5,535,877	70%
DCI Grants	212	74,337	82,586	194,358	238,384	111,485	269,112	130,622	141,620	422,046	72,999	561,881	524,512	2,823,943	3,538,994	80%
Unsafe Building	219	700	1,510	-	3,440	1,470	-	600	3,270	-	5,920	-	3,090	20,000	23,000	87%
Rental Units Regulation	221	10,065	11,650	9,127	7,930	4,566	5,362	4,888	4,891	6,748	4,885	4,885	79,884	351,108	351,108	23%
Neighborhood Services & Enforcement	230	234,472	186,104	198,925	239,355	194,183	165,482	464,678	209,002	306,495	185,221	147,818	312,194	2,843,929	3,589,623	79%
Animal Resource Center	230	67,272	68,101	76,129	107,834	72,720	72,413	83,481	70,623	100,075	69,377	62,501	90,864	941,390	1,104,932	85%
UDAG	410	6,000	-	-	6,000	-	-	6,000	-	-	-	-	-	18,000	356,253	5%
Building Dept Operations	600	173,560	143,680	146,873	185,990	147,383	143,107	158,223	154,451	180,193	149,711	109,769	212,782	1,905,723	2,046,792	93%
Industrial Revolving Fund	754	123,432	2,272,544	441,050	75,093	621,545	62,283	841,830	30,308	(881,611)	9,796	1,979	67,510	3,665,757	4,577,669	80%
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	562,522	879,457	1,197,622	1,607,330	16,465,013	21,591,775	76%
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	825,946	654,353	937,370	1,362,362	14,397,074	15,260,611	94%
Cumulative Capital Development	406	40,076	11,974	11,974	60,515	119,235	11,974	40,077	11,974	11,974	60,515	107,261	23,948	511,495	512,428	100%
Cumulative Capital Improvement	407	19,946	19,945	19,945	25,947	19,945	25,945	20,446	20,745	20,465	21,625	230,612	39,890	485,457	488,345	99%
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	606,570	3,350,422	1,755,293	1,524,843	14,677,096	19,786,738	74%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2022 Zoo Bond Capital	453	-	-	318,188	-	-	-	-	133,460	94,188	106,970	153,408	617,960	1,424,173	5,891,800	24%
2021 Infrastructure Bond Capital	455	-	33,466	170,828	79,445	768,998	158,391	-	3,600	142,332	13,500	179,807	210,744	1,761,110	1,603,376	110%
2017 Park Bond Capital	471	-	111,492	68,518	35,501	44,948	63,959	108,332	356,012	567,130	139,894	112,922	585,844	2,194,553	2,738,175	80%
Equipment / Vehicle Leasing	750	-	-	347,697	-	-	-	-	-	-	-	-	-	347,697	347,697	100%
Redevelopment Authority Debt Service	752	-	1,231,178	-	-	365,763	-	-	1,421,724	1,350	-	20,663	1,350	3,042,027	3,044,328	100%
South Bend Building Corporation	755	-	1,388,778	-	-	-	-	-	1,358,239	-	1,350	1,350	-	2,749,716	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	2,269,954	4,348,629	3,498,685	4,366,941	47,114,195	57,949,605	81%
Internal Service Funds																
Central Services																
Equipment Services	222	763,846	748,148	701,554	935,944	695,495	884,730	658,318	977,172	827,748	744,963	528,733	868,127	9,334,778	10,223,352	91%
Radio Shop	222	15,590	14,629	14,783	19,617	14,714	15,217	14,652	14,664	19,645	14,815	13,629	20,139	192,096	282,741	68%
Building Maintenance	222	12,506	11,754	7,862	5,180	6,163	17,217	18,402	17,227	23,024	17,147	17,153	19,971	173,605	225,327	77%
Facilities Management	222	14,890	6,925	6,557	6,557	6,557	14,019	14,019	14,019	17,128	14,010	7,454	20,637	142,772	181,838	79%
Central Services Capital	222	-	2,256	-	26,750	22,400	-	-	4,770	-	-	-	11,609	67,785	86,463	78%
Subtotal		806,831	783,711	730,755	994,048	745,329	931,183	705,392	1,027,852	887,545	790,936	566,969	940,483	9,911,036	10,999,721	90%
Liability Insurance																
Business Insurance	226	38,439	24,555	-	597	8,979	35,516	1,038,175	29,323	1,367	181,343	179,465	17,628	1,555,388	1,636,516	95%
Liability Insurance	226	4,030	13,597	52,521	23,093	18,973	66,683	20,304	112,480	1,246,155	208,894	108,765	553,630	2,429,126	3,135,469	77%
Workers Compensation	226	218,111	1,581	253,259	(79,565)	12,250	903	182,831	157,289	113,342	57,125	80,931	70,576	1,068,632	1,268,000	84%
Catastrophic Events	226	364	115	-	-	-	-	-	-	-	-	-	-	479	479	100%
Subtotal		260,944	39,848	305,780	(55,875)	40,201	103,102	1,241,310	299,092	1,360,864	447,362	369,161	641,833	5,053,624	6,040,464	84%
IT / Innovation /311 Call Center	279	796,631	859,083	942,872	588,074	830,736	569,592	886,722	726,880	1,006,041	578,985	564,235	685,560	9,035,511	10,287,783	88%
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	1,290,971	1,365,366	1,383,709	1,940,369	17,214,377	17,702,352	97%
Unemployment Compensation	713	611	1,625	5,072	683	15,403	1,798	1,300	25	-	(2,074)	-	-	24,444	80,000	31%
Parental Leave	714	6,041	9,818	7,200	6,645	4,664	2,647	7,124	18,756	1,652	3,304	6,390	5,633	79,873	253,846	31%

City of South Bend
Expenditures by Activity

Period Ending: December 31, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
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	4,547,074	3,183,880	2,890,464	4,213,878	41,318,765	45,364,166	91%

City of South Bend
Expenditures by Activity

Period Ending: December 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	24,337	28,004	16,519	92,643	344,573	634,104	54%
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	30,458	4,953	(1,812)	3,977	182,282	241,088	76%
American Rescue Plan	263	1,859,986	28,704	5,240	65,650	68,700	44,550	-	121,510	-	-	118,361	46,465,686	48,778,388	49,798,727	98%
COVID-19 Response	264	57,024	41,280	72,156	26,081	24,700	80,693	29,170	37,893	52,661	44,024	6,397	52,921	525,002	525,371	100%
Sub Total		1,948,068	136,471	112,787	139,088	121,267	167,757	75,415	190,261	107,456	76,981	139,465	46,615,228	49,830,244	51,199,289	97%
Fiduciary Funds																
Fire Pension	701	344,630	342,637	340,526	340,863	348,534	338,342	348,205	342,273	354,631	350,615	334,654	346,998	4,132,907	4,591,888	90%
Police Pension	702	504,789	504,920	502,540	502,830	489,753	497,709	498,526	492,032	492,403	489,653	500,668	488,835	5,964,659	6,057,740	98%
Sub Total		849,419	847,558	843,066	843,693	838,287	836,050	846,731	834,306	847,034	840,268	835,321	835,833	10,097,566	10,649,628	95%
Total Other		2,797,487	984,029	955,854	982,781	959,554	1,003,808	922,146	1,024,567	954,490	917,249	974,786	47,451,061	59,927,811	61,848,917	97%
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	30,094,449	30,427,243	31,278,841	35,281,179	356,925,330	441,882,742	81%
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	576,523	1,765,976	814,359	556,667	16,256,613	16,884,203	96%
TIF West Washington	422	-	-	-	-	-	-	-	44,448	-	-	61,242	7,880	113,570	113,808	100%
TIF River East Development Area	429	27,053	83,420	118,016	17,856	3,000	353,022	3,600	95,507	225,180	168,163	65,236	817,256	1,977,310	1,990,441	99%
TIF Southside Development #1	430	51,507	1,494	6,950	2,351	509,917	359,835	143,257	180,197	179,591	13,724	519,770	265,279	2,233,872	3,885,265	57%
TIF Douglas Road	435	178,553	-	-	-	1,308	-	30,594	-	-	-	-	-	210,455	210,455	100%
TIF River East Residential Area	436	2,195,625	246,664	-	-	-	1,500	2,200,750	246,664	1,500	10,000	-	-	4,902,703	4,921,704	100%
Sub Total		6,852,513	671,427	749,932	303,406	1,240,212	1,425,827	6,913,986	1,488,873	982,795	1,957,864	1,460,607	1,647,082	25,694,523	28,005,875	92%
Redevelopment Funds																
Redevelopment General	433	110,000	3,675	1,750	1,750	41,667	86,900	541,400	-	1,750	3,025	-	50,000	841,917	866,417	97%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	-	-	-	-	-	15,662	7,546	-	-	-	-	132,895	156,103	194,518	80%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		110,000	3,675	1,750	1,750	41,667	102,562	548,946	-	1,750	3,025	-	182,895	998,020	1,060,935	94%
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	984,545	1,960,889	1,460,607	1,829,977	27,722,309	30,096,560	92%
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	31,078,993	32,388,131	32,739,448	37,111,155	384,647,639	471,979,302	81%

**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

City of South Bend
Staffing Headcount

December 31, 2022

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	9	9	9
Community Initiatives	6	4	4	5	5	4	4	5	5	5	4	4
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-
City Clerk	5	3	4	5	3	5	5	5	5	5	5	5
Common Council	9	9	9	9	9	9	9	9	9	9	9	9
Controller's Office	21	17	17	17	17	18	18	18	16	15	17	17
Human Resources	8	5	5	4	2	5	5	5	6	6	6	6
Diversity & Inclusion	3	3	3	3	1	1	1	1	1	1	1	2
Human Rights	4	4	3	3	4	3	3	4	4	4	2	2
Legal Department	13	10	9	11	11	11	11	11	10	10	12	12
Engineering	25	23	23	23	22	22	23	23	22	23	25	25
Police Department	276	270	260	257	265	262	260	266	270	268	283	283
Police Crime Lab	7	6	6	6	5	5	6	7	8	8	8	8
Fire Department	265	251	243	247	249	249	249	245	249	249	249	250
EMS	4	4	4	4	4	4	4	4	4	4	4	4
655	618	599	603	605	606	607	612	618	616	634	634	640

201 - Parks & Recreation

Administration	5	5	6	6	6	6	6	5	6	6	5	5
Maintenance	43	43	47	46	45	46	47	44	46	46	43	41
Golf Courses	9	7	7	7	7	7	8	8	8	8	8	8
Recreational Experiences	10	10	10	10	10	10	10	10	10	9	8	7
Community Programming	14	11	7	7	7	7	7	7	7	7	13	13
Development & Promotions	7	7	6	7	7	8	8	8	8	9	9	9
88	83	83	83	82	84	85	86	82	85	85	86	83

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	51	52	50	52	50	48	47	48	50	48	53	51
Curb & Sidewalk	8	7	8	8	8	8	7	7	8	8	7	7
59	59	58	60	58	56	54	55	58	56	60	59	58

211 - Dept of Community Investment Operating

Community Investment	37	28	28	28	27	28	30	29	29	29	30	31
Historic Preservation	2	2	2	2	2	2	2	2	2	2	2	2
Office of Sustainability	2	1	1	1	1	1	1	1	1	1	1	1
41	31	31	31	30	31	33	32	32	32	33	33	34

City of South Bend

December 31, 2022

Staffing Headcount

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	36	32	33	35
Concrete Crew	4	5	4	4	4	4	3	4	3	4	5	5	5
Wastewater	44	39	42	42	41	39	39	40	43	41	42	42	42
Organic Resources	6	6	6	6	6	5	5	5	5	6	6	6	6
89	86	86	85	83	83	81	83	88	87	85	86	88	

670 - Century Center

Century Center

7	5	5	5	5	4	4	4	4	4	5	5	5
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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	1,081	1,101	1,102	1,108
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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	9	9	9
Community Initiatives	6	4	4	5	5	4	4	5	5	5	4	4
City Clerk	5	3	4	5	3	5	5	5	5	5	5	5
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	9	9	9	9	9	9	9
Controller's Office	21	17	17	17	17	18	18	18	16	15	17	17
Human Resources	8	5	5	4	2	5	5	5	6	6	6	6
Diversity & Inclusion	3	3	3	3	1	1	1	1	1	1	1	2
Human Rights	6	6	5	5	6	5	5	6	5	4	2	3
Legal Department	13	10	9	11	11	11	11	11	10	10	12	12
Central Services	38	30	29	28	26	30	29	30	31	32	31	31
118	96	94	96	88	96	96	99	97	96	96	96	99

Public Works

Engineering	25	23	23	23	22	22	23	23	22	23	25	25	25
Streets & Sewers	100	102	98	99	96	97	93	95	100	98	99	99	100
Solid Waste	25	23	24	24	24	24	24	23	25	23	24	24	24
Wastewater	44	39	42	42	41	39	39	40	43	41	42	42	42
Organic Resources	6	6	6	6	6	5	5	5	5	6	6	6	6
Water Works	68	62	61	62	59	58	60	59	62	66	65	65	65
268	255	254	256	248	245	244	245	257	257	261	261	262	

Staffing Headcount

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	222	221	221	232
Police - Civilians	43	42	42	38	41	41	42	42	43	43	45	45	46
Police - Police Recruit	8	6	6	5	16	11	11	20	12	11	25	25	16
Fire/EMS - Sworn Firefighters	256	248	240	239	241	241	241	237	241	246	246	246	247
Fire/EMS - Civilians	7	7	7	7	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	529	544	544	548

Venues, Parks & Arts

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

Department of Community Investment

Community Investment	39	30	30	30	29	30	32	31	31	31	32	32	33
Office of Sustainability	2	1	1	1	1	1	1	1	1	1	1	1	1
Neighborhood Services	25	22	21	20	20	18	17	16	17	20	19	19	19
Animal Resource Center	9	7	8	9	8	8	8	9	9	9	9	9	9
Building Department	16	15	15	15	14	14	16	16	14	14	15	15	14
	91	75	75	75	72	71	74	73	72	75	76	76	76

Department of Innovation & Technology

	32	30	29	29	29	28	28	28	29	29	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	1,081	1,101	1,102	1,108
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City of South Bend
Staffing Headcount

December 31, 2022

Part-Time Staffing Summary by Fund

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Community Initiatives	-	-	-	-	-	-	-	-	5	6	6	6
Diversity & Inclusion	-	-	-	-	-	-	-	-	1	-	-	-
Human Rights	1	1	1	-	-	-	1	1	1	1	1	-
Legal Department	1	1	1	1	1	1	1	1	1	1	1	1
Engineering	1	1	1	1	1	1	1	1	1	1	1	1
Police Department	18	20	20	18	41	35	32	20	20	19	19	18
Police Crime Lab	1	1	1	1	1	1	1	1	1	1	1	1
Fire Department	1	1	1	1	1	1	1	1	1	1	1	1
	23	25	25	22	45	39	37	25	31	30	30	28

201 - Parks & Recreation

Maintenance	13	9	9	15	18	21	23	25	28	25	25	25
Golf Courses	6	10	38	43	48	51	51	79	80	52	52	51
Recreational Experiences	18	18	20	22	26	23	26	30	35	36	25	24
Community Programming	-	-	-	-	-	-	-	-	-	-	11	11
Development & Promotions	1	1	2	2	1	1	1	1	1	1	1	1
	38	38	69	82	93	96	101	135	144	114	114	112

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	2	2	2	2	6	7	6	7	6	5	5	6
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222 - Central Services

Equipment Services	1	-	-	-								
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230 - Code Enforcement Fund

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

279 - IT / Innovation / 311 Call Center

311 Call Center	-	1	1	1	1							
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602 - Morris Performing Arts Center Operations

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

Water Works	-	-	1	2	1							
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641 - Sewage Works

Sewers	4	4	3	2	2	2	2	2	2	3	3	5
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670 - Century Center

Century Center	3	3	3	3	3	2	2	3	3	2	2	2
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City of South Bend
Staffing Headcount

December 31, 2022

Total Part-Time Employees by Fund	78	80	111	121	158	155	155	181	197	164	164	163
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City of South Bend
Staffing Headcount

December 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	2	2	2	1
City Clerk	1	1	1	-	-	-	-	1	1	1	1	2
Common Council	-	-	-	-	1	1	1	7	7	7	7	7
Diversity & Inclusion	2	2	2	1	1	-	-	-	-	1	1	1
Legal Department	-	-	-	-	2	4	4	-	-	-	-	-
Engineering	-	-	-	-	6	6	6	11	11	11	11	1
Police Department	-	-	-	-	3	4	4	2	2	2	2	2
	5	5	8	1	17	19	19	23	23	24	24	14

201 - Parks & Recreation

Maintenance	3	3	8	14	22	26	21	24	19	14	14	14
Golf Courses	-	2	5	7	7	5	7	15	14	7	7	7
Recreational Experiences	58	54	48	12	72	100	95	121	116	138	138	148
	61	59	61	33	101	131	123	160	149	159	159	169

202 - Motor Vehicle Highway

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

230 - Code Enforcement Fund

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

279 - IT / Innovation / 311 Call Center

311 Call Center	-	-	-	-	-	-	-	-	1	1	1	1
Innovation & Technology	-	-	-	-	-	2	2	-	-	-	-	-
	-	-	-	-	-	2	2	-	1	1	1	1

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

655 - Project ReLeaf

Leaf Pickup	-	-	-	-	-	-	-	6	6	12	12	9
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City of South Bend
Staffing Headcount

December 31, 2022

Total Paid Temporary, Seasonal, and Intern Staff	68	65	70	37	124	164	158	198	186	200	200	195
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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	1,081	1,101	1,102	1,108
Part Time Staff		78	80	111	121	158	155	155	181	197	164	164	163
Temporary / Seasonal		68	65	70	37	124	164	158	198	186	200	200	195
City Total	1,165	1,230	1,206	1,245	1,210	1,336	1,375	1,376	1,457	1,464	1,465	1,466	1,466

Variance Check

101	-	
101-Sub	-	
101-010	-	
101-011	-	
101-012	-	
101-020	-	
101-030	500.00	Council generally does not receive revenue; no need to revise template
101-041	-	
101-042	-	
101-043	-	
101-044	-	
101-050	-	
101-500	-	
101-501	-	
101-502	-	
101-080	-	
101-083	-	
101-090	-	
101-092	-	
101-095	-	
101-292	-	
101-293	-	
202	-	
266	-	
MVH Combined	-	
251	-	
257	-	
265	-	
412	-	
455	-	
610	-	
611	-	
620	-	
622	-	
624	-	
625	-	
626	-	
629	-	
640	-	
641	-	
642	-	
643	-	
649	-	
653	-	
654	-	
655	-	
667	-	
216	-	
218	-	
220	-	
249	-	
278	-	
280	-	

287	-
288	-
289	-
291	-
292	-
294	-
295	-
299	-
350	-
451	-
701	-
702	-
705	-
201	-
273	-
274	-
312	-
401	-
413	-
416	-
450	-
453	-
471	-
601	-
602	-
Morris Historical	-
670	-
671	-
672	-
730	-
731	-
757	-
209	-
210	-
211	-
212	-
219	-
221	-
230	-
410	-
600	-
754	-
756	-
759	(0.03) Rounding Issue
760	-
222	-
224	-
226	-
279	-
711	-
713	-
714	-
102	-
217	-
227	-

258	-
263	-
ARP Summary	-
264	-
404	-
406	-
407	-
408	-
750	-
752	-
755	-
324	-
422	-
429	-
430	-
435	-
436	-
315	-
328	-
351	-
352	-
353	-
433	-
439	-
452	-
454	-

City of South Bend, Indiana
Monthly Financial Report
December 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	44,975,102	44,975,102	45,635,698		45,635,698	(660,596)	101%
Intergov./ Shared Revenues	4,837,992	4,251,806	4,000,122	4,000,122	2,186,019		2,186,019	1,814,103	55%
Intergov./ Grants	191,097	1,482,045	-	-	-		-	-	-
Licenses & Permits	281,230	258,054	294,125	294,125	319,288		319,288	(25,163)	109%
Charges for Services	4,468,596	5,286,199	4,135,160	4,891,160	4,838,529		4,838,529	52,631	99%
Fines, Forfeitures, and Fees	5,298	6,235	8,525	8,525	4,911		4,911	3,614	58%
Interest Earnings	309,268	290,597	481,983	417,105	576,610		576,610	(159,505)	138%
Donations	1,357,432	1,769,377	1,365,000	1,365,000	1,358,100		1,358,100	6,900	99%
Other Income	1,706,245	1,238,059	1,333,520	1,398,836	1,352,986		1,352,986	45,850	97%
Interfund Allocation Reimb	8,563,135	9,896,054	10,544,420	10,544,420	10,544,420		10,544,420	-	100%
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	73,973,720	72,895,886		72,895,886	1,077,834	99%

Expenditures by Type

Personnel									
Salaries & Wages	38,858,879	39,390,302	36,304,419	36,429,007	6,550,037	-	6,550,037	29,878,970	18%
Fringe Benefits	13,303,099	13,920,158	17,929,005	17,350,317	2,089,817	-	2,089,817	15,260,500	12%
Total Personnel	52,161,978	53,310,460	54,233,424	53,779,324	8,639,854	-	8,639,854	45,139,470	16%

Supplies	1,720,163	2,033,958	2,265,998	2,959,224	2,675,311	-	2,675,311	283,913	90%
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Services & Charges									
Professional Services	1,755,294	1,811,607	2,011,038	2,183,445	1,907,475	2,435	1,909,910	273,535	87%
Printing & Advertising	83,792	188,451	185,430	437,936	342,749	-	342,749	95,187	78%
Utilities	663,087	654,363	614,408	638,228	591,906	-	591,906	46,322	93%
Repairs & Maintenance	2,191,066	1,951,940	2,363,099	3,316,825	3,151,159	-	3,151,159	165,666	95%
Education & Training	152,685	186,351	296,460	368,165	236,499	-	236,499	131,666	64%
Travel	17,787	25,843	92,000	80,285	53,075	-	53,075	27,210	66%
Grants & Subsidies	48,635	390,075	36,645,000	5,006,659	5,450,680	-	5,450,680	(444,021)	109%
Other Services & Charges	491,973	597,714	575,273	2,242,838	2,172,804	-	2,172,804	70,034	97%
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	14,274,381	13,906,347	2,435	13,908,782	365,599	97%

Operating Expenditures	59,440,332	61,298,229	99,282,130	71,012,929	25,221,512	2,435	25,223,947	45,788,982	36%
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Capital	-	-	-	183,938	181,068	-	181,068	2,870	98%
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Bad Debt	8,070	649	300	1,130	930	-	930	200	82%
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Interfund									
Interfund Allocations	6,910,980	9,320,120	9,701,661	9,701,661	9,701,661	-	9,701,661	-	100%
Interfund Transfers Out	175,579	4,948,093	600,000	1,731,794	1,731,794	-	1,731,794	-	100%
Total Interfund	7,086,559	14,268,213	10,301,661	11,433,455	11,433,455	-	11,433,455	-	100%

Total Expenditures	66,534,960	75,567,091	109,584,091	82,631,453	36,836,965	2,435	36,839,400	45,792,052	45%
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Net Surplus / (Deficit)	8,350,746	1,452,607	(36,366,809)	(8,657,733)	36,058,921		36,056,486		
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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		45,550,340	91,411,452				
Cash Reserves Target	33,267,480	37,783,545		41,315,726			50% of Annual expenditures		

Fund Purpose:

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

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

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	1,046,345	993,329	-	993,329	53,016	95%
Community Initiatives	300,312	857,425	1,160,126	1,526,435	1,310,361	-	1,310,361	216,074	86%
Community Police Review Office	-	27,206	103,199	103,199	-	-	-	103,199	0%
City Clerk	512,958	633,713	694,547	686,889	588,712	-	588,712	98,176	86%
Common Council	483,761	593,820	724,311	705,581	552,768	-	552,768	152,813	78%
General City	44,841	43,000	43,000	(31,153,961)	30,322	(4,539,003)	(4,508,680)	(26,645,281)	14%
American Rescue Plan	-	4,948,093	36,195,000	39,495,000	8,812,411	4,539,003	13,351,414	26,143,586	34%
Finance	2,217,244	2,111,012	2,535,491	2,594,828	2,116,079	-	2,116,079	478,749	82%
Human Resources	597,913	651,325	957,327	928,328	623,506	-	623,506	304,822	67%
Diversity & Inclusion	254,986	546,687	611,073	602,411	431,572	-	431,572	170,839	72%
Human Rights General	267,591	295,679	462,479	458,095	392,895	-	392,895	65,200	86%
Legal Dept	1,299,029	1,399,494	1,695,716	1,685,905	1,474,439	-	1,474,439	211,466	87%
Police General	27,639,992	30,031,479	31,101,209	30,959,307	9,084,025	-	9,084,025	21,875,282	29%
Crime Lab	552,838	628,676	868,577	866,694	206,430	-	206,430	660,264	24%
Fire General	26,056,166	26,373,821	26,165,969	26,945,010	5,925,780	2,435	5,928,215	21,016,795	22%
EMS	592,302	710,778	825,174	697,321	399,302	-	399,302	298,019	57%
Fire Training Center	30,175	32,253	148,000	59,304	54,797	-	54,797	4,506	92%
Morris PAC	1,003,966	1,106,303	600,000	656,778	643,333	-	643,333	13,445	98%
Palais Royale	221,414	149,547	208,649	227,712	177,972	-	177,972	49,740	78%
Engineering	2,879,656	3,123,492	3,435,362	3,471,814	2,951,893	-	2,951,893	519,921	85%
Sustainability	234,165	90,441	-	68,458	67,037	-	67,037	1,420	98%
AmeriCorps	307,799	222,663	-	-	-	-	-	-	-
Total Expenditures	66,534,960	75,567,091	109,584,091	82,631,453	36,836,965	2,435	36,839,400	45,792,051	45%

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

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

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	605,133	-	605,133	16,838	97%
Fringe Benefits	199,062	205,069	231,870	231,870	203,482	-	203,482	28,388	88%
Total Personnel	767,501	783,061	853,841	853,841	808,615	-	808,615	45,226	95%
Supplies	6,028	3,888	5,500	5,500	2,706	-	2,706	2,794	49%
Services & Charges									
Professional Services	143,724	-	7,000	500	-	-	-	500	0%
Printing & Advertising	25,634	43,385	41,500	38,660	36,431	-	36,431	2,229	94%
Repairs & Maintenance	800	650	300	300	33	-	33	267	11%
Education & Training	-	171	1,000	300	25	-	25	275	8%
Travel	-	-	3,500	475	474	-	474	1	100%
Other Services & Charges	740	1,110	500	11,028	9,304	-	9,304	1,724	84%
Total Services & Charges	170,898	45,316	53,800	51,263	46,268	-	46,268	4,996	90%
Operating Expenditures	944,428	832,264	913,141	910,604	857,588	-	857,588	53,016	94%
Interfund Allocations	93,425	157,918	135,741	135,741	135,741	-	135,741	-	100%
Total Expenditures	1,037,853	990,182	1,048,882	1,046,345	993,329	-	993,329	53,016	95%

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
Monthly Financial Report
December 31, 2022

Division Name	Community Initiatives					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	119,402	218,129	320,394	320,394	289,438	-	289,438	30,956	90%
Fringe Benefits	46,102	91,386	144,080	144,080	123,535	-	123,535	20,545	86%
Total Personnel	165,504	309,515	464,474	464,474	412,973	-	412,973	51,501	89%
Supplies									
	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	134,808	210,500	273,000	385,500	351,000	-	351,000	34,500	91%
Printing & Advertising	-	1,410	25,000	24,689	9,331	-	9,331	15,358	38%
Education & Training	-	-	12,500	110,700	38,737	-	38,737	71,963	35%
Travel	-	-	-	1,776	1,775	-	1,775	1	100%
Grant & Subsidies	-	336,000	350,000	504,000	461,250	-	461,250	42,750	92%
Other Services & Charges	-	-	-	144	143	-	143	1	99%
Total Services & Charges	134,808	547,910	660,500	1,026,809	862,236	-	862,236	164,573	84%
Operating Expenditures	300,312	857,425	1,124,974	1,491,283	1,275,209	-	1,275,209	216,074	86%
Interfund Allocations	-	-	35,152	35,152	35,152	-	35,152	-	100%
Total Expenditures	300,312	857,425	1,160,126	1,526,435	1,310,361	-	1,310,361	216,074	86%

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.

