



Period Ending: February 28, 2022

Issued By: Controller's Office

# City of South Bend

## Monthly Financial Report

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## February 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

### **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

#### **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

#### **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

#### **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 - 36)**

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 (37 - 167)**

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

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

**City of South Bend**  
**Report of Changes in Cash Balance**  
**January 1, 2022 through February 28, 2022**

	Beginning Cash Balance 1/1/2022	2022 Year to Date Revenue	2022 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 2/28/2022	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
<b>City Controlled Funds</b>								
101 <b>General Fund</b>	54,208,073	5,904,839	11,583,569	246,476	(5,432,254)	48,775,819	39,933,603	8,842,216
<b>Special Revenue Funds</b>								
102 Rainy Day	10,910,077	8,401	-	-	8,401	10,918,479	8,717,131	2,201,347
201 Parks & Recreation	5,865,858	1,017,354	2,619,816	53,200	(1,549,262)	4,316,596	4,616,399	(299,803)
202 Motor Vehicle Highway	4,772,416	1,492,015	2,162,642	30,982	(639,644)	4,132,771	2,943,413	1,189,358
209 Studebaker-Oliver Revitalizing Grants	692,248	533	-	-	533	692,781	-	-
210 Economic Development State Grants	26,876	5,670	5,649	-	21	26,896	-	-
211 Dept of Community Investment Operating	394,125	174,878	530,255	6,002	(349,375)	44,751	-	-
212 Dept of Community Investment Grants	409,818	67,792	156,924	1,113	(88,019)	321,798	-	-
216 Police State Seizures	173,825	134	-	-	134	173,959	11,125	162,834
217 Gift, Donation, Bequest	978,522	106,969	67,504	3,902	43,367	1,021,889	-	-
218 Police Curfew Violations	13,880	8	13,888	-	(13,880)	-	-	-
219 Unsafe Building	764,981	4,534	2,210	-	2,324	767,306	-	-
220 Law Enforcement Continuing Education	378,981	380,590	100,101	30,430	310,918	689,899	85,142	604,757
221 Rental Units Regulation	87,416	1,065	21,715	(250)	(20,899)	66,517	-	-
227 Loss Recovery	414,099	319	-	-	319	414,418	-	-
230 Code Enforcement	497,492	365,326	555,949	3,799	(186,823)	310,669	-	-
249 Local Income Tax - Public Safety	3,844,465	1,453,760	1,952,160	-	(498,400)	3,346,065	-	-
251 Local Road & Street	2,349,376	348,508	22,360	1,430	327,577	2,676,954	-	-
257 LOIT Special Distribution	245,630	189	-	-	189	245,819	-	-
258 Human Rights Federal Grants	426,544	4,493	30,041	50	(25,499)	401,046	-	-
263 American Rescue Plan	29,536,642	22,376	1,888,690	-	(1,866,314)	27,670,328	-	-
264 COVID-19 Response	-	57,024	98,304	-	(41,280)	(41,280)	-	-
265 Local Road & Bridge Grant	704,875	543	197,847	-	(197,304)	507,571	-	-
266 MVH Restricted	2,042,332	504,708	45,097	5,023	464,634	2,506,966	-	-
273 Morris PAC / Palais Royale Marketing	74,809	43	74,852	-	(74,809)	-	-	-
274 Morris PAC Self-Promotion	264,010	150	264,160	-	(264,010)	-	-	-
280 Police Block Grants	4,162	2	4,165	-	(4,162)	-	-	-
289 Haz-Mat	28,102	22	-	-	22	28,124	2,500	25,624
291 Indiana River Rescue	360,311	16,883	29,246	5,273	(7,090)	353,221	24,840	328,381
292 Police Grants	26,716	-	26,716	-	(26,716)	-	-	-
294 Regional Police Academy	146,328	83	146,411	-	(146,328)	-	-	-
295 COPS MORE Grant	45,349	30	24,566	-	(24,536)	20,813	-	-
299 Police Federal Drug Enforcement	60,237	19,018	-	-	19,018	79,256	7,125	72,131
404 Local Income Tax - Certified Shares	18,631,245	1,570,743	3,105,670	342,038	(1,192,889)	17,438,356	8,590,792	8,847,564
408 Local Income Tax - Economic Development	24,795,353	2,032,944	1,623,774	384,303	793,473	25,588,826	9,453,929	16,134,897
410 Urban Development Action Grant	27,182	4,398	6,000	-	(1,602)	25,581	-	-
655 Project ReLeaf	282,057	76,426	68,022	(4,891)	3,512	285,569	112,427	173,142
705 Police K-9 Unit	2,435	1	2,436	-	(2,435)	-	-	-
730 City Cemetery	30,218	23	-	-	23	30,242	-	-
731 Bowman Cemetery	475,369	366	-	-	366	475,735	400,000	75,735
754 Industrial Revolving Fund	3,700,843	773,795	2,395,975	50,855	(1,571,325)	2,129,518	-	-
<b>Total Special Revenue Funds</b>	<b>114,485,206</b>	<b>10,512,117</b>	<b>18,243,146</b>	<b>913,260</b>	<b>(6,817,769)</b>	<b>107,667,437</b>	<b>34,964,823</b>	<b>29,515,967</b>
<b>Debt Service Funds</b>								
312 2017 Parks Bond Debt Service	184,163	105	572,683	-	(572,578)	(388,415)	-	-
350 2018 Fire Station #9 Bond Debt Service	-	172,866	172,866	-	-	-	-	-
672 Century Center Energy Conservation Debt Svc	196,702	221,598	-	-	221,598	418,300	-	-
752 South Bend Redevelopment Authority	242,425	1,233,009	1,231,178	-	1,831	244,256	244,256	-
755 South Bend Building Corporation	224,375	1,238,261	1,388,778	-	(150,516)	73,859	73,859	-
756 2015 Smart Streets Bond Debt Service	1,742,699	858,017	853,784	-	4,233	1,746,931	1,746,931	-
757 2015 Parks Bond Debt Service	587,763	61,810	187,141	-	(125,330)	462,433	462,433	-
760 2017 Eddy Street Commons Bond Debt Service	3,668,611	962,656	962,625	-	31	3,668,643	2,500,000	1,168,643
<b>Total Debt Service Funds</b>	<b>6,846,739</b>	<b>4,748,323</b>	<b>5,369,054</b>	<b>-</b>	<b>(620,731)</b>	<b>6,226,008</b>	<b>5,027,480</b>	<b>1,168,643</b>
<b>Capital Funds</b>								
287 Fire Department Capital	2,758,339	349,970	567,083	-	(217,113)	2,541,225	-	-
401 Coveleski Stadium Capital	814	1	6,962	6,962	1	815	-	-
406 Cumulative Capital Development	286,746	213	52,050	-	(51,837)	234,909	-	-
407 Cumulative Capital Improvement	651,096	497	39,891	-	(39,394)	611,703	-	-
412 Major Moves Construction	1,889,193	248,119	867	-	247,252	2,136,445	-	-
413 Professional Sports Convention Development Area	775,632	490,688	664,810	9,810	(164,312)	611,320	-	-
416 Morris Performing Arts Center Capital	1,912,926	1,471	17,030	-	(15,559)	1,897,367	-	-
450 Palais Royale Historic Preservation	93,481	1,307	-	-	1,307	94,788	-	-
451 2018 Fire Station #9 Bond Capital	316,090	243	-	-	243	316,333	-	-
455 2021 Infrastructure Bond Capital	3,836,482	2,954	33,466	4,000	(26,512)	3,809,970	-	-
471 2017 Parks Bond Capital	4,259,726	3,280	111,492	1,600	(106,612)	4,153,114	-	-
750 Equipment/Vehicle Leasing	347,697	-	-	-	-	347,697	-	-
759 2017 Eddy Street Commons Bond Capital	25,763	0	-	-	0	25,763	-	-
<b>Total Capital Funds</b>	<b>17,153,985</b>	<b>1,098,743</b>	<b>1,493,651</b>	<b>22,372</b>	<b>(372,536)</b>	<b>16,781,449</b>	<b>-</b>	<b>-</b>

**City of South Bend**  
**Report of Changes in Cash Balance**  
**January 1, 2022 through February 28, 2022**

	Beginning Cash Balance 1/1/2022	2022 Year to Date Revenue	2022 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 2/28/2022	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
<b>Enterprise Funds</b>								
600 Consolidated Building	2,102,372	189,054	317,241	72	(128,115)	1,974,257	511,713	1,462,543
601 Parking Garages	907,380	144,775	253,936	118,264	9,102	916,482	353,374	563,108
602 Morris Performing Arts Center Operations	-	1,006,849	193,647	2,455	815,657	815,657	168,358	647,299
610 Solid Waste Operations	906,471	1,034,862	1,281,552	18,710	(227,980)	678,490	710,676	(32,186)
611 Solid Waste Capital	779,163	316,421	203,562	-	112,859	892,022	-	-
620 Water Works Operations	6,550,457	3,017,076	4,431,032	183,765	(1,230,190)	5,320,266	1,210,680	4,109,586
622 Water Works Capital	9,672,979	676,292	130,912	13,924	559,304	10,232,283	-	-
624 Water Works Customer Deposit	1,279,314	-	-	5,675	5,675	1,284,989	1,284,989	-
625 Water Works Sinking (Debt Service)	-	443,738	500	-	443,238	443,238	-	-
626 Water Works Bond Reserve	1,422,804	1	-	-	1	1,422,805	1,422,805	-
629 Water Works Operations & Maintenance Reserve	2,912,652	15,296	-	-	15,296	2,927,948	2,927,948	-
640 Sewer Repair Insurance	2,003,861	117,734	107,241	272	10,765	2,014,625	188,267	1,826,358
641 Sewage Works Operations	13,825,371	7,111,553	8,132,203	(265,218)	(1,285,868)	12,539,503	2,277,325	10,262,178
642 Sewage Works Capital	14,359,708	814,591	-	12,366	826,957	15,186,665	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	-	-	-	-	5,550,801	5,130,094	420,707
649 Sewage Sinking (Debt Service)	-	1,846,514	1,100	-	1,845,414	1,845,414	-	-
653 Sewage Debt Service Reserve	3,749,760	-	-	-	-	3,749,760	3,749,760	-
654 Sewage Works Customer Deposit	903,840	-	-	38,481	38,481	942,321	942,321	-
667 Storm Sewer	1,604,154	171,796	12,468	(8,612)	150,717	1,754,871	-	-
670 Century Center Operations	194,350	1,309,488	527,558	30,796	812,725	1,007,075	1,023,739	(16,664)
671 Century Center Capital	983,710	16	-	-	16	983,726	800,000	183,726
<b>Total Enterprise Funds</b>	<b>69,709,146</b>	<b>18,216,056</b>	<b>15,592,952</b>	<b>150,949</b>	<b>2,774,053</b>	<b>72,483,199</b>	<b>22,702,050</b>	<b>72,483,199</b>
<b>Internal Service Funds</b>								
222 Central Services	658,666	1,378,138	1,590,543	229,300	16,895	675,561	887,373	(211,812)
226 Liability Insurance	6,100,867	567,880	300,792	26,776	293,864	6,394,730	2,801,539	3,593,191
278 Police Take Home Vehicle	698,546	6,178	-	-	6,178	704,724	750,000	(45,276)
279 IT / Innovation / 311 Call Center	3,482,865	1,800,765	1,655,714	112,378	257,430	3,740,295	-	-
711 Self-Funded Employee Benefits	10,786,414	3,024,482	2,619,118	7,300	412,665	11,199,079	4,599,966	6,599,113
713 Unemployment Compensation	-	13,613	2,236	2,236	13,613	13,613	20,000	(6,387)
714 Parental Leave	226,711	39,488	15,859	-	23,629	250,339	20,308	230,032
<b>Total Internal Service Funds</b>	<b>21,954,068</b>	<b>6,830,545</b>	<b>6,184,261</b>	<b>377,990</b>	<b>1,024,274</b>	<b>22,978,342</b>	<b>9,079,185</b>	<b>10,158,861</b>
<b>Fiduciary Funds</b>								
701 Fire Pension	420,180	4,177	687,267	131	(682,960)	(262,780)	458,389	(721,169)
702 Police Pension	560,923	1,858	1,009,709	131	(1,007,720)	(446,797)	605,774	(1,052,571)
718 State Tax Withholding Fund	795,612	-	-	1,098,341	1,098,341	1,893,953	1,893,953	-
725 Morris / Palais Box Office	791,599	-	-	361,159	361,159	1,152,758	1,152,758	-
726 Police Distributions Payable	1,641,403	-	-	(643,756)	(643,756)	997,647	997,647	-
<b>Total Fiduciary Funds</b>	<b>4,209,716</b>	<b>6,034</b>	<b>1,696,977</b>	<b>816,007</b>	<b>(874,936)</b>	<b>3,334,780</b>	<b>5,108,520</b>	<b>(1,773,740)</b>
<b>Total City Controlled Funds</b>	<b>288,566,933</b>	<b>47,316,658</b>	<b>60,163,610</b>	<b>2,527,053</b>	<b>(10,319,899)</b>	<b>278,247,034</b>	<b>116,815,662</b>	<b>120,395,146</b>
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing Funds</b>								
324 TIF - River West Development Area	33,713,041	185,766	4,739,625	118,661	(4,435,198)	29,277,843	-	-
422 TIF - West Washington	1,235,031	951	-	-	951	1,235,982	-	-
429 TIF - River East Development Area (NE Dev)	9,506,445	24,169	110,473	81,420	(4,884)	9,501,562	-	-
430 TIF - Southside Development Area #1	14,473,182	11,143	53,000	-	(41,857)	14,431,324	-	-
435 TIF - Douglas Road	257,579	163	178,553	-	(178,390)	79,189	-	-
436 TIF - River East Residential Area (NE Res)	5,429,968	3,742	2,442,289	-	(2,438,547)	2,991,421	-	-
<b>Total Tax Increment Financing Funds</b>	<b>64,615,246</b>	<b>225,934</b>	<b>7,523,940</b>	<b>200,081</b>	<b>(7,097,926)</b>	<b>57,517,321</b>	<b>-</b>	<b>-</b>
<b>Redevelopment Funds</b>								
433 Redevelopment General	3,187,994	2,448	113,675	-	(111,227)	3,076,768	82,446	2,994,322
439 Certified Technology Park	11,145	9	-	-	9	11,154	-	-
452 2018 TIF Park Bond Capital	2,433,236	1,874	-	-	1,874	2,435,109	-	-
454 Airport Urban Enterprise Zone	410,393	316	-	-	316	410,709	-	-
<b>Total Redevelopment Funds</b>	<b>6,042,769</b>	<b>4,646</b>	<b>113,675</b>	<b>-</b>	<b>(109,029)</b>	<b>5,933,740</b>	<b>82,446</b>	<b>2,994,322</b>
<b>Debt Service Funds</b>								
315 Airport 2003 Debt Reserve	1,040,462	-	-	-	-	1,040,462	1,040,462	-
328 SBCDA 2003 Debt Reserve	1,739,495	-	-	-	-	1,739,495	1,739,495	-
351 2018 TIF Park Bond Debt Service	1,035,750	798	-	-	798	1,036,547	1,036,547	-
352 2019 South Shore Double Tracking Debt Service	9,443	518,501	516,625	-	1,876	11,319	11,319	-
353 2020 TIF Library Bond Debt Service Reserve	326,944	3	8	-	(5)	326,939	326,939	-
<b>Total Debt Service Funds</b>	<b>4,152,094</b>	<b>519,302</b>	<b>516,633</b>	<b>-</b>	<b>2,668</b>	<b>4,154,762</b>	<b>4,154,762</b>	<b>-</b>
<b>Total Redevelopment Commission Funds</b>	<b>74,810,109</b>	<b>749,882</b>	<b>8,154,248</b>	<b>200,081</b>	<b>(7,204,286)</b>	<b>67,605,823</b>	<b>4,237,208</b>	<b>2,994,322</b>
<b>Grand Total</b>	<b>363,377,042</b>	<b>48,066,540</b>	<b>68,317,859</b>	<b>2,727,134</b>	<b>(17,524,185)</b>	<b>345,852,857</b>	<b>121,052,870</b>	<b>123,389,468</b>

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2022 Amended Budget as of February 28, 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
<b>City Controlled Funds</b>						
101 <b>General Fund</b>	54,208,073	73,217,282	114,096,009	-	(40,878,727)	13,329,347
<b>Special Revenue Funds</b>						
102 Rainy Day	10,910,077	99,340	-	-	99,340	11,009,417
201 Parks & Recreation	5,865,858	16,484,004	18,465,596	-	(1,981,592)	3,884,266
202 Motor Vehicle Highway	4,772,416	9,852,398	11,773,651	-	(1,921,253)	2,851,162
209 Studebaker-Oliver Revitalizing Grants	692,248	5,942	262,443	-	(256,501)	435,747
210 Economic Development State Grants	26,876	568,361	595,236	-	(26,875)	1
211 Dept of Community Investment Operating	394,125	5,484,915	5,759,541	-	(274,626)	119,499
212 Dept of Community Investment Grants	409,818	9,033,557	9,443,375	-	(409,818)	-
216 Police State Seizures	173,825	5,896	44,500	-	(38,604)	135,221
217 Gift, Donation, Bequest	978,522	56,270	650,289	-	(594,019)	384,503
218 Police Curfew Violations	13,880	-	18,799	4,919	(13,880)	-
219 Unsafe Building	764,981	70,871	23,000	-	47,871	812,852
220 Law Enforcement Continuing Education	378,981	757,462	340,568	-	416,894	795,875
221 Rental Units Regulation	87,416	404,123	450,794	-	(46,671)	40,745
227 Loss Recovery	414,099	3,769	-	-	3,769	417,868
230 Code Enforcement	497,492	4,765,730	5,014,435	-	(248,705)	248,787
249 Local Income Tax - Public Safety	3,844,465	8,836,957	12,689,047	7,625	(3,844,465)	-
251 Local Road & Street	2,349,376	2,783,569	3,656,900	-	(873,331)	1,476,045
257 LOIT Special Distribution	245,630	543	56,950	-	(56,407)	189,223
258 Human Rights Federal Grants	426,544	155,250	248,783	-	(93,533)	333,012
263 American Rescue Plan	29,536,642	29,455,024	13,510,000	-	15,945,024	45,481,666
264 COVID-19 Response	-	790,735	790,735	-	-	-
265 Local Road & Bridge Grant	704,875	2,001,049	2,923,443	-	(922,394)	(217,519)
266 MVH Restricted	2,042,332	3,975,285	5,147,306	-	(1,172,021)	870,312
273 Morris PAC / Palais Royale Marketing	74,809	-	100,000	25,191	(74,809)	-
274 Morris PAC Self-Promotion	264,010	-	410,000	145,990	(264,010)	-
280 Police Block Grants	4,162	-	4,338	176	(4,162)	-
289 Haz-Mat	28,102	10,256	10,000	-	256	28,358
291 Indiana River Rescue	360,311	92,991	99,359	-	(6,368)	353,943
292 Police Grants	26,716	-	26,716	-	(26,716)	-
294 Regional Police Academy	146,328	-	175,000	28,672	(146,328)	-
295 COPS MORE Grant	45,349	-	145,808	100,459	(45,349)	-
299 Police Federal Drug Enforcement	60,237	44,697	28,500	-	16,197	76,434
404 Local Income Tax - Certified Shares	18,631,245	11,009,098	17,181,584	-	(6,172,486)	12,458,759
408 Local Income Tax - Economic Development	24,795,353	12,752,855	18,907,859	-	(6,155,004)	18,640,350
410 Urban Development Action Grant	27,182	22,261	24,000	-	(1,739)	25,443
655 Project ReLeaf	282,057	453,854	449,708	-	4,146	286,203
705 Police K-9 Unit	2,435	-	2,520	85	(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	174,000	4,918,709	-	(4,744,709)	(1,043,867)
<b>Total Special Revenue Funds</b>	<b>114,485,206</b>	<b>120,155,663</b>	<b>134,349,490</b>	<b>313,117</b>	<b>(13,880,710)</b>	<b>100,604,493</b>
<b>Debt Service Funds</b>						
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	2,867,750	2,859,282	-	8,468	250,893
755 South Bend Building Corporation	224,375	2,578,500	2,562,480	-	16,020	240,395
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
<b>Total Debt Service Funds</b>	<b>6,846,739</b>	<b>11,364,809</b>	<b>11,348,281</b>	<b>-</b>	<b>16,528</b>	<b>6,863,266</b>

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2022 Amended Budget as of February 28, 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
<b>Capital Funds</b>						
287 Fire Department Capital	2,758,339	4,231,873	6,798,339	-	(2,566,466)	191,873
401 Coveleski Stadium Capital	814	25,109	25,715	-	(606)	208
406 Cumulative Capital Development	286,746	514,423	512,428	-	1,995	288,741
407 Cumulative Capital Improvement	651,096	243,166	489,341	-	(246,175)	404,921
412 Major Moves Construction	1,889,193	496,809	1,789,238	-	(1,292,429)	596,764
413 Professional Sports Convention Development Area	775,632	1,500,000	2,304,900	-	(804,900)	(29,268)
416 Morris Performing Arts Center Capital	1,912,926	506,811	8,116,710	-	(7,609,899)	(5,696,973)
450 Palais Royale Historic Preservation	93,481	8,247	35,000	-	(26,753)	66,728
451 2018 Fire Station #9 Bond Capital	316,090	-	-	-	-	316,090
455 2021 Infrastructure Bond Capital	3,836,482	-	3,815,260	-	(3,815,260)	21,222
471 2017 Parks Bond Capital	4,259,726	4,801	4,264,527	-	(4,259,726)	-
750 Equipment/Vehicle Leasing	347,697	-	-	-	-	347,697
759 2017 Eddy Street Commons Bond Capital	25,763	-	-	-	-	25,763
<b>Total Capital Funds</b>	<b>17,153,985</b>	<b>7,531,239</b>	<b>28,151,458</b>	<b>-</b>	<b>(20,620,219)</b>	<b>(3,466,234)</b>
<b>Enterprise Funds</b>						
600 Consolidated Building	2,102,372	1,603,384	2,046,854	-	(443,470)	1,658,902
601 Parking Garages	907,380	965,795	1,413,495	-	(447,700)	459,680
602 Morris Performing Arts Center Operations	-	2,203,607	1,683,579	-	520,028	520,028
610 Solid Waste Operations	906,471	6,443,200	7,106,763	-	(663,563)	242,908
611 Solid Waste Capital	779,163	2,554,161	3,333,296	-	(779,135)	28
620 Water Works Operations	6,550,457	21,470,434	24,213,606	-	(2,743,172)	3,807,285
622 Water Works Capital	9,672,979	4,183,877	12,735,287	-	(8,551,410)	1,121,569
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	-	-	-	-	1,422,804
629 Water Works Operations & Maintenance Reserve	2,912,652	15,296	-	-	15,296	2,927,948
640 Sewer Repair Insurance	2,003,861	675,520	753,069	-	(77,549)	1,926,312
641 Sewage Works Operations	13,825,371	38,878,186	45,546,498	-	(6,668,312)	7,157,059
642 Sewage Works Capital	14,359,708	4,211,952	14,614,348	-	(10,402,396)	3,957,312
643 Sewage Works Operations & Maintenance Reserve	5,550,801	-	-	-	-	5,550,801
649 Sewage Sinking (Debt Service)	-	11,079,089	11,079,089	-	-	-
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	1,151,372	2,271,456	-	(1,120,084)	484,070
670 Century Center Operations	194,350	4,125,935	4,094,958	-	30,977	225,327
671 Century Center Capital	983,710	1,000	35,000	-	(34,000)	949,710
<b>Total Enterprise Funds</b>	<b>69,709,146</b>	<b>102,261,885</b>	<b>133,589,727</b>	<b>-</b>	<b>(31,327,842)</b>	<b>38,381,304</b>
<b>Internal Service Funds</b>						
222 Central Services	658,666	8,878,391	8,873,729	-	4,662	663,327
226 Liability Insurance	6,100,867	3,398,847	5,603,078	-	(2,204,231)	3,896,636
278 Police Take Home Vehicle	698,546	11,154	50,000	-	(38,846)	659,700
279 IT / Innovation / 311 Call Center	3,482,865	9,689,729	10,643,243	-	(953,514)	2,529,351
711 Self-Funded Employee Benefits	10,786,414	16,625,249	18,399,864	-	(1,774,615)	9,011,799
713 Unemployment Compensation	-	105,726	80,000	-	25,726	25,726
714 Parental Leave	226,711	258,703	253,846	-	4,857	231,568
<b>Total Internal Service Funds</b>	<b>21,954,068</b>	<b>38,967,799</b>	<b>43,903,760</b>	<b>-</b>	<b>(4,935,961)</b>	<b>17,018,107</b>
<b>Fiduciary Funds</b>						
701 Fire Pension	420,180	4,521,270	4,583,888	-	(62,618)	357,562
702 Police Pension	560,923	6,064,050	6,057,740	-	6,310	567,233
<b>Total Fiduciary Funds</b>	<b>981,103</b>	<b>10,585,320</b>	<b>10,641,628</b>	<b>-</b>	<b>(56,308)</b>	<b>924,795</b>
<b>Total City Controlled Funds</b>	<b>285,338,320</b>	<b>364,083,997</b>	<b>476,080,353</b>	<b>313,117</b>	<b>(111,683,238)</b>	<b>173,655,078</b>

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2022 Amended Budget as of February 28, 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
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
324 TIF - River West Development Area	33,713,041	18,274,531	22,956,292	-	(4,681,761)	29,031,280
422 TIF - West Washington	1,235,031	293,562	228,561	-	65,001	1,300,032
429 TIF - River East Development Area (NE Dev)	9,506,445	3,850,354	6,067,301	-	(2,216,947)	7,289,498
430 TIF - Southside Development Area #1	14,473,182	1,885,035	7,611,164	-	(5,726,129)	8,747,053
435 TIF - Douglas Road	257,579	169,511	254,036	-	(84,525)	173,055
436 TIF - River East Residential Area (NE Res)	5,429,968	6,032,047	4,921,704	-	1,110,343	6,540,311
<b>Total Tax Increment Financing Funds</b>	<b>64,615,246</b>	<b>30,505,040</b>	<b>42,039,058</b>	<b>-</b>	<b>(11,534,018)</b>	<b>53,081,229</b>
<b>Redevelopment Funds</b>						
433 Redevelopment General	3,187,994	1,181,072	329,783	-	851,289	4,039,283
439 Certified Technology Park	11,145	101	-	-	101	11,246
452 2018 TIF Park Bond Capital	2,433,236	-	2,389,024	-	(2,389,024)	44,212
454 Airport Urban Enterprise Zone	410,393	2	-	-	2	410,395
<b>Total Redevelopment Funds</b>	<b>6,042,769</b>	<b>1,181,175</b>	<b>2,718,807</b>	<b>-</b>	<b>(1,537,632)</b>	<b>4,505,136</b>
<b>Debt Service Funds</b>						
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
<b>Total Debt Service Funds</b>	<b>4,152,094</b>	<b>1,044,377</b>	<b>1,029,750</b>	<b>-</b>	<b>14,627</b>	<b>4,166,721</b>
<b>Total Redevelopment Commission Funds</b>	<b>74,810,109</b>	<b>32,730,592</b>	<b>45,787,614</b>	<b>-</b>	<b>(13,057,022)</b>	<b>61,753,086</b>
<b>Grand Total</b>	<b>360,148,428</b>	<b>396,814,589</b>	<b>521,867,967</b>	<b>313,117</b>	<b>(124,740,261)</b>	<b>235,408,165</b>
<b>NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL</b>						



**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**February 28, 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
<b>Under Reserve Requirement</b>										
201	Parks & Recreation	4,316,596	1,144,547	3,172,049	4,616,399	(1,444,350)	17%	✗	Property tax distribution received in June & Dec	25% of Annual expenditures
202	Motor Vehicle Highway	4,132,771	1,373,491	2,759,281	2,943,413	(184,132)	23%	✗	Planned increase in spending towards street improvements	25% of Annual expenditures
222	Central Services	675,561	53,231	622,330	887,373	(265,043)	7%	✗	Charges for services came in under budget	10% of Annual expenditures
278	Police Take Home Vehicle	704,724	-	704,724	750,000	(45,276)	1409%	✗	One large claim in 2019, continuing to build cash reserves back up	Set dollar amount of \$750,000
610	Solid Waste Operations	678,490	916,240	(237,749)	710,676	(948,425)	-3%	✗	Slightly under reserve requirement	10% of Annual expenditures
670	Century Center Operations	1,007,075	29,009	978,066	1,023,739	(45,673)	24%	✗	Slightly under reserve requirement	25% of Annual expenditures
701	Fire Pension	(262,780)	3,500	(266,280)	458,389	(724,669)	-6%	✗	Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(446,797)	3,500	(450,297)	605,774	(1,056,071)	-7%	✗	Pension payments received in June & Sept	10% of Annual expenditures
713	Unemployment Compensation	13,613	-	13,613	20,000	(6,387)	17%	✗	Higher claims than anticipated	25% of Annual expenditures
<b>Under Reserve Requirement Total</b>		<b>\$ 10,819,254</b>	<b>\$ 3,523,517</b>	<b>\$ 7,295,737</b>	<b>\$ 12,015,763</b>	<b>\$ (4,720,026)</b>				

**Meets or Exceeds Requirement**

101	General Fund	48,775,819	2,950,179	45,825,640	39,933,603	5,892,037	40%	✓	Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day	10,918,479	-	10,918,479	8,717,131	2,201,347	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
216	Police State Seizures	173,959	-	173,959	11,125	162,834	391%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	689,899	68,278	621,621	85,142	536,479	183%	✓		25% of Annual expenditures
226	Liability Insurance	6,394,730	547,025	5,847,705	2,801,539	3,046,167	104%	✓		50% of Annual expenditures
289	Haz-Mat	28,124	-	28,124	2,500	25,624	281%	✓		25% of Annual expenditures
291	Indiana River Rescue	353,221	13,620	339,601	24,840	314,761	342%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	79,256	-	79,256	7,125	72,131	278%	✓		25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,040,462	-	1,040,462	1,040,462	-	100%	✓		100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,739,495	-	1,739,495	1,739,495	-	100%	✓		100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Service	1,036,547	-	1,036,547	1,036,547	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Service	11,319	-	11,319	11,319	-	100%	✓		100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Service Reserve	326,939	-	326,939	326,939	-	100%	✓		100% debt service reserve per bond covenants
404	Local Income Tax - Certified Shares	17,438,356	4,647,650	12,790,707	8,590,792	4,199,915	74%	✓		50% of Annual expenditures
408	Local Income Tax - Economic Development	25,588,826	4,309,925	21,278,902	9,453,929	11,824,972	113%	✓		50% of Annual expenditures
433	Redevelopment General	3,076,768	171,608	2,905,160	82,446	2,822,714	881%	✓		25% of Annual expenditures
600	Consolidated Building	1,974,257	944	1,973,313	511,713	1,461,599	96%	✓		25% of Annual expenditures
601	Parking Garages	916,482	302,308	614,174	353,374	260,800	43%	✓		25% of Annual expenditures
602	Morris Performing Arts Center Operations	815,657	16,859	798,798	168,358	630,440	47%	✓		10% 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

February 28, 2022

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
620	Water Works Operations	5,320,266	873,025	4,447,242	1,210,680	3,236,561	18%	✓	5% of Annual expenditures
624	Water Works Customer Deposit	1,284,989	-	1,284,989	1,284,989	-	100%	✓	100% cash reserves for customer deposits
626	Water Works Bond Reserve	1,422,805	-	1,422,805	1,422,805	-	100%	✓	100% cash reserves per bond covenants
629	Water Works Operations & Maintenance Reserve	2,927,948	-	2,927,948	2,927,948	-	17%	✓	16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	2,014,625	3,951	2,010,674	188,267	1,822,407	267%	✓	25% of Annual expenditures
641	Sewage Works Operations	12,539,503	3,860,271	8,679,232	2,277,325	6,401,907	19%	✓	5% of Annual expenditures
643	Sewage Works Operations & Maintenance Reserve	5,550,801	-	5,550,801	5,130,094	420,707	18%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
653	Sewage Debt Service Reserve	3,749,760	-	3,749,760	3,749,760	-	100%	✓	100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	942,321	-	942,321	942,321	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	285,569	-	285,569	112,427	173,142	64%	✓	25% of Annual expenditures
671	Century Center Capital	983,726	-	983,726	800,000	183,726	2811%	✓	\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	11,199,079	59,759	11,139,320	4,599,966	6,539,354	61%	✓	25% of Annual expenditures
714	Parental Leave	250,339	-	250,339	20,308	230,032	99%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	1,893,953	-	1,893,953	1,893,953	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	1,152,758	-	1,152,758	1,152,758	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	997,647	-	997,647	997,647	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,242	-	30,242	-	30,242	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	475,735	-	475,735	400,000	75,735	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	244,256	-	244,256	244,256	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	73,859	-	73,859	73,859	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,746,931	-	1,746,931	1,746,931	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	462,433	-	462,433	462,433	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Service	3,668,643	-	3,668,643	2,500,000	1,168,643	190%	✓	\$2,500,000 minimum
<b>Meets or Exceeds Requirement Total</b>		<b>\$ 180,596,784</b>	<b>\$ 17,825,401</b>	<b>\$ 162,771,383</b>	<b>\$ 109,037,107</b>	<b>\$ 53,734,276</b>			

**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**February 28, 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
<b>No Reserve Requirement</b>									
209	Studebaker-Oliver Revitalizing Grants	692,781	52,824	639,957	-	639,957	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	26,896	113,957	(87,061)	-	(87,061)	100%	✓	Reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
211	Dept of Community Investment Operating	44,751	298,409	(253,659)	-	(253,659)	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
212	Dept of Community Investment Grants	321,798	3,712,223	(3,390,425)	-	(3,390,425)	100%	✓	Reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	1,021,889	236,779	785,110	-	785,110	100%	✓	No reserve requirement
219	Unsafe Building	767,306	17,790	749,516	-	749,516	100%	✓	No reserve requirement
221	Rental Units Regulation	66,517	99,686	(33,170)	-	(33,170)	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
227	Loss Recovery	414,418	-	414,418	-	414,418	100%	✓	No reserve requirement
230	Code Enforcement	310,669	253,787	56,882	-	56,882	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
249	Local Income Tax - Public Safety	3,346,065	-	3,346,065	-	3,346,065	100%	✓	No reserve requirement
251	Local Road & Street	2,676,954	915,940	1,761,013	-	1,761,013	100%	✓	No reserve requirement
257	LOIT Special Distribution	245,819	56,950	188,869	-	188,869	100%	✓	No reserve requirement - one-time distribution - spend down to zero
258	Human Rights Federal Grants	401,046	24,333	376,712	-	376,712	100%	✓	No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	27,670,328	178,200	27,492,128	-	27,492,128	100%	✓	No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(41,280)	894,185	(935,465)	-	(935,465)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	507,571	1,271,724	(764,153)	-	(764,153)	100%	✓	Reimbursed through interfund transfer to cover matching portion No reserve requirement - Grant fund - spend down to zero
266	MVH Restricted	2,506,966	974,250	1,532,716	-	1,532,716	100%	✓	No reserve requirement
279	IT / Innovation / 311 Call Center	3,740,295	1,928,898	1,811,397	-	1,811,397	100%	✓	Reimbursed through interfund allocation No reserve requirement
287	Fire Department Capital	2,541,225	2,224,466	316,759	-	316,759	100%	✓	No reserve requirement - Capital fund - spend down to zero
295	COPS MORE Grant	20,813	20,808	4	-	4	100%	✓	Reimbursed by grant receipts No reserve requirement
312	2017 Parks Bond Debt Service	(388,415)	-	(388,415)	-	(388,415)	100%	✓	Property tax distribution received in June & Dec No reserve requirement
324	TIF - River West Development Area	29,277,843	4,941,654	24,336,189	-	24,336,189	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	815	715	100	-	100	100%	✓	No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	234,909	-	234,909	-	234,909	100%	✓	Property tax distribution received in June & Dec No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	611,703	16,500	595,203	-	595,203	100%	✓	No reserve requirement - Capital fund - spend down to zero
410	Urban Development Action Grant	25,581	-	25,581	-	25,581	100%	✓	No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	2,136,445	489,171	1,647,274	-	1,647,274	100%	✓	No reserve requirement - Capital fund - spend down to zero

City of South Bend

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

Cash Reserves Summary by Fund Status

February 28, 2022

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	611,320	369,940	241,380	-	241,380	100%	✓	No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	1,897,367	6,853,375	(4,956,008)	-	(4,956,008)	100%	✓	Issuing revenue bonds to fund Morris capital improvements
422	TIF - West Washington	1,235,982	49,129	1,186,853	-	1,186,853	100%	✓	Property tax distribution received in June & Dec
429	TIF - River East Development Area (NE Dev)	9,501,562	2,711,715	6,789,846	-	6,789,846	100%	✓	Property tax distribution received in June & Dec
430	TIF - Southside Development Area #1	14,431,324	2,154,568	12,276,756	-	12,276,756	100%	✓	Property tax distribution received in June & Dec
435	TIF - Douglas Road	79,189	1,308	77,881	-	77,881	100%	✓	Property tax distribution received in June & Dec
436	TIF - River East Residential Area (NE Res)	2,991,421	-	2,991,421	-	2,991,421	100%	✓	Property tax distribution received in June & Dec
439	Certified Technology Park	11,154	-	11,154	-	11,154	100%	✓	No reserve requirement
450	Palais Royale Historic Preservation	94,788	-	94,788	-	94,788	100%	✓	No reserve requirement
451	2018 Fire Station #9 Bond Capital	316,333	-	316,333	-	316,333	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,435,109	2,195,506	239,604	-	239,604	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	410,709	-	410,709	-	410,709	100%	✓	No reserve requirement
455	2021 Infrastructure Bond Capital	3,809,970	1,595,056	2,214,914	-	2,214,914	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	4,153,114	2,451,434	1,701,679	-	1,701,679	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	892,022	2,063,861	(1,171,839)	-	(1,171,839)	100%	✓	Receives transfers from Fund 610 as needed
622	Water Works Capital	10,232,283	2,094,841	8,137,442	-	8,137,442	100%	✓	Receives transfers from Fund 620 as needed
625	Water Works Sinking (Debt Service)	443,238	-	443,238	-	443,238	100%	✓	Receives transfers from Fund 620 as needed
642	Sewage Works Capital	15,186,665	3,989,349	11,197,316	-	11,197,316	100%	✓	Receives transfers from Fund 641 as needed
649	Sewage Sinking (Debt Service)	1,845,414	-	1,845,414	-	1,845,414	100%	✓	Receives transfers from Fund 641 as needed
667	Storm Sewer	1,754,871	1,380,217	374,654	-	374,654	100%	✓	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	418,300	-	418,300	-	418,300	100%	✓	No reserve requirement
750	Equipment/Vehicle Leasing	347,697	-	347,697	-	347,697	100%	✓	No reserve requirement - Capital lease fund - spend down to zero
754	Industrial Revolving Fund	2,129,518	24,525	2,104,992	-	2,104,992	100%	✓	No City reserve requirement; there are program requirements
759	2017 Eddy Street Commons Bond Capital	25,763	-	25,763	-	25,763	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
<b>No Reserve Requirement Total</b>		<b>\$ 154,436,819</b>	<b>\$ 46,658,075</b>	<b>\$ 107,778,743</b>	<b>\$ -</b>	<b>\$ 107,778,741</b>			
<b>Total Funds</b>		<b>\$ 345,852,857</b>	<b>\$ 68,006,993</b>	<b>\$ 277,845,864</b>	<b>\$ 121,052,870</b>	<b>\$ 156,792,991</b>			

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**February 28, 2022**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
<b>City Controlled Funds</b>						
101 <b>General Fund</b>	73,217,282	1,535,836	5,904,839	4,372,047	67,312,443	8%
<b>Special Revenue Funds</b>						
102 Rainy Day	99,340	2,185	8,401	12,833	90,939	8%
201 Parks & Recreation	16,484,004	243,057	1,017,354	994,634	15,466,650	6%
202 Motor Vehicle Highway	9,852,398	737,804	1,492,015	1,097,577	8,360,383	15%
209 Studebaker-Oliver Revitalizing Grants	5,942	139	533	901	5,409	9%
210 Economic Development State Grants	568,361	5,655	5,670	32	562,691	1%
211 Dept of Community Investment Operating	5,484,915	148,469	174,878	526,985	5,310,037	3%
212 Dept of Community Investment Grants	9,033,557	29,975	67,792	197,447	8,965,765	1%
216 Police State Seizures	5,896	35	134	1,061	5,762	2%
217 Gift, Donation, Bequest	56,270	1,796	106,969	104,724	(50,699)	190%
218 Police Curfew Violations	-	-	8	16	(8)	0%
219 Unsafe Building	70,871	1,666	4,534	8,409	66,337	6%
220 Law Enforcement Continuing Education	757,462	131,896	380,590	41,481	376,872	50%
221 Rental Units Regulation	404,123	266	1,065	245	403,058	0%
227 Loss Recovery	3,769	83	319	569	3,450	8%
230 Code Enforcement	4,765,730	291,959	365,326	106,298	4,400,404	8%
249 Local Income Tax - Public Safety	8,836,957	726,145	1,453,760	1,520,530	7,383,197	16%
251 Local Road & Street	2,783,569	171,542	348,508	337,037	2,435,061	13%
257 LOIT Special Distribution	543	49	189	1,815	354	35%
258 Human Rights Federal Grants	155,250	2,583	4,493	3,064	150,757	3%
263 American Rescue Plan	29,455,024	5,548	22,376	-	29,432,648	0%
264 COVID-19 Response	790,735	23,037	57,024	253,507	733,711	7%
265 Local Road & Bridge Grant	2,001,049	141	543	1,646	2,000,506	0%
266 MVH Restricted	3,975,285	244,746	504,708	455,314	3,470,577	13%
273 Morris PAC / Palais Royale Marketing	-	-	43	591	(43)	0%
274 Morris PAC Self-Promotion	-	-	150	267	(150)	0%
280 Police Block Grants	-	-	2	5	(2)	0%
289 Haz-Mat	10,256	6	22	33	10,234	0%
291 Indiana River Rescue	92,991	(2,728)	16,883	32,241	76,108	18%
294 Regional Police Academy	-	-	83	8,549	(83)	0%
295 COPS MORE Grant	-	4	30	13,604	(30)	0%
299 Police Federal Drug Enforcement	44,697	19,009	19,018	33	25,679	43%
404 Local Income Tax - Certified Shares	11,009,098	779,467	1,570,743	2,242,955	9,438,355	14%
408 Local Income Tax - Economic Development	12,752,855	1,010,670	2,032,944	2,131,097	10,719,911	16%
410 Urban Development Action Grant	22,261	5	4,398	5,536	17,863	20%
655 Project ReLeaf	453,854	40,060	76,426	90,072	377,428	17%
705 Police K-9 Unit	-	-	1	3	(1)	0%
730 City Cemetery	273	6	23	36	250	9%
731 Bowman Cemetery	4,328	95	366	559	3,962	8%
754 Industrial Revolving Fund	174,000	400,924	773,795	61,093	(599,795)	445%
<b>Total Special Revenue Funds</b>	<b>120,155,663</b>	<b>5,016,293</b>	<b>10,512,117</b>	<b>10,252,799</b>	<b>109,643,547</b>	<b>9%</b>
<b>Debt Service Fund</b>						
312 2017 Parks Bond Debt Service	1,150,804	-	105	169	1,150,699	0%
350 2018 Fire Station #9 Bond Debt Service	344,157	-	172,866	175,941	171,291	50%
672 Century Center Energy Conservation Debt Svc	404,367	76	221,598	221,673	182,769	55%
752 South Bend Redevelopment Authority	2,867,750	5	1,233,009	1,236,510	1,634,741	43%
755 South Bend Building Corporation	2,578,500	10	1,238,261	1,325,781	1,340,239	48%
756 2015 Smart Streets Bond Debt Service	1,716,000	10	858,017	858,017	857,983	50%
757 2015 Parks Bond Debt Service	375,106	30,905	61,810	62,960	313,296	16%
760 2017 Eddy Street Commons Bond Debt Service	1,928,125	16	962,656	744,530	965,469	50%
<b>Total Debt Service Funds</b>	<b>11,364,809</b>	<b>31,021</b>	<b>4,748,323</b>	<b>4,625,581</b>	<b>6,616,487</b>	<b>42%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**February 28, 2022**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
<b>Capital Funds</b>						
287	4,231,873	184,615	349,970	478,213	3,881,903	8%
401	25,109	0	1	14	25,108	0%
406	514,423	49	213	193	514,210	0%
407	243,166	126	497	795	242,669	0%
412	496,809	247,042	248,119	248,304	248,690	50%
413	1,500,000	224,590	490,688	-	1,009,312	33%
416	506,811	381	1,471	240	505,340	0%
450	8,247	153	1,307	214	6,940	16%
451	-	63	243	372	(243)	0%
455	-	768	2,954	-	(2,954)	0%
471	4,801	853	3,280	6,996	1,521	68%
750	-	-	-	3	-	0%
759	-	0	0	0	-	0%
<b>Total Capital Funds</b>	<b>7,531,239</b>	<b>658,643</b>	<b>1,098,743</b>	<b>735,344</b>	<b>6,432,496</b>	<b>15%</b>
<b>Enterprise Funds</b>						
600	1,603,384	88,831	189,054	212,786	1,414,330	12%
601	965,795	71,357	144,775	170,540	821,020	15%
602	2,203,607	32,825	1,006,849	-	1,196,758	46%
610	6,443,200	523,728	1,034,862	1,098,928	5,408,338	16%
611	2,554,161	112,856	316,421	15	2,237,740	12%
620	21,470,434	1,492,097	3,017,076	3,436,886	18,453,358	14%
622	4,183,877	334,676	676,292	634,157	3,507,585	16%
624	-	-	-	1,498	-	0%
625	2,662,430	221,869	443,738	251,962	2,218,692	17%
626	-	0	1	1,644	(1)	0%
629	15,296	15,296	15,296	3,446	-	100%
640	675,520	61,288	117,734	134,145	557,786	17%
641	38,878,186	3,633,724	7,111,553	7,239,142	31,766,633	18%
642	4,211,952	311,811	814,591	1,146,817	3,397,361	19%
643	-	-	-	6,566	-	0%
649	11,079,089	923,257	1,846,514	1,284,205	9,232,575	17%
653	36,647	-	-	68	36,647	0%
654	-	-	-	772	-	0%
667	1,151,372	90,236	171,796	206,464	979,576	15%
670	4,125,935	150,190	1,309,488	360,115	2,816,447	32%
671	1,000	8	16	16	984	2%
<b>Total Enterprise Funds</b>	<b>102,261,885</b>	<b>8,064,048</b>	<b>18,216,056</b>	<b>16,190,170</b>	<b>84,045,829</b>	<b>18%</b>
<b>Internal Service Funds</b>						
222	8,878,391	667,880	1,378,138	1,049,794	7,500,253	16%
224	-	-	-	31	-	0%
226	3,398,847	281,658	567,880	551,870	2,830,967	17%
278	11,154	2,980	6,178	1,926	4,976	55%
279	9,689,729	991,741	1,800,765	1,544,187	7,888,964	19%
711	16,625,249	1,536,958	3,024,482	2,987,491	13,600,767	18%
713	105,726	4,733	13,613	1,133	92,113	13%
714	258,703	19,932	39,488	39,006	219,215	15%
<b>Total Internal Service Funds</b>	<b>38,967,799</b>	<b>3,505,883</b>	<b>6,830,545</b>	<b>6,175,438</b>	<b>32,137,255</b>	<b>18%</b>
<b>Fiduciary Funds</b>						
701	4,521,270	3,937	4,177	439	4,517,094	0%
702	6,064,050	1,538	1,858	525	6,062,192	0%
<b>Total Fiduciary Funds</b>	<b>10,585,320</b>	<b>5,475</b>	<b>6,034</b>	<b>964</b>	<b>10,579,286</b>	<b>0%</b>
<b>Total City Controlled Funds</b>	<b>364,083,997</b>	<b>18,817,199</b>	<b>47,316,658</b>	<b>42,352,342</b>	<b>316,767,343</b>	<b>13%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**February 28, 2022**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget	
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing Funds</b>							
324	TIF - River West Development Area	18,274,531	148,621	185,766	54,261	18,088,765	1%
422	TIF - West Washington	293,562	247	951	1,334	292,611	0%
429	TIF - River East Development Area (NE Dev)	3,850,354	18,753	24,169	6,917	3,826,185	1%
430	TIF - Southside Development Area #1	1,885,035	2,897	11,143	14,841	1,873,892	1%
435	TIF - Douglas Road	169,511	16	163	110	169,348	0%
436	TIF - River East Residential Area (NE Res)	6,032,047	648	3,742	4,977	6,028,305	0%
	<b>Total Tax Increment Financing Funds</b>	<b>30,505,040</b>	<b>171,183</b>	<b>225,934</b>	<b>82,440</b>	<b>30,279,106</b>	<b>1%</b>
<b>Redevelopment Funds</b>							
433	Redevelopment General	1,181,072	624	2,448	29,073	1,178,624	0%
439	Certified Technology Park	101	2	9	13	92	8%
452	2018 TIF Park Bond Capital	-	487	1,874	3,091	(1,874)	0%
454	Airport Urban Enterprise Zone	2	82	316	483	(314)	15801%
	<b>Total Redevelopment Funds</b>	<b>1,181,175</b>	<b>1,196</b>	<b>4,646</b>	<b>32,660</b>	<b>1,176,528</b>	<b>0%</b>
<b>Debt Service Funds</b>							
315	Airport 2003 Debt Reserve	-	-	-	1,231	-	0%
328	SBCDA 2003 Debt Reserve	-	-	-	2,058	-	0%
351	2018 TIF Park Bond Debt Service	9,357	207	798	1,218	8,559	9%
352	2019 South Shore Double Tracking Debt Service	1,035,010	1	518,501	518,001	516,509	50%
353	2020 TIF Library Bond Debt Service Reserve	10	1	3	3	7	28%
	<b>Total Debt Service Funds</b>	<b>1,044,377</b>	<b>210</b>	<b>519,302</b>	<b>522,511</b>	<b>525,075</b>	<b>50%</b>
	<b>Total Redevelopment Commission Funds</b>	<b>32,730,592</b>	<b>172,589</b>	<b>749,882</b>	<b>637,611</b>	<b>31,980,710</b>	<b>2%</b>
	<b>Grand Total</b>	<b>396,814,589</b>	<b>18,989,788</b>	<b>48,066,540</b>	<b>42,989,953</b>	<b>348,748,053</b>	<b>12%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**February 28, 2022**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>City Controlled Funds</b>							
101 General Fund	114,096,009	5,487,230	11,583,569	10,976,163	2,950,179	99,562,261	13%
<b>Special Revenue Funds</b>							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	18,465,596	1,028,137	2,619,816	2,510,596	1,144,547	14,701,233	20%
202 Motor Vehicle Highway	11,773,651	764,390	2,162,642	2,827,611	1,373,491	8,237,519	30%
209 Studebaker-Oliver Revitalizing Grants	262,443	-	-	13,740	52,824	209,619	20%
210 Economic Development State Grants	595,236	5,649	5,649	-	113,957	475,629	20%
211 Dept of Community Investment Operating	5,759,541	275,336	530,255	515,777	298,409	4,930,877	14%
212 Dept of Community Investment Grants	9,443,375	82,586	156,924	354,825	3,712,223	5,574,228	41%
216 Police State Seizures	44,500	-	-	71,043	-	44,500	0%
217 Gift, Donation, Bequest	650,289	51,404	67,504	58,301	236,779	346,006	47%
218 Police Curfew Violations	18,799	-	13,888	-	-	4,911	74%
219 Unsafe Building	23,000	1,510	2,210	12,593	17,790	3,000	87%
220 Law Enforcement Continuing Education	340,568	62,683	100,101	179,600	68,278	172,189	49%
221 Rental Units Regulation	450,794	11,650	21,715	29,837	99,686	329,393	27%
227 Loss Recovery	-	-	-	69,630	-	-	0%
230 Code Enforcement	5,014,435	254,206	555,949	554,770	253,787	4,204,699	16%
249 Local Income Tax - Public Safety	12,689,047	976,080	1,952,160	1,289,434	-	10,736,887	15%
251 Local Road & Street	3,656,900	2,268	22,360	619,233	915,940	2,718,599	26%
257 LOIT Special Distribution	56,950	-	-	23,927	56,950	-	100%
258 Human Rights Federal Grants	248,783	15,083	30,041	58,266	24,333	194,408	22%
263 American Rescue Plan	13,510,000	28,704	1,888,690	-	178,200	11,443,110	15%
264 COVID-19 Response	790,735	41,280	98,304	721,826	894,185	(201,754)	126%
265 Local Road & Bridge Grant	2,923,443	197,847	197,847	778,207	1,271,724	1,453,871	50%
266 MVH Restricted	5,147,306	7,307	45,097	174,806	974,250	4,127,959	20%
273 Morris PAC / Palais Royale Marketing	100,000	-	74,852	-	-	25,148	75%
274 Morris PAC Self-Promotion	410,000	-	264,160	-	-	145,840	64%
280 Police Block Grants	4,338	-	4,165	-	-	173	96%
289 Haz-Mat	10,000	-	-	-	-	10,000	0%
291 Indiana River Rescue	99,359	22,300	29,246	650	13,620	56,493	43%
292 Police Grants	26,716	-	26,716	-	-	1	100%
294 Regional Police Academy	175,000	-	146,411	-	-	28,589	84%
295 COPS MORE Grant	145,808	-	24,566	-	20,808	100,434	31%
299 Police Federal Drug Enforcement	28,500	-	-	-	-	28,500	0%
404 Local Income Tax - Certified Shares	17,181,584	1,635,497	3,105,670	2,344,252	4,647,650	9,428,264	45%
408 Local Income Tax - Economic Development	18,907,859	734,084	1,623,774	920,653	4,309,925	12,974,160	31%
410 Urban Development Action Grant	24,000	-	6,000	6,000	-	18,000	25%
655 Project ReLeaf	449,708	29,271	68,022	90,051	-	381,686	15%
705 Police K-9 Unit	2,520	-	2,436	-	-	84	97%
730 City Cemetery	-	-	-	-	-	-	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	4,918,709	2,272,544	2,395,975	210,413	24,525	2,498,209	49%
<b>Total Special Revenue Funds</b>	<b>134,349,490</b>	<b>8,499,816</b>	<b>18,243,146</b>	<b>14,436,040</b>	<b>20,703,883</b>	<b>95,402,464</b>	<b>29%</b>
<b>Debt Service Fund</b>							
312 2017 Parks Bond Debt Service	1,169,368	-	572,683	580,058	-	596,686	49%
350 2018 Fire Station #9 Bond Debt Service	344,157	-	172,866	175,941	-	171,291	50%
672 Century Center Energy Conservation Debt Svc	402,368	-	-	-	-	402,368	0%
752 South Bend Redevelopment Authority	2,859,282	1,231,178	1,231,178	1,231,478	-	1,628,104	43%
755 South Bend Building Corporation	2,562,480	1,388,778	1,388,778	1,445,278	-	1,173,703	54%
756 2015 Smart Streets Bond Debt Service	1,711,694	853,784	853,784	854,234	-	857,910	50%
757 2015 Parks Bond Debt Service	372,557	187,141	187,141	185,516	-	185,416	50%
760 2017 Eddy Street Commons Bond Debt Service	1,926,375	962,625	962,625	744,500	-	963,750	50%
<b>Total Debt Service Funds</b>	<b>11,348,281</b>	<b>4,623,506</b>	<b>5,369,054</b>	<b>5,217,004</b>	<b>-</b>	<b>5,979,228</b>	<b>47%</b>