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

Division Name	Community Police Review Office	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	-	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									
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.

City of South Bend, Indiana
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Department Name	City Clerk					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	270,954	288,911	320,512	294,992	283,741	-	283,741	11,251	96%
Fringe Benefits	103,502	113,731	133,959	133,879	89,875	-	89,875	44,004	67%
Total Personnel	374,456	402,642	454,471	428,871	373,617	-	373,617	55,255	87%
Supplies	6,389	8,089	9,200	8,819	4,316	-	4,316	4,503	49%
Services & Charges									
Professional Services	25,275	15,066	25,000	42,475	18,448	-	18,448	24,027	43%
Printing & Advertising	18,528	23,705	27,500	27,747	20,366	-	20,366	7,381	73%
Repairs & Maintenance	32,656	6,400	5,000	10,000	8,778	-	8,778	1,222	88%
Education & Training	1,393	14,250	6,000	2,485	2,296	-	2,296	189	92%
Travel	342	-	5,000	2,500	-	-	-	2,500	0%
Other Services & Charges	4,963	7,635	7,500	9,116	5,916	-	5,916	3,200	65%
Bad Debt Expense	-	-	-	-	100	-	100	(100)	-
Total Services & Charges	83,157	67,056	76,000	94,323	55,903	-	55,903	38,419	59%
Operating Expenditures	464,002	477,787	539,671	532,013	433,836	-	433,836	98,177	82%
Interfund Allocations	48,956	155,926	154,876	154,876	154,876	-	154,876	-	100%
Total Expenditures	512,958	633,713	694,547	686,889	588,712	-	588,712	98,177	86%

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		
	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	187,249	182,138	260,858	260,826	203,103	-	203,103	57,723	78%
Fringe Benefits	84,521	95,359	164,916	164,948	106,163	-	106,163	58,785	64%
Total Personnel	271,770	277,497	425,774	425,774	309,265	-	309,265	116,508	73%
Supplies	2,716	1,894	2,500	2,500	2,496	-	2,496	4	100%
Services & Charges									
Professional Services	117,174	193,211	214,308	183,628	166,913	-	166,913	16,715	91%
Printing & Advertising	7,973	35,048	6,200	12,112	9,466	-	9,466	2,646	78%
Repairs & Maintenance	34,153	24,584	3,000	8,803	7,340	-	7,340	1,463	83%
Education & Training	2,069	599	5,000	5,000	1,557	-	1,557	3,443	31%
Travel	1,479	1,334	10,000	10,000	4,618	-	4,618	5,382	46%
Other Services & Charges	4,091	4,714	14,000	14,235	7,583	-	7,583	6,652	53%
Total Services & Charges	166,939	259,491	252,508	233,778	197,477	-	197,477	36,301	84%
Operating Expenditures	441,425	538,882	680,782	662,052	509,239	-	509,239	152,813	77%
Interfund Allocations	42,336	54,938	43,529	43,529	43,529	-	43,529	-	100%
Total Expenditures	483,761	593,820	724,311	705,581	552,768	-	552,768	152,813	78%

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.

City of South Bend, Indiana
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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	Actual	Encumbrances	& Encumb.		of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	1,353,939	1,321,367	1,490,200	1,490,200	1,215,705	-	1,215,705	274,495	82%
Fringe Benefits	480,160	464,963	580,534	580,534	430,563	-	430,563	149,971	74%
Total Personnel	1,834,099	1,786,330	2,070,734	2,070,734	1,646,268	-	1,646,268	424,466	80%
Supplies	14,013	8,804	16,420	16,470	8,278	-	8,278	8,192	50%
Services & Charges									
Professional Services	43,980	92,490	241,500	297,676	257,437	-	257,437	40,240	86%
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	3,603	1,504	-	1,504	2,099	42%
Travel	2,045	1,300	6,000	2,093	1,784	-	1,784	309	85%
Other Services & Charges	14,429	19,228	11,585	19,974	18,030	-	18,030	1,944	90%
Total Services & Charges	65,905	122,391	267,945	327,232	281,141	-	281,141	46,092	86%
Operating Expenditures	1,914,017	1,917,524	2,355,099	2,414,436	1,935,687	-	1,935,687	478,750	80%
Bad Debt	-	55	-	-	-	-	-	-	-
Interfund Allocations	303,227	193,433	180,392	180,392	180,392	-	180,392	-	100%
Total Expenditures	2,217,244	2,111,012	2,535,491	2,594,828	2,116,079	-	2,116,079	478,750	82%

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.

City of South Bend, Indiana
Monthly Financial Report
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Division Name	Human Resources					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	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	374,910	400,053	533,505	533,505	348,620	-	348,620	184,885	65%
Fringe Benefits	139,389	148,223	215,402	215,402	120,229	-	120,229	95,173	56%
Total Personnel	514,299	548,276	748,907	748,907	468,849	-	468,849	280,058	63%
Supplies	642	2,165	11,250	11,181	7,263	-	7,263	3,917	65%
Services & Charges									
Professional Services	-	-	-	315	315	-	315	1	100%
Printing & Advertising	999	287	7,060	6,831	1,668	-	1,668	5,163	24%
Repairs & Maintenance	100	150	-	450	450	-	450	-	100%
Education & Training	795	1,361	52,700	26,840	14,363	-	14,363	12,477	54%
Travel	-	-	6,000	5,713	2,507	-	2,507	3,206	44%
Other Services & Charges	1,760	1,609	7,000	3,681	3,681	-	3,681	1	100%
Total Services & Charges	3,655	3,407	72,760	43,830	22,984	-	22,984	20,848	52%
Operating Expenditures	518,596	553,847	832,917	803,918	499,096	-	499,096	304,823	62%
Interfund Allocations	79,317	97,478	124,410	124,410	124,410	-	124,410	-	100%
Total Expenditures	597,913	651,325	957,327	928,328	623,506	-	623,506	304,823	67%

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
Monthly Financial Report
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Division Name	Diversity & Inclusion					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	Actual	Encumbrances	& Encumb.		of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	165,515	206,014	233,671	233,671	150,127	-	150,127	83,544	64%
Fringe Benefits	50,278	64,933	82,633	82,633	36,526	-	36,526	46,107	44%
Total Personnel	215,793	270,948	316,304	316,304	186,653	-	186,653	129,651	59%
Supplies	74	1,486	1,500	646	389	-	389	257	60%
Services & Charges									
Professional Services	14,260	194,734	80,000	156,936	156,689	-	156,689	247	100%
Printing & Advertising	2,025	1,581	6,000	8,961	1,960	-	1,960	7,001	22%
Repairs & Maintenance	50	-	-	-	-	-	-	-	-
Education & Training	1,000	10,780	100,000	29,251	595	-	595	28,656	2%
Travel	-	-	20,000	4,544	1,862	-	1,862	2,682	41%
Other Services & Charges	2,843	3,755	5,000	3,500	1,155	-	1,155	2,345	33%
Total Services & Charges	20,177	210,850	211,000	203,192	162,261	-	162,261	40,931	80%
Operating Expenditures	236,044	483,283	528,804	520,142	349,303	-	349,303	170,839	67%
Interfund Allocations	18,942	63,404	82,269	82,269	82,269	-	82,269	-	100%
Total Expenditures	254,986	546,687	611,073	602,411	431,572	-	431,572	170,839	72%
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	210,062	196,677	-	196,677	13,385	94%
Fringe Benefits	49,745	55,005	99,688	84,688	68,742	-	68,742	15,946	81%
Total Personnel	184,125	190,901	344,750	294,750	265,418	-	265,418	29,331	90%
Supplies	765	969	2,000	2,000	1,980	-	1,980	20	99%
Services & Charges									
Professional Services	819	3,538	3,070	858	-	-	-	858	0%
Printing & Advertising	347	407	1,500	50,908	23,554	-	23,554	27,354	46%
Repairs & Maintenance	9,716	8,151	9,200	8,375	7,982	-	7,982	393	95%
Education & Training	600	-	3,500	2,166	1,681	-	1,681	485	78%
Travel	-	-	-	-	-	-	-	-	-
Other Services & Charges	44,073	45,538	51,140	51,719	44,960	-	44,960	6,759	87%
Total Services & Charges	55,555	57,634	68,410	114,026	78,178	-	78,178	35,849	69%
Operating Expenditures	240,446	249,504	415,160	410,776	345,576	-	345,576	65,200	84%
Interfund Allocations	27,145	46,175	47,319	47,319	47,319	-	47,319	-	100%
Total Expenditures	267,591	295,679	462,479	458,095	392,895	-	392,895	65,200	86%
Revenue									
Other Income	30,069	30,049	30,000	30,000	30,659		30,659	(659)	102%
Total Revenue	30,069	30,049	30,000	30,000	30,659		30,659	(659)	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
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Department Name	Legal Department	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	907,628	895,492	1,093,537	1,078,777	952,878	-	952,878	125,899	88%
Fringe Benefits	298,375	291,446	386,599	386,859	307,331	-	307,331	79,528	79%
Total Personnel	1,206,003	1,186,938	1,480,136	1,465,636	1,260,209	-	1,260,209	205,427	86%
Supplies	3,568	1,515	3,500	5,786	4,919	-	4,919	866	85%
Services & Charges									
Professional Services	1,440	9,384	2,550	5,465	3,780	-	3,780	1,685	69%
Printing & Advertising	106	252	1,000	500	170	-	170	330	34%
Repairs & Maintenance	100	1,000	-	-	-	-	-	-	-
Education & Training	8,063	7,108	12,000	10,400	9,450	-	9,450	951	91%
Travel	-	-	5,500	2,923	2,583	-	2,583	340	88%
Other Services & Charges	16,829	18,408	19,500	23,666	21,798	-	21,798	1,867	92%
Total Services & Charges	26,538	36,152	40,550	42,954	37,781	-	37,781	5,173	88%
Operating Expenditures	1,236,109	1,224,605	1,524,186	1,514,375	1,302,909	-	1,302,909	211,466	86%
Bad Debt	100	-	-	-	-	-	-	-	-
Interfund Allocations	62,820	174,889	171,530	171,530	171,530	-	171,530	-	100%
Total Expenditures	1,299,029	1,399,494	1,695,716	1,685,905	1,474,439	-	1,474,439	211,466	87%
Revenue									
Charges for Services	135,710	91,343	93,170	93,170	93,627		93,627	(457)	100%
Other Income	-	-	-	-	794		794	(794)	-
Interfund Allocation Reimb	56,529	-	-	-	-		-	-	-
Total Revenue	192,239	91,343	93,170	93,170	94,421		94,421	(1,251)	101%

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
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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	1,734,557	-	1,734,557	217,565	89%
Fringe Benefits	588,063	592,477	741,859	741,859	603,160	-	603,160	138,699	81%
Total Personnel	2,268,284	2,324,174	2,693,981	2,693,981	2,337,717	-	2,337,717	356,264	87%
Supplies	5,144	7,128	22,700	22,936	11,798	-	11,798	11,138	51%
Services & Charges									
Professional Services	151,673	192,618	150,000	186,191	81,144	-	81,144	105,047	44%
Printing & Advertising	1,872	5,897	8,535	12,457	6,215	-	6,215	6,242	50%
Repairs & Maintenance	5,718	5,931	27,700	7,700	5,623	-	5,623	2,077	73%
Education & Training	1,500	1,157	21,000	40,853	33,980	-	33,980	6,873	83%
Travel	3,762	3,986	15,250	15,250	7,452	-	7,452	7,798	49%
Other Services & Charges	12,230	11,024	36,300	32,550	8,069	-	8,069	24,482	25%
Debt Service Principal	10,755	4,493	-	-	-	-	-	-	-
Debt Service Interest & Fees	194	51	-	-	-	-	-	-	-
Total Services & Charges	187,704	225,158	258,785	295,002	142,483	-	142,483	152,519	48%
Operating Expenditures	2,461,132	2,556,460	2,975,466	3,011,918	2,491,997	-	2,491,997	519,921	83%
Bad Debt	84	-	-	-	-	-	-	-	-
Interfund Allocations	418,440	567,032	459,896	459,896	459,896	-	459,896	-	100%
Total Expenditures	2,879,656	3,123,492	3,435,362	3,471,814	2,951,893	-	2,951,893	519,921	85%
Revenue									
Licenses & Permits	161,952	122,575	156,100	156,100	177,070		177,070	(20,970)	113%
Charges for Services	415,210	192,000	196,000	196,000	196,000		196,000	-	100%
Fines	-	-	-	-	24		24	(24)	-
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	1,514,420		1,514,420	-	100%
Total Revenue	2,035,075	1,770,209	1,866,520	1,866,520	1,899,831		1,899,831	(33,311)	102%

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.

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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	-	18,458	17,037	-	17,037	1,420	92%
Repairs & Maintenance	-	285	-	-	-	-	-	-	-
Education & Training	86	150	-	-	-	-	-	-	-
Other Services & Charges	12,760	3,700	-	-	-	-	-	-	-
Total Services & Charges	87,431	10,025	-	18,458	17,037	-	17,037	1,420	92%
Operating Expenditures	224,425	70,295	-	18,458	17,037	-	17,037	1,420	92%
Capital	-	-	-	50,000	50,000	-	50,000	-	100%
Interfund Allocations	9,740	20,146	-	-	-	-	-	-	-
Total Expenditures	234,165	90,441	-	68,458	67,037	-	67,037	1,420	98%
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.

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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	-	-	-	-	-	-	-
Other Income	-	379	-	-	-	-	-	-	-
Interfund Transfers In	105,000	120,000	-	-	-	-	-	-	-
Total Revenue	281,231	305,190	-	-	-	-	-	-	-

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).

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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	15,097,055	504,324	-	504,324	14,592,731	3%
Fringe Benefits	5,423,162	5,728,486	7,600,855	7,021,955	-	-	-	7,021,955	0%
Total Personnel	20,986,615	22,098,933	22,483,010	22,119,010	504,324	-	504,324	21,614,686	2%
Supplies	767,165	955,573	1,152,960	1,564,374	1,390,275	-	1,390,275	174,100	89%
Services & Charges									
Professional Services	765,305	495,799	720,000	373,881	360,416	-	360,416	13,465	96%
Printing & Advertising	3,288	55,375	24,721	223,346	204,973	-	204,973	18,373	92%
Utilities	170,952	182,655	174,408	201,128	197,178	-	197,178	3,950	98%
Repairs & Maintenance	871,987	822,096	980,199	927,080	899,760	-	899,760	27,319	97%
Education & Training	426	56,136	-	-	-	-	-	-	-
Travel	1,648	2,618	250	1,050	573	-	573	477	55%
Grants & Subsidies	5,635	11,075	57,000	33,099	21,165	-	21,165	11,934	64%
Other Services & Charges	272,222	344,841	349,608	301,786	293,980	-	293,980	7,806	97%
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	2,061,370	1,978,044	-	1,978,044	83,324	96%
Operating Expenditures	23,988,164	25,168,022	25,942,156	25,744,754	3,872,642	-	3,872,642	21,872,110	15%
Capital	-	-	-	55,500	52,630	-	52,630	2,870	95%
Bad Debt	397	-	300	300	-	-	-	300	0%
Interfund Allocations	3,651,431	4,863,457	5,158,753	5,158,753	5,158,753	-	5,158,753	-	100%
Total Expenditures	27,639,992	30,031,479	31,101,209	30,959,307	9,084,025	-	9,084,025	21,875,280	29%
Revenue									
Intergov./ Grants	-	210,402	-	-	-	-	-	-	-
Charges for Services	8,316	-	-	-	-	-	-	-	-
Other Income	655,931	338,317	456,500	456,792	386,767	-	386,767	70,025	85%
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	386,767	-	386,767	77,525	83%

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).

City of South Bend, Indiana
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Division Name	Police Crime Lab	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	395,207	346,190	475,637	475,637	-	-	-	475,637	0%
Fringe Benefits	142,250	118,776	184,461	184,461	-	-	-	184,461	0%
Total Personnel	537,456	464,966	660,098	660,098	-	-	-	660,098	0%
Supplies	15,373	15,138	17,000	15,117	14,951	-	14,951	166	99%
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	675,215	14,951	-	14,951	660,264	2%
Interfund Allocations	-	148,571	191,479	191,479	191,479	-	191,479	-	100%
Total Expenditures	552,838	628,676	868,577	866,694	206,430	-	206,430	660,264	24%
Revenue									
Charges for Services	7,756	26,169	10,000	10,000	10,844		10,844	(844)	108%
Total Revenue	7,756	26,169	10,000	10,000	10,844		10,844	(844)	108%

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	13,636,366	62,956	-	62,956	13,573,410	0%
Fringe Benefits	5,397,609	5,621,419	7,250,515	7,265,515	-	-	-	7,265,515	0%
Total Personnel	21,771,825	21,527,001	20,901,881	20,901,881	62,956	-	62,956	20,838,925	0%
Supplies	591,801	592,256	678,568	924,213	900,416	-	900,416	23,797	97%
Services & Charges									
Professional Services	233,686	351,832	204,000	471,984	444,791	2,435	447,226	24,758	95%
Printing & Advertising	2,063	2,040	22,214	5,348	4,120	-	4,120	1,227	77%
Utilities	293,257	271,750	315,000	297,900	277,460	-	277,460	20,440	93%
Repairs & Maintenance	1,159,796	992,999	1,032,000	1,241,087	1,140,770	-	1,140,770	100,316	92%
Education & Training	67,844	79,268	73,000	132,116	132,088	-	132,088	29	100%
Travel	6,318	12,979	20,500	30,302	28,512	-	28,512	1,790	94%
Other Services & Charges	39,047	50,324	38,500	59,872	54,361	-	54,361	5,512	91%
Total Services & Charges	1,802,010	1,761,191	1,705,214	2,238,609	2,082,102	2,435	2,084,537	154,072	93%
Operating Expenditures	24,165,636	23,880,448	23,285,663	24,064,704	3,045,474	2,435	3,047,909	21,016,794	13%
Interfund Allocations	1,890,530	2,493,373	2,880,306	2,880,306	2,880,306	-	2,880,306	-	100%
Total Expenditures	26,056,166	26,373,821	26,165,969	26,945,010	5,925,780	2,435	5,928,215	21,016,794	22%
Revenue									
Charges for Services	337	340	1,500	1,500	516	-	516	984	34%
Intergov./ Grants	14,866	94,668	-	-	-	-	-	-	-
Licenses & Permits	19,227	23,137	24,000	24,000	29,308	-	29,308	(5,308)	122%
Donations	420	-	-	-	100	-	100	(100)	-
Other Income	6,033	20,678	1,000	1,146	24,510	-	24,510	(23,364)	2139%
Interfund Transfers In	3,474,135	607,079	-	-	-	-	-	-	-
Total Revenue	3,515,018	745,902	26,500	26,646	54,434	-	54,434	(27,788)	204%

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	-	-	-	156,804	0%	
Fringe Benefits	75,881	79,326	85,060	85,060	-	-	-	85,060	0%	
Total Personnel	214,005	225,543	241,864	241,864	-	-	-	241,864	0%	
Supplies	232,073	387,434	332,900	349,044	295,674	-	295,674	53,370	85%	
Services & Charges										
Professional Services	14,058	22,033	80,610	43,134	43,132	-	43,132	2	100%	
Printing & Advertising	220	-	12,200	-	-	-	-	-	-	
Repairs & Maintenance	2,640	3,704	133,600	2,723	2,464	-	2,464	259	90%	
Education & Training	66,239	7,912	4,000	199	199	-	199	1	100%	
Other Services & Charges	47,260	63,559	20,000	59,527	57,003	-	57,003	2,524	96%	
Total Services & Charges	130,417	97,208	250,410	105,583	102,798	-	102,798	2,786	97%	
Operating Expenditures	576,495	710,184	825,174	696,491	398,472	-	398,472	298,020	57%	
Bad Debt	5,648	594	-	830	830	-	830	-	100%	
Interfund Allocations	10,159	-	-	-	-	-	-	-	-	
Total Expenditures	592,302	710,778	825,174	697,321	399,302	-	399,302	298,020	57%	
Revenue										
Charges for Services	3,491,328	4,195,362	3,608,000	4,364,000	4,395,365		4,395,365	(31,365)	101%	
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	4,364,000	4,396,795		4,396,795	(32,795)	101%	

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.

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

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	17,204	16,958	-	16,958	246	99%
Services & Charges									
Professional Services	-	-	-	2,000	1,929	-	1,929	71	96%
Utilities	5,729	18,331	33,000	35,100	31,665	-	31,665	3,435	90%
Repairs & Maintenance	10,605	635	110,000	5,000	4,246	-	4,246	754	85%
Total Services & Charges	16,334	18,966	143,000	42,100	37,840	-	37,840	4,260	90%
Operating Expenditures	30,175	32,253	148,000	59,304	54,797	-	54,797	4,506	92%
Total Expenditures	30,175	32,253	148,000	59,304	54,797	-	54,797	4,506	92%
Revenue									
Charges for Services	1,050	-	50,000	50,000	5,935		5,935	44,065	12%
Other Income	-	-	-	-	1,137		1,137	(1,137)	-
Total Revenue	1,050	-	50,000	50,000	7,072	-	7,072	42,928	14%

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).

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

Division Name	Morris Performing Arts 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									
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	-	23,591	22,310	-	22,310	1,281	95%
Utilities	112,645	110,532	-	-	-	-	-	-	-
Repairs & Maintenance	34,268	61,776	-	9,785	5,816	-	5,816	3,969	59%
Education & Training	-	3,224	-	4,252	25	-	25	4,227	1%
Travel	1,469	3,626	-	3,659	936	-	936	2,723	26%
Other Services & Charges	11,433	12,862	-	2,613	1,367	-	1,367	1,246	52%
Total Services & Charges	178,034	207,820	-	48,343	34,898	-	34,898	13,446	72%
Operating Expenditures	617,512	868,330	-	56,778	43,333	-	43,333	13,446	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	656,778	643,333	-	643,333	13,446	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	4,457	-	4,457	543	89%	
Services & Charges										
Printing & Advertising	3,693	-	-	-	-	-	-	-	-	
Utilities	80,505	71,095	92,000	104,100	85,604	-	85,604	18,496	82%	
Repairs & Maintenance	26,223	23,356	61,000	62,792	36,062	-	36,062	26,729	57%	
Other Services & Charges	5,539	8,062	14,640	19,811	15,839	-	15,839	3,972	80%	
Total Services & Charges	115,959	102,514	167,640	186,703	137,506	-	137,506	49,197	74%	
Operating Expenditures	177,777	104,140	172,640	191,703	141,963	-	141,963	49,740	74%	
Interfund										
Interfund Allocations	43,637	45,407	36,009	36,009	36,009	-	36,009	-	100%	
Interfund Total	43,637	45,407	36,009	36,009	36,009	-	36,009	-	100%	
Total Expenditures	221,414	149,547	208,649	227,712	177,972	-	177,972	49,740	78%	
Revenue										
Charges for Services	88,843	122,575	136,190	136,190	133,138	-	133,138	3,052	98%	
Other Income	4,966	-	-	-	4,299	-	4,299	(4,299)	-	
Total Revenue	93,809	122,575	136,190	136,190	137,437	-	137,437	(1,247)	101%	

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.

City of South Bend, Indiana

Monthly Financial Report

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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	3,134,543		3,134,543	(84,543)	103%
Intergov./ Grants	-	123,272	-	-	-		-	-	-
Licenses & Permits	300	1,975	1,500	1,500	2,175		2,175	(675)	145%
Charges for Services	290,475	224,847	262,300	256,455	112,415		112,415	144,040	44%
Interest Earnings	39,751	23,518	19,635	19,635	52,037		52,037	(32,402)	265%
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	44,405		44,405	(5,383)	114%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	187,963		187,963	-	100%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	5,550,000		5,550,000	-	100%
Total Revenue	10,238,117	8,159,765	9,852,398	9,922,075	9,901,038		9,901,038	21,037	100%
Expenditures by Activity									
Streets / Traffic & Lighting	7,154,221	8,652,023	8,317,336	8,055,030	7,313,705	-	7,313,705	741,324	91%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	1,774,987	1,507,024	-	1,507,024	267,963	85%
Total Expenditures	8,356,994	9,972,287	10,197,235	9,830,017	8,820,729	-	8,820,729	1,009,287	90%
Expenditures by Type									
Personnel									
Salaries & Wages	2,715,345	2,826,835	3,330,520	3,330,220	2,924,195	-	2,924,195	406,025	88%
Fringe Benefits	1,138,382	1,168,166	1,423,392	1,423,392	1,203,828	-	1,203,828	219,564	85%
Total Personnel	3,853,726	3,995,001	4,753,912	4,753,612	4,128,023	-	4,128,023	625,589	87%
Supplies	1,065,253	898,714	720,794	884,873	854,478	-	854,478	30,395	97%
Services & Charges									
Professional Services	255,097	389,410	700,000	707,870	636,199	-	636,199	71,671	90%
Printing & Advertising	194	771	2,950	2,772	2,422	-	2,422	350	87%
Utilities	44,364	41,299	51,856	45,216	44,781	-	44,781	435	99%
Repairs & Maintenance	699,746	637,358	692,525	708,945	701,876	-	701,876	7,070	99%
Education & Training	13,900	2,845	10,000	8,291	8,291	-	8,291	-	100%
Travel	2,210	-	5,000	5,140	5,135	-	5,135	5	100%
Other Services & Charges	161,862	102,368	149,210	29,324	27,988	-	27,988	1,337	95%
Debt Service Principal	590,097	874,648	953,898	954,165	891,039	-	891,039	63,125	93%
Debt Service Interest & Fees	28,674	39,036	52,508	52,241	34,928	-	34,928	17,313	67%
Total Services & Charges	1,796,145	2,087,736	2,617,947	2,513,965	2,352,660	-	2,352,660	161,306	94%
Operating Expenditures	6,715,125	6,981,451	8,092,653	8,152,450	7,335,161	-	7,335,161	817,290	90%
Capital	102,840	1,571,080	775,000	347,985	155,986	-	155,986	191,999	45%
Bad Debt	4,042	-	-	-	-	-	-	-	-
Interfund Allocations	1,534,987	1,419,756	1,329,582	1,329,582	1,329,582	-	1,329,582	-	100%
Total Expenditures	8,356,994	9,972,287	10,197,235	9,830,017	8,820,729	-	8,820,729	1,009,289	90%
Net Surplus / (Deficit)	1,881,123	(1,812,522)	(344,837)	92,058	1,080,308		1,080,308		
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		4,864,474	5,878,352				
Cash Reserves Target	2,089,248	2,493,072		2,457,504					
							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.

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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	3,134,543		3,134,543	(84,543)	103%
Interest Earnings	12,589	9,704	285	8,785	23,921		23,921	(15,136)	272%
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	4,046,471		4,046,471	(99,679)	103%

Expenditures by Type

Personnel									
Salaries & Wages	221,144	247,754	429,064	429,364	255,141	-	255,141	174,223	59%
Fringe Benefits	103,529	110,873	159,953	159,953	124,031	-	124,031	35,922	78%
Total Personnel	324,673	358,626	589,017	589,317	379,172	-	379,172	210,145	64%

Supplies	1,165,290	1,099,093	1,516,135	2,168,673	2,107,582	-	2,107,582	61,090	97%
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Services & Charges									
Professional Services	-	249,700	-	-	-	-	-	-	-
Repairs & Maintenance	1,042,462	568,445	1,419,325	1,376,618	1,376,423	-	1,376,423	196	100%
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	1,574,575	1,470,187	-	1,470,187	104,388	93%

Capital	-	15,800	925,000	184,117	184,116	-	184,116	1	100%
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Total Expenditures	2,532,426	2,291,664	4,647,434	4,516,682	4,141,058	-	4,141,058	375,624	92%
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Net Surplus / (Deficit)	465,321	922,169	(672,149)	(569,890)	(94,586)		(94,586)		
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Beginning Cash Balance	650,402	1,126,297		2,042,332		Cash Reserves Target			
Cash Adjustments	10,574	(6,134)		-					
Ending Cash Balance	1,126,297	2,042,332		1,472,442	1,971,069	No reserve requirement			
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.

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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 Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
Revenue									
Intergov./ Shared Revenues	5,970,315	6,408,258	6,100,000	6,100,000	6,269,085		6,269,085	(169,085)	103%
Intergov./ Grants	-	123,272	-	-	-		-	-	-
Licenses & Permits	300	1,975	1,500	1,500	2,175		2,175	(675)	145%
Charges for Services	290,475	224,847	262,300	256,455	112,415		112,415	144,040	44%
Interest Earnings	52,340	33,222	19,920	28,420	75,958		75,958	(47,538)	267%
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	44,405		44,405	(5,383)	114%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	187,963		187,963	-	100%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	5,550,000		5,550,000	-	100%
Total Revenue	13,235,863	11,373,598	13,827,683	13,868,867	13,947,509		13,947,509	(78,641)	101%
Expenditures by Fund									
Motor Vehicle Highway (#202)	8,356,994	9,972,287	10,197,235	9,830,017	8,820,729	-	8,820,729	1,009,288	90%
MVH Restricted (#266)	2,532,426	2,291,664	4,647,434	4,516,682	4,141,058	-	4,141,058	375,624	92%
Total Expenditures	10,889,419	12,263,951	14,844,669	14,346,699	12,961,787	-	12,961,787	1,384,912	90%
Expenditures by Activity									
Streets / Traffic & Lighting	9,686,646	10,943,687	12,964,770	12,571,711	11,454,763	-	11,454,763	1,116,949	91%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	1,774,987	1,507,024	-	1,507,024	267,963	85%
Total Expenditures	10,889,419	12,263,951	14,844,669	14,346,699	12,961,787	-	12,961,787	1,384,912	90%
Expenditures by Type									
Personnel									
Salaries & Wages	2,936,488	3,074,589	3,759,584	3,759,584	3,179,336	-	3,179,336	580,248	85%
Fringe Benefits	1,241,911	1,279,038	1,583,345	1,583,345	1,327,859	-	1,327,859	255,486	84%
Total Personnel	4,178,400	4,353,627	5,342,929	5,342,929	4,507,195	-	4,507,195	835,734	84%
Supplies	2,230,544	1,997,807	2,236,929	3,053,545	2,962,061	-	2,962,061	91,485	97%
Services & Charges									
Professional Services	255,097	639,109	700,000	707,870	636,199	-	636,199	71,671	90%
Printing & Advertising	194	771	2,950	2,772	2,422	-	2,422	350	87%
Utilities	44,364	41,299	51,856	45,216	44,781	-	44,781	435	99%
Repairs & Maintenance	1,742,208	1,205,803	2,111,850	2,085,564	2,078,298	-	2,078,298	7,265	100%
Education & Training	13,900	2,845	10,000	8,291	8,291	-	8,291	-	100%
Travel	2,210	-	5,000	5,140	5,135	-	5,135	5	100%
Other Services & Charges	161,862	102,368	149,210	29,324	27,988	-	27,988	1,337	95%
Debt Service Principal	590,097	874,648	1,129,822	1,130,378	982,660	-	982,660	147,718	87%
Debt Service Interest & Fees	28,674	39,036	74,541	73,985	37,072	-	37,072	36,912	50%
Total Services & Charges	2,838,607	2,905,881	4,235,229	4,088,540	3,822,847	-	3,822,847	265,693	94%
Operating Expenditures	9,247,550	9,257,315	11,815,087	12,485,015	11,292,103	-	11,292,103	1,192,912	90%
Capital	102,840	1,586,880	1,700,000	532,102	340,102	-	340,102	192,000	64%
Bad Debt	4,042	-	-	-	-	-	-	-	-
Interfund Allocations	1,534,987	1,419,756	1,329,582	1,329,582	1,329,582	-	1,329,582	-	100%
Total Expenditures	10,889,419	12,263,951	14,844,669	14,346,699	12,961,787	-	12,961,787	1,384,912	90%
Net Surplus / (Deficit)	2,346,444	(890,352)	(1,016,986)	(477,832)	985,722		985,722		
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		6,336,916	7,849,421				

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.

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Fund Name	Local Road & Street	Fund Number	251
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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	1,781,618	1,939,498	1,829,152	1,829,152	2,003,475		2,003,475	(174,323)	110%
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	34,259		34,259	(26,842)	462%
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	2,193,593		2,193,593	589,977	79%

Expenditures by Type									
Supplies	4,468	367,364	350,000	115,964	57,542	-	57,542	58,423	50%
Services & Charges									
Professional Services	200,078	459,207	1,170,000	762,720	690,622	-	690,622	72,098	91%
Repairs & Maintenance	795,967	534,977	250,000	127,629	125,774	-	125,774	1,855	99%
Other Services & Charges	2,094	8,202	-	-	-	-	-	-	-
Total Services & Charges	998,139	1,002,386	1,420,000	890,348	816,396	-	816,396	73,953	92%
Capital	1,552,078	543,198	300,000	313,894	303,138	-	303,138	10,756	97%
Interfund Transfers Out	1,000,000	2,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000	-	100%
Total Expenditures	3,554,685	3,912,948	3,070,000	2,320,207	2,177,076	-	2,177,076	143,132	94%

Net Surplus / (Deficit)	(1,609,236)	(1,284,072)	(286,431)	463,362	16,517		16,517		
Beginning Cash Balance	5,233,148	3,632,884		2,349,376					
Cash Adjustments	8,971	565		-					
Ending Cash Balance	3,632,884	2,349,376		2,812,738	2,380,085				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

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	3,417		3,417	(2,574)	405%
Other Income	-	1,500	-	-	-		-	-	-
Total Revenue	145,354	2,969	543	843	3,417		3,417	(2,574)	405%

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

Net Surplus / (Deficit)	95,560	(20,958)	543	843	3,417	3,417
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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	246,473	248,243		
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
Monthly Financial Report
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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	1,350,100		1,350,100	(350,100)	135%
Interest Earnings	7,642	4,832	1,049	2,427	23,684		23,684	(21,257)	976%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,522,365	1,000,000	1,000,000	1,000,000	1,000,000		1,000,000	-	100%
Total Revenue	2,632,372	1,795,904	2,001,049	2,002,427	2,373,784		2,373,784	(371,357)	119%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	1,691,081	2,482,521	2,000,000	594,751	594,751		594,751	-	100%
Other Services & Charges	-	-	-	-	-		-	-	-
Total Services & Charges	1,691,081	2,482,521	2,000,000	594,751	594,751		594,751	-	100%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	1,691,081	2,482,521	2,000,000	594,751	594,751		594,751	-	100%
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Net Surplus / (Deficit)	941,291	(686,618)	1,049	1,407,676	1,779,033		1,779,033		
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Beginning Cash Balance	449,431	1,391,493		704,875			Cash Reserves Target		
Cash Adjustments	770	-		-			No reserve requirement - Grant fund - spend down to zero		
Ending Cash Balance	1,391,493	704,875		2,112,551	2,477,054				
Cash Reserves Target	-	-		-	-				

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.

City of South Bend, Indiana
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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	-	-	32,517		32,517	(32,517)	-
Interest Earnings	17,411	9,556	3,481	6,250	26,999		26,999	(20,749)	432%
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	552,844		552,844	(53,266)	111%

Expenditures by Type

Supplies	-	-	350,000	-	-	-	-	-	-
Services & Charges									
Professional Services	108,890	57,027	-	219,741	217,156	-	217,156	2,585	99%
Repairs & Maintenance	44,201	-	450,000	450,000	450,000	-	450,000	-	100%
Total Services & Charges	153,090	57,027	450,000	669,741	667,156	-	667,156	2,585	100%
Capital	649,253	27,855	500,000	305,736	196,985	-	196,985	108,751	64%
Interfund Transfers Out	522,365	-	-	-	-	-	-	-	-
Total Expenditures	1,324,708	84,882	1,300,000	975,477	864,141	-	864,141	111,336	89%

Net Surplus / (Deficit)	(813,301)	502,758	(803,191)	(475,899)	(311,297)		(311,297)
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Beginning Cash Balance	2,195,972	1,386,436	-	1,889,193	
Cash Adjustments	3,765	-	-	-	
Ending Cash Balance	1,386,436	1,889,193	1,413,294	1,572,300	
Cash Reserves Target	-	-	-	-	

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

Fund Purpose:

This fund was established in 2006 with the City's share of the proceeds for the lease of the Indiana Toll Road (I-80/90). The fund is used to finance capital improvements projects 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	37,031		37,031	(25,031)	309%
Interfund Transfers In	-	8,601,026	-	-	-		-	-	-
Total Revenue	-	8,622,248	-	12,000	37,031		37,031	(25,031)	309%

Expenditures by Type									
Capital	-	3,785,766	-	1,603,376	1,761,110		1,761,110	(157,734)	110%
Interfund Transfers Out	-	1,000,000	-	-	-		-	-	-
Total Expenditures	-	4,785,766	-	1,603,376	1,761,110		1,761,110	(157,734)	110%

Net Surplus / (Deficit)	-	3,836,482	-	(1,591,376)	(1,724,079)		(1,724,079)		
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Beginning Cash Balance	-	-	3,836,482						
Cash Adjustments	-	-	-						
Ending Cash Balance	-	3,836,482	2,245,106	2,302,010					
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
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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	5,656,106	6,092,214	6,398,200	6,398,200	6,909,550		6,909,550	(511,350)	108%
Intergov./ Grants	-	-	-	-	7,410		7,410	(7,410)	-
Interest Earnings	2,362	781	-	2,000	3,406		3,406	(1,406)	170%
Other Income	98,540	49,951	45,000	64,374	63,306		63,306	1,068	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	7,247,359		7,247,359	(519,636)	108%

Expenditures by Type

Personnel									
Salaries & Wages	1,151,775	1,116,262	1,294,255	1,324,255	1,223,746	-	1,223,746	100,509	92%
Fringe Benefits	491,924	450,803	625,177	595,177	478,575	-	478,575	116,602	80%
Total Personnel	1,643,699	1,567,066	1,919,432	1,919,432	1,702,321	-	1,702,321	217,111	89%

Supplies	328,387	314,035	448,120	458,120	434,548	-	434,548	23,572	95%
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Services & Charges									
Printing & Advertising	504	4,106	5,193	16,982	13,059	-	13,059	3,923	77%
Repairs & Maintenance	1,156,210	1,249,530	1,030,000	1,905,000	1,844,161	-	1,844,161	60,839	97%
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	1,244,021	1,085,570	-	1,085,570	158,451	87%
Debt Service Principal	-	250,000	-	-	-	-	-	-	-
Total Services & Charges	2,320,333	2,647,575	2,271,977	3,195,904	2,942,970	-	2,942,970	252,933	92%

Operating Expenditures	4,292,419	4,528,676	4,639,529	5,573,456	5,079,840	-	5,079,840	493,616	91%
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Bad Debt	35,467	24,584	62,273	62,273	670,719	-	670,719	(608,446)	1077%
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Interfund									
Interfund Allocations	958,978	1,185,129	1,187,501	1,187,501	1,187,501	-	1,187,501	-	100%
Interfund Transfers Out	979,213	867,967	1,124,161	1,124,161	981,664	-	981,664	142,497	87%
Total Interfund	1,938,191	2,053,096	2,311,662	2,311,662	2,169,165	-	2,169,165	142,497	94%

Total Expenditures	6,266,076	6,606,356	7,013,464	7,947,391	7,919,724	-	7,919,724	27,667	100%
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Net Surplus / (Deficit)	(259,069)	1,332,960	(570,264)	(1,219,668)	(672,365)	-	(672,365)		
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Beginning Cash Balance	449,145	87,032		906,471				Cash Reserves Target	
Cash Adjustments	(103,044)	(513,522)		-					
Ending Cash Balance	87,032	906,471		(313,197)	294,832				
Cash Reserves Target	626,608	660,636		794,739				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	1,516		1,516	(966)	276%
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	981,664		981,664	142,497	87%
Total Revenue	1,355,159	1,626,271	2,554,161	2,684,437	2,542,907		2,542,907	141,531	95%

Expenditures by Type									
Services & Charges									
Debt Service Principal	927,626	843,122	1,061,327	1,061,836	950,448	-	950,448	111,388	90%
Debt Service Interest & Fees	51,027	37,977	62,834	62,325	31,216	-	31,216	31,109	50%
Total Services & Charges	978,653	881,100	1,124,161	1,124,161	981,664	-	981,664	142,497	87%

Capital	53,416	354,135	1,430,000	758,270	758,270	-	758,270	-	100%
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Total Expenditures	1,032,069	1,235,235	2,554,161	1,882,431	1,739,934	-	1,739,934	142,497	92%
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Net Surplus / (Deficit)	323,090	391,036	-	802,006	802,972		802,972		
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Beginning Cash Balance	64,925	388,126		779,163					
Cash Adjustments	111	-		-					
Ending Cash Balance	388,126	779,163		1,581,169	1,582,027				
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	19,141,578		19,141,578	878,793	96%
Interest Earnings	29,477	28,409	15,362	35,362	95,051		95,051	(59,689)	269%
Other Income	30,256	23,582	20,000	105,912	41,395		41,395	64,517	39%
Interfund Allocation Reimb	1,788,327	1,856,424	1,414,701	1,414,701	1,414,701		1,414,701	-	100%
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	20,987,352		20,987,352	883,096	96%
Expenditures by Type									
Personnel									
Salaries & Wages	3,387,258	3,192,897	3,894,196	3,810,196	3,497,540	-	3,497,540	312,656	92%
Fringe Benefits	1,442,985	1,353,254	1,764,581	1,698,581	1,503,528	-	1,503,528	195,053	89%
Total Personnel	4,830,243	4,546,151	5,658,777	5,508,777	5,001,068	-	5,001,068	507,709	91%
Supplies	1,266,625	1,039,704	1,531,847	1,885,605	1,604,334	-	1,604,334	281,270	85%
Services & Charges									
Professional Services	850,848	749,968	656,560	1,137,393	760,096	-	760,096	377,297	67%
Printing & Advertising	2,209	2,029	10,359	9,702	7,168	-	7,168	2,534	74%
Utilities	752,924	774,893	825,700	872,925	828,854	-	828,854	44,071	95%
Repairs & Maintenance	388,841	465,164	446,700	462,224	411,658	-	411,658	50,566	89%
Education & Training	10,322	20,142	32,675	31,094	15,517	-	15,517	15,577	50%
Travel	2,754	-	18,750	8,750	-	-	-	8,750	0%
Other Services & Charges	2,998,135	2,896,198	3,079,422	3,464,812	2,536,459	-	2,536,459	928,353	73%
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	6,191,080	4,763,931	-	4,763,931	1,427,149	77%
Operating Expenditures	11,520,310	10,798,983	12,464,970	13,585,461	11,369,334	-	11,369,334	2,216,128	84%
Bad Debt	99,420	51,503	100,000	100,000	1,103,072	-	1,103,072	(1,003,072)	1103%
Interfund									
Interfund Allocations	2,184,334	2,267,793	2,342,714	2,342,714	2,342,714	-	2,342,714	-	100%
P.I.L.O.T	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	6,859,430	6,649,430	-	6,649,430	210,000	97%
Total Interfund	8,980,707	8,830,696	10,605,783	10,815,783	10,605,783	-	10,605,783	210,000	98%
Total Expenditures	20,600,437	19,681,182	23,170,753	24,501,244	23,078,188	-	23,078,188	1,423,056	94%
Net Surplus / (Deficit)	861,356	2,307,840	(1,700,319)	(2,630,796)	(2,090,837)		(2,090,837)		
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		3,919,661	4,758,783				
Cash Reserves Target	1,030,022	984,059		1,225,062					
								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	251,905		251,905	(41,905)	120%
Interest Earnings	51,626	50,372	2,173	32,000	153,064		153,064	(121,064)	478%
Other Income	9,568	11,040	-	-	7,084		7,084	(7,084)	-
Interfund Transfers In	3,862,000	3,373,000	3,987,000	3,971,704	3,971,704		3,971,704	-	100%
Total Revenue	4,160,101	3,606,371	4,199,173	4,213,704	4,383,757		4,383,757	(170,053)	104%

Expenditures by Type

Services & Charges									
Professional Services	31,704	22,740	100,000	42,253	42,253		42,253	-	100%
Total Services & Charges	31,704	22,740	100,000	42,253	42,253		42,253	-	100%

Capital	726,784	1,511,591	8,887,000	3,856,414	3,271,169		3,271,169	585,244	85%
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Bad Debt	-	(428)	-	-	-		-	-	-
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Total Expenditures	758,488	1,533,903	8,987,000	3,898,667	3,313,423		3,313,423	585,244	85%
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Net Surplus / (Deficit)	3,401,613	2,072,468	(4,787,827)	315,037	1,070,334		1,070,334		
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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)		-			No reserve requirement - Capital fund - spend down to zero		
Ending Cash Balance	7,652,044	9,672,979		9,988,015	11,059,854				
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:

- | | |
|--|---|
| <p>Equipment: \$25,000</p> <ul style="list-style-type: none"> • (1) Trailer 20' Long for Dump Truck <p>Vehicles: \$462,000</p> <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 <p>Water Mains: \$1,900,000</p> <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 | <p>Water Meter Replacement - \$4,000,000</p> <p>System Renewal Projects- TBD - \$2,500,000</p> <p>Services for Capital Planning - \$100,000</p> |
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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	-	-	12,668		12,668	(12,668)	-
Total Revenue	11,222	7,493	-	-	12,668		12,668	(12,668)	-

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

Net Surplus / (Deficit)	(5,227)	-	-	-	12,668		12,668
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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	1,315,511				
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	-	-	18,171		18,171	(18,171)	-
Interfund Transfers In	1,218,000	1,508,702	2,662,430	2,662,430	2,662,430		2,662,430	-	100%
Total Revenue	1,226,907	1,511,520	2,662,430	2,662,430	2,680,601		2,680,601	(18,171)	101%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,058,099	1,093,877	1,939,273	1,939,273	1,248,939	-	1,248,939	690,334	64%
Debt Service Interest & Fees	443,037	417,148	723,157	723,157	390,368	-	390,368	332,789	54%
Total Services & Charges	1,501,136	1,511,025	2,662,430	2,662,430	1,639,307	-	1,639,307	1,023,123	62%
Interfund Transfers Out	10,069	2,818	-	-	-	-	-	-	-
Total Expenditures	1,511,205	1,513,843	2,662,430	2,662,430	1,639,307	-	1,639,307	1,023,123	62%

Net Surplus / (Deficit)	(284,298)	(2,323)	-	-	1,041,294	1,041,294
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Beginning Cash Balance	286,131	2,323				Cash Reserves Target No reserve requirement
Cash Adjustments	491	-				
Ending Cash Balance	2,323	-			2,273,787	
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	13,836		13,836	(13,814)	62891%
Total Revenue	12,438	8,191	-	22	13,836		13,836	(13,814)	62891%

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

Net Surplus / (Deficit)	(7,562)	4	-	22	13,836		13,836
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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	1,432,109	-	-
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	-	-	28,377		28,377	(28,377)	-
Interfund Transfers In	16,931	-	-	15,296	15,296		15,296	-	100%
Total Revenue	42,357	17,168	-	15,296	43,673		43,673	(28,377)	286%

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

Net Surplus / (Deficit)	5,147	-	-	15,296	43,673	43,673
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Beginning Cash Balance	2,902,529	2,912,652	2,912,652	2,912,652		Cash Reserves Target 16.67% of annual operating expenses in Fund 620, net of transfers
Cash Adjustments	4,976	-	-	-		
Ending Cash Balance	2,912,652	2,912,652	2,927,948	2,946,775		
Cash Reserves Target	2,572,765	2,455,404	2,940,890			