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



**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**February 28, 2022**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>Capital Funds</b>							
287	6,798,339	-	567,083	561,345	2,224,466	4,006,790	41%
401	25,715	6,962	6,962	-	715	18,038	30%
406	512,428	11,974	52,050	55,061	-	460,378	10%
407	489,341	19,945	39,891	43,695	16,500	432,950	12%
412	1,789,238	867	867	7,510	489,171	1,299,201	27%
413	2,304,900	664,810	664,810	-	369,940	1,270,150	45%
416	8,116,710	-	17,030	-	6,853,375	1,246,305	85%
450	35,000	-	-	-	-	35,000	0%
451	-	-	-	-	-	-	0%
455	3,815,260	33,466	33,466	-	1,595,056	2,186,738	43%
471	4,264,527	111,492	111,492	72,926	2,451,434	1,701,600	60%
750	-	-	-	-	-	-	0%
759	-	-	-	-	-	-	0%
<b>Total Capital Funds</b>	<b>28,151,458</b>	<b>849,516</b>	<b>1,493,651</b>	<b>740,537</b>	<b>14,000,657</b>	<b>12,657,150</b>	<b>55%</b>
<b>Enterprise Funds</b>							
600	2,046,854	143,680	317,241	291,267	944	1,728,669	16%
601	1,413,495	167,179	253,936	138,334	302,308	857,251	39%
602	1,683,579	96,327	193,647	-	16,859	1,473,073	13%
610	7,106,763	626,031	1,281,552	762,174	916,240	4,908,971	31%
611	3,333,296	-	203,562	309,427	2,063,861	1,065,873	68%
620	24,213,606	1,726,045	4,431,032	3,705,921	873,025	18,909,550	22%
622	12,735,287	54,469	130,912	135,014	2,094,841	10,509,533	17%
624	-	-	-	1,498	-	-	0%
625	2,662,430	500	500	38	-	2,661,930	0%
626	-	-	-	1,643	-	-	0%
629	-	-	-	3,446	-	-	0%
640	753,069	53,984	107,241	136,571	3,951	641,876	15%
641	45,546,498	2,745,859	8,132,203	6,563,148	3,860,271	33,554,024	26%
642	14,614,348	-	-	38,486	3,989,349	10,625,000	27%
643	-	-	-	6,566	-	-	0%
649	11,079,089	-	1,100	-	-	11,077,989	0%
653	-	-	-	-	-	-	0%
654	-	-	-	772	-	-	0%
667	2,271,456	10,083	12,468	66,082	1,380,217	878,771	61%
670	4,094,958	299,954	527,558	384,558	29,009	3,538,390	14%
671	35,000	-	-	-	-	35,000	0%
<b>Total Enterprise Funds</b>	<b>133,589,727</b>	<b>5,924,110</b>	<b>15,592,952</b>	<b>12,544,944</b>	<b>15,530,874</b>	<b>102,465,900</b>	<b>23%</b>
<b>Internal Service Funds</b>							
222	8,873,729	783,711	1,590,543	1,117,357	53,231	7,229,956	19%
224	-	-	-	7,500	-	-	0%
226	5,603,078	39,848	300,792	269,743	547,025	4,755,261	15%
278	50,000	-	-	-	-	50,000	0%
279	10,643,243	859,083	1,655,714	1,678,542	1,928,898	7,058,632	34%
711	18,399,864	1,263,751	2,619,118	2,514,392	59,759	15,720,987	15%
713	80,000	1,625	2,236	19,369	-	77,764	3%
714	253,846	9,818	15,859	18,186	-	237,987	6%
<b>Total Internal Service Funds</b>	<b>43,903,760</b>	<b>2,957,837</b>	<b>6,184,261</b>	<b>5,625,089</b>	<b>2,588,912</b>	<b>35,130,587</b>	<b>20%</b>
<b>Fiduciary Funds</b>							
701	4,583,888	342,637	687,267	690,581	3,500	3,893,121	15%
702	6,057,740	504,920	1,009,709	1,037,101	3,500	5,044,531	17%
<b>Total Fiduciary Funds</b>	<b>10,641,628</b>	<b>847,558</b>	<b>1,696,977</b>	<b>1,727,681</b>	<b>7,000</b>	<b>8,937,652</b>	<b>16%</b>
<b>Total City Controlled Funds</b>	<b>476,080,353</b>	<b>29,189,572</b>	<b>60,163,610</b>	<b>51,267,459</b>	<b>55,781,506</b>	<b>360,135,242</b>	<b>24%</b>

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

**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**February 28, 2022**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*	
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing Funds</b>								
324	TIF - River West Development Area	22,956,292	339,849	4,739,625	4,803,991	4,941,654	13,275,014	42%
422	TIF - West Washington	228,561	-	-	518	49,129	179,432	21%
429	TIF - River East Development Area (NE Dev)	6,067,301	83,420	110,473	146,050	2,711,715	3,245,113	47%
430	TIF - Southside Development Area #1	7,611,164	1,494	53,000	222,194	2,154,568	5,403,595	29%
435	TIF - Douglas Road	254,036	-	178,553	1,368	1,308	74,175	71%
436	TIF - River East Residential Area (NE Res)	4,921,704	246,664	2,442,289	2,227,664	-	2,479,415	50%
	<b>Total Tax Increment Financing Funds</b>	<b>42,039,058</b>	<b>671,427</b>	<b>7,523,940</b>	<b>7,401,785</b>	<b>9,858,374</b>	<b>24,656,744</b>	<b>41%</b>
<b>Redevelopment Funds</b>								
433	Redevelopment General	329,783	3,675	113,675	326,719	171,608	44,500	87%
439	Certified Technology Park	-	-	-	-	-	-	0%
452	2018 TIF Park Bond Capital	2,389,024	-	-	30,228	2,195,506	193,518	92%
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	0%
	<b>Total Redevelopment Funds</b>	<b>2,718,807</b>	<b>3,675</b>	<b>113,675</b>	<b>356,947</b>	<b>2,367,114</b>	<b>238,018</b>	<b>91%</b>
<b>Debt Service Funds</b>								
315	Airport 2003 Debt Reserve	-	-	-	1,231	-	-	0%
328	SBCDA 2003 Debt Reserve	-	-	-	2,058	-	-	0%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352	2019 South Shore Double Tracking Debt Service	1,029,750	516,625	516,625	512,875	-	513,125	50%
353	2020 TIF Library Bond Debt Service Reserve	-	8	8	-	-	(8)	0%
	<b>Total Debt Service Funds</b>	<b>1,029,750</b>	<b>516,633</b>	<b>516,633</b>	<b>516,164</b>	<b>-</b>	<b>513,117</b>	<b>50%</b>
	<b>Total Redevelopment Commission Funds</b>	<b>45,787,614</b>	<b>1,191,735</b>	<b>8,154,248</b>	<b>8,274,895</b>	<b>12,225,487</b>	<b>25,407,879</b>	<b>45%</b>
	<b>Grand Total</b>	<b>521,867,967</b>	<b>30,381,307</b>	<b>68,317,859</b>	<b>59,542,354</b>	<b>68,006,993</b>	<b>385,543,121</b>	<b>26%</b>

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

City of South Bend  
Revenue by Type Report

Period Ending: February 28, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Taxes</b>															
<b>Property Taxes</b>															
Civil City	-	-	-	-	-	-	-	-	-	-	-	-	-	57,130,137	0%
TIF Districts	-	-	-	-	-	-	-	-	-	-	-	-	-	29,771,076	0%
<b>Sub Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	86,901,213	0%
<b>Local Income Tax</b>															
LIT Certified Shares	744,465	744,465	-	-	-	-	-	-	-	-	-	-	1,488,931	9,021,120	17%
LIT for Economic Development	1,005,450	1,005,450	-	-	-	-	-	-	-	-	-	-	2,010,901	12,216,636	16%
LIT for Public Safety	725,425	725,425	-	-	-	-	-	-	-	-	-	-	1,450,850	8,826,957	16%
LIT for Redevelopment	8	8	-	-	-	-	-	-	-	-	-	-	15	7,000	0%
LIT Additional - Supplemental Distrib	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	2,475,348	2,475,348	-	-	-	-	-	-	-	-	-	-	4,950,697	30,071,713	16%
<b>Total Taxes</b>	<b>2,475,348</b>	<b>2,475,348</b>	-	-	-	-	-	-	-	-	-	-	<b>4,950,697</b>	<b>116,972,926</b>	<b>4%</b>
<b>Intergovernmental Revenue</b>															
<b>State Shared Revenue</b>															
Auto Excise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	3,831,277	0%
Commercial Vehicle Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	822,505	0%
Liquor Excise Tax	22,556	-	-	-	-	-	-	-	-	-	-	-	22,556	90,000	25%
Liquor Gallonage Tax	71,052	-	-	-	-	-	-	-	-	-	-	-	71,052	239,165	30%
Cigarette Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	272,798	0%
Gasoline Tax	557,915	545,448	-	-	-	-	-	-	-	-	-	-	1,103,363	5,829,152	19%
Wheel Tax	135,309	114,163	-	-	-	-	-	-	-	-	-	-	249,472	2,100,000	12%
PSCDA Tax	265,657	224,381	-	-	-	-	-	-	-	-	-	-	490,038	1,500,000	33%
State Pension Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	10,578,999	0%
<b>Sub Total</b>	1,052,488	883,992	-	-	-	-	-	-	-	-	-	-	1,936,481	25,263,896	8%
<b>Local Government Shared Revenue</b>															
Hotel Motel Tax	1,258,937	-	-	-	-	-	-	-	-	-	-	-	1,258,937	2,392,937	53%
<b>Grants</b>															
Federal Grants	397,089	527,201	-	-	-	-	-	-	-	-	-	-	924,291	41,432,829	2%
State Grants	-	75,432	-	-	-	-	-	-	-	-	-	-	75,432	568,343	13%
<b>Sub Total</b>	397,089	602,634	-	-	-	-	-	-	-	-	-	-	999,723	42,001,172	2%
<b>Other Intergovernmental</b>															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	55,000	0%
Federal Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	0%
State Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
<b>Sub Total</b>	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	115,000	26%
<b>Total Intergovernmental Revenue</b>	<b>2,708,515</b>	<b>1,516,626</b>	-	-	-	-	-	-	-	-	-	-	<b>4,225,141</b>	<b>69,773,005</b>	<b>6%</b>
<b>Licenses &amp; Permits</b>															
<b>Business</b>															
Business Licenses	15,490	25,501	-	-	-	-	-	-	-	-	-	-	40,990	104,025	39%
Taxi Cab Licensing	21	-	-	-	-	-	-	-	-	-	-	-	21	2,300	1%
<b>Sub Total</b>	15,511	25,501	-	-	-	-	-	-	-	-	-	-	41,011	106,325	39%
<b>Nonbusiness</b>															
Lawn Parking	180	45	-	-	-	-	-	-	-	-	-	-	225	10,000	2%
Engineering	3,975	3,955	-	-	-	-	-	-	-	-	-	-	7,930	156,100	5%
Right-of-Way Closures	-	100	-	-	-	-	-	-	-	-	-	-	100	1,500	7%
Park Food Sales Permit	-	25	-	-	-	-	-	-	-	-	-	-	25	-	NA
Fire Dept-Building Plan Review	874	2,229	-	-	-	-	-	-	-	-	-	-	3,103	24,000	13%
Building Department	98,526	86,698	-	-	-	-	-	-	-	-	-	-	185,224	1,585,100	12%
SBARC - Pet Licenses	1,490	2,300	-	-	-	-	-	-	-	-	-	-	3,790	37,000	10%
<b>Sub Total</b>	105,045	95,352	-	-	-	-	-	-	-	-	-	-	200,397	1,813,700	11%
<b>Total Licenses &amp; Permits</b>	<b>120,555</b>	<b>120,853</b>	-	-	-	-	-	-	-	-	-	-	<b>241,408</b>	<b>1,920,025</b>	<b>13%</b>

City of South Bend  
Revenue by Type Report

Period Ending: February 28, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>General Government</b>															
Plan Commission Charges	800	100	-	-	-	-	-	-	-	-	-	-	900	4,100	22%
Copies of Public Records	129	-	-	-	-	-	-	-	-	-	-	-	129	1,200	11%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	40	20	-	-	-	-	-	-	-	-	-	-	60	2,000	3%
IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	<b>969</b>	<b>120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,089</b>	<b>7,300</b>	<b>15%</b>
<b>Public Safety</b>															
Accident Report Copies	7,467	3,554	-	-	-	-	-	-	-	-	-	-	11,020	81,000	14%
Gun Permit Applications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Traffic Signal Maintenance	8,511	10,921	-	-	-	-	-	-	-	-	-	-	19,432	257,500	8%
EMS Special Event Coverage	-	4,740	-	-	-	-	-	-	-	-	-	-	4,740	150,000	3%
Regional Academy Tuition	5,400	2,600	-	-	-	-	-	-	-	-	-	-	8,000	20,000	40%
River Rescue School Tuition	19,405	(2,800)	-	-	-	-	-	-	-	-	-	-	16,605	90,000	18%
Fire Training Center Tuition	505	3,915	-	-	-	-	-	-	-	-	-	-	4,420	50,000	9%
Emergency Medical Service	261,028	254,111	-	-	-	-	-	-	-	-	-	-	515,140	3,000,000	17%
Medicaid Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	443,000	0%
EMS for County	164,337	164,337	-	-	-	-	-	-	-	-	-	-	328,674	1,837,850	18%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Police Special Event Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Crime Lab Services	925	1,706	-	-	-	-	-	-	-	-	-	-	2,631	10,000	26%
EMS Late Payment Interest	-	3,703	-	-	-	-	-	-	-	-	-	-	3,703	15,000	25%
Misc Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
<b>Sub Total</b>	<b>467,578</b>	<b>446,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>914,364</b>	<b>5,979,850</b>	<b>15%</b>
<b>Culture &amp; Recreation</b>															
Morris Performing Arts Center	22,058	24,638	-	-	-	-	-	-	-	-	-	-	46,696	987,000	5%
Palais Royale Ballroom	4,720	20,484	-	-	-	-	-	-	-	-	-	-	25,204	144,190	17%
Parks & Recreation	232,465	209,399	-	-	-	-	-	-	-	-	-	-	441,864	3,196,581	14%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	0%
Century Center	68,058	136,585	-	-	-	-	-	-	-	-	-	-	204,643	2,678,000	8%
<b>Sub Total</b>	<b>327,302</b>	<b>391,106</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>718,408</b>	<b>7,030,771</b>	<b>10%</b>
<b>Highways &amp; Streets</b>															
Sale of Signs/Materials	883	-	-	-	-	-	-	-	-	-	-	-	883	3,300	27%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	0%
<b>Sub Total</b>	<b>883</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>883</b>	<b>4,800</b>	<b>18%</b>
<b>Sanitation</b>															
Trash Collection/Residential	467,840	498,325	-	-	-	-	-	-	-	-	-	-	966,166	5,504,876	18%
Trash Collection/Commercial	9,998	10,506	-	-	-	-	-	-	-	-	-	-	20,504	124,680	16%
Trash Collection/Apt 2 Units	3,996	4,233	-	-	-	-	-	-	-	-	-	-	8,228	51,950	16%
Trash Collection/Apt 3 Units	1,879	1,979	-	-	-	-	-	-	-	-	-	-	3,858	23,897	16%
Trash Collection/Apt 4 Units	2,313	2,440	-	-	-	-	-	-	-	-	-	-	4,753	29,092	16%
Trash Collection/Seniors	-	-	-	-	-	-	-	-	-	-	-	-	-	46,755	0%
Trash Collection/Special Pickup	1,580	1,700	-	-	-	-	-	-	-	-	-	-	3,280	32,000	10%
Trash Collection/Yard Waste Pickup	40	10	-	-	-	-	-	-	-	-	-	-	50	250	20%
Misc/Additional Trash Totes	(67)	(90)	-	-	-	-	-	-	-	-	-	-	(157)	-	NA
Misc/Return Trip Customer Error	1,130	880	-	-	-	-	-	-	-	-	-	-	2,010	10,000	20%
Misc/Contamination Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Misc/Tote Replacement Fee	350	598	-	-	-	-	-	-	-	-	-	-	948	3,000	32%
Misc/Trash Start Fee	3,320	2,940	-	-	-	-	-	-	-	-	-	-	6,260	48,000	13%
Misc/Yard Waste Totes	108	64	-	-	-	-	-	-	-	-	-	-	172	523,200	0%
<b>Sub Total</b>	<b>492,487</b>	<b>523,586</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,016,073</b>	<b>6,398,200</b>	<b>16%</b>

City of South Bend  
Revenue by Type Report

Period Ending: February 28, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Utilities - Water</b>															
Metered Sales/Residential	655,684	645,891	-	-	-	-	-	-	-	-	-	-	1,301,575	8,534,213	15%
Metered Sales/Commercial	188,023	185,869	-	-	-	-	-	-	-	-	-	-	373,892	2,708,998	14%
Metered Sales/Industrial	25,906	25,142	-	-	-	-	-	-	-	-	-	-	51,048	518,557	10%
Metered Sales/Multi Family	103,007	102,043	-	-	-	-	-	-	-	-	-	-	205,050	1,294,174	16%
Bulk Sales/Olive St	-	-	-	-	-	-	-	-	-	-	-	-	-	7,476	0%
Metered Sales/Institution	11,203	11,968	-	-	-	-	-	-	-	-	-	-	23,171	140,287	17%
Public Fire Protection	216,186	214,425	-	-	-	-	-	-	-	-	-	-	430,611	2,726,802	16%
Private Fire Protection	37,837	37,666	-	-	-	-	-	-	-	-	-	-	75,503	512,768	15%
Sales to Public Authorities	31,382	29,827	-	-	-	-	-	-	-	-	-	-	61,209	302,036	20%
Irrigation Sales	710	152	-	-	-	-	-	-	-	-	-	-	862	1,446,969	0%
Other Water/Misc Service	12,104	10,211	-	-	-	-	-	-	-	-	-	-	22,315	497,154	4%
Backflow Prevention Insp.	16,800	12,500	-	-	-	-	-	-	-	-	-	-	29,300	170,026	17%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Revenue From Cut Off Fees	375	-	-	-	-	-	-	-	-	-	-	-	375	5,000	8%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	44,000	0%
Water Leak Insurance	85,216	93,374	-	-	-	-	-	-	-	-	-	-	178,590	1,111,911	16%
System Development Fee	3,856	436	-	-	-	-	-	-	-	-	-	-	4,291	210,000	2%
<b>Sub Total</b>	<b>1,388,288</b>	<b>1,369,506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,757,794</b>	<b>20,230,371</b>	<b>14%</b>
<b>Utilities - Sewage</b>															
Metered Sales/Residential	1,747,223	1,720,245	-	-	-	-	-	-	-	-	-	-	3,467,468	20,052,148	17%
Metered Sales/Commercial	626,435	668,879	-	-	-	-	-	-	-	-	-	-	1,295,313	7,576,499	17%
Metered Sales/Industrial	526,602	724,506	-	-	-	-	-	-	-	-	-	-	1,251,108	5,401,760	23%
Metered Sales/Multi Family	251,249	305,370	-	-	-	-	-	-	-	-	-	-	556,618	3,152,406	18%
Metered Sales/Institution	27,331	28,021	-	-	-	-	-	-	-	-	-	-	55,353	299,645	18%
Sales to Public Authority	80,407	77,689	-	-	-	-	-	-	-	-	-	-	158,096	1,124,666	14%
Wholesale Meter/New Carlisle	-	-	-	-	-	-	-	-	-	-	-	-	-	255,691	0%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	340,283	0%
Dumping Fees	788	928	-	-	-	-	-	-	-	-	-	-	1,715	23,001	7%
Laboratory Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	1,560	0%
Discharge Permit Fees	500	1,250	-	-	-	-	-	-	-	-	-	-	1,750	5,720	31%
System Development Fee	8,296	1,083	-	-	-	-	-	-	-	-	-	-	9,379	339,000	3%
Sewer Repair Insurance	47,219	51,667	-	-	-	-	-	-	-	-	-	-	98,886	579,500	17%
Sewer Repair Deductible	8,086	9,218	-	-	-	-	-	-	-	-	-	-	17,304	80,000	22%
UAP Assistance Fee	94,855	95,027	-	-	-	-	-	-	-	-	-	-	189,883	840,000	23%
UAP Credit (Contra)	(35,000)	(35,950)	-	-	-	-	-	-	-	-	-	-	(70,950)	(840,000)	8%
RINS Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Disconnect Program Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	<b>3,383,990</b>	<b>3,647,933</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,031,924</b>	<b>39,231,879</b>	<b>18%</b>
<b>Utilities - Other</b>															
Storm Water Fees	80,646	89,900	-	-	-	-	-	-	-	-	-	-	170,546	1,147,200	15%
Clean Air/ReLeaf (Leaf Pickup)	36,205	40,005	-	-	-	-	-	-	-	-	-	-	76,209	451,610	17%
<b>Sub Total</b>	<b>116,851</b>	<b>129,904</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>246,755</b>	<b>1,598,810</b>	<b>15%</b>
<b>Organic Resources</b>															
Yard Waste Drop-Off	28,266	1,215	-	-	-	-	-	-	-	-	-	-	29,482	95,501	31%
Mulch/Compost Sales	160	288	-	-	-	-	-	-	-	-	-	-	448	70,070	1%
<b>Sub Total</b>	<b>28,426</b>	<b>1,504</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,930</b>	<b>165,571</b>	<b>18%</b>

City of South Bend  
Revenue by Type Report

Period Ending: February 28, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Health - Animal Care &amp; Control</b>															
Pet Impound Reclaim Fee	150	305	-	-	-	-	-	-	-	-	-	-	455	6,300	7%
Pet Adoption Fees	1,422	1,546	-	-	-	-	-	-	-	-	-	-	2,968	25,000	12%
Pick Up Fees	80	-	-	-	-	-	-	-	-	-	-	-	80	500	16%
Pet Micro Chipping	160	320	-	-	-	-	-	-	-	-	-	-	480	3,600	13%
Vet Expenses	75	160	-	-	-	-	-	-	-	-	-	-	235	3,100	8%
Pet Euthanasia	-	20	-	-	-	-	-	-	-	-	-	-	20	100	20%
Animal Surrenders	860	640	-	-	-	-	-	-	-	-	-	-	1,500	8,000	19%
Cremation	263	430	-	-	-	-	-	-	-	-	-	-	693	2,200	32%
Rabies Specimen Prep	30	60	-	-	-	-	-	-	-	-	-	-	90	500	18%
Boarding	-	240	-	-	-	-	-	-	-	-	-	-	240	1,000	24%
<b>Sub Total</b>	<b>3,040</b>	<b>3,721</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,761</b>	<b>50,300</b>	<b>13%</b>
<b>Other</b>															
DCI Staff Contracts	8,297	9,352	-	-	-	-	-	-	-	-	-	-	17,649	1,421,825	1%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	70,942	69,500	-	-	-	-	-	-	-	-	-	-	140,442	913,300	15%
Parking-Century Center	12,745	6,720	-	-	-	-	-	-	-	-	-	-	19,465	100,000	19%
Central Services-Internal Customers	651,692	617,253	-	-	-	-	-	-	-	-	-	-	1,268,945	8,166,626	16%
Central Services-External Customers	35,872	34,872	-	-	-	-	-	-	-	-	-	-	70,744	469,375	15%
Employee & Employer Assessments	1,379,185	1,360,234	-	-	-	-	-	-	-	-	-	-	2,739,418	16,549,886	17%
<b>Sub Total</b>	<b>2,158,732</b>	<b>2,097,930</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,256,662</b>	<b>27,656,012</b>	<b>15%</b>
<b>Total Charges for Services</b>	<b>8,368,546</b>	<b>8,612,097</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,980,642</b>	<b>108,353,864</b>	<b>16%</b>

<b>Fines, Forfeitures, &amp; Fees</b>															
<b>General</b>															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	5,500	0%
Bad Checks Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	525	0%
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	-	1,640	-	-	-	-	-	-	-	-	-	-	1,640	10,000	16%
Plan Commission Application Fee	2,300	1,250	-	-	-	-	-	-	-	-	-	-	3,550	23,250	15%
Zoning Appeals Application Fee	650	1,125	-	-	-	-	-	-	-	-	-	-	1,775	11,250	16%
Zoning Admin Fees	1,400	1,200	-	-	-	-	-	-	-	-	-	-	2,600	13,950	19%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Tax Abatement Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Test Filing Fees	450	900	-	-	-	-	-	-	-	-	-	-	1,350	2,000	68%
Econ Dev-CDBG Loan Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	<b>4,800</b>	<b>6,115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,915</b>	<b>76,475</b>	<b>14%</b>
<b>Code Enforcement</b>															
Vacant Bldg Registration	-	300	-	-	-	-	-	-	-	-	-	-	300	12,900	2%
Landlord Registration Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rental Unit Safety Fees	750	250	-	-	-	-	-	-	-	-	-	-	1,000	100,000	1%
Demolition & Boarding	358	771	-	-	-	-	-	-	-	-	-	-	1,129	45,000	3%
Collections	698	-	-	-	-	-	-	-	-	-	-	-	698	12,000	6%
Environmental Violations	2,952	9,265	-	-	-	-	-	-	-	-	-	-	12,217	165,000	7%
Ordinance Violation	2,216	538	-	-	-	-	-	-	-	-	-	-	2,754	27,500	10%
Animal Ordinance Violation	3,564	208	-	-	-	-	-	-	-	-	-	-	3,772	25,000	15%
Forfeitures-Civil Penalties	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000	117,500	1%
<b>Sub Total</b>	<b>10,539</b>	<b>12,330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,870</b>	<b>504,900</b>	<b>5%</b>
<b>Parking</b>															
Street Parking Fines	2,270	1,770	-	-	-	-	-	-	-	-	-	-	4,040	52,500	8%

City of South Bend  
Revenue by Type Report

Period Ending: February 28, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Fines, Forfeitures, &amp; Fees</b>															
<b>Public Safety</b>															
False Alarms Fine	16,638	8,585	-	-	-	-	-	-	-	-	-	-	25,223	80,000	32%
Noise Ordinance	103	170	-	-	-	-	-	-	-	-	-	-	273	1,000	27%
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	200	0%
Impound Towing Fees	715	828	-	-	-	-	-	-	-	-	-	-	1,543	10,000	15%
<b>Sub Total</b>	<b>17,456</b>	<b>9,583</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,039</b>	<b>91,200</b>	<b>30%</b>
<b>Total Fines, Forfeitures, &amp; Fees</b>	<b>35,065</b>	<b>29,799</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,864</b>	<b>725,075</b>	<b>9%</b>
<b>Other Income</b>															
<b>Miscellaneous Revenue</b>															
Miscellaneous Revenue	746	76,520	-	-	-	-	-	-	-	-	-	-	77,266	500,694	15%
Sale of Scrap Metal	-	2,082	-	-	-	-	-	-	-	-	-	-	2,082	20,142	10%
Bond Interest Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-	80,242	0%
Origination Fees	4,840	31,243	-	-	-	-	-	-	-	-	-	-	36,083	7,000	515%
Loan Servicing Fees	7,000	-	-	-	-	-	-	-	-	-	-	-	7,000	15,000	47%
<b>Sub Total</b>	<b>12,586</b>	<b>109,844</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,430</b>	<b>623,078</b>	<b>20%</b>
<b>Bank Account Interest</b>	<b>194,087</b>	<b>65,944</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,031</b>	<b>1,610,736</b>	<b>16%</b>
<b>Rental of Property</b>	<b>5,416</b>	<b>14,663</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,079</b>	<b>121,387</b>	<b>17%</b>
<b>Donations</b>	<b>584,444</b>	<b>183,567</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>768,012</b>	<b>3,419,000</b>	<b>22%</b>
<b>3rd Party Revenue</b>															
Cable TV Franchise Fees	-	163,168	-	-	-	-	-	-	-	-	-	-	163,168	700,000	23%
Video Franchise Fees	-	32,549	-	-	-	-	-	-	-	-	-	-	32,549	135,000	24%
<b>Sub Total</b>	<b>-</b>	<b>195,718</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195,718</b>	<b>835,000</b>	<b>23%</b>
<b>Total Other Income</b>	<b>796,533</b>	<b>569,737</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,366,269</b>	<b>6,609,201</b>	<b>21%</b>
<b>Reimbursements</b>															
Miscellaneous Reimbursements	5,303	131,228	-	-	-	-	-	-	-	-	-	-	136,531	21,250	642%
Insurance Claim	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
IT Services	5,377	5,377	-	-	-	-	-	-	-	-	-	-	10,754	64,525	17%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	0%
Lampost Program	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
Energy Rebates	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	0%
Repair Reimbursement	-	75	-	-	-	-	-	-	-	-	-	-	75	20,000	0%
Salary/Overtime Reimb	6,230	8,645	-	-	-	-	-	-	-	-	-	-	14,874	387,000	4%
Diesel Tax Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Pharmacy Rebates	133,067	198,064	-	-	-	-	-	-	-	-	-	-	331,131	375,000	88%
Beck's Lake Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
EPA Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Total Reimbursements</b>	<b>149,977</b>	<b>343,389</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>493,365</b>	<b>1,238,016</b>	<b>40%</b>
<b>Other Sources</b>															
<b>Interfund Transfers &amp; Fixed Cost Allocations</b>															
Interfund Transfers In	8,902,932	2,862,538	-	-	-	-	-	-	-	-	-	-	11,765,469	50,778,363	23%
PILOT	3,039,663	-	-	-	-	-	-	-	-	-	-	-	3,039,663	6,079,325	50%
Administration Cost Allocation	752,500	752,500	-	-	-	-	-	-	-	-	-	-	1,505,000	9,030,000	17%
IT Cost Allocation	801,684	801,684	-	-	-	-	-	-	-	-	-	-	1,603,367	9,620,204	17%
Liability Insurance Allocation	280,417	280,417	-	-	-	-	-	-	-	-	-	-	560,834	3,365,000	17%
Payroll Cost Allocation	216,811	216,811	-	-	-	-	-	-	-	-	-	-	433,622	2,601,735	17%
Facilities Management Allocation	13,333	13,333	-	-	-	-	-	-	-	-	-	-	26,667	160,000	17%
Utility Customer Service Mgmt Allocatio	109,977	109,977	-	-	-	-	-	-	-	-	-	-	219,954	1,319,726	17%
<b>Sub Total</b>	<b>14,117,317</b>	<b>5,037,260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,154,576</b>	<b>82,954,353</b>	<b>23%</b>

City of South Bend  
Revenue by Type Report

Period Ending: February 28, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Other Sources</b>															
<b>Sale of Assets</b>															
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Non-Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Property	17,925	-	-	-	-	-	-	-	-	-	-	-	17,925	-	NA
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
<b>Sub Total</b>	17,925	-	-	-	-	-	-	-	-	-	-	-	17,925	500	3585%
<b>Issuance of Debt</b>															
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	7,556,000	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Premium on Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	7,556,000	0%
<b>Refunds</b>															
Refunds	240,646	287	-	-	-	-	-	-	-	-	-	-	240,933	-	NA
Specific Stop Loss	234	3,927	-	-	-	-	-	-	-	-	-	-	4,161	10,000	42%
Utility Receipts Tax Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	240,880	4,213	-	-	-	-	-	-	-	-	-	-	245,094	10,000	2451%
<b>Other</b>															
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Interfund Loan - Principal Income	6,000	220,397	-	-	-	-	-	-	-	-	-	-	226,397	469,523	48%
Interfund Loan - Interest Income	-	26,267	-	-	-	-	-	-	-	-	-	-	26,267	47,805	55%
Other Loan - Principal Income	26,498	10,533	-	-	-	-	-	-	-	-	-	-	37,031	31,996	116%
Other Loan - Interest Income	13,593	23,271	-	-	-	-	-	-	-	-	-	-	36,864	152,300	24%
<b>Sub Total</b>	46,091	280,467	-	-	-	-	-	-	-	-	-	-	326,558	701,624	47%
<b>Total Other Sources</b>	<b>14,422,213</b>	<b>5,321,940</b>	-	-	-	-	-	-	-	-	-	-	<b>19,744,153</b>	<b>91,222,477</b>	<b>22%</b>
<b>Revenue Total</b>	<b>29,076,752</b>	<b>18,989,788</b>	-	-	-	-	-	-	-	-	-	-	<b>48,066,540</b>	<b>396,814,589</b>	<b>12%</b>



City of South Bend  
Expenditures by Activity

Period Ending: February 28, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>General Fund</b>																
<b>General Government</b>																
Mayor	101	75,328	83,108	-	-	-	-	-	-	-	-	-	-	158,436	1,048,915	15%
Community Initiatives	101	28,850	228,309	-	-	-	-	-	-	-	-	-	-	257,159	1,526,626	17%
Community Police Review Office	101	-	-	-	-	-	-	-	-	-	-	-	-	-	103,199	0%
Clerk	101	46,576	41,333	-	-	-	-	-	-	-	-	-	-	87,909	694,547	13%
Common Council	101	32,144	37,173	-	-	-	-	-	-	-	-	-	-	69,318	724,941	10%
General City	101	67,500	8,329	-	-	-	-	-	-	-	-	-	-	75,829	39,538,000	0%
Controller' Office	101	139,766	151,078	-	-	-	-	-	-	-	-	-	-	290,844	2,569,304	11%
Human Resources	101	43,818	44,184	-	-	-	-	-	-	-	-	-	-	88,001	957,327	9%
Diversity & Inclusion	101	38,739	36,167	-	-	-	-	-	-	-	-	-	-	74,906	740,743	10%
Human Rights	101	31,753	32,791	-	-	-	-	-	-	-	-	-	-	64,544	462,479	14%
Legal	101	101,032	110,529	-	-	-	-	-	-	-	-	-	-	211,561	1,695,716	12%
<b>Sub Total</b>		<b>605,508</b>	<b>773,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,378,507</b>	<b>50,061,797</b>	<b>3%</b>
<b>Public Works</b>																
Engineering	101	229,205	230,682	-	-	-	-	-	-	-	-	-	-	459,887	3,572,616	13%
<b>Sub Total</b>		<b>229,205</b>	<b>230,682</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>459,887</b>	<b>3,572,616</b>	<b>13%</b>
<b>Public Safety</b>																
Police	101	2,437,107	2,264,379	-	-	-	-	-	-	-	-	-	-	4,701,485	31,263,638	15%
Crime Lab	101	48,512	52,110	-	-	-	-	-	-	-	-	-	-	100,622	869,889	12%
Fire	101	2,089,089	2,075,047	-	-	-	-	-	-	-	-	-	-	4,164,136	26,347,790	16%
EMS	101	56,097	64,095	-	-	-	-	-	-	-	-	-	-	120,191	843,828	14%
Fire Training Center	101	3,535	5,188	-	-	-	-	-	-	-	-	-	-	8,723	148,630	6%
<b>Sub Total</b>		<b>4,634,340</b>	<b>4,460,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,095,158</b>	<b>59,473,774</b>	<b>15%</b>
<b>Community Investment</b>																
Sustainability	101	1,808	546	-	-	-	-	-	-	-	-	-	-	2,354	101,458	2%
<b>Sub Total</b>		<b>1,808</b>	<b>546</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,354</b>	<b>101,458</b>	<b>2%</b>
<b>Arts &amp; Culture</b>																
Morris Performing Arts Center	101	606,600	6,248	-	-	-	-	-	-	-	-	-	-	612,848	656,962	93%
Palais Royale Ballroom	101	18,879	15,936	-	-	-	-	-	-	-	-	-	-	34,815	229,403	15%
<b>Sub Total</b>		<b>625,479</b>	<b>22,184</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>647,663</b>	<b>886,365</b>	<b>73%</b>
<b>Total General Fund</b>		<b>6,096,339</b>	<b>5,487,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,583,569</b>	<b>114,096,009</b>	<b>10%</b>
<b>Venues, Parks &amp; Arts</b>																
<b>Parks &amp; Recreation</b>																
Park Administration	201	84,642	86,965	-	-	-	-	-	-	-	-	-	-	171,607	1,133,336	15%
Park Maintenance	201	606,620	558,304	-	-	-	-	-	-	-	-	-	-	1,164,924	8,037,456	14%
Golf Courses	201	94,822	83,034	-	-	-	-	-	-	-	-	-	-	177,856	1,839,260	10%
Recreational Experiences	201	281,368	187,364	-	-	-	-	-	-	-	-	-	-	468,733	2,470,739	19%
Community Programming	201	19,885	16,938	-	-	-	-	-	-	-	-	-	-	36,822	1,611,638	2%
Development & Promotions	201	107,817	49,551	-	-	-	-	-	-	-	-	-	-	157,368	969,442	16%
Park Projects & Capital	201	46,375	41,431	-	-	-	-	-	-	-	-	-	-	87,806	1,696,920	5%
Potawatomi Zoo	201	350,150	150	-	-	-	-	-	-	-	-	-	-	350,301	701,803	50%
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	-	-	-	-	-	-	-	-	-	-	6,962	25,715	27%
Professional Sports Convention Dev. Area	413	-	664,810	-	-	-	-	-	-	-	-	-	-	664,810	2,304,900	29%
Morris PAC Improvement	416	17,030	-	-	-	-	-	-	-	-	-	-	-	17,030	8,116,710	0%
Palais Historic Preservation	450	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Morris Performing Arts Center Operations	602	97,320	96,327	-	-	-	-	-	-	-	-	-	-	193,647	1,683,579	12%
<b>Sub Total</b>		<b>2,045,042</b>	<b>1,796,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,841,277</b>	<b>31,141,500</b>	<b>12%</b>
<b>Parking Garages</b>																
Parking Enforcement	601	62	62	-	-	-	-	-	-	-	-	-	-	123	738	17%
Parking General Operations	601	66,240	29,086	-	-	-	-	-	-	-	-	-	-	95,326	577,121	17%
Main Street Garage	601	6,862	46,676	-	-	-	-	-	-	-	-	-	-	53,538	310,157	17%
Leighton Plaza Garage	601	8,705	45,413	-	-	-	-	-	-	-	-	-	-	54,118	272,322	20%
Wayne Street Garage	601	4,888	45,943	-	-	-	-	-	-	-	-	-	-	50,831	253,157	20%
<b>Sub Total</b>		<b>86,757</b>	<b>167,179</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>253,936</b>	<b>1,413,495</b>	<b>18%</b>

City of South Bend  
Expenditures by Activity

Period Ending: February 28, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Century Center</b>																
Century Center Operations	670	227,604	299,954	-	-	-	-	-	-	-	-	-	-	527,558	4,094,958	13%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Century Center Energy Saving	672	-	-	-	-	-	-	-	-	-	-	-	-	-	402,368	0%
<b>Sub Total</b>		227,604	299,954	-	-	-	-	-	-	-	-	-	-	527,558	4,532,326	12%
<b>Total Venues, Parks &amp; Arts</b>		<b>2,359,402</b>	<b>2,263,369</b>	-	-	-	-	-	-	-	-	-	-	<b>4,622,772</b>	<b>37,087,320</b>	12%
<b>Public Safety</b>																
<b>Police Department</b>																
Police Seizures	216	-	-	-	-	-	-	-	-	-	-	-	-	-	44,500	0%
Curfew Violations	218	13,888	-	-	-	-	-	-	-	-	-	-	-	13,888	18,799	74%
Law Enforcement Education	220	37,418	62,683	-	-	-	-	-	-	-	-	-	-	100,101	340,568	29%
Public Safety Local Income Tax - Police	249	488,040	488,040	-	-	-	-	-	-	-	-	-	-	976,080	6,344,523	15%
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	-	-	-	-	-	-	-	-	-	-	-	-	-	28,500	0%
K-9 Unit	705	2,436	-	-	-	-	-	-	-	-	-	-	-	2,436	2,520	97%
<b>Sub Total</b>		743,640	550,723	-	-	-	-	-	-	-	-	-	-	1,294,363	7,181,273	18%
<b>Fire Department</b>																
Public Safety Local Income Tax - Fire	249	488,040	488,040	-	-	-	-	-	-	-	-	-	-	976,080	6,344,524	15%
Fire Department Capital	287	567,083	-	-	-	-	-	-	-	-	-	-	-	567,083	6,798,339	8%
Haz-Mat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Indiana River Rescue	291	6,946	22,300	-	-	-	-	-	-	-	-	-	-	29,246	99,359	29%
<b>Sub Total</b>		1,062,069	510,340	-	-	-	-	-	-	-	-	-	-	1,572,409	13,252,222	12%
<b>Total Public Safety</b>		<b>1,805,709</b>	<b>1,061,063</b>	-	-	-	-	-	-	-	-	-	-	<b>2,866,772</b>	<b>20,433,495</b>	14%
<b>Public Works</b>																
<b>Streets</b>																
Motor Vehicle Highway	202	1,398,252	764,390	-	-	-	-	-	-	-	-	-	-	2,162,642	11,773,651	18%
Local Road & Street	251	20,092	2,268	-	-	-	-	-	-	-	-	-	-	22,360	3,656,900	1%
LOIT 2016 Special Distribution	257	-	-	-	-	-	-	-	-	-	-	-	-	-	56,950	0%
Local Road & Bridge Grant	265	-	197,847	-	-	-	-	-	-	-	-	-	-	197,847	2,923,443	7%
MVH Restricted Fund	266	37,790	7,307	-	-	-	-	-	-	-	-	-	-	45,097	5,147,306	1%
Major Moves	412	-	867	-	-	-	-	-	-	-	-	-	-	867	1,789,238	0%
Project ReLeaf	655	38,751	29,271	-	-	-	-	-	-	-	-	-	-	68,022	449,708	15%
<b>Sub Total</b>		1,494,885	1,001,950	-	-	-	-	-	-	-	-	-	-	2,496,835	25,797,196	10%
<b>Solid Waste</b>																
Solid Waste Operations	610	655,522	626,031	-	-	-	-	-	-	-	-	-	-	1,281,552	7,106,763	18%
Solid Waste Capital	611	203,562	-	-	-	-	-	-	-	-	-	-	-	203,562	3,333,296	6%
<b>Sub Total</b>		859,084	626,031	-	-	-	-	-	-	-	-	-	-	1,485,114	10,440,059	14%
<b>Water Works</b>																
Water Works Operations	620	2,704,987	1,726,045	-	-	-	-	-	-	-	-	-	-	4,431,032	24,213,606	18%
Water Works Capital	622	76,443	54,469	-	-	-	-	-	-	-	-	-	-	130,912	12,735,287	1%
Water Works Sinking (Debt Service)	625	-	500	-	-	-	-	-	-	-	-	-	-	500	2,662,430	0%
<b>Sub Total</b>		2,781,430	1,781,014	-	-	-	-	-	-	-	-	-	-	4,562,444	39,611,323	12%
<b>Wastewater/Sewer/Organic Resources</b>																
Sewer Repair Insurance	640	53,257	53,984	-	-	-	-	-	-	-	-	-	-	107,241	753,069	14%
Sewer Division	641	542,054	435,590	-	-	-	-	-	-	-	-	-	-	977,644	7,809,049	13%
Concrete Crew	641	46,554	43,557	-	-	-	-	-	-	-	-	-	-	90,111	557,985	16%
Wastewater Operations	641	4,632,060	2,192,494	-	-	-	-	-	-	-	-	-	-	6,824,554	35,630,625	19%
Organic Resources	641	165,677	74,217	-	-	-	-	-	-	-	-	-	-	239,894	1,548,840	15%
Sewage Works Capital	642	-	-	-	-	-	-	-	-	-	-	-	-	-	14,614,348	0%
Sewage Works Sinking (Debt Service)	649	1,100	-	-	-	-	-	-	-	-	-	-	-	1,100	11,079,089	0%
<b>Sub Total</b>		5,440,702	2,799,843	-	-	-	-	-	-	-	-	-	-	8,240,544	71,993,004	11%

City of South Bend  
Expenditures by Activity

Period Ending: February 28, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Storm Water Fees</b>																
Storm Sewer Fund	667	2,385	10,083	-	-	-	-	-	-	-	-	-	-	12,468	2,271,456	1%
<b>Sub Total</b>		2,385	10,083	-	-	-	-	-	-	-	-	-	-	12,468	2,271,456	1%
<b>Total Public Works</b>		<b>10,578,486</b>	<b>6,218,919</b>	-	-	-	-	-	-	-	-	-	-	<b>16,797,406</b>	<b>150,113,038</b>	11%
<b>Department of Community Investment</b>																
Studebaker/Oliver Revitalizing Grant	209	-	-	-	-	-	-	-	-	-	-	-	-	-	262,443	0%
Economic Development State Grants	210	-	5,649	-	-	-	-	-	-	-	-	-	-	5,649	595,236	1%
DCI Operating	211	254,919	275,336	-	-	-	-	-	-	-	-	-	-	530,255	5,759,541	9%
DCI Grants	212	74,337	82,586	-	-	-	-	-	-	-	-	-	-	156,924	9,443,375	2%
Unsafe Building	219	700	1,510	-	-	-	-	-	-	-	-	-	-	2,210	23,000	10%
Rental Units Regulation	221	10,065	11,650	-	-	-	-	-	-	-	-	-	-	21,715	450,794	5%
Neighborhood Services & Enforcement	230	234,472	186,104	-	-	-	-	-	-	-	-	-	-	420,576	3,881,606	11%
Animal Resource Center	230	67,272	68,101	-	-	-	-	-	-	-	-	-	-	135,373	1,132,829	12%
UDAG	410	6,000	-	-	-	-	-	-	-	-	-	-	-	6,000	24,000	25%
Building Dept Operations	600	173,560	143,680	-	-	-	-	-	-	-	-	-	-	317,241	2,046,854	15%
Industrial Revolving Fund	754	123,432	2,272,544	-	-	-	-	-	-	-	-	-	-	2,395,975	4,918,709	49%
<b>Total Dept of Community Investment</b>		<b>944,756</b>	<b>3,047,161</b>	-	-	-	-	-	-	-	-	-	-	<b>3,991,917</b>	<b>28,538,385</b>	14%
<b>Liability Insurance</b>																
Business Insurance	226	38,439	24,555	-	-	-	-	-	-	-	-	-	-	62,994	1,230,000	5%
Liability Insurance	226	4,030	13,597	-	-	-	-	-	-	-	-	-	-	17,627	3,001,754	1%
Workers Compensation	226	218,111	1,581	-	-	-	-	-	-	-	-	-	-	219,692	1,268,000	17%
Catastrophic Events	226	364	115	-	-	-	-	-	-	-	-	-	-	479	103,324	0%
<b>Total Liability Insurance</b>		<b>260,944</b>	<b>39,848</b>	-	-	-	-	-	-	-	-	-	-	<b>300,792</b>	<b>5,603,078</b>	5%
<b>Central Services</b>																
Equipment Services	222	763,846	748,148	-	-	-	-	-	-	-	-	-	-	1,511,994	7,945,303	19%
Radio Shop	222	15,590	14,629	-	-	-	-	-	-	-	-	-	-	30,219	283,073	11%
Building Maintenance	222	12,506	11,754	-	-	-	-	-	-	-	-	-	-	24,260	221,091	11%
Facilities Management	222	14,890	6,925	-	-	-	-	-	-	-	-	-	-	21,815	181,838	12%
Central Services Capital	222	-	2,256	-	-	-	-	-	-	-	-	-	-	2,256	242,425	1%
<b>Total Central Services</b>		<b>806,831</b>	<b>783,711</b>	-	-	-	-	-	-	-	-	-	-	<b>1,590,543</b>	<b>8,873,729</b>	18%
<b>Capital &amp; Debt Service Funds</b>																
2017 Park Bond Debt Service	312	572,683	-	-	-	-	-	-	-	-	-	-	-	572,683	1,169,368	49%
2018 Fire Station #9 Debt Service	350	172,866	-	-	-	-	-	-	-	-	-	-	-	172,866	344,157	50%
Local Income Tax - Certified Shares	404	1,470,173	1,635,497	-	-	-	-	-	-	-	-	-	-	3,105,670	17,181,584	18%
Cumulative Capital Development	406	40,076	11,974	-	-	-	-	-	-	-	-	-	-	52,050	512,428	10%
Cumulative Capital Improvement	407	19,946	19,945	-	-	-	-	-	-	-	-	-	-	39,891	489,341	8%
Local Income Tax - Economic Develop.	408	889,690	734,084	-	-	-	-	-	-	-	-	-	-	1,623,774	18,907,859	9%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2021 Infrastructure Bond Capital	455	-	33,466	-	-	-	-	-	-	-	-	-	-	33,466	3,815,260	1%
2017 Park Bond Capital	471	-	111,492	-	-	-	-	-	-	-	-	-	-	111,492	4,264,527	3%
Equipment / Vehicle Leasing	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Redevelopment Authority Debt Service	752	-	1,231,178	-	-	-	-	-	-	-	-	-	-	1,231,178	2,859,282	43%
South Bend Building Corporation	755	-	1,388,778	-	-	-	-	-	-	-	-	-	-	1,388,778	2,562,480	54%
2015 Smart Streets Bond Debt Service	756	-	853,784	-	-	-	-	-	-	-	-	-	-	853,784	1,711,694	50%
2015 Park Bond Debt Service	757	-	187,141	-	-	-	-	-	-	-	-	-	-	187,141	372,557	50%
2017 Eddy St. Commons Bond Capital	759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2017 Eddy St. Commons Bond Debt	760	-	962,625	-	-	-	-	-	-	-	-	-	-	962,625	1,926,375	50%
<b>Total Capital &amp; Debt Service</b>		<b>3,165,433</b>	<b>7,169,965</b>	-	-	-	-	-	-	-	-	-	-	<b>10,335,398</b>	<b>56,116,911</b>	18%

City of South Bend  
Expenditures by Activity

Period Ending: February 28, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Other</b>																
<b>Internal Service Funds</b>																
IT / Innovation /311 Call Center	279	796,631	859,083	-	-	-	-	-	-	-	-	-	-	1,655,714	10,643,243	16%
Self-Funded Employee Benefits	711	1,355,367	1,263,751	-	-	-	-	-	-	-	-	-	-	2,619,118	18,399,864	14%
Unemployment Compensation	713	611	1,625	-	-	-	-	-	-	-	-	-	-	2,236	80,000	3%
Parental Leave	714	6,041	9,818	-	-	-	-	-	-	-	-	-	-	15,859	253,846	6%
<b>Sub Total</b>		2,158,649	2,134,277	-	-	-	-	-	-	-	-	-	-	4,292,927	29,376,953	15%
<b>Miscellaneous</b>																
Gift, Donation, Bequest	217	16,100	51,404	-	-	-	-	-	-	-	-	-	-	67,504	650,289	10%
Loss Recovery	227	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Human Rights Federal Grants	258	14,958	15,083	-	-	-	-	-	-	-	-	-	-	30,041	248,783	12%
American Rescue Plan	263	1,859,986	28,704	-	-	-	-	-	-	-	-	-	-	1,888,690	13,510,000	14%
COVID-19 Response	264	57,024	41,280	-	-	-	-	-	-	-	-	-	-	98,304	790,735	12%
<b>Sub Total</b>		1,948,068	136,471	-	-	-	-	-	-	-	-	-	-	2,084,539	15,199,807	14%
<b>Fiduciary Funds</b>																
Fire Pension	701	344,630	342,637	-	-	-	-	-	-	-	-	-	-	687,267	4,583,888	15%
Police Pension	702	504,789	504,920	-	-	-	-	-	-	-	-	-	-	1,009,709	6,057,740	17%
<b>Sub Total</b>		849,419	847,558	-	-	-	-	-	-	-	-	-	-	1,696,977	10,641,628	16%
<b>Total Other</b>		4,956,137	3,118,306	-	-	-	-	-	-	-	-	-	-	8,074,443	55,218,388	15%
<b>Total Civil City</b>		30,974,038	29,189,572	-	-	-	-	-	-	-	-	-	-	60,163,610	476,080,353	13%
<b>Redevelopment Commission Controlled Funds</b>																
<b>Tax Increment Financing Funds</b>																
TIF River West Development Area	324	4,399,775	339,849	-	-	-	-	-	-	-	-	-	-	4,739,625	22,956,292	21%
TIF West Washington	422	-	-	-	-	-	-	-	-	-	-	-	-	-	228,561	0%
TIF River East Development Area	429	27,053	83,420	-	-	-	-	-	-	-	-	-	-	110,473	6,067,301	2%
TIF Southside Development #1	430	51,507	1,494	-	-	-	-	-	-	-	-	-	-	53,000	7,611,164	1%
TIF Douglas Road	435	178,553	-	-	-	-	-	-	-	-	-	-	-	178,553	254,036	70%
TIF River East Residential Area	436	2,195,625	246,664	-	-	-	-	-	-	-	-	-	-	2,442,289	4,921,704	50%
<b>Sub Total</b>		6,852,513	671,427	-	-	-	-	-	-	-	-	-	-	7,523,940	42,039,058	18%
<b>Redevelopment Funds</b>																
Redevelopment General	433	110,000	3,675	-	-	-	-	-	-	-	-	-	-	113,675	329,783	34%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	-	-	-	-	-	-	-	-	-	-	-	-	-	2,389,024	0%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		110,000	3,675	-	-	-	-	-	-	-	-	-	-	113,675	2,718,807	4%
<b>Debt Service Funds</b>																
2019 South Shore Double Tracking Res.	352	-	516,625	-	-	-	-	-	-	-	-	-	-	516,625	1,029,750	50%
2020 TIF Library Bond Debt Reserve	353	-	8	-	-	-	-	-	-	-	-	-	-	8	-	NA
<b>Sub Total</b>		-	516,633	-	-	-	-	-	-	-	-	-	-	516,633	1,029,750	50%
<b>Total Redevelopment Funds</b>		6,962,513	1,191,735	-	-	-	-	-	-	-	-	-	-	8,154,248	45,787,614	18%
<b>Total Expenditures</b>		37,936,551	30,381,307	-	-	-	-	-	-	-	-	-	-	68,317,859	521,867,967	13%

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
<b>Civil City Debt</b>													
<b>Capital Leases</b>													
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
<b>Total City Capital Lease Debt</b>							26,324,891	14,566,490	166,343	5,406,309	229,474	5,635,784	9,326,524
<b>Bonds</b>													
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

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	
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	
<b>Total City Bond Debt</b>							207,331,953	118,443,154	12,110,000	12,122,955	4,241,897	16,364,852	118,430,199	
<b>Interfund Loan</b>														
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	
<b>Total City Interfund Loan Debt</b>							8,200,579	1,908,735	-	469,523	47,805	517,328	1,439,212	
<b>Loan Payable</b>														
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	
<b>Total City Loan Payable Debt</b>							4,595,297	3,299,738	-	321,857	112,630	434,487	2,977,881	
<b>Total Civil City Debt</b>							246,452,720	138,218,117	12,276,343	18,320,645	4,631,806	22,952,451	132,173,815	
<b>Redevelopment Commission Debt</b>														
<b>Capital Leases</b>														
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	
<b>Total Redevelopment Capital Lease Debt</b>							2,510,278	717,014	-	166,202	33,798	200,000	550,812	
<b>Revenue Bonds</b>														
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	
<b>Total Redevelopment Revenue Bond Debt</b>							124,075,000	74,250,000	-	7,215,000	2,702,230	9,917,230	67,035,000	
<b>Total Redevelopment Commission Debt</b>							126,585,278	74,967,014	-	7,381,202	2,736,028	10,117,230	67,585,812	
<b>Total Debt</b>							373,037,998	213,185,131	12,276,343	25,701,847	7,367,835	33,069,682	199,759,627	

**Full-Time Staffing Summary by Fund**

**101 - General Fund**

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	8	9	9	-	-	-	-	-	-	-	-	-	-
Community Initiatives	6	4	4	-	-	-	-	-	-	-	-	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk	5	3	4	-	-	-	-	-	-	-	-	-	-
Common Council	9	9	9	-	-	-	-	-	-	-	-	-	-
Controller's Office	21	17	17	-	-	-	-	-	-	-	-	-	-
Human Resources	8	5	5	-	-	-	-	-	-	-	-	-	-
Diversity & Inclusion	3	3	3	-	-	-	-	-	-	-	-	-	-
Human Rights	4	4	3	-	-	-	-	-	-	-	-	-	-
Legal Department	13	10	9	-	-	-	-	-	-	-	-	-	-
Engineering	25	23	23	-	-	-	-	-	-	-	-	-	-
Police Department	276	270	260	-	-	-	-	-	-	-	-	-	-
Police Crime Lab	7	6	6	-	-	-	-	-	-	-	-	-	-
Fire Department	265	251	243	-	-	-	-	-	-	-	-	-	-
EMS	4	4	4	-	-	-	-	-	-	-	-	-	-
	<b>655</b>	<b>618</b>	<b>599</b>	-	-	-	-	-	-	-	-	-	-

**201 - Parks & Recreation**

Administration	5	5	6	-	-	-	-	-	-	-	-	-	-
Maintenance	43	43	47	-	-	-	-	-	-	-	-	-	-
Golf Courses	9	7	7	-	-	-	-	-	-	-	-	-	-
Recreational Experiences	10	10	10	-	-	-	-	-	-	-	-	-	-
Community Programming	14	11	7	-	-	-	-	-	-	-	-	-	-
Development & Promotions	7	7	6	-	-	-	-	-	-	-	-	-	-
	<b>88</b>	<b>83</b>	<b>83</b>	-	-	-	-	-	-	-	-	-	-

**202 - Motor Vehicle Highway**

Streets/Traffic & Lighting	51	52	50	-	-	-	-	-	-	-	-	-	-
Curb & Sidewalk	8	7	8	-	-	-	-	-	-	-	-	-	-
	<b>59</b>	<b>59</b>	<b>58</b>	-	-	-	-	-	-	-	-	-	-

**211 - Dept of Community Investment Operating**

Community Investment	37	28	28	-	-	-	-	-	-	-	-	-	-
Historic Preservation	2	2	2	-	-	-	-	-	-	-	-	-	-
Office of Sustainability	2	1	1	-	-	-	-	-	-	-	-	-	-
	<b>41</b>	<b>31</b>	<b>31</b>	-	-	-	-	-	-	-	-	-	-

**221 - Rental Units Regulation**

Rental Unit Inspection	5	2	1	-	-	-	-	-	-	-	-	-	-
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**Full-Time Staffing Summary by Fund**

**222 - Central Services**

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Equipment Services	31	26	26	-	-	-	-	-	-	-	-	-	-
Radio Shop	3	2	2	-	-	-	-	-	-	-	-	-	-
Building Maintenance	3	2	1	-	-	-	-	-	-	-	-	-	-
Facilities Management	1	-	-	-	-	-	-	-	-	-	-	-	-
	<b>38</b>	<b>30</b>	<b>29</b>	-	-	-	-	-	-	-	-	-	-

**230 - Code Enforcement Fund**

Neighborhood Services	20	20	20	-	-	-	-	-	-	-	-	-	-
Animal Resource Center	9	7	8	-	-	-	-	-	-	-	-	-	-
	<b>29</b>	<b>27</b>	<b>28</b>	-	-	-	-	-	-	-	-	-	-

**258 - Human Rights Federal Grants**

EEOC	1	1	1	-	-	-	-	-	-	-	-	-	-
HUD	1	1	1	-	-	-	-	-	-	-	-	-	-
	<b>2</b>	<b>2</b>	<b>2</b>	-	-	-	-	-	-	-	-	-	-

**279 - IT / Innovation / 311 Call Center**

311 Call Center	8	8	8	-	-	-	-	-	-	-	-	-	-
Innovation & Technology	24	22	21	-	-	-	-	-	-	-	-	-	-
	<b>32</b>	<b>30</b>	<b>29</b>	-	-	-	-	-	-	-	-	-	-

**600 - Consolidated Building Fund**

Building Department	<b>16</b>	<b>15</b>	<b>15</b>	-	-	-	-	-	-	-	-	-	-
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**602 - Morris Performing Arts Center Operations**

Morris Performing Arts Center	<b>9</b>	<b>9</b>	<b>8</b>	-	-	-	-	-	-	-	-	-	-
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**610 - Solid Waste**

Solid Waste	<b>25</b>	<b>23</b>	<b>24</b>	-	-	-	-	-	-	-	-	-	-
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**620 - Water Works**

Water Works	<b>68</b>	<b>62</b>	<b>61</b>	-	-	-	-	-	-	-	-	-	-
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**640 - Sewer Insurance**

Sewer Repair	<b>2</b>	<b>2</b>	<b>2</b>	-	-	-	-	-	-	-	-	-	-
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City of South Bend  
Staffing Headcount

February 28, 2022

Full-Time Staffing Summary by Fund

641 - Sewage Works

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sewers	35	36	34	-	-	-	-	-	-	-	-	-	-
Concrete Crew	4	5	4	-	-	-	-	-	-	-	-	-	-
Wastewater	44	39	42	-	-	-	-	-	-	-	-	-	-
Organic Resources	6	6	6	-	-	-	-	-	-	-	-	-	-
	<b>89</b>	<b>86</b>	<b>86</b>	-	-	-	-	-	-	-	-	-	-

670 - Century Center

Century Center	7	5	5	-	-	-	-	-	-	-	-	-	-
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**Total Full-Time Employees by Fund**

	<b>1,165</b>	<b>1,084</b>	<b>1,061</b>	-	-	-	-	-	-	-	-	-	-
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Full-Time Staffing Summary by Activity

General Government

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	8	9	9	-	-	-	-	-	-	-	-	-	-
Community Initiatives	6	4	4	-	-	-	-	-	-	-	-	-	-
City Clerk	5	3	4	-	-	-	-	-	-	-	-	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
Common Council	9	9	9	-	-	-	-	-	-	-	-	-	-
Controller's Office	21	17	17	-	-	-	-	-	-	-	-	-	-
Human Resources	8	5	5	-	-	-	-	-	-	-	-	-	-
Diversity & Inclusion	3	3	3	-	-	-	-	-	-	-	-	-	-
Human Rights	6	6	5	-	-	-	-	-	-	-	-	-	-
Legal Department	13	10	9	-	-	-	-	-	-	-	-	-	-
Central Services	38	30	29	-	-	-	-	-	-	-	-	-	-
	<b>118</b>	<b>96</b>	<b>94</b>	-	-	-	-	-	-	-	-	-	-

Public Works

Engineering	25	23	23	-	-	-	-	-	-	-	-	-	-
Streets & Sewers	100	102	98	-	-	-	-	-	-	-	-	-	-
Solid Waste	25	23	24	-	-	-	-	-	-	-	-	-	-
Wastewater	44	39	42	-	-	-	-	-	-	-	-	-	-
Organic Resources	6	6	6	-	-	-	-	-	-	-	-	-	-
Water Works	68	62	61	-	-	-	-	-	-	-	-	-	-
	<b>268</b>	<b>255</b>	<b>254</b>	-	-	-	-	-	-	-	-	-	-

**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	-	-	-	-	-	-	-	-	-	-
Police - Civilians	43	42	42	-	-	-	-	-	-	-	-	-	-
Police - Police Recruit	8	6	6	-	-	-	-	-	-	-	-	-	-
Fire/EMS - Sworn Firefighters	256	248	240	-	-	-	-	-	-	-	-	-	-
Fire/EMS - Civilians	7	7	7	-	-	-	-	-	-	-	-	-	-
Fire/EMS - Fire Recruits	6	-	-	-	-	-	-	-	-	-	-	-	-
	<b>552</b>	<b>531</b>	<b>513</b>	-	-	-	-	-	-	-	-	-	-

**Venues, Parks & Arts**

Parks & Recreation	88	83	83	-	-	-	-	-	-	-	-	-	-
Morris Performing Arts Center	9	9	8	-	-	-	-	-	-	-	-	-	-
Century Center	7	5	5	-	-	-	-	-	-	-	-	-	-
	<b>104</b>	<b>97</b>	<b>96</b>	-	-	-	-	-	-	-	-	-	-

**Department of Community Investment**

Community Investment	39	30	30	-	-	-	-	-	-	-	-	-	-
Office of Sustainability	2	1	1	-	-	-	-	-	-	-	-	-	-
Neighborhood Services	25	22	21	-	-	-	-	-	-	-	-	-	-
Animal Resource Center	9	7	8	-	-	-	-	-	-	-	-	-	-
Building Department	16	15	15	-	-	-	-	-	-	-	-	-	-
	<b>91</b>	<b>75</b>	<b>75</b>	-	-	-	-	-	-	-	-	-	-

**Department of Innovation & Technology**

	<b>32</b>	<b>30</b>	<b>29</b>	-	-	-	-	-	-	-	-	-	-
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<b>Total Full-Time Employees by Activity</b>	<b>1,165</b>	<b>1,084</b>	<b>1,061</b>	-	-	-	-	-	-	-	-	-	-
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**Part-Time Staffing Summary by Fund**

**101 - General Fund**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Human Rights	1	1	-	-	-	-	-	-	-	-	-	-
Legal Department	1	1	-	-	-	-	-	-	-	-	-	-
Engineering	1	1	-	-	-	-	-	-	-	-	-	-
Police Department	18	20	-	-	-	-	-	-	-	-	-	-
Police Crime Lab	1	1	-	-	-	-	-	-	-	-	-	-
Fire Department	1	1	-	-	-	-	-	-	-	-	-	-
	<b>23</b>	<b>25</b>	-	-	-	-	-	-	-	-	-	-

**Part-Time Staffing Summary by Fund**

**201 - Parks & Recreation**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Maintenance	13	9	-	-	-	-	-	-	-	-	-	-
Golf Courses	6	10	-	-	-	-	-	-	-	-	-	-
Recreational Experiences	18	18	-	-	-	-	-	-	-	-	-	-
Development & Promotions	1	1	-	-	-	-	-	-	-	-	-	-
	<b>38</b>	<b>38</b>	-	-	-	-	-	-	-	-	-	-

**202 - Motor Vehicle Highway**

Streets/Traffic & Lighting	<b>2</b>	<b>2</b>	-	-	-	-	-	-	-	-	-	-
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**222 - Central Services**

Equipment Services	<b>1</b>	<b>1</b>	-	-	-	-	-	-	-	-	-	-
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**230 - Code Enforcement Fund**

Neighborhood Services	1	1	-	-	-	-	-	-	-	-	-	-
Animal Resource Center	2	2	-	-	-	-	-	-	-	-	-	-
	<b>3</b>	<b>3</b>	-	-	-	-	-	-	-	-	-	-

**602 - Morris Performing Arts Center Operations**

Morris Performing Arts Center	<b>3</b>	<b>3</b>	-	-	-	-	-	-	-	-	-	-
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**641 - Sewage Works**

Sewers	<b>4</b>	<b>4</b>	-	-	-	-	-	-	-	-	-	-
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**670 - Century Center**

Century Center	<b>3</b>	<b>3</b>	-	-	-	-	-	-	-	-	-	-
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**Total Part-Time Employees by Fund**

	<b>77</b>	<b>79</b>	-	-	-	-	-	-	-	-	-	-
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**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	-	-	-	-	-	-	-	-	-	-
City Clerk	1	1	-	-	-	-	-	-	-	-	-	-
Diversity & Inclusion	2	2	-	-	-	-	-	-	-	-	-	-
	<b>5</b>	<b>5</b>	-	-	-	-	-	-	-	-	-	-

**201 - Parks & Recreation**

Maintenance	3	3	-	-	-	-	-	-	-	-	-	-
Golf Courses	-	2	-	-	-	-	-	-	-	-	-	-
Recreational Experiences	58	54	-	-	-	-	-	-	-	-	-	-
	<b>61</b>	<b>59</b>	-	-	-	-	-	-	-	-	-	-

City of South Bend  
Staffing Headcount

February 28, 2022

Paid Temporary, Seasonal, and Intern Staffing

230 - Code Enforcement Fund

Animal Resource Center

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	1	1	-	-	-	-	-	-	-	-	-	-
	<b>1</b>	<b>1</b>	-	-	-	-	-	-	-	-	-	-

641 - Sewage Works

Sewers

Wastewater

	1	1	-	-	-	-	-	-	-	-	-	-
	1	-	-	-	-	-	-	-	-	-	-	-
	<b>2</b>	<b>1</b>	-	-	-	-	-	-	-	-	-	-

**Total Paid Temporary, Seasonal, and Intern Staff**

	<b>69</b>	<b>66</b>	-	-	-	-	-	-	-	-	-	-
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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	-	-	-	-	-	-	-	-
Part Time Staff		77	79	-	-	-	-	-	-	-	-	-	-
Temporary / Seasonal		69	66	-	-	-	-	-	-	-	-	-	-
<b>City Total</b>	<b>1,165</b>	<b>1,230</b>	<b>1,206</b>	-	-	-	-	-	-	-	-	-	-

**City of South Bend, Indiana  
Monthly Financial Report  
February 28, 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	
<b>Revenue</b>										
Property Taxes	40,660,123	43,659,873	44,975,102	44,975,102	-	-	-	44,975,102	0%	
Intergov./ Shared Revenues	4,837,992	4,251,806	4,000,122	4,000,122	93,608	-	93,608	3,906,514	2%	
Intergov./ Grants	191,097	1,482,045	-	-	-	-	-	-	-	
Licenses & Permits	281,230	258,054	294,125	294,125	52,248	-	52,248	241,877	18%	
Charges for Services	4,468,596	5,286,199	4,135,160	4,135,160	555,704	-	555,704	3,579,456	13%	
Fines, Forfeitures, and Fees	5,298	6,235	8,525	8,525	410	-	410	8,115	5%	
Interest Earnings	309,268	290,597	481,983	481,983	41,444	-	41,444	440,539	9%	
Donations	1,357,432	1,769,377	1,365,000	1,365,000	-	-	-	1,365,000	0%	
Other Income	1,706,245	1,238,059	1,333,520	1,333,520	364,359	-	364,359	969,161	27%	
Interfund Allocation Reimb	8,563,135	9,896,054	10,544,420	10,544,420	1,757,404	-	1,757,404	8,787,017	17%	
Interfund Transfers In	6,283,500	2,727,079	-	-	-	-	-	-	-	
PILOT	6,221,791	6,154,321	6,079,325	6,079,325	3,039,663	-	3,039,663	3,039,663	50%	
<b>Total Revenue</b>	<b>74,885,707</b>	<b>77,019,698</b>	<b>73,217,282</b>	<b>73,217,282</b>	<b>5,904,839</b>		<b>5,904,839</b>	<b>67,312,444</b>	<b>8%</b>	
<b>Expenditures by Subdivisions</b>										
Mayor	1,037,853	990,182	1,048,882	1,048,915	158,436	786	159,222	889,693	15%	
Community Initiatives	300,312	857,425	1,160,126	1,526,626	257,159	112,700	369,859	1,156,767	24%	
Community Police Review Office	-	27,206	103,199	103,199	-	-	-	103,199	0%	
City Clerk	512,958	633,713	694,547	694,547	87,909	1,168	89,078	605,469	13%	
Common Council	483,761	593,820	724,311	724,941	69,318	-	69,318	655,623	10%	
General City	44,841	4,991,093	36,238,000	39,538,000	75,829	1,384,118	1,459,947	38,078,053	4%	
Finance	2,217,244	2,111,012	2,535,491	2,569,304	290,844	30,637	321,481	2,247,823	13%	
Human Resources	597,913	651,325	957,327	957,327	88,001	-	88,001	869,326	9%	
Diversity & Inclusion	254,986	546,687	611,073	740,743	74,906	131,317	206,222	534,521	28%	
Human Rights General	267,591	295,679	462,479	462,479	64,544	34,990	99,534	362,945	22%	
Legal Dept	1,299,029	1,399,494	1,695,716	1,695,716	211,561	12,639	224,200	1,471,516	13%	
Police General	27,639,992	30,031,479	31,101,209	31,263,638	4,701,485	507,407	5,208,892	26,054,745	17%	
Crime Lab	552,838	628,676	868,577	869,889	100,622	1,195	101,817	768,071	12%	
Fire General	26,056,166	26,373,821	26,165,969	26,347,790	4,164,136	388,647	4,552,783	21,795,006	17%	
EMS	592,302	710,778	825,174	843,828	120,191	30,972	151,164	692,664	18%	
Fire Training Center	30,175	32,253	148,000	148,630	8,723	3,239	11,962	136,668	8%	
Morris PAC	1,003,966	1,106,303	600,000	656,962	612,848	44,114	656,962	-	100%	
Palais Royale	221,414	149,547	208,649	229,403	34,815	37,814	72,629	156,774	32%	
Engineering	2,879,656	3,123,492	3,435,362	3,572,616	459,887	129,332	589,219	2,983,397	16%	
Sustainability	234,165	90,441	-	101,458	2,354	99,104	101,458	-	100%	
AmeriCorps	307,799	222,663	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>66,534,960</b>	<b>75,567,091</b>	<b>109,584,091</b>	<b>114,096,009</b>	<b>11,583,569</b>	<b>2,950,179</b>	<b>14,533,748</b>	<b>99,562,260</b>	<b>13%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	38,858,879	39,390,302	36,304,419	36,304,419	5,223,878	-	5,223,878	31,080,541	14%	
Fringe Benefits	13,303,099	13,920,158	17,929,005	17,929,005	2,524,964	1,050	2,526,014	15,402,991	14%	
<b>Total Personnel</b>	<b>52,161,978</b>	<b>53,310,460</b>	<b>54,233,424</b>	<b>54,233,424</b>	<b>7,748,842</b>	<b>1,050</b>	<b>7,749,892</b>	<b>46,483,532</b>	<b>14%</b>	
<b>Supplies</b>	<b>1,720,163</b>	<b>2,033,958</b>	<b>2,265,998</b>	<b>2,487,218</b>	<b>487,004</b>	<b>301,530</b>	<b>788,534</b>	<b>1,698,684</b>	<b>32%</b>	
<b>Services &amp; Charges</b>										
Professional Services	1,755,294	1,811,607	2,011,038	2,343,277	137,294	792,636	929,930	1,413,346	40%	
Printing & Advertising	83,792	188,451	185,430	266,804	82,154	63,683	145,837	120,967	55%	
Utilities	663,087	654,363	614,408	614,408	113,438	-	113,438	500,970	18%	
Repairs & Maintenance	2,191,066	1,951,940	2,363,099	4,073,497	360,743	204,980	565,723	3,507,774	14%	
Education & Training	152,685	186,351	296,460	365,698	34,442	69,539	103,981	261,717	28%	
Travel	17,787	25,843	92,000	95,356	6,593	6,039	12,632	82,724	13%	
Grants & Subsidies	48,635	390,075	36,645,000	27,280,099	269,652	337,700	607,352	26,672,747	2%	
Other Services & Charges	500,043	598,363	575,573	7,284,567	126,463	96,386	222,849	7,061,718	3%	
Debt Service Principal	149,934	145,798	-	-	-	-	-	-	-	
Debt Service Interest & Fees	3,937	1,667	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>5,566,260</b>	<b>5,954,459</b>	<b>42,783,008</b>	<b>42,323,705</b>	<b>1,130,779</b>	<b>1,570,964</b>	<b>2,701,743</b>	<b>39,621,963</b>	<b>6%</b>	
<b>Operating Expenditures</b>	<b>59,448,401</b>	<b>61,298,878</b>	<b>99,282,430</b>	<b>99,044,348</b>	<b>9,366,625</b>	<b>1,873,544</b>	<b>11,240,169</b>	<b>87,804,179</b>	<b>11%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,750,000</b>	<b>-</b>	<b>1,076,635</b>	<b>1,076,635</b>	<b>1,673,365</b>	<b>39%</b>	
<b>Interfund</b>										
Interfund Allocations	6,910,980	9,320,120	9,701,661	9,701,661	1,616,944	-	1,616,944	8,084,718	17%	
Interfund Transfers Out	175,579	4,948,093	600,000	2,600,000	600,000	-	600,000	2,000,000	23%	
<b>Total Interfund</b>	<b>7,086,559</b>	<b>14,268,213</b>	<b>10,301,661</b>	<b>12,301,661</b>	<b>2,216,944</b>	<b>-</b>	<b>2,216,944</b>	<b>10,084,718</b>	<b>18%</b>	
<b>Total Expenditures</b>	<b>66,534,960</b>	<b>75,567,091</b>	<b>109,584,091</b>	<b>114,096,009</b>	<b>11,583,569</b>	<b>2,950,179</b>	<b>14,533,748</b>	<b>99,562,262</b>	<b>13%</b>	
<b>Net Surplus / (Deficit)</b>	<b>8,350,746</b>	<b>1,452,607</b>	<b>(36,366,809)</b>	<b>(40,878,727)</b>	<b>(5,678,730)</b>		<b>(8,628,909)</b>			
Beginning Cash Balance	44,871,229	53,544,921		54,208,073						
Cash Adjustments	322,946	(789,455)		-						
<b>Ending Cash Balance</b>	<b>53,544,921</b>	<b>54,208,073</b>		<b>13,329,347</b>	<b>48,775,819</b>					
Cash Reserves Target	23,287,236	26,448,482		39,933,603						
<b>Fund Purpose:</b>							<b>Cash Reserves Target</b>			
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.							35% of Annual expenditures			

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2022**

<b>Department Name</b>	Mayor's Office	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund	<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	568,439	577,992	621,971	621,971	92,958	-	92,958	529,013	15%
Fringe Benefits	199,062	205,069	231,870	231,870	35,497	-	35,497	196,373	15%
<b>Total Personnel</b>	<b>767,501</b>	<b>783,061</b>	<b>853,841</b>	<b>853,841</b>	<b>128,456</b>	<b>-</b>	<b>128,456</b>	<b>725,386</b>	<b>15%</b>
<b>Supplies</b>	<b>6,028</b>	<b>3,888</b>	<b>5,500</b>	<b>5,500</b>	<b>1,044</b>	<b>60</b>	<b>1,103</b>	<b>4,397</b>	<b>20%</b>
<b>Services &amp; Charges</b>									
Professional Services	143,724	-	7,000	6,500	-	-	-	6,500	0%
Printing & Advertising	25,634	43,385	41,500	39,500	4,216	438	4,654	34,846	12%
Repairs & Maintenance	800	650	300	300	33	-	33	267	11%
Education & Training	-	171	1,000	1,000	-	-	-	1,000	0%
Travel	-	-	3,500	3,500	-	-	-	3,500	0%
Other Services & Charges	740	1,110	500	3,033	2,063	289	2,352	681	78%
<b>Total Services &amp; Charges</b>	<b>170,898</b>	<b>45,316</b>	<b>53,800</b>	<b>53,833</b>	<b>6,313</b>	<b>726</b>	<b>7,039</b>	<b>46,794</b>	<b>13%</b>
<b>Operating Expenditures</b>	<b>944,428</b>	<b>832,264</b>	<b>913,141</b>	<b>913,174</b>	<b>135,812</b>	<b>786</b>	<b>136,599</b>	<b>776,577</b>	<b>15%</b>
<b>Interfund Allocations</b>	<b>93,425</b>	<b>157,918</b>	<b>135,741</b>	<b>135,741</b>	<b>22,624</b>	<b>-</b>	<b>22,624</b>	<b>113,118</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>1,037,853</b>	<b>990,182</b>	<b>1,048,882</b>	<b>1,048,915</b>	<b>158,436</b>	<b>786</b>	<b>159,222</b>	<b>889,695</b>	<b>15%</b>

**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**  
**February 28, 2022**

<b>Division Name</b>	Community Initiatives					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	119,402	218,129	320,394	320,394	34,592	-	34,592	285,802	11%
Fringe Benefits	46,102	91,386	144,080	144,080	16,302	-	16,302	127,778	11%
<b>Total Personnel</b>	<b>165,504</b>	<b>309,515</b>	<b>464,474</b>	<b>464,474</b>	<b>50,893</b>	<b>-</b>	<b>50,893</b>	<b>413,580</b>	<b>11%</b>
<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	134,808	210,500	273,000	335,500	-	62,500	62,500	273,000	19%
Printing & Advertising	-	1,410	25,000	25,000	408	200	608	24,392	2%
Education & Training	-	-	12,500	12,500	-	-	-	12,500	0%
Travel	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	336,000	350,000	654,000	200,000	50,000	250,000	404,000	38%
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>134,808</b>	<b>547,910</b>	<b>660,500</b>	<b>1,027,000</b>	<b>200,408</b>	<b>112,700</b>	<b>313,108</b>	<b>713,892</b>	<b>30%</b>
<b>Operating Expenditures</b>	<b>300,312</b>	<b>857,425</b>	<b>1,124,974</b>	<b>1,491,474</b>	<b>251,301</b>	<b>112,700</b>	<b>364,001</b>	<b>1,127,472</b>	<b>24%</b>
<b>Interfund Allocations</b>	-	-	35,152	35,152	5,859	-	5,859	29,293	17%
<b>Total Expenditures</b>	<b>300,312</b>	<b>857,425</b>	<b>1,160,126</b>	<b>1,526,626</b>	<b>257,159</b>	<b>112,700</b>	<b>369,859</b>	<b>1,156,765</b>	<b>24%</b>

**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**  
**February 28, 2022**

<b>Division Name</b>	Community Police Review Office					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	21,250	66,625	66,625	-	-	-	66,625	0%
Fringe Benefits	-	5,956	26,574	26,574	-	-	-	26,574	0%
<b>Total Personnel</b>	-	<b>27,206</b>	<b>93,199</b>	<b>93,199</b>	-	-	-	<b>93,199</b>	<b>0%</b>
<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	10,000	10,000	-	-	-	10,000	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>10,000</b>	<b>10,000</b>	-	-	-	<b>10,000</b>	<b>0%</b>
<b>Total Expenditures</b>	-	<b>27,206</b>	<b>103,199</b>	<b>103,199</b>	-	-	-	<b>103,199</b>	<b>0%</b>

**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**  
**Monthly Financial Report**  
**February 28, 2022**

<b>Department Name</b>	City Clerk	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund	<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	270,954	288,911	320,512	320,512	36,431	-	36,431	284,081	11%
Fringe Benefits	103,502	113,731	133,959	133,959	15,390	-	15,390	118,569	11%
<b>Total Personnel</b>	<b>374,456</b>	<b>402,642</b>	<b>454,471</b>	<b>454,471</b>	<b>51,821</b>	<b>-</b>	<b>51,821</b>	<b>402,650</b>	<b>11%</b>
<b>Supplies</b>	<b>6,389</b>	<b>8,089</b>	<b>9,200</b>	<b>9,200</b>	<b>402</b>	<b>1,168</b>	<b>1,570</b>	<b>7,630</b>	<b>17%</b>
<b>Services &amp; Charges</b>									
Professional Services	25,275	15,066	25,000	25,000	4,223	-	4,223	20,778	17%
Printing & Advertising	18,528	23,705	27,500	27,500	3,045	-	3,045	24,455	11%
Repairs & Maintenance	32,656	6,400	5,000	5,000	897	-	897	4,103	18%
Education & Training	1,393	14,250	6,000	6,000	300	-	300	5,700	5%
Travel	342	-	5,000	5,000	-	-	-	5,000	0%
Other Services & Charges	4,963	7,635	7,500	7,500	1,409	-	1,409	6,091	19%
<b>Total Services &amp; Charges</b>	<b>83,157</b>	<b>67,056</b>	<b>76,000</b>	<b>76,000</b>	<b>9,874</b>	<b>-</b>	<b>9,874</b>	<b>66,127</b>	<b>13%</b>
<b>Operating Expenditures</b>	<b>464,002</b>	<b>477,787</b>	<b>539,671</b>	<b>539,671</b>	<b>62,097</b>	<b>1,168</b>	<b>63,265</b>	<b>476,407</b>	<b>12%</b>
<b>Interfund Allocations</b>	<b>48,956</b>	<b>155,926</b>	<b>154,876</b>	<b>154,876</b>	<b>25,813</b>	<b>-</b>	<b>25,813</b>	<b>129,063</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>512,958</b>	<b>633,713</b>	<b>694,547</b>	<b>694,547</b>	<b>87,909</b>	<b>1,168</b>	<b>89,078</b>	<b>605,470</b>	<b>13%</b>

**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**  
**Monthly Financial Report**  
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<b>Department Name</b>	Common Council					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	187,249	182,138	260,858	260,858	28,503	-	28,503	232,355	11%
Fringe Benefits	84,521	95,359	164,916	164,916	16,108	-	16,108	148,808	10%
<b>Total Personnel</b>	<b>271,770</b>	<b>277,497</b>	<b>425,774</b>	<b>425,774</b>	<b>44,610</b>	<b>-</b>	<b>44,610</b>	<b>381,163</b>	<b>10%</b>
<b>Supplies</b>	<b>2,716</b>	<b>1,894</b>	<b>2,500</b>	<b>2,500</b>	<b>1,166</b>	<b>-</b>	<b>1,166</b>	<b>1,334</b>	<b>47%</b>
<b>Services &amp; Charges</b>									
Professional Services	117,174	193,211	214,308	214,938	12,635	-	12,635	202,303	6%
Printing & Advertising	7,973	35,048	6,200	6,200	1,457	-	1,457	4,743	24%
Repairs & Maintenance	34,153	24,584	3,000	3,000	897	-	897	2,103	30%
Education & Training	2,069	599	5,000	5,000	450	-	450	4,550	9%
Travel	1,479	1,334	10,000	10,000	-	-	-	10,000	0%
Other Services & Charges	4,091	4,714	14,000	14,000	848	-	848	13,152	6%
<b>Total Services &amp; Charges</b>	<b>166,939</b>	<b>259,491</b>	<b>252,508</b>	<b>253,138</b>	<b>16,287</b>	<b>-</b>	<b>16,287</b>	<b>236,851</b>	<b>6%</b>
<b>Operating Expenditures</b>	<b>441,425</b>	<b>538,882</b>	<b>680,782</b>	<b>681,412</b>	<b>62,063</b>	<b>-</b>	<b>62,063</b>	<b>619,348</b>	<b>9%</b>
<b>Interfund Allocations</b>	<b>42,336</b>	<b>54,938</b>	<b>43,529</b>	<b>43,529</b>	<b>7,255</b>	<b>-</b>	<b>7,255</b>	<b>36,274</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>483,761</b>	<b>593,820</b>	<b>724,311</b>	<b>724,941</b>	<b>69,318</b>	<b>-</b>	<b>69,318</b>	<b>655,622</b>	<b>10%</b>

**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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<b>Division Name</b>	Controller's Office	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund	<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,353,939	1,321,367	1,490,200	1,490,200	177,384	-	177,384	1,312,816	12%
Fringe Benefits	480,160	464,963	580,534	580,534	69,419	-	69,419	511,115	12%
<b>Total Personnel</b>	<b>1,834,099</b>	<b>1,786,330</b>	<b>2,070,734</b>	<b>2,070,734</b>	<b>246,803</b>	<b>-</b>	<b>246,803</b>	<b>1,823,931</b>	<b>12%</b>
<b>Supplies</b>	<b>14,013</b>	<b>8,804</b>	<b>16,420</b>	<b>16,691</b>	<b>526</b>	<b>949</b>	<b>1,474</b>	<b>15,217</b>	<b>9%</b>
<b>Services &amp; Charges</b>									
Professional Services	43,980	92,490	241,500	275,000	10,954	27,850	38,804	236,196	14%
Printing & Advertising	1,203	4,914	2,000	2,342	363	1,323	1,686	656	72%
Repairs & Maintenance	2,254	225	1,100	1,100	4	-	4	1,096	0%
Education & Training	1,994	4,235	5,760	5,760	-	-	-	5,760	0%
Travel	2,045	1,300	6,000	6,000	-	-	-	6,000	0%
Other Services & Charges	14,429	19,283	11,585	11,285	2,129	515	2,644	8,641	23%
<b>Total Services &amp; Charges</b>	<b>65,905</b>	<b>122,446</b>	<b>267,945</b>	<b>301,487</b>	<b>13,450</b>	<b>29,688</b>	<b>43,138</b>	<b>258,349</b>	<b>14%</b>
<b>Operating Expenditures</b>	<b>1,914,017</b>	<b>1,917,579</b>	<b>2,355,099</b>	<b>2,388,912</b>	<b>260,779</b>	<b>30,637</b>	<b>291,415</b>	<b>2,097,497</b>	<b>12%</b>
<b>Interfund Allocations</b>	<b>303,227</b>	<b>193,433</b>	<b>180,392</b>	<b>180,392</b>	<b>30,065</b>	<b>-</b>	<b>30,065</b>	<b>150,327</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>2,217,244</b>	<b>2,111,012</b>	<b>2,535,491</b>	<b>2,569,304</b>	<b>290,844</b>	<b>30,637</b>	<b>321,481</b>	<b>2,247,824</b>	<b>13%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

**Personnel** - Includes the wages and benefits for twenty-one (21) full-time employees which include accounts payable, payroll, purchasing, and accounting staff. | **Supplies** - Includes office supplies. | **Services** - Professional services budgeted include bond continuing disclosure, arbitrage compliance, actuarial evaluation for GASB 74 (done every other year), and the annual financial audit. Education and training budgeted includes funding for travel to conferences and membership dues for professional organizations. Printing and advertising is for the cost of printing the budget book, annual comprehensive financial report (ACFR), and legal notices in the newspaper. | **Accounting Changes** - In 2020, Human Resources (6 positions) and the Office of Diversity & Inclusion (2 positions) were separated into their own divisions budgeted in the General Fund (#101). Personnel, supplies, and services associated with those divisions will be budgeted in those divisions going forward.

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<b>Division Name</b>	<b>Human Resources</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Control</b>	<b>City Funds</b>

	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	374,910	400,053	533,505	533,505	46,602	-	46,602	486,903	9%
Fringe Benefits	139,389	148,223	215,402	215,402	19,333	-	19,333	196,069	9%
<b>Total Personnel</b>	<b>514,299</b>	<b>548,276</b>	<b>748,907</b>	<b>748,907</b>	<b>65,936</b>	<b>-</b>	<b>65,936</b>	<b>682,972</b>	<b>9%</b>
<b>Supplies</b>	<b>642</b>	<b>2,165</b>	<b>11,250</b>	<b>11,250</b>	<b>609</b>	<b>-</b>	<b>609</b>	<b>10,641</b>	<b>5%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	999	287	7,060	6,760	-	-	-	6,760	0%
Repairs & Maintenance	100	150	-	450	450	-	450	-	100%
Education & Training	795	1,361	52,700	52,700	-	-	-	52,700	0%
Travel	-	-	6,000	6,000	-	-	-	6,000	0%
Other Services & Charges	1,760	1,609	7,000	6,850	272	-	272	6,579	4%
<b>Total Services &amp; Charges</b>	<b>3,655</b>	<b>3,407</b>	<b>72,760</b>	<b>72,760</b>	<b>722</b>	<b>-</b>	<b>722</b>	<b>72,039</b>	<b>1%</b>
<b>Operating Expenditures</b>	<b>518,596</b>	<b>553,847</b>	<b>832,917</b>	<b>832,917</b>	<b>67,266</b>	<b>-</b>	<b>67,266</b>	<b>765,652</b>	<b>8%</b>
<b>Interfund Allocations</b>	<b>79,317</b>	<b>97,478</b>	<b>124,410</b>	<b>124,410</b>	<b>20,735</b>	<b>-</b>	<b>20,735</b>	<b>103,675</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>597,913</b>	<b>651,325</b>	<b>957,327</b>	<b>957,327</b>	<b>88,001</b>	<b>-</b>	<b>88,001</b>	<b>869,327</b>	<b>9%</b>

**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. | **Accounting Change** - In 2020, Human Resources was separated into its own budget. Personnel, supplies, and services associated with Human Resources were transferred out of the Controller's Office budget and budgeted in this division going forward.

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<b>Division Name</b>	<b>Diversity &amp; Inclusion</b>						<b>Fund Number</b>	<b>101</b>	
<b>Fund Type</b>	<b>General Fund</b>						<b>Control</b>	<b>City Funds</b>	
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	165,515	206,014	233,671	233,671	35,400	-	35,400	198,271	15%
Fringe Benefits	50,278	64,933	82,633	82,633	10,829	-	10,829	71,804	13%
<b>Total Personnel</b>	<b>215,793</b>	<b>270,948</b>	<b>316,304</b>	<b>316,304</b>	<b>46,229</b>	<b>-</b>	<b>46,229</b>	<b>270,075</b>	<b>15%</b>
<b>Supplies</b>	<b>74</b>	<b>1,486</b>	<b>1,500</b>	<b>1,500</b>	<b>60</b>	<b>197</b>	<b>257</b>	<b>1,243</b>	<b>17%</b>
<b>Services &amp; Charges</b>									
Professional Services	14,260	194,734	80,000	160,050	14,800	81,500	96,300	63,750	60%
Printing & Advertising	2,025	1,581	6,000	6,000	105	-	105	5,895	2%
Repairs & Maintenance	50	-	-	-	-	-	-	-	-
Education & Training	1,000	10,780	100,000	149,620	-	49,620	49,620	100,000	33%
Travel	-	-	20,000	20,000	-	-	-	20,000	0%
Other Services & Charges	2,843	3,755	5,000	5,000	-	-	-	5,000	0%
<b>Total Services &amp; Charges</b>	<b>20,177</b>	<b>210,850</b>	<b>211,000</b>	<b>340,670</b>	<b>14,905</b>	<b>131,120</b>	<b>146,025</b>	<b>194,645</b>	<b>43%</b>
<b>Operating Expenditures</b>	<b>236,044</b>	<b>483,283</b>	<b>528,804</b>	<b>658,474</b>	<b>61,194</b>	<b>131,317</b>	<b>192,511</b>	<b>465,963</b>	<b>29%</b>
<b>Interfund Allocations</b>	<b>18,942</b>	<b>63,404</b>	<b>82,269</b>	<b>82,269</b>	<b>13,712</b>	<b>-</b>	<b>13,712</b>	<b>68,558</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>254,986</b>	<b>546,687</b>	<b>611,073</b>	<b>740,743</b>	<b>74,906</b>	<b>131,317</b>	<b>206,222</b>	<b>534,521</b>	<b>28%</b>
<b>Revenue</b>									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Other Income	400	500	-	-	-	-	-	-	-
Donations	50,000	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>50,400</b>	<b>500</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>0%</b>

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

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<b>Division Name</b>	<b>Human Rights</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	134,381	135,895	245,062	245,062	33,846	-	33,846	211,216	14%
Fringe Benefits	49,745	55,005	99,688	99,688	13,903	-	13,903	85,785	14%
<b>Total Personnel</b>	<b>184,125</b>	<b>190,901</b>	<b>344,750</b>	<b>344,750</b>	<b>47,749</b>	<b>-</b>	<b>47,749</b>	<b>297,001</b>	<b>14%</b>
<b>Supplies</b>	<b>765</b>	<b>969</b>	<b>2,000</b>	<b>2,000</b>	<b>1,186</b>	<b>-</b>	<b>1,186</b>	<b>814</b>	<b>59%</b>
<b>Services &amp; Charges</b>									
Professional Services	819	3,538	3,070	3,070	-	-	-	3,070	0%
Printing & Advertising	347	407	1,500	1,600	458	-	458	1,142	29%
Repairs & Maintenance	9,716	8,151	9,200	9,200	226	607	833	8,367	9%
Education & Training	600	-	3,500	3,400	84	-	84	3,316	2%
Travel	-	-	-	-	-	-	-	-	-
Other Services & Charges	44,073	45,538	51,140	51,140	6,954	34,383	41,337	9,803	81%
<b>Total Services &amp; Charges</b>	<b>55,555</b>	<b>57,634</b>	<b>68,410</b>	<b>68,410</b>	<b>7,723</b>	<b>34,990</b>	<b>42,712</b>	<b>25,698</b>	<b>62%</b>
<b>Operating Expenditures</b>	<b>240,446</b>	<b>249,504</b>	<b>415,160</b>	<b>415,160</b>	<b>56,658</b>	<b>34,990</b>	<b>91,647</b>	<b>323,513</b>	<b>22%</b>
<b>Interfund Allocations</b>	<b>27,145</b>	<b>46,175</b>	<b>47,319</b>	<b>47,319</b>	<b>7,887</b>	<b>-</b>	<b>7,887</b>	<b>39,433</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>267,591</b>	<b>295,679</b>	<b>462,479</b>	<b>462,479</b>	<b>64,544</b>	<b>34,990</b>	<b>99,534</b>	<b>362,946</b>	<b>22%</b>
<b>Revenue</b>									
Other Income	30,069	30,049	30,000	30,000	30,052	-	30,052	(52)	100%
<b>Total Revenue</b>	<b>30,069</b>	<b>30,049</b>	<b>30,000</b>	<b>30,000</b>	<b>30,052</b>	<b>-</b>	<b>30,052</b>	<b>(52)</b>	<b>100%</b>

**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.

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<b>Department Name</b>	<b>Legal Department</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Control</b>	<b>City Funds</b>

	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	907,628	895,492	1,093,537	1,093,537	132,540	-	132,540	960,997	12%
Fringe Benefits	298,375	291,446	386,599	386,599	45,882	-	45,882	340,717	12%
<b>Total Personnel</b>	<b>1,206,003</b>	<b>1,186,938</b>	<b>1,480,136</b>	<b>1,480,136</b>	<b>178,422</b>	<b>-</b>	<b>178,422</b>	<b>1,301,714</b>	<b>12%</b>
<b>Supplies</b>	<b>3,568</b>	<b>1,515</b>	<b>3,500</b>	<b>3,500</b>	<b>130</b>	<b>47</b>	<b>177</b>	<b>3,323</b>	<b>5%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,440	9,384	2,550	2,550	-	-	-	2,550	0%
Printing & Advertising	106	252	1,000	1,000	-	-	-	1,000	0%
Repairs & Maintenance	100	1,000	-	-	-	-	-	-	-
Education & Training	8,063	7,108	12,000	12,000	-	-	-	12,000	0%
Travel	-	-	5,500	3,500	-	-	-	3,500	0%
Other Services & Charges	16,929	18,408	19,500	21,500	4,421	12,592	17,013	4,487	79%
<b>Total Services &amp; Charges</b>	<b>26,638</b>	<b>36,152</b>	<b>40,550</b>	<b>40,550</b>	<b>4,421</b>	<b>12,592</b>	<b>17,013</b>	<b>23,537</b>	<b>42%</b>
<b>Operating Expenditures</b>	<b>1,236,209</b>	<b>1,224,605</b>	<b>1,524,186</b>	<b>1,524,186</b>	<b>182,973</b>	<b>12,639</b>	<b>195,612</b>	<b>1,328,574</b>	<b>13%</b>
<b>Interfund Allocations</b>	<b>62,820</b>	<b>174,889</b>	<b>171,530</b>	<b>171,530</b>	<b>28,588</b>	<b>-</b>	<b>28,588</b>	<b>142,942</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>1,299,029</b>	<b>1,399,494</b>	<b>1,695,716</b>	<b>1,695,716</b>	<b>211,561</b>	<b>12,639</b>	<b>224,200</b>	<b>1,471,516</b>	<b>13%</b>
<b>Revenue</b>									
Charges for Services	135,710	91,343	93,170	93,170	-	-	-	93,170	0%
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	56,529	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>192,239</b>	<b>91,343</b>	<b>93,170</b>	<b>93,170</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,170</b>	<b>0%</b>

**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 cost allocation.

**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.

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<b>Division Name</b>	<b>Engineering</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Control</b>	<b>City Funds</b>

	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,680,220	1,731,698	1,952,122	1,952,122	264,715	-	264,715	1,687,407	14%
Fringe Benefits	588,063	592,477	741,859	741,859	97,841	1,050	98,891	642,968	13%
<b>Total Personnel</b>	<b>2,268,284</b>	<b>2,324,174</b>	<b>2,693,981</b>	<b>2,693,981</b>	<b>362,555</b>	<b>1,050</b>	<b>363,605</b>	<b>2,330,375</b>	<b>13%</b>
<b>Supplies</b>	<b>5,144</b>	<b>7,128</b>	<b>22,700</b>	<b>23,411</b>	<b>1,971</b>	<b>-</b>	<b>1,971</b>	<b>21,439</b>	<b>8%</b>
<b>Services &amp; Charges</b>									
Professional Services	151,673	192,618	150,000	286,543	12,376	124,756	137,133	149,410	48%
Printing & Advertising	1,872	5,897	8,535	8,535	1,299	116	1,415	7,120	17%
Repairs & Maintenance	5,718	5,931	27,700	27,700	228	-	228	27,472	1%
Education & Training	1,500	1,157	21,000	21,000	3,109	1,700	4,809	16,191	23%
Travel	3,762	3,986	15,250	15,250	995	-	995	14,255	7%
Other Services & Charges	12,314	11,024	36,300	36,300	703	1,710	2,413	33,887	7%
Debt Service Principal	10,755	4,493	-	-	-	-	-	-	-
Debt Service Interest & Fees	194	51	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>187,788</b>	<b>225,158</b>	<b>258,785</b>	<b>395,328</b>	<b>18,711</b>	<b>128,282</b>	<b>146,993</b>	<b>248,335</b>	<b>37%</b>
<b>Operating Expenditures</b>	<b>2,461,216</b>	<b>2,556,460</b>	<b>2,975,466</b>	<b>3,112,720</b>	<b>383,237</b>	<b>129,332</b>	<b>512,570</b>	<b>2,600,149</b>	<b>16%</b>
<b>Interfund Allocations</b>	<b>418,440</b>	<b>567,032</b>	<b>459,896</b>	<b>459,896</b>	<b>76,649</b>	<b>-</b>	<b>76,649</b>	<b>383,247</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>2,879,656</b>	<b>3,123,492</b>	<b>3,435,362</b>	<b>3,572,616</b>	<b>459,887</b>	<b>129,332</b>	<b>589,219</b>	<b>2,983,396</b>	<b>16%</b>
<b>Revenue</b>									
Licenses & Permits	161,952	122,575	156,100	156,100	7,930	-	7,930	148,170	5%
Charges for Services	415,210	192,000	196,000	196,000	-	-	-	196,000	0%
Other Income	21,032	6,401	-	-	2,250	-	2,250	(2,250)	-
Interfund Allocation Reimb	1,436,881	1,449,233	1,514,420	1,514,420	252,403	-	252,403	1,262,017	17%
<b>Total Revenue</b>	<b>2,035,075</b>	<b>1,770,209</b>	<b>1,866,520</b>	<b>1,866,520</b>	<b>262,583</b>	<b>-</b>	<b>262,583</b>	<b>1,603,937</b>	<b>14%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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



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<b>Division Name</b>	Office of Sustainability					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	85,683	45,231	-	-	-	-	-	-	-
Fringe Benefits	27,950	14,506	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>113,634</b>	<b>59,737</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>23,361</b>	<b>534</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Professional Services	74,584	5,890	-	51,458	2,354	49,104	51,458	-	100%
Repairs & Maintenance	-	285	-	-	-	-	-	-	-
Education & Training	86	150	-	-	-	-	-	-	-
Other Services & Charges	12,760	3,700	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>87,431</b>	<b>10,025</b>	<b>-</b>	<b>51,458</b>	<b>2,354</b>	<b>49,104</b>	<b>51,458</b>	<b>-</b>	<b>100%</b>
<b>Operating Expenditures</b>	<b>224,425</b>	<b>70,295</b>	<b>-</b>	<b>51,458</b>	<b>2,354</b>	<b>49,104</b>	<b>51,458</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>100%</b>
<b>Interfund Allocations</b>	<b>9,740</b>	<b>20,146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>234,165</b>	<b>90,441</b>	<b>-</b>	<b>101,458</b>	<b>2,354</b>	<b>99,104</b>	<b>101,458</b>	<b>-</b>	<b>100%</b>
<b>Revenue</b>									
Other Income	9,299	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>9,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

**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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<b>Division Name</b>	AmeriCorps Grant Program					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	225,247	166,836	-	-	-	-	-	-	-
Fringe Benefits	37,207	28,717	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>262,454</b>	<b>195,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>10,067</b>	<b>2,903</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Professional Services	31,982	22,862	-	-	-	-	-	-	-
Printing & Advertising	139	-	-	-	-	-	-	-	-
Education & Training	676	-	-	-	-	-	-	-	-
Travel	726	-	-	-	-	-	-	-	-
Other Services & Charges	1,755	1,345	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>35,278</b>	<b>24,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>307,799</b>	<b>222,663</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenue</b>									
Intergov./ Grants	176,231	184,811	-	-	-		-	-	-
Interfund Transfers In	105,000	120,000	-	-	-		-	-	-
<b>Total Revenue</b>	<b>281,231</b>	<b>304,811</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

**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		
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
<b>Personnel</b>									
Salaries & Wages	15,563,454	16,370,447	14,882,155	14,882,155	2,113,433	-	2,113,433	12,768,722	14%
Fringe Benefits	5,423,162	5,728,486	7,600,855	7,600,855	1,089,479	-	1,089,479	6,511,376	14%
<b>Total Personnel</b>	<b>20,986,615</b>	<b>22,098,933</b>	<b>22,483,010</b>	<b>22,483,010</b>	<b>3,202,912</b>	<b>-</b>	<b>3,202,912</b>	<b>19,280,098</b>	<b>14%</b>
<b>Supplies</b>	<b>767,165</b>	<b>955,573</b>	<b>1,152,960</b>	<b>1,249,949</b>	<b>294,729</b>	<b>157,439</b>	<b>452,168</b>	<b>797,781</b>	<b>36%</b>
<b>Services &amp; Charges</b>									
Professional Services	765,305	495,799	720,000	684,806	19,772	261,697	281,469	403,337	41%
Printing & Advertising	3,288	55,375	24,721	98,941	64,606	43,415	108,021	(9,080)	109%
Utilities	170,952	182,655	174,408	174,408	28,209	-	28,209	146,199	16%
Repairs & Maintenance	871,987	822,096	980,199	984,078	137,495	15,830	153,325	830,753	16%
Education & Training	426	56,136	-	-	-	-	-	-	-
Travel	1,648	2,618	250	250	78	-	78	172	31%
Grants & Subsidies	5,635	11,075	57,000	58,099	2,152	2,700	4,852	53,247	8%
Other Services & Charges	272,619	344,841	349,908	371,345	91,741	26,326	118,067	253,278	32%
Debt Service Principal	139,178	141,305	-	-	-	-	-	-	-
Debt Service Interest & Fees	3,742	1,615	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,234,781</b>	<b>2,113,516</b>	<b>2,306,486</b>	<b>2,371,926</b>	<b>344,053</b>	<b>349,968</b>	<b>694,021</b>	<b>1,677,906</b>	<b>29%</b>
<b>Operating Expenditures</b>	<b>23,988,561</b>	<b>25,168,022</b>	<b>25,942,456</b>	<b>26,104,885</b>	<b>3,841,693</b>	<b>507,407</b>	<b>4,349,100</b>	<b>21,755,785</b>	<b>17%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Interfund</b>									
Interfund Allocations	3,651,431	4,863,457	5,158,753	5,158,753	859,792	-	859,792	4,298,961	17%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Interfund Total</b>	<b>3,651,431</b>	<b>4,863,457</b>	<b>5,158,753</b>	<b>5,158,753</b>	<b>859,792</b>	<b>-</b>	<b>859,792</b>	<b>4,298,961</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>27,639,992</b>	<b>30,031,479</b>	<b>31,101,209</b>	<b>31,263,638</b>	<b>4,701,485</b>	<b>507,407</b>	<b>5,208,892</b>	<b>26,054,746</b>	<b>17%</b>
<b>Revenue</b>									
Intergov./ Grants	-	210,402	-	-	-	-	-	-	-
Charges for Services	8,316	-	-	-	-	-	-	-	-
Other Income	655,931	338,317	456,500	456,500	43,466	-	43,466	413,034	10%
Donations	-	-	7,500	7,500	-	-	-	7,500	0%
Interfund Transfers In	1,547,272	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,211,518</b>	<b>548,719</b>	<b>464,000</b>	<b>464,000</b>	<b>43,466</b>	<b>-</b>	<b>43,466</b>	<b>420,534</b>	<b>9%</b>

**Department Purpose:**

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

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

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. The department also receives reimbursement for officers working at various events and other units. Other income includes \$320,000 from the School Resource Officer (SRO) program, \$60,000 from the ATF, \$7,000 from the DEA, \$7,500 for firearms training of the University of Notre Dame police officers, and \$29,000 from the rental of property. In 2020, the Police Department received funds from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) to help offset public safety personnel overtime costs related to the COVID-19 pandemic. This revenue is represented as an interfund transfer in from the COVID-19 Response Fund (#264). Additionally, in 2021, grant revenue was received from the Department of Justice to help offset public safety personnel overtime costs related to the COVID-19 pandemic.