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	701,488		701,488	(41,988)	106%
Interest Earnings	18,620	12,053	16,020	16,020	27,093		27,093	(11,073)	169%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	48,167	48,167		48,167	-	100%
Total Revenue	691,083	709,391	675,520	723,687	776,748		776,748	(53,061)	107%

Expenditures by Type

Personnel									
Salaries & Wages	116,128	119,441	128,227	128,017	119,081	-	119,081	8,936	93%
Fringe Benefits	51,106	52,566	55,297	55,507	55,024	-	55,024	483	99%
Total Personnel	167,234	172,007	183,524	183,524	174,105	-	174,105	9,419	95%
Supplies	26,545	34,659	65,500	65,500	42,321	-	42,321	23,179	65%
Services & Charges									
Printing & Advertising	-	-	350	350	-	-	-	350	0%
Repairs & Maintenance	507,227	422,857	401,000	637,550	474,934	-	474,934	162,616	74%
Other Services & Charges	6,875	-	-	-	-	-	-	-	-
Total Services & Charges	514,102	422,857	401,350	637,900	474,934	-	474,934	162,966	74%
Operating Expenditures	707,880	629,522	650,374	886,924	691,360	-	691,360	195,564	78%
Bad Debt	3,705	1,891	6,500	6,500	57,952	-	57,952	(51,452)	892%
Interfund Allocations	84,511	91,901	96,195	96,195	96,195	-	96,195	-	100%
Total Expenditures	796,097	723,314	753,069	989,619	845,507	-	845,507	144,112	85%

Net Surplus / (Deficit)	(105,014)	(13,923)	(77,549)	(265,932)	(68,759)	(68,759)
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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	1,737,929	1,951,963		
Cash Reserves Target	199,024	180,829	247,405			

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	40,062,043		40,062,043	(1,663,093)	104%
Interest Earnings	80,803	69,545	10,333	77,000	247,071		247,071	(170,071)	321%
Other Income	36,100	276,595	5,142	92,480	106,610		106,610	(14,130)	115%
Interfund Allocation Reimb	446,759	449,895	463,761	463,761	463,761		463,761	-	100%
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	41,294,998		41,294,998	(1,848,420)	105%
Expenditures by Division									
Sewers	5,816,750	6,803,434	6,687,529	7,118,689	7,807,448	-	7,807,448	(688,759)	110%
Concrete Crew	416,511	466,063	556,545	570,890	521,609	-	521,609	49,281	91%
Wastewater	33,360,472	29,353,258	32,667,861	33,431,319	32,097,845	-	32,097,845	1,333,474	96%
Organic Resources	1,587,652	1,326,459	1,508,008	1,788,095	1,506,046	-	1,506,046	282,049	84%
Total Expenditures	41,181,385	37,949,214	41,419,943	42,908,992	41,932,947	-	41,932,947	976,045	98%
Expenditures by Type									
Personnel									
Salaries & Wages	4,716,820	4,777,198	5,469,187	5,390,387	4,946,254	-	4,946,254	444,133	92%
Fringe Benefits	1,973,822	1,956,552	2,367,307	2,336,107	2,018,844	-	2,018,844	317,263	86%
Total Personnel	6,690,642	6,733,749	7,836,494	7,726,494	6,965,098	-	6,965,098	761,396	90%
Supplies	1,666,866	1,569,805	2,038,904	2,581,419	2,230,631	-	2,230,631	350,788	86%
Services & Charges									
Professional Services	849,692	399,309	210,000	695,641	590,275	-	590,275	105,367	85%
Printing & Advertising	849	1,623	6,749	6,749	1,182	-	1,182	5,567	18%
Utilities	1,101,420	1,160,652	1,322,556	1,397,856	1,267,312	-	1,267,312	130,244	91%
Repairs & Maintenance	1,455,801	1,677,510	2,115,850	1,970,263	1,677,658	-	1,677,658	292,605	85%
Education & Training	12,122	15,176	36,500	35,142	20,869	-	20,869	14,273	59%
Travel	6,202	356	38,000	39,500	10,417	-	10,417	29,083	26%
Other Services & Charges	2,439,052	3,157,093	2,079,655	2,694,383	1,889,515	-	1,889,515	804,868	70%
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	7,030,653	5,648,646	-	5,648,646	1,382,009	80%
Operating Expenditures	14,753,183	15,017,502	15,876,127	17,338,566	14,844,375	-	14,844,375	2,494,193	86%
Capital	-	-	-	26,610	20,610	-	20,610	6,000	77%
Bad Debt	158,420	83,831	225,000	225,000	1,749,145	-	1,749,145	(1,524,145)	777%
Interfund									
Interfund Allocations	5,645,332	6,312,945	6,081,041	6,081,041	6,081,041	-	6,081,041	-	100%
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	14,772,089	-	14,772,089	-	100%
Total Interfund	26,269,783	22,847,881	25,318,816	25,318,816	25,318,816	-	25,318,816	-	100%
Total Expenditures	41,181,385	37,949,214	41,419,943	42,908,992	41,932,947	-	41,932,947	976,048	98%
Net Surplus / (Deficit)	(3,570,836)	3,316,590	(2,541,757)	(3,462,414)	(637,948)		(637,948)		
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		10,362,957	13,821,063				
Cash Reserves Target	2,059,069	1,897,461		2,145,450					
								5% of Annual expenditures	
Fund Purpose:	This fund was established to account for the operations of the following divisions of the Department of Public Works: Wastewater - Facilitates the collection, treatment, and disposal of wastewater. Responsible for the operation of the treatment facility, which is a conventional activated sludge plant, the interceptor sewer system, the combined sewer overflow (CSO) system and the remote sewage lift stations. Sewers - Oversees the repair and maintenance of approximately 700 miles of sanitary sewer and storm drains. Along with the sanitary and storm lines, Sewers also maintains around 10,000 catch basins, inlets, and drains. Maintenance of the sewer system is assisted by a vector truck outfitted with a specialized camera system that enables real-time viewing of the inside of the sewer lines. This allows for the identification of issues to be addressed before they become problems that can affect the public. Sewers also mows and upkeep the City's retention ponds. Organic Resources - Recycles collected yard waste, leaves, and brush for compost and mulch products.								
Explanation of Revenue Sources:	This fund receives revenue from charges for utility services for the City's residents. The last rate increase was approved in 2021 (ordinance no. 10797-21). The purpose of the comprehensive rate adjustment is to provide a multi-year plan that meets the operational and capital needs of the utilities, gradually adjusting rates to generate sufficient cash flow. The increases are based on recommendations of a comprehensive utility long-term rate plan commissioned by the City. The ordinance also established the Utility Assistance Program (UAP), to provide discounts to qualifying low-income customers. The program is funded by a monthly fee charged to all customers, starting out at \$1.75 per month with the option to increase it gradually over the years to support the program as needed. Interfund Allocation Reimbursement is the Payroll Cost Allocation, which allocates a portion of wages and benefits for positions that serve other divisions within the Department of Public Works. These positions are allocated out to the following Public Works divisions: Streets (Fund #202), Water Works (Fund #620), Sewer Insurance (Fund #640), and Concrete Crew. This fund also receives interest earnings from the other sewage works funds (#643 & 654) for interest earned on cash balances in those funds that is subsequently transferred to this fund.								
Explanation of Expenditures, Staffing, and Significant Changes/Variations:	Operational expenditures include those incurred in operating the wastewater treatment plant, maintaining the City's sewer system, and operating the Organic Resources facility which processes leaves, brush, wood and other yard waste. Personnel - The personnel budget includes the wages and benefits for 89 full-time employees, and \$243k for part-time and seasonal wages. Supplies - Includes supplies needed to operate the wastewater treatment plant, such as water treatment chemicals, laboratory supplies, repair & maintenance materials, fuel for vehicles and equipment, hardware supplies such as small tools & equipment, office supplies, and other small operating supplies. Also includes supplies for sewer repair & maintenance and the operations of Organic Resources. Services - The repair & maintenance budget includes R&M for vehicles, equipment, buildings, and minor sewer infrastructure repairs. The utilities budget includes the costs of electric, natural gas, and water for the wastewater treatment plant facilities, organic resources, and 50% of the utilities costs for the Public Works Service Center (utilized by Sewers). The other 50% is paid for by the Streets division which is budgeted in the Motor Vehicle Highway Fund (#202). Professional services include contract lab analysis and 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	106,734		106,734	232,266	31%
Interest Earnings	137,764	87,851	1,399	42,500	201,511		201,511	(159,011)	474%
Other Income	17,342	24,656	-	-	19,550		19,550	(19,550)	-
Interfund Transfers In	7,911,000	5,946,370	3,693,000	3,874,147	3,874,147		3,874,147	-	100%
Total Revenue	8,613,472	6,598,607	4,033,399	4,255,647	4,201,942		4,201,942	53,705	99%

Expenditures by Type

Services & Charges									
Professional Services	-	-	2,400,000	1,418,752	18,900	-	18,900	1,399,852	99%
Total Services & Charges	-	-	2,400,000	1,418,752	18,900	-	18,900	1,399,852	1%

Capital	4,248,134	6,048,729	8,293,000	3,524,751	3,300,931	-	3,300,931	223,820	94%
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Bad Debt	-	(1,031)	-						
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Total Expenditures	4,248,134	6,047,698	10,693,000	4,943,503	3,319,831	-	3,319,831	1,623,672	67%
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Net Surplus / (Deficit)	4,365,338	550,908	(6,659,601)	(687,856)	882,111		882,111		
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Beginning Cash Balance	9,417,064	13,821,218		14,359,708					
Cash Adjustments	38,815	(12,418)		-					
Ending Cash Balance	13,821,218	14,359,708		13,671,852	15,204,815				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

2022 adopted budget includes:	
<p><u>Capital Equipment</u></p> <p>Wastewater:</p> <ul style="list-style-type: none"> • (1) Connect Van - \$30,000 • (1) Utility Cart - \$18,000 • (2) Portable Generators & Trailers - \$120,000 <p>Organic Resources:</p> <ul style="list-style-type: none"> • (3) Front End Loaders - \$310,000 <p>Sewers Division:</p> <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 	<p><u>Capital Projects</u></p> <p>Wastewater Treatment Plant (WWTP) Upgrades:</p> <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 <p>Sewers:</p> <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	-	-	53,797		53,797	(53,797)	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	48,416	32,719	-	-	53,797		53,797	(53,797)	-

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

Net Surplus / (Deficit)	(22,588)	-	-	-	53,797		53,797
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Beginning Cash Balance	5,563,851	5,550,801		5,550,801					
Cash Adjustments	9,538	-		-					
Ending Cash Balance	5,550,801	5,550,801		5,550,801	5,586,493				
Cash Reserves Target	4,192,386	4,327,098		4,690,422					

Cash Reserves Target
16.67% of annual operating expenses in Fund 641, net of transfers

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	-	47,494		47,494	(47,494)	-
Debt Proceeds	5,743,815	14,339,893	-	-	-		-	-	-
Interfund Transfers In	8,110,581	7,845,090	11,079,089	11,107,089	11,107,089		11,107,089	-	100%
Total Revenue	13,896,394	22,204,969	11,091,164	11,107,089	11,154,583		11,154,583	(47,494)	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	11,716,557	20,236,844	8,699,185	8,699,185	6,275,000	-	6,275,000	2,424,185	72%
Debt Service Interest & Fees	1,948,613	1,779,749	2,379,904	2,407,904	1,238,373	-	1,238,373	1,169,531	51%
Total Services & Charges	13,665,170	22,016,593	11,079,089	11,107,089	7,513,373	-	7,513,373	3,593,716	68%

Interfund Transfers Out	-	1,509,210	-	-	-	-	-	-	-
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Total Expenditures	13,665,170	23,525,803	11,079,089	11,107,089	7,513,373	-	7,513,373	3,593,716	68%
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Net Surplus / (Deficit)	231,224	(1,320,833)	12,075	-	3,641,210		3,641,210		
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Beginning Cash Balance	1,087,745	1,320,833	-	-					
Cash Adjustments	1,865	-	-	-					
Ending Cash Balance	1,320,833	-	-	-	3,631,819				
Cash Reserves Target	1,320,833	-	-	-					

Cash Reserves Target

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	36,341		36,341	306	99%
Interfund Transfers In	-	1,509,210	-	-	-		-	-	-
Total Revenue	20,901	1,509,481	36,647	36,647	36,341		36,341	306	99%

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	36,341		36,341
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Beginning Cash Balance	4,291,915	3,990,250		3,749,760			
Cash Adjustments	-	-		-			
Ending Cash Balance	3,990,250	3,749,760		3,786,407	3,773,871		
Cash Reserves Target	3,990,250	3,749,760		3,786,407			

Cash Reserves Target
100% cash reserves per bond covenants

Fund Purpose:

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

Explanation of Revenue Sources:

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

A new debt service reserve requirement was established for the 2021 Sewage Works Refunding Revenue Bonds (debt schedule #219) in the amount of \$1,509,210. This amount was transferred from the Sewage Works Sinking Fund (#649) in 2021.

Explanation of Expenditures and Significant Changes/Variations:

The debt service reserve amount is used towards the last debt service payment. Bond principal and interest payments are accounted for in the Sewage Works Sinking Fund (#649).

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

In 2021, the City issued the 2021 Sewage Works Refunding Revenue Bonds to refund the 2009 Sewage Works State Revolving Loan Fund (SRF) Loan (debt schedule #70) and the 2011 Sewage Works Revenue Bonds (debt schedule #93). The remaining debt service reserve (\$1,749,971) for the 2009 and 2011 debt was transferred to the Sewage Works Debt Service Fund #649 to be used towards the pay off of the debt in December 2021.

City of South Bend, Indiana
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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	-	-	10,905		10,905	(10,905)	-
Total Revenue	4,641	4,446	-	-	10,905		10,905	(10,905)	-

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

Net Surplus / (Deficit)	(1,677)	-	-	-	10,905		10,905
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Beginning Cash Balance	413,157	649,073		903,840		Cash Reserves Target 100% cash reserves for customer deposits
Cash Adjustments	237,593	254,768		-		
Ending Cash Balance	649,073	903,840		903,840	1,185,442	
Cash Reserves Target	649,073	903,840		903,840		

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	455,212		455,212	(3,602)	101%
Interest Earnings	4,176	2,322	2,244	2,244	4,980		4,980	(2,736)	222%
Interfund Transfers In	-	-	-	36,158	36,158		36,158	-	100%
Total Revenue	450,312	468,643	453,854	490,012	496,350		496,350	(6,338)	101%

Expenditures by Type

Personnel									
Salaries & Wages	56,338	40,726	83,136	83,135	35,920	-	35,920	47,216	43%
Fringe Benefits	4,376	3,115	6,360	6,361	2,810	-	2,810	3,551	44%
Total Personnel	60,714	43,841	89,496	89,496	38,730	-	38,730	50,767	43%

Supplies	4,764	3,980	7,250	7,250	6,928	-	6,928	322	96%
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Services & Charges									
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-								

Operating Expenditures	65,478	47,821	96,746	96,746	45,658	-	45,658	51,089	47%
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Bad Debt	2,634	1,793	6,500	6,500	43,213	-	43,213	(36,713)	665%
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Interfund									
Interfund Allocations	42,385	37,736	46,462	46,462	46,462	-	46,462	-	100%
Interfund Transfers Out	300,000	500,000	300,000	300,000	300,000	-	300,000	-	100%
Total Interfund	342,385	537,736	346,462	346,462	346,462	-	346,462	-	100%

Total Expenditures	410,497	587,350	449,708	449,708	435,333	-	435,333	14,376	97%
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Net Surplus / (Deficit)	39,815	(118,707)	4,146	40,304	61,017	61,017
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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	353,065					
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, § 1, 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	1,036,932		1,036,932	110,268	90%
Intergov./ Grants	-	68,000	-	-	-		-	-	-
Interest Earnings	4,831	7,492	4,172	6,000	22,740		22,740	(16,740)	379%
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	1,145,315		1,145,315	93,528	92%

Expenditures by Type									
Services & Charges									
Professional Services	11,085	74,572	200,000	190,074	189,476	-	189,476	597	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,085	74,572	200,000	190,074	189,476	-	189,476	597	100%
Capital	90,050	436,855	824,000	1,220,298	1,217,100	-	1,217,100	3,198	100%
Bad Debt	3,186	175	-	-	84,577	-	84,577	(84,577)	-
Total Expenditures	104,322	511,602	1,024,000	1,410,372	1,491,154	-	1,491,154	(80,782)	106%

Net Surplus / (Deficit)	938,407	628,227	127,372	(171,530)	(345,839)	(345,839)
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Beginning Cash Balance	124,406	1,032,916	1,604,154			Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(29,898)	(56,988)	-			
Ending Cash Balance	1,032,916	1,604,154	1,432,625	1,285,693		
Cash Reserves Target	-	-	-	-		

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	23,345		23,345	(18,345)	467%
Interest Earnings	1,895	993	896	896	2,551		2,551	(1,655)	285%
Other Income	18	-	-	-	-		-	-	-
Interfund Transfers In	-	7,636	-	-	-		-	-	-
Total Revenue	6,591	31,299	5,896	5,896	25,897		25,897	(20,000)	439%

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%
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Total Expenditures	31,753	71,043	44,500	44,500	-	-	-	44,500	0%
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Net Surplus / (Deficit)	(25,162)	(39,744)	(38,604)	(38,604)	25,897		25,897		
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Beginning Cash Balance	238,323	213,569		173,825					
Cash Adjustments	409	-		-					
Ending Cash Balance	213,569	173,825		135,221	199,090				
Cash Reserves Target	7,938	17,761		11,125					

Cash Reserves Target

25% of Annual expenditures

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

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

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

City of South Bend, Indiana
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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	390,016		390,016	(137,233)	154%
Charges for Services	148,550	115,024	115,000	115,000	136,492		136,492	(21,492)	119%
Fines, Forfeitures, and Fees	92,751	89,648	101,200	101,200	111,666		111,666	(10,466)	110%
Interest Earnings	3,849	2,229	4,889	3,005	8,766		8,766	(5,761)	292%
Donations	2,000	500	1,000	1,000	785		785	215	79%
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	867,961		867,961	(40,717)	105%

Expenditures by Type

Supplies	62,084	193,652	137,000	224,826	198,761	-	198,761	26,065	88%
Services & Charges									
Professional Services	1,136	188	-	2,400	1,929	-	1,929	471	80%
Education & Training	81,558	131,259	90,000	177,225	174,565	-	174,565	2,660	98%
Travel	20,646	28,840	51,500	49,214	49,137	-	49,137	76	100%
Other Services & Charges	31,421	69,045	59,250	55,699	52,751	-	52,751	2,948	95%
Total Services & Charges	134,762	229,333	200,750	284,538	278,383	-	278,383	6,155	98%
Capital	-	-	-	30,807	26,338	-	26,338	4,469	85%
Bad Debt	54	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	19,000	19,000	-	19,000	-	100%
Total Expenditures	196,900	422,985	337,750	559,171	522,482	-	522,482	36,689	93%

Net Surplus / (Deficit)	61,806	(97,123)	236,712	268,074	345,479	345,479
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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	647,056	717,743		
Cash Reserves Target	49,225	105,746	139,793			

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.

City of South Bend, Indiana
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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	9,168,579		9,168,579	(25)	100%
Interest Earnings	33,595	25,015	10,000	10,000	30,151		30,151	(20,151)	302%
Total Revenue	9,736,892	9,416,761	8,836,957	9,178,554	9,198,730		9,198,730	(20,176)	100%

Expenditures by Department									
Police Department	4,619,654	4,737,560	6,344,523	6,344,523	5,124,420	-	5,124,420	1,220,103	81%
Fire Department	4,330,886	4,880,453	6,344,524	6,344,524	5,124,420	-	5,124,420	1,220,104	81%
Total Expenditures	8,950,540	9,618,013	12,689,047	12,689,047	10,248,840	-	10,248,840	2,440,207	81%

Expenditures by Type									
Personnel									
Salaries & Wages	6,703,431	7,651,358	12,689,047	12,689,047	10,248,840	-	10,248,840	2,440,207	81%
Fringe Benefits	2,247,109	1,966,655	-	-	-	-	-	-	-
Total Personnel	8,950,540	9,618,013	12,689,047	12,689,047	10,248,840	-	10,248,840	2,440,207	81%
Total Expenditures	8,950,540	9,618,013	12,689,047	12,689,047	10,248,840	-	10,248,840	2,440,207	81%

Net Surplus / (Deficit)	786,352	(201,253)	(3,852,090)	(3,510,493)	(1,050,110)	(1,050,110)
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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	2,786,001	
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	44,220		44,220	(23,500)	213%
Interest Earnings	5,998	4,038	5,434	5,434	10,132		10,132	(4,698)	186%
Total Revenue	11,478	18,678	11,154	26,154	54,352		54,352	(28,198)	208%

Expenditures by Type									
Services & Charges									
	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
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	-	-	-	-	-	-	-	-
Total Expenditures	57,777	270	50,000	50,000	-	-	-	50,000	0%

Net Surplus / (Deficit)	(46,299)	18,408	(38,846)	(23,846)	54,352	54,352
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Beginning Cash Balance	725,194	681,823	698,546	698,546	750,477	Cash Reserves Target Set dollar amount of \$750,000
Cash Adjustments	2,928	(1,685)	-	-	-	
Ending Cash Balance	681,823	698,546	674,700	750,477	750,477	
Cash Reserves Target	750,000	750,000	750,000	750,000	750,000	

Fund Purpose:
This fund was established (ordinance 9919-09) to receive monies collected from South Bend Police Department Officers participating in the City's Take Home Vehicle Program. The City shall use all monies deposited into this fund to pay the costs and expenses associated with claims arising from use of program vehicles occurring while officers are not on duty.

Explanation of Revenue Sources:
This fund charges police officers for liability insurance for take home police vehicles. Deductions from officers are made in accordance with an agreement with the Fraternal Order of Police (FOP). The agreement calls for the suspension of the deduction based on the price of gas and the balance of cash in this fund. The decrease in revenue is the result of suspending the payroll deduction for sworn officers as outlined in the agreement between the Police Department and the FOP. This fund receives revenue from interest earned on the fund's cash balance. As the fund's cash balance dips below the reserve requirement set by the FOP, the City 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	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	-	-	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 Reserves Target No reserve requirement
Cash Adjustments	7	-		174		
Ending Cash Balance	4,138	4,162		-		
Cash Reserves Target	-	-		-		

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

Explanation of Revenue Sources:
Historically, this fund received grant revenue.

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

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	1,972,044		1,972,044	(79,192)	104%
Fines, Forfeitures, and Fees	-	300	-	-	47		47	(47)	-
Interest Earnings	9,151	8,474	9,023	9,023	25,176		25,176	(16,153)	279%
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	35,574		35,574	(15,576)	178%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	4,192,303	2,125,468	4,231,873	4,276,873	3,387,841		3,387,841	889,032	79%

Expenditures by Type

Supplies	-	-	-	-	-		-	-	-
Services & Charges									
Debt Service Principal	343,971	662,651	1,132,508	1,132,950	833,022		833,022	299,928	74%
Debt Service Interest & Fees	31,114	36,120	82,708	82,266	29,449		29,449	52,817	36%
Total Services & Charges	375,085	698,771	1,215,216	1,215,216	862,471		862,471	352,745	71%
Capital	1,925,268	1,029,049	2,610,000	678,760	671,760		671,760	7,000	99%
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	2,642,633	2,282,888		2,282,888	359,746	86%

Net Surplus / (Deficit)	1,145,719	(352,658)	(342,000)	1,634,240	1,104,953		1,104,953
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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		4,392,579	3,856,779	
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 Reserves Target
Cash Adjustments	(102,309)	-	-	-	-	-	
Ending Cash Balance	607,079	-	-	-	-	-	
Cash Reserves Target	-	-	-	-	-	-	

Fund Purpose:

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

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

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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	3,000		3,000	7,000	30%
Interest Earnings	243	165	256	256	403		403	(147)	157%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	243	165	10,256	10,256	3,403		3,403	6,853	33%

Expenditures by Type

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

Net Surplus / (Deficit)	243	165	256	256	3,203	3,203
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Beginning Cash Balance	27,647	27,937	28,102	28,102	31,206	Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	47	-	-	-	-	
Ending Cash Balance	27,937	28,102	28,358	28,358	31,206	
Cash Reserves Target	-	-	2,500	2,500	2,500	

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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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	125,805		125,805	(35,805)	140%
Interest Earnings	2,955	1,993	2,991	2,991	5,011		5,011	(2,020)	168%
Other Income	-	1,300	-	-	-		-	-	-
Total Revenue	57,555	97,843	92,991	92,991	130,816		130,816	(37,825)	141%

Expenditures by Type

Supplies	16,731	32,702	24,000	73,475	59,778	-	59,778	13,697	81%
Services & Charges									
Professional Services	-	-	1,300	1,300	-	-	-	1,300	0%
Printing & Advertising	-	-	9,000	22,200	22,179	-	22,179	21	100%
Education & Training	425	13,608	15,000	2,000	-	-	-	2,000	0%
Travel	2,524	1,483	43,000	9,784	7,796	-	7,796	1,988	80%
Repairs & Maintenance	-	4,210	-	600	575	-	575	25	96%
Other Services & Charges	-	1,133	-	-	-	-	-	-	-
Total Services & Charges	2,949	20,433	68,300	35,884	30,550	-	30,550	5,334	85%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	19,679	53,135	92,300	109,359	90,328	-	90,328	19,031	83%

Net Surplus / (Deficit)	37,876	44,708	691	(16,368)	40,488	40,488
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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	343,943	389,572		
Cash Reserves Target	4,920	13,284	27,340			

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 No reserve requirement
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	0%
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	-	24,566	121,242	17%

Net Surplus / (Deficit)	(96,255)	(28,126)	(125,000)	(145,778)	(24,536)	(24,536)
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Beginning Cash Balance	169,439	73,474	-	45,349	-
Cash Adjustments	290	-	-	100,429	-
Ending Cash Balance	73,474	45,349	-	-	20,813
Cash Reserves Target	-	-	-	-	-

Cash Reserves Target
No reserve requirement

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	98,333		98,333	(28,306)	140%
Interest Earnings	723	192	697	697	1,002		1,002	(305)	144%
Interfund Transfers In	-	-	-	19,000	19,000		19,000	-	100%
Total Revenue	723	58,110	25,697	89,724	118,335		118,335	(28,611)	132%

Expenditures by Type

Supplies	-	-	6,000	46,000	34,145	-	34,145	11,855	74%
Services & Charges									
Professional Services	-	-	-	10,000	9,999	-	9,999	1	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	10,000	9,999	-	9,999	1	100%
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	59,979	-	59,979	18,521	76%

Net Surplus / (Deficit)	(30,277)	(23,037)	(2,803)	11,224	58,356	58,356
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Beginning Cash Balance	113,552	83,275		60,237		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	-	-	-	-		
Ending Cash Balance	83,275	60,237	71,461	118,593		
Cash Reserves Target	7,750	20,287	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									
	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
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%
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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.