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

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

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<b>Division Name</b>	Police Crime Lab					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	395,207	346,190	475,637	475,637	48,039	-	48,039	427,598	10%
Fringe Benefits	142,250	118,776	184,461	184,461	19,056	-	19,056	165,405	10%
<b>Total Personnel</b>	<b>537,456</b>	<b>464,966</b>	<b>660,098</b>	<b>660,098</b>	<b>67,094</b>	<b>-</b>	<b>67,094</b>	<b>593,003</b>	<b>10%</b>
<b>Supplies</b>	<b>15,373</b>	<b>15,138</b>	<b>17,000</b>	<b>18,312</b>	<b>1,615</b>	<b>1,195</b>	<b>2,810</b>	<b>15,502</b>	<b>15%</b>
<b>Services &amp; Charges</b>									
Professional Services	8	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenditures</b>	<b>552,838</b>	<b>480,105</b>	<b>677,098</b>	<b>678,410</b>	<b>68,709</b>	<b>1,195</b>	<b>69,904</b>	<b>608,505</b>	<b>10%</b>
<b>Interfund Allocations</b>	<b>-</b>	<b>148,571</b>	<b>191,479</b>	<b>191,479</b>	<b>31,913</b>	<b>-</b>	<b>31,913</b>	<b>159,566</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>552,838</b>	<b>628,676</b>	<b>868,577</b>	<b>869,889</b>	<b>100,622</b>	<b>1,195</b>	<b>101,817</b>	<b>768,071</b>	<b>12%</b>
<b>Revenue</b>									
Charges for Services	7,756	26,169	10,000	10,000	2,631		2,631	7,369	26%
<b>Total Revenue</b>	<b>7,756</b>	<b>26,169</b>	<b>10,000</b>	<b>10,000</b>	<b>2,631</b>		<b>2,631</b>	<b>7,369</b>	<b>26%</b>

**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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	16,374,216	15,905,583	13,651,366	13,651,366	2,157,011	-	2,157,011	11,494,355	16%
Fringe Benefits	5,397,609	5,621,419	7,250,515	7,250,515	1,061,690	-	1,061,690	6,188,825	15%
<b>Total Personnel</b>	<b>21,771,825</b>	<b>21,527,001</b>	<b>20,901,881</b>	<b>20,901,881</b>	<b>3,218,701</b>	<b>-</b>	<b>3,218,701</b>	<b>17,683,180</b>	<b>15%</b>
<b>Supplies</b>	<b>591,801</b>	<b>592,256</b>	<b>678,568</b>	<b>772,787</b>	<b>117,029</b>	<b>115,412</b>	<b>232,441</b>	<b>540,346</b>	<b>30%</b>
<b>Services &amp; Charges</b>									
Professional Services	233,686	351,832	204,000	202,809	46,537	163,203	209,740	(6,931)	103%
Printing & Advertising	2,063	2,040	22,214	7,452	237	377	614	6,838	8%
Utilities	293,257	271,750	315,000	315,000	60,862	-	60,862	254,138	19%
Repairs & Maintenance	1,159,796	992,999	1,032,000	1,112,647	199,876	89,077	288,953	823,694	26%
Education & Training	67,844	79,268	73,000	88,204	30,473	13,731	44,204	44,000	50%
Travel	6,318	12,979	20,500	22,197	5,163	2,737	7,900	14,297	36%
Other Services & Charges	39,047	50,324	38,500	44,507	5,207	4,111	9,317	35,190	21%
<b>Total Services &amp; Charges</b>	<b>1,802,010</b>	<b>1,761,191</b>	<b>1,705,214</b>	<b>1,792,815</b>	<b>348,355</b>	<b>273,235</b>	<b>621,589</b>	<b>1,171,226</b>	<b>35%</b>
<b>Operating Expenditures</b>	<b>24,165,636</b>	<b>23,880,448</b>	<b>23,285,663</b>	<b>23,467,484</b>	<b>3,684,085</b>	<b>388,647</b>	<b>4,072,732</b>	<b>19,394,752</b>	<b>17%</b>
<b>Interfund</b>									
Interfund Allocations	1,890,530	2,493,373	2,880,306	2,880,306	480,051	-	480,051	2,400,255	17%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Interfund Total</b>	<b>1,890,530</b>	<b>2,493,373</b>	<b>2,880,306</b>	<b>2,880,306</b>	<b>480,051</b>	<b>-</b>	<b>480,051</b>	<b>2,400,255</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>26,056,166</b>	<b>26,373,821</b>	<b>26,165,969</b>	<b>26,347,790</b>	<b>4,164,136</b>	<b>388,647</b>	<b>4,552,783</b>	<b>21,795,007</b>	<b>17%</b>
<b>Revenue</b>									
Charges for Services	337	340	1,500	1,500	72	-	72	1,428	5%
Intergov./ Grants	14,866	94,668	-	-	-	-	-	-	-
Licenses & Permits	19,227	23,137	24,000	24,000	3,103	-	3,103	20,897	13%
Donations	420	-	-	-	-	-	-	-	-
Other Income	6,033	20,678	1,000	1,000	15,860	-	15,860	(14,860)	1586%
Interfund Transfers In	3,474,135	607,079	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>3,515,018</b>	<b>745,902</b>	<b>26,500</b>	<b>26,500</b>	<b>19,035</b>	<b>-</b>	<b>19,035</b>	<b>7,465</b>	<b>72%</b>

**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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<b>Division Name</b>	Emergency Medical Services						<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund						<b>Control</b>	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	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	138,124	146,217	156,804	156,804	22,425	-	22,425	134,379	14%	
Fringe Benefits	75,881	79,326	85,060	85,060	14,236	-	14,236	70,824	17%	
<b>Total Personnel</b>	<b>214,005</b>	<b>225,543</b>	<b>241,864</b>	<b>241,864</b>	<b>36,661</b>	<b>-</b>	<b>36,661</b>	<b>205,203</b>	<b>15%</b>	
<b>Supplies</b>	<b>232,073</b>	<b>387,434</b>	<b>332,900</b>	<b>351,554</b>	<b>62,776</b>	<b>13,390</b>	<b>76,166</b>	<b>275,388</b>	<b>22%</b>	
<b>Services &amp; Charges</b>										
Professional Services	14,058	22,033	80,610	80,610	13,644	17,582	31,227	49,383	39%	
Printing & Advertising	220	-	12,200	12,200	-	-	-	12,200	0%	
Repairs & Maintenance	2,640	3,704	133,600	133,600	-	-	-	133,600	0%	
Education & Training	66,239	7,912	4,000	4,000	-	-	-	4,000	0%	
Travel	-	-	-	-	-	-	-	-	-	
Other Services & Charges	52,907	64,153	20,000	20,000	7,110	-	7,110	12,890	36%	
<b>Total Services &amp; Charges</b>	<b>136,065</b>	<b>97,802</b>	<b>250,410</b>	<b>250,410</b>	<b>20,754</b>	<b>17,582</b>	<b>38,336</b>	<b>212,073</b>	<b>15%</b>	
<b>Operating Expenditures</b>	<b>582,143</b>	<b>710,778</b>	<b>825,174</b>	<b>843,828</b>	<b>120,191</b>	<b>30,972</b>	<b>151,164</b>	<b>692,664</b>	<b>18%</b>	
<b>Interfund</b>										
Interfund Allocations	10,159	-	-	-	-	-	-	-	-	
<b>Interfund Total</b>	<b>10,159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>592,302</b>	<b>710,778</b>	<b>825,174</b>	<b>843,828</b>	<b>120,191</b>	<b>30,972</b>	<b>151,164</b>	<b>692,664</b>	<b>18%</b>	
<b>Revenue</b>										
Charges for Services	3,491,328	4,195,362	3,608,000	3,608,000	523,582	-	523,582	3,084,418	15%	
Fines, Forfeitures, and Fees	-	11	-	-	-	-	-	-	-	
Other Income	186	588	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>3,491,515</b>	<b>4,195,961</b>	<b>3,608,000</b>	<b>3,608,000</b>	<b>523,582</b>	<b>-</b>	<b>523,582</b>	<b>3,084,418</b>	<b>15%</b>	

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

**Personnel** - The personnel budget includes the wages and benefits for four (4) full-time EMS billing personnel. | **Supplies** - \$323k is budgeted for operating supplies for ambulances, \$7.4k for small tools & equipment, and \$2k for office supplies. | **Services & Charges** - Professional services includes collection costs and cleaning services. Utilities includes the water, electric, and natural gas for the eleven (11) fire stations. Repairs & maintenance includes funding for repairs & maintenance for ambulances and repairs to small equipment. Other charges & services includes credit card processing fees and postage. | **Accounting Changes** - Prior to 2020, the EMS operations were tracked in the EMS Operating Fund (#288). Revenue received from EMS services was not sufficient to cover expenses. Keeping EMS in its own fund would require interfund transfers. Starting in 2020, EMS activities were moved to the General Fund. Moving EMS revenue and expenditures into the General Fund simplified accounting. Ideally, the cost of firefighters assigned to EMS activities would be tracked here as well; but due to frequent changes in assignments, it has proven impractical. Instead, the Fire Department will estimate EMS personnel costs by number of positions assigned, rather than specific firefighters.

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<b>Division Name</b>	Fire Training Center	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund	<b>Control</b>	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
<b>Expenditures by Type</b>									
Supplies	13,842	13,287	5,000	5,630	2,120	3,239	5,359	271	95%
<b>Services &amp; Charges</b>									
Utilities	5,729	18,331	33,000	33,000	6,603	-	6,603	26,397	20%
Repairs & Maintenance	10,605	635	110,000	110,000	-	-	-	110,000	0%
<b>Total Services &amp; Charges</b>	<b>16,334</b>	<b>18,966</b>	<b>143,000</b>	<b>143,000</b>	<b>6,603</b>	<b>-</b>	<b>6,603</b>	<b>136,397</b>	<b>5%</b>
<b>Operating Expenditures</b>	<b>30,175</b>	<b>32,253</b>	<b>148,000</b>	<b>148,630</b>	<b>8,723</b>	<b>3,239</b>	<b>11,962</b>	<b>136,668</b>	<b>8%</b>
<b>Total Expenditures</b>	<b>30,175</b>	<b>32,253</b>	<b>148,000</b>	<b>148,630</b>	<b>8,723</b>	<b>3,239</b>	<b>11,962</b>	<b>136,668</b>	<b>8%</b>
<b>Revenue</b>									
Charges for Services	1,050	0	50,000	50,000	4,420		4,420	45,580	9%
<b>Total Revenue</b>	<b>1,050</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>4,420</b>		<b>4,420</b>	<b>45,580</b>	<b>9%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

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

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

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<b>Division Name</b>	<b>Morris Performing Arts Center</b>						<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>						<b>Control</b>	<b>City Funds</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>	
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	285,767	430,859	-	-	-	-	-	-	-	
Fringe Benefits	131,601	200,379	-	-	-	-	-	-	-	
<b>Total Personnel</b>	<b>417,368</b>	<b>631,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Supplies</b>	<b>22,110</b>	<b>29,271</b>	<b>-</b>	<b>8,435</b>	<b>-</b>	<b>8,435</b>	<b>8,435</b>	<b>-</b>	<b>100%</b>	
<b>Services &amp; Charges</b>										
Professional Services	2,518	1,650	-	4,444	-	4,444	4,444	-	100%	
Printing & Advertising	15,702	14,150	-	23,775	5,959	17,815	23,775	-	100%	
Utilities	112,645	110,532	-	-	-	-	-	-	-	
Repairs & Maintenance	34,268	61,776	-	9,523	5,140	4,383	9,523	-	100%	
Education & Training	-	3,224	-	4,514	25	4,489	4,514	-	100%	
Travel	1,469	3,626	-	3,659	357	3,302	3,659	-	100%	
Other Services & Charges	11,433	12,862	-	2,613	1,367	1,246	2,613	-	100%	
<b>Total Services &amp; Charges</b>	<b>178,034</b>	<b>207,820</b>	<b>-</b>	<b>48,527</b>	<b>12,848</b>	<b>35,679</b>	<b>48,527</b>	<b>-</b>	<b>100%</b>	
<b>Operating Expenditures</b>	<b>617,512</b>	<b>868,330</b>	<b>-</b>	<b>56,962</b>	<b>12,848</b>	<b>44,114</b>	<b>56,962</b>	<b>-</b>	<b>100%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Interfund</b>										
Interfund Allocations	210,875	237,973	-	-	-	-	-	-	-	
Interfund Transfers Out	175,579	-	600,000	600,000	600,000	-	600,000	-	100%	
<b>Interfund Total</b>	<b>386,454</b>	<b>237,973</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>-</b>	<b>600,000</b>	<b>-</b>	<b>100%</b>	
<b>Total Expenditures</b>	<b>1,003,966</b>	<b>1,106,303</b>	<b>600,000</b>	<b>656,962</b>	<b>612,848</b>	<b>44,114</b>	<b>656,962</b>	<b>-</b>	<b>100%</b>	
<b>Revenue</b>										
Charges for Services	317,745	654,679	-	-	-	-	-	-	-	
Intergov./ Grants	-	992,163	-	-	-	-	-	-	-	
Other Income	5,930	2,864	-	-	54,878	-	54,878	(54,878)	-	
Interfund Allocation Reimb	40,118	86,746	-	-	-	-	-	-	-	
Interfund Transfers In	55,367	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>419,160</b>	<b>1,736,453</b>	<b>-</b>	<b>-</b>	<b>54,878</b>	<b>-</b>	<b>54,878</b>	<b>(54,878)</b>	<b>-</b>	

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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



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<b>Division Name</b>	Palais Royale Ballroom					<b>Fund Number</b>	101			
<b>Fund Type</b>	General Fund					<b>Control</b>	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	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	28,543	-	-	-	-	-	-	-	-	-
Fringe Benefits	28,243	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>56,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>5,031</b>	<b>1,626</b>	<b>5,000</b>	<b>5,000</b>	<b>1,642</b>	-	<b>1,642</b>	<b>3,358</b>	<b>33%</b>	
<b>Services &amp; Charges</b>										
Printing & Advertising	3,693	-	-	-	-	-	-	-	-	-
Utilities	80,505	71,095	92,000	92,000	17,764	-	17,764	74,236	19%	
Repairs & Maintenance	26,223	23,356	61,000	76,899	7,168	22,599	29,767	47,132	39%	
Other Services & Charges	5,539	8,062	14,640	19,494	2,240	15,215	17,454	2,040	90%	
<b>Total Services &amp; Charges</b>	<b>115,959</b>	<b>102,514</b>	<b>167,640</b>	<b>188,394</b>	<b>27,172</b>	<b>37,814</b>	<b>64,986</b>	<b>123,408</b>	<b>34%</b>	
<b>Operating Expenditures</b>	<b>177,777</b>	<b>104,140</b>	<b>172,640</b>	<b>193,394</b>	<b>28,814</b>	<b>37,814</b>	<b>66,627</b>	<b>126,766</b>	<b>34%</b>	
<b>Interfund</b>										
Interfund Allocations	43,637	45,407	36,009	36,009	6,002	-	6,002	30,008	17%	
<b>Interfund Total</b>	<b>43,637</b>	<b>45,407</b>	<b>36,009</b>	<b>36,009</b>	<b>6,002</b>	<b>-</b>	<b>6,002</b>	<b>30,008</b>	<b>17%</b>	
<b>Total Expenditures</b>	<b>221,414</b>	<b>149,547</b>	<b>208,649</b>	<b>229,403</b>	<b>34,815</b>	<b>37,814</b>	<b>72,629</b>	<b>156,774</b>	<b>32%</b>	
<b>Revenue</b>										
Charges for Services	88,843	122,575	136,190	136,190	23,970		23,970	112,220	18%	
Other Income	4,966	-	-	-	3,952		3,952	(3,952)	-	
<b>Total Revenue</b>	<b>93,809</b>	<b>122,575</b>	<b>136,190</b>	<b>136,190</b>	<b>27,922</b>		<b>27,922</b>	<b>108,268</b>	<b>21%</b>	

**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**

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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
<b>Revenue</b>									
Intergov./ Shared Revenues	2,985,157	3,204,129	3,050,000	3,050,000	503,084		503,084	2,546,916	16%
Intergov./ Grants	-	123,272	-	-	-		-	-	-
Licenses & Permits	300	1,975	1,500	1,500	100		100	1,400	7%
Charges for Services	290,475	224,847	262,300	262,300	20,315		20,315	241,985	8%
Interest Earnings	39,751	23,518	19,635	19,635	2,864		2,864	16,771	15%
Debt Proceeds	1,778,948	890,000	775,000	775,000	-		-	775,000	0%
Other Income	56,716	41,861	6,000	6,000	9,325		9,325	(3,325)	155%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	31,327		31,327	156,636	17%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	925,000		925,000	4,625,000	17%
<b>Total Revenue</b>	<b>10,238,117</b>	<b>8,159,765</b>	<b>9,852,398</b>	<b>9,852,398</b>	<b>1,492,015</b>		<b>1,492,015</b>	<b>8,360,383</b>	<b>15%</b>
<b>Expenditures by Activity</b>									
Streets / Traffic & Lighting	7,154,221	8,652,023	8,317,336	9,353,790	1,653,197	1,212,502	2,865,699	6,488,091	31%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	2,419,862	509,445	160,989	670,434	1,749,428	28%
<b>Total Expenditures</b>	<b>8,356,994</b>	<b>9,972,287</b>	<b>10,197,235</b>	<b>11,773,651</b>	<b>2,162,642</b>	<b>1,373,491</b>	<b>3,536,132</b>	<b>8,237,519</b>	<b>30%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,715,345	2,826,835	3,330,520	3,330,520	535,216	-	535,216	2,795,304	16%
Fringe Benefits	1,138,382	1,168,166	1,423,392	1,423,392	257,718	-	257,718	1,165,674	18%
<b>Total Personnel</b>	<b>3,853,726</b>	<b>3,995,001</b>	<b>4,753,912</b>	<b>4,753,912</b>	<b>792,934</b>	<b>-</b>	<b>792,934</b>	<b>3,960,978</b>	<b>17%</b>
<b>Supplies</b>	<b>1,065,253</b>	<b>898,714</b>	<b>720,794</b>	<b>749,521</b>	<b>213,801</b>	<b>193,250</b>	<b>407,051</b>	<b>342,470</b>	<b>54%</b>
<b>Services &amp; Charges</b>									
Professional Services	255,097	389,410	700,000	1,239,963	377,083	160,989	538,072	701,891	43%
Printing & Advertising	194	771	2,950	3,142	-	192	192	2,950	6%
Utilities	44,364	41,299	51,856	51,856	13,370	-	13,370	38,486	26%
Repairs & Maintenance	699,746	637,358	692,525	705,032	233,922	15,977	249,899	455,133	35%
Education & Training	13,900	2,845	10,000	6,780	3,726	2,226	5,952	828	88%
Travel	2,210	-	5,000	8,000	3,218	5,203	8,421	(421)	105%
Other Services & Charges	165,904	102,368	149,210	149,430	223	626	850	148,580	1%
Debt Service Principal	590,097	874,648	953,898	953,898	290,102	-	290,102	663,796	30%
Debt Service Interest & Fees	28,674	39,036	52,508	52,508	12,666	-	12,666	39,842	24%
<b>Total Services &amp; Charges</b>	<b>1,800,187</b>	<b>2,087,736</b>	<b>2,617,947</b>	<b>3,170,609</b>	<b>934,310</b>	<b>185,213</b>	<b>1,119,523</b>	<b>2,051,085</b>	<b>35%</b>
<b>Operating Expenditures</b>	<b>6,719,167</b>	<b>6,981,451</b>	<b>8,092,653</b>	<b>8,674,041</b>	<b>1,941,045</b>	<b>378,463</b>	<b>2,319,507</b>	<b>6,354,533</b>	<b>27%</b>
<b>Capital</b>	<b>102,840</b>	<b>1,571,080</b>	<b>775,000</b>	<b>1,770,028</b>	<b>-</b>	<b>995,028</b>	<b>995,028</b>	<b>775,000</b>	<b>56%</b>
<b>Interfund Allocations</b>	<b>1,534,987</b>	<b>1,419,756</b>	<b>1,329,582</b>	<b>1,329,582</b>	<b>221,597</b>	<b>-</b>	<b>221,597</b>	<b>1,107,985</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>8,356,994</b>	<b>9,972,287</b>	<b>10,197,235</b>	<b>11,773,651</b>	<b>2,162,642</b>	<b>1,373,491</b>	<b>3,536,132</b>	<b>8,237,518</b>	<b>30%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,881,123</b>	<b>(1,812,522)</b>	<b>(344,837)</b>	<b>(1,921,253)</b>	<b>(670,627)</b>		<b>(2,044,117)</b>		
Beginning Cash Balance	4,743,203	6,607,820		4,772,416					
Cash Adjustments	(16,506)	(22,883)		-					
<b>Ending Cash Balance</b>	<b>6,607,820</b>	<b>4,772,416</b>		<b>2,851,162</b>	<b>4,132,771</b>				
Cash Reserves Target	2,089,248	2,493,072		2,943,413					
								<b>Cash Reserves Target</b>	
								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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<b>Fund Name</b>	<b>MVH Restricted</b>					<b>Fund Number</b>	<b>266</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	2,985,157	3,204,129	3,050,000	3,050,000	503,084		503,084	2,546,916	16%
Interest Earnings	12,589	9,704	285	285	1,624		1,624	(1,339)	570%
Debt Proceeds	-	-	925,000	925,000	-		-	925,000	0%
<b>Total Revenue</b>	<b>2,997,747</b>	<b>3,213,833</b>	<b>3,975,285</b>	<b>3,975,285</b>	<b>504,708</b>		<b>504,708</b>	<b>3,470,577</b>	<b>13%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	221,144	247,754	429,064	429,064	850	-	850	428,214	0%
Fringe Benefits	103,529	110,873	159,953	159,953	474	-	474	159,479	0%
<b>Total Personnel</b>	<b>324,673</b>	<b>358,626</b>	<b>589,017</b>	<b>589,017</b>	<b>1,324</b>	<b>-</b>	<b>1,324</b>	<b>587,693</b>	<b>0%</b>
<b>Supplies</b>	<b>1,165,290</b>	<b>1,099,093</b>	<b>1,516,135</b>	<b>1,619,007</b>	<b>43,080</b>	<b>65,881</b>	<b>108,961</b>	<b>1,510,046</b>	<b>7%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	249,700	-	-	-	-	-	-	-
Repairs & Maintenance	1,042,462	568,445	1,419,325	1,816,325	692	404,478	405,170	1,411,155	22%
Debt Service Principal	-	-	175,924	175,924	-	-	-	175,924	0%
Debt Service Interest & Fees	-	-	22,033	22,033	-	-	-	22,033	0%
<b>Total Services &amp; Charges</b>	<b>1,042,462</b>	<b>818,145</b>	<b>1,617,282</b>	<b>2,014,282</b>	<b>692</b>	<b>404,478</b>	<b>405,170</b>	<b>1,609,112</b>	<b>20%</b>
<b>Capital</b>	<b>-</b>	<b>15,800</b>	<b>925,000</b>	<b>925,000</b>	<b>-</b>	<b>503,891</b>	<b>503,891</b>	<b>421,109</b>	<b>54%</b>
<b>Total Expenditures</b>	<b>2,532,426</b>	<b>2,291,664</b>	<b>4,647,434</b>	<b>5,147,306</b>	<b>45,097</b>	<b>974,250</b>	<b>1,019,347</b>	<b>4,127,960</b>	<b>20%</b>
<b>Net Surplus / (Deficit)</b>	<b>465,321</b>	<b>922,169</b>	<b>(672,149)</b>	<b>(1,172,021)</b>	<b>459,611</b>		<b>(514,639)</b>		
Beginning Cash Balance	650,402	1,126,297		2,042,332					<b>Cash Reserves Target</b>
Cash Adjustments	10,574	(6,134)		-					
<b>Ending Cash Balance</b>	<b>1,126,297</b>	<b>2,042,332</b>		<b>870,312</b>	<b>2,506,966</b>				<b>No reserve requirement</b>
Cash Reserves Target	-	-		-	-				

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

This fund receives 50% of the City's gas tax and wheel tax distribution from the State of Indiana. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. Wheel tax is collected by the Indiana Bureau of Motor Vehicles, remitted to the County, and distributed monthly to the local units based on population and road miles. This fund also receives revenue from interest earned on the fund's cash balance.

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

**Qualified Expenditures:** 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 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
<b>Revenue</b>									
Intergov./ Shared Revenues	5,970,315	6,408,258	6,100,000	6,100,000	1,006,168		1,006,168	5,093,832	16%
Intergov./ Grants	-	123,272	-	-	-		-	-	-
Licenses & Permits	300	1,975	1,500	1,500	100		100	1,400	7%
Charges for Services	290,475	224,847	262,300	262,300	20,315		20,315	241,985	8%
Interest Earnings	52,340	33,222	19,920	19,920	4,488		4,488	15,432	23%
Debt Proceeds	1,778,948	890,000	1,700,000	1,700,000	-		-	1,700,000	0%
Other Income	56,716	41,861	6,000	6,000	9,325		9,325	(3,325)	155%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	31,327		31,327	156,636	17%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	925,000		925,000	4,625,000	17%
<b>Total Revenue</b>	<b>13,235,863</b>	<b>11,373,598</b>	<b>13,827,683</b>	<b>13,827,683</b>	<b>1,996,723</b>		<b>1,996,723</b>	<b>11,830,960</b>	<b>14%</b>
<b>Expenditures by Fund</b>									
Motor Vehicle Highway (#202)	8,356,994	9,972,287	10,197,235	11,773,651	2,162,642	1,373,491	3,536,132	8,237,519	30%
MVH Restricted (#266)	2,532,426	2,291,664	4,647,434	5,147,306	45,097	974,250	1,019,347	4,127,959	20%
<b>Total Expenditures</b>	<b>10,889,419</b>	<b>12,263,951</b>	<b>14,844,669</b>	<b>16,920,957</b>	<b>2,207,739</b>	<b>2,347,741</b>	<b>4,555,479</b>	<b>12,365,478</b>	<b>27%</b>
<b>Expenditures by Activity</b>									
Streets / Traffic & Lighting	9,686,646	10,943,687	12,964,770	14,501,095	1,698,294	2,186,752	3,885,045	10,616,050	27%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	2,419,862	509,445	160,989	670,434	1,749,428	28%
<b>Total Expenditures</b>	<b>10,889,419</b>	<b>12,263,951</b>	<b>14,844,669</b>	<b>16,920,957</b>	<b>2,207,739</b>	<b>2,347,741</b>	<b>4,555,479</b>	<b>12,365,478</b>	<b>27%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,936,488	3,074,589	3,759,584	3,759,584	536,066	-	536,066	3,223,518	14%
Fringe Benefits	1,241,911	1,279,038	1,583,345	1,583,345	258,192	-	258,192	1,325,153	16%
<b>Total Personnel</b>	<b>4,178,400</b>	<b>4,353,627</b>	<b>5,342,929</b>	<b>5,342,929</b>	<b>794,258</b>	<b>-</b>	<b>794,258</b>	<b>4,548,671</b>	<b>15%</b>
<b>Supplies</b>	<b>2,230,544</b>	<b>1,997,807</b>	<b>2,236,929</b>	<b>2,368,527</b>	<b>256,881</b>	<b>259,130</b>	<b>516,012</b>	<b>1,852,516</b>	<b>22%</b>
<b>Services &amp; Charges</b>									
Professional Services	255,097	639,109	700,000	1,239,963	377,083	160,989	538,072	701,891	43%
Printing & Advertising	194	771	2,950	3,142	-	192	192	2,950	6%
Utilities	44,364	41,299	51,856	51,856	13,370	-	13,370	38,486	26%
Repairs & Maintenance	1,742,208	1,205,803	2,111,850	2,521,357	234,614	420,455	655,069	1,866,288	26%
Education & Training	13,900	2,845	10,000	6,780	3,726	2,226	5,952	828	88%
Travel	2,210	-	5,000	8,000	3,218	5,203	8,421	(421)	105%
Other Services & Charges	165,904	102,368	149,210	149,430	223	626	850	148,580	1%
Debt Service Principal	590,097	874,648	1,129,822	1,129,822	290,102	-	290,102	839,720	26%
Debt Service Interest & Fees	28,674	39,036	74,541	74,541	12,666	-	12,666	61,875	17%
<b>Total Services &amp; Charges</b>	<b>2,842,649</b>	<b>2,905,881</b>	<b>4,235,229</b>	<b>5,184,891</b>	<b>935,002</b>	<b>589,691</b>	<b>1,524,693</b>	<b>3,660,197</b>	<b>29%</b>
<b>Operating Expenditures</b>	<b>9,251,592</b>	<b>9,257,315</b>	<b>11,815,087</b>	<b>12,896,347</b>	<b>1,986,142</b>	<b>848,822</b>	<b>2,834,963</b>	<b>10,061,384</b>	<b>22%</b>
<b>Capital</b>	<b>102,840</b>	<b>1,586,880</b>	<b>1,700,000</b>	<b>2,695,028</b>	<b>-</b>	<b>1,498,919</b>	<b>1,498,919</b>	<b>1,196,109</b>	<b>56%</b>
<b>Interfund</b>									
Interfund Allocations	1,534,987	1,419,756	1,329,582	1,329,582	221,597	-	221,597	1,107,985	17%
<b>Total Interfund</b>	<b>1,534,987</b>	<b>1,419,756</b>	<b>1,329,582</b>	<b>1,329,582</b>	<b>221,597</b>	<b>-</b>	<b>221,597</b>	<b>1,107,985</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>10,889,419</b>	<b>12,263,951</b>	<b>14,844,669</b>	<b>16,920,957</b>	<b>2,207,739</b>	<b>2,347,741</b>	<b>4,555,479</b>	<b>12,365,478</b>	<b>27%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,346,444</b>	<b>(890,352)</b>	<b>(1,016,986)</b>	<b>(3,093,274)</b>	<b>(211,016)</b>		<b>(2,558,756)</b>		
Beginning Cash Balance	5,393,605	7,734,117		6,814,748					
Cash Adjustments	(5,932)	(29,017)		-					
<b>Ending Cash Balance</b>	<b>7,734,117</b>	<b>6,814,748</b>		<b>3,721,474</b>	<b>6,639,737</b>				

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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<b>Fund Name</b>	Local Road & Street					<b>Fund Number</b>	251			
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	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	
<b>Revenue</b>										
Intergov./ Shared Revenues	1,781,618	1,939,498	1,829,152	1,829,152	346,667		346,667	1,482,485	19%	
Intergov./ Grants	101,082	670,528	947,000	947,000	-		-	947,000	0%	
Interest Earnings	43,781	18,850	7,417	7,417	1,840		1,840	5,577	25%	
Other Income	18,968	-	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>1,945,448</b>	<b>2,628,875</b>	<b>2,783,569</b>	<b>2,783,569</b>	<b>348,508</b>		<b>348,508</b>	<b>2,435,062</b>	<b>13%</b>	
<b>Expenditures by Type</b>										
<b>Supplies</b>	<b>4,468</b>	<b>367,364</b>	<b>350,000</b>	<b>383,184</b>	<b>3,345</b>	<b>32,067</b>	<b>35,412</b>	<b>347,772</b>	<b>9%</b>	
<b>Services &amp; Charges</b>										
Professional Services	200,078	459,207	1,170,000	1,492,455	494	501,009	501,503	990,952	34%	
Repairs & Maintenance	795,967	534,977	250,000	168,494	1,995	81,329	83,324	85,170	49%	
Other Services & Charges	2,094	8,202	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>998,139</b>	<b>1,002,386</b>	<b>1,420,000</b>	<b>1,660,949</b>	<b>2,489</b>	<b>582,338</b>	<b>584,827</b>	<b>1,076,122</b>	<b>35%</b>	
<b>Capital</b>	<b>1,552,078</b>	<b>543,198</b>	<b>300,000</b>	<b>612,767</b>	<b>16,526</b>	<b>301,536</b>	<b>318,062</b>	<b>294,705</b>	<b>52%</b>	
<b>Interfund Transfers Out</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>0%</b>	
<b>Total Expenditures</b>	<b>3,554,685</b>	<b>3,912,948</b>	<b>3,070,000</b>	<b>3,656,900</b>	<b>22,360</b>	<b>915,940</b>	<b>938,300</b>	<b>2,718,599</b>	<b>26%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(1,609,236)</b>	<b>(1,284,072)</b>	<b>(286,431)</b>	<b>(873,331)</b>	<b>326,147</b>		<b>(589,793)</b>			
Beginning Cash Balance	5,233,148	3,632,884		2,349,376					<b>Cash Reserves Target</b>	
Cash Adjustments	8,971	565		-					No reserve requirement	
<b>Ending Cash Balance</b>	<b>3,632,884</b>	<b>2,349,376</b>		<b>1,476,045</b>	<b>2,676,954</b>					
Cash Reserves Target	-	-		-	-					

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

This fund receives gas taxes from the State of Indiana as its primary revenue source. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. Gas tax is forecasted conservatively given the changes in the State's distribution formula. This fund also receives revenue from interest earned on the fund's cash balance. Grants/Intergovernmental revenue is provided by the Indiana Department of Transportation (INDOT) and reimbursed through progress billing for state approved projects. In 2019, \$2.5 million was transferred from the Local Income Tax Economic Development Fund (#408) to cover the cost of 20% local match for the Bendix Drive Pavement Replacement Project.

**Explanation of Expenditures and Significant Changes/Variations:**

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

In 2021, the City issued an infrastructure bond to fund city-wide street improvements. As a result, some of the outsourced paving expenses typically budgeted for in this fund were moved to the 2021 Infrastructure Bond Capital Fund (#455).

This fund supports a 50/50 matching grant (Community Crossings), funding \$1,000,000 as the matching portion as an Interfund transfer to the Local Road & Bridge Grant Fund (#265). The transfer from this fund was suspended in 2021 and the matching portion was covered by the 2021 Infrastructure Bond Capital Fund (#455) and this fund transferred \$2 million to the Motor Vehicle Highway Fund (#202). In 2022, this fund will resume the \$1 million matching transfer to Fund #265.

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<b>Fund Name</b>	LOIT Special Distribution					<b>Fund Number</b>	257		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Grants	144,097	-	-	-	-		-	-	-
Interest Earnings	1,257	1,469	543	543	189		189	354	35%
Other Income	-	1,500	-	-	-		-	-	-
<b>Total Revenue</b>	<b>145,354</b>	<b>2,969</b>	<b>543</b>	<b>543</b>	<b>189</b>		<b>189</b>	<b>354</b>	<b>35%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	17,856	3,762	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>17,856</b>	<b>3,762</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>31,938</b>	<b>20,166</b>	<b>-</b>	<b>56,950</b>	<b>-</b>	<b>56,950</b>	<b>56,950</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>49,793</b>	<b>23,927</b>	<b>-</b>	<b>56,950</b>	<b>-</b>	<b>56,950</b>	<b>56,950</b>	<b>-</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>95,560</b>	<b>(20,958)</b>	<b>543</b>	<b>(56,407)</b>	<b>189</b>		<b>(56,761)</b>		
Beginning Cash Balance	170,735	266,588		245,630			<b>Cash Reserves Target</b>		
Cash Adjustments	293	-		-			No reserve requirement - one-time distribution		
<b>Ending Cash Balance</b>	<b>266,588</b>	<b>245,630</b>		<b>189,223</b>	<b>245,819</b>		- spend down to zero		
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.

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<b>Fund Name</b>	Local Road & Bridge Grant	<b>Fund Number</b>	265
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Grants	1,102,365	791,072	1,000,000	1,000,000	-		-	1,000,000	0%
Interest Earnings	7,642	4,832	1,049	1,049	543		543	506	52%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,522,365	1,000,000	1,000,000	1,000,000	-		-	1,000,000	0%
<b>Total Revenue</b>	<b>2,632,372</b>	<b>1,795,904</b>	<b>2,001,049</b>	<b>2,001,049</b>	<b>543</b>		<b>543</b>	<b>2,000,506</b>	<b>0%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	1,691,081	2,482,521	2,000,000	2,923,443	197,847	1,271,724	1,469,571	1,453,871	50%
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,691,081</b>	<b>2,482,521</b>	<b>2,000,000</b>	<b>2,923,443</b>	<b>197,847</b>	<b>1,271,724</b>	<b>1,469,571</b>	<b>1,453,871</b>	<b>50%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>1,691,081</b>	<b>2,482,521</b>	<b>2,000,000</b>	<b>2,923,443</b>	<b>197,847</b>	<b>1,271,724</b>	<b>1,469,571</b>	<b>1,453,871</b>	<b>50%</b>
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<b>Net Surplus / (Deficit)</b>	<b>941,291</b>	<b>(686,618)</b>	<b>1,049</b>	<b>(922,394)</b>	<b>(197,304)</b>		<b>(1,469,029)</b>		
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Beginning Cash Balance	449,431	1,391,493		704,875		<b>Cash Reserves Target</b>			
Cash Adjustments	770	-		-					
<b>Ending Cash Balance</b>	<b>1,391,493</b>	<b>704,875</b>		<b>(217,519)</b>	<b>507,571</b>				
Cash Reserves Target	-	-		-		No reserve requirement - Grant fund - spend down to zero			

**Fund Purpose:**

This fund was established (ordinance 10486-16) to account for the receipt of the Community Crossings state grant and matching revenue (50/50) and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts (SBOA).

Community Crossings is a partnership between the Indiana Department of Transportation (INDOT) and Hoosier communities, both urban and rural, to invest in infrastructure projects that catalyze economic development, create jobs, and strengthen local transportation networks. The City is seeking \$1 million in grant funding each year.

**Explanation of Revenue Sources:**

In February 2017, the City received its first Community Crossings matching grant from INDOT for \$1 million. The City's matching portion is covered by interfund transfers from other City funds. The transfers have come from the following funds: 2017 - \$1 million - LOIT 2016 Special Distribution Fund (#257) | 2018 - \$670,000 - LOIT 2016 Special Distribution Fund (#257) | 2019 - \$553,253 - Local Road & Street Fund (#251) | 2020 - \$1 million - Local Road & Street Fund (#251), \$522,365 - Major Moves Construction Fund (#412) | 2021 - \$1 million - 2021 Infrastructure Bonds Fund (#455) | 2022 - \$1 million - Local Road & Street Fund (#251)

**Explanation of Expenditures and Significant Changes/Variations:**

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

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<b>Fund Name</b>	Major Moves Construction	<b>Fund Number</b>	412
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<b>Fund Type</b>	Capital Funds	<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Grants	668	84,756	-	-	-		-	-	-
Interest Earnings	17,411	9,556	3,481	3,481	1,455		1,455	2,026	42%
Other Income	493,328	493,328	493,328	493,328	246,664		246,664	246,664	50%
<b>Total Revenue</b>	<b>511,407</b>	<b>587,639</b>	<b>496,809</b>	<b>496,809</b>	<b>248,119</b>		<b>248,119</b>	<b>248,690</b>	<b>50%</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	350,000	350,000	-	-	-	350,000	0%
<b>Services &amp; Charges</b>									
Professional Services	108,890	57,027	-	489,238	867	488,371	489,238	-	100%
Repairs & Maintenance	44,201	-	450,000	450,000	-	-	-	450,000	0%
<b>Total Services &amp; Charges</b>	<b>153,090</b>	<b>57,027</b>	<b>450,000</b>	<b>939,238</b>	<b>867</b>	<b>488,371</b>	<b>489,238</b>	<b>450,000</b>	<b>52%</b>
<b>Capital</b>	<b>649,253</b>	<b>27,855</b>	<b>500,000</b>	<b>500,000</b>	-	799	799	499,201	0%
<b>Interfund Transfers Out</b>	<b>522,365</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,324,708</b>	<b>84,882</b>	<b>1,300,000</b>	<b>1,789,238</b>	<b>867</b>	<b>489,171</b>	<b>490,038</b>	<b>1,299,201</b>	<b>27%</b>

<b>Net Surplus / (Deficit)</b>	(813,301)	502,758	(803,191)	(1,292,429)	247,252		(241,919)
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Beginning Cash Balance	2,195,972	1,386,436		1,889,193		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	3,765	-		-		
<b>Ending Cash Balance</b>	<b>1,386,436</b>	<b>1,889,193</b>		<b>596,764</b>	<b>2,136,445</b>	
Cash Reserves Target	-	-		-		

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

**Explanation of Expenditures and Significant Changes/Variations:**

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



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<b>Fund Name</b>	2021 Infrastructure Bond Capital					<b>Fund Number</b>	455		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	-	21,221	-	-	2,954		2,954	(2,954)	-
Interfund Transfers In	-	8,601,026	-	-	-		-	-	-
<b>Total Revenue</b>	-	8,622,248	-	-	2,954		2,954	(2,954)	-
<b>Expenditures by Type</b>									
Capital	-	3,785,766	-	3,815,260	33,466	1,595,056	1,628,522	2,186,738	43%
Interfund Transfers Out	-	1,000,000	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	4,785,766	-	3,815,260	33,466	1,595,056	1,628,522	2,186,738	43%
<b>Net Surplus / (Deficit)</b>	-	3,836,482	-	(3,815,260)	(30,512)		(1,625,568)		
Beginning Cash Balance	-	-		3,836,482					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	-	3,836,482		21,222	3,809,970				
Cash Reserves Target	-	-		-					

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The bonds proceeds will be spent towards improving the City's neighborhoods through street and infrastructure improvements. In 2021, \$1,000,000 was transferred to the Local Road & Bridge Grant Fund (#265) as the City's match portion for the Community Crossings state matching grant from the Indiana Department of Transportation (INDOT). In 2022, the Local Road & Street Fund (#251) will resume the matching transfer.

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Fund Name	Solid Waste Operations					Fund Number	610		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	5,656,106	6,092,214	6,398,200	6,398,200	1,016,073		1,016,073	5,382,127	16%
Interest Earnings	2,362	781	-	-	659		659	(659)	-
Other Income	98,540	49,951	45,000	45,000	18,131		18,131	26,869	40%
Interfund Transfers In	250,000	1,796,371	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,007,008</b>	<b>7,939,316</b>	<b>6,443,200</b>	<b>6,443,200</b>	<b>1,034,862</b>		<b>1,034,862</b>	<b>5,408,337</b>	<b>16%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,151,775	1,116,262	1,294,255	1,294,255	181,053	-	181,053	1,113,202	14%
Fringe Benefits	491,924	450,803	625,177	625,177	83,155	-	83,155	542,022	13%
<b>Total Personnel</b>	<b>1,643,699</b>	<b>1,567,066</b>	<b>1,919,432</b>	<b>1,919,432</b>	<b>264,208</b>	-	<b>264,208</b>	<b>1,655,224</b>	<b>14%</b>
<b>Supplies</b>									
	328,387	314,035	448,120	449,050	59,706	5,035	64,741	384,309	14%
<b>Services &amp; Charges</b>									
Printing & Advertising	504	4,106	5,193	5,193	-	-	-	5,193	0%
Repairs & Maintenance	1,156,210	1,249,530	1,030,000	1,030,000	209,134	-	209,134	820,866	20%
Education & Training	-	17,160	20,000	20,000	-	-	-	20,000	0%
Travel	-	-	9,900	9,900	-	-	-	9,900	0%
Other Services & Charges	1,199,086	1,151,364	1,269,157	1,361,526	234,173	911,205	1,145,378	216,148	84%
Debt Service Principal	-	250,000	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,355,800</b>	<b>2,672,159</b>	<b>2,334,250</b>	<b>2,426,619</b>	<b>443,307</b>	<b>911,205</b>	<b>1,354,512</b>	<b>1,072,107</b>	<b>56%</b>
<b>Operating Expenditures</b>	<b>4,327,885</b>	<b>4,553,260</b>	<b>4,701,802</b>	<b>4,795,101</b>	<b>767,221</b>	<b>916,240</b>	<b>1,683,460</b>	<b>3,111,640</b>	<b>35%</b>
<b>Interfund</b>									
Interfund Allocations	958,978	1,185,129	1,187,501	1,187,501	197,917	-	197,917	989,584	17%
Interfund Transfers Out	979,213	867,967	1,124,161	1,124,161	316,415	-	316,415	807,746	28%
<b>Total Interfund</b>	<b>1,938,191</b>	<b>2,053,096</b>	<b>2,311,662</b>	<b>2,311,662</b>	<b>514,332</b>	-	<b>514,332</b>	<b>1,797,330</b>	<b>22%</b>
<b>Total Expenditures</b>	<b>6,266,076</b>	<b>6,606,356</b>	<b>7,013,464</b>	<b>7,106,763</b>	<b>1,281,552</b>	<b>916,240</b>	<b>2,197,792</b>	<b>4,908,970</b>	<b>31%</b>
<b>Net Surplus / (Deficit)</b>	<b>(259,069)</b>	<b>1,332,960</b>	<b>(570,264)</b>	<b>(663,563)</b>	<b>(246,690)</b>		<b>(1,162,930)</b>		
Beginning Cash Balance	449,145	87,032		906,471					
Cash Adjustments	(103,044)	(513,522)		-					
<b>Ending Cash Balance</b>	<b>87,032</b>	<b>906,471</b>		<b>242,908</b>	<b>678,490</b>				
Cash Reserves Target	626,608	660,636		710,676					
							<b>Cash Reserves Target</b>		
							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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<b>Fund Name</b>	Solid Waste Capital	<b>Fund Number</b>	611
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	946	34	-	-	7		7	(7)	-
Debt Proceeds	375,000	758,270	1,430,000	1,430,000	-		-	1,430,000	0%
Interfund Transfers In	979,213	867,967	1,124,161	1,124,161	316,415		316,415	807,746	28%
<b>Total Revenue</b>	<b>1,355,159</b>	<b>1,626,271</b>	<b>2,554,161</b>	<b>2,554,161</b>	<b>316,421</b>		<b>316,421</b>	<b>2,237,739</b>	<b>12%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	927,626	843,122	1,061,327	1,061,327	197,561	-	197,561	863,766	19%
Debt Service Interest & Fees	51,027	37,977	62,834	62,834	6,001	-	6,001	56,833	10%
<b>Total Services &amp; Charges</b>	<b>978,653</b>	<b>881,100</b>	<b>1,124,161</b>	<b>1,124,161</b>	<b>203,562</b>	<b>-</b>	<b>203,562</b>	<b>920,599</b>	<b>18%</b>
<b>Capital</b>	<b>53,416</b>	<b>354,135</b>	<b>1,430,000</b>	<b>2,209,135</b>	<b>-</b>	<b>2,063,861</b>	<b>2,063,861</b>	<b>145,274</b>	<b>93%</b>
<b>Total Expenditures</b>	<b>1,032,069</b>	<b>1,235,235</b>	<b>2,554,161</b>	<b>3,333,296</b>	<b>203,562</b>	<b>2,063,861</b>	<b>2,267,423</b>	<b>1,065,873</b>	<b>68%</b>

<b>Net Surplus / (Deficit)</b>	323,090	391,036	-	(779,135)	112,859	(1,951,002)
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Beginning Cash Balance	64,925	388,126	-	779,163		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	111	-	-	-		
<b>Ending Cash Balance</b>	<b>388,126</b>	<b>779,163</b>	<b>28</b>	<b>892,022</b>		
Cash Reserves Target	-	-	-	-		

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

**Explanation of Revenue Sources:**  
This fund receives interfund transfers from the Solid Waste Operations Fund (#610) to cover expenditures as needed.

**Explanation of Expenditures and Significant Changes/Variations:**  
Over the next five years, Solid Waste plans to replace older trucks with side-load dedicated units, replacing about two trucks a year. These trucks will be purchased with capital lease proceeds and paid off over a 5-year period. The principal and interest expense budgeted is for capital lease payments for the trucks.

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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
<b>Revenue</b>									
Charges for Services	19,530,007	19,423,624	20,020,371	20,020,371	2,753,503		2,753,503	17,266,868	14%
Interest Earnings	29,477	28,409	15,362	15,362	9,198		9,198	6,164	60%
Other Income	30,256	23,582	20,000	20,000	18,592		18,592	1,408	93%
Interfund Allocation Reimb	1,788,327	1,856,424	1,414,701	1,414,701	235,784		235,784	1,178,918	17%
Interfund Transfers In	83,727	656,984	-	-	-		-	-	-
<b>Total Revenue</b>	<b>21,461,793</b>	<b>21,989,022</b>	<b>21,470,434</b>	<b>21,470,434</b>	<b>3,017,076</b>		<b>3,017,076</b>	<b>18,453,358</b>	<b>14%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	3,387,258	3,192,897	3,894,196	3,894,196	544,832	-	544,832	3,349,364	14%
Fringe Benefits	1,442,985	1,353,254	1,764,581	1,764,581	272,419	-	272,419	1,492,162	15%
<b>Total Personnel</b>	<b>4,830,243</b>	<b>4,546,151</b>	<b>5,658,777</b>	<b>5,658,777</b>	<b>817,252</b>	-	<b>817,252</b>	<b>4,841,526</b>	<b>14%</b>
<b>Supplies</b>	<b>1,266,625</b>	<b>1,039,704</b>	<b>1,531,847</b>	<b>1,912,196</b>	<b>440,047</b>	<b>253,370</b>	<b>693,417</b>	<b>1,218,779</b>	<b>36%</b>
<b>Services &amp; Charges</b>									
Professional Services	850,848	749,968	656,560	1,024,568	100,177	341,909	442,086	582,482	43%
Printing & Advertising	2,209	2,029	10,359	10,359	1,584	-	1,584	8,775	15%
Utilities	752,924	774,893	825,700	825,700	132,811	-	132,811	692,889	16%
Repairs & Maintenance	388,841	465,164	446,700	514,744	39,009	86,678	125,687	389,057	24%
Education & Training	10,322	20,142	32,675	33,875	150	1,200	1,350	32,525	4%
Travel	2,754	-	18,750	18,750	-	-	-	18,750	0%
Other Services & Charges	3,097,555	2,947,701	3,179,422	3,404,675	477,107	189,869	666,975	2,737,700	20%
Debt Service Principal	401,882	296,671	201,048	201,048	100,006	-	100,006	101,042	50%
Debt Service Interest & Fees	15,525	8,064	3,132	3,132	2,084	-	2,084	1,048	67%
<b>Total Services &amp; Charges</b>	<b>5,522,862</b>	<b>5,264,631</b>	<b>5,374,346</b>	<b>6,036,850</b>	<b>852,927</b>	<b>619,655</b>	<b>1,472,582</b>	<b>4,564,268</b>	<b>24%</b>
<b>Operating Expenditures</b>	<b>11,619,730</b>	<b>10,850,486</b>	<b>12,564,970</b>	<b>13,607,823</b>	<b>2,110,226</b>	<b>873,025</b>	<b>2,983,251</b>	<b>10,624,573</b>	<b>22%</b>
<b>Interfund</b>									
Interfund Allocations	2,184,334	2,267,793	2,342,714	2,342,714	390,452	-	390,452	1,952,262	17%
PILOT	1,629,442	1,611,201	1,613,639	1,613,639	806,820	-	806,820	806,820	50%
Interfund Transfers Out	5,166,931	4,951,702	6,649,430	6,649,430	1,123,534	-	1,123,534	5,525,896	17%
<b>Total Interfund</b>	<b>8,980,707</b>	<b>8,830,696</b>	<b>10,605,783</b>	<b>10,605,783</b>	<b>2,320,806</b>	-	<b>2,320,806</b>	<b>8,284,978</b>	<b>22%</b>
<b>Total Expenditures</b>	<b>20,600,437</b>	<b>19,681,182</b>	<b>23,170,753</b>	<b>24,213,606</b>	<b>4,431,032</b>	<b>873,025</b>	<b>5,304,057</b>	<b>18,909,551</b>	<b>22%</b>
<b>Net Surplus / (Deficit)</b>	<b>861,356</b>	<b>2,307,840</b>	<b>(1,700,319)</b>	<b>(2,743,172)</b>	<b>(1,413,956)</b>		<b>(2,286,981)</b>		
Beginning Cash Balance	4,204,418	4,840,727		6,550,457					
Cash Adjustments	(225,047)	(598,110)		-					
<b>Ending Cash Balance</b>	<b>4,840,727</b>	<b>6,550,457</b>		<b>3,807,285</b>	<b>5,320,266</b>				
Cash Reserves Target	1,030,022	984,059		1,210,680					
								<b>Cash Reserves Target</b>	
									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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<b>Fund Name</b>	Water Works Capital	<b>Fund Number</b>	622
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	236,907	171,959	210,000	210,000	4,291		4,291	205,709	2%
Interest Earnings	51,626	50,372	2,173	2,173	7,501		7,501	(5,328)	345%
Other Income	9,568	11,040	-	-	-		-	-	-
Interfund Transfers In	3,862,000	3,373,000	3,987,000	3,971,704	664,500		664,500	3,307,204	17%
<b>Total Revenue</b>	<b>4,160,101</b>	<b>3,606,371</b>	<b>4,199,173</b>	<b>4,183,877</b>	<b>676,292</b>		<b>676,292</b>	<b>3,507,585</b>	<b>16%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	31,704	22,740	100,000	159,347	16,305	43,042	59,347	100,000	37%
<b>Total Services &amp; Charges</b>	<b>31,704</b>	<b>22,740</b>	<b>100,000</b>	<b>159,347</b>	<b>16,305</b>	<b>43,042</b>	<b>59,347</b>	<b>100,000</b>	<b>37%</b>
<b>Capital</b>	<b>726,784</b>	<b>1,511,591</b>	<b>8,887,000</b>	<b>12,575,940</b>	<b>114,607</b>	<b>2,051,799</b>	<b>2,166,407</b>	<b>10,409,533</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>758,488</b>	<b>1,534,331</b>	<b>8,987,000</b>	<b>12,735,287</b>	<b>130,912</b>	<b>2,094,841</b>	<b>2,225,753</b>	<b>10,509,533</b>	<b>17%</b>

<b>Net Surplus / (Deficit)</b>	<b>3,401,613</b>	<b>2,072,040</b>	<b>(4,787,827)</b>	<b>(8,551,410)</b>	<b>545,380</b>	<b>(1,549,461)</b>
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Beginning Cash Balance	4,187,432	7,652,044		9,672,979		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	62,999	(51,105)		-		
<b>Ending Cash Balance</b>	<b>7,652,044</b>	<b>9,672,979</b>		<b>1,121,569</b>	<b>10,232,283</b>	
Cash Reserves Target	-	-		-		

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
**2022 Adopted budget includes:**  
Equipment: \$25,000  
• (1) Trailer 20' Long for Dump Truck Water Meter Replacement - \$4,000,000  
System Renewal Projects- TBD - \$2,500,000  
Vehicles: \$462,000  
• (1) Tandem Axle Dump Truck - \$275,000 Services for Capital Planning - \$100,000  
• (2) Mini Cargo Vans - \$66,000  
• (1) Pickup Valve Truck - \$65,000  
• (2) Hybrid Vehicles - \$56,000  
Water Mains: \$1,900,000  
• New Main on Lathrop Street-Bendix Drive to Portage Avenue - \$888,000  
• Water main, hydrant, and valve replacement - \$715,000  
• New on Trail ROW-Dublin Street to Cripe Street - \$297,000

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<b>Fund Name</b>	Water Works Customer Deposit	<b>Fund Number</b>	624
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<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	11,222	7,493	-	-	-		-	-	-
<b>Total Revenue</b>	<b>11,222</b>	<b>7,493</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures</b>									
Interfund Transfers Out	16,448	7,493	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>16,448</b>	<b>7,493</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	(5,227)	-	-	-	-		-
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Beginning Cash Balance	1,287,448	1,263,319		1,279,314			
Cash Adjustments	(18,903)	15,996	-	-	-	-	-
<b>Ending Cash Balance</b>	<b>1,263,319</b>	<b>1,279,314</b>	<b>-</b>	<b>1,279,314</b>	<b>1,284,989</b>	<b>-</b>	<b>-</b>
Cash Reserves Target	1,263,319	1,279,314	-	1,279,314	-	-	-

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Water Works Sinking (Debt Service)	<b>Fund Number</b>	625
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	8,907	2,818	-	-	-		-	-	-
Interfund Transfers In	1,218,000	1,508,702	2,662,430	2,662,430	443,738		443,738	2,218,692	17%
<b>Total Revenue</b>	<b>1,226,907</b>	<b>1,511,520</b>	<b>2,662,430</b>	<b>2,662,430</b>	<b>443,738</b>		<b>443,738</b>	<b>2,218,692</b>	<b>17%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	1,058,099	1,093,877	1,939,273	1,939,273	-	-	-	1,939,273	0%
Debt Service Interest & Fees	443,037	417,148	723,157	723,157	500	-	500	722,657	0%
<b>Total Services &amp; Charges</b>	<b>1,501,136</b>	<b>1,511,025</b>	<b>2,662,430</b>	<b>2,662,430</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>2,661,930</b>	<b>0%</b>

<b>Interfund Transfers Out</b>	10,069	2,818	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	1,511,205	1,513,843	2,662,430	2,662,430	500	-	500	2,661,930	0%
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<b>Net Surplus / (Deficit)</b>	(284,298)	(2,323)	-	-	443,238		443,238		
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Beginning Cash Balance	286,131	2,323		-					<b>Cash Reserves Target</b>
Cash Adjustments	491	-		-					
<b>Ending Cash Balance</b>	<b>2,323</b>	<b>-</b>		<b>-</b>	<b>443,238</b>				No reserve requirement
Cash Reserves Target	2,323	-		-					

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

**Explanation of Revenue Sources:**  
This fund receives interfund transfers from the Water Works Operations Fund (#620) as needed to cover debt service obligations. Historically, this fund received revenue from interest earned on the fund's cash balance. In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 620 rather than transferring it.

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

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

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<b>Fund Name</b>	Water Works Bond Reserve	<b>Fund Number</b>	626
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<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	12,438	8,191	-	-	1		1	(1)	-
<b>Total Revenue</b>	<b>12,438</b>	<b>8,191</b>	<b>-</b>	<b>-</b>	<b>1</b>		<b>1</b>	<b>(1)</b>	<b>-</b>

<b>Expenditures</b>									
Interfund Transfers Out	20,000	8,188	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>20,000</b>	<b>8,188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	(7,562)	4	-	-	1		1
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Beginning Cash Balance	1,427,971	1,422,800		1,422,804		<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	2,390	-	-	-		
<b>Ending Cash Balance</b>	<b>1,422,800</b>	<b>1,422,804</b>	<b>-</b>	<b>1,422,804</b>	<b>1,422,805</b>	
Cash Reserves Target	1,422,800	1,422,804	-	1,422,804		

**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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<b>Fund Name</b>	Water Works Operations & Maintenance Reserve					<b>Fund Number</b>	629		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	25,426	17,168	-	-	-		-	-	-
Interfund Transfers In	16,931	-	-	15,296	15,296		15,296	-	100%
<b>Total Revenue</b>	<b>42,357</b>	<b>17,168</b>	<b>-</b>	<b>15,296</b>	<b>15,296</b>		<b>15,296</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>									
Interfund Transfers Out	37,210	17,168	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>37,210</b>	<b>17,168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>5,147</b>	<b>-</b>	<b>-</b>	<b>15,296</b>	<b>15,296</b>		<b>15,296</b>		
Beginning Cash Balance	2,902,529	2,912,652		2,912,652					
Cash Adjustments	4,976	-		-					
<b>Ending Cash Balance</b>	<b>2,912,652</b>	<b>2,912,652</b>		<b>2,927,948</b>	<b>2,927,948</b>				
Cash Reserves Target	2,572,765	2,455,404		2,927,948					

<b>Cash Reserves Target</b>
16.67% of annual operating expenses in Fund 620, net of transfers

**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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<b>Fund Name</b>	Sewer Repair Insurance					<b>Fund Number</b>	640		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	672,463	697,338	659,500	659,500	116,190		116,190	543,310	18%
Interest Earnings	18,620	12,053	16,020	16,020	1,544		1,544	14,476	10%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>691,083</b>	<b>709,391</b>	<b>675,520</b>	<b>675,520</b>	<b>117,734</b>		<b>117,734</b>	<b>557,786</b>	<b>17%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	116,128	119,441	128,227	128,227	19,282	-	19,282	108,945	15%
Fringe Benefits	51,106	52,566	55,297	55,297	9,959	-	9,959	45,338	18%
<b>Total Personnel</b>	<b>167,234</b>	<b>172,007</b>	<b>183,524</b>	<b>183,524</b>	<b>29,241</b>	<b>-</b>	<b>29,241</b>	<b>154,283</b>	<b>16%</b>
<b>Supplies</b>	<b>26,545</b>	<b>34,659</b>	<b>65,500</b>	<b>65,500</b>	<b>5,615</b>	<b>-</b>	<b>5,615</b>	<b>59,885</b>	<b>9%</b>
<b>Services &amp; Charges</b>									
Printing & Advertising	-	-	350	350	-	-	-	350	0%
Repairs & Maintenance	507,227	422,857	401,000	401,000	54,023	3,951	57,974	343,026	14%
Other Services & Charges	10,580	1,891	6,500	6,500	2,331	-	2,331	4,169	36%
<b>Total Services &amp; Charges</b>	<b>517,807</b>	<b>424,747</b>	<b>407,850</b>	<b>407,850</b>	<b>56,353</b>	<b>3,951</b>	<b>60,304</b>	<b>347,545</b>	<b>15%</b>
<b>Operating Expenditures</b>	<b>711,586</b>	<b>631,413</b>	<b>656,874</b>	<b>656,874</b>	<b>91,209</b>	<b>3,951</b>	<b>95,160</b>	<b>561,713</b>	<b>14%</b>
<b>Interfund Allocations</b>	<b>84,511</b>	<b>91,901</b>	<b>96,195</b>	<b>96,195</b>	<b>16,033</b>	<b>-</b>	<b>16,033</b>	<b>80,163</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>796,097</b>	<b>723,314</b>	<b>753,069</b>	<b>753,069</b>	<b>107,241</b>	<b>3,951</b>	<b>111,193</b>	<b>641,876</b>	<b>15%</b>
<b>Net Surplus / (Deficit)</b>	<b>(105,014)</b>	<b>(13,923)</b>	<b>(77,549)</b>	<b>(77,549)</b>	<b>10,493</b>		<b>6,542</b>		
Beginning Cash Balance	2,173,605	2,052,857		2,003,861		<b>Cash Reserves Target</b>  25% of Annual expenditures			
Cash Adjustments	(15,735)	(35,074)		-					
<b>Ending Cash Balance</b>	<b>2,052,857</b>	<b>2,003,861</b>		<b>1,926,312</b>	<b>2,014,625</b>				
Cash Reserves Target	199,024	180,829		188,267					

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

**Explanation of Revenue Sources:**  
This fund collects a monthly charge on City residents' sewer bills. This fund also receives revenue from interest earned on the fund's cash balance.

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

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Fund Name	Sewage Works Operations					Fund Number	641		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	36,969,565	38,772,010	38,398,950	38,398,950	6,936,284		6,936,284	31,462,666	18%
Interest Earnings	80,803	69,545	10,333	10,333	18,303		18,303	(7,970)	177%
Other Income	36,100	276,595	5,142	5,142	79,672		79,672	(74,530)	1549%
Interfund Allocation Reimb	446,759	449,895	463,761	463,761	77,294		77,294	386,468	17%
Interfund Transfers In	77,322	1,697,758	-	-	-		-	-	-
<b>Total Revenue</b>	<b>37,610,549</b>	<b>41,265,804</b>	<b>38,878,186</b>	<b>38,878,186</b>	<b>7,111,553</b>		<b>7,111,553</b>	<b>31,766,634</b>	<b>18%</b>
<b>Expenditures by Division</b>									
Sewers	5,816,750	6,803,434	6,687,529	7,809,049	977,644	1,118,825	2,096,469	5,712,580	27%
Concrete Crew	416,511	466,063	556,545	557,985	90,111	-	90,111	467,874	16%
Wastewater	33,360,472	29,353,258	32,667,861	35,630,625	6,824,554	2,666,289	9,490,843	26,139,782	27%
Organic Resources	1,587,652	1,326,459	1,508,008	1,548,840	239,894	75,157	315,051	1,233,789	20%
<b>Total Expenditures</b>	<b>41,181,385</b>	<b>37,949,214</b>	<b>41,419,943</b>	<b>45,546,498</b>	<b>8,132,203</b>	<b>3,860,271</b>	<b>11,992,474</b>	<b>33,554,025</b>	<b>26%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	4,716,820	4,777,198	5,469,187	5,469,187	802,919	-	802,919	4,666,268	15%
Fringe Benefits	1,973,822	1,956,552	2,367,307	2,367,307	385,524	-	385,524	1,981,783	16%
<b>Total Personnel</b>	<b>6,690,642</b>	<b>6,733,749</b>	<b>7,836,494</b>	<b>7,836,494</b>	<b>1,188,442</b>	<b>-</b>	<b>1,188,442</b>	<b>6,648,051</b>	<b>15%</b>
<b>Supplies</b>	<b>1,666,866</b>	<b>1,569,805</b>	<b>2,038,904</b>	<b>2,265,949</b>	<b>286,610</b>	<b>333,281</b>	<b>619,891</b>	<b>1,646,058</b>	<b>27%</b>
<b>Services &amp; Charges</b>									
Professional Services	849,692	399,309	210,000	1,815,767	97,827	1,542,858	1,640,685	175,081	90%
Printing & Advertising	849	1,623	6,749	6,749	42	-	42	6,707	1%
Utilities	1,101,420	1,160,652	1,322,556	1,322,556	228,155	-	228,155	1,094,401	17%
Repairs & Maintenance	1,455,801	1,677,510	2,115,850	2,794,159	307,554	237,198	544,752	2,249,407	19%
Education & Training	12,122	15,176	36,500	36,374	5,155	1,150	6,305	30,070	17%
Travel	6,202	356	38,000	39,500	2,532	4,740	7,272	32,228	18%
Other Services & Charges	2,597,472	3,240,924	2,304,655	3,892,106	201,508	1,724,738	1,926,246	1,965,859	49%
Debt Service Principal	514,260	294,414	188,483	188,483	93,755	-	93,755	94,728	50%
Debt Service Interest & Fees	16,278	7,815	2,936	2,936	1,954	-	1,954	982	67%
<b>Total Services &amp; Charges</b>	<b>6,554,095</b>	<b>6,797,778</b>	<b>6,225,729</b>	<b>10,098,629</b>	<b>938,481</b>	<b>3,510,685</b>	<b>4,449,166</b>	<b>5,649,463</b>	<b>44%</b>
<b>Operating Expenditures</b>	<b>14,911,603</b>	<b>15,101,333</b>	<b>16,101,127</b>	<b>20,201,072</b>	<b>2,413,534</b>	<b>3,843,966</b>	<b>6,257,500</b>	<b>13,943,572</b>	<b>31%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,610</b>	<b>10,305</b>	<b>16,305</b>	<b>26,610</b>	<b>-</b>	<b>100%</b>
<b>Interfund</b>									
Interfund Allocations	5,645,332	6,312,945	6,081,041	6,081,041	1,013,507	-	1,013,507	5,067,534	17%
PILOT	4,592,349	4,543,120	4,465,686	4,465,686	2,232,843	-	2,232,843	2,232,843	50%
Interfund Transfers Out	16,032,102	11,991,816	14,772,089	14,772,089	2,462,014	-	2,462,014	12,310,075	17%
<b>Total Interfund</b>	<b>26,269,783</b>	<b>22,847,881</b>	<b>25,318,816</b>	<b>25,318,816</b>	<b>5,708,364</b>	<b>-</b>	<b>5,708,364</b>	<b>19,610,452</b>	<b>23%</b>
<b>Total Expenditures</b>	<b>41,181,385</b>	<b>37,949,214</b>	<b>41,419,943</b>	<b>45,546,498</b>	<b>8,132,203</b>	<b>3,860,271</b>	<b>11,992,474</b>	<b>33,554,024</b>	<b>26%</b>
<b>Net Surplus / (Deficit)</b>	<b>(3,570,836)</b>	<b>3,316,590</b>	<b>(2,541,757)</b>	<b>(6,668,312)</b>	<b>(1,020,650)</b>		<b>(4,880,921)</b>		
Beginning Cash Balance	15,409,455	11,466,153		13,825,371					
Cash Adjustments	(372,465)	(957,372)		-					
<b>Ending Cash Balance</b>	<b>11,466,153</b>	<b>13,825,371</b>		<b>7,157,059</b>	<b>12,539,503</b>				
Cash Reserves Target	2,059,069	1,897,461		2,277,325					
							<b>Cash Reserves Target</b>		
							5% of Annual expenditures		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Operational expenditures include those incurred in operating the wastewater treatment plant, maintaining the City's sewer system, and operating the Organic Resources facility which processes leaves, brush, wood and other yard waste. | **Personnel** - The personnel budget includes the wages and benefits for 89 full-time employees, and \$243k for part-time and seasonal wages. | **Supplies** - Includes supplies needed to operate the wastewater treatment plant, such as water treatment chemicals, laboratory supplies, repair & maintenance materials, fuel for vehicles and equipment, hardware supplies such as small tools & equipment, office supplies, and other small operating supplies. Also includes supplies for sewer repair & maintenance and the operations of Organic Resources. | **Services** - The repair & maintenance budget includes R&M for vehicles, equipment, buildings, and minor sewer infrastructure repairs. The utilities budget includes the costs of electric, natural gas, and water for the wastewater treatment plant facilities, organic resources, and 50% of the utilities costs for the Public Works Service Center (utilized by Sewers). The other 50% is paid for by the Streets division which is budgeted in the Motor Vehicle Highway Fund (#202). Professional services include contract lab analysis and biomonitoring that cannot be completed in-house. Other charges & services includes contractual services for main line repairs and engineering projects for storm/sanitary sewer system repair/rehab/stabilization. | **Debt service** principal and interest payments are for capital leases used to purchase vehicles and equipment. The leases will be paid off in 2021 and 2022 (debt schedules #149, 152, 158, & 164). | **Interfund Transfers Out** include transfers to the Sewage Works Sinking Fund (#649) to fund debt service payments on bonds and transfers to the Sewage Works Capital Fund (#642) to fund capital expenditures. | Payment in lieu of taxes (**PILOT**) is transferred to the General Fund (#101). PILOT is calculated as 3% of the net book value of Sewage Works' capital assets. | **Capital** - Sewage Works' capital needs are tracked in a separate capital fund (#642). Funds are transferred as needed to cover capital expenditures.

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<b>Fund Name</b>	Sewage Works Capital	<b>Fund Number</b>	642
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	547,367	539,730	339,000	339,000	9,379		9,379	329,621	3%
Interest Earnings	137,764	87,851	1,399	1,399	11,159		11,159	(9,760)	798%
Other Income	17,342	24,656	-	-	-		-	-	-
Interfund Transfers In	7,911,000	5,946,370	3,693,000	3,871,553	794,053		794,053	3,077,500	21%
<b>Total Revenue</b>	<b>8,613,472</b>	<b>6,598,607</b>	<b>4,033,399</b>	<b>4,211,952</b>	<b>814,591</b>		<b>814,591</b>	<b>3,397,361</b>	<b>19%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	2,400,000	2,400,000	-	-	-	2,400,000	100%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,400,000</b>	<b>0%</b>
<b>Capital</b>	<b>4,248,134</b>	<b>6,048,729</b>	<b>8,293,000</b>	<b>12,214,348</b>	<b>-</b>	<b>3,989,349</b>	<b>3,989,349</b>	<b>8,225,000</b>	<b>33%</b>
<b>Total Expenditures</b>	<b>4,248,134</b>	<b>6,048,729</b>	<b>10,693,000</b>	<b>14,614,348</b>	<b>-</b>	<b>3,989,349</b>	<b>3,989,349</b>	<b>10,625,000</b>	<b>27%</b>

<b>Net Surplus / (Deficit)</b>	<b>4,365,338</b>	<b>549,878</b>	<b>(6,659,601)</b>	<b>(10,402,396)</b>	<b>814,591</b>	<b>(3,174,758)</b>
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Beginning Cash Balance	9,417,064	13,821,218		14,359,708		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	38,815	(11,388)		-		
<b>Ending Cash Balance</b>	<b>13,821,218</b>	<b>14,359,708</b>		<b>3,957,312</b>	<b>15,186,665</b>	
Cash Reserves Target	-	-		-	-	

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

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

**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"> <li>• (1) Connect Van - \$30,000</li> <li>• (1) Utility Cart - \$18,000</li> <li>• (2) Portable Generators &amp; Trailers - \$120,000</li> </ul> <p>Organic Resources:</p> <ul style="list-style-type: none"> <li>• (3) Front End Loaders - \$310,000</li> </ul> <p>Sewers Division:</p> <ul style="list-style-type: none"> <li>• (1) Excavator - \$300,000</li> <li>• (1) Sewer Camera Truck - \$425,000</li> <li>• (1) Truck-4WD/crew cab - \$60,000</li> <li>• (2) Compressors - \$30,000</li> </ul>	<p><u>Capital Projects</u></p> <p>Wastewater Treatment Plant (WWTP) Upgrades:</p> <ul style="list-style-type: none"> <li>• WWTP Plant/Secondary Projects - \$5.0 million</li> <li>• WWTP Secondary Plant Improvements - \$1.4 million</li> <li>• LTCP/CSO Tank Design WWTP - \$1.0 million</li> </ul> <p>Sewers:</p> <ul style="list-style-type: none"> <li>• Sewer Lining Projects - \$2.0 million</li> </ul>
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<b>Fund Name</b>	Sewage Works Operations & Maintenance Reserve					<b>Fund Number</b>	643		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	48,416	32,719	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>48,416</b>	<b>32,719</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>									
Interfund Transfers Out	71,004	32,719	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>71,004</b>	<b>32,719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>(22,588)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		
Beginning Cash Balance	5,563,851	5,550,801		5,550,801					
Cash Adjustments	9,538	-		-					
<b>Ending Cash Balance</b>	<b>5,550,801</b>	<b>5,550,801</b>		<b>5,550,801</b>	<b>5,550,801</b>				
Cash Reserves Target	4,192,386	4,327,098		5,130,094					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	<b>Sewage Sinking (Debt Service)</b>					<b>Fund Number</b>	<b>649</b>		
<b>Fund Type</b>	<b>Enterprise Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Interest Earnings	41,998	19,986	12,075	-	-		-	-	-
Debt Proceeds	5,743,815	14,339,893	-	-	-		-	-	-
Interfund Transfers In	8,110,581	7,845,090	11,079,089	11,079,089	1,846,514		1,846,514	9,232,575	17%
<b>Total Revenue</b>	<b>13,896,394</b>	<b>22,204,969</b>	<b>11,091,164</b>	<b>11,079,089</b>	<b>1,846,514</b>		<b>1,846,514</b>	<b>9,232,575</b>	<b>17%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	11,716,557	20,236,844	8,699,185	8,699,185	-	-	-	8,699,185	0%
Debt Service Interest & Fees	1,948,613	1,779,749	2,379,904	2,379,904	1,100	-	1,100	2,378,804	0%
<b>Total Services &amp; Charges</b>	<b>13,665,170</b>	<b>22,016,593</b>	<b>11,079,089</b>	<b>11,079,089</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>	<b>11,077,989</b>	<b>0%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>1,509,210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>13,665,170</b>	<b>23,525,803</b>	<b>11,079,089</b>	<b>11,079,089</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>	<b>11,077,989</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>231,224</b>	<b>(1,320,833)</b>	<b>12,075</b>	<b>-</b>	<b>1,845,414</b>		<b>1,845,414</b>		
Beginning Cash Balance	1,087,745	1,320,833		-					
Cash Adjustments	1,865	-		-					
<b>Ending Cash Balance</b>	<b>1,320,833</b>	<b>-</b>		<b>-</b>	<b>1,845,414</b>				
Cash Reserves Target	1,320,833	-		-					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Sewage Debt Service Reserve	<b>Fund Number</b>	653
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<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	20,901	271	36,647	36,647	-		-	36,647	0%
Interfund Transfers In	-	1,509,210	-	-	-		-	-	-
<b>Total Revenue</b>	<b>20,901</b>	<b>1,509,481</b>	<b>36,647</b>	<b>36,647</b>	<b>-</b>		<b>-</b>	<b>36,647</b>	<b>0%</b>

<b>Expenditures by Type</b>									
Interfund Transfers Out	322,566	1,749,971	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>322,566</b>	<b>1,749,971</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	(301,665)	(240,490)	36,647	36,647	-		-
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Beginning Cash Balance	4,291,915	3,990,250		3,749,760					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>3,990,250</b>	<b>3,749,760</b>		<b>3,786,407</b>		<b>3,749,760</b>			
Cash Reserves Target	3,990,250	3,749,760		3,786,407					

<b>Cash Reserves Target</b>
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.

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<b>Fund Name</b>	Sewage Works Customer Deposit	<b>Fund Number</b>	654
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	4,641	4,446	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,641</b>	<b>4,446</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures</b>									
Interfund Transfers Out	6,318	4,446	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,318</b>	<b>4,446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	(1,677)	-	-	-	-		-
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Beginning Cash Balance	413,157	649,073		903,840		<b>Cash Reserves Target</b>  100% cash reserves for customer deposits
Cash Adjustments	237,593	254,768		-		
<b>Ending Cash Balance</b>	<b>649,073</b>	<b>903,840</b>		<b>903,840</b>	<b>942,321</b>	
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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<b>Fund Name</b>	<b>Project ReLeaf</b>					<b>Fund Number</b>	655		
<b>Fund Type</b>	<b>Special Revenue Funds</b>					<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	446,136	466,321	451,610	451,610	76,209		76,209	375,401	17%
Interest Earnings	4,176	2,322	2,244	2,244	216		216	2,028	10%
<b>Total Revenue</b>	<b>450,312</b>	<b>468,643</b>	<b>453,854</b>	<b>453,854</b>	<b>76,426</b>		<b>76,426</b>	<b>377,429</b>	<b>17%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	56,338	40,726	83,136	83,136	7,970	-	7,970	75,167	10%
Fringe Benefits	4,376	3,115	6,360	6,360	702	-	702	5,659	11%
<b>Total Personnel</b>	<b>60,714</b>	<b>43,841</b>	<b>89,496</b>	<b>89,496</b>	<b>8,671</b>	<b>-</b>	<b>8,671</b>	<b>80,826</b>	<b>10%</b>
<b>Supplies</b>	<b>4,764</b>	<b>3,980</b>	<b>7,250</b>	<b>7,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,250</b>	<b>0%</b>
<b>Services &amp; Charges</b>									
Other Services & Charges	2,634	1,793	6,500	6,500	1,608	-	1,608	4,892	25%
<b>Total Services &amp; Charges</b>	<b>2,634</b>	<b>1,793</b>	<b>6,500</b>	<b>6,500</b>	<b>1,608</b>	<b>-</b>	<b>1,608</b>	<b>4,892</b>	<b>25%</b>
<b>Operating Expenditures</b>	<b>68,112</b>	<b>49,614</b>	<b>103,246</b>	<b>103,246</b>	<b>10,279</b>	<b>-</b>	<b>10,279</b>	<b>92,968</b>	<b>10%</b>
<b>Interfund</b>									
Interfund Allocations	42,385	37,736	46,462	46,462	7,744	-	7,744	38,718	17%
Interfund Transfers Out	300,000	500,000	300,000	300,000	50,000	-	50,000	250,000	17%
<b>Total Interfund</b>	<b>342,385</b>	<b>537,736</b>	<b>346,462</b>	<b>346,462</b>	<b>57,744</b>	<b>-</b>	<b>57,744</b>	<b>288,718</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>410,497</b>	<b>587,350</b>	<b>449,708</b>	<b>449,708</b>	<b>68,022</b>	<b>-</b>	<b>68,022</b>	<b>381,686</b>	<b>15%</b>
<b>Net Surplus / (Deficit)</b>	<b>39,815</b>	<b>(118,707)</b>	<b>4,146</b>	<b>4,146</b>	<b>8,404</b>		<b>8,404</b>		
Beginning Cash Balance	398,183	425,913		282,057					
Cash Adjustments	(12,085)	(25,149)		-					
<b>Ending Cash Balance</b>	<b>425,913</b>	<b>282,057</b>		<b>286,203</b>	<b>285,569</b>				
Cash Reserves Target	102,624	146,838		112,427					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Storm Sewer					<b>Fund Number</b>	667		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	1,037,898	1,064,337	1,147,200	1,147,200	170,546		170,546	976,654	15%
Intergov./ Grants	-	68,000	-	-	-		-	-	-
Interest Earnings	4,831	7,492	4,172	4,172	1,250		1,250	2,922	30%
<b>Total Revenue</b>	<b>1,042,729</b>	<b>1,139,829</b>	<b>1,151,372</b>	<b>1,151,372</b>	<b>171,796</b>		<b>171,796</b>	<b>979,576</b>	<b>15%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	11,085	74,572	200,000	457,213	12,554	302,669	315,224	141,989	69%
Other Services & Charges	3,186	175	-	-	(86)	-	(86)	86	-
<b>Total Services &amp; Charges</b>	<b>14,272</b>	<b>74,747</b>	<b>200,000</b>	<b>457,213</b>	<b>12,468</b>	<b>302,669</b>	<b>315,137</b>	<b>142,075</b>	<b>69%</b>
<b>Capital</b>	<b>90,050</b>	<b>436,855</b>	<b>824,000</b>	<b>1,814,243</b>	<b>-</b>	<b>1,077,548</b>	<b>1,077,548</b>	<b>736,695</b>	<b>59%</b>
<b>Total Expenditures</b>	<b>104,322</b>	<b>511,602</b>	<b>1,024,000</b>	<b>2,271,456</b>	<b>12,468</b>	<b>1,380,217</b>	<b>1,392,685</b>	<b>878,770</b>	<b>61%</b>
<b>Net Surplus / (Deficit)</b>	<b>938,407</b>	<b>628,227</b>	<b>127,372</b>	<b>(1,120,084)</b>	<b>159,328</b>		<b>(1,220,889)</b>		
Beginning Cash Balance	124,406	1,032,916		1,604,154					
Cash Adjustments	(29,898)	(56,988)		-					
<b>Ending Cash Balance</b>	<b>1,032,916</b>	<b>1,604,154</b>		<b>484,070</b>	<b>1,754,871</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
No reserve requirement - Capital fund - spend down to zero

**Fund Purpose:**  
On January 14, 2019, the Common Council passed an ordinance to establish a storm water user fee (ordinance 10633-19). This fund was established to track receipt of the storm water fee revenue and expense of that revenue on storm water projects.  
- The storm sewer system consists of sewers, storm inlets, catch basins, manholes, curbs, gutters, ditches, swales, retention and/or detention ponds or basins, dams, and flood control facilities designed for the collection, control, transport or discharge of stormwater. A storm water utility fee is a fee that produces revenue dedicated to improving drainage, controlling flooding, improving water quality and implementing regulations.

**Explanation of Revenue Sources:**  
The original storm water fee structure was a flat rate of \$2 per month for residential customers and \$5 per month for non-residential customers. The fee took effect on June 1, 2019. In August 2021, the Common Council passed ordinance no. 10797-21 to change the rates. Effective January 1, 2022, the residential flat rate remains \$2 per month however the non-residential rate will change as follows: Tier 1-\$5, Tier-2 \$8, Tier 3-\$10, Tier 4-\$16, and Tier 5-\$20. The ordinance allows for the storm water rates to increase incrementally from 2022 through 2025.  
  
In 2021, the City received a \$68,000 grant from the Indiana Department of Natural Resources - Lake and River Enhancement Program Division of Wildlife to be used towards the Northshore Bank Stabilization Project.

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

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<b>Fund Name</b>	Police State Seizures					<b>Fund Number</b>	216		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Shared Revenues	4,678	22,670	5,000	5,000	-		-	5,000	0%
Interest Earnings	1,895	993	896	896	134		134	762	15%
Other Income	18	-	-	-	-		-	-	-
Interfund Transfers In	-	7,636	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,591</b>	<b>31,299</b>	<b>5,896</b>	<b>5,896</b>	<b>134</b>		<b>134</b>	<b>5,762</b>	<b>2%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Education & Training	-	-	10,000	10,000	-	-	-	10,000	0%
Other Services & Charges	-	-	12,000	12,000	-	-	-	12,000	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>0%</b>
<b>Capital</b>	<b>31,753</b>	<b>71,043</b>	<b>22,500</b>	<b>22,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,500</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>31,753</b>	<b>71,043</b>	<b>44,500</b>	<b>44,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,500</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(25,162)</b>	<b>(39,744)</b>	<b>(38,604)</b>	<b>(38,604)</b>	<b>134</b>		<b>134</b>		
Beginning Cash Balance	238,323	213,569		173,825			<b>Cash Reserves Target</b>		
Cash Adjustments	409	-		-					
<b>Ending Cash Balance</b>	<b>213,569</b>	<b>173,825</b>		<b>135,221</b>	<b>173,959</b>				
Cash Reserves Target	7,938	17,761		11,125			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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<b>Fund Name</b>	Police Curfew Violations	<b>Fund Number</b>	218
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	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
<b>Revenue</b>									
Fines, Forfeitures, and Fees	768	-	-	-	-		-	-	-
Interest Earnings	115	82	-	-	8		8	(8)	-
<b>Total Revenue</b>	<b>883</b>	<b>82</b>	<b>-</b>	<b>-</b>	<b>8</b>		<b>8</b>	<b>(8)</b>	<b>-</b>

<b>Expenditures by Type</b>									
Interfund Transfers Out	-	-	18,799	18,799	13,888	-	13,888	4,911	74%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>18,799</b>	<b>18,799</b>	<b>13,888</b>	<b>-</b>	<b>13,888</b>	<b>4,911</b>	<b>74%</b>

<b>Net Surplus / (Deficit)</b>	883	82	(18,799)	(18,799)	(13,880)		(13,880)
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Beginning Cash Balance	12,894	13,799		13,880		<b>Cash Reserves Target</b>
Cash Adjustments	22	-		4,919		
<b>Ending Cash Balance</b>	<b>13,799</b>	<b>13,880</b>		<b>-</b>		
Cash Reserves Target	-	-		-		

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

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

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

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Fund Name	Law Enforcement Continuing Education					Fund Number	220			
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	
<b>Revenue</b>										
Intergov./ Grants	-	41,980	-	183,000	113,240		113,240	69,760	62%	
Charges for Services	148,550	115,024	115,000	115,000	18,948		18,948	96,052	16%	
Fines, Forfeitures, and Fees	92,751	89,648	101,200	101,200	28,679		28,679	72,521	28%	
Interest Earnings	3,849	2,229	4,889	4,889	334		334	4,555	7%	
Donations	2,000	500	1,000	1,000	-		-	1,000	0%	
Other Income	11,555	2,970	-	-	1,206		1,206	(1,206)	-	
Interfund Transfers In	-	73,512	352,373	352,373	218,182		218,182	134,191	62%	
<b>Total Revenue</b>	<b>258,705</b>	<b>325,862</b>	<b>574,462</b>	<b>757,462</b>	<b>380,590</b>		<b>380,590</b>	<b>376,873</b>	<b>50%</b>	
<b>Expenditures by Type</b>										
Supplies	62,084	193,652	137,000	120,199	26,494	10,227	36,721	83,478	31%	
<b>Services &amp; Charges</b>										
Professional Services	1,136	188	-	-	-	-	-	-	-	
Education & Training	81,558	131,259	90,000	90,375	36,805	15,635	52,440	37,935	58%	
Travel	20,646	28,840	51,500	51,745	10,572	6,885	17,457	34,288	34%	
Other Services & Charges	31,475	69,045	59,250	59,250	7,229	-	7,229	52,021	12%	
<b>Total Services &amp; Charges</b>	<b>134,816</b>	<b>229,333</b>	<b>200,750</b>	<b>201,370</b>	<b>54,607</b>	<b>22,520</b>	<b>77,127</b>	<b>124,244</b>	<b>38%</b>	
Capital	-	-	-	-	-	35,531	35,531	(35,531)	-	
Interfund Transfers Out	-	-	-	19,000	19,000	-	19,000	-	100%	
<b>Total Expenditures</b>	<b>196,900</b>	<b>422,985</b>	<b>337,750</b>	<b>340,568</b>	<b>100,101</b>	<b>68,278</b>	<b>168,379</b>	<b>172,191</b>	<b>49%</b>	
<b>Net Surplus / (Deficit)</b>	<b>61,806</b>	<b>(97,123)</b>	<b>236,712</b>	<b>416,894</b>	<b>280,488</b>		<b>212,210</b>			
Beginning Cash Balance	421,276	483,549		378,981						
Cash Adjustments	467	(7,445)		-						
<b>Ending Cash Balance</b>	<b>483,549</b>	<b>378,981</b>		<b>795,875</b>	<b>689,899</b>					
Cash Reserves Target	49,225	105,746		85,142						
							<b>Cash Reserves Target</b>			
							25% of Annual expenditures			

**Fund Purpose:**

This fund was established (ordinance 6974-81) to fund the continuing education for the officers of the South Bend Police Department.

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

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

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<b>Fund Name</b>	Local Income Tax - Public Safety	<b>Fund Number</b>	249
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	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
<b>Revenue</b>									
Local Income Taxes	9,703,297	9,391,746	8,826,957	8,826,957	1,450,850		1,450,850	7,376,107	16%
Interest Earnings	33,595	25,015	10,000	10,000	2,910		2,910	7,090	29%
<b>Total Revenue</b>	<b>9,736,892</b>	<b>9,416,761</b>	<b>8,836,957</b>	<b>8,836,957</b>	<b>1,453,760</b>		<b>1,453,760</b>	<b>7,383,197</b>	<b>16%</b>

<b>Expenditures by Department</b>									
Police Department	4,619,654	4,737,560	6,344,523	6,344,523	976,080	-	976,080	5,368,443	15%
Fire Department	4,330,886	4,880,453	6,344,524	6,344,524	976,080	-	976,080	5,368,444	15%
<b>Total Expenditures</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>12,689,047</b>	<b>12,689,047</b>	<b>1,952,160</b>	<b>-</b>	<b>1,952,160</b>	<b>10,736,887</b>	<b>15%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	6,703,431	7,651,358	12,689,047	12,689,047	1,952,160	-	1,952,160	10,736,887	15%
Fringe Benefits	2,247,109	1,966,655	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>12,689,047</b>	<b>12,689,047</b>	<b>1,952,160</b>	<b>-</b>	<b>1,952,160</b>	<b>10,736,887</b>	<b>15%</b>
<b>Total Expenditures</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>12,689,047</b>	<b>12,689,047</b>	<b>1,952,160</b>	<b>-</b>	<b>1,952,160</b>	<b>10,736,887</b>	<b>15%</b>

<b>Net Surplus / (Deficit)</b>	786,352	(201,253)	(3,852,090)	(3,852,090)	(498,400)		(498,400)
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Beginning Cash Balance	3,253,787	4,045,717		3,844,465		<b>Cash Reserves Target</b>
Cash Adjustments	5,578	-		7,625		
<b>Ending Cash Balance</b>	<b>4,045,717</b>	<b>3,844,465</b>		<b>-</b>	<b>3,346,065</b>	
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.

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<b>Fund Name</b>	Police Take Home Vehicle					<b>Fund Number</b>	278		
<b>Fund Type</b>	Internal Service Funds					<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	5,480	14,640	5,720	5,720	5,640		5,640	80	99%
Interest Earnings	5,998	4,038	5,434	5,434	538		538	4,896	10%
<b>Total Revenue</b>	<b>11,478</b>	<b>18,678</b>	<b>11,154</b>	<b>11,154</b>	<b>6,178</b>		<b>6,178</b>	<b>4,976</b>	<b>55%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Other Services & Charges	8,690	270	50,000	50,000	-	-	-	50,000	0%
<b>Total Services &amp; Charges</b>	<b>8,690</b>	<b>270</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Interfund Transfers Out</b>	<b>49,087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>57,777</b>	<b>270</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(46,299)</b>	<b>18,408</b>	<b>(38,846)</b>	<b>(38,846)</b>	<b>6,178</b>		<b>6,178</b>		
Beginning Cash Balance	725,194	681,823		698,546					
Cash Adjustments	2,928	(1,685)		-					
<b>Ending Cash Balance</b>	<b>681,823</b>	<b>698,546</b>		<b>659,700</b>	<b>704,724</b>				
Cash Reserves Target	750,000	750,000		750,000					
							<b>Cash Reserves Target</b>		
							Set dollar amount of \$750,000		
<b>Fund Purpose:</b>	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.								
<b>Explanation of Revenue Sources:</b>	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.								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	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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<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	36	24	-	-	2		2	(2)	-
<b>Total Revenue</b>	<b>36</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>2</b>		<b>2</b>	<b>(2)</b>	<b>-</b>

<b>Expenditures by Type</b>									
Interfund Transfers Out	-	-	4,338	4,338	4,165	-	4,165	173	96%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>4,338</b>	<b>4,338</b>	<b>4,165</b>	<b>-</b>	<b>4,165</b>	<b>173</b>	<b>96%</b>

<b>Net Surplus / (Deficit)</b>	36	24	(4,338)	(4,338)	(4,162)		(4,162)
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Beginning Cash Balance	4,095	4,138		4,162		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	7	-		176		
<b>Ending Cash Balance</b>	<b>4,138</b>	<b>4,162</b>		<b>-</b>		
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.



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Fund Name	Fire Department Capital					Fund Number	287						
Fund Type	Capital Funds					Control	City Funds						
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget				
<b>Revenue</b>													
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	0%				
Charges for Services	2,514,908	1,905,360	1,837,850	1,837,850	328,674		328,674	1,509,176	18%				
Fines, Forfeitures, and Fees	-	300	-	-	-		-	-	-				
Interest Earnings	9,151	8,474	9,023	9,023	1,297		1,297	7,726	14%				
Debt Proceeds	1,660,000	210,000	2,310,000	2,310,000	-		-	2,310,000	0%				
Other Income	8,244	1,334	-	-	19,998		19,998	(19,998)	-				
Interfund Transfers In	-	-	-	-	-		-	-	-				
<b>Total Revenue</b>	<b>4,192,303</b>	<b>2,125,468</b>	<b>4,231,873</b>	<b>4,231,873</b>	<b>349,970</b>		<b>349,970</b>	<b>3,881,904</b>	<b>8%</b>				
<b>Expenditures by Type</b>													
Supplies	-	-	-	-	-		-	-	-				
<b>Services &amp; Charges</b>													
Debt Service Principal	343,971	662,651	1,132,508	1,132,508	184,358		184,358	948,150	16%				
Debt Service Interest & Fees	31,114	36,120	82,708	82,708	8,109		8,109	74,599	10%				
<b>Total Services &amp; Charges</b>	<b>375,085</b>	<b>698,771</b>	<b>1,215,216</b>	<b>1,215,216</b>	<b>192,467</b>		<b>192,467</b>	<b>1,022,749</b>	<b>16%</b>				
Capital	1,925,268	1,029,049	2,610,000	4,834,466	-		2,224,466	2,224,466	46%				
Interfund Transfers Out	746,231	750,306	748,657	748,657	374,616		374,616	374,041	50%				
<b>Total Expenditures</b>	<b>3,046,584</b>	<b>2,478,126</b>	<b>4,573,873</b>	<b>6,798,339</b>	<b>567,083</b>		<b>2,224,466</b>	<b>2,791,549</b>	<b>41%</b>				
<b>Net Surplus / (Deficit)</b>	<b>1,145,719</b>	<b>(352,658)</b>	<b>(342,000)</b>	<b>(2,566,466)</b>	<b>(217,113)</b>		<b>(2,441,579)</b>						
Beginning Cash Balance	1,962,214	3,111,296		2,758,339		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Cash Reserves Target</th> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Capital fund - spend down to zero</td> </tr> </table>				Cash Reserves Target		No reserve requirement - Capital fund - spend down to zero	
Cash Reserves Target													
No reserve requirement - Capital fund - spend down to zero													
Cash Adjustments	3,364	(300)		-									
<b>Ending Cash Balance</b>	<b>3,111,296</b>	<b>2,758,339</b>		<b>191,873</b>	<b>2,541,225</b>								
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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<b>Fund Name</b>	Emergency Medical Services Operating					<b>Fund Number</b>	288		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	10,316	-	-	-	-		-	-	-
Other Income	797	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>11,113</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>1,468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Professional Services	1,292	-	-	-	-	-	-	-	-
Repairs & Maintenance	42,719	-	-	-	-	-	-	-	-
Education & Training	4,778	-	-	-	-	-	-	-	-
Other Services & Charges	54,946	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>103,734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>1,716,684</b>	<b>607,079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,821,886</b>	<b>607,079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,810,773)</b>	<b>(607,079)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		
Beginning Cash Balance	2,520,160	607,079		-					
Cash Adjustments	(102,309)	-		-					
<b>Ending Cash Balance</b>	<b>607,079</b>	<b>-</b>		<b>-</b>					
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement		
<b>Fund Purpose:</b>									
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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<b>Fund Name</b>	Haz-Mat	<b>Fund Number</b>	289
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	-	-	10,000	10,000	-		-	10,000	0%
Interest Earnings	243	165	256	256	22		22	234	8%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>243</b>	<b>165</b>	<b>10,256</b>	<b>10,256</b>	<b>22</b>		<b>22</b>	<b>10,234</b>	<b>0%</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	10,000	10,000	-	-	-	10,000	0%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	10,000	10,000	-	-	-	10,000	0%

<b>Net Surplus / (Deficit)</b>	243	165	256	256	22	22
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Beginning Cash Balance	27,647	27,937		28,102		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	47	-		-		
<b>Ending Cash Balance</b>	<b>27,937</b>	<b>28,102</b>		<b>28,358</b>	<b>28,124</b>	
Cash Reserves Target	-	-		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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<b>Fund Name</b>	Indiana River Rescue					<b>Fund Number</b>	291		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	54,600	94,550	90,000	90,000	16,605		16,605	73,395	18%
Interest Earnings	2,955	1,993	2,991	2,991	278		278	2,713	9%
Donations	-	-	-	-	-		-	-	-
Other Income	-	1,300	-	-	-		-	-	-
<b>Total Revenue</b>	<b>57,555</b>	<b>97,843</b>	<b>92,991</b>	<b>92,991</b>	<b>16,883</b>		<b>16,883</b>	<b>76,108</b>	<b>18%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>16,731</b>	<b>32,702</b>	<b>24,000</b>	<b>26,475</b>	<b>24,662</b>	<b>10,781</b>	<b>35,443</b>	<b>(8,968)</b>	<b>134%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	1,300	1,300	-	-	-	1,300	0%
Education & Training	425	13,608	9,000	9,000	-	2,839	2,839	6,161	32%
Travel	2,524	1,483	15,000	15,000	-	-	-	15,000	0%
Repairs & Maintenance	-	4,210	43,000	47,584	4,584	-	4,584	43,000	10%
Other Services & Charges	-	1,133	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,949</b>	<b>20,433</b>	<b>68,300</b>	<b>72,884</b>	<b>4,584</b>	<b>2,839</b>	<b>7,423</b>	<b>65,461</b>	<b>10%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>19,679</b>	<b>53,135</b>	<b>92,300</b>	<b>99,359</b>	<b>29,246</b>	<b>13,620</b>	<b>42,866</b>	<b>56,493</b>	<b>43%</b>
<b>Net Surplus / (Deficit)</b>	<b>37,876</b>	<b>44,708</b>	<b>691</b>	<b>(6,368)</b>	<b>(12,363)</b>		<b>(25,984)</b>		
Beginning Cash Balance	293,325	330,404		360,311			<b>Cash Reserves Target</b>		
Cash Adjustments	(797)	(14,800)		-					
<b>Ending Cash Balance</b>	<b>330,404</b>	<b>360,311</b>		<b>353,943</b>	<b>353,221</b>				
Cash Reserves Target	4,920	13,284		24,840			25% of Annual expenditures		

**Fund Purpose:**  
This fund is used to account for the revenue from tuition fees for students attending the Indiana River Rescue School (IRRS) and the expenditures of that revenue. There are typically 2-4 schools a year, each a week in duration. The IRRS is administered by the South Bend Fire Department under the direction of the Special Operations Bureau. The majority of instructors are comprised of South Bend Firefighters and Conservation Officers from the IDNR. The 5 day school includes extensive field training on the St. Joseph River and its unique "L" shaped dam, and the East Race Waterway. The East Race Waterway is a 2000' run which winds through the heart of the city. It allows for realistic but controlled training in river rescue, what is now formally known as the premier training ground for "Swiftwater rescue." Class lectures will provide a background in theory and concepts that enables students to go directly to the water. Students become familiar with such equipment as inflatable boats, outboards, rescue ropes, rope rescue systems & necessary personal gear. Many of the teaching sites have actual accident histories.

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

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

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<b>Fund Name</b>	Police Grants	<b>Fund Number</b>	292
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Grants	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-

<b>Expenditures by Type</b>									
Interfund Transfers Out	-	-	26,716	26,716	26,716	-	26,716	1	100%
<b>Total Expenditures</b>	-	-	26,716	26,716	26,716	-	26,716	1	100%

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

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Regional Police Academy					<b>Fund Number</b>	294		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	9,350	19,625	-	-	-		-	-	-
Interest Earnings	1,106	819	-	-	83		83	(83)	-
<b>Total Revenue</b>	<b>10,456</b>	<b>20,444</b>	<b>-</b>	<b>-</b>	<b>83</b>		<b>83</b>	<b>(83)</b>	<b>-</b>
<b>Expenditures by Type</b>									
Supplies	214	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Other Services & Charges	2,943	100	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,943</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interfund Transfers Out	-	-	175,000	175,000	146,411	-	146,411	28,589	84%
<b>Total Expenditures</b>	<b>3,157</b>	<b>100</b>	<b>175,000</b>	<b>175,000</b>	<b>146,411</b>	<b>-</b>	<b>146,411</b>	<b>28,589</b>	<b>84%</b>
<b>Net Surplus / (Deficit)</b>	<b>7,299</b>	<b>20,344</b>	<b>(175,000)</b>	<b>(175,000)</b>	<b>(146,328)</b>		<b>(146,328)</b>		
Beginning Cash Balance	118,481	125,984		146,328			<b>Cash Reserves Target</b>		
Cash Adjustments	203	-		28,672			No reserve requirement		
<b>Ending Cash Balance</b>	<b>125,984</b>	<b>146,328</b>		<b>-</b>					
Cash Reserves Target	-	-		-					
<b>Fund Purpose:</b>									
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.									
<b>Explanation of Revenue Sources:</b>									
This fund received revenue from the enforcement courses offered to other police departments who pay a fee to attend the training.									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>									
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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<b>Fund Name</b>	COPS MORE Grant					<b>Fund Number</b>	295		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Grants	180,998	103,213	-	-	-		-	-	-
Fines, Forfeitures, and Fees	6,919	7,312	-	-	-		-	-	-
Interest Earnings	594	432	-	-	30		30	(30)	-
Other Income	260	120	-	-	-		-	-	-
<b>Total Revenue</b>	<b>188,771</b>	<b>111,077</b>	<b>-</b>	<b>-</b>	<b>30</b>		<b>30</b>	<b>(30)</b>	<b>-</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>86,905</b>	<b>16,331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Other Services & Charges	12,317	6,214	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>12,317</b>	<b>6,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>185,805</b>	<b>116,658</b>	<b>-</b>	<b>20,808</b>	<b>-</b>	<b>20,808</b>	<b>20,808</b>	<b>-</b>	<b>100%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>125,000</b>	<b>125,000</b>	<b>24,566</b>	<b>-</b>	<b>24,566</b>	<b>100,434</b>	<b>20%</b>
<b>Total Expenditures</b>	<b>285,026</b>	<b>139,203</b>	<b>125,000</b>	<b>145,808</b>	<b>24,566</b>	<b>20,808</b>	<b>45,375</b>	<b>100,434</b>	<b>31%</b>
<b>Net Surplus / (Deficit)</b>	<b>(96,255)</b>	<b>(28,126)</b>	<b>(125,000)</b>	<b>(145,808)</b>	<b>(24,536)</b>		<b>(45,345)</b>		
Beginning Cash Balance	169,439	73,474		45,349			<b>Cash Reserves Target</b>		
Cash Adjustments	290	-		100,459			No reserve requirement		
<b>Ending Cash Balance</b>	<b>73,474</b>	<b>45,349</b>		<b>-</b>	<b>20,813</b>				
Cash Reserves Target	-	-		-					

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

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

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<b>Fund Name</b>	Police Federal Drug Enforcement					<b>Fund Number</b>	299		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Shared Revenues	-	57,919	25,000	25,000	-		-	25,000	0%
Interest Earnings	723	192	697	697	18		18	679	3%
Interfund Transfers In	-	-	-	19,000	19,000		19,000	-	100%
<b>Total Revenue</b>	<b>723</b>	<b>58,110</b>	<b>25,697</b>	<b>44,697</b>	<b>19,018</b>		<b>19,018</b>	<b>25,679</b>	<b>43%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	-	-	6,000	6,000	-	-	-	6,000	0%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-
<b>Capital</b>	31,000	-	22,500	22,500	-	-	-	22,500	0%
<b>Interfund Transfers Out</b>	-	81,148	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>31,000</b>	<b>81,148</b>	<b>28,500</b>	<b>28,500</b>	-	-	-	<b>28,500</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(30,277)</b>	<b>(23,037)</b>	<b>(2,803)</b>	<b>16,197</b>	<b>19,018</b>		<b>19,018</b>		
<b>Cash Reserves</b>									
Beginning Cash Balance	113,552	83,275		60,237		<b>Cash Reserves Target</b> 25% of Annual expenditures			
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>83,275</b>	<b>60,237</b>		<b>76,434</b>	<b>79,256</b>				
Cash Reserves Target	7,750	20,287		7,125					

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Budgeted expenditures are for replacement of police cars and for supplies related to drug enforcement and training.