City of South Bend, Indiana
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Fund Name	2018 Fire Station #9 Bond Capital	Fund Number	451
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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	2,981	1,857	-	1,250	4,397		4,397	(3,147)	352%
Total Revenue	2,981	1,857	-	1,250	4,397		4,397	(3,147)	352%

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
Capital	89,311	-	-	-	-		-	-	-
Total Expenditures	89,311	-	-	-	-		-	-	-

Net Surplus / (Deficit)	(86,330)	1,857	-	1,250	4,397		4,397		
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Beginning Cash Balance	399,877	314,233		316,090			Cash Reserves Target
Cash Adjustments	686	-		-			
Ending Cash Balance	314,233	316,090		317,340	319,452		No reserve requirement - Bond capital fund - spend down to zero
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/Variiances:

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	4,061,778		4,061,778	-	100%
Interest Earnings	2,205	1,809	11	311	6,207		6,207	(5,896)	1996%
Other Income	-	-	-	3,922	5,728		5,728	(1,806)	146%
Total Revenue	4,325,739	4,103,087	4,521,270	4,066,011	4,073,713		4,073,713	(7,702)	100%

Expenditures by Type

Personnel									
Salaries & Wages	4,205,078	4,131,672	4,576,038	4,576,038	4,122,958	-	4,122,958	453,080	90%
Total Personnel	4,205,078	4,131,672	4,576,038	4,576,038	4,122,958	-	4,122,958	453,080	90%
Supplies									
	-	-	100	100	-	-	-	100	0%
Services & Charges									
Professional Services	3,500	3,500	6,000	14,000	8,767	-	8,767	5,233	63%
Travel	-	-	350	350	-	-	-	350	0%
Other Services & Charges	679	1,296	1,400	1,400	1,182	-	1,182	218	84%
Total Services & Charges	4,179	4,796	7,750	15,750	9,949	-	9,949	5,801	63%
Total Expenditures	4,209,256	4,136,468	4,583,888	4,591,888	4,132,907	-	4,132,907	458,981	90%

Net Surplus / (Deficit)	116,482	(33,381)	(62,618)	(525,877)	(59,194)		(59,194)
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Beginning Cash Balance	336,501	453,561		420,180		Cash Reserves Target 10% of Annual expenditures
Cash Adjustments	577	-		-		
Ending Cash Balance	453,561	420,180		(105,697)	360,078	
Cash Reserves Target	420,926	413,647		459,189		

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	6,010,721		6,010,721	4,381	100%
Interest Earnings	3,126	2,305	4,310	4,310	9,558		9,558	(5,248)	222%
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	6,021,806		6,021,806	(394)	100%

Expenditures by Type

Personnel									
Salaries & Wages	6,186,554	5,958,435	6,049,340	6,049,340	5,960,160	-	5,960,160	89,180	99%
Total Personnel	6,186,554	5,958,435	6,049,340	6,049,340	5,960,160	-	5,960,160	89,180	99%
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	999	-	999	401	71%
Total Services & Charges	4,445	4,329	8,400	8,400	4,499	-	4,499	3,901	54%
Total Expenditures	6,190,998	5,962,764	6,057,740	6,057,740	5,964,659	-	5,964,659	93,081	98%

Net Surplus / (Deficit)	(132,776)	(5,646)	6,310	(36,328)	57,147	57,147
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Beginning Cash Balance	698,148	566,569	560,923			Cash Reserves Target 10% of Annual expenditures
Cash Adjustments	1,197	-	-			
Ending Cash Balance	566,569	560,923	524,595	616,515		
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%

	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									
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
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.

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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	10,742,492	-	10,742,492	(162,079)	102%
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	348	-	348	(98)	139%
Charges for Services	2,760,462	2,922,965	3,196,581	3,108,794	3,503,012	-	3,503,012	(394,218)	113%
Fines, Forfeitures, and Fees	-	12	-	-	24	-	24	(24)	-
Interest Earnings	7,167	20,758	50,000	15,000	37,004	-	37,004	(22,004)	247%
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	640,929	-	640,929	420,071	60%
Other Income	127,858	132,135	314,941	377,287	336,986	-	336,986	40,301	89%
Interfund Transfers In	800,000	1,232,541	119,221	119,221	119,221	-	119,221	-	100%
Total Revenue	15,876,432	16,604,000	16,484,004	17,505,813	17,097,508		17,097,508	408,306	98%

Expenditures by Division									
Park Administration	1,499,024	1,528,718	1,137,939	1,137,153	1,068,419	-	1,068,419	68,733	94%
Park Maintenance	6,962,316	6,987,490	7,542,027	8,203,816	7,955,421	2,919	7,958,340	245,477	97%
Golf Courses	1,501,398	1,700,799	1,831,495	2,120,416	1,975,148	-	1,975,148	145,268	93%
Recreational Experiences	2,773,309	2,683,314	2,444,112	2,529,591	2,294,300	-	2,294,300	235,291	91%
Community Programming	-	-	1,604,980	1,615,085	1,219,796	-	1,219,796	395,289	76%
Development & Promotions	882,516	911,174	921,648	1,141,125	1,068,863	-	1,068,863	72,262	94%
Park Projects & Capital	1,041,871	460,817	300,000	635,359	485,729	-	485,729	149,630	76%
Potawatomi Zoo	700,000	701,965	701,803	701,803	701,803	-	701,803	-	100%
Total Expenditures	15,360,434	14,974,277	16,484,004	18,084,348	16,769,479	2,919	16,772,398	1,311,950	93%

Expenditures by Type									
Personnel									
Salaries & Wages	6,015,996	5,799,795	6,516,670	6,676,725	6,158,855	-	6,158,855	517,870	92%
Fringe Benefits	2,133,462	2,037,827	2,319,980	2,319,898	2,100,307	-	2,100,307	219,591	91%
Total Personnel	8,149,458	7,837,623	8,836,650	8,996,623	8,259,162		8,259,162	737,461	92%

Supplies	1,173,909	1,372,042	1,514,568	1,747,182	1,591,115		1,591,115	156,067	91%
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Services & Charges									
Professional Services	192,616	114,458	324,780	226,958	195,731	-	195,731	31,227	86%
Printing & Advertising	102,375	155,635	258,800	475,448	409,687	-	409,687	65,762	86%
Utilities	790,831	930,114	781,304	966,936	942,839	-	942,839	24,097	98%
Repairs & Maintenance	515,084	636,277	584,034	650,123	600,941	-	600,941	49,182	92%
Education & Training	11,167	15,827	25,425	25,730	22,292	-	22,292	3,437	87%
Travel	3,355	5,123	33,400	28,414	19,192	-	19,192	9,221	68%
Grants & Subsidies	715,000	715,000	715,000	715,449	715,000	-	715,000	449	100%
Other Services & Charges	685,769	565,456	684,573	958,409	881,498	2,919	884,417	73,992	92%
Debt Service Principal	504,636	452,898	291,946	391,312	379,954	-	379,954	11,358	97%
Debt Service Interest & Fees	47,338	31,020	34,076	24,710	23,547	-	23,547	1,163	95%
Total Services & Charges	3,568,171	3,621,808	3,733,338	4,463,488	4,190,681	2,919	4,193,600	269,888	94%

Operating Expenditures	12,891,538	12,831,473	14,084,556	15,207,294	14,040,958	2,919	14,043,877	1,163,416	92%
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Capital	1,030,272	474,790	569,000	1,046,606	896,973		896,973	149,633	86%
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Bad Debt	5,606	-	-	-	1,100		1,100	(1,100)	-
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Interfund									
Interfund Allocations	1,421,220	1,668,015	1,830,448	1,830,448	1,830,448	-	1,830,448	-	100%
Interfund Transfers Out	11,799	-	-	-	-	-	-	-	-
Total Interfund	1,433,019	1,668,015	1,830,448	1,830,448	1,830,448		1,830,448	-	100%

Total Expenditures	15,360,434	14,974,277	16,484,004	18,084,348	16,769,479	2,919	16,772,398	1,311,949	93%
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Net Surplus / (Deficit)	515,998	1,629,723	-	(578,535)	328,028		325,109		
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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		5,287,323	6,223,909				
Cash Reserves Target	3,840,108	3,743,569		4,521,087					

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
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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	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%
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Total Expenditures	832	7,648	100,000	100,000	74,852	-	74,852	25,148	75%
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Net Surplus / (Deficit)	3,351	(1,712)	(100,000)	(99,957)	(74,809)	-	(74,809)		
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Beginning Cash Balance	73,045	76,521		74,809		Cash Reserves Target No reserve requirement			
Cash Adjustments	125	-		25,148					
Ending Cash Balance	76,521	74,809		-	-				
Cash Reserves Target	-	-		-	-				

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.

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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 Reserves Target
Cash Adjustments	320	-		145,840					
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.

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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	1,149,510		1,149,510	(48,668)	104%
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	1,181,774		1,181,774	(30,971)	103%

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)	12,409		12,409		
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Beginning Cash Balance	208,740	187,578		184,163					Cash Reserves Target
Cash Adjustments	358	-		-					
Ending Cash Balance	187,578	184,163		165,599	196,572				No reserve requirement
Cash Reserves Target	-	-		-					

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variiances:

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	21,182		21,182	3,818	85%
Interest Earnings	144	58	109	109	25		25	84	23%
Total Revenue	144	58	25,109	25,109	21,207		21,207	3,902	84%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	15,099	10,183	25,000	25,241	17,784	-	17,784	7,457	70%
Total Services & Charges	15,099	10,183	25,000	25,241	17,784	-	17,784	7,457	70%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	15,099	10,183	25,000	25,241	17,784	-	17,784	7,457	70%
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Net Surplus / (Deficit)	(14,955)	(10,125)	109	(132)	3,422		3,422		
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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		682	4,226	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.

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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	2,082,741		2,082,741	(582,741)	139%
Interest Earnings	-	218	-	3,000	14,387		14,387	(11,387)	480%
Total Revenue	-	775,632	1,500,000	1,503,000	2,097,128		2,097,128	(594,128)	140%

Expenditures by Type									
Capital	-	-	1,500,000	1,129,189	1,121,352	-	1,121,352	7,838	99%
Total Expenditures	-	-	1,500,000	1,129,189	1,121,352	-	1,121,352	7,838	99%

Net Surplus / (Deficit)	-	775,632	-	373,811	975,776		975,776
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Beginning Cash Balance	-	-	775,632			Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	-	-	-			
Ending Cash Balance	-	775,632	1,149,442	1,466,302		
Cash Reserves Target	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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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	8,138	-	8,138	(1,327)	119%
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	6,510,028		6,510,028	(1,327)	100%

Expenditures by Type									
Supplies	-	14,811	25,000	25,000	-	-	-	25,000	0%
Services & Charges									
Professional Services	-	-	-	34,910	30,000	-	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	389,274	-	389,274	29,910	93%
Capital	346,394	113,550	-	6,904,834	6,810,900	-	6,810,900	93,934	99%
Total Expenditures	436,865	128,451	50,000	7,349,017	7,200,174	-	7,200,174	148,844	98%

Net Surplus / (Deficit)	(219,751)	1,709,829	541,811	(840,317)	(690,145)		(690,145)		
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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	-	1,072,610	1,368,110				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	14,235		14,235	(6,235)	178%
Interest Earnings	617	493	247	320	1,417		1,417	(1,097)	443%
Total Revenue	7,094	12,571	8,247	8,320	15,653		15,653	(7,332)	188%

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	-	-	-	-	-	-	-	-	-
Total Expenditures	34,160	-	35,000	35,000	-	-	-	35,000	0%

Net Surplus / (Deficit)	(27,066)	12,571	(26,753)	(26,680)	15,653		15,653		
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Beginning Cash Balance	107,792	80,911		93,481					
Cash Adjustments	185	-		-					
Ending Cash Balance	80,911	93,481		66,801	108,786				
Cash Reserves Target	-	-		-					

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	-	-	-	205		205	(205)	-
Debt Proceeds	-	-	-	5,891,800	5,891,800		5,891,800	-	100%
Total Revenue	293	-	-	5,891,800	5,892,006		5,892,006	(205)	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	1,105,985	-	1,105,985	4,467,628	20%
Total Expenditures	121,222	-	-	5,891,800	1,424,173	-	1,424,173	4,467,628	24%

Net Surplus / (Deficit)	(120,929)	-	-	-	4,467,833	4,467,833
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Beginning Cash Balance	120,929	-	-	-	-	-	Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-	-	-	-	-	
Ending Cash Balance	-	-	-	-	4,467,833	-	
Cash Reserves Target	-	-	-	-	-	-	

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	45,200		45,200	(30,399)	305%
Total Revenue	72,162	31,461	-	14,801	45,200		45,200	(30,399)	305%

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	-	-	23,471	21,539	-	21,539	1,932	92%
Series C - Colfax-Seitz	-	821,301	-	190,236	189,497	-	189,497	739	100%
Series D - Howard-Farmers	1,071,889	104,566	-	681	-	-	-	681	0%
Series E - Miami-Twyckenham	685,828	97,564	-	18,483	8,218	-	8,218	10,265	44%
Series F - Seitz Park	-	-	-	1,085,686	1,085,400	-	1,085,400	286	100%
Series G - East Race	22,320	2,230	-	543,907	543,907	-	543,907	-	100%
Series H - Pinhook Park	454,571	471,842	-	26,119	26,051	-	26,051	67	100%
Series I - Other Park Improv.	109,488	66,543	-	33,870	13,778	-	13,778	20,092	41%
Series J - Pinhook Connect	755,805	127,248	-	1,263	1,263	-	1,263	-	100%
Series K - Future Projects	47,423	3,917	-	314,459	304,899	-	304,899	9,560	97%
Total Expenditures	3,227,021	1,695,211	-	2,738,175	2,194,553	-	2,194,553	543,622	80%

Expenditures by Type

Services & Charges									
Professional Services	-	-	-	6,464	6,414	-	6,414	50	99%
Total Services & Charges	-	-	-	6,464	6,414	-	6,414	50	99%

Capital	3,227,021	1,695,211	-	2,731,711	2,188,139	-	2,188,139	543,572	80%
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Total Expenditures	3,227,021	1,695,211	-	2,738,175	2,194,553	-	2,194,553	543,622	80%
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Net Surplus / (Deficit)	(3,154,859)	(1,663,750)	-	(2,723,374)	(2,149,352)	-	(2,149,352)		
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Beginning Cash Balance	9,062,798	5,926,118	-	4,259,726	-	Cash Reserves Target			
Cash Adjustments	18,179	(2,642)	-	-	-				
Ending Cash Balance	5,926,118	4,259,726	-	1,536,352	2,587,911	No reserve requirement - Bond capital fund - spend down to zero			
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
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	844,835	905,346	913,300	913,300	778,176		778,176	135,124	85%
Fines, Forfeitures, and Fees	38,862	45,810	50,000	50,000	47,241		47,241	2,759	94%
Interest Earnings	8,089	4,803	2,495	2,495	11,309		11,309	(8,814)	453%
Other Income	2,468	71	-	-	3,404		3,404	(3,404)	-
Total Revenue	894,253	956,029	965,795	965,795	840,130		840,130	125,665	87%

Expenditures by Subdivisions									
Parking Enforcement	71,212	3,992	738	1,038	607	-	607	431	58%
Parking General Operations	40,118	435,881	527,193	552,465	404,653	-	404,653	147,812	73%
Main Street Garage	638,343	109,357	213,469	239,172	180,396	-	180,396	58,776	75%
Leighton Plaza Garage	478,042	108,032	202,274	198,018	164,397	-	164,397	33,621	83%
Wayne Street Garage	307,837	67,306	148,444	186,797	140,760	-	140,760	46,037	75%
Eddy St Commons Garage	10,511	-	-	-	-	-	-	-	-
Total Expenditures	1,546,063	724,568	1,092,118	1,177,490	890,814	-	890,814	286,677	76%

Expenditures by Type									
Personnel									
Other Personnel Costs	-	172,990	295,100	295,100	286,156	-	286,156	8,944	3%
Total Personnel	-	172,990	295,100	295,100	286,156	-	286,156	8,944	3%
Supplies	-	21,389	30,000	41,296	22,310	-	22,310	18,986	54%
Services & Charges									
Professional Services	490,335	164,606	104,900	70,114	18,974	-	18,974	51,140	27%
Utilities	100,720	101,784	131,000	138,000	101,206	-	101,206	36,794	73%
Repairs & Maintenance	237,452	63,496	156,000	127,648	69,498	-	69,498	58,150	54%
Other Services & Charges	16,358	24,276	22,200	22,455	14,262	-	14,262	8,193	64%
Total Services & Charges	844,864	354,162	414,100	358,217	203,940	-	203,940	154,277	57%
Operating Expenditures	844,864	548,541	739,200	694,613	512,407	-	512,407	182,207	74%
Capital	576,152	14,248	190,000	319,959	275,068	-	275,068	44,892	86%
Bad Debt	730	41	-	-	55	-	55	(55)	-
Interfund Allocations	124,317	161,738	162,918	162,918	103,285	-	103,285	59,633	63%
Total Expenditures	1,546,063	724,568	1,092,118	1,177,490	890,814	-	890,814	286,677	76%

Net Surplus / (Deficit)	(651,810)	231,462	(126,323)	(211,695)	(50,684)	(50,684)
Beginning Cash Balance	1,326,253	674,268	907,380	864,961	Cash Reserves Target	
Cash Adjustments	(175)	1,650	-	-	25% of Annual expenditures	
Ending Cash Balance	674,268	907,380	695,684	864,961		
Cash Reserves Target	386,516	181,142	294,373	294,373		

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	1,028,252		1,028,252	(43,252)	104%
Donations	-	-	-	-	8,750		8,750	(8,750)	-
Interest Earnings	-	-	4,657	4,657	9,447		9,447	(4,790)	203%
Other Income	-	-	12,500	14,500	58,561		58,561	(44,061)	404%
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	2,073,839		2,073,839	129,768	94%

Expenditures by Subdivisions									
Morris Performing Arts Center	-	-	1,613,579	1,567,496	1,168,404	-	1,168,404	399,092	75%
Events Promotion	-	-	70,000	70,000	-	-	-	70,000	0%
Total Expenditures	-	-	1,683,579	1,637,496	1,168,404	-	1,168,404	469,092	71%

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	500,702	500,702	401,782	-	401,782	98,920	80%
Fringe Benefits	-	-	228,225	228,225	165,552	-	165,552	62,673	73%
Total Personnel	-	-	728,927	728,927	567,334	-	567,334	161,593	78%

Supplies	-	-	25,000	44,012	25,631	-	25,631	18,380	58%
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Services & Charges									
Professional Services	-	-	200,000	112,125	63,163	-	63,163	48,962	56%
Printing & Advertising	-	-	200,000	188,245	52,191	-	52,191	136,053	28%
Utilities	-	-	139,100	149,600	133,765	-	133,765	15,836	89%
Repairs & Maintenance	-	-	98,500	86,026	56,533	-	56,533	29,493	66%
Education & Training	-	-	4,500	4,500	2,413	-	2,413	2,087	54%
Travel	-	-	4,500	9,700	5,775	-	5,775	3,925	60%
Other Services & Charges	-	-	20,350	51,660	39,255	-	39,255	12,405	76%
Total Services & Charges	-	-	666,950	601,855	353,095	-	353,095	248,761	59%

Operating Expenditures	-	-	1,420,877	1,374,794	946,060	-	946,060	428,734	69%
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Interfund									
Interfund Allocations	-	-	262,702	262,702	222,344	-	222,344	40,358	85%
Total Interfund	-	-	262,702	262,702	222,344	-	222,344	40,358	85%

Total Expenditures	-	-	1,683,579	1,637,496	1,168,404	-	1,168,404	469,092	71%
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Net Surplus / (Deficit)	-	-	520,028	566,111	905,436		905,436		
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Beginning Cash Balance	-	-		-					
Cash Adjustments	-	-		-					
Ending Cash Balance	-	-		566,111	435,479				
Cash Reserves Target	-	-		163,750					

Cash Reserves Target

10% of Annual expenditures

Fund Purpose:
 In 2022, the operations of the Morris Performing Arts Center will be moved from the General Fund (#101) into this newly created enterprise fund. This fund will account for the operating costs of the Morris Performing Arts Center in downtown South Bend, the premier performing arts center in this region of the country. It provides improved quality of life to the City's residents, serves as an economic catalyst in the City, and fosters historic preservation of landmark City venues. The Morris Performing Arts Center (Morris PAC) is a division under the Department of Venues, Parks & Arts.