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<b>Fund Name</b>	2018 Fire Station #9 Bond Debt Service					<b>Fund Number</b>	350		
<b>Fund Type</b>	Debt Service Funds					<b>Control</b>	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
<b>Revenue</b>									
Interfund Transfers In	341,231	345,306	344,157	344,157	172,866		172,866	171,291	50%
<b>Total Revenue</b>	<b>341,231</b>	<b>345,306</b>	<b>344,157</b>	<b>344,157</b>	<b>172,866</b>		<b>172,866</b>	<b>171,291</b>	<b>50%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	195,000	205,000	210,000	210,000	105,000	-	105,000	105,000	50%
Debt Service Interest & Fees	146,231	140,306	134,157	134,157	67,866	-	67,866	66,291	51%
<b>Total Services &amp; Charges</b>	<b>341,231</b>	<b>345,306</b>	<b>344,157</b>	<b>344,157</b>	<b>172,866</b>	<b>-</b>	<b>172,866</b>	<b>171,291</b>	<b>50%</b>
<b>Total Expenditures</b>	<b>341,231</b>	<b>345,306</b>	<b>344,157</b>	<b>344,157</b>	<b>172,866</b>	<b>-</b>	<b>172,866</b>	<b>171,291</b>	<b>50%</b>
<b>Net Surplus / (Deficit)</b>	-	-	-	-	-		-		
Beginning Cash Balance	-	-		-					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>					
Cash Reserves Target	-	-		-					
						<b>Cash Reserves Target</b>			
						No reserve requirement			
<b>Fund Purpose:</b>	<p>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).</p>								
<b>Explanation of Revenue Sources:</b>	<p>This fund receives interfund transfers from the Fire Department Capital Fund (#287) in the amount of the debt service payments.</p>								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	<p>Debt service payments are due on January 15 and July 15. The final bond payment is due January 15, 2038.</p>								

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<b>Fund Name</b>	2018 Fire Station #9 Bond Capital	<b>Fund Number</b>	451
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<b>Fund Type</b>	Capital Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	2,981	1,857	-	-	243		243	(243)	-
<b>Total Revenue</b>	<b>2,981</b>	<b>1,857</b>	<b>-</b>	<b>-</b>	<b>243</b>		<b>243</b>	<b>(243)</b>	<b>-</b>

<b>Expenditures by Type</b>	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	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>89,311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	(86,330)	1,857	-	-	243		243
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Beginning Cash Balance	399,877	314,233		316,090		<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	686	-	-	-		
<b>Ending Cash Balance</b>	<b>314,233</b>	<b>316,090</b>	<b>-</b>	<b>316,090</b>	<b>316,333</b>	
Cash Reserves Target	-	-	-	-		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

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

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

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<b>Fund Name</b>	Fire Pension					<b>Fund Number</b>	701		
<b>Fund Type</b>	Pension Trust Funds					<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Shared Revenues	4,323,533	4,101,279	4,521,259	4,521,259	-		-	4,521,259	0%
Interest Earnings	2,205	1,809	11	11	255		255	(244)	2314%
Other Income	-	-	-	-	3,922		3,922	(3,922)	-
<b>Total Revenue</b>	<b>4,325,739</b>	<b>4,103,087</b>	<b>4,521,270</b>	<b>4,521,270</b>	<b>4,177</b>		<b>4,177</b>	<b>4,517,093</b>	<b>0%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	4,205,078	4,131,672	4,576,038	4,576,038	687,134	-	687,134	3,888,904	15%
<b>Total Personnel</b>	<b>4,205,078</b>	<b>4,131,672</b>	<b>4,576,038</b>	<b>4,576,038</b>	<b>687,134</b>	<b>-</b>	<b>687,134</b>	<b>3,888,904</b>	<b>15%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>0%</b>
<b>Services &amp; Charges</b>									
Professional Services	3,500	3,500	6,000	6,000	-	3,500	3,500	2,500	58%
Travel	-	-	350	350	-	-	-	350	0%
Other Services & Charges	679	1,296	1,400	1,400	134	-	134	1,266	10%
<b>Total Services &amp; Charges</b>	<b>4,179</b>	<b>4,796</b>	<b>7,750</b>	<b>7,750</b>	<b>134</b>	<b>3,500</b>	<b>3,634</b>	<b>4,116</b>	<b>47%</b>
<b>Total Expenditures</b>	<b>4,209,256</b>	<b>4,136,468</b>	<b>4,583,888</b>	<b>4,583,888</b>	<b>687,267</b>	<b>3,500</b>	<b>690,767</b>	<b>3,893,120</b>	<b>15%</b>
<b>Net Surplus / (Deficit)</b>	<b>116,482</b>	<b>(33,381)</b>	<b>(62,618)</b>	<b>(62,618)</b>	<b>(683,091)</b>		<b>(686,591)</b>		
Beginning Cash Balance	336,501	453,561		420,180			<b>Cash Reserves Target</b>		
Cash Adjustments	577	-		-			10% of Annual expenditures		
<b>Ending Cash Balance</b>	<b>453,561</b>	<b>420,180</b>		<b>357,562</b>	<b>(262,780)</b>				
Cash Reserves Target	420,926	413,647		458,389					

**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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<b>Fund Name</b>	<b>Police Pension</b>					<b>Fund Number</b>	<b>702</b>		
<b>Fund Type</b>	<b>Pension Trust Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	6,048,813	5,950,693	6,057,740	6,057,740	-		-	6,057,740	0%
Interest Earnings	3,126	2,305	4,310	4,310	331		331	3,979	8%
Other Income	6,284	4,119	2,000	2,000	1,527		1,527	473	76%
<b>Total Revenue</b>	<b>6,058,223</b>	<b>5,957,118</b>	<b>6,064,050</b>	<b>6,064,050</b>	<b>1,858</b>		<b>1,858</b>	<b>6,062,192</b>	<b>0%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	6,186,554	5,958,435	6,049,340	6,049,340	1,009,578		1,009,578	5,039,762	17%
<b>Total Personnel</b>	<b>6,186,554</b>	<b>5,958,435</b>	<b>6,049,340</b>	<b>6,049,340</b>	<b>1,009,578</b>		<b>1,009,578</b>	<b>5,039,762</b>	<b>17%</b>
<b>Supplies</b>	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
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	131	-	131	1,269	9%
<b>Total Services &amp; Charges</b>	<b>4,445</b>	<b>4,329</b>	<b>8,400</b>	<b>8,400</b>	<b>131</b>	<b>3,500</b>	<b>3,631</b>	<b>4,769</b>	<b>43%</b>
<b>Total Expenditures</b>	<b>6,190,998</b>	<b>5,962,764</b>	<b>6,057,740</b>	<b>6,057,740</b>	<b>1,009,709</b>	<b>3,500</b>	<b>1,013,209</b>	<b>5,044,531</b>	<b>17%</b>
<b>Net Surplus / (Deficit)</b>	<b>(132,776)</b>	<b>(5,646)</b>	<b>6,310</b>	<b>6,310</b>	<b>(1,007,852)</b>		<b>(1,011,352)</b>		
Beginning Cash Balance	698,148	566,569		560,923			<b>Cash Reserves Target</b>		
Cash Adjustments	1,197	-		-			10% of Annual expenditures		
<b>Ending Cash Balance</b>	<b>566,569</b>	<b>560,923</b>		<b>567,233</b>	<b>(446,797)</b>				
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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<b>Fund Name</b>	Police K-9 Unit	<b>Fund Number</b>	705
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	21	14	-	-	1		1	(1)	-
Donations	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>21</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>1</b>		<b>1</b>	<b>(1)</b>	<b>-</b>

<b>Expenditures by Type</b>									
Interfund Transfers Out	-	-	2,520	2,520	2,436	-	2,436	84	97%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>2,520</b>	<b>2,520</b>	<b>2,436</b>	<b>-</b>	<b>2,436</b>	<b>84</b>	<b>97%</b>

<b>Net Surplus / (Deficit)</b>	21	14	(2,520)	(2,520)	(2,435)		(2,435)
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Beginning Cash Balance	2,395	2,420		2,435		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	4	-	-	85		
<b>Ending Cash Balance</b>	<b>2,420</b>	<b>2,435</b>	<b>-</b>	<b>-</b>		
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
<b>Revenue</b>									
Property Taxes	9,566,845	10,271,000	10,580,413	10,580,413	-	-	-	10,580,413	0%
Intergov./ Shared Revenues	904,581	911,437	953,848	953,848	-	-	-	953,848	0%
Intergov./ Grants	648,098	200,000	-	-	-	-	-	-	-
Licenses & Permits	-	253	-	-	25	-	25	(25)	-
Charges for Services	2,760,462	2,922,965	3,196,581	3,196,581	441,864	-	441,864	2,754,717	14%
Fines, Forfeitures, and Fees	-	12	-	-	-	-	-	-	-
Interest Earnings	7,167	20,758	50,000	50,000	4,365	-	4,365	45,635	9%
Debt Proceeds	-	-	269,000	269,000	-	-	-	269,000	0%
Donations	1,061,421	912,899	1,000,000	1,000,000	479,829	-	479,829	520,171	48%
Other Income	127,858	132,135	314,941	314,941	71,399	-	71,399	243,542	23%
Interfund Transfers In	800,000	1,232,541	119,221	119,221	19,871	-	19,871	99,350	17%
<b>Total Revenue</b>	<b>15,876,432</b>	<b>16,604,000</b>	<b>16,484,004</b>	<b>16,484,004</b>	<b>1,017,354</b>		<b>1,017,354</b>	<b>15,466,651</b>	<b>6%</b>
<b>Expenditures by Division</b>									
Park Administration	1,499,024	1,528,718	1,137,939	1,138,336	176,007	5,263	181,270	957,066	16%
Park Maintenance	6,962,316	6,987,490	7,542,027	8,037,456	1,164,924	348,640	1,513,563	6,523,892	19%
Golf Courses	1,501,398	1,700,799	1,831,495	1,839,260	177,856	31,232	209,087	1,630,173	11%
Recreational Experiences	2,773,309	2,683,314	2,444,112	2,470,739	468,733	32,490	501,222	1,969,517	20%
Community Programming	-	-	1,604,980	1,611,638	36,822	4,540	41,362	1,570,276	3%
Development & Promotions	882,516	911,174	921,648	969,442	157,368	26,036	183,405	786,037	19%
Park Projects & Capital	1,041,871	460,817	300,000	1,696,920	87,806	346,347	434,153	1,262,768	26%
Potawatomi Zoo	700,000	701,965	701,803	701,803	350,301	350,000	700,301	1,503	100%
<b>Total Expenditures</b>	<b>15,360,434</b>	<b>14,974,277</b>	<b>16,484,004</b>	<b>18,465,596</b>	<b>2,619,816</b>	<b>1,144,547</b>	<b>3,764,363</b>	<b>14,701,232</b>	<b>20%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	6,015,996	5,799,795	6,516,670	6,516,670	821,341	-	821,341	5,695,329	13%
Fringe Benefits	2,133,462	2,037,827	2,319,980	2,319,980	364,254	-	364,254	1,955,726	16%
<b>Total Personnel</b>	<b>8,149,458</b>	<b>7,837,623</b>	<b>8,836,650</b>	<b>8,836,650</b>	<b>1,185,595</b>		<b>1,185,595</b>	<b>7,651,055</b>	<b>13%</b>
<b>Supplies</b>	<b>1,173,909</b>	<b>1,372,042</b>	<b>1,514,568</b>	<b>1,563,323</b>	<b>142,170</b>	<b>147,220</b>	<b>289,390</b>	<b>1,273,933</b>	<b>19%</b>
<b>Services &amp; Charges</b>									
Professional Services	192,616	114,458	324,780	307,239	35,207	-	35,207	272,032	11%
Printing & Advertising	102,375	155,635	258,800	287,314	65,949	32,341	98,289	189,025	34%
Utilities	790,831	930,114	781,304	780,304	166,985	-	166,985	613,319	21%
Repairs & Maintenance	515,084	636,277	584,034	643,629	96,287	78,503	174,790	468,839	27%
Education & Training	11,167	15,827	25,425	22,625	4,508	2,075	6,583	16,042	29%
Travel	3,355	5,123	33,400	35,250	406	3,293	3,698	31,552	10%
Grants & Subsidies	715,000	715,000	715,000	715,000	365,000	350,000	715,000	-	100%
Other Services & Charges	691,376	565,456	684,573	754,977	99,781	65,899	165,680	589,297	22%
Debt Service Principal	504,636	452,898	291,946	291,946	53,977	-	53,977	237,969	18%
Debt Service Interest & Fees	47,338	31,020	34,076	34,076	11,071	-	11,071	23,005	32%
<b>Total Services &amp; Charges</b>	<b>3,573,777</b>	<b>3,621,808</b>	<b>3,733,338</b>	<b>3,872,360</b>	<b>899,171</b>	<b>532,110</b>	<b>1,431,282</b>	<b>2,441,080</b>	<b>37%</b>
<b>Operating Expenditures</b>	<b>12,897,144</b>	<b>12,831,473</b>	<b>14,084,556</b>	<b>14,272,333</b>	<b>2,226,936</b>	<b>679,331</b>	<b>2,906,266</b>	<b>11,366,068</b>	<b>20%</b>
<b>Capital</b>	<b>1,030,272</b>	<b>474,790</b>	<b>569,000</b>	<b>2,362,815</b>	<b>87,806</b>	<b>465,216</b>	<b>553,022</b>	<b>1,809,793</b>	<b>23%</b>
<b>Interfund</b>									
Interfund Allocations	1,421,220	1,668,015	1,830,448	1,830,448	305,075	-	305,075	1,525,373	17%
Interfund Transfers Out	11,799	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>1,433,019</b>	<b>1,668,015</b>	<b>1,830,448</b>	<b>1,830,448</b>	<b>305,075</b>		<b>305,075</b>	<b>1,525,373</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>15,360,434</b>	<b>14,974,277</b>	<b>16,484,004</b>	<b>18,465,596</b>	<b>2,619,816</b>	<b>1,144,547</b>	<b>3,764,363</b>	<b>14,701,234</b>	<b>20%</b>
<b>Net Surplus / (Deficit)</b>	<b>515,998</b>	<b>1,629,723</b>	<b>-</b>	<b>(1,981,592)</b>	<b>(1,602,462)</b>		<b>(2,747,009)</b>		
Beginning Cash Balance	3,649,543	4,156,004		5,865,858					
Cash Adjustments	(9,538)	80,130		-					
<b>Ending Cash Balance</b>	<b>4,156,004</b>	<b>5,865,858</b>		<b>3,884,266</b>	<b>4,316,596</b>				
Cash Reserves Target	3,840,108	3,743,569		4,616,399					
								<b>Cash Reserves Target</b>	
								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. In 2019, VPA received \$1,000,000 from the Leighton Foundation. Interfund transfers from the Local Income Tax Certified Shares Fund (#404) help subsidize operations.

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

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

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<b>Fund Name</b>	Morris PAC / Palais Royale Marketing	<b>Fund Number</b>	273
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	3,535	4,983	-	-	-		-	-	-
Interest Earnings	648	453	-	-	43		43	(43)	-
Donations	-	500	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,183</b>	<b>5,936</b>	<b>-</b>	<b>-</b>	<b>43</b>		<b>43</b>	<b>(43)</b>	<b>-</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Printing & Advertising	832	7,648	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>832</b>	<b>7,648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Interfund Transfers Out</b>	-	-	100,000	100,000	74,852	-	74,852	25,148	75%
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<b>Total Expenditures</b>	<b>832</b>	<b>7,648</b>	<b>100,000</b>	<b>100,000</b>	<b>74,852</b>	<b>-</b>	<b>74,852</b>	<b>25,148</b>	<b>75%</b>
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<b>Net Surplus / (Deficit)</b>	<b>3,351</b>	<b>(1,712)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(74,809)</b>		<b>(74,809)</b>		
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Beginning Cash Balance	73,045	76,521		74,809		<b>Cash Reserves Target</b>
Cash Adjustments	125	-		25,191		
<b>Ending Cash Balance</b>	<b>76,521</b>	<b>74,809</b>		<b>-</b>	<b>-</b>	
Cash Reserves Target	-	-		-		No reserve requirement

**Fund Purpose:**  
This fund was established (ordinance 9768-07) as a separate, non-reverting fund to receive monies from solicitation of funds for commercial promotion sponsorships such as commercial ads on ticket envelopes and Morris Marquee sponsorships; and to accept donations to the Morris Performing Arts Center and Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with continued promotions of and within both the Morris Performing Arts Center and Palais Royale.

In 2022, the Morris Performing Arts Center's operations will be moved into an enterprise fund due to the nature of the Morris' activities. The revenue and expenditures previously accounted for in this fund will be moved to the newly created Morris Performing Arts Center Operations Fund (#602) and the remaining cash balance in this fund will be transferred to the new fund.

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures were for advertisements and promotional services. The City advertised on the local area digital billboards, but also secured sponsorships to help fund the advertising displayed on them.

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<b>Fund Name</b>	Morris PAC Self-Promotion	<b>Fund Number</b>	274
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	37,554	37,223	-	-	-		-	-	-
Interest Earnings	1,818	1,355	-	-	150		150	(150)	-
<b>Total Revenue</b>	<b>39,372</b>	<b>38,578</b>	<b>-</b>	<b>-</b>	<b>150</b>		<b>150</b>	<b>(150)</b>	<b>-</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Printing & Advertising	1,100	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Interfund Transfers Out</b>	-	-	410,000	410,000	264,160	-	264,160	145,840	64%
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<b>Total Expenditures</b>	1,100	-	410,000	410,000	264,160	-	264,160	145,840	64%
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<b>Net Surplus / (Deficit)</b>	38,272	38,578	(410,000)	(410,000)	(264,010)	-	(264,010)		
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Beginning Cash Balance	186,839	225,432		264,010					
Cash Adjustments	320	-		145,990					
<b>Ending Cash Balance</b>	<b>225,432</b>	<b>264,010</b>		<b>-</b>	<b>-</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
No reserve requirement

**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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<b>Fund Name</b>	2017 Parks Bond Debt Service					<b>Fund Number</b>	312		
<b>Fund Type</b>	Debt Service Funds					<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	1,087,915	1,116,956	1,100,842	1,100,842	-		-	1,100,842	0%
Intergov./ Shared Revenues	63,774	68,319	48,786	48,786	-		-	48,786	0%
Interest Earnings	(244)	500	1,176	1,176	105		105	1,071	9%
<b>Total Revenue</b>	<b>1,151,444</b>	<b>1,185,775</b>	<b>1,150,804</b>	<b>1,150,804</b>	<b>105</b>		<b>105</b>	<b>1,150,699</b>	<b>0%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	785,000	825,000	830,000	830,000	400,000		400,000	430,000	48%
Debt Service Interest & Fees	387,965	364,190	339,368	339,368	172,683		172,683	166,686	51%
<b>Total Services &amp; Charges</b>	<b>1,172,965</b>	<b>1,189,190</b>	<b>1,169,368</b>	<b>1,169,368</b>	<b>572,683</b>		<b>572,683</b>	<b>596,686</b>	<b>49%</b>
<b>Total Expenditures</b>	<b>1,172,965</b>	<b>1,189,190</b>	<b>1,169,368</b>	<b>1,169,368</b>	<b>572,683</b>		<b>572,683</b>	<b>596,686</b>	<b>49%</b>
<b>Net Surplus / (Deficit)</b>	<b>(21,521)</b>	<b>(3,415)</b>	<b>(18,564)</b>	<b>(18,564)</b>	<b>(572,578)</b>		<b>(572,578)</b>		
Beginning Cash Balance	208,740	187,578		184,163					
Cash Adjustments	358	-		-					
<b>Ending Cash Balance</b>	<b>187,578</b>	<b>184,163</b>		<b>165,599</b>	<b>(388,415)</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement		
<b>Fund Purpose:</b>	<p>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).</p> <p>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.</p>								
<b>Explanation of Revenue Sources:</b>	<p>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.</p>								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	<p>The bonds are to be repaid over 15 with with debt service payments due on January 15 and July 15 and the final payment due January 15, 2033. Property taxes are assumed to come in to cover the debt service payments through the life of the bond.</p> <p>Capital expenditures related to this bond are tracked in the 2017 Parks Bond Capital Fund (#471).</p>								

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<b>Fund Name</b>	Coveleski Stadium Capital					<b>Fund Number</b>	401			
<b>Fund Type</b>	Capital Funds					<b>Control</b>	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	
<b>Revenue</b>										
Charges for Services	-	-	25,000	25,000	-		-	25,000	0%	
Interest Earnings	144	58	109	109	1		1	108	1%	
<b>Total Revenue</b>	<b>144</b>	<b>58</b>	<b>25,109</b>	<b>25,109</b>	<b>1</b>		<b>1</b>	<b>25,108</b>	<b>0%</b>	
<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Repairs & Maintenance	15,099	10,183	25,000	25,715	6,962	715	7,677	18,038	30%	
<b>Total Services &amp; Charges</b>	<b>15,099</b>	<b>10,183</b>	<b>25,000</b>	<b>25,715</b>	<b>6,962</b>	<b>715</b>	<b>7,677</b>	<b>18,038</b>	<b>30%</b>	
<b>Capital</b>	-	-	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>15,099</b>	<b>10,183</b>	<b>25,000</b>	<b>25,715</b>	<b>6,962</b>	<b>715</b>	<b>7,677</b>	<b>18,038</b>	<b>30%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(14,955)</b>	<b>(10,125)</b>	<b>109</b>	<b>(606)</b>	<b>(6,961)</b>		<b>(7,676)</b>			
Beginning Cash Balance	25,850	11,685		814						
Cash Adjustments	790	(746)		-						
<b>Ending Cash Balance</b>	<b>11,685</b>	<b>814</b>		<b>208</b>	<b>815</b>					
Cash Reserves Target	-	-		-						

<b>Cash Reserves Target</b>
No reserve requirement - Capital fund - spend down to zero

**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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<b>Fund Name</b>	<b>Professional Sports Convention Development Area</b>					<b>Fund Number</b>	<b>413</b>		
<b>Fund Type</b>	<b>Capital Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	-	775,414	1,500,000	1,500,000	490,038		490,038	1,009,962	33%
Interest Earnings	-	218	-	-	650		650	(650)	-
<b>Total Revenue</b>	<b>-</b>	<b>775,632</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>490,688</b>		<b>490,688</b>	<b>1,009,312</b>	<b>33%</b>
<b>Expenditures by Type</b>									
Capital	-	-	1,500,000	2,304,900	664,810	369,940	1,034,750	1,270,150	45%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>	<b>2,304,900</b>	<b>664,810</b>	<b>369,940</b>	<b>1,034,750</b>	<b>1,270,150</b>	<b>45%</b>
<b>Net Surplus / (Deficit)</b>	<b>-</b>	<b>775,632</b>	<b>-</b>	<b>(804,900)</b>	<b>(174,122)</b>		<b>(544,062)</b>		
Beginning Cash Balance	-	-		775,632					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>-</b>	<b>775,632</b>		<b>(29,268)</b>	<b>611,320</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
No reserve requirement - Capital fund - spend down to zero

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

The Indiana Department of Revenue collects a portion of state sales tax and income taxes (covered taxes) generated in the professional sports convention development area (PSCDA). The taxes are remitted on a monthly basis to St. Joseph County which remits it to the City of South Bend. The maximum amount of covered taxes that may be captured in the PSCDA is \$2 million per year per IC 36-7-31.8-10(c). 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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<b>Fund Name</b>	<b>Morris Performing Arts Center Capital</b>						<b>Fund Number</b>	<b>416</b>	
<b>Fund Type</b>	<b>Capital Funds</b>						<b>Control</b>	<b>City Funds</b>	
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	-	-	500,000	500,000	-		-	500,000	0%
Charges for Services	37,554	37,223	85,000	-	-		-	-	-
Interest Earnings	3,981	1,057	6,811	6,811	1,471		1,471	5,340	22%
Interfund Transfers In	175,579	1,800,000	-	-	-		-	-	-
<b>Total Revenue</b>	<b>217,114</b>	<b>1,838,280</b>	<b>591,811</b>	<b>506,811</b>	<b>1,471</b>		<b>1,471</b>	<b>505,340</b>	<b>0%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	-	14,811	25,000	25,000	-	-	-	25,000	0%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	34,910	10,295	19,705	30,000	4,910	86%
Printing & Advertising	-	90	-	-	-	-	-	-	-
Repairs & Maintenance	90,471	-	25,000	25,000	-	-	-	25,000	0%
<b>Total Services &amp; Charges</b>	<b>90,471</b>	<b>90</b>	<b>25,000</b>	<b>59,910</b>	<b>10,295</b>	<b>19,705</b>	<b>30,000</b>	<b>29,910</b>	<b>50%</b>
<b>Capital</b>	<b>346,394</b>	<b>113,550</b>	<b>-</b>	<b>8,031,800</b>	<b>6,735</b>	<b>6,833,670</b>	<b>6,840,405</b>	<b>1,191,395</b>	<b>85%</b>
<b>Total Expenditures</b>	<b>436,865</b>	<b>128,451</b>	<b>50,000</b>	<b>8,116,710</b>	<b>17,030</b>	<b>6,853,375</b>	<b>6,870,405</b>	<b>1,246,305</b>	<b>85%</b>
<b>Net Surplus / (Deficit)</b>	<b>(219,751)</b>	<b>1,709,829</b>	<b>541,811</b>	<b>(7,609,899)</b>	<b>(15,559)</b>		<b>(6,868,934)</b>		
Beginning Cash Balance	422,125	203,098		1,912,926		<b>Cash Reserves Target</b>			
Cash Adjustments	724	-		-		No reserve requirement			
<b>Ending Cash Balance</b>	<b>203,098</b>	<b>1,912,926</b>		<b>(5,696,973)</b>	<b>1,897,367</b>				
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).

**Explanation of Revenue Sources:**

Starting in 2022, this fund will begin receiving 0.5% of Hotel/Motel tax, estimated to be about \$500,000 per year, remitted to the City by St. Joseph County. In 2022, the City will issue revenue bonds (backed by the Hotel/Motel tax revenue) to fund capital improvements to the Morris.

Prior to 2022, this fund received revenue from a ticket surcharge fee of \$1.00 per ticket sold at the Morris Performing Arts Center for qualified events (ordinance 9094-00). In 2022, the Morris Performing Arts Center's operations will be moved into an enterprise fund due to the nature of the Morris' activities. The ticket surcharge revenue previously deposited into this fund will be moved to the newly created Morris Performing Arts Center Operations Fund (#602). This fund also receives revenue from interest earned on the fund's cash balance.

In 2020, \$175,579 was transferred from the General Fund (#101) to help fund the Morris ceiling repair.

**Explanation of Expenditures and Significant Changes/Variations:**

The Morris Performing Arts Center was re-opened in 2000 - Many of the assets throughout the building are coming to an end of their useful life and need replacement. The theatrical equipment is outdated and needs to be upgraded to meet the requirements of the performances / acts renting the facility.

The Morris is getting ready to celebrate its 100 year anniversary in 2022 and is planning for major renovations. Donations will be raised by the Venues, Parks & Arts Foundation. Additionally, the City is considering issuing debt to help fund the capital improvements. The repayment of the debt would be funded by the Hotel/Motel tax revenue received in this fund.

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<b>Fund Name</b>	Palais Royale Historic Preservation					<b>Fund Number</b>	450		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	6,477	12,078	8,000	8,000	1,234		1,234	6,766	15%
Interest Earnings	617	493	247	247	72		72	175	29%
<b>Total Revenue</b>	<b>7,094</b>	<b>12,571</b>	<b>8,247</b>	<b>8,247</b>	<b>1,307</b>		<b>1,307</b>	<b>6,941</b>	<b>16%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	34,160	-	35,000	35,000	-	-	-	35,000	0%
<b>Total Services &amp; Charges</b>	<b>34,160</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>34,160</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(27,066)</b>	<b>12,571</b>	<b>(26,753)</b>	<b>(26,753)</b>	<b>1,307</b>		<b>1,307</b>		
Beginning Cash Balance	107,792	80,911		93,481				<b>Cash Reserves Target</b>	
Cash Adjustments	185	-		-				No reserve requirement	
<b>Ending Cash Balance</b>	<b>80,911</b>	<b>93,481</b>		<b>66,728</b>	<b>94,788</b>				
Cash Reserves Target	-	-		-					
<b>Fund Purpose:</b>	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.								
<b>Explanation of Revenue Sources:</b>	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.								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	Repairs/improvements needed include wall repairs (interior and exterior), including painting, light fixtures, etc.								

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<b>Fund Name</b>	<b>2017 Parks Bond Capital</b>						<b>Fund Number</b>	<b>471</b>	
<b>Fund Type</b>	<b>Capital Funds</b>						<b>Control</b>	<b>City Funds</b>	
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Interest Earnings	72,162	31,461	-	4,801	3,280		3,280	1,521	68%
<b>Total Revenue</b>	<b>72,162</b>	<b>31,461</b>	<b>-</b>	<b>4,801</b>	<b>3,280</b>		<b>3,280</b>	<b>1,521</b>	<b>68%</b>
<b>Expenditures by Series</b>									
Supported by Interest Earned	-	-	-	500,000	-	-	-	500,000	0%
Series A - Howard Park	73,054	-	-	-	-	-	-	-	-
Series B - St. Louis Street	6,643	-	-	27,752	1,600	10,400	12,000	15,752	43%
Series C - Colfax-Seitz	-	821,301	-	191,031	109,892	77,206	187,099	3,932	98%
Series D - Howard-Farmers	1,071,889	104,566	-	3,500	-	-	-	3,500	0%
Series E - Miami-Twyckenham	685,828	97,564	-	33,483	-	-	-	33,483	0%
Series F - Seitz Park	-	-	-	1,088,451	-	1,085,400	1,085,400	3,051	100%
Series G - East Race	22,320	2,230	-	1,277,354	-	1,277,354	1,277,354	-	100%
Series H - Pinhook Park	454,571	471,842	-	81,227	-	-	-	81,227	0%
Series I - Other Park Improv.	109,488	66,543	-	110,358	-	1,074	1,074	109,284	1%
Series J - Pinhook Connect	755,805	127,248	-	41,811	-	-	-	41,811	0%
Series K - Future Projects	47,423	3,917	-	909,560	-	-	-	909,560	0%
<b>Total Expenditures</b>	<b>3,227,021</b>	<b>1,695,211</b>	<b>-</b>	<b>4,264,527</b>	<b>111,492</b>	<b>2,451,434</b>	<b>2,562,927</b>	<b>1,701,600</b>	<b>60%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	6,464	-	-	-	6,464	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,464</b>	<b>0%</b>
<b>Capital</b>	<b>3,227,021</b>	<b>1,695,211</b>	<b>-</b>	<b>4,258,063</b>	<b>111,492</b>	<b>2,451,434</b>	<b>2,562,927</b>	<b>1,695,136</b>	<b>60%</b>
<b>Total Expenditures</b>	<b>3,227,021</b>	<b>1,695,211</b>	<b>-</b>	<b>4,264,527</b>	<b>111,492</b>	<b>2,451,434</b>	<b>2,562,927</b>	<b>1,701,600</b>	<b>60%</b>
<b>Net Surplus / (Deficit)</b>	<b>(3,154,859)</b>	<b>(1,663,750)</b>	<b>-</b>	<b>(4,259,726)</b>	<b>(108,212)</b>		<b>(2,559,646)</b>		
Beginning Cash Balance	9,062,798	5,926,118		4,259,726					
Cash Adjustments	18,179	(2,642)		-					
<b>Ending Cash Balance</b>	<b>5,926,118</b>	<b>4,259,726</b>		<b>4,153,114</b>					
Cash Reserves Target	-	-		-					
<b>Cash Reserves Target</b>									
No reserve requirement - Bond capital fund -								spend down to zero	
<b>Fund Purpose:</b>	<p>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 &amp; 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).</p>								
<b>Explanation of Revenue Sources:</b>	<p>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.</p>								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	<p>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 &amp; ADA compliance   Series J - Pinhook Park neighborhood connectivity   Series K - Future Projects - park acquisitions, partnerships, and build-outs</p>								

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<b>Fund Name</b>	<b>Parking Garages</b>					<b>Fund Number</b>	<b>601</b>		
<b>Fund Type</b>	<b>Enterprise Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Charges for Services	844,835	905,346	913,300	913,300	140,442		140,442	772,858	15%
Fines, Forfeitures, and Fees	38,862	45,810	50,000	50,000	3,630		3,630	46,370	7%
Interest Earnings	8,089	4,803	2,495	2,495	702		702	1,793	28%
Other Income	2,468	71	-	-	-		-	-	-
<b>Total Revenue</b>	<b>894,253</b>	<b>956,029</b>	<b>965,795</b>	<b>965,795</b>	<b>144,775</b>		<b>144,775</b>	<b>821,021</b>	<b>15%</b>
<b>Expenditures by Subdivisions</b>									
Parking Enforcement	71,212	3,992	738	738	123	-	123	615	17%
Parking General Operations	40,118	435,881	527,193	577,121	95,326	8,038	103,364	473,757	18%
Main Street Garage	638,343	109,357	213,469	310,157	53,538	97,839	151,377	158,780	49%
Leighton Plaza Garage	478,042	108,032	202,274	272,322	54,118	93,292	147,410	124,912	54%
Wayne Street Garage	307,837	67,306	148,444	253,157	50,831	103,139	153,970	99,186	61%
Eddy St Commons Garage	10,511	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,546,063</b>	<b>724,568</b>	<b>1,092,118</b>	<b>1,413,495</b>	<b>253,936</b>	<b>302,308</b>	<b>556,244</b>	<b>857,250</b>	<b>39%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	-	172,990	295,100	295,100	31,841	-	31,841	263,259	89%
<b>Total Personnel</b>	<b>-</b>	<b>172,990</b>	<b>295,100</b>	<b>295,100</b>	<b>31,841</b>	<b>-</b>	<b>31,841</b>	<b>263,259</b>	<b>89%</b>
<b>Supplies</b>	<b>-</b>	<b>21,389</b>	<b>30,000</b>	<b>31,699</b>	<b>2,576</b>	<b>2,622</b>	<b>5,197</b>	<b>26,502</b>	<b>16%</b>
<b>Services &amp; Charges</b>									
Professional Services	490,335	164,606	104,900	116,114	7,267	6,339	13,606	102,508	12%
Utilities	100,720	101,784	131,000	131,000	20,839	-	20,839	110,161	16%
Repairs & Maintenance	237,452	63,496	156,000	176,820	7,637	15,874	23,511	153,309	13%
Other Services & Charges	17,088	24,317	22,200	22,200	1,345	-	1,345	20,855	6%
<b>Total Services &amp; Charges</b>	<b>845,594</b>	<b>354,203</b>	<b>414,100</b>	<b>446,134</b>	<b>37,087</b>	<b>22,213</b>	<b>59,300</b>	<b>386,833</b>	<b>13%</b>
<b>Operating Expenditures</b>	<b>845,594</b>	<b>548,582</b>	<b>739,200</b>	<b>772,933</b>	<b>71,504</b>	<b>24,834</b>	<b>96,339</b>	<b>676,594</b>	<b>12%</b>
<b>Capital</b>	<b>576,152</b>	<b>14,248</b>	<b>190,000</b>	<b>477,644</b>	<b>155,279</b>	<b>277,474</b>	<b>432,753</b>	<b>44,892</b>	<b>91%</b>
<b>Interfund Allocations</b>	<b>124,317</b>	<b>161,738</b>	<b>162,918</b>	<b>162,918</b>	<b>27,153</b>	<b>-</b>	<b>27,153</b>	<b>135,765</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>1,546,063</b>	<b>724,568</b>	<b>1,092,118</b>	<b>1,413,495</b>	<b>253,936</b>	<b>302,308</b>	<b>556,244</b>	<b>857,251</b>	<b>39%</b>
<b>Net Surplus / (Deficit)</b>	<b>(651,810)</b>	<b>231,462</b>	<b>(126,323)</b>	<b>(447,700)</b>	<b>(109,162)</b>		<b>(411,470)</b>		
Beginning Cash Balance	1,326,253	674,268		907,380					
Cash Adjustments	(175)	1,650		-					
<b>Ending Cash Balance</b>	<b>674,268</b>	<b>907,380</b>		<b>459,680</b>	<b>916,482</b>				
Cash Reserves Target	386,516	181,142		353,374					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

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

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Fund Name	Morris Performing Arts Center Operations					Fund Number	602		
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
<b>Revenue</b>									
Charges for Services	-	-	987,000	987,000	46,696		46,696	940,304	5%
Interest Earnings	-	-	4,657	4,657	176		176	4,481	4%
Other Income	-	-	12,500	12,500	6,057		6,057	6,443	48%
Interfund Allocation Reimb	-	-	89,450	89,450	14,908		14,908	74,542	17%
Interfund Transfers In	-	-	1,110,000	1,110,000	939,012		939,012	170,988	85%
<b>Total Revenue</b>	-	-	<b>2,203,607</b>	<b>2,203,607</b>	<b>1,006,849</b>		<b>1,006,849</b>	<b>1,196,758</b>	<b>46%</b>
<b>Expenditures by Subdivisions</b>									
Morris Performing Arts Center	-	-	1,613,579	1,613,579	193,647	16,859	210,506	1,403,073	13%
Events Promotion	-	-	70,000	70,000	-	-	-	70,000	0%
<b>Total Expenditures</b>	-	-	<b>1,683,579</b>	<b>1,683,579</b>	<b>193,647</b>	<b>16,859</b>	<b>210,506</b>	<b>1,473,073</b>	<b>13%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	500,702	500,702	75,900	-	75,900	424,802	15%
Fringe Benefits	-	-	228,225	228,225	36,262	-	36,262	191,963	16%
<b>Total Personnel</b>	-	-	<b>728,927</b>	<b>728,927</b>	<b>112,163</b>	-	<b>112,163</b>	<b>616,765</b>	<b>15%</b>
<b>Supplies</b>	-	-	<b>25,000</b>	<b>25,000</b>	<b>6,814</b>	<b>649</b>	<b>7,463</b>	<b>17,537</b>	<b>30%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	200,000	200,500	84	-	84	200,416	0%
Printing & Advertising	-	-	200,000	200,000	1,963	5,737	7,699	192,301	4%
Utilities	-	-	139,100	139,100	21,320	-	21,320	117,780	15%
Repairs & Maintenance	-	-	98,500	96,500	1,600	3,485	5,085	91,415	5%
Education & Training	-	-	4,500	4,500	614	997	1,611	2,889	36%
Travel	-	-	4,500	6,000	1,678	1,191	2,869	3,131	48%
Other Services & Charges	-	-	20,350	20,350	3,627	4,800	8,427	11,923	41%
<b>Total Services &amp; Charges</b>	-	-	<b>666,950</b>	<b>666,950</b>	<b>30,886</b>	<b>16,210</b>	<b>47,096</b>	<b>619,855</b>	<b>7%</b>
<b>Operating Expenditures</b>	-	-	<b>1,420,877</b>	<b>1,420,877</b>	<b>149,863</b>	<b>16,859</b>	<b>166,722</b>	<b>1,254,157</b>	<b>12%</b>
<b>Interfund</b>									
Interfund Allocations	-	-	262,702	262,702	43,784	-	43,784	218,918	17%
<b>Total Interfund</b>	-	-	<b>262,702</b>	<b>262,702</b>	<b>43,784</b>	-	<b>43,784</b>	<b>218,918</b>	<b>17%</b>
<b>Total Expenditures</b>	-	-	<b>1,683,579</b>	<b>1,683,579</b>	<b>193,647</b>	<b>16,859</b>	<b>210,506</b>	<b>1,473,075</b>	<b>13%</b>
<b>Net Surplus / (Deficit)</b>	-	-	<b>520,028</b>	<b>520,028</b>	<b>813,202</b>		<b>796,343</b>		
Beginning Cash Balance	-	-							
Cash Adjustments	-	-							
<b>Ending Cash Balance</b>	-	-		<b>520,028</b>	<b>815,657</b>				
Cash Reserves Target	-	-		168,358					

<b>Cash Reserves Target</b>
10% of Annual expenditures

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**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
<b>Historical Revenue by Fund</b>									
General Fund (#101)	419,160	1,736,453	-	-	54,878		54,878	(54,878)	-
Morris Marketing (#273)	4,183	5,936	-	-	43		43	(43)	-
Morris Self-Promotion (#274)	39,372	38,578	-	-	150		150	(150)	-
Morris Operations Fund (#602)	-	-	2,203,607	2,203,607	1,006,849		1,006,849	1,196,758	46%
<b>Total Revenue</b>	<b>462,715</b>	<b>1,780,967</b>	<b>2,203,607</b>	<b>2,203,607</b>	<b>1,061,920</b>		<b>1,061,920</b>	<b>1,141,687</b>	<b>48%</b>
<b>Revenue</b>									
Intergov./ Grants	-	992,163	-	-	-		-	-	-
Charges for Services	358,834	696,886	987,000	987,000	46,696		46,696	940,304	5%
Interest Earnings	2,466	1,808	4,657	4,657	369		369	4,288	8%
Donations	-	500	-	-	-		-	-	-
Other Income	5,930	2,864	12,500	12,500	60,935		60,935	(48,435)	487%
Interfund Allocation Reimb	40,118	86,746	89,450	89,450	14,908		14,908	74,542	17%
Interfund Transfers In	55,367	-	1,110,000	1,110,000	939,012		939,012	170,988	85%
<b>Total Revenue</b>	<b>462,715</b>	<b>1,780,967</b>	<b>2,203,607</b>	<b>2,203,607</b>	<b>1,061,920</b>		<b>1,061,920</b>	<b>1,141,687</b>	<b>48%</b>
<b>Expenditures by Fund</b>									
General Fund (#101)	1,003,966	1,106,303	600,000	656,962	612,848	44,114	656,962	-	100%
Morris Marketing (#273)	832	7,648	100,000	100,000	74,852	-	74,852	25,148	75%
Morris Self-Promotion (#274)	1,100	-	410,000	410,000	264,160	-	264,160	145,840	64%
Morris Operations Fund (#602)	-	-	1,683,579	1,683,579	193,647	16,859	210,506	1,473,073	13%
<b>Total Expenditures</b>	<b>1,005,898</b>	<b>1,113,951</b>	<b>2,793,579</b>	<b>2,850,541</b>	<b>1,145,507</b>	<b>60,973</b>	<b>1,206,480</b>	<b>1,644,061</b>	<b>42%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	285,767	430,859	500,702	500,702	75,900	-	75,900	424,802	15%
Fringe Benefits	131,601	200,379	228,225	228,225	36,262	-	36,262	191,963	16%
<b>Total Personnel</b>	<b>417,368</b>	<b>631,239</b>	<b>728,927</b>	<b>728,927</b>	<b>112,163</b>	<b>-</b>	<b>112,163</b>	<b>616,764</b>	<b>15%</b>
<b>Supplies</b>	<b>22,110</b>	<b>29,271</b>	<b>25,000</b>	<b>33,435</b>	<b>6,814</b>	<b>9,084</b>	<b>15,898</b>	<b>17,537</b>	<b>48%</b>
<b>Services &amp; Charges</b>									
Professional Services	2,518	1,650	200,000	204,944	84	4,444	4,528	200,416	2%
Printing & Advertising	17,634	21,798	200,000	223,775	7,922	23,552	31,474	192,301	14%
Utilities	112,645	110,532	139,100	139,100	21,320	-	21,320	117,780	15%
Repairs & Maintenance	34,268	61,776	98,500	106,023	6,740	7,868	14,608	91,415	14%
Education & Training	-	3,224	4,500	9,014	639	5,486	6,125	2,889	68%
Travel	1,469	3,626	4,500	9,659	2,035	4,493	6,528	3,131	68%
Other Services & Charges	11,433	12,862	20,350	22,963	4,994	6,046	11,040	11,923	48%
<b>Total Services &amp; Charges</b>	<b>179,966</b>	<b>215,468</b>	<b>666,950</b>	<b>715,477</b>	<b>43,734</b>	<b>51,889</b>	<b>95,623</b>	<b>619,854</b>	<b>13%</b>
<b>Operating Expenditures</b>	<b>619,444</b>	<b>875,978</b>	<b>1,420,877</b>	<b>1,477,839</b>	<b>162,711</b>	<b>60,973</b>	<b>223,684</b>	<b>1,254,155</b>	<b>15%</b>
<b>Interfund</b>									
Interfund Allocations	210,875	237,973	262,702	262,702	43,784	-	43,784	218,918	17%
Interfund Transfers Out	175,579	-	1,110,000	1,110,000	939,012	-	939,012	170,988	85%
<b>Total Interfund</b>	<b>386,454</b>	<b>237,973</b>	<b>1,372,702</b>	<b>1,372,702</b>	<b>982,796</b>	<b>-</b>	<b>982,796</b>	<b>389,906</b>	<b>72%</b>
<b>Total Expenditures</b>	<b>1,005,898</b>	<b>1,113,951</b>	<b>2,793,579</b>	<b>2,850,541</b>	<b>1,145,507</b>	<b>60,973</b>	<b>1,206,480</b>	<b>1,644,061</b>	<b>42%</b>
<b>Net Surplus / (Deficit)</b>	<b>(543,183)</b>	<b>667,016</b>	<b>(589,972)</b>	<b>(646,934)</b>	<b>(83,587)</b>		<b>(144,560)</b>		

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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<b>Fund Name</b>	<b>Century Center Operations</b>	<b>Fund Number</b>	<b>670</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Control</b>	<b>City Funds</b>

	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
<b>Revenue</b>									
Intergov./ Shared Revenues	956,250	637,500	1,275,000	1,275,000	1,037,500		1,037,500	237,500	81%
Charges for Services	924,923	1,401,480	2,778,000	2,778,000	224,108		224,108	2,553,892	8%
Interest Earnings	7	54	-	-	-		-	-	-
Other Income	5,936	5,177	3,750	3,750	36,349		36,349	(32,599)	969%
Interfund Allocation Reimb	68,478	67,477	69,185	69,185	11,531		11,531	57,654	17%
<b>Total Revenue</b>	<b>1,955,594</b>	<b>2,111,688</b>	<b>4,125,935</b>	<b>4,125,935</b>	<b>1,309,488</b>		<b>1,309,488</b>	<b>2,816,447</b>	<b>32%</b>
<b>Expenditures by Subdivisions</b>									
City Operations	1,149,345	1,246,312	1,543,246	1,559,473	197,257	29,009	226,265	1,333,207	15%
Food & Beverage Operations	1,444,541	1,702,069	2,535,485	2,535,485	330,302	-	330,302	2,205,183	13%
<b>Total Expenditures</b>	<b>2,593,886</b>	<b>2,948,380</b>	<b>4,078,731</b>	<b>4,094,958</b>	<b>527,558</b>	<b>29,009</b>	<b>556,567</b>	<b>3,538,390</b>	<b>14%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	368,842	350,615	469,511	469,511	56,221	-	56,221	413,290	12%
Fringe Benefits	138,803	124,970	185,425	185,425	21,864	-	21,864	163,561	12%
Other Personnel Costs	757,895	730,187	718,000	718,000	157,368	-	157,368	560,632	22%
<b>Total Personnel</b>	<b>1,265,540</b>	<b>1,205,772</b>	<b>1,372,936</b>	<b>1,372,936</b>	<b>235,454</b>	<b>-</b>	<b>235,454</b>	<b>1,137,483</b>	<b>17%</b>
<b>Supplies</b>	<b>317,548</b>	<b>551,277</b>	<b>1,136,200</b>	<b>1,136,301</b>	<b>93,766</b>	<b>3,658</b>	<b>97,424</b>	<b>1,038,878</b>	<b>9%</b>
<b>Services &amp; Charges</b>									
Professional Services	35,698	107,162	122,108	122,108	22,112	-	22,112	99,996	18%
Printing & Advertising	277	543	-	-	-	-	-	-	-
Utilities	276,273	348,609	392,296	392,296	70,858	-	70,858	321,438	18%
Repairs & Maintenance	74,654	71,901	115,000	128,788	8,741	15,285	24,026	104,762	19%
Education & Training	1,724	428	2,500	2,500	-	-	-	2,500	0%
Travel	-	574	-	-	-	-	-	-	-
Insurance	47,272	48,906	58,188	58,188	7,681	-	7,681	50,508	13%
Other Services & Charges	311,417	268,797	537,589	539,927	48,743	10,067	58,809	481,117	11%
<b>Total Services &amp; Charges</b>	<b>747,314</b>	<b>846,920</b>	<b>1,227,681</b>	<b>1,243,806</b>	<b>158,134</b>	<b>25,351</b>	<b>183,485</b>	<b>1,060,321</b>	<b>15%</b>
<b>Operating Expenditures</b>	<b>2,330,403</b>	<b>2,603,968</b>	<b>3,736,817</b>	<b>3,753,044</b>	<b>487,354</b>	<b>29,009</b>	<b>516,363</b>	<b>3,236,682</b>	<b>14%</b>
<b>Interfund</b>									
Interfund Allocations	169,544	247,195	241,226	241,226	40,204	-	40,204	201,022	17%
Interfund Transfers Out	93,939	97,217	100,688	100,688	-	-	-	100,688	0%
<b>Total Interfund</b>	<b>263,483</b>	<b>344,412</b>	<b>341,914</b>	<b>341,914</b>	<b>40,204</b>	<b>-</b>	<b>40,204</b>	<b>301,710</b>	<b>12%</b>
<b>Total Expenditures</b>	<b>2,593,886</b>	<b>2,948,380</b>	<b>4,078,731</b>	<b>4,094,958</b>	<b>527,558</b>	<b>29,009</b>	<b>556,567</b>	<b>3,538,392</b>	<b>14%</b>

<b>Net Surplus / (Deficit)</b>	<b>(638,292)</b>	<b>(836,692)</b>	<b>47,204</b>	<b>30,977</b>	<b>781,930</b>	<b>752,921</b>
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Beginning Cash Balance	1,537,206	1,016,748		194,350		<b>Cash Reserves Target</b>
Cash Adjustments	117,834	14,294		-		
<b>Ending Cash Balance</b>	<b>1,016,748</b>	<b>194,350</b>		<b>225,327</b>	<b>1,007,075</b>	
Cash Reserves Target	648,472	737,095		1,023,739		

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

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

**Explanation of Expenditures, Staffing, and Significant Changes/Variiances:**  
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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<b>Fund Name</b>	Century Center Capital					<b>Fund Number</b>	671			
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	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	
<b>Revenue</b>										
Interest Earnings	1,931	98	1,000	1,000	16		16	984	2%	
Other Income	-	-	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>1,931</b>	<b>98</b>	<b>1,000</b>	<b>1,000</b>	<b>16</b>		<b>16</b>	<b>984</b>	<b>2%</b>	
<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	-	-	-	-	-		-	-	-	
Other Services & Charges	-	-	-	-	-		-	-	-	
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>		<b>-</b>	<b>35,000</b>	<b>0%</b>	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>		<b>-</b>	<b>35,000</b>	<b>0%</b>	
<b>Net Surplus / (Deficit)</b>	<b>1,931</b>	<b>98</b>	<b>(34,000)</b>	<b>(34,000)</b>	<b>16</b>		<b>16</b>			
Beginning Cash Balance	981,681	983,612		983,710						
Cash Adjustments	-	-		-						
<b>Ending Cash Balance</b>	<b>983,612</b>	<b>983,710</b>		<b>949,710</b>	<b>983,726</b>					
Cash Reserves Target	800,000	800,000		800,000						
						<b>Cash Reserves Target</b>				
						\$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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<b>Fund Name</b>	Century Center Energy Conservation Debt Svc					<b>Fund Number</b>	672		
<b>Fund Type</b>	Debt Service Fund					<b>Control</b>	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
<b>Revenue</b>									
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	161		161	1,839	8%
Other Income	97,225	89,480	80,242	80,242	-		-	80,242	0%
Interfund Transfers In	93,939	97,217	100,688	100,688	-		-	100,688	0%
<b>Total Revenue</b>	<b>415,154</b>	<b>409,708</b>	<b>404,367</b>	<b>404,367</b>	<b>221,598</b>		<b>221,598</b>	<b>182,769</b>	<b>55%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	285,614	291,274	297,175	297,175	-	-	-	297,175	0%
Debt Service Interest & Fees	125,482	115,437	105,193	105,193	-	-	-	105,193	0%
<b>Total Expenditures</b>	<b>411,096</b>	<b>406,711</b>	<b>402,368</b>	<b>402,368</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>402,368</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>4,058</b>	<b>2,997</b>	<b>1,999</b>	<b>1,999</b>	<b>221,598</b>		<b>221,598</b>		
Beginning Cash Balance	189,409	193,705		196,702					
Cash Adjustments	238	-		-					
<b>Ending Cash Balance</b>	<b>193,705</b>	<b>196,702</b>		<b>198,701</b>	<b>418,300</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	City Cemetery					<b>Fund Number</b>	730		
<b>Fund Type</b>	Special Revenue Fund					<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	259	178	273	273	23		23	250	9%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>259</b>	<b>178</b>	<b>273</b>	<b>273</b>	<b>23</b>		<b>23</b>	<b>250</b>	<b>9%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>259</b>	<b>178</b>	<b>273</b>	<b>273</b>	<b>23</b>		<b>23</b>		
Beginning Cash Balance	29,730	30,041		30,218					
Cash Adjustments	51	-		-					
<b>Ending Cash Balance</b>	<b>30,041</b>	<b>30,218</b>		<b>30,491</b>	<b>30,242</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