Explanation of Revenue Sources:
 This Morris receives revenue from charges for services including facility rental, concessions, ticket handling fees, and more. This fund also receives revenue from a ticket surcharge fee of \$3.50 per ticket sold. Prior to 2022, the ticket surcharge fee was split across three funds: \$1.50 was deposited into the General Fund (#101), \$1.00 was deposited into the Morris Self-Promotion Fund (#274), and \$1.00 was deposited into the Morris Capital Fund (#416). The Morris receives an Interfund Allocation Reimbursement from the Parking Garage

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	2,073,839		2,073,839	129,768	94%
Total Revenue	462,715	1,780,967	2,203,607	2,258,678	2,128,910		2,128,910	129,768	94%
Revenue									
Intergov./ Grants	-	992,163	-	-	-		-	-	-
Charges for Services	358,834	696,886	987,000	985,000	1,028,252		1,028,252	(43,252)	104%
Interest Earnings	2,466	1,808	4,657	4,850	9,640		9,640	(4,790)	199%
Donations	-	500	-	-	8,750		8,750	(8,750)	-
Other Income	5,930	2,864	12,500	69,378	113,439		113,439	(44,061)	164%
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	2,128,910		2,128,910	129,768	94%
Expenditures by Fund									
General Fund (#101)	1,003,966	1,106,303	600,000	656,778	643,333	-	643,333	13,445	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	1,637,496	1,168,404	-	1,168,404	469,092	71%
Total Expenditures	1,005,898	1,113,951	2,793,579	2,804,274	2,150,749	-	2,150,749	653,525	77%
Expenditures by Type									
Personnel									
Salaries & Wages	285,767	430,859	500,702	500,702	401,782	-	401,782	98,920	80%
Fringe Benefits	131,601	200,379	228,225	228,225	165,552	-	165,552	62,673	73%
Total Personnel	417,368	631,239	728,927	728,927	567,334	-	567,334	161,593	78%
Supplies	22,110	29,271	25,000	52,447	34,066	-	34,066	18,380	65%
Services & Charges									
Professional Services	2,518	1,650	200,000	116,568	67,607	-	67,607	48,962	58%
Printing & Advertising	17,634	21,798	200,000	211,836	74,502	-	74,502	137,334	35%
Utilities	112,645	110,532	139,100	149,600	133,765	-	133,765	15,836	89%
Repairs & Maintenance	34,268	61,776	98,500	95,810	62,349	-	62,349	33,462	65%
Education & Training	-	3,224	4,500	8,752	2,438	-	2,438	6,314	28%
Travel	1,469	3,626	4,500	13,359	6,711	-	6,711	6,648	50%
Other Services & Charges	11,433	12,862	20,350	54,273	40,622	-	40,622	13,651	75%
Total Services & Charges	179,966	215,468	666,950	650,198	387,992	-	387,992	262,206	60%
Operating Expenditures	619,444	875,978	1,420,877	1,431,572	989,392	-	989,392	442,179	69%
Interfund									
Interfund Allocations	210,875	237,973	262,702	262,702	222,344	-	222,344	40,358	85%
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	1,161,356	-	1,161,356	211,346	85%
Total Expenditures	1,005,898	1,113,951	2,793,579	2,804,274	2,150,749	-	2,150,749	653,525	77%
Net Surplus / (Deficit)	(543,183)	667,016	(589,972)	(545,596)	(21,838)		(21,838)		

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	3,186,633		3,186,633	(443,181)	116%
Interest Earnings	7	54	-	-	677		677	(677)	-
Other Income	5,936	5,177	3,750	38,298	125,315		125,315	(87,017)	327%
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	5,016,452		5,016,452	(890,517)	122%
Expenditures by Subdivisions									
City Operations	1,149,345	1,246,312	1,543,246	1,546,929	1,229,534	-	1,229,534	317,395	79%
Food & Beverage Operations	1,444,541	1,702,069	2,535,485	3,069,775	2,874,119	-	2,874,119	195,656	94%
Total Expenditures	2,593,886	2,948,380	4,078,731	4,616,704	4,103,653	-	4,103,653	513,051	89%
Expenditures by Type									
Personnel									
Salaries & Wages	368,842	350,615	469,511	469,511	334,824	-	334,824	134,687	71%
Fringe Benefits	138,803	124,970	185,425	185,425	114,116	-	114,116	71,309	62%
Other Personnel Costs	757,895	730,187	718,000	1,168,000	1,113,680	-	1,113,680	54,320	95%
Total Personnel	1,265,540	1,205,772	1,372,936	1,822,936	1,562,621	-	1,562,621	260,316	86%
Supplies	317,548	551,277	1,136,200	1,155,657	1,064,660	-	1,064,660	90,997	92%
Services & Charges									
Professional Services	35,698	107,162	122,108	182,508	179,143	-	179,143	3,365	98%
Printing & Advertising	277	543	-	-	-	-	-	-	-
Utilities	276,273	348,609	392,296	430,318	356,068	-	356,068	74,250	83%
Repairs & Maintenance	74,654	71,901	115,000	97,650	72,081	-	72,081	25,569	74%
Education & Training	1,724	428	2,500	-	-	-	-	-	-
Travel	-	574	-	-	-	-	-	-	-
Insurance	47,272	48,906	58,188	58,188	50,834	-	50,834	7,354	87%
Other Services & Charges	311,417	268,797	537,589	527,533	476,332	-	476,332	51,201	90%
Total Services & Charges	747,314	846,920	1,227,681	1,296,197	1,134,458	-	1,134,458	161,739	88%
Operating Expenditures	2,330,403	2,603,968	3,736,817	4,274,790	3,761,739	-	3,761,739	513,052	88%
Interfund									
Interfund Allocations	169,544	247,195	241,226	241,226	241,226	-	241,226	-	100%
Interfund Transfers Out	93,939	97,217	100,688	100,688	100,688	-	100,688	-	100%
Total Interfund	263,483	344,412	341,914	341,914	341,914	-	341,914	-	100%
Total Expenditures	2,593,886	2,948,380	4,078,731	4,616,704	4,103,653	-	4,103,653	513,052	89%
Net Surplus / (Deficit)	(638,292)	(836,692)	47,204	(490,769)	912,799		912,799		
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		(296,420)	945,928				
Cash Reserves Target	648,472	737,095		1,154,176					
							Cash Reserves Target		
							25% of Annual expenditures		

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	5,748		5,748	(4,748)	575%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,931	98	1,000	1,000	5,748		5,748	(4,748)	575%

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)	5,748		5,748		
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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	986,966				
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	2,814		2,814	(814)	141%
Other Income	97,225	89,480	80,242	80,242	58,178		58,178	22,064	73%
Interfund Transfers In	93,939	97,217	100,688	100,688	100,688		100,688	-	100%
Total Revenue	415,154	409,708	404,367	404,367	383,117		383,117	21,250	95%

Expenditures by Type									
Services & Charges									
Debt Service Principal	285,614	291,274	297,175	297,175	297,175	-	297,175	-	100%
Debt Service Interest & Fees	125,482	115,437	105,193	105,193	105,192	-	105,192	1	100%
Total Expenditures	411,096	406,711	402,368	402,368	402,367	-	402,367	1	100%

Net Surplus / (Deficit)	4,058	2,997	1,999	1,999	(19,251)		(19,251)
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Beginning Cash Balance	189,409	193,705		196,702					
Cash Adjustments	238	-		-					
Ending Cash Balance	193,705	196,702		198,701	176,962				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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

Explanation of Revenue Sources:
This fund receives revenue, 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	420		420	(147)	154%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	259	178	273	273	420		420	(147)	154%

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

Net Surplus / (Deficit)	259	178	273	273	420	420
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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	30,540	30,540	
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	6,613		6,613	(2,285)	153%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	4,082	2,793	4,328	4,328	6,613		6,613	(2,285)	153%

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

Net Surplus / (Deficit)	4,082	2,793	4,328	4,328	6,613		6,613
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Beginning Cash Balance	467,692	472,576		475,369			Cash Reserves Target \$400,000 minimum
Cash Adjustments	802	-		-			
Ending Cash Balance	472,576	475,369		479,697	480,425		
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	1,217		1,217	(217)	122%
Interfund Transfers In	375,939	375,986	374,106	374,106	373,724		373,724	382	100%
Total Revenue	376,746	376,033	375,106	375,106	374,941		374,941	165	100%

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	2,385	2,385
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Beginning Cash Balance	590,497	586,111	587,763	587,763		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-		
Ending Cash Balance	586,111	587,763	590,312	590,148		
Cash Reserves Target	586,111	587,763	590,312	590,148		

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	9,389		9,389	(3,447)	158%
Other Income	100,000	-	-	-	-		-	-	-
Total Revenue	107,035	4,318	5,942	5,942	9,389		9,389	(3,447)	158%

Expenditures by Type									
Services & Charges									
Professional Services	274,931	75,182	50,000	237,892	41,621	-	41,621	196,272	17%
Total Services & Charges	274,931	75,182	50,000	237,892	41,621	-	41,621	196,272	17%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	274,931	75,182	50,000	237,892	41,621	-	41,621	196,272	17%
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Net Surplus / (Deficit)	(167,896)	(70,864)	(44,058)	(231,950)	(32,231)		(32,231)		
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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		460,298	657,860				
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	51		51	(13)	135%
Other Income	90,013	36,005	-	-	-		-	-	-
Total Revenue	90,725	77,180	18	577,360	126,873		126,873	450,487	22%

Expenditures by Type

Supplies	-	-	-	9,000	9,000	-	9,000	-	100%
Services & Charges									
Professional Services	56,352	438	-	(46,845)	(46,845)	-	(46,845)	-	100%
Repairs & Maintenance	-	-	-	246,882	246,637	-	246,637	245	100%
Debt Service Principal	69,632	35,604	-	-	-	-	-	-	-
Debt Service Interest & Fees	2,379	401	-	-	-	-	-	-	-
Grants & Subsidies	-	41,015	-	20,600	20,845	-	20,845	(245)	101%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	128,362	77,457	-	220,637	220,637	-	220,637	-	100%
Total Expenditures	128,362	77,457	-	229,637	229,637	-	229,637	-	100%

Net Surplus / (Deficit)	(37,637)	(277)	18	347,723	(102,763)	(102,763)
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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		374,599	(75,903)		
Cash Reserves Target	-	-		-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Past expenditures include demolition of vacant and abandoned houses/lots, equipment for the Ignition Park/ND Turbo project, and debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment in 2021. Current expenses are related to the State Lead Grant program.

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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	691,646		691,646	374,510	65%
Fines, Forfeitures, and Fees	46,076	57,904	58,450	58,450	70,178		70,178	(11,728)	120%
Interest Earnings	8,876	6,023	10,000	9,353	3,006		3,006	6,347	32%
Other Income	2,598	573	-	647	2,750		2,750	(2,103)	425%
Interfund Allocation Reimb	174,531	145,765	181,981	181,981	181,981		181,981	-	100%
Interfund Transfers In	2,268,899	500,000	4,179,829	4,043,829	2,570,000		2,570,000	1,473,829	64%
Total Revenue	3,372,939	2,172,743	5,484,915	5,365,416	3,519,561		3,519,561	1,845,855	66%

Expenditures by Type

Personnel									
Salaries & Wages	1,529,047	1,779,295	2,743,056	2,743,056	2,080,766	-	2,080,766	662,290	76%
Fringe Benefits	568,983	649,973	1,097,667	1,097,667	764,431	-	764,431	333,236	70%
Total Personnel	2,098,029	2,429,268	3,840,723	3,840,723	2,845,197	-	2,845,197	995,526	74%

Supplies	13,503	20,424	45,870	48,107	33,616	-	33,616	14,490	70%
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Services & Charges									
Professional Services	224,609	196,969	809,200	847,744	303,797	-	303,797	543,947	36%
Printing & Advertising	7,560	4,758	23,675	21,975	5,797	-	5,797	16,178	26%
Education & Training	4,576	14,288	30,500	38,430	5,447	-	5,447	32,983	14%
Travel	4,502	268	33,762	34,787	7,763	-	7,763	27,024	22%
Repairs & Maintenance	12,447	2,822	3,100	3,253	1,367	-	1,367	1,885	42%
Other Services & Charges	11,746	24,660	32,225	34,999	26,286	-	26,286	8,713	75%
Total Services & Charges	265,440	243,765	932,462	981,187	350,457	-	350,457	630,730	36%

Operating Expenditures	2,376,973	2,693,456	4,819,055	4,870,017	3,229,270	-	3,229,270	1,640,746	66%
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Bad Debt	26	-	-	-	-	-	-	-	-
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Interfund									
Interfund Allocations	357,941	652,726	665,860	665,860	665,860	-	665,860	-	100%
Interfund Transfers Out	35,000	50,000	-	-	-	-	-	-	-
Total Interfund	392,941	702,726	665,860	665,860	665,860	-	665,860	-	100%

Total Expenditures	2,769,940	3,396,182	5,484,915	5,535,877	3,895,130	-	3,895,130	1,640,746	70%
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Net Surplus / (Deficit)	603,000	(1,223,439)	-	(170,461)	(375,569)		(375,569)		
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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		223,665	23,296				
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	2,419,448		2,419,448	6,493,522	27%
Fines, Forfeitures, and Fees	121	500	-	-	-		-	-	-
Other Income	186,664	341,376	119,687	120,587	71,243		71,243	49,344	59%
Total Revenue	2,579,168	2,905,379	2,952,342	9,033,557	2,490,691		2,490,691	6,542,866	28%

Expenditures by Type									
Services & Charges									
Professional Services	40,488	10,343	-	19,785	19,785	-	19,785	-	100%
Grants & Subsidies	2,529,492	2,801,228	2,832,655	3,519,209	2,804,158	-	2,804,158	715,051	80%
Total Services & Charges	2,569,980	2,811,571	2,832,655	3,538,994	2,823,943	-	2,823,943	715,051	80%

Total Expenditures	2,569,980	2,811,571	2,832,655	3,538,994	2,823,943	-	2,823,943	715,051	80%
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Net Surplus / (Deficit)	9,188	93,809	119,687	5,494,563	(333,251)		(333,251)		
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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		5,904,381	(155,885)				
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	68,583		68,583	(5,683)	109%
Interest Earnings	7,420	4,812	7,971	7,604	11,010		11,010	(3,406)	145%
Other Income	18	-	-	367	366		366	1	100%
Total Revenue	59,018	38,879	70,871	70,871	79,960		79,960	(9,088)	113%

Expenditures by Type

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

Net Surplus / (Deficit)	(82,733)	(68,407)	47,871	47,871	59,960		59,960
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Beginning Cash Balance	923,154	832,938		764,981		Cash Reserves Target No reserve requirement
Cash Adjustments	(7,482)	450		-		
Ending Cash Balance	832,938	764,981		812,852	822,291	
Cash Reserves Target	-	-		-		

Fund Purpose:

The Unsafe Building Fund was established in 2016 (ordinance 10416-16) to receive fines and fees related to Indiana's Unsafe Building law (IC 36-7-9). The expenses incurred for board-ups, demolitions, ordinance violation abatements, and other related services are recorded here. The Unsafe Building Fund is an extension of the Neighborhoods Division and shares the same mission to ensure a safe and clean community by upholding and enforcing the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. Code Enforcement not only cites neglected properties through its team of inspectors, it also pursues citizens' complaints, partners with volunteer neighborhood associations for neighborhood clean-ups, and works directly through community outreach programs to enrich the City of South Bend's neighborhoods. Note: In 2021, the Department of Code Enforcement was brought under the Department of Community Investment (DCI) and was renamed the Neighborhoods Division. The Unsafe Building Fund is managed by the Neighborhoods Division which facilitates code enforcement activities.

Explanation of Revenue Sources:

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

Explanation of Expenditures 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	45,048		45,048	54,853	45%
Interest Earnings	573	728	200	300	1,596		1,596	(1,296)	532%
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	116,643		116,643	287,480	29%

Expenditures by Type

Personnel									
Salaries & Wages	119,900	106,421	236,047	236,047	52,636	-	52,636	183,411	22%
Fringe Benefits	59,277	52,625	114,076	114,076	26,263	-	26,263	87,813	23%
Total Personnel	179,177	159,046	350,123	350,123	78,899	-	78,899	271,224	23%

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

Total Expenditures	182,762	159,283	404,123	351,108	79,884	-	79,884	271,224	23%
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Net Surplus / (Deficit)	171,237	(101,674)	-	53,015	36,760		36,760		
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Beginning Cash Balance	17,823	189,090		87,416					
Cash Adjustments	31	-		-					
Ending Cash Balance	189,090	87,416		140,431	123,526				
Cash Reserves Target	-	-		-					

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	28,750		28,750	8,250	78%
Charges for Services	43,360	47,624	50,300	50,300	53,545		53,545	(3,245)	106%
Fines, Forfeitures, and Fees	367,113	411,114	342,000	340,155	292,490		292,490	47,665	86%
Interest Earnings	2,492	941	-	450	1,439		1,439	(989)	320%
Debt Proceeds	80,000	235,000	385,000	500,000	500,000		500,000	-	100%
Other Income	15,396	2,998	500	1,985	52,972		52,972	(50,987)	2669%
Interfund Allocation Reimb	76,927	34,708	-	-	-		-	-	-
Interfund Transfers In	3,619,593	2,290,000	3,950,930	3,950,930	2,930,968		2,930,968	1,019,962	74%
Total Revenue	4,235,305	3,065,940	4,765,730	4,880,820	3,860,165		3,860,165	1,020,656	79%
Expenditures by Subdivisions									
Neighborhood Services	2,498,995	2,420,819	3,644,322	3,589,623	2,843,929	-	2,843,929	745,693	79%
Animal Resource Center	934,825	949,115	1,121,408	1,104,932	941,390	-	941,390	163,541	85%
Total Expenditures	3,433,820	3,369,933	4,765,730	4,694,555	3,785,320	-	3,785,320	909,234	81%
Expenditures by Type									
Personnel									
Salaries & Wages	1,415,442	1,410,684	1,463,721	1,463,721	1,341,301	-	1,341,301	122,420	92%
Fringe Benefits	588,698	575,669	677,513	677,513	543,091	-	543,091	134,422	80%
Total Personnel	2,004,140	1,986,353	2,141,234	2,141,234	1,884,392	-	1,884,392	256,842	88%
Supplies	113,969	110,837	153,450	257,059	142,735	-	142,735	114,324	56%
Services & Charges									
Professional Services	40,574	67,185	102,300	164,305	64,822	-	64,822	99,483	39%
Printing & Advertising	10,559	11,260	22,201	23,145	19,060	-	19,060	4,085	82%
Utilities	31,984	32,310	41,389	45,989	35,837	-	35,837	10,152	78%
Repairs & Maintenance	239,861	137,334	404,900	415,900	232,670	-	232,670	183,230	56%
Education & Training	2,933	4,013	18,900	16,070	5,305	-	5,305	10,765	33%
Travel	3,826	777	16,800	16,600	1,360	-	1,360	15,240	8%
Other Services & Charges	119,803	112,003	495,160	309,121	123,694	-	123,694	185,427	40%
Debt Service Principal	47,510	90,535	203,054	203,217	181,470	-	181,470	21,747	89%
Debt Service Interest & Fees	2,954	4,350	13,726	13,563	5,625	-	5,625	7,938	41%
Total Services & Charges	500,003	459,767	1,318,430	1,207,910	669,841	-	669,841	538,067	55%
Operating Expenditures	2,618,112	2,556,956	3,613,114	3,606,203	2,696,968	-	2,696,968	909,233	75%
Capital	-	49,478	385,000	320,736	320,736	-	320,736	-	100%
Bad Debt	861	15	-	-	-	-	-	-	-
Interfund Allocations	814,847	763,484	767,616	767,616	767,616	-	767,616	-	100%
Total Expenditures	3,433,820	3,369,933	4,765,730	4,694,555	3,785,320	-	3,785,320	909,233	81%
Net Surplus / (Deficit)	801,485	(303,993)	-	186,265	74,845		74,845		
Beginning Cash Balance	-	803,572		497,492					
Cash Adjustments	2,088	(2,088)		-					
Ending Cash Balance	803,572	497,492		683,757	497,495				
Cash Reserves Target	-	-		-					

Fund Purpose:

This fund was established in 2020 to account for the activity of the Neighborhoods Division of the Department of Community Investment (DCI). Operating under the Neighborhoods Division is Neighborhood Code Enforcement (NCE), the South Bend Animal Resource Center (SBARC), and Neighborhood Enforcement Action Team (NEAT). NCE upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. SBARC runs the animal resource center (aka animal shelter) and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. NEAT works in tandem with NCE to provide services for environmental clean-ups to homeowners and/or businesses. These clean-ups consist of illegal dumping of household items, tires, building materials, appliances, and any other form of litter and debris. Additional fines may be assessed for failure to comply upon notification.
 Note: In 2021, the Department of Code Enforcement was brought under the Department of Community Investment (DCI) and was renamed the Neighborhoods Division.

Explanation of Revenue Sources:

Neighborhood Code Enforcement collects revenues from fees for environmental clean-ups, processing abandoned vehicles, and ordinance violations. The South Bend Animal Resource Center (SBARC) collects revenues from fees for animal shelter activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fee. SBARC also collects fines it assesses for animal welfare ordinance violations. These revenues do not cover the expenditures of these activities. The difference is covered by an interfund transfer from the Local Income Tax Economic Development Fund (#408).

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

This fund accounts for the administrative costs for the Neighborhoods Division along with operational costs such as repair & maintenance of Code Inspector trucks and vehicles used by the NEAT Crew, and the operational costs of running the Animal Resource Center (SBARC). | **Personnel** - The personnel budget includes the wages and benefits for twenty (20) full-time Neighborhood Services employees and nine (9) full-time Animal Resource Center employees, along with a budget for part-time and seasonal/intern wages. | **Supplies** - Includes uniforms, small tools & equipment for inspectors' 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	4,046		4,046	(3,781)	1527%
Other Income	18,442	18,278	21,996	385,577	385,577		385,577	-	100%
Total Revenue	18,803	18,449	22,261	385,842	389,623		389,623	(3,781)	101%

Expenditures by Type									
Services & Charges									
Debt Service Principal	40,000	24,000	24,000	356,253	18,000	-	18,000	338,253	5%
Total Expenditures	40,000	24,000	24,000	356,253	18,000	-	18,000	338,253	5%

Net Surplus / (Deficit)	(21,197)	(5,551)	(1,739)	29,589	371,623		371,623		
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Beginning Cash Balance	53,838	32,733		27,182			Cash Reserves Target		
Cash Adjustments	92	-		-			No reserve requirement - Grant fund - spend down to zero		
Ending Cash Balance	32,733	27,182		56,771	397,517				
Cash Reserves Target	-	-		-					

Fund Purpose:
This fund was originally established to account for economic development expenditures which are financed by federal grants and loan repayments.

Explanation of Revenue Sources:
Revenue comes from Business Development Corporation (BDC) repayment of Fund 410 miscellaneous revenue used to capitalize BDC loan pool. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Currently, this fund is used for the repayment of an interfund loan from the 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
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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									
Licenses & Permits	1,304,739	1,515,351	1,585,100	1,585,100	1,886,287		1,886,287	(301,187)	119%
Fines, Forfeitures, and Fees	1,140	2,516	2,000	3,962	5,860		5,860	(1,898)	148%
Interest Earnings	17,782	12,194	16,284	13,041	28,301		28,301	(15,260)	217%
Other Income	422	1,044	-	1,281	2,105		2,105	(824)	164%
Total Revenue	1,324,083	1,531,105	1,603,384	1,603,384	1,922,553		1,922,553	(319,169)	120%

Expenditures by Type

Personnel									
Salaries & Wages	763,648	739,269	870,751	850,251	788,291	-	788,291	61,960	93%
Fringe Benefits	305,840	319,458	392,308	392,308	343,343	-	343,343	48,965	88%
Total Personnel	1,069,488	1,058,727	1,263,059	1,242,559	1,131,634	-	1,131,634	110,925	91%

Supplies	14,538	15,666	19,861	28,414	25,192	-	25,192	3,222	89%
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Services & Charges									
Professional Services	2,411	-	8,000	8,000	-	-	-	8,000	0%
Printing & Advertising	336	716	4,200	3,501	161	-	161	3,340	5%
Education & Training	2,429	219	6,000	5,938	3,413	-	3,413	2,525	57%
Travel	-	-	6,000	6,000	9	-	9	5,991	0%
Repairs & Maintenance	14,257	28,086	15,000	27,699	27,699	-	27,699	-	100%
Other Services & Charges	9,408	18,348	34,310	34,310	28,286	-	28,286	6,024	82%
Debt Service Principal	41,198	43,020	23,594	23,594	23,593	-	23,593	1	100%
Debt Service Interest & Fees	2,184	1,316	567	567	526	-	526	41	93%
Total Services & Charges	72,223	91,705	97,671	109,609	83,687	-	83,687	25,922	76%

Operating Expenditures	1,156,248	1,166,098	1,380,591	1,380,582	1,240,513	-	1,240,513	140,069	90%
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Capital	-	49,478	-						
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Bad Debt	1,631	100	1,000	1,000	-	-	-	1,000	0%
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Interfund Allocations	328,799	339,938	665,210	665,210	665,210	-	665,210	-	100%
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Total Expenditures	1,486,678	1,555,614	2,046,801	2,046,792	1,905,723	-	1,905,723	141,069	93%
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Net Surplus / (Deficit)	(162,595)	(24,509)	(443,417)	(443,408)	16,830	-	16,830	-	-
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Beginning Cash Balance	2,285,733	2,127,056	-	2,102,372	-	Cash Reserves Target			
Cash Adjustments	3,918	(175)	-	-	-				
Ending Cash Balance	2,127,056	2,102,372	-	1,658,964	2,112,164				
Cash Reserves Target	371,670	388,904	-	511,698	-	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	4,749,980		4,749,980	(206,354)	105%
Interest Earnings	-	380	2,000	2,002	50,529		50,529	(48,527)	2524%
Other Income	266,643	300,472	172,000	259,070	782,715		782,715	(523,645)	302%
Total Revenue	266,643	2,959,263	174,000	4,804,698	5,583,224		5,583,224	(778,526)	116%

Expenditures by Type									
Services & Charges									
Professional Services	88,742	291,043	455,982	309,739	246,601	-	246,601	63,138	80%
Other Services & Charges	15,285	14,830	26,298	24,544	21,756	-	21,756	2,789	89%
Grants & Subsidies	-	2,700,000	-	4,243,386	3,397,400	-	3,397,400	845,986	80%
Total Services & Charges	104,026	3,005,872	482,280	4,577,669	3,665,757	-	3,665,757	911,913	80%

Bad Debt	-	184,827	-	-	-	-	-	-	-
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Total Expenditures	104,026	3,190,699	482,280	4,577,669	3,665,757	-	3,665,757	911,913	80%
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Net Surplus / (Deficit)	162,616	(231,436)	(308,280)	227,029	1,917,467	1,917,467			
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Beginning Cash Balance	2,078,333	2,406,914		3,700,843		Cash Reserves Target No City reserve requirement; there are program requirements			
Cash Adjustments	165,965	1,525,365		-					
Ending Cash Balance	2,406,914	3,700,843		3,927,872	4,731,022				
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 to the amount of loans and cash balances that must be maintained.

Explanation of Revenue Sources:
This fund receives revenue from the repayments of small business loans. This fund also receives revenue from interest earned on the cash balance at the trustee bank. In 2021 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	91		91	909	9%
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	1,715,091		1,715,091	909	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	3,748	3,748
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Beginning Cash Balance	1,734,901	1,739,076	1,742,699	1,742,699		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-		
Ending Cash Balance	1,739,076	1,742,699	1,747,005	1,746,446		
Cash Reserves Target	1,739,076	1,742,699	1,747,005	1,747,005		

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
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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	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
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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	188		188	1,562	11%
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	1,926,563		1,926,563	1,562	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	188	188
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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	3,668,799	
Cash Reserves Target	2,500,000	2,500,000		2,500,000		\$2,500,000 minimum

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

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	3,281		3,281	(981)	143%
Charges for Services	6,882,174	7,279,944	8,636,001	8,636,001	9,160,143		9,160,143	(524,142)	106%
Interest Earnings	10,210	6,268	11,090	11,090	7,009		7,009	4,081	63%
Other Income	84,210	78,626	69,000	69,014	115,532		115,532	(46,518)	167%
Interfund Allocation Reimb	122,143	129,585	160,000	160,000	160,000		160,000	-	100%
Total Revenue	7,101,248	7,497,135	8,878,391	8,878,405	9,445,964		9,445,964	(567,560)	106%
Expenditures by Division									
Equipment Services	6,717,971	7,695,353	7,943,058	10,223,352	9,334,778	-	9,334,778	888,574	91%
Print Shop	13,844	2,504	-	-	-	-	-	-	-
Radio Shop	229,304	207,641	283,073	282,741	192,096	-	192,096	90,645	68%
Building Maintenance	180,749	188,820	221,091	225,327	173,605	-	173,605	51,722	77%
Facilities Management	101,697	144,897	181,838	181,838	142,772	-	142,772	39,066	79%
Capital	-	-	190,000	160,463	67,785	-	67,785	18,678	78%
Total Expenditures	7,243,566	8,239,216	8,819,060	10,999,721	9,911,036	-	9,911,036	1,088,685	90%
Expenditures by Type									
Personnel									
Salaries & Wages	1,795,351	1,772,151	2,125,646	2,044,528	1,765,863	-	1,765,863	278,665	86%
Fringe Benefits	780,402	758,851	982,988	984,106	751,937	-	751,937	232,169	76%
Total Personnel	2,575,754	2,531,003	3,108,634	3,028,634	2,517,800	-	2,517,800	510,834	83%
Supplies	3,998,093	4,782,010	4,594,490	6,894,757	6,392,707	-	6,392,707	502,050	93%
Services & Charges									
Professional Services	7,777	12,174	38,825	12,766	12,641	-	12,641	125	99%
Printing & Advertising	863	42	4,650	2,717	-	-	-	2,717	0%
Utilities	53,701	61,782	64,468	78,568	73,151	-	73,151	5,417	93%
Repairs & Maintenance	54,985	62,344	148,575	175,784	123,289	-	123,289	52,495	70%
Education & Training	9,389	8,696	12,050	11,818	4,953	-	4,953	6,865	42%
Travel	-	51	1,850	1,850	61	-	61	1,789	3%
Other Services & Charges	13,132	12,504	16,850	19,659	13,527	-	13,527	6,132	69%
Debt Service Principal	15,596	2,483	8,069	8,069	8,069	-	8,069	-	100%
Debt Service Interest & Fees	463	22	423	423	422	-	422	1	100%
Total Services & Charges	155,905	160,096	295,760	311,654	236,114	-	236,114	75,541	76%
Operating Expenditures	6,729,752	7,473,109	7,998,884	10,235,045	9,146,621	-	9,146,621	1,088,425	89%
Capital	-	-	63,000	7,500	7,239	-	7,239	261	97%
Interfund									
Interfund Allocations	306,521	683,462	757,176	757,176	757,176	-	757,176	-	100%
Interfund Transfers Out	207,293	82,645	-	-	-	-	-	-	-
Total Interfund	513,814	766,107	757,176	757,176	757,176	-	757,176	-	100%
Total Expenditures	7,243,566	8,239,216	8,819,060	10,999,721	9,911,036	-	9,911,036	1,088,686	90%
Net Surplus / (Deficit)	(142,319)	(742,081)	59,331	(2,121,316)	(465,072)		(465,072)		
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		(1,462,650)	305,778				
Cash Reserves Target	724,357	823,922		1,099,972					

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 Adjustments	38	-	-	-	-	-	Cash Reserves Target
Ending Cash Balance	26,221	-	-	-	-	-	No reserve requirement - Capital fund - spend down to zero
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	79,266		79,266	(47,419)	249%
Other Income	1,626,433	84,555	2,000	32,747	741,339		741,339	(708,592)	2264%
Interfund Allocation Reimb	2,914,500	3,265,000	3,365,000	3,365,000	3,365,000		3,365,000	-	100%
Interfund Transfers In	49,087	-	-	-	-		-	-	-
Total Revenue	4,644,513	3,386,046	3,398,847	3,429,594	4,185,605		4,185,605	(756,011)	122%

Expenditures by Division									
Safety/Risk Management	151,479	30,947	-	-	-	-	-	-	-
Liability Insurance	761,414	1,188,510	1,230,000	1,636,516	1,555,388	-	1,555,388	81,129	95%
Business Insurance	622,434	452,651	1,865,000	3,135,469	2,429,126	-	2,429,126	706,343	77%
Workers' Compensation	1,211,428	1,531,310	1,268,000	1,268,000	1,068,632	-	1,068,632	199,368	84%
Catastrophic Events	910,806	24,884	-	479	479	-	479	-	100%
Total Expenditures	3,657,562	3,228,301	4,363,000	6,040,464	5,053,624	-	5,053,624	986,840	84%

Expenditures by Type									
Personnel									
Salaries & Wages	116,402	-	-	-	-	-	-	-	-
Fringe Benefits	46,090	-	-	-	-	-	-	-	-
Other Personnel Costs	17,308	14,052	42,000	42,000	24,902	-	24,902	17,098	59%
Total Personnel	179,800	14,052	42,000	42,000	24,902	-	24,902	17,098	59%

Supplies	1,988	2,187	-	-	-	-	-	-	-
Services & Charges									
Professional Services	420,313	334,849	1,001,000	941,020	405,364	-	405,364	535,655	43%
Education & Training	6,285	2,000	-	-	-	-	-	-	-
Travel	356	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,119	4,286	-	1,710,233	1,710,233	-	1,710,233	-	100%
Insurance	1,840,034	2,432,482	2,170,000	2,298,201	2,121,803	-	2,121,803	176,399	92%
Other Services & Charges	218,415	391,938	1,150,000	1,048,531	790,843	-	790,843	257,688	75%
Total Services & Charges	2,487,522	3,165,555	4,321,000	5,997,985	5,028,243	-	5,028,243	969,742	84%

Capital	910,806	24,884	-	479	479	-	479	-	100%
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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	6,040,464	5,053,624	-	5,053,624	986,840	84%
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Net Surplus / (Deficit)	986,951	157,746	(964,153)	(2,610,870)	(868,019)	(868,019)			
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Beginning Cash Balance	4,961,426	5,956,858		6,100,867					
Cash Adjustments	8,481	(13,737)		-					
Ending Cash Balance	5,956,858	6,100,867		3,489,997	5,760,773				
Cash Reserves Target	1,828,781	1,614,150		3,020,232					

Cash Reserves Target
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	9,620,204		9,620,204	-	100%
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	131,610		131,610	11,124	92%
Donations	-	15,000	-	181,988	181,987		181,987	1	100%
Interest Earnings	21,431	14,598	5,000	11,500	53,386		53,386	(41,886)	464%
Total Revenue	6,843,915	10,219,588	9,689,729	10,122,770	10,153,530		10,153,530	(30,759)	100%
Expenditures by Division									
311 Call Center	551,515	567,939	683,948	683,955	637,390	-	637,390	46,565	93%
Innovation & Technology	7,324,325	8,264,034	9,015,101	9,603,828	8,398,022	-	8,398,022	1,205,807	87%
Total Expenditures	7,875,840	8,831,973	9,699,049	10,287,783	9,035,411	-	9,035,411	1,252,372	88%
Expenditures by Type									
Personnel									
Salaries & Wages	1,844,342	1,908,602	2,170,830	2,170,737	1,965,182	-	1,965,182	205,555	91%
Fringe Benefits	708,812	704,230	874,276	874,369	711,976	-	711,976	162,393	81%
Total Personnel	2,553,154	2,612,832	3,045,106	3,045,106	2,677,158	-	2,677,158	367,948	88%
Supplies	130,511	714,903	193,850	598,758	468,930	-	468,930	129,828	78%
Services & Charges									
Professional Services	1,058,605	510,586	410,500	956,579	782,666	-	782,666	173,912	82%
Printing & Advertising	1,005	3,277	5,150	8,627	4,366	-	4,366	4,261	51%
Repairs & Maintenance	3,021,127	3,646,311	4,635,738	4,191,757	3,802,342	-	3,802,342	389,416	91%
Education & Training	9,162	33,654	57,900	43,857	34,682	-	34,682	9,176	79%
Travel	7,385	161	27,110	33,028	24,829	-	24,829	8,199	75%
Other Services & Charges	422,383	292,472	193,824	270,335	243,852	-	243,852	26,483	90%
Debt Service Principal	606,922	966,528	1,063,402	1,073,320	930,920	-	930,920	142,399	87%
Debt Service Interest & Fees	59,675	50,358	65,816	65,762	65,014	-	65,014	748	99%
Total Services & Charges	5,186,263	5,503,347	6,459,440	6,643,266	5,888,671	-	5,888,671	754,594	89%
Operating Expenditures	7,869,929	8,831,082	9,698,396	10,287,130	9,034,758	-	9,034,758	1,252,370	88%
Interfund Allocations	5,911	891	653	653	653	-	653	-	100%
Total Expenditures	7,875,840	8,831,973	9,699,049	10,287,783	9,035,411	-	9,035,411	1,252,370	88%
Net Surplus / (Deficit)	(1,031,925)	1,387,615	(9,320)	(165,013)	1,118,119		1,118,119		
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		3,317,852	4,698,328				
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 SBAcademy. SBAcademy, 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	16,151,649		16,151,649	(70,209)	100%
Other Income	373,523	1,438,628	385,000	485,000	868,171		868,171	(383,171)	179%
Interest Earnings	89,646	62,791	58,809	58,809	153,013		153,013	(94,204)	260%
Total Revenue	16,348,427	17,243,514	16,625,249	16,625,249	17,172,834		17,172,834	(547,584)	103%

Expenditures by Subdivision									
Health Insurance	14,472,911	15,509,012	17,121,703	17,112,693	16,778,282	-	16,778,282	334,412	98%
Workplace Wellness Clinic	996,006	1,003,588	1,169,308	497,963	349,692	-	349,692	148,271	70%
Employee Wellness	76,048	89,896	99,974	91,696	86,404	-	86,404	5,293	94%
Total Expenditures	15,544,965	16,602,496	18,390,985	17,702,352	17,214,377	-	17,214,377	487,976	97%

Expenditures by Type									
Personnel									
Other Personnel Costs	13,740,971	14,681,353	16,308,759	16,299,093	16,086,840	-	16,086,840	212,254	99%
Total Personnel	13,740,971	14,681,353	16,308,759	16,299,093	16,086,840	-	16,086,840	212,254	99%

Supplies	131,045	110,297	150,000	150,000	49,303	-	49,303	100,697	33%
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Services & Charges									
Professional Services	1,083,611	1,063,335	1,198,308	518,341	460,652	-	460,652	57,689	89%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	587,028	737,651	732,318	729,642	613,232	-	613,232	116,410	84%
Other Services & Charges	1,476	3,194	1,500	5,176	4,351	-	4,351	825	84%
Total Services & Charges	1,672,115	1,804,180	1,932,226	1,253,259	1,078,234	-	1,078,234	175,024	86%

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	17,702,352	17,214,377	-	17,214,377	487,975	97%
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Net Surplus / (Deficit)	803,462	641,018	(1,765,736)	(1,077,103)	(41,543)	-	(41,543)	-	-
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Beginning Cash Balance	9,277,319	10,143,060	-	10,786,414	-	Cash Reserves Target			
Cash Adjustments	62,279	2,336	-	-	-				
Ending Cash Balance	10,143,060	10,786,414	-	9,709,311	10,708,563				
Cash Reserves Target	3,886,241	4,150,624	-	4,425,588	-	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	77,230		77,230	28,287	73%
Interest Earnings	1,187	69	209	209	899		899	(690)	430%
Other Income	-	74,683	-	-	-		-	-	-
Interfund Transfers In	-	6,667	-	-	-		-	-	-
Total Revenue	8,087	103,474	105,726	105,726	78,129		78,129	27,597	74%

Expenditures by Type									
Personnel									
Other Personnel Costs	157,449	75,914	80,000	80,000	24,444		24,444	55,556	31%
Total Expenditures	157,449	75,914	80,000	80,000	24,444		24,444	55,556	31%

Net Surplus / (Deficit)	(149,363)	27,560	25,726	25,726	53,685		53,685		
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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	77,878				
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	260,138		260,138	(2,929)	101%
Interest Earnings	751	1,125	1,494	1,494	4,817		4,817	(3,323)	322%
Total Revenue	244,841	249,526	258,703	258,703	264,956		264,956	(6,252)	102%

Expenditures by Type									
Personnel									
Salaries & Wages	119,938	180,337	253,846	253,846	79,873	-	79,873	173,973	31%
Total Expenditures	119,938	180,337	253,846	253,846	79,873	-	79,873	173,973	31%

Net Surplus / (Deficit)	124,903	69,189	4,857	4,857	185,082		185,082
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Beginning Cash Balance	32,563	157,521		226,711		410,517	Cash Reserves Target 8% of Annual expenditures - one month reserve
Cash Adjustments	56	-		-			
Ending Cash Balance	157,521	226,711		231,568		410,517	
Cash Reserves Target	9,595	14,427		20,308			

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.

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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	151,774		151,774	(52,434)	153%
Total Revenue	94,111	64,091	99,340	99,340	151,774		151,774	(52,434)	153%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	94,111	64,091	99,340	99,340	151,774	151,774
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Beginning Cash Balance	10,733,474	10,845,986		10,910,077			Cash Reserves Target 3% of total expenditures in previous fiscal year for Civil City Funds, less interfund
Cash Adjustments	18,401	-		-			
Ending Cash Balance	10,845,986	10,910,077		11,009,417	11,026,118		
Cash Reserves Target	8,998,791	8,206,983		8,717,131			

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	13,750		13,750	(10,480)	420%
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	-	-	63		63	(63)	-
Home Energy Improvements	100,000	-	-	90,000	105,000		105,000	(15,000)	117%
Code Enforcement Demolitions	55,000	-	-	-	-		-	-	-
Animal Resource Center Donations	49,603	47,599	35,000	35,000	59,996		59,996	(24,996)	171%
Pokagon Band Donation	100,000	100,000	-	100,000	100,000		100,000	-	100%
Total Revenue	765,453	478,492	56,270	246,270	278,809		278,809	(32,539)	113%

Expenditures by Project									
Wayfinding Signage Project	56,258	33,500	-	-	-	-	-	-	-
Bloomberg Mayors Challenge	313,871	323,775	322,506	392,764	232,795	-	232,795	159,969	59%
Human Rights Scholarship Prog.	6,655	-	14,000	14,000	-	-	-	14,000	0%
Historic Preservation Commiss.	-	-	1,000	1,000	-	-	-	1,000	0%
Bike Signage	-	-	2,500	2,500	-	-	-	2,500	0%
Electric Vehicle Charging Station	-	-	41,000	111,358	32,818	(11,460)	21,358	90,000	19%
Home Energy Improvements	61,608	118,377	-	11,460	-	11,460	11,460	-	100%
Animal Resource Center	14,902	2,910	50,000	48,397	34,535	-	34,535	13,862	71%
Code Enforcement Demolitions	-	2,863	-	52,625	44,425	-	44,425	8,200	84%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
Total Expenditures	453,294	481,425	431,006	634,104	344,573	-	344,573	289,531	54%

Expenditures by Type									
Supplies	-	-	43,500	35,318	32,818	-	32,818	2,500	93%
Services & Charges									
Professional Services	382,631	360,185	372,506	441,161	267,330	-	267,330	173,831	61%
Printing & Advertising	6,650	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	64,008	118,377	-	-	-	-	-	-	-
Grants & Subsidies	-	-	9,000	99,000	-	-	-	99,000	0%
Other Services & Charges	5	2,863	-	52,625	44,425	-	44,425	8,200	84%
Total Services & Charges	453,294	481,425	387,506	598,786	311,755	-	311,755	287,031	52%

Total Expenditures	453,294	481,425	431,006	634,104	344,573	-	344,573	289,531	54%
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Net Surplus / (Deficit)	312,160	(2,933)	(374,736)	(387,834)	(65,765)		(65,765)		
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Beginning Cash Balance	668,273	981,455		978,522					
Cash Adjustments	1,022	-		-					
Ending Cash Balance	981,455	978,522		590,688	894,757				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

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	5,761		5,761	(1,992)	153%
Total Revenue	5,076	2,515	3,769	3,769	5,761		5,761	(1,992)	153%

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	5,761		5,761		
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Beginning Cash Balance	605,471	481,214		414,099					
Cash Adjustments	1,038	-	-	-	-	-	-	-	-
Ending Cash Balance	481,214	414,099	-	417,868	1,052,929	-	-	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-

Cash Reserves Target
No reserve requirement

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.

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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	66,260		66,260	1,940	97%
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	4,033		4,033	(2,433)	252%
Other Income	-	-	2,050	450	-		-	450	0%
Total Revenue	177,140	175,390	155,250	155,250	71,960		71,960	83,290	46%

Expenditures by Subdivision									
General	19,061	9,928	3,000	2,760	2,760	-	2,760	-	100%
EEOC	100,391	98,139	124,371	127,583	98,244	-	98,244	29,339	77%
HUD	93,473	126,938	113,745	110,745	81,278	-	81,278	29,467	73%
Total Expenditures	212,926	235,005	241,116	241,088	182,282	-	182,282	58,806	76%

Expenditures by Type									
Personnel									
Salaries & Wages	124,770	125,084	128,156	128,156	108,072	-	108,072	20,084	84%
Fringe Benefits	38,541	38,636	52,160	52,160	31,431	-	31,431	20,729	60%
Total Personnel	163,311	163,721	180,316	180,316	139,503	-	139,503	40,813	77%

Supplies	1,724	3,864	2,000	1,972	824	-	824	1,148	42%
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Services & Charges									
Professional Services	24,667	18,333	27,800	23,800	21,692	-	21,692	2,108	91%
Printing & Advertising	16,215	11,878	6,000	13,525	9,323	-	9,323	4,202	69%
Education & Training	5,960	5,178	6,000	4,818	3,503	-	3,503	1,315	73%
Travel	-	-	17,800	15,332	7,295	-	7,295	8,037	48%
Other Services & Charges	1,049	32,032	1,200	1,325	141	-	141	1,184	11%
Total Services & Charges	47,891	67,420	58,800	58,800	41,955	-	41,955	16,846	71%

Interfund Transfers Out	-	-	-	-	-	-	-	-	-
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Total Expenditures	212,926	235,005	241,116	241,088	182,282	-	182,282	58,807	76%
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Net Surplus / (Deficit)	(35,786)	(59,614)	(85,866)	(85,838)	(110,322)	-	(110,322)	-	-
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Beginning Cash Balance	521,051	486,159	-	426,544	-	Cash Reserves Target No reserve requirement - Grant fund - spend down to zero			
Cash Adjustments	893	-	-	-	-				
Ending Cash Balance	486,159	426,544	-	340,707	315,523				
Cash Reserves Target	-	-	-	-	-				

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

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

City of South Bend, Indiana
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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	707,757		707,757	(617,757)	786%
Total Revenue	-	29,536,642	29,455,024	29,545,024	30,162,781		30,162,781	(617,756)	102%

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	47,990,405	47,970,065	-	47,970,065	20,340	100%
Total Personnel	-	-	-	47,990,405	47,970,065	-	47,970,065	20,340	100%
Services & Charges									
Grants & Subsidies	-	-	-	499,999	-	-	-	499,999	0%
Other Services & Charges	-	-	-	501,270	1,270	-	1,270	500,000	0%
Total Services & Charges	-	-	-	1,001,269	1,270	-	1,270	999,999	0%
Capital	-	-	10,100,000	807,053	807,053	-	807,053	-	100%
Total Expenditures	-	-	10,100,000	49,798,727	48,778,388	-	48,778,388	1,020,339	98%

Net Surplus / (Deficit)	-	29,536,642	19,355,024	(20,253,703)	(18,615,607)	(18,615,607)
Beginning Cash Balance	-	-	-	29,536,642	-	
Cash Adjustments	-	-	-	-	-	
Ending Cash Balance	-	29,536,642	-	9,282,939	10,879,460	
Cash Reserves Target	-	-	-	-	-	

Cash Reserves Target

No reserve requirement - Grant fund - spend down to zero

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><u>Response & Relief</u></p> <ul style="list-style-type: none"> • Support urgent COVID-19 response efforts • Support immediate economic stabilization for households and businesses <p><u>Equitable Recovery</u></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 unequal impact of the pandemic <p>Spending allocated for “Response and Relief” is intended to provide direct, rapid relief to residents and businesses who have experienced economic or health-related harms related to the pandemic. Spending allocated for “Equitable Recovery” is intended to rebuild a more equitable economy and community by addressing systemic challenges that have been present in our community for</p>	<p>In Sections 602(c)(1) and 603(c)(1) of ARPA, Congress provided four eligible uses of funds:</p> <p>a) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;</p> <p>b) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;</p> <p>c) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and</p> <p>d) To make necessary investments in water, sewer, or broadband infrastructure</p>
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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	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
		Budget	Budget	Actual	Encumbrances	& Encumb.		
Expenditures by Fund								
General Fund (#101)	4,948,093	36,195,000	39,495,000	8,812,411	4,539,003	13,351,414	26,143,586	34%
American Rescue Plan (#263)	-	10,100,000	13,510,000	2,697,983	1,467,348	4,165,330	9,344,670	31%
Total Expenditures by Fund	4,948,093	46,295,000	53,005,000	11,510,393	6,006,350	17,516,744	35,488,256	33%
Expenditures by ARP Programs								
<u>Strong Neighborhoods</u>								
Home Repair Assistance Programs	-	2,500,000	2,500,000	4,980	-	4,980	2,495,020	0%
Housing Financing	-	2,500,000	2,500,000	-	-	-	2,500,000	0%
Home Buying Assistance	-	1,000,000	1,000,000	55	-	55	999,945	0%
Additional Neighborhood Infrastructure	-	2,500,000	2,500,000	737,196	644,284	1,381,480	1,118,520	55%
City-wide Comprehensive Plan	-	500,000	500,000	174,195	105,571	279,766	220,234	56%
Plan Implementation	-	300,000	300,000	17,000	13,650	30,650	269,350	10%
Land Bank Startup Costs	-	250,000	250,000	-	-	-	250,000	0%
Demolitions (Vacant & Abandoned / Commercial)	-	3,670,000	4,170,000	892,419	122,621	1,015,041	3,154,959	24%
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	16,840	9,340	26,181	473,819	5%
Athletic Court Repair	-	1,600,000	1,600,000	1,009,229	1,494,948	2,504,178	(904,178)	157%
Subtotal	-	17,170,000	18,170,000	2,851,915	2,390,415	5,242,330	12,927,669	29%
<u>Safe Community for Everyone</u>								
Homelessness Strategy Implementation	-	200,000	200,000	200,000	200,000	400,000	(200,000)	200%
County Partnerships on Homelessness & Mental Health	-	5,800,000	5,800,000	1,000,000	85,500	1,085,500	4,714,500	19%
Gun Violence Intervention	-	500,000	500,000	15,668	-	15,668	484,332	3%
Public Safety Technology Upgrades	-	1,500,000	1,500,000	195,531	360,961	556,492	943,508	37%
COVID Response	1,448,093	-	-	-	-	-	-	-
COVID Facilities Upgrades	-	1,800,000	2,000,000	66,774	968,851	1,035,625	964,375	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	3,367,632	1,615,311	4,982,944	6,927,055	42%
<u>Robust, Sustainable Infrastructure - Green Infrastructure</u>								
Greener Homes	-	100,000	100,000	-	-	-	100,000	0%
Solarize, Switch & Save	-	300,000	300,000	133,500	163,500	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	2,897	14,479	17,376	132,625	12%
Distributed Solar/Storage	-	1,000,000	1,000,000	150,000	-	150,000	850,000	15%
Subtotal	-	1,625,000	1,625,000	286,397	177,979	464,376	1,160,625	29%
<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	281,613	160,730	442,343	157,657	74%
Opportunity Fund	-	1,000,000	1,000,000	54,600	30,800	85,400	914,600	9%
Immigration Support	-	100,000	101,350	63,848	45,833	109,682	(8,332)	108%
Subtotal	3,500,000	5,350,000	5,451,350	1,531,856	237,363	1,769,219	3,682,131	32%
<u>Youth and Workforce Development</u>								
Workforce Development	-	250,000	248,650	152,606	67,606	220,213	28,438	89%
Dream Center	-	10,100,000	11,100,000	808,323	1,467,348	2,275,670	8,824,330	21%
Pre-K Centers	-	2,000,000	4,500,000	2,511,664	50,328	2,561,992	1,938,008	57%
Subtotal	-	12,350,000	15,848,650	3,472,593	1,585,282	5,057,875	10,790,776	32%
Total Expenditures by Program	4,948,093	46,295,000	53,005,000	11,510,393	6,006,350	17,516,744	35,488,256	33%

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	460,352		460,352	706,501	39%
Other Income	-	5,000	-	-	-		-	-	-
Interfund Transfers In	1,000,000	1,448,093	-	-	-		-	-	-
Total Revenue	6,086,138	2,943,368	-	1,166,853	460,352		460,352	706,501	39%

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	-	525,371	525,002	-	525,002	369	100%
Venues, Parks & Arts	127,466	5,595	-	-	-	-	-	-	-
Code Enforcement	4,339	-	-	-	-	-	-	-	-
Building Department	863	-	-	-	-	-	-	-	-
Total Expenditures	6,033,275	2,996,232	-	525,371	525,002	-	525,002	369	100%

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	-	525,371	525,002	-	525,002	369	100%
Other Services & Charges	54,452	18,250	-	-	-	-	-	-	-
Total Services & Charges	2,432,318	1,977,914	-	525,371	525,002	-	525,002	369	100%
Interfund Transfers Out	3,348,292	1,000,000	-	-	-	-	-	-	-
Total Expenditures	6,033,275	2,996,232	-	525,371	525,002	-	525,002	369	100%

Net Surplus / (Deficit)	52,864	(52,864)	-	641,482	(64,649)	(64,649)			
Beginning Cash Balance	-	53,214	-	-	-				
Cash Adjustments	350	(350)	-	-	-				
Ending Cash Balance	53,214	-	-	641,482	(52,921)				
Cash Reserves Target	-	-	-	-	-				

Cash Reserves Target

No reserve requirement - Grant fund - spend down to zero

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.