**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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<b>Fund Name</b>	Bowman Cemetery	<b>Fund Number</b>	731
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<b>Fund Type</b>	Special Revenue Fund	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	4,082	2,793	4,328	4,328	366		366	3,962	8%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,082</b>	<b>2,793</b>	<b>4,328</b>	<b>4,328</b>	<b>366</b>		<b>366</b>	<b>3,962</b>	<b>8%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	4,082	2,793	4,328	4,328	366	366
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Beginning Cash Balance	467,692	472,576		475,369		<b>Cash Reserves Target</b> \$400,000 minimum
Cash Adjustments	802	-	-	-		
<b>Ending Cash Balance</b>	<b>472,576</b>	<b>475,369</b>		<b>479,697</b>	<b>475,735</b>	
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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<b>Fund Name</b>	2015 Parks Bond Debt Service	<b>Fund Number</b>	757
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<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	807	47	1,000	1,000	9		9	991	1%
Interfund Transfers In	375,939	375,986	374,106	374,106	61,801		61,801	312,305	17%
<b>Total Revenue</b>	<b>376,746</b>	<b>376,033</b>	<b>375,106</b>	<b>375,106</b>	<b>61,810</b>		<b>61,810</b>	<b>313,296</b>	<b>16%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	225,000	225,000	230,000	230,000	115,000	-	115,000	115,000	50%
Debt Service Interest & Fees	156,131	149,381	142,557	142,557	72,141	-	72,141	70,416	51%
<b>Total Expenditures</b>	<b>381,131</b>	<b>374,381</b>	<b>372,557</b>	<b>372,557</b>	<b>187,141</b>	<b>-</b>	<b>187,141</b>	<b>185,416</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	(4,385)	1,652	2,549	2,549	(125,330)	(125,330)
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Beginning Cash Balance	590,497	586,111	587,763	587,763		<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-		
<b>Ending Cash Balance</b>	<b>586,111</b>	<b>587,763</b>	<b>590,312</b>	<b>462,433</b>	462,433	
Cash Reserves Target	586,111	587,763	590,312	590,312		

**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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<b>Fund Name</b>	Studebaker-Oliver Revitalizing Grants					<b>Fund Number</b>	209		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Grants	-	-	-	-	-		-	-	-
Interest Earnings	7,035	4,318	5,942	5,942	533		533	5,409	9%
Other Income	100,000	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>107,035</b>	<b>4,318</b>	<b>5,942</b>	<b>5,942</b>	<b>533</b>		<b>533</b>	<b>5,409</b>	<b>9%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	274,931	75,182	50,000	262,443	-	52,824	52,824	209,619	20%
<b>Total Services &amp; Charges</b>	<b>274,931</b>	<b>75,182</b>	<b>50,000</b>	<b>262,443</b>	<b>-</b>	<b>52,824</b>	<b>52,824</b>	<b>209,619</b>	<b>20%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>274,931</b>	<b>75,182</b>	<b>50,000</b>	<b>262,443</b>	<b>-</b>	<b>52,824</b>	<b>52,824</b>	<b>209,619</b>	<b>20%</b>
<b>Net Surplus / (Deficit)</b>	<b>(167,896)</b>	<b>(70,864)</b>	<b>(44,058)</b>	<b>(256,501)</b>	<b>533</b>		<b>(52,291)</b>		
Beginning Cash Balance	929,415	763,112		692,248			<b>Cash Reserves Target</b>		
Cash Adjustments	1,593	-		-			No reserve requirement - Grant fund - spend down to zero		
<b>Ending Cash Balance</b>	<b>763,112</b>	<b>692,248</b>		<b>435,747</b>	<b>692,781</b>				
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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<b>Fund Name</b>	Economic Development State Grants					<b>Fund Number</b>	210		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Grants	-	41,015	-	568,343	5,649		5,649	562,694	1%
Interest Earnings	712	160	18	18	21		21	(3)	115%
Other Income	90,013	36,005	-	-	-		-	-	-
<b>Total Revenue</b>	<b>90,725</b>	<b>77,180</b>	<b>18</b>	<b>568,361</b>	<b>5,670</b>		<b>5,670</b>	<b>562,691</b>	<b>1%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	56,352	438	-	90,850	-	69,493	69,493	21,358	76%
Repairs & Maintenance	-	-	-	400,000	-	22,129	22,129	377,872	6%
Debt Service Principal	69,632	35,604	-	-	-	-	-	-	-
Debt Service Interest & Fees	2,379	401	-	-	-	-	-	-	-
Grants & Subsidies	-	41,015	-	92,986	5,649	22,336	27,986	65,000	30%
Other Services & Charges	-	-	-	11,400	-	-	-	11,400	0%
<b>Total Services &amp; Charges</b>	<b>128,362</b>	<b>77,457</b>	<b>-</b>	<b>595,236</b>	<b>5,649</b>	<b>113,957</b>	<b>119,607</b>	<b>475,630</b>	<b>20%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>128,362</b>	<b>77,457</b>	<b>-</b>	<b>595,236</b>	<b>5,649</b>	<b>113,957</b>	<b>119,607</b>	<b>475,630</b>	<b>20%</b>
<b>Net Surplus / (Deficit)</b>	<b>(37,637)</b>	<b>(277)</b>	<b>18</b>	<b>(26,875)</b>	<b>21</b>		<b>(113,937)</b>		
Beginning Cash Balance	64,775	27,154		26,876					
Cash Adjustments	16	-		-					
<b>Ending Cash Balance</b>	<b>27,154</b>	<b>26,876</b>		<b>1</b>	<b>26,896</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement - Grant fund - spend down to zero		
<b>Fund Purpose:</b>	This fund was established to track the receipt and subsequent expenditure of grants from the State of Indiana.								
<b>Explanation of Revenue Sources:</b>	This fund receives grant monies and revenue from interest earned on the fund's cash balance.								
<b>Explanation of Expenditures and Significant Changes/Variiances:</b>	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		
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
<b>Revenue</b>									
Intergov./ Grants	10,650	9,200	5,000	5,000	-		-	5,000	0%
Charges for Services	861,309	1,453,279	1,049,655	1,049,655	16,042		16,042	1,033,613	2%
Fines, Forfeitures, and Fees	46,076	57,904	58,450	58,450	7,925		7,925	50,525	14%
Interest Earnings	8,876	6,023	10,000	10,000	258		258	9,742	3%
Other Income	2,598	573	-	-	323		323	(323)	-
Interfund Allocation Reimb	174,531	145,765	181,981	181,981	30,330		30,330	151,651	17%
Interfund Transfers In	2,268,899	500,000	4,179,829	4,179,829	120,000		120,000	4,059,829	3%
<b>Total Revenue</b>	<b>3,372,939</b>	<b>2,172,743</b>	<b>5,484,915</b>	<b>5,484,915</b>	<b>174,878</b>		<b>174,878</b>	<b>5,310,037</b>	<b>3%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,529,047	1,779,295	2,743,056	2,743,056	291,989	-	291,989	2,451,067	11%
Fringe Benefits	568,983	649,973	1,097,667	1,097,667	113,541	-	113,541	984,126	10%
<b>Total Personnel</b>	<b>2,098,029</b>	<b>2,429,268</b>	<b>3,840,723</b>	<b>3,840,723</b>	<b>405,530</b>		<b>405,530</b>	<b>3,435,193</b>	<b>11%</b>
<b>Supplies</b>	<b>13,503</b>	<b>20,424</b>	<b>45,870</b>	<b>49,922</b>	<b>4,747</b>	<b>2,670</b>	<b>7,417</b>	<b>42,504</b>	<b>15%</b>
<b>Services &amp; Charges</b>									
Professional Services	224,609	196,969	809,200	1,071,194	6,655	287,068	293,723	777,471	27%
Printing & Advertising	7,560	4,758	23,675	23,675	685	-	685	22,990	3%
Education & Training	4,576	14,288	30,500	39,080	(444)	8,671	8,227	30,853	21%
Travel	4,502	268	33,762	33,762	-	-	-	33,762	0%
Repairs & Maintenance	12,447	2,822	3,100	3,100	-	-	-	3,100	0%
Other Services & Charges	11,772	24,660	32,225	32,225	2,105	-	2,105	30,120	7%
<b>Total Services &amp; Charges</b>	<b>265,466</b>	<b>243,765</b>	<b>932,462</b>	<b>1,203,036</b>	<b>9,001</b>	<b>295,739</b>	<b>304,740</b>	<b>898,296</b>	<b>25%</b>
<b>Operating Expenditures</b>	<b>2,376,999</b>	<b>2,693,456</b>	<b>4,819,055</b>	<b>5,093,681</b>	<b>419,278</b>	<b>298,409</b>	<b>717,687</b>	<b>4,375,993</b>	<b>14%</b>
<b>Interfund</b>									
Interfund Allocations	357,941	652,726	665,860	665,860	110,977	-	110,977	554,883	17%
Interfund Transfers Out	35,000	50,000	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>392,941</b>	<b>702,726</b>	<b>665,860</b>	<b>665,860</b>	<b>110,977</b>		<b>110,977</b>	<b>554,883</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>2,769,940</b>	<b>3,396,182</b>	<b>5,484,915</b>	<b>5,759,541</b>	<b>530,255</b>	<b>298,409</b>	<b>828,664</b>	<b>4,930,876</b>	<b>14%</b>
<b>Net Surplus / (Deficit)</b>	<b>603,000</b>	<b>(1,223,439)</b>	<b>-</b>	<b>(274,626)</b>	<b>(355,376)</b>		<b>(653,786)</b>		
Beginning Cash Balance	1,012,307	1,629,498		394,125					
Cash Adjustments	14,191	(11,934)		-					
<b>Ending Cash Balance</b>	<b>1,629,498</b>	<b>394,125</b>		<b>119,499</b>	<b>44,751</b>				
Cash Reserves Target	-	-		-					
								<b>Cash Reserves Target</b>	
									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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<b>Fund Name</b>	Dept of Community Investment Grants					<b>Fund Number</b>	212			
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	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	
<b>Revenue</b>										
Intergov./ Grants	2,392,383	2,563,504	2,832,655	8,913,870	46,604		46,604	8,867,266	1%	
Fines, Forfeitures, and Fees	121	500	-	-	-		-	-	-	
Other Income	186,664	341,376	119,687	119,687	21,188		21,188	98,499	18%	
<b>Total Revenue</b>	<b>2,579,168</b>	<b>2,905,379</b>	<b>2,952,342</b>	<b>9,033,557</b>	<b>67,792</b>		<b>67,792</b>	<b>8,965,765</b>	<b>1%</b>	
<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	40,488	10,343	-	249,170	5,290	125,530	130,820	118,350	53%	
Grants & Subsidies	2,529,492	2,801,228	2,832,655	9,194,205	151,634	3,586,693	3,738,327	5,455,878	41%	
<b>Total Services &amp; Charges</b>	<b>2,569,980</b>	<b>2,811,571</b>	<b>2,832,655</b>	<b>9,443,375</b>	<b>156,924</b>	<b>3,712,223</b>	<b>3,869,147</b>	<b>5,574,228</b>	<b>41%</b>	
<b>Total Expenditures</b>	<b>2,569,980</b>	<b>2,811,571</b>	<b>2,832,655</b>	<b>9,443,375</b>	<b>156,924</b>	<b>3,712,223</b>	<b>3,869,147</b>	<b>5,574,228</b>	<b>41%</b>	
<b>Net Surplus / (Deficit)</b>	<b>9,188</b>	<b>93,809</b>	<b>119,687</b>	<b>(409,818)</b>	<b>(89,132)</b>		<b>(3,801,355)</b>			
Beginning Cash Balance	305,248	313,907		409,818					<b>Cash Reserves Target</b>	
Cash Adjustments	(528)	2,102		-					No reserve requirement - Grant fund - spend down to zero	
<b>Ending Cash Balance</b>	<b>313,907</b>	<b>409,818</b>		<b>-</b>	<b>321,798</b>					
Cash Reserves Target	-	-		-						

**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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<b>Fund Name</b>	Unsafe Building					<b>Fund Number</b>	219		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	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
<b>Revenue</b>									
Fines, Forfeitures, and Fees	51,581	34,066	62,900	62,900	3,578		3,578	59,322	6%
Interest Earnings	7,420	4,812	7,971	7,971	589		589	7,382	7%
Other Income	18	-	-	-	366		366	(366)	-
<b>Total Revenue</b>	<b>59,018</b>	<b>38,879</b>	<b>70,871</b>	<b>70,871</b>	<b>4,534</b>		<b>4,534</b>	<b>66,338</b>	<b>6%</b>
<b>Expenditures by Type</b>									
Supplies	5,458	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	27,070	25,970	23,000	23,000	2,210	17,790	20,000	3,000	87%
Other Services & Charges	109,224	81,316	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>136,294</b>	<b>107,286</b>	<b>23,000</b>	<b>23,000</b>	<b>2,210</b>	<b>17,790</b>	<b>20,000</b>	<b>3,000</b>	<b>87%</b>
<b>Total Expenditures</b>	<b>141,751</b>	<b>107,286</b>	<b>23,000</b>	<b>23,000</b>	<b>2,210</b>	<b>17,790</b>	<b>20,000</b>	<b>3,000</b>	<b>87%</b>
<b>Net Surplus / (Deficit)</b>	<b>(82,733)</b>	<b>(68,407)</b>	<b>47,871</b>	<b>47,871</b>	<b>2,324</b>		<b>(15,466)</b>		
Beginning Cash Balance	923,154	832,938		764,981		<b>Cash Reserves Target</b>			
Cash Adjustments	(7,482)	450		-					
<b>Ending Cash Balance</b>	<b>832,938</b>	<b>764,981</b>		<b>812,852</b>	<b>767,306</b>				
Cash Reserves Target	-	-		-		No reserve requirement			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

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

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

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<b>Fund Name</b>	Rental Units Regulation	<b>Fund Number</b>	221
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	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
<b>Revenue</b>									
Fines, Forfeitures, and Fees	107,800	6,880	100,000	100,000	1,000		1,000	99,000	1%
Interest Earnings	573	728	200	200	65		65	135	33%
Interfund Transfers In	245,626	50,000	303,923	303,923	-		-	303,923	0%
<b>Total Revenue</b>	<b>353,999</b>	<b>57,608</b>	<b>404,123</b>	<b>404,123</b>	<b>1,065</b>		<b>1,065</b>	<b>403,058</b>	<b>0%</b>

**Expenditures by Type**

<b>Personnel</b>									
Salaries & Wages	119,900	106,421	236,047	236,047	13,253	-	13,253	222,794	6%
Fringe Benefits	59,277	52,625	114,076	114,076	7,477	-	7,477	106,599	7%
<b>Total Personnel</b>	<b>179,177</b>	<b>159,046</b>	<b>350,123</b>	<b>350,123</b>	<b>20,730</b>	<b>-</b>	<b>20,730</b>	<b>329,393</b>	<b>6%</b>
<b>Supplies</b>									
	332	236	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	1,505	-	54,000	100,671	985	99,686	100,671	-	100%
Other Services & Charges	1,748	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,254</b>	<b>-</b>	<b>54,000</b>	<b>100,671</b>	<b>985</b>	<b>99,686</b>	<b>100,671</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>182,762</b>	<b>159,283</b>	<b>404,123</b>	<b>450,794</b>	<b>21,715</b>	<b>99,686</b>	<b>121,401</b>	<b>329,393</b>	<b>27%</b>

<b>Net Surplus / (Deficit)</b>	171,237	(101,674)	-	(46,671)	(20,649)	(120,335)
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Beginning Cash Balance	17,823	189,090	87,416			<b>Cash Reserves Target</b>
Cash Adjustments	31	-	-			
<b>Ending Cash Balance</b>	<b>189,090</b>	<b>87,416</b>	<b>40,745</b>	<b>66,517</b>		No reserve requirement
Cash Reserves Target	-	-	-	-		

**Fund Purpose:**

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

**RSVP Program:**

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

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

**Explanation of Revenue Sources:**

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

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

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

This budget accounts for the operating costs of the Rental Safety Verification Program (RSVP) | **Personnel** - The personnel budget includes the wages and benefits for four (4) full-time Code Inspectors assigned to the program. From 2019 to 2020, two additional Code Inspectors were added to expand the program for a total of four Code Inspectors. | **Supplies** - The supplies needed for the RSVP program are minimal and will be paid out of the Code Enforcement Fund (#230) starting in 2022 since many of the supplies are shared within the Neighborhoods Division. | **Services** - \$54,000 is budgeted for a professional services agreement for temporary housing and security deposits to move tenants if their unit is condemned and the owner doesn't have another unit for the tenant. | **Accounting Changes** - Prior to 2020, the Rental Safety Verification Program (RSVP) was budgeted in the Consolidated Building Fund (#600). In 2020, RSVP was moved into this fund in order to better track its revenue and expenditures.

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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
<b>Revenue</b>									
Licenses & Permits	30,425	43,555	37,000	37,000	3,790		3,790	33,210	10%
Charges for Services	43,360	47,624	50,300	50,300	6,761		6,761	43,539	13%
Fines, Forfeitures, and Fees	367,113	411,114	342,000	342,000	18,291		18,291	323,709	5%
Interest Earnings	2,492	941	-	-	136		136	(136)	-
Debt Proceeds	80,000	235,000	385,000	385,000	-		-	385,000	0%
Other Income	15,396	2,998	500	500	1,349		1,349	(849)	270%
Interfund Allocation Reimb	76,927	34,708	-	-	-		-	-	-
Interfund Transfers In	3,619,593	2,290,000	3,950,930	3,950,930	335,000		335,000	3,615,930	8%
<b>Total Revenue</b>	<b>4,235,305</b>	<b>3,065,940</b>	<b>4,765,730</b>	<b>4,765,730</b>	<b>365,326</b>		<b>365,326</b>	<b>4,400,403</b>	<b>8%</b>
<b>Expenditures by Subdivisions</b>									
Neighborhood Services	2,498,995	2,420,819	3,644,322	3,881,606	420,576	243,900	664,477	3,217,129	17%
Animal Resource Center	934,825	949,115	1,121,408	1,132,829	135,373	9,886	145,259	987,570	13%
<b>Total Expenditures</b>	<b>3,433,820</b>	<b>3,369,933</b>	<b>4,765,730</b>	<b>5,014,435</b>	<b>555,949</b>	<b>253,787</b>	<b>809,736</b>	<b>4,204,699</b>	<b>16%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,415,442	1,410,684	1,463,721	1,463,721	207,108	-	207,108	1,256,613	14%
Fringe Benefits	588,698	575,669	677,513	677,513	95,175	-	95,175	582,338	14%
<b>Total Personnel</b>	<b>2,004,140</b>	<b>1,986,353</b>	<b>2,141,234</b>	<b>2,141,234</b>	<b>302,283</b>	<b>-</b>	<b>302,283</b>	<b>1,838,951</b>	<b>14%</b>
<b>Supplies</b>	<b>113,969</b>	<b>110,837</b>	<b>153,450</b>	<b>165,115</b>	<b>21,250</b>	<b>8,034</b>	<b>29,284</b>	<b>135,831</b>	<b>18%</b>
<b>Services &amp; Charges</b>									
Professional Services	40,574	67,185	102,300	102,800	13,625	7,162	20,787	82,013	20%
Printing & Advertising	10,559	11,260	22,201	23,741	2,070	1,809	3,878	19,863	16%
Utilities	31,984	32,310	41,389	41,389	6,575	-	6,575	34,814	16%
Repairs & Maintenance	239,861	137,334	404,900	404,900	18,948	-	18,948	385,952	5%
Education & Training	2,933	4,013	18,900	18,900	-	-	-	18,900	0%
Travel	3,826	777	16,800	16,800	-	-	-	16,800	0%
Other Services & Charges	120,664	112,018	495,160	495,160	13,119	1,782	14,901	480,259	3%
Debt Service Principal	47,510	90,535	203,054	203,054	48,635	-	48,635	154,419	24%
Debt Service Interest & Fees	2,954	4,350	13,726	13,726	1,510	-	1,510	12,216	11%
<b>Total Services &amp; Charges</b>	<b>500,864</b>	<b>459,782</b>	<b>1,318,430</b>	<b>1,320,470</b>	<b>104,480</b>	<b>10,753</b>	<b>115,233</b>	<b>1,205,236</b>	<b>9%</b>
<b>Operating Expenditures</b>	<b>2,618,973</b>	<b>2,556,971</b>	<b>3,613,114</b>	<b>3,626,819</b>	<b>428,013</b>	<b>18,787</b>	<b>446,800</b>	<b>3,180,018</b>	<b>12%</b>
<b>Capital</b>	<b>-</b>	<b>49,478</b>	<b>385,000</b>	<b>620,000</b>	<b>-</b>	<b>235,000</b>	<b>235,000</b>	<b>385,000</b>	<b>38%</b>
<b>Interfund Allocations</b>	<b>814,847</b>	<b>763,484</b>	<b>767,616</b>	<b>767,616</b>	<b>127,936</b>	<b>-</b>	<b>127,936</b>	<b>639,680</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>3,433,820</b>	<b>3,369,933</b>	<b>4,765,730</b>	<b>5,014,435</b>	<b>555,949</b>	<b>253,787</b>	<b>809,736</b>	<b>4,204,698</b>	<b>16%</b>
<b>Net Surplus / (Deficit)</b>	<b>801,485</b>	<b>(303,993)</b>	<b>-</b>	<b>(248,705)</b>	<b>(190,622)</b>		<b>(444,409)</b>		
Beginning Cash Balance	-	803,572		497,492					
Cash Adjustments	2,088	(2,088)		-					
<b>Ending Cash Balance</b>	<b>803,572</b>	<b>497,492</b>		<b>248,787</b>	<b>310,669</b>				
Cash Reserves Target	-	-		-					

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

**Accounting Changes** - In 2020, NCE and SBARC were moved from the Consolidated Building Fund (#600) into this fund. Also in 2020, NEAT was moved from the Unsafe Building Fund (#219) into this fund.

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<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	361	172	265	265	21		21	244	8%
Other Income	18,442	18,278	21,996	21,996	4,378		4,378	17,618	20%
<b>Total Revenue</b>	<b>18,803</b>	<b>18,449</b>	<b>22,261</b>	<b>22,261</b>	<b>4,398</b>		<b>4,398</b>	<b>17,862</b>	<b>20%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	40,000	24,000	24,000	24,000	6,000	-	6,000	18,000	25%
<b>Total Expenditures</b>	<b>40,000</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>18,000</b>	<b>25%</b>

<b>Net Surplus / (Deficit)</b>	(21,197)	(5,551)	(1,739)	(1,739)	(1,602)		(1,602)
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Beginning Cash Balance	53,838	32,733		27,182		<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero			
Cash Adjustments	92	-		-					
<b>Ending Cash Balance</b>	<b>32,733</b>	<b>27,182</b>		<b>25,443</b>	<b>25,581</b>				
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		
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
<b>Revenue</b>									
Licenses & Permits	1,304,739	1,515,351	1,585,100	1,585,100	185,224		185,224	1,399,876	12%
Fines, Forfeitures, and Fees	1,140	2,516	2,000	2,000	1,350		1,350	650	68%
Interest Earnings	17,782	12,194	16,284	16,284	1,606		1,606	14,678	10%
Other Income	422	1,044	-	-	874		874	(874)	-
<b>Total Revenue</b>	<b>1,324,083</b>	<b>1,531,105</b>	<b>1,603,384</b>	<b>1,603,384</b>	<b>189,054</b>		<b>189,054</b>	<b>1,414,330</b>	<b>12%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	763,648	739,269	870,751	870,751	118,749	-	118,749	752,002	14%
Fringe Benefits	305,840	319,458	392,308	392,308	62,314	770	63,084	329,224	16%
<b>Total Personnel</b>	<b>1,069,488</b>	<b>1,058,727</b>	<b>1,263,059</b>	<b>1,263,059</b>	<b>181,064</b>	<b>770</b>	<b>181,834</b>	<b>1,081,226</b>	<b>14%</b>
<b>Supplies</b>	<b>14,538</b>	<b>15,666</b>	<b>19,861</b>	<b>19,914</b>	<b>4,188</b>	<b>53</b>	<b>4,240</b>	<b>15,673</b>	<b>21%</b>
<b>Services &amp; Charges</b>									
Professional Services	2,411	-	8,000	8,000	-	-	-	8,000	0%
Printing & Advertising	336	716	4,200	4,200	-	-	-	4,200	0%
Education & Training	2,429	219	6,000	6,000	300	-	300	5,700	5%
Travel	-	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	14,257	28,086	15,000	15,000	2,982	-	2,982	12,018	20%
Other Services & Charges	11,039	18,448	35,310	35,310	10,502	121	10,623	24,687	30%
Debt Service Principal	41,198	43,020	23,594	23,594	7,188	-	7,188	16,406	30%
Debt Service Interest & Fees	2,184	1,316	567	567	150	-	150	417	26%
<b>Total Services &amp; Charges</b>	<b>73,854</b>	<b>91,805</b>	<b>98,671</b>	<b>98,671</b>	<b>21,121</b>	<b>121</b>	<b>21,242</b>	<b>77,428</b>	<b>22%</b>
<b>Operating Expenditures</b>	<b>1,157,879</b>	<b>1,166,198</b>	<b>1,381,591</b>	<b>1,381,644</b>	<b>206,372</b>	<b>944</b>	<b>207,316</b>	<b>1,174,327</b>	<b>15%</b>
<b>Capital</b>	<b>-</b>	<b>49,478</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Allocations</b>	<b>328,799</b>	<b>339,938</b>	<b>665,210</b>	<b>665,210</b>	<b>110,868</b>	<b>-</b>	<b>110,868</b>	<b>554,342</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>1,486,678</b>	<b>1,555,614</b>	<b>2,046,801</b>	<b>2,046,854</b>	<b>317,241</b>	<b>944</b>	<b>318,184</b>	<b>1,728,669</b>	<b>16%</b>
<b>Net Surplus / (Deficit)</b>	<b>(162,595)</b>	<b>(24,509)</b>	<b>(443,417)</b>	<b>(443,470)</b>	<b>(128,187)</b>		<b>(129,130)</b>		
Beginning Cash Balance	2,285,733	2,127,056		2,102,372					
Cash Adjustments	3,918	(175)		-					
<b>Ending Cash Balance</b>	<b>2,127,056</b>	<b>2,102,372</b>		<b>1,658,902</b>	<b>1,974,257</b>				
Cash Reserves Target	371,670	388,904		511,713					

<b>Cash Reserves Target</b>
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. | **Accounting Changes** - In 2014, Code Enforcement's budget was moved from the General Fund (#101) to this fund. In 2020, Code Enforcement's budget was moved out of this fund with the Neighborhood Code Enforcement division and South Bend Animal Resource Center division moved to the newly created Code Enforcement Fund (#230) and the Rental Safety Verification Program (RSVP) moved to the Rental Units Regulation Fund (#221).



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<b>Fund Name</b>	Industrial Revolving Fund					<b>Fund Number</b>	754		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Grants	-	2,658,410	-	-	680,471		680,471	(680,471)	-
Interest Earnings	-	380	2,000	2,000	67		67	1,933	3%
Other Income	266,643	300,472	172,000	172,000	93,258		93,258	78,742	54%
<b>Total Revenue</b>	<b>266,643</b>	<b>2,959,263</b>	<b>174,000</b>	<b>174,000</b>	<b>773,795</b>		<b>773,795</b>	<b>(599,796)</b>	<b>445%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	88,742	291,043	455,982	589,021	35,725	24,525	60,251	528,770	10%
Other Services & Charges	15,285	199,656	26,298	39,688	2,850	-	2,850	36,838	7%
Grants & Subsidies	-	2,700,000	-	4,290,000	2,357,400	-	2,357,400	1,932,600	55%
<b>Total Expenditures</b>	<b>104,026</b>	<b>3,190,699</b>	<b>482,280</b>	<b>4,918,709</b>	<b>2,395,975</b>	<b>24,525</b>	<b>2,420,501</b>	<b>2,498,208</b>	<b>49%</b>
<b>Net Surplus / (Deficit)</b>	<b>162,616</b>	<b>(231,436)</b>	<b>(308,280)</b>	<b>(4,744,709)</b>	<b>(1,622,180)</b>		<b>(1,646,705)</b>		
Beginning Cash Balance	2,078,333	2,406,914		3,700,843					
Cash Adjustments	165,965	1,525,365		-					
<b>Ending Cash Balance</b>	<b>2,406,914</b>	<b>3,700,843</b>		<b>(1,043,867)</b>	<b>2,129,518</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
No City reserve requirement; there are program requirements

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

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

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

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<b>Fund Name</b>	2015 Smart Streets Bond Debt Service	<b>Fund Number</b>	756
<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	869	91	1,000	1,000	17		17	983	2%
Interfund Transfers In	1,716,000	1,716,000	1,715,000	1,715,000	858,000		858,000	857,000	50%
<b>Total Revenue</b>	<b>1,716,869</b>	<b>1,716,091</b>	<b>1,716,000</b>	<b>1,716,000</b>	<b>858,017</b>		<b>858,017</b>	<b>857,983</b>	<b>50%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	1,000,000	1,030,000	1,060,000	1,060,000	525,000	-	525,000	535,000	50%
Debt Service Interest & Fees	712,694	682,469	651,694	651,694	328,784	-	328,784	322,910	50%
<b>Total Expenditures</b>	<b>1,712,694</b>	<b>1,712,469</b>	<b>1,711,694</b>	<b>1,711,694</b>	<b>853,784</b>	<b>-</b>	<b>853,784</b>	<b>857,910</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	4,175	3,623	4,306	4,306	4,233	4,233
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Beginning Cash Balance	1,734,901	1,739,076	1,742,699	1,746,931	<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-	
<b>Ending Cash Balance</b>	<b>1,739,076</b>	<b>1,742,699</b>	<b>1,747,005</b>	<b>1,746,931</b>	
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 #1.35). 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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<b>Fund Name</b>	2017 Eddy Street Commons Bond Capital					<b>Fund Number</b>	759		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	306,537	1	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>306,537</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures by Type</b>									
Capital	3,328,966	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,328,966</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>(3,022,429)</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Cash Balance	3,048,190	25,762	-	25,763	-	-	<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero		
Cash Adjustments	-	-	-	-	-				
<b>Ending Cash Balance</b>	<b>25,762</b>	<b>25,763</b>	<b>-</b>	<b>25,763</b>	<b>25,763</b>				
Cash Reserves Target	-	-	-	-	-				

**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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<b>Fund Name</b>	2017 Eddy Street Commons Bond Debt Service	<b>Fund Number</b>	760
<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	1,623	184	1,750	1,750	31		31	1,719	2%
Interfund Transfers In	1,390,625	1,915,979	1,926,375	1,926,375	962,625		962,625	963,750	50%
<b>Total Revenue</b>	<b>1,392,248</b>	<b>1,916,164</b>	<b>1,928,125</b>	<b>1,928,125</b>	<b>962,656</b>		<b>962,656</b>	<b>965,469</b>	<b>50%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	145,000	475,000	720,000	720,000	355,000	-	355,000	365,000	49%
Debt Service Interest & Fees	1,245,625	1,235,875	1,206,375	1,206,375	607,625	-	607,625	598,750	50%
<b>Total Expenditures</b>	<b>1,390,625</b>	<b>1,710,875</b>	<b>1,926,375</b>	<b>1,926,375</b>	<b>962,625</b>	<b>-</b>	<b>962,625</b>	<b>963,750</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	1,623	205,289	1,750	1,750	31		31		
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Beginning Cash Balance	3,461,700	3,463,323		3,668,611			<b>Cash Reserves Target</b>			
Cash Adjustments	-	-		-						
<b>Ending Cash Balance</b>	<b>3,463,323</b>	<b>3,668,611</b>		<b>3,670,361</b>	<b>3,668,643</b>					
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
<b>Revenue</b>									
Licenses & Permits	2,511	2,711	2,300	2,300	21		21	2,279	1%
Charges for Services	6,882,174	7,279,944	8,636,001	8,636,001	1,339,688		1,339,688	7,296,313	16%
Interest Earnings	10,210	6,268	11,090	11,090	529		529	10,561	5%
Other Income	84,210	78,626	69,000	69,000	11,232		11,232	57,768	16%
Interfund Allocation Reimb	122,143	129,585	160,000	160,000	26,667		26,667	133,333	17%
<b>Total Revenue</b>	<b>7,101,248</b>	<b>7,497,135</b>	<b>8,878,391</b>	<b>8,878,391</b>	<b>1,378,138</b>		<b>1,378,138</b>	<b>7,500,254</b>	<b>16%</b>
<b>Expenditures by Division</b>									
Equipment Services	6,717,971	7,695,353	7,943,058	7,945,303	1,511,994	2,778	1,514,772	6,430,531	19%
Print Shop	13,844	2,504	-	-	-	-	-	-	-
Radio Shop	229,304	207,641	283,073	283,073	30,219	284	30,503	252,570	11%
Building Maintenance	180,749	188,820	221,091	221,091	24,260	-	24,260	196,831	11%
Facilities Management	101,697	144,897	181,838	181,838	21,815	-	21,815	160,023	12%
Capital	-	-	190,000	242,425	2,256	50,169	52,425	190,000	22%
<b>Total Expenditures</b>	<b>7,243,566</b>	<b>8,239,216</b>	<b>8,819,060</b>	<b>8,873,729</b>	<b>1,590,543</b>	<b>53,231</b>	<b>1,643,774</b>	<b>7,229,955</b>	<b>19%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,795,351	1,772,151	2,125,646	2,125,646	280,843	-	280,843	1,844,803	13%
Fringe Benefits	780,402	758,851	982,988	982,988	141,701	-	141,701	841,287	14%
<b>Total Personnel</b>	<b>2,575,754</b>	<b>2,531,003</b>	<b>3,108,634</b>	<b>3,108,634</b>	<b>422,544</b>	<b>-</b>	<b>422,544</b>	<b>2,686,090</b>	<b>14%</b>
<b>Supplies</b>	<b>3,998,093</b>	<b>4,782,010</b>	<b>4,594,490</b>	<b>4,595,876</b>	<b>1,011,206</b>	<b>347</b>	<b>1,011,552</b>	<b>3,584,323</b>	<b>22%</b>
<b>Services &amp; Charges</b>									
Professional Services	7,777	12,174	38,825	38,825	-	-	-	38,825	0%
Printing & Advertising	863	42	4,650	4,650	-	-	-	4,650	0%
Utilities	53,701	61,782	64,468	64,468	17,558	-	17,558	46,910	27%
Repairs & Maintenance	54,985	62,344	148,575	198,759	8,612	49,805	58,417	140,341	29%
Education & Training	9,389	8,696	12,050	12,150	1,720	-	1,720	10,430	14%
Travel	-	51	1,850	1,850	-	-	-	1,850	0%
Other Services & Charges	13,132	12,504	16,850	16,850	2,707	79	2,786	14,064	17%
Debt Service Principal	15,596	2,483	8,069	8,069	-	-	-	8,069	0%
Debt Service Interest & Fees	463	22	423	423	-	-	-	423	0%
<b>Total Services &amp; Charges</b>	<b>155,905</b>	<b>160,096</b>	<b>295,760</b>	<b>346,044</b>	<b>30,597</b>	<b>49,884</b>	<b>80,481</b>	<b>265,562</b>	<b>23%</b>
<b>Operating Expenditures</b>	<b>6,729,752</b>	<b>7,473,109</b>	<b>7,998,884</b>	<b>8,050,553</b>	<b>1,464,347</b>	<b>50,231</b>	<b>1,514,578</b>	<b>6,535,975</b>	<b>19%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>63,000</b>	<b>66,000</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>63,000</b>	<b>5%</b>
<b>Interfund</b>									
Interfund Allocations	306,521	683,462	757,176	757,176	126,196	-	126,196	630,980	17%
Interfund Transfers Out	207,293	82,645	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>513,814</b>	<b>766,107</b>	<b>757,176</b>	<b>757,176</b>	<b>126,196</b>	<b>-</b>	<b>126,196</b>	<b>630,980</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>7,243,566</b>	<b>8,239,216</b>	<b>8,819,060</b>	<b>8,873,729</b>	<b>1,590,543</b>	<b>53,231</b>	<b>1,643,774</b>	<b>7,229,955</b>	<b>19%</b>
<b>Net Surplus / (Deficit)</b>	<b>(142,319)</b>	<b>(742,081)</b>	<b>59,331</b>	<b>4,662</b>	<b>(212,405)</b>		<b>(265,636)</b>		
Beginning Cash Balance	1,455,158	1,209,079		658,666					
Cash Adjustments	(103,760)	191,668		-					
<b>Ending Cash Balance</b>	<b>1,209,079</b>	<b>658,666</b>		<b>663,327</b>	<b>675,561</b>				
Cash Reserves Target	724,357	823,922		887,373					
							<b>Cash Reserves Target</b>		
								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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<b>Fund Name</b>	Central Services Capital					<b>Fund Number</b>	224		
<b>Fund Type</b>	Internal Service Funds					<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	50	40	-	-	-		-	-	-
Other Income	7,268	1,472	-	-	-		-	-	-
Interfund Transfers In	207,293	82,645	-	-	-		-	-	-
<b>Total Revenue</b>	<b>214,611</b>	<b>84,157</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>5,501</b>	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Repairs & Maintenance	15,267	17,143	-	-	-	-	-	-	-
Debt Service Principal	-	7,888	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	603	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>15,267</b>	<b>25,634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>189,582</b>	<b>84,745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>210,349</b>	<b>110,378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>4,262</b>	<b>(26,221)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		
Beginning Cash Balance	21,921	26,221		-					
Cash Adjustments	38	-		-					
<b>Ending Cash Balance</b>	<b>26,221</b>	<b>-</b>		<b>-</b>					
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement - Capital fund - spend down to zero		
<b>Fund Purpose:</b>									
This fund was established (ordinance 10339-14) to account for the capital expenditures of the Central Services Division.									
<b>Explanation of Revenue Sources:</b>									
This fund received transfers from the Central Services Operating Fund (#222) to cover expenditures as needed.									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>									
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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<b>Fund Name</b>	<b>Liability Insurance</b>					<b>Fund Number</b>	<b>226</b>		
<b>Fund Type</b>	<b>Internal Service Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Interest Earnings	54,492	36,491	31,847	31,847	4,705		4,705	27,142	15%
Other Income	1,626,433	84,555	2,000	2,000	2,341		2,341	(341)	117%
Interfund Allocation Reimb	2,914,500	3,265,000	3,365,000	3,365,000	560,834		560,834	2,804,166	17%
Interfund Transfers In	49,087	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,644,513</b>	<b>3,386,046</b>	<b>3,398,847</b>	<b>3,398,847</b>	<b>567,880</b>		<b>567,880</b>	<b>2,830,967</b>	<b>17%</b>
<b>Expenditures by Division</b>									
Safety/Risk Management	151,479	30,947	-	-	-	-	-	-	-
Liability Insurance	761,414	1,188,510	1,230,000	1,230,000	62,994	50,548	113,542	1,116,458	9%
Business Insurance	622,434	452,651	1,865,000	3,001,754	17,627	434,632	452,259	2,549,495	15%
Workers' Compensation	1,211,428	1,531,310	1,268,000	1,268,000	219,692	49,000	268,692	999,308	21%
Catastrophic Events	910,806	24,884	-	103,324	479	12,845	13,324	90,000	13%
<b>Total Expenditures</b>	<b>3,657,562</b>	<b>3,228,301</b>	<b>4,363,000</b>	<b>5,603,078</b>	<b>300,792</b>	<b>547,025</b>	<b>847,817</b>	<b>4,755,261</b>	<b>15%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	116,402	-	-	-	-	-	-	-	-
Fringe Benefits	46,090	-	-	-	-	-	-	-	-
Other Personnel Costs	17,308	14,052	42,000	42,000	9,067	-	9,067	32,933	22%
<b>Total Personnel</b>	<b>179,800</b>	<b>14,052</b>	<b>42,000</b>	<b>42,000</b>	<b>9,067</b>	<b>-</b>	<b>9,067</b>	<b>32,933</b>	<b>22%</b>
<b>Supplies</b>	<b>1,988</b>	<b>2,187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Professional Services	420,313	334,849	1,001,000	1,237,754	7,423	483,632	491,055	746,700	40%
Education & Training	6,285	2,000	-	-	-	-	-	-	-
Travel	356	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,119	4,286	-	900,000	-	-	-	900,000	0%
Insurance	1,840,034	2,432,482	2,170,000	2,170,000	273,619	50,548	324,167	1,845,833	15%
Other Services & Charges	218,415	391,938	1,150,000	1,150,000	10,204	-	10,204	1,139,796	1%
<b>Total Services &amp; Charges</b>	<b>2,487,522</b>	<b>3,165,555</b>	<b>4,321,000</b>	<b>5,457,754</b>	<b>291,246</b>	<b>534,180</b>	<b>825,426</b>	<b>4,632,329</b>	<b>15%</b>
<b>Capital</b>	<b>910,806</b>	<b>24,884</b>	<b>-</b>	<b>103,324</b>	<b>479</b>	<b>12,845</b>	<b>13,324</b>	<b>90,000</b>	<b>13%</b>
<b>Interfund</b>									
Interfund Allocations	77,446	21,624	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>77,446</b>	<b>21,624</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,657,562</b>	<b>3,228,301</b>	<b>4,363,000</b>	<b>5,603,078</b>	<b>300,792</b>	<b>547,025</b>	<b>847,817</b>	<b>4,755,262</b>	<b>15%</b>
<b>Net Surplus / (Deficit)</b>	<b>986,951</b>	<b>157,746</b>	<b>(964,153)</b>	<b>(2,204,231)</b>	<b>267,088</b>		<b>(279,937)</b>		
Beginning Cash Balance	4,961,426	5,956,858		6,100,867					
Cash Adjustments	8,481	(13,737)		-					
<b>Ending Cash Balance</b>	<b>5,956,858</b>	<b>6,100,867</b>		<b>3,896,636</b>	<b>6,394,730</b>				
Cash Reserves Target	1,828,781	1,614,150		2,801,539					
								<b>Cash Reserves Target</b>	
								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
<b>Revenue</b>									
Interfund Allocation Reimb	6,656,930	9,129,846	9,620,204	9,620,204	1,603,367		1,603,367	8,016,837	17%
Charges for Services	111,796	47,379	-	-	-		-	-	-
Debt Proceeds	-	900,928	-	-	-		-	-	-
Other Income	53,757	111,836	64,525	64,525	12,735		12,735	51,790	20%
Donations	-	15,000	-	-	181,987		181,987	(181,987)	-
Interest Earnings	21,431	14,598	5,000	5,000	2,676		2,676	2,324	54%
<b>Total Revenue</b>	<b>6,843,915</b>	<b>10,219,588</b>	<b>9,689,729</b>	<b>9,689,729</b>	<b>1,800,765</b>		<b>1,800,765</b>	<b>7,888,964</b>	<b>19%</b>
<b>Expenditures by Division</b>									
311 Call Center	551,515	567,939	683,948	683,955	92,881	2,867	95,748	588,207	14%
Innovation & Technology	7,324,325	8,264,034	9,015,101	9,959,289	1,562,833	1,926,031	3,488,864	6,470,425	35%
<b>Total Expenditures</b>	<b>7,875,840</b>	<b>8,831,973</b>	<b>9,699,049</b>	<b>10,643,243</b>	<b>1,655,714</b>	<b>1,928,898</b>	<b>3,584,612</b>	<b>7,058,632</b>	<b>34%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,844,342	1,908,602	2,170,830	2,170,830	301,692	-	301,692	1,869,138	14%
Fringe Benefits	708,812	704,230	874,276	874,276	119,673	-	119,673	754,603	14%
<b>Total Personnel</b>	<b>2,553,154</b>	<b>2,612,832</b>	<b>3,045,106</b>	<b>3,045,106</b>	<b>421,365</b>	<b>-</b>	<b>421,365</b>	<b>2,623,741</b>	<b>14%</b>
<b>Supplies</b>	<b>130,511</b>	<b>714,903</b>	<b>193,850</b>	<b>311,271</b>	<b>31,510</b>	<b>409,827</b>	<b>441,338</b>	<b>(130,067)</b>	<b>142%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,058,605	510,586	410,500	1,131,874	13,327	724,510	737,837	394,037	65%
Printing & Advertising	1,005	3,277	5,150	5,150	-	-	-	5,150	0%
Repairs & Maintenance	3,021,127	3,646,311	4,635,738	4,737,849	980,808	783,391	1,764,199	2,973,650	37%
Education & Training	9,162	33,654	57,900	58,188	2,646	5,510	8,156	50,032	14%
Travel	7,385	161	27,110	30,110	2,605	5,660	8,265	21,845	27%
Other Services & Charges	422,383	292,472	193,824	193,824	41,258	-	41,258	152,566	21%
Debt Service Principal	606,922	966,528	1,063,402	1,062,875	154,846	-	154,846	908,029	15%
Debt Service Interest & Fees	59,675	50,358	65,816	66,343	7,239	-	7,239	59,104	11%
<b>Total Services &amp; Charges</b>	<b>5,186,263</b>	<b>5,503,347</b>	<b>6,459,440</b>	<b>7,286,213</b>	<b>1,202,730</b>	<b>1,519,070</b>	<b>2,721,801</b>	<b>4,564,413</b>	<b>37%</b>
<b>Operating Expenditures</b>	<b>7,869,929</b>	<b>8,831,082</b>	<b>9,698,396</b>	<b>10,642,590</b>	<b>1,655,605</b>	<b>1,928,898</b>	<b>3,584,503</b>	<b>7,058,087</b>	<b>34%</b>
<b>Interfund Allocations</b>	<b>5,911</b>	<b>891</b>	<b>653</b>	<b>653</b>	<b>109</b>	<b>-</b>	<b>109</b>	<b>544</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>7,875,840</b>	<b>8,831,973</b>	<b>9,699,049</b>	<b>10,643,243</b>	<b>1,655,714</b>	<b>1,928,898</b>	<b>3,584,612</b>	<b>7,058,631</b>	<b>34%</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,031,925)</b>	<b>1,387,615</b>	<b>(9,320)</b>	<b>(953,514)</b>	<b>145,052</b>		<b>(1,783,846)</b>		
Beginning Cash Balance	3,108,342	2,125,192		3,482,865					
Cash Adjustments	48,775	(29,942)		-					
<b>Ending Cash Balance</b>	<b>2,125,192</b>	<b>3,482,865</b>		<b>2,529,351</b>	<b>3,740,295</b>				
Cash Reserves Target									

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

**Personnel** - The personnel budget in this fund includes the wages and benefits of 24 full-time employees for Information Technology and 8 full-time employees for the 311 Call Center, along with a budget for part-time help at the 311 Call Center. In 2022, two positions will be added: one additional Applications Developer and one additional 311 Customer Service Liaison. See the personnel budget summary for details. | **Supplies** - The supplies budget includes miscellaneous computer supplies and accessories, along with devices that are not part of the hardware refresh plan. | **Services** - The repairs & maintenance budget includes annual software subscription and renewal costs. The professional services budget includes software support and special projects like the SB Academy. SB Academy, the City's training program, has trained employees in novel techniques that enable process improvements and other innovations that will continue to make government more efficient. | **Debt Service** - The principal and interest expense budget is for lease payments for various hardware refresh plans. A hardware refresh means replacing current hardware with the newest version of the equipment to combat performance and capacity issues. The City leases equipment, such as computers and printers, over a period of 3-5 years. At the end of the lease, the City has the option to return the equipment to the vendor and get new equipment. The refresh program ensures that City employees are equipped with the most current technology to better serve the City and its residents.



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Fund Name	Self-Funded Employee Benefits					Fund Number	711		
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
<b>Revenue</b>									
Charges for Services	15,885,258	15,742,095	16,181,440	16,181,440	2,680,856		2,680,856	13,500,584	17%
Other Income	373,523	1,438,628	385,000	385,000	335,292		335,292	49,708	87%
Interest Earnings	89,646	62,791	58,809	58,809	8,334		8,334	50,475	14%
<b>Total Revenue</b>	<b>16,348,427</b>	<b>17,243,514</b>	<b>16,625,249</b>	<b>16,625,249</b>	<b>3,024,482</b>		<b>3,024,482</b>	<b>13,600,767</b>	<b>18%</b>
<b>Expenditures by Subdivision</b>									
Health Insurance	14,472,911	15,509,012	17,121,703	17,129,426	2,601,511	-	2,601,511	14,527,915	15%
Workplace Wellness Clinic	996,006	1,003,588	1,169,308	1,169,308	11,208	-	11,208	1,158,100	1%
Employee Wellness	76,048	89,896	99,974	101,130	6,399	59,759	66,158	34,972	65%
<b>Total Expenditures</b>	<b>15,544,965</b>	<b>16,602,496</b>	<b>18,390,985</b>	<b>18,399,864</b>	<b>2,619,118</b>	<b>59,759</b>	<b>2,678,877</b>	<b>15,720,987</b>	<b>15%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	13,740,971	14,681,353	16,308,759	16,309,915	2,479,448	59,759	2,539,206	13,770,709	16%
<b>Total Personnel</b>	<b>13,740,971</b>	<b>14,681,353</b>	<b>16,308,759</b>	<b>16,309,915</b>	<b>2,479,448</b>	<b>59,759</b>	<b>2,539,206</b>	<b>13,770,709</b>	<b>16%</b>
<b>Supplies</b>	<b>131,045</b>	<b>110,297</b>	<b>150,000</b>	<b>150,000</b>	<b>4,645</b>	<b>-</b>	<b>4,645</b>	<b>145,355</b>	<b>3%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,083,611	1,063,335	1,198,308	1,205,031	32,059	-	32,059	1,172,972	3%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	587,028	737,651	732,318	732,318	102,788	-	102,788	629,530	14%
Other Services & Charges	2,309	3,194	1,500	2,500	178	-	178	2,322	7%
<b>Total Services &amp; Charges</b>	<b>1,672,948</b>	<b>1,804,180</b>	<b>1,932,226</b>	<b>1,939,949</b>	<b>135,025</b>	<b>-</b>	<b>135,025</b>	<b>1,804,924</b>	<b>7%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>6,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>15,544,965</b>	<b>16,602,496</b>	<b>18,390,985</b>	<b>18,399,864</b>	<b>2,619,118</b>	<b>59,759</b>	<b>2,678,877</b>	<b>15,720,988</b>	<b>15%</b>
<b>Net Surplus / (Deficit)</b>	<b>803,462</b>	<b>641,018</b>	<b>(1,765,736)</b>	<b>(1,774,615)</b>	<b>405,365</b>		<b>345,606</b>		
Beginning Cash Balance	9,277,319	10,143,060		10,786,414					
Cash Adjustments	62,279	2,336		-					
<b>Ending Cash Balance</b>	<b>10,143,060</b>	<b>10,786,414</b>		<b>9,011,799</b>	<b>11,199,079</b>				
Cash Reserves Target	3,886,241	4,150,624		4,599,966					

<b>Cash Reserves Target</b>
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 the claims.

**Explanation of Revenue Sources:**

Revenues for this fund come from individual departments based on the number of employees taking health insurance based on a per employee rate as set by the Controller's Office on an annual basis, as well as from employee and public safety retiree health insurance premiums.

**Explanation of Expenditures and Significant Changes/Variations:**

An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time. During the 2019 budget process, it was determined that this fund was overfunded from prior years due to lower than anticipated costs. Therefore, in 2019, the City gave a one-time break in the health insurance cost per employee charged to departments. Claims are forecasted to increase 5% year over year. The City will continue to closely monitor this fund to ensure the premiums charged to employees and departments remains affordable while allowing the City to maintain excellent benefits for employees.

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<b>Fund Name</b>	Unemployment Compensation					<b>Fund Number</b>	713		
<b>Fund Type</b>	Internal Service Funds					<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	6,899	22,056	105,517	105,517	13,611		13,611	91,906	13%
Interest Earnings	1,187	69	209	209	2		2	207	1%
Other Income	-	74,683	-	-	-		-	-	-
Interfund Transfers In	-	6,667	-	-	-		-	-	-
<b>Total Revenue</b>	<b>8,087</b>	<b>103,474</b>	<b>105,726</b>	<b>105,726</b>	<b>13,613</b>		<b>13,613</b>	<b>92,113</b>	<b>13%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	157,449	75,914	80,000	80,000	2,236	-	2,236	77,764	3%
<b>Total Expenditures</b>	<b>157,449</b>	<b>75,914</b>	<b>80,000</b>	<b>80,000</b>	<b>2,236</b>	<b>-</b>	<b>2,236</b>	<b>77,764</b>	<b>3%</b>
<b>Net Surplus / (Deficit)</b>	<b>(149,363)</b>	<b>27,560</b>	<b>25,726</b>	<b>25,726</b>	<b>11,377</b>		<b>11,377</b>		
Beginning Cash Balance	180,911	31,859		-					
Cash Adjustments	310	(59,419)		-					
<b>Ending Cash Balance</b>	<b>31,859</b>	<b>-</b>		<b>25,726</b>	<b>13,613</b>				
Cash Reserves Target	39,362	18,979		20,000					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Parental Leave					<b>Fund Number</b>	714		
<b>Fund Type</b>	Internal Service Funds					<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	244,090	248,401	257,209	257,209	39,311		39,311	217,898	15%
Interest Earnings	751	1,125	1,494	1,494	177		177	1,317	12%
<b>Total Revenue</b>	<b>244,841</b>	<b>249,526</b>	<b>258,703</b>	<b>258,703</b>	<b>39,488</b>		<b>39,488</b>	<b>219,215</b>	<b>15%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	119,938	180,337	253,846	253,846	15,859	-	15,859	237,987	6%
<b>Total Expenditures</b>	<b>119,938</b>	<b>180,337</b>	<b>253,846</b>	<b>253,846</b>	<b>15,859</b>	<b>-</b>	<b>15,859</b>	<b>237,987</b>	<b>6%</b>
<b>Net Surplus / (Deficit)</b>	<b>124,903</b>	<b>69,189</b>	<b>4,857</b>	<b>4,857</b>	<b>23,629</b>		<b>23,629</b>		
Beginning Cash Balance	32,563	157,521		226,711		<b>Cash Reserves Target</b>			
Cash Adjustments	56	-		-					
<b>Ending Cash Balance</b>	<b>157,521</b>	<b>226,711</b>		<b>231,568</b>	<b>250,339</b>				
Cash Reserves Target	9,595	14,427		20,308		8% of Annual expenditures - one month reserve			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

The program is funded by an allocation to departments charged through payroll as a percent of full-time wages. During the annual budget process, the Department of Administration & Finance reviews the allocation percentage. This allocation will be increased or decreased based on the financial needs of the program and the performance of the fund. In 2022, the allocation will be 0.35% of full-time wages.