City of South Bend, Indiana

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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	9,591,298		9,591,298	-	100%
Interest Earnings	111,181	87,126	110,950	110,950	205,249		205,249	(94,299)	185%
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	53,680		53,680	(21,680)	168%
Interfund Transfers In	-	147,786	383,028	730,725	730,725		730,725	-	100%
Total Revenue	16,500,074	15,414,847	11,009,098	12,096,973	12,212,952		12,212,952	(115,979)	101%
Expenditures by Activity									
General City	2,263,417	3,173,856	1,185,625	1,360,079	1,248,612	-	1,248,612	111,467	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	111,365	31,365	-	31,365	80,000	28%
Police Department	2,136,734	1,826,705	2,952,548	4,172,190	4,030,548	-	4,030,548	141,642	97%
Vacant & Abandoned Houses	232,822	185,684	-	400,390	338,827	-	338,827	61,563	85%
Community Investment	357,659	25,880	-	798,629	687,244	-	687,244	111,385	86%
Parks & Recreation	1,778,605	1,596,732	956,850	1,385,195	1,324,793	1,940	1,326,733	58,462	96%
Morris Performing Arts Center	-	1,800,000	-	-	-	-	-	-	-
Light Up South Bend	88,137	146,590	260,000	295,049	158,047	-	158,047	137,002	54%
Streets	2,899,656	-	3,750,000	3,755,179	3,750,000	-	3,750,000	5,179	100%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-	1,500,000	-	100%
Traffic Signals & Street Lighting	1,501,835	1,401,657	1,467,536	1,467,536	1,327,014	-	1,327,014	140,522	90%
Total Expenditures	14,341,653	11,687,709	12,167,559	15,260,611	14,397,074	1,940	14,399,015	861,597	94%
Expenditures by Type									
Supplies	92,245	145,595	200,000	235,049	107,876	-	107,876	127,173	46%
Services & Charges									
Professional Services	1,681,956	35,065	155,000	219,037	87,389	-	87,389	131,648	40%
Printing & Advertising	500	24,785	-	-	-	-	-	-	-
Utilities	1,501,835	1,401,657	1,467,536	1,467,536	1,327,014	-	1,327,014	140,522	90%
Repairs & Maintenance	756,305	565,186	610,000	1,039,791	912,701	-	912,701	127,089	88%
Grants & Subsidies	397,553	340,711	341,129	1,016,129	1,016,129	-	1,016,129	-	100%
Other Services & Charges	1,292,054	1,086,776	1,102,449	1,648,353	1,564,276	1,940	1,566,216	82,137	95%
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	6,841,394	6,217,414	1,940	6,219,355	622,039	91%
Capital	825,101	123,519	1,462,000	2,805,271	2,692,887	-	2,692,887	112,384	96%
Interfund									
Interfund Allocations	8,633	9,753	9,676	9,676	9,676	-	9,676	-	100%
Interfund Transfers Out	6,361,491	6,270,396	5,369,221	5,369,221	5,369,221	-	5,369,221	-	100%
Total Interfund	6,370,124	6,280,149	5,378,897	5,378,897	5,378,897	-	5,378,897	-	100%
Total Expenditures	14,341,653	11,687,709	12,167,559	15,260,611	14,397,074	1,940	14,399,015	861,596	94%
Net Surplus / (Deficit)	2,158,421	3,727,138	(1,158,461)	(3,163,638)	(2,184,123)		(2,186,063)		
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		15,467,607	16,451,803				
Cash Reserves Target	7,170,827	5,843,854		7,630,306					
								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 paid by this fund.									

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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	492,015		492,015	(18,235)	104%
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	2,505		2,505	(510)	126%
Total Revenue	475,372	511,620	514,423	514,423	514,135		514,135	288	100%

Expenditures by Activity									
Transfer to Fund 404	-	-	143,687	143,687	143,687	-	143,687	-	100%
Police Department	516,510	394,767	368,741	368,741	367,808	-	367,808	933	100%
Park Capital	12,970	-	-	-	-	-	-	-	-
Total Expenditures	529,479	394,767	512,428	512,428	511,495	-	511,495	933	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	484,511	370,109	353,115	353,115	353,115	-	353,115	-	100%
Debt Service Interest & Fees	31,998	24,658	15,626	15,626	14,694	-	14,694	932	94%
Total Services & Charges	516,510	394,767	368,741	368,741	367,808	-	367,808	932	100%

Capital	12,970	-	-	-	-	-	-	-	-
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Interfund Transfers Out	-	-	143,687	143,687	143,687	-	143,687	-	100%
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Total Expenditures	529,479	394,767	512,428	512,428	511,495	-	511,495	932	100%
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Net Surplus / (Deficit)	(54,108)	116,853	1,995	1,995	2,640	-	2,640	-	-
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Beginning Cash Balance	223,617	169,893	-	286,746	-	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero			
Cash Adjustments	383	-	-	-	-				
Ending Cash Balance	169,893	286,746	-	288,741	288,976				
Cash Reserves Target	-	-	-	-	-				

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

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

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	187,765		187,765	26,576	88%
Interest Earnings	5,369	3,682	3,825	3,825	7,039		7,039	(3,214)	184%
Other Income	18,750	25,000	25,000	25,000	-		-	25,000	0%
Total Revenue	243,373	236,443	243,166	243,166	194,804		194,804	48,362	80%

Expenditures by Activity									
Transfer to Fund 404	-	-	239,341	239,341	239,341	-	239,341	-	100%
Community Investment	6,770	-	-	-	-	-	-	-	-
Park Vehicles & Equipment	-	262,145	-	-	-	-	-	-	-
Venues, Parks & Arts Capital	-	-	250,000	249,004	246,116	-	246,116	2,888	99%
Streets Vehicles & Equipment	250,000	-	-	-	-	-	-	-	-
Total Expenditures	256,770	262,145	489,341	488,345	485,457	-	485,457	2,888	99%

Expenditures by Type									
Capital	6,770	-	250,000	249,004	246,116	-	246,116	2,888	99%
Interfund Transfers Out	250,000	262,145	239,341	239,341	239,341	-	239,341	-	100%
Total Expenditures	256,770	262,145	489,341	488,345	485,457	-	485,457	2,888	99%

Net Surplus / (Deficit)	(13,397)	(25,702)	(246,175)	(245,179)	(290,653)		(290,653)		
Beginning Cash Balance	689,015	676,798		651,096					
Cash Adjustments	1,181	-		-					
Ending Cash Balance	676,798	651,096		405,918	359,020				
Cash Reserves Target	-	-		-					

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

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/Variances:
 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.

City of South Bend, Indiana

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Fund Name	Local Income Tax - Economic Development	Fund Number	408
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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	13,405,714	13,006,489	12,216,636	12,704,389	12,704,389		12,704,389	-	100%
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	353,542		353,542	(216,747)	258%
Donations	-	-	-	75,000	67,950		67,950	7,050	91%
Other Income	153,272	151,545	349,424	349,424	165,020		165,020	184,404	47%
Interfund Transfers In	-	1,000,000	-	-	-		-	-	-
Total Revenue	14,090,026	14,286,985	12,752,855	13,315,608	13,290,901		13,290,901	24,707	100%

Expenditures by Activity									
General City	1,076,233	-	-	2,834,072	2,834,071	-	2,834,071	1	100%
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	8,631,327	5,741,067	-	5,741,067	2,890,260	67%
Neighborhoods	3,865,219	2,340,000	5,654,853	5,362,102	3,562,633	-	3,562,633	1,799,468	66%
Streets	35,749	-	-	1,446,607	1,257,250	-	1,257,250	189,357	87%
2015 Park Bonds	376,689	376,736	375,106	375,106	374,474	-	374,474	632	100%
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	19,786,738	14,677,096		14,677,096	5,109,642	74%

Expenditures by Type									
Services & Charges									
Professional Services	2,883,244	3,074,579	160,000	520,101	380,420	-	380,420	139,681	73%
Printing & Advertising	404	2,706	45,000	45,000	8,644	-	8,644	36,356	19%
Utilities	42,523	46,983	70,000	70,000	47,538	-	47,538	22,462	68%
Repairs & Maintenance	209,536	122,395	432,873	1,879,654	1,526,173	-	1,526,173	353,481	81%
Grants & Subsidies	1,220,570	1,028,845	2,220,000	3,640,142	2,817,950	-	2,817,950	822,191	77%
Other Services & Charges	1,603	-	635,593	635,593	39,675	-	39,675	595,918	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	142,850	-	142,850	55,975	72%
Total Services & Charges	4,878,989	4,799,629	4,095,990	7,323,013	5,153,250		5,153,250	2,169,763	70%
Capital	5,000	112,229	150,000	3,034,937	3,003,653		3,003,653	31,283	99%
Interfund Transfers Out	7,586,290	3,468,986	9,564,788	9,428,788	6,520,192		6,520,192	2,908,596	69%
Total Expenditures	12,470,279	8,380,845	13,810,778	19,786,738	14,677,096		14,677,096	5,109,642	74%

Net Surplus / (Deficit)	1,619,747	5,906,140	(1,057,923)	(6,471,130)	(1,386,195)		(1,386,195)		
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	Cash Reserves Target
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		18,324,223	23,374,857	
Cash Reserves Target	6,235,140	4,190,422		9,893,369		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

	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
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	2,855		2,855	(105)	104%
Interfund Transfers In	2,870,500	2,866,000	2,865,000	3,055,500	3,055,500		3,055,500	-	100%
Total Revenue	2,872,851	2,866,071	2,867,750	3,058,250	3,058,355		3,058,355	(105)	100%

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	1,012,027	-	1,012,027	2,301	100%
Total Expenditures	2,863,013	2,856,069	2,859,282	3,044,328	3,042,027	-	3,042,027	2,301	100%

Net Surplus / (Deficit)	9,839	10,002	8,468	13,922	16,328		16,328
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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	258,753	
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
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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	3,478	58	3,000	3,000	1,249		1,249	1,751	42%
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	2,737,249		2,737,249	32,251	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	554,716	-	554,716	2,240	100%
Total Services & Charges	2,629,968	2,785,015	2,562,480	2,751,956	2,749,716	-	2,749,716	2,240	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	2,749,716	-	2,749,716	2,240	100%
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Net Surplus / (Deficit)	18,510	(609,159)	16,020	17,544	(12,468)		(12,468)		
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Beginning Cash Balance	815,025	833,535		224,375					
Cash Adjustments	-	-		-					
Ending Cash Balance	833,535	224,375		241,919	211,908				
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
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	16,814,400	18,120,969	17,704,130	17,704,130	16,811,078		16,811,078	893,052	95%
Intergov./ Shared Revenues	381,500	383,000	396,500	396,500	200,000		200,000	196,500	50%
Intergov./ Grants	13,844	868,707	-	-	123,848		123,848	(123,848)	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	199,544	153,650	173,901	173,901	431,088		431,088	(257,187)	248%
Donations	2,250	-	-	-	-		-	-	-
Debt Proceeds	4,345,059	-	-	-	-		-	-	-
Other Income	252,995	22,900	-	15,393	167,125		167,125	(151,732)	1086%
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	17,733,155		17,733,155	556,777	97%

Expenditures by Type									
Services & Charges									
Professional Services	1,082,200	714,611	425,000	678,949	669,160	-	669,160	9,789	99%
Debt Service Principal	3,750,570	3,883,193	3,711,202	3,711,202	3,711,202	-	3,711,202	-	100%
Debt Service Interest & Fees	1,329,981	958,715	813,204	813,204	812,903	-	812,903	301	100%
Other Services & Charges	619,953	-	-	250,000	250,000	-	250,000	-	100%
Total Services & Charges	6,782,703	5,556,519	4,949,406	5,453,355	5,443,266	-	5,443,266	10,090	100%
Capital	12,152,391	4,873,092	-	6,720,848	6,103,348	617,500	6,720,848	-	100%
Interfund Transfers Out	5,085,022	5,013,303	4,710,000	4,710,000	4,710,000	-	4,710,000	-	100%
Total Expenditures	24,020,117	15,442,915	9,659,406	16,884,203	16,256,613	617,500	16,874,113	10,090	100%

Net Surplus / (Deficit)	(1,974,965)	4,691,625	8,615,125	1,405,729	1,476,541		859,041		
Beginning Cash Balance	30,950,203	29,039,261		33,713,041					
Cash Adjustments	64,024	(17,845)		-					
Ending Cash Balance	29,039,261	33,713,041		35,118,770	35,127,336				
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 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
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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	237,261	348,856	283,927	283,927	308,363		308,363	(24,436)	109%
Interest Earnings	8,861	7,164	9,635	9,635	18,135		18,135	(8,500)	188%
Other Income	300	-	-	-	-		-	-	-
Total Revenue	246,422	356,020	293,562	293,562	326,498		326,498	(32,936)	111%

Expenditures by Type									
Services & Charges									
Professional Services	55	45,544	-	-	-	-	-	-	-
Total Services & Charges	55	45,544	-	-	-	-	-	-	-
Capital									
	152,666	202,738	-	113,808	113,570	-	113,570	238	100%
Total Expenditures	152,721	248,282	-	113,808	113,570	-	113,570	238	100%

Net Surplus / (Deficit)	93,701	107,738	293,562	179,754	212,928		212,928
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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		1,414,785	1,443,740	
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
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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	2,997,091	4,328,968	3,822,890	3,822,890	4,209,328		4,209,328	(386,438)	110%
Interest Earnings	62,271	39,992	27,464	27,464	146,645		146,645	(119,181)	534%
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	4,372,823		4,372,823	(522,469)	114%

Expenditures by Type									
Services & Charges									
Professional Services	82,784	67,611	-	439,534	428,035		428,035	11,499	97%
Insurance	-	523	-	221	-		-	221	0%
Other Services & Charges	-	-	-	-	-		-	-	-
Total Services & Charges	82,784	68,133	-	439,755	428,035		428,035	11,720	97%
Capital	5,418,511	1,336,457	-	1,550,686	1,549,275		1,549,275	1,411	100%
Total Expenditures	5,501,295	1,404,591	-	1,990,441	1,977,310		1,977,310	13,131	99%

Net Surplus / (Deficit)	(2,441,932)	3,711,876	3,850,354	1,859,913	2,395,513	2,395,513
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Beginning Cash Balance	8,215,417	5,864,278		9,506,445		Cash Reserves Target No reserve requirement
Cash Adjustments	90,793	(69,709)		-		
Ending Cash Balance	5,864,278	9,506,445		11,366,358	11,899,914	
Cash Reserves Target	-	-		-		

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

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

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades), 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	2,745,678		2,745,678	(929,929)	151%
Interest Earnings	89,378	75,461	69,286	69,286	200,851		200,851	(131,565)	290%
Total Revenue	3,171,100	3,057,189	1,885,035	1,885,035	2,946,528		2,946,528	(1,061,494)	156%

Expenditures by Type									
Services & Charges									
Professional Services	140,498	162,661	-	176,193	176,193	-	176,193	-	100%
Total Services & Charges	140,498	162,661	-	176,193	176,193	-	176,193	-	100%
Capital	76,527	999,692	-	3,709,072	2,057,679	1,650,000	3,707,679	1,393	100%
Total Expenditures	217,025	1,162,353	-	3,885,265	2,233,872	1,650,000	3,883,872	1,393	100%

Net Surplus / (Deficit)	2,954,075	1,894,837	1,885,035	(2,000,230)	712,656		(937,344)		
Beginning Cash Balance	9,607,799	12,586,134		14,473,182					
Cash Adjustments	24,260	(7,789)		-					
Ending Cash Balance	12,586,134	14,473,182		12,472,952	15,162,732				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Southside Development Area #1 and expenses of those funds on eligible development projects for this TIF area.

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

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: South East Master Plan Implementation, Public Works projects, \$3 million for Fire Station #8, and various development opportunities which may be presented to the Redevelopment Commission in 2022.

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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	308,581		308,581	(142,581)	186%
Interest Earnings	1,154	687	3,511	3,511	3,018		3,018	493	86%
Total Revenue	1,154	270,610	169,511	169,511	311,600		311,600	(142,088)	184%

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

Net Surplus / (Deficit)	(94,989)	164,440	169,511	(40,944)	101,145		101,145		
Beginning Cash Balance	187,806	93,140		257,579				Cash Reserves Target	
Cash Adjustments	322	-		-				No reserve requirement	
Ending Cash Balance	93,140	257,579		216,636	357,934				
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/Variations:
This fund will help fund a portion of the Douglas Road utility relocation by repaying \$300,517.13 to the Sewage Works Capital Fund (#642) for the City's share of the project. The repayment was started in 2021 and is anticipated to go through 2022 based on TIF revenue collections.

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Fund Name	TIF - River East Residential Area (NE Res)	Fund Number	436
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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	5,308,975	6,299,000	5,978,380	5,978,380	6,268,217		6,268,217	(289,837)	105%
Interest Earnings	15,060	19,471	53,667	53,667	56,636		56,636	(2,969)	106%
Total Revenue	5,324,035	6,318,471	6,032,047	6,032,047	6,324,854		6,324,854	(292,806)	105%

Expenditures by Type									
Services & Charges									
Professional Services	-	13,350	30,000	30,000	11,500	-	11,500	18,500	38%
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	49,305	-	49,305	500	99%
Total Services & Charges	494,828	508,178	525,329	525,329	506,328	-	506,328	19,001	96%
Interfund Transfers Out	3,864,125	5,058,659	4,396,375	4,396,375	4,396,375	-	4,396,375	-	100%
Total Expenditures	4,358,953	5,566,837	4,921,704	4,921,704	4,902,703	-	4,902,703	19,001	100%

Net Surplus / (Deficit)	965,082	751,634	1,110,343	1,110,343	1,422,151	1,422,151
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Beginning Cash Balance	3,706,897	4,678,334		5,429,968			Cash Reserves Target
Cash Adjustments	6,355	-		-			
Ending Cash Balance	4,678,334	5,429,968		6,540,311	6,838,775		No reserve requirement
Cash Reserves Target	-	-		-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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
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Fund Type	Debt Service 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									
Interest Earnings	9,075	6,133	-	-	10,084		10,084	(10,084)	-
Total Revenue	9,075	6,133	-	-	10,084		10,084	(10,084)	-

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

Net Surplus / (Deficit)	(4,234)	-	-	-	10,084		10,084
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Beginning Cash Balance	1,042,908	1,040,462		1,040,462				
Cash Adjustments	1,788	-		-			1,047,153	100% debt service reserve per bond covenants
Ending Cash Balance	1,040,462	1,040,462		1,040,462			1,047,153	
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 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.

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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
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Fund Type	Debt Service 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									
Interest Earnings	9,075	6,133	-	-	10,084		10,084	(10,084)	-
Total Revenue	9,075	6,133	-	-	10,084		10,084	(10,084)	-

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

Net Surplus / (Deficit)	(4,234)	-	-	-	10,084		10,084
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Beginning Cash Balance	1,042,908	1,040,462		1,040,462				
Cash Adjustments	1,788	-		-			Cash Reserves Target	
Ending Cash Balance	1,040,462	1,040,462		1,040,462	1,047,153			
Cash Reserves Target	1,040,462	1,040,462		1,040,462			100% debt service reserve per bond covenants	

Fund Purpose:

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

Explanation of Revenue Sources:

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
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Fund Type	Debt Service 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									
Interest Earnings	8,934	6,085	9,357	9,357	14,409		14,409	(5,052)	154%
Total Revenue	8,934	6,085	9,357	9,357	14,409		14,409	(5,052)	154%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	8,934	6,085	9,357	9,357	14,409	14,409
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Beginning Cash Balance	1,018,984	1,029,665		1,035,750			Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	1,747	-		-			
Ending Cash Balance	1,029,665	1,035,750		1,045,107	1,046,766		
Cash Reserves Target	1,029,665	1,035,750		1,045,107	-		

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
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Fund Type	Debt Service 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									
Interest Earnings	13	3	10	10	3		3	7	32%
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%
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Net Surplus / (Deficit)	(29,129)	8,753	5,260	5,260	5,253	5,253
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Beginning Cash Balance	29,819	690		9,443		Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	-	-		-		
Ending Cash Balance	690	9,443		14,703	14,696	
Cash Reserves Target	690	9,443		14,703		

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/Variations:
At the time of issuance, \$9,125,000 went towards the capital project, and the remaining amount went towards cost of issuance.

Lease rental payments are due on January 15 and July 15 and bond payments are due on February 1 and August 1. The final bond payment is due February 1, 2030.

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Fund Name	2020 TIF Library Bond Debt Service Reserve	Fund Number	353
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Fund Type	Debt Service 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									
Interest Earnings	2	16	10	10	16		16	(6)	163%
Interfund Transfers In	326,938	-	-	-	-		-	-	-
Total Revenue	326,939	16	10	10	16		16	(6)	163%

Expenditures by Type									
Interfund Transfers Out	-	11	-	-	16	-	16	(16)	-
Total Expenditures	-	11	-	-	16	-	16	(16)	-

Net Surplus / (Deficit)	326,939	5	10	10	-		-
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Beginning Cash Balance	-	326,939		326,944					
Cash Adjustments	-	-		-					
Ending Cash Balance	326,939	326,944		326,954	326,944				
Cash Reserves Target	326,939	326,944		326,954					

Cash Reserves Target
100% debt service reserve per bond covenants

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
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Fund Type	Capital 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									
Local Income Taxes	24,117	3,543	7,000	556	556		556	-	100%
Hotel/Motel Taxes	-	-	-	381,500	374,523		374,523	6,977	98%
Interest Earnings	11,827	13,014	24,072	24,072	44,323		44,323	(20,251)	184%
Donations	1,449,512	1,411,877	1,000,000	1,000,000	1,000,000		1,000,000	-	100%
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	1,419,402		1,419,402	136,726	91%

Expenditures by Type									
Services & Charges									
Professional Services	1,657	91	4,500	4,500	-	-	-	4,500	0%
Grants & Subsidies	666,323	538,272	-	480,417	460,417		460,417	20,000	96%
Total Services & Charges	667,979	538,363	4,500	484,917	460,417		460,417	24,500	95%
Capital	2,214	-	-	-	-		-	-	-
Interfund Transfers Out	-	147,786	-	381,500	381,500		381,500	-	100%
Total Expenditures	670,193	686,149	4,500	866,417	841,917		841,917	24,500	97%

Net Surplus / (Deficit)	965,263	743,285	1,176,572	689,711	577,485		577,485		
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Beginning Cash Balance	1,476,915	2,444,710		3,187,994			Cash Reserves Target		
Cash Adjustments	2,532	-		-					
Ending Cash Balance	2,444,710	3,187,994		3,877,705	3,754,261				
Cash Reserves Target	167,548	171,537		216,604			25% of Annual expenditures		

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
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Fund Type	Capital 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									
Interest Earnings	96	65	101	101	155		155	(54)	154%
Total Revenue	96	65	101	101	155		155	(54)	154%

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

Net Surplus / (Deficit)	96	65	101	101	155		155
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Beginning Cash Balance	10,965	11,080		11,145		
Cash Adjustments	19	-		-		Cash Reserves Target
Ending Cash Balance	11,080	11,145		11,246	11,264	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
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Fund Type	Capital 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									
Interest Earnings	28,865	15,033	-	8,000	33,275		33,275	(25,275)	416%
Total Revenue	28,865	15,033	-	8,000	33,275		33,275	(25,275)	416%

Expenditures by Type									
Services & Charges									
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	-	163,630	156,103	-	156,103	7,528	95%
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Total Expenditures	1,514,357	188,982	-	194,518	156,103	-	156,103	38,416	80%
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Net Surplus / (Deficit)	(1,485,491)	(173,950)	-	(186,518)	(122,827)	-	(122,827)		
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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	-	2,246,718	2,302,851				
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/Variations:
Funding to be used to implement City park plans including improvements to: Howard Park, Lincolnway East Trail, West Bank Trail, Leeper Park, Seitz Park, and Pulaski Park.

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Fund Name	Airport Urban Enterprise Zone	Fund Number	454
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Fund Type	Capital 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									
Interest Earnings	3,540	2,411	2	1,502	5,709		5,709	(4,207)	380%
Total Revenue	3,540	2,411	2	1,502	5,709		5,709	(4,207)	380%

Expenditures by Type

Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-								

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-								
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Net Surplus / (Deficit)	3,540	2,411	2	1,502	5,709		5,709		
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Beginning Cash Balance	403,750	407,982		410,393					
Cash Adjustments	692	-		-					
Ending Cash Balance	407,982	410,393		411,895	414,758				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:

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

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.