**Explanation of Expenditures and Significant Changes/Variations:**

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

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<b>Fund Name</b>	Rainy Day	<b>Fund Number</b>	102
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	94,111	64,091	99,340	99,340	8,401		8,401	90,939	8%
<b>Total Revenue</b>	<b>94,111</b>	<b>64,091</b>	<b>99,340</b>	<b>99,340</b>	<b>8,401</b>		<b>8,401</b>	<b>90,939</b>	<b>8%</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	94,111	64,091	99,340	99,340	8,401		8,401		
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Beginning Cash Balance	10,733,474	10,845,986		10,910,077					
Cash Adjustments	18,401	-		-					
<b>Ending Cash Balance</b>	<b>10,845,986</b>	<b>10,910,077</b>		<b>11,009,417</b>	<b>10,918,479</b>				
Cash Reserves Target	8,998,791	8,206,983		8,717,131					

<b>Cash Reserves Target</b>
3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers

**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
<b>Revenue</b>									
Interest Earnings	7,284	6,884	3,270	3,270	773		773	2,497	24%
Bloomberg Mayors Challenge	404,000	322,000	-	-	-		-	-	-
Human Rights Scholarship Prog.	8,370	-	18,000	18,000	-		-	18,000	0%
AEP Grant (Office of Sustainab.)	41,000	-	-	-	-		-	-	-
Historic Preservation	196	2,009	-	-	13		13	(13)	-
Milton Trust Energy Grant	100,000	-	-	-	-		-	-	-
Code Enforcement Demolitions	55,000	-	-	-	-		-	-	-
Animal Resource Center Donations	49,603	47,599	35,000	35,000	6,183		6,183	28,817	18%
Pokagon Band Donation	100,000	100,000	-	-	100,000		100,000	(100,000)	-
<b>Total Revenue</b>	<b>765,453</b>	<b>478,492</b>	<b>56,270</b>	<b>56,270</b>	<b>106,969</b>		<b>106,969</b>	<b>(50,699)</b>	<b>190%</b>
<b>Expenditures by Project</b>									
Wayfinding Signage Project	56,258	33,500	-	-	-		-	-	-
Bloomberg Mayors Challenge	313,871	323,775	322,506	477,704	23,079	217,119	240,198	237,506	50%
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	41,000	-	-	-	41,000	0%
Milton Trust Energy Grant	61,608	118,377	-	11,460	-	11,460	11,460	-	100%
Animal Resource Center	14,902	2,910	50,000	50,000	-	-	-	50,000	0%
Code Enforcement Demolitions	-	2,863	-	52,625	44,425	8,200	52,625	-	100%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>453,294</b>	<b>481,425</b>	<b>431,006</b>	<b>650,289</b>	<b>67,504</b>	<b>236,779</b>	<b>304,283</b>	<b>346,006</b>	<b>47%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	-	-	<b>43,500</b>	<b>43,500</b>	-	-	-	<b>43,500</b>	<b>0%</b>
<b>Services &amp; Charges</b>									
Professional Services	382,631	360,185	372,506	527,704	23,079	217,119	240,198	287,506	46%
Printing & Advertising	6,650	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	64,008	118,377	-	11,460	-	11,460	11,460	-	100%
Grants & Subsidies	-	-	9,000	9,000	-	-	-	9,000	0%
Other Services & Charges	5	2,863	-	52,625	44,425	8,200	52,625	-	100%
<b>Total Services &amp; Charges</b>	<b>453,294</b>	<b>481,425</b>	<b>387,506</b>	<b>606,789</b>	<b>67,504</b>	<b>236,779</b>	<b>304,283</b>	<b>302,506</b>	<b>50%</b>
<b>Total Expenditures</b>	<b>453,294</b>	<b>481,425</b>	<b>431,006</b>	<b>650,289</b>	<b>67,504</b>	<b>236,779</b>	<b>304,283</b>	<b>346,006</b>	<b>47%</b>
<b>Net Surplus / (Deficit)</b>	<b>312,160</b>	<b>(2,933)</b>	<b>(374,736)</b>	<b>(594,019)</b>	<b>39,465</b>		<b>(197,315)</b>		
Beginning Cash Balance	668,273	981,455		978,522					
Cash Adjustments	1,022	-		-					
<b>Ending Cash Balance</b>	<b>981,455</b>	<b>978,522</b>		<b>384,503</b>	<b>1,021,889</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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  
**Milton Trust Energy Grant** - In 2019, the City's AmeriCorps program received \$125,000 from the Robert & Clara Milton Charitable Trust Foundation. This private grant is to be used for the South Bend Green Corps Senior Home Energy Improvements. The South Bend Green Corps Senior Home Energy Improvements program assists seniors 65 years and older with home repairs.  
**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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<b>Fund Name</b>	Loss Recovery					<b>Fund Number</b>	227		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	5,076	2,515	3,769	3,769	319		319	3,450	8%
<b>Total Revenue</b>	<b>5,076</b>	<b>2,515</b>	<b>3,769</b>	<b>3,769</b>	<b>319</b>		<b>319</b>	<b>3,450</b>	<b>8%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	130,370	69,630	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>130,370</b>	<b>69,630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>(125,295)</b>	<b>(67,115)</b>	<b>3,769</b>	<b>3,769</b>	<b>319</b>		<b>319</b>		
Beginning Cash Balance	605,471	481,214		414,099				<b>Cash Reserves Target</b>	
Cash Adjustments	1,038	-		-					
<b>Ending Cash Balance</b>	<b>481,214</b>	<b>414,099</b>		<b>417,868</b>	<b>414,418</b>			No reserve requirement	
Cash Reserves Target	-	-		-					

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

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

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<b>Fund Name</b>	<b>Human Rights Federal Grants</b>					<b>Fund Number</b>	<b>258</b>			
<b>Fund Type</b>	<b>Special Revenue Funds</b>					<b>Control</b>	<b>City Funds</b>			
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>			
<b>Revenue</b>										
Intergov./ Grants	167,100	162,140	68,200	68,200	2,500		2,500	65,700	4%	
Charges for Services	8,500	10,833	85,000	85,000	1,667		1,667	83,333	2%	
Interest Earnings	1,540	2,417	-	-	326		326	(326)	-	
Other Income	-	-	2,050	2,050	-		-	2,050	0%	
<b>Total Revenue</b>	<b>177,140</b>	<b>175,390</b>	<b>155,250</b>	<b>155,250</b>	<b>4,493</b>		<b>4,493</b>	<b>150,757</b>	<b>3%</b>	
<b>Expenditures by Subdivision</b>										
General	19,061	9,928	3,000	9,000	760	6,000	6,760	2,240	75%	
EEOC	100,391	98,139	124,371	126,038	15,371	18,333	33,704	92,334	27%	
HUD	93,473	126,938	113,745	113,745	13,911	-	13,911	99,834	12%	
<b>Total Expenditures</b>	<b>212,926</b>	<b>235,005</b>	<b>241,116</b>	<b>248,783</b>	<b>30,041</b>	<b>24,333</b>	<b>54,375</b>	<b>194,408</b>	<b>22%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	124,770	125,084	128,156	128,156	19,619	-	19,619	108,537	15%	
Fringe Benefits	38,541	38,636	52,160	52,160	6,329	-	6,329	45,831	12%	
<b>Total Personnel</b>	<b>163,311</b>	<b>163,721</b>	<b>180,316</b>	<b>180,316</b>	<b>25,948</b>	<b>-</b>	<b>25,948</b>	<b>154,368</b>	<b>14%</b>	
<b>Supplies</b>	<b>1,724</b>	<b>3,864</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>0%</b>	
<b>Services &amp; Charges</b>										
Professional Services	24,667	18,333	27,800	31,467	3,333	18,333	21,667	9,800	69%	
Printing & Advertising	16,215	11,878	6,000	12,000	760	6,000	6,760	5,240	56%	
Education & Training	5,960	5,178	6,000	4,000	-	-	-	4,000	0%	
Travel	-	-	17,800	17,800	-	-	-	17,800	0%	
Other Services & Charges	1,049	32,032	1,200	1,200	-	-	-	1,200	0%	
<b>Total Services &amp; Charges</b>	<b>47,891</b>	<b>67,420</b>	<b>58,800</b>	<b>66,467</b>	<b>4,093</b>	<b>24,333</b>	<b>28,426</b>	<b>38,040</b>	<b>43%</b>	
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>212,926</b>	<b>235,005</b>	<b>241,116</b>	<b>248,783</b>	<b>30,041</b>	<b>24,333</b>	<b>54,375</b>	<b>194,408</b>	<b>22%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(35,786)</b>	<b>(59,614)</b>	<b>(85,866)</b>	<b>(93,533)</b>	<b>(25,549)</b>		<b>(49,882)</b>			
Beginning Cash Balance	521,051	486,159		426,544						
Cash Adjustments	893	-		-						
<b>Ending Cash Balance</b>	<b>486,159</b>	<b>426,544</b>		<b>333,012</b>	<b>401,046</b>					
Cash Reserves Target	-	-		-	-					

<b>Cash Reserves Target</b>
No reserve requirement - Grant fund - spend down to zero

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Fund Name</b>	<b>American Rescue Plan</b>	<b>Fund Number</b>	<b>263</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Control</b>	<b>City Funds</b>

	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
<b>Revenue</b>									
Intergov./ Grants	-	29,455,024	29,455,024	29,455,024	-	-	-	29,455,024	0%
Interest Earnings	-	81,618	-	-	22,376	-	22,376	(22,376)	-
<b>Total Revenue</b>	-	<b>29,536,642</b>	<b>29,455,024</b>	<b>29,455,024</b>	<b>22,376</b>		<b>22,376</b>	<b>29,432,648</b>	<b>0%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	1,910,000	1,887,420	-	1,887,420	22,580	99%
<b>Total Personnel</b>	-	-	-	<b>1,910,000</b>	<b>1,887,420</b>	-	<b>1,887,420</b>	<b>22,580</b>	<b>99%</b>
<b>Services &amp; Charges</b>									
Grants & Subsidies	-	-	-	500,000	-	-	-	500,000	0%
Other Services & Charges	-	-	-	-	1,270	-	1,270	(1,270)	-
<b>Total Services &amp; Charges</b>	-	-	-	<b>500,000</b>	<b>1,270</b>	-	<b>1,270</b>	<b>498,730</b>	<b>0%</b>
<b>Capital</b>	-	-	<b>10,100,000</b>	<b>11,100,000</b>	-	<b>178,200</b>	<b>178,200</b>	<b>10,921,800</b>	<b>2%</b>
<b>Total Expenditures</b>	-	-	<b>10,100,000</b>	<b>13,510,000</b>	<b>1,888,690</b>	<b>178,200</b>	<b>2,066,890</b>	<b>11,443,110</b>	<b>15%</b>

<b>Net Surplus / (Deficit)</b>	-	<b>29,536,642</b>	<b>19,355,024</b>	<b>15,945,024</b>	<b>(1,866,314)</b>		<b>(2,044,514)</b>		
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Beginning Cash Balance	-	-		29,536,642					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	-	<b>29,536,642</b>		<b>45,481,666</b>	<b>27,670,328</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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.

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

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

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

<p>In its guidance, the Department of the Treasury outlined four funding objectives for the ARP Funds. In developing its own plan for spending, the City of South Bend further grouped these four objectives into two main categories of spending:</p> <p><b>Response &amp; Relief</b></p> <ul style="list-style-type: none"> <li>• Support urgent COVID-19 response efforts</li> <li>• Support immediate economic stabilization for households and businesses</li> </ul> <p><b>Equitable Recovery</b></p> <ul style="list-style-type: none"> <li>• Replace lost revenue for eligible state, local, territorial, and Tribal governments</li> <li>• Address systemic public health and economic challenges that have contributed to the inequal impact of the pandemic</li> </ul> <p>Spending allocated for "Response and Relief" is intended to provide direct, rapid relief to residents and businesses who have experienced economic or health-related harms related to the pandemic. Spending allocated for "Equitable Recovery" is intended to rebuild a more equitable economy and community by addressing systemic challenges that have been present in our community for decades.</p>	<p>In Sections 602(c)(1) and 603(c)(1) of ARPA, Congress provided four eligible uses of funds:</p> <ol style="list-style-type: none"> <li>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;</li> <li>To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;</li> <li>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</li> <li>To make necessary investments in water, sewer, or broadband infrastructure</li> </ol>
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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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Fund Name	COVID-19 Response					Fund Number	264		
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
<b>Revenue</b>									
Intergov./ Grants	5,086,138	1,490,275	-	790,735	57,024		57,024	733,711	7%
Other Income	-	5,000	-	-	-		-	-	-
Interfund Transfers In	1,000,000	1,448,093	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,086,138</b>	<b>2,943,368</b>	<b>-</b>	<b>790,735</b>	<b>57,024</b>		<b>57,024</b>	<b>733,711</b>	<b>7%</b>
<b>Expenditures by Activity</b>									
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	-	790,735	98,304	894,185	992,489	(201,754)	126%
Venues, Parks & Arts	127,466	5,595	-	-	-	-	-	-	-
Code Enforcement	4,339	-	-	-	-	-	-	-	-
Building Department	863	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,033,275</b>	<b>2,996,232</b>	<b>-</b>	<b>790,735</b>	<b>98,304</b>	<b>894,185</b>	<b>992,489</b>	<b>(201,754)</b>	<b>126%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>252,665</b>	<b>18,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Professional Services	7,058	-	-	-	-	-	-	-	-
Printing & Advertising	19,717	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,016	-	-	-	-	-	-	-	-
Grants & Subsidies	2,349,076	1,959,664	-	790,735	98,304	894,185	992,489	(201,754)	126%
Other Services & Charges	54,452	18,250	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,432,318</b>	<b>1,977,914</b>	<b>-</b>	<b>790,735</b>	<b>98,304</b>	<b>894,185</b>	<b>992,489</b>	<b>(201,754)</b>	<b>126%</b>
<b>Interfund Transfers Out</b>	<b>3,348,292</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>6,033,275</b>	<b>2,996,232</b>	<b>-</b>	<b>790,735</b>	<b>98,304</b>	<b>894,185</b>	<b>992,489</b>	<b>(201,754)</b>	<b>126%</b>
<b>Net Surplus / (Deficit)</b>	<b>52,864</b>	<b>(52,864)</b>	<b>-</b>	<b>-</b>	<b>(41,280)</b>		<b>(935,465)</b>		
Beginning Cash Balance	-	53,214		-					
Cash Adjustments	350	(350)		-					
<b>Ending Cash Balance</b>	<b>53,214</b>	<b>-</b>		<b>-</b>	<b>(41,280)</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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.

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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
<b>Revenue</b>									
Local Income Taxes	13,764,809	13,334,937	9,021,120	9,021,120	1,488,931		1,488,931	7,532,189	17%
Interest Earnings	111,181	87,126	110,950	110,950	11,975		11,975	98,975	11%
Debt Proceeds	2,262,160	1,598,000	1,462,000	1,462,000	-		-	1,462,000	0%
Other Income	361,924	246,998	32,000	32,000	6,000		6,000	26,000	19%
Interfund Transfers In	-	147,786	383,028	383,028	63,838		63,838	319,190	17%
<b>Total Revenue</b>	<b>16,500,074</b>	<b>15,414,847</b>	<b>11,009,098</b>	<b>11,009,098</b>	<b>1,570,743</b>		<b>1,570,743</b>	<b>9,438,354</b>	<b>14%</b>
<b>Expenditures by Activity</b>									
General City	2,263,417	3,173,836	1,185,625	1,459,152	571,170	458,797	1,029,967	429,185	71%
Legal Dept	3,441	2,527	15,000	15,000	-	-	-	15,000	0%
Information Technology	1,579,347	28,098	80,000	151,500	2,138	69,362	71,500	80,000	47%
Police Department	2,136,734	1,826,705	2,952,548	6,003,350	932,215	2,687,378	3,619,593	2,383,757	60%
Vacant & Abandoned Houses	232,822	185,684	-	400,390	26,068	374,322	400,390	-	100%
Community Investment	357,659	25,880	-	798,629	12,244	781,330	793,574	5,055	99%
Parks & Recreation	1,778,605	1,596,732	956,850	1,235,925	449,580	138,388	587,969	647,956	48%
Morris Performing Arts Center	-	1,800,000	-	-	-	-	-	-	-
Light Up South Bend	88,137	146,590	260,000	394,924	2,325	132,894	135,219	259,705	34%
Streets	2,899,656	-	3,750,000	3,755,179	625,000	5,179	630,179	3,125,000	17%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	250,000	-	250,000	1,250,000	17%
Traffic Signals & Street Lighting	1,501,835	1,401,657	1,467,536	1,467,536	234,930	-	234,930	1,232,606	16%
<b>Total Expenditures</b>	<b>14,341,653</b>	<b>11,687,709</b>	<b>12,167,559</b>	<b>17,181,584</b>	<b>3,105,670</b>	<b>4,647,650</b>	<b>7,753,320</b>	<b>9,428,264</b>	<b>45%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>92,245</b>	<b>145,595</b>	<b>200,000</b>	<b>334,924</b>	<b>2,325</b>	<b>132,599</b>	<b>134,924</b>	<b>200,000</b>	<b>40%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,681,956	35,065	155,000	359,073	5,427	175,676	181,103	177,970	50%
Printing & Advertising	500	24,785	-	-	-	-	-	-	-
Utilities	1,501,835	1,401,657	1,467,536	1,467,536	234,930	-	234,930	1,232,606	16%
Repairs & Maintenance	756,305	565,186	610,000	890,520	230,070	284,520	514,590	375,930	58%
Grants & Subsidies	397,553	340,711	341,129	1,016,129	134,032	882,097	1,016,129	-	100%
Other Services & Charges	1,292,054	1,086,776	1,102,449	1,647,525	657,943	379,050	1,036,993	610,532	63%
Debt Service Principal	1,364,172	1,631,258	1,379,062	1,379,062	550,035	-	550,035	829,027	40%
Debt Service Interest & Fees	59,809	53,009	71,486	71,486	18,756	-	18,756	52,730	26%
<b>Total Services &amp; Charges</b>	<b>7,054,183</b>	<b>5,138,446</b>	<b>5,126,662</b>	<b>6,831,332</b>	<b>1,831,193</b>	<b>1,721,343</b>	<b>3,552,536</b>	<b>3,278,795</b>	<b>52%</b>
<b>Capital</b>	<b>825,101</b>	<b>123,519</b>	<b>1,462,000</b>	<b>4,636,431</b>	<b>375,668</b>	<b>2,793,708</b>	<b>3,169,376</b>	<b>1,467,055</b>	<b>68%</b>
<b>Interfund</b>									
Interfund Allocations	8,633	9,753	9,676	9,676	1,613	-	1,613	8,063	17%
Interfund Transfers Out	6,361,491	6,270,396	5,369,221	5,369,221	894,871	-	894,871	4,474,350	17%
<b>Total Interfund</b>	<b>6,370,124</b>	<b>6,280,149</b>	<b>5,378,897</b>	<b>5,378,897</b>	<b>896,484</b>	<b>-</b>	<b>896,484</b>	<b>4,482,413</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>14,341,653</b>	<b>11,687,709</b>	<b>12,167,559</b>	<b>17,181,584</b>	<b>3,105,670</b>	<b>4,647,650</b>	<b>7,753,320</b>	<b>9,428,263</b>	<b>45%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,158,421</b>	<b>3,727,138</b>	<b>(1,158,461)</b>	<b>(6,172,486)</b>	<b>(1,534,927)</b>		<b>(6,182,577)</b>		
Beginning Cash Balance	12,724,697	14,902,237		18,631,245					
Cash Adjustments	19,120	1,870		-					
<b>Ending Cash Balance</b>	<b>14,902,237</b>	<b>18,631,245</b>		<b>12,458,759</b>	<b>17,438,356</b>				
Cash Reserves Target	7,170,827	5,843,854		8,590,792					
							<b>Cash Reserves Target</b>		
							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.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**February 28, 2022**

<b>Fund Name</b>	<b>Cumulative Capital Development</b>					<b>Fund Number</b>	<b>406</b>		
<b>Fund Type</b>	<b>Capital Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>		
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>		
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		
							<b>Budget</b>		
							<b>Balance</b>		
							<b>Percent of</b>		
							<b>Budget</b>		
<b>Revenue</b>									
Property Taxes	433,812	469,124	473,780	473,780	-		473,780	0%	
Intergov./ Shared Revenues	40,795	41,568	38,648	38,648	-		38,648	0%	
Interest Earnings	765	928	1,995	1,995	213		1,782	11%	
<b>Total Revenue</b>	<b>475,372</b>	<b>511,620</b>	<b>514,423</b>	<b>514,423</b>	<b>213</b>		<b>213</b>	<b>0%</b>	
<b>Expenditures by Activity</b>									
Transfer to Fund 404	-	-	143,687	143,687	23,947	-	23,947	119,740	17%
Police Department	516,510	394,767	368,741	368,741	28,103	-	28,103	340,638	8%
Park Capital	12,970	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>529,479</b>	<b>394,767</b>	<b>512,428</b>	<b>512,428</b>	<b>52,050</b>	<b>-</b>	<b>52,050</b>	<b>460,378</b>	<b>10%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	484,511	370,109	353,115	353,115	26,376	-	26,376	326,739	7%
Debt Service Interest & Fees	31,998	24,658	15,626	15,626	1,727	-	1,727	13,899	11%
<b>Total Services &amp; Charges</b>	<b>516,510</b>	<b>394,767</b>	<b>368,741</b>	<b>368,741</b>	<b>28,103</b>	<b>-</b>	<b>28,103</b>	<b>340,638</b>	<b>8%</b>
<b>Capital</b>	<b>12,970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>143,687</b>	<b>143,687</b>	<b>23,947</b>	<b>-</b>	<b>23,947</b>	<b>119,740</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>529,479</b>	<b>394,767</b>	<b>512,428</b>	<b>512,428</b>	<b>52,050</b>	<b>-</b>	<b>52,050</b>	<b>460,378</b>	<b>10%</b>
<b>Net Surplus / (Deficit)</b>	<b>(54,108)</b>	<b>116,853</b>	<b>1,995</b>	<b>1,995</b>	<b>(51,837)</b>		<b>(51,837)</b>		
Beginning Cash Balance	223,617	169,893		286,746					
Cash Adjustments	383			-					
<b>Ending Cash Balance</b>	<b>169,893</b>	<b>286,746</b>		<b>288,741</b>	<b>234,909</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
No reserve requirement - Capital fund - spend down to zero

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

Currently, this fund pays the debt service payments for several police vehicle capital lease-purchases. About 34 patrol cars need to be replaced every year to maintain the fleet. Cars are kept for at least five years, up to 10, depending on wear and tear. The cost is about \$43,000 per vehicle, including the cost of outfitting the vehicle with the necessary equipment. Due to declining cash reserves in this fund, the police vehicle capital lease-purchases for 2020 through 2023 will be funded by the Local Income Tax Certified Shares Fund (#404). This fund will continue to pay off current leases over that time and will not take on any new debt until cash reserves can support it in 2024. In 2022, this fund will transfer \$143,687 to Fund #404 to help offset the debt service payments paid out of that fund. 2019-2020 included a one-time capital expenditure of \$285,500 to help fund the My SB Parks & Trails project at Howard Park.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>					<b>Fund Number</b>	<b>407</b>		
<b>Fund Type</b>	<b>Capital Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	219,253	207,761	214,341	214,341	-		-	214,341	0%
Interest Earnings	5,369	3,682	3,825	3,825	497		497	3,328	13%
Other Income	18,750	25,000	25,000	25,000	-		-	25,000	0%
<b>Total Revenue</b>	<b>243,373</b>	<b>236,443</b>	<b>243,166</b>	<b>243,166</b>	<b>497</b>		<b>497</b>	<b>242,669</b>	<b>0%</b>
<b>Expenditures by Activity</b>									
Transfer to Fund 404	-	-	239,341	239,341	39,891	-	39,891	199,450	17%
Community Investment	6,770	-	-	-	-	-	-	-	-
Park Vehicles & Equipment	-	262,145	-	-	-	-	-	-	-
Venues, Parks & Arts Capital	-	-	250,000	250,000	-	16,500	16,500	233,500	7%
Streets Vehicles & Equipment	250,000	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>256,770</b>	<b>262,145</b>	<b>489,341</b>	<b>489,341</b>	<b>39,891</b>	<b>16,500</b>	<b>56,391</b>	<b>432,950</b>	<b>12%</b>
<b>Expenditures by Type</b>									
<b>Capital</b>	<b>6,770</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>16,500</b>	<b>16,500</b>	<b>233,500</b>	<b>7%</b>
<b>Interfund Transfers Out</b>	<b>250,000</b>	<b>262,145</b>	<b>239,341</b>	<b>239,341</b>	<b>39,891</b>	<b>-</b>	<b>39,891</b>	<b>199,450</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>256,770</b>	<b>262,145</b>	<b>489,341</b>	<b>489,341</b>	<b>39,891</b>	<b>16,500</b>	<b>56,391</b>	<b>432,950</b>	<b>12%</b>
<b>Net Surplus / (Deficit)</b>	<b>(13,397)</b>	<b>(25,702)</b>	<b>(246,175)</b>	<b>(246,175)</b>	<b>(39,394)</b>		<b>(55,894)</b>		
Beginning Cash Balance	689,015	676,798		651,096					
Cash Adjustments	1,181	-		-					
<b>Ending Cash Balance</b>	<b>676,798</b>	<b>651,096</b>		<b>404,921</b>	<b>611,703</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement - Capital fund - spend down to zero		
<b>Fund Purpose:</b>	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.								
<b>Explanation of Revenue Sources:</b>	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.								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	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 <b>Studebaker Museum roof project</b> 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**

**Monthly Financial Report**

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<b>Fund Name</b>	<b>Local Income Tax - Economic Development</b>					<b>Fund Number</b>	<b>408</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Local Income Taxes	13,405,714	13,006,489	12,216,636	12,216,636	2,010,901		2,010,901	10,205,735	16%
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	19,216		19,216	117,579	14%
Other Income	153,272	151,545	349,424	349,424	2,827		2,827	346,597	1%
Interfund Transfers In	-	1,000,000	-	-	-		-	-	-
<b>Total Revenue</b>	<b>14,090,026</b>	<b>14,286,985</b>	<b>12,752,855</b>	<b>12,752,855</b>	<b>2,032,944</b>		<b>2,032,944</b>	<b>10,719,911</b>	<b>16%</b>
<b>Expenditures by Activity</b>									
General City	1,076,233	-	-	-	-		-	-	-
PSAP	2,966,021	2,812,202	199,424	199,424	-		-	199,424	0%
Community Investment	3,829,468	2,274,806	6,643,295	10,875,863	632,305	3,597,480	4,229,785	6,646,078	39%
Neighborhoods	3,865,219	2,340,000	5,654,853	6,500,554	504,618	693,633	1,198,251	5,302,303	18%
Streets	35,749	-	-	18,812	-	18,812	18,812	-	100%
2015 Park Bonds	376,689	376,736	375,106	375,106	61,801	-	61,801	313,305	16%
2018 Zoo Bonds	320,900	324,100	332,100	332,100	172,050	-	172,050	160,050	52%
2021 Infrastructure Bonds	-	253,000	606,000	606,000	253,000	-	253,000	353,000	42%
<b>Total Expenditures</b>	<b>12,470,279</b>	<b>8,380,845</b>	<b>13,810,778</b>	<b>18,907,859</b>	<b>1,623,774</b>	<b>4,309,925</b>	<b>5,933,699</b>	<b>12,974,160</b>	<b>31%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	2,883,244	3,074,579	160,000	545,920	149,659	245,160	394,820	151,100	72%
Printing & Advertising	404	2,706	45,000	45,000	-	-	-	45,000	0%
Utilities	42,523	46,983	70,000	70,000	11,844	-	11,844	58,156	17%
Repairs & Maintenance	209,536	122,395	432,873	451,968	1,548	19,217	20,764	431,204	5%
Grants & Subsidies	1,220,570	1,028,845	2,220,000	6,798,284	382,873	4,021,355	4,404,228	2,394,056	65%
Other Services & Charges	1,603	-	635,593	635,593	-	-	-	635,593	0%
Debt Service Principal	301,441	314,344	333,699	333,699	100,000	-	100,000	233,699	30%
Debt Service Interest & Fees	219,669	209,777	198,825	198,825	72,050	-	72,050	126,775	36%
<b>Total Services &amp; Charges</b>	<b>4,878,989</b>	<b>4,799,629</b>	<b>4,095,990</b>	<b>9,079,288</b>	<b>717,973</b>	<b>4,285,732</b>	<b>5,003,705</b>	<b>4,075,583</b>	<b>55%</b>
<b>Capital</b>	<b>5,000</b>	<b>112,229</b>	<b>150,000</b>	<b>399,783</b>	<b>136,000</b>	<b>24,193</b>	<b>160,193</b>	<b>239,590</b>	<b>40%</b>
<b>Interfund Transfers Out</b>	<b>7,586,290</b>	<b>3,468,986</b>	<b>9,564,788</b>	<b>9,428,788</b>	<b>769,801</b>	<b>-</b>	<b>769,801</b>	<b>8,658,987</b>	<b>8%</b>
<b>Total Expenditures</b>	<b>12,470,279</b>	<b>8,380,845</b>	<b>13,810,778</b>	<b>18,907,859</b>	<b>1,623,774</b>	<b>4,309,925</b>	<b>5,933,699</b>	<b>12,974,160</b>	<b>31%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,619,747</b>	<b>5,906,140</b>	<b>(1,057,923)</b>	<b>(6,155,004)</b>	<b>409,170</b>		<b>(3,900,755)</b>		
Beginning Cash Balance	17,389,466	19,044,274		24,795,353					
Cash Adjustments	35,061	(155,061)		-					
<b>Ending Cash Balance</b>	<b>19,044,274</b>	<b>24,795,353</b>		<b>18,640,350</b>	<b>25,588,826</b>				
Cash Reserves Target	6,235,140	4,190,422		9,453,929					
								<b>Cash Reserves Target</b>	
								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:**

**Debt Service** - The fund is used to pay for debt service on the 2014 PSAP (Public Safety Answering Point-the consolidated county-wide 911 call center) Bonds, the 2015 Park Bonds, the 2018 Zoo Bonds, and the 2021 EDIT Infrastructure Bonds. | **PSAP** - Prior to 2022, this fund paid for the City's portion of the operating costs for the consolidated county-wide 911 call center called PSAP (Public Safety Answering Point). In 2021, the St. Joseph County Council passed a resolution to amend the local income tax rate and dedicate a portion of the certified shares income tax to fund PSAP. As a result, the City's certified shares distribution (received in Fund #404) will be reduced going forward, starting in 2022, and the budget for PSAP in this fund will be reduced to cover only the debt service payments for the 2014 PSAP Bonds. | **Interfund Transfers** - This fund provides operating subsidies for the Department of Community Investment (DCI). Subsidies are provided to the Community Investment Division (Fund #211) and the Neighborhoods Division (Fund #219 & #230). DCI does not collect enough revenue to support its operations so the City makes up the difference with income tax dollars. | **Community Investment** - Various community and economic development initiatives administered by DCI are accounted for in this fund. 2022 DCI budgeted expenditures include: **Business Development** - \$480k for workforce development, \$250k for small business assistance, \$100k for the South Bend Chamber of Commerce | **Neighborhoods** - \$550k for vacant & abandoned demolitions, \$450k for the Homeless Strategy (\$75k contract position, \$275k weather amnesty, \$25k County coordinator support, \$100k PSH leasing, \$175k project support), \$350k for the Home Repair Program, \$50k for eviction prevention | **Engagement** - \$255k for neighborhood organization support, \$40k for consulting fees to support development of Civic Engagement Toolkit and Public Engagement Plan | **Planning** - \$150k for development of two neighborhood plans, \$35k for West Side Main Streets, \$5k for public art - SB Mural Festival support, \$10k for place making art grant | **Property** - \$50k for appraisals, \$100k for surveys, \$226k for expenses related to Redevelopment owned properties, \$50k for an alley stabilization pilot program, \$107k for mowing of vacant lots.

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<b>Fund Name</b>	Equipment/Vehicle Leasing					<b>Fund Number</b>	750		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	682	17	-	-	-		-	-	-
Debt Proceeds	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>682</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	355,128	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	12,324	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>367,452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>300,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>1,752</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>669,482</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>(668,800)</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		
Beginning Cash Balance	1,016,476	347,680		347,697					
Cash Adjustments	3	-		-					
<b>Ending Cash Balance</b>	<b>347,680</b>	<b>347,697</b>		<b>347,697</b>	<b>347,697</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
No reserve requirement - Capital lease fund - spend down to zero

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

The remaining cash in this fund is from lease proceeds for the purchase of solar panels. The timing of this purchase is still to be determined.

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<b>Fund Name</b>	South Bend Redevelopment Authority					<b>Fund Number</b>	752		
<b>Fund Type</b>	Debt Service Funds					<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	2,351	71	2,750	2,750	9		9	2,741	0%
Interfund Transfers In	2,870,500	2,866,000	2,865,000	2,865,000	1,233,000		1,233,000	1,632,000	43%
<b>Total Revenue</b>	<b>2,872,851</b>	<b>2,866,071</b>	<b>2,867,750</b>	<b>2,867,750</b>	<b>1,233,009</b>		<b>1,233,009</b>	<b>1,634,741</b>	<b>43%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	1,790,000	1,850,000	1,925,000	1,925,000	780,000	-	780,000	1,145,000	41%
Debt Service Interest & Fees	1,073,013	1,006,069	934,282	934,282	451,178	-	451,178	483,104	48%
<b>Total Expenditures</b>	<b>2,863,013</b>	<b>2,856,069</b>	<b>2,859,282</b>	<b>2,859,282</b>	<b>1,231,178</b>	<b>-</b>	<b>1,231,178</b>	<b>1,628,104</b>	<b>43%</b>
<b>Net Surplus / (Deficit)</b>	<b>9,839</b>	<b>10,002</b>	<b>8,468</b>	<b>8,468</b>	<b>1,831</b>		<b>1,831</b>		
Beginning Cash Balance	222,584	232,423		242,425					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>232,423</b>	<b>242,425</b>		<b>250,893</b>	<b>244,256</b>				
Cash Reserves Target	232,423	242,425		250,893					
							<b>Cash Reserves Target</b>		
							100% cash reserves per bond covenants		
<b>Fund Purpose:</b>	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).								
<b>Explanation of Revenue Sources:</b>	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.								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	Current debt includes: - 2013 Century Center Special Tax Bonds Refunding 2008 - debt payments paid for by River West TIF Fund (#324), final payment May 1, 2026, (debt schedule #62) - 2015 Eddy St Commons-Lease Rental Revenue Bonds Refunding 2008 - debt payments paid for by River East Residential TIF Fund (#436), final payment February 15, 2033, (debt schedule #54)								

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<b>Fund Name</b>	South Bend Building Corporation	<b>Fund Number</b>	755
<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	3,478	58	3,000	3,000	11		11	2,989	0%
Debt Proceeds	-	8,860,022	-	-	-		-	-	-
Interfund Transfers In	2,645,000	2,564,000	2,575,500	2,575,500	1,238,250		1,238,250	1,337,250	48%
<b>Total Revenue</b>	<b>2,648,478</b>	<b>11,424,080</b>	<b>2,578,500</b>	<b>2,578,500</b>	<b>1,238,261</b>		<b>1,238,261</b>	<b>1,340,239</b>	<b>48%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	2,250,000	2,150,000	2,075,000	2,075,000	1,135,000	-	1,135,000	940,000	55%
Debt Service Interest & Fees	379,968	635,015	487,480	487,480	253,778	-	253,778	233,703	52%
<b>Total Services &amp; Charges</b>	<b>2,629,968</b>	<b>2,785,015</b>	<b>2,562,480</b>	<b>2,562,480</b>	<b>1,388,778</b>	<b>-</b>	<b>1,388,778</b>	<b>1,173,703</b>	<b>54%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>9,248,224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,629,968</b>	<b>12,033,240</b>	<b>2,562,480</b>	<b>2,562,480</b>	<b>1,388,778</b>	<b>-</b>	<b>1,388,778</b>	<b>1,173,703</b>	<b>54%</b>

<b>Net Surplus / (Deficit)</b>	18,510	(609,159)	16,020	16,020	(150,516)	(150,516)
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Beginning Cash Balance	815,025	833,535	224,375			<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	-	-	-			
<b>Ending Cash Balance</b>	<b>833,535</b>	<b>224,375</b>	<b>240,395</b>	<b>73,859</b>		
Cash Reserves Target	833,535	224,375	240,395			

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

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Current debt includes:  
- 2012 Fire Station/Police Dept Renovations Refunding Bonds, Refunding 2003 - debt payments paid for by River West TIF Fund (#324), final payment 2/1/23, (debt schedule #39)  
- 2013 EMS/Fire Station/Tower Bonds - debt payments paid for by the Fire Department Capital Fund (#287), final payment 2/1/33, (debt schedule #116)  
- 2021 EDIT Infrastructure Bonds - debt payments paid for by the Local Income Tax Economic Development Fund (#408), final payment 8/15/37, (debt schedule #215)

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



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<b>Fund Name</b>	TIF - River West Development Area	<b>Fund Number</b>	324
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2020	2019	2022	2022	2022	2022	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
<b>Revenue</b>									
Property Taxes	16,814,400	18,120,969	17,704,130	17,704,130	-		-	17,704,130	0%
Intergov./ Shared Revenues	381,500	383,000	396,500	396,500	-		-	396,500	0%
Intergov./ Grants	13,844	868,707	-	-	94,235		94,235	(94,235)	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	199,544	153,650	173,901	173,901	26,568		26,568	147,333	15%
Donations	2,250	-	-	-	-		-	-	-
Debt Proceeds	4,345,059	-	-	-	-		-	-	-
Other Income	252,995	22,900	-	-	64,955		64,955	(64,955)	-
Interfund Transfers In	35,560	585,315	-	-	8		8	(8)	-
<b>Total Revenue</b>	<b>22,045,151</b>	<b>20,134,540</b>	<b>18,274,531</b>	<b>18,274,531</b>	<b>185,766</b>		<b>185,766</b>	<b>18,088,765</b>	<b>1%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	1,082,200	714,611	425,000	830,266	33,603	279,369	312,972	517,294	38%
Debt Service Principal	3,750,570	3,883,193	3,711,202	3,711,202	1,755,000	-	1,755,000	1,956,202	47%
Debt Service Interest & Fees	1,329,981	958,715	813,204	813,204	409,182	-	409,182	404,023	50%
Other Services & Charges	619,953	-	-	250,000	-	250,000	250,000	-	100%
<b>Total Services &amp; Charges</b>	<b>6,782,703</b>	<b>5,556,519</b>	<b>4,949,406</b>	<b>5,604,672</b>	<b>2,197,785</b>	<b>529,369</b>	<b>2,727,154</b>	<b>2,877,519</b>	<b>49%</b>
<b>Capital</b>	<b>12,152,391</b>	<b>4,873,092</b>	<b>-</b>	<b>12,641,620</b>	<b>381,840</b>	<b>4,412,285</b>	<b>4,794,125</b>	<b>7,847,495</b>	<b>38%</b>
<b>Interfund Transfers Out</b>	<b>5,085,022</b>	<b>5,013,303</b>	<b>4,710,000</b>	<b>4,710,000</b>	<b>2,160,000</b>	<b>-</b>	<b>2,160,000</b>	<b>2,550,000</b>	<b>46%</b>
<b>Total Expenditures</b>	<b>24,020,117</b>	<b>15,442,915</b>	<b>9,659,406</b>	<b>22,956,292</b>	<b>4,739,625</b>	<b>4,941,654</b>	<b>9,681,278</b>	<b>13,275,014</b>	<b>42%</b>

<b>Net Surplus / (Deficit)</b>	<b>(1,974,965)</b>	<b>4,691,625</b>	<b>8,615,125</b>	<b>(4,681,761)</b>	<b>(4,553,858)</b>	<b>(9,495,512)</b>
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Beginning Cash Balance	30,950,203	29,039,261		33,713,041		<b>Cash Reserves Target</b>
Cash Adjustments	64,024	(17,845)		-		
<b>Ending Cash Balance</b>	<b>29,039,261</b>	<b>33,713,041</b>		<b>29,031,280</b>	<b>29,277,843</b>	No reserve requirement
Cash Reserves Target	-	-		-		

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

**Explanation of Revenue Sources:**  
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund also receives Hotel/Motel Tax (intergovernmental shared revenues).  
In 2020, bond proceeds were receipted 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. This fund is also used to repay several bonds related to capital projects in the community.  
  
In 2020, bonds were issued to fund the St. Joseph County Public Library Community Education Center Project. The par amount of the bonds was \$4,225,000 with a premium of \$120,058.95. The bond proceeds were deposited into this fund. \$4,000,000 went towards capital project expenses and the remaining amount went towards cost of issuance. The bonds are being repaid by this fund with the final payment due February 1, 2037.

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<b>Fund Name</b>	TIF - West Washington	<b>Fund Number</b>	422
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	237,261	348,856	283,927	283,927	-		-	283,927	0%
Interest Earnings	8,861	7,164	9,635	9,635	951		951	8,684	10%
Other Income	300	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>246,422</b>	<b>356,020</b>	<b>293,562</b>	<b>293,562</b>	<b>951</b>		<b>951</b>	<b>292,611</b>	<b>0%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	55	45,544	-	4,456	-	1,200	1,200	3,256	27%
<b>Total Services &amp; Charges</b>	<b>55</b>	<b>45,544</b>	<b>-</b>	<b>4,456</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>3,256</b>	<b>27%</b>
<b>Capital</b>	<b>152,666</b>	<b>202,738</b>	<b>-</b>	<b>224,105</b>	<b>-</b>	<b>47,929</b>	<b>47,929</b>	<b>176,176</b>	<b>21%</b>
<b>Total Expenditures</b>	<b>152,721</b>	<b>248,282</b>	<b>-</b>	<b>228,561</b>	<b>-</b>	<b>49,129</b>	<b>49,129</b>	<b>179,432</b>	<b>21%</b>

<b>Net Surplus / (Deficit)</b>	93,701	107,738	293,562	65,001	951				<b>(48,178)</b>
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Beginning Cash Balance	1,031,822	1,127,293		1,235,031					
Cash Adjustments	1,769	-		-					
<b>Ending Cash Balance</b>	<b>1,127,293</b>	<b>1,235,031</b>		<b>1,300,032</b>	<b>1,235,982</b>				
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 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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<b>Fund Name</b>	TIF - River East Development Area (NE Dev)	<b>Fund Number</b>	429
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	2,997,091	4,328,968	3,822,890	3,822,890	-		-	3,822,890	0%
Interest Earnings	62,271	39,992	27,464	27,464	7,319		7,319	20,145	27%
Other Income	-	74,327	-	-	16,850		16,850	(16,850)	-
Interfund Transfers In	-	673,180	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,059,362</b>	<b>5,116,467</b>	<b>3,850,354</b>	<b>3,850,354</b>	<b>24,169</b>		<b>24,169</b>	<b>3,826,185</b>	<b>1%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	82,784	67,611	-	653,724	88,020	506,194	594,214	59,510	91%
Insurance	-	523	-	221	-	-	-	221	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>82,784</b>	<b>68,133</b>	<b>-</b>	<b>653,945</b>	<b>88,020</b>	<b>506,194</b>	<b>594,214</b>	<b>59,731</b>	<b>91%</b>
<b>Capital</b>	<b>5,418,511</b>	<b>1,336,457</b>	<b>-</b>	<b>5,413,357</b>	<b>22,453</b>	<b>2,205,522</b>	<b>2,227,975</b>	<b>3,185,382</b>	<b>41%</b>
<b>Total Expenditures</b>	<b>5,501,295</b>	<b>1,404,591</b>	<b>-</b>	<b>6,067,301</b>	<b>110,473</b>	<b>2,711,715</b>	<b>2,822,189</b>	<b>3,245,113</b>	<b>47%</b>

<b>Net Surplus / (Deficit)</b>	(2,441,932)	3,711,876	3,850,354	(2,216,947)	(86,304)		(2,798,019)
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Beginning Cash Balance	8,215,417	5,864,278		9,506,445					
Cash Adjustments	90,793	(69,709)		-					
<b>Ending Cash Balance</b>	<b>5,864,278</b>	<b>9,506,445</b>		<b>7,289,498</b>	<b>9,501,562</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
No reserve requirement

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades), Robert Henry Neighborhood improvements, streetscape projects, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2022. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

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<b>Fund Name</b>	TIF - Southside Development Area #1	<b>Fund Number</b>	430
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	3,081,721	2,981,728	1,815,749	1,815,749	-		-	1,815,749	0%
Interest Earnings	89,378	75,461	69,286	69,286	11,143		11,143	58,143	16%
<b>Total Revenue</b>	<b>3,171,100</b>	<b>3,057,189</b>	<b>1,885,035</b>	<b>1,885,035</b>	<b>11,143</b>		<b>11,143</b>	<b>1,873,892</b>	<b>1%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	140,498	162,661	-	668,761	40,129	268,265	308,395	360,366	46%
<b>Total Services &amp; Charges</b>	<b>140,498</b>	<b>162,661</b>	<b>-</b>	<b>668,761</b>	<b>40,129</b>	<b>268,265</b>	<b>308,395</b>	<b>360,366</b>	<b>46%</b>
<b>Capital</b>	<b>76,527</b>	<b>999,692</b>	<b>-</b>	<b>6,942,403</b>	<b>12,871</b>	<b>1,886,303</b>	<b>1,899,174</b>	<b>5,043,229</b>	<b>27%</b>
<b>Total Expenditures</b>	<b>217,025</b>	<b>1,162,353</b>	<b>-</b>	<b>7,611,164</b>	<b>53,000</b>	<b>2,154,568</b>	<b>2,207,569</b>	<b>5,403,595</b>	<b>29%</b>

<b>Net Surplus / (Deficit)</b>	2,954,075	1,894,837	1,885,035	(5,726,129)	(41,857)		(2,196,426)
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Beginning Cash Balance	9,607,799	12,586,134		14,473,182		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	24,260	(7,789)		-		
<b>Ending Cash Balance</b>	<b>12,586,134</b>	<b>14,473,182</b>		<b>8,747,053</b>	<b>14,431,324</b>	
Cash Reserves Target	-	-		-		

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

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

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

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<b>Fund Name</b>	TIF - Douglas Road	<b>Fund Number</b>	435
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	269,923	166,000	166,000	-		-	166,000	0%
Interest Earnings	1,154	687	3,511	3,511	163		163	3,348	5%
<b>Total Revenue</b>	<b>1,154</b>	<b>270,610</b>	<b>169,511</b>	<b>169,511</b>	<b>163</b>		<b>163</b>	<b>169,348</b>	<b>0%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	96,143	14,800	-	75,483	-	1,308	1,308	74,175	2%
<b>Total Services &amp; Charges</b>	<b>96,143</b>	<b>14,800</b>	<b>-</b>	<b>75,483</b>	<b>-</b>	<b>1,308</b>	<b>1,308</b>	<b>74,175</b>	<b>2%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>91,370</b>	<b>-</b>	<b>178,553</b>	<b>178,553</b>	<b>-</b>	<b>178,553</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>96,143</b>	<b>106,170</b>	<b>-</b>	<b>254,036</b>	<b>178,553</b>	<b>1,308</b>	<b>179,861</b>	<b>74,175</b>	<b>71%</b>

<b>Net Surplus / (Deficit)</b>	(94,989)	164,440	169,511	(84,525)	(178,390)	(179,698)
Beginning Cash Balance	187,806	93,140		257,579		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	322	-		-		
<b>Ending Cash Balance</b>	<b>93,140</b>	<b>257,579</b>		<b>173,055</b>	<b>79,189</b>	
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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<b>Fund Name</b>	TIF - River East Residential Area (NE Res)	<b>Fund Number</b>	436
<b>Fund Type</b>	Tax Increment Financing Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	5,308,975	6,299,000	5,978,380	5,978,380	-		-	5,978,380	0%
Interest Earnings	15,060	19,471	53,667	53,667	3,742		3,742	49,925	7%
<b>Total Revenue</b>	<b>5,324,035</b>	<b>6,318,471</b>	<b>6,032,047</b>	<b>6,032,047</b>	<b>3,742</b>		<b>3,742</b>	<b>6,028,305</b>	<b>0%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	13,350	30,000	30,000	-	-	-	30,000	0%
Debt Service Principal	409,383	427,037	445,524	445,524	220,397	-	220,397	225,127	49%
Debt Service Interest & Fees	85,445	67,791	49,805	49,805	26,267	-	26,267	23,538	53%
<b>Total Services &amp; Charges</b>	<b>494,828</b>	<b>508,178</b>	<b>525,329</b>	<b>525,329</b>	<b>246,664</b>		<b>246,664</b>	<b>278,665</b>	<b>47%</b>
<b>Interfund Transfers Out</b>	<b>3,864,125</b>	<b>5,058,659</b>	<b>4,396,375</b>	<b>4,396,375</b>	<b>2,195,625</b>		<b>2,195,625</b>	<b>2,200,750</b>	<b>50%</b>
<b>Total Expenditures</b>	<b>4,358,953</b>	<b>5,566,837</b>	<b>4,921,704</b>	<b>4,921,704</b>	<b>2,442,289</b>		<b>2,442,289</b>	<b>2,479,415</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	<b>965,082</b>	<b>751,634</b>	<b>1,110,343</b>	<b>1,110,343</b>	<b>(2,438,547)</b>		<b>(2,438,547)</b>		
Beginning Cash Balance	3,706,897	4,678,334		5,429,968					
Cash Adjustments	6,355	-		-					
<b>Ending Cash Balance</b>	<b>4,678,334</b>	<b>5,429,968</b>		<b>6,540,311</b>	<b>2,991,421</b>				
Cash Reserves Target	-	-		-					

**Cash Reserves Target**

No reserve requirement

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
At the end of 2017, Eddy Street Commons Phase II Bonds were issued to help fund the second phase of the mixed-use development area just south of the University of Notre Dame's campus. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (#759). Transfers Out are interfund transfers to the Eddy Street Commons Debt Service Fund (#760) which makes the debt payments on this bond. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations. This fund is repaying two interfund loans (debt schedules #84 & #85). Principal and interest payments are made to the Major Moves Fund (#412). The loans will be paid off in 2024 and 2029.  
  
In 2021, in addition to debt service requirements, the fund was used for the first time to fund various projects within or abutting and serving the TIF area. Those projects are anticipated to be ongoing in 2022. The development in the area has resulted in higher net assessed values and therefore higher than anticipated TIF revenue collections.

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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	9,075	6,133	-	-	-		-	-	-
<b>Total Revenue</b>	<b>9,075</b>	<b>6,133</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures by Type</b>									
Interfund Transfers Out	13,309	6,133	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>13,309</b>	<b>6,133</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>(4,234)</b>	-	-	-	-		-
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Beginning Cash Balance	1,042,908	1,040,462		1,040,462		<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants
Cash Adjustments	1,788	-		-		
<b>Ending Cash Balance</b>	<b>1,040,462</b>	<b>1,040,462</b>		<b>1,040,462</b>	<b>1,040,462</b>	
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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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	9,075	6,133	-	-	-		-	-	-
<b>Total Revenue</b>	<b>9,075</b>	<b>6,133</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures by Type</b>									
Interfund Transfers Out	13,309	6,133	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>13,309</b>	<b>6,133</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

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

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The debt service reserve will be used towards the last debt service payment due August 1, 2024.



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<b>Fund Name</b>	2018 TIF Park Bond Debt Service	<b>Fund Number</b>	351
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	8,934	6,085	9,357	9,357	798		798	8,559	9%
<b>Total Revenue</b>	<b>8,934</b>	<b>6,085</b>	<b>9,357</b>	<b>9,357</b>	<b>798</b>		<b>798</b>	<b>8,559</b>	<b>9%</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	8,934	6,085	9,357	9,357	798	798
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Beginning Cash Balance	1,018,984	1,029,665		1,035,750		<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants
Cash Adjustments	1,747	-		-		
<b>Ending Cash Balance</b>	<b>1,029,665</b>	<b>1,035,750</b>		<b>1,045,107</b>	<b>1,036,547</b>	
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 par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into this fund per the bond agreement. The remaining \$10,825,000 was deposited into the 2018 TIF Park Bond Capital Fund (#452) and will be used towards the approved capital projects.

- The debt service reserve fund is funded from bond proceeds in an amount equal to maximum annual principal and interest due on the bonds. If moneys in the reserve fund are used to pay principal and interest on the bonds, the balance will be restored from TIF revenues. Debt service payments are due on February 1 and August 1. The first debt service payment is due August 1, 2018 and the final payment is due February 1, 2033. The debt service reserve will be used towards the last debt service payment.

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/Variations:**

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

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<b>Fund Name</b>	2019 South Shore Double Tracking Debt Service	<b>Fund Number</b>	352
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	13	3	10	10	1		1	9	14%
Debt Proceeds	-	-	-	-	-		-	-	-
Interfund Transfers In	488,171	1,036,500	1,035,000	1,035,000	518,500		518,500	516,500	50%
<b>Total Revenue</b>	<b>488,184</b>	<b>1,036,503</b>	<b>1,035,010</b>	<b>1,035,010</b>	<b>518,501</b>		<b>518,501</b>	<b>516,509</b>	<b>50%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	270,000	650,000	685,000	685,000	340,000	-	340,000	345,000	50%
Debt Service Interest & Fees	247,313	377,750	344,750	344,750	176,625	-	176,625	168,125	51%
<b>Total Services &amp; Charges</b>	<b>517,313</b>	<b>1,027,750</b>	<b>1,029,750</b>	<b>1,029,750</b>	<b>516,625</b>	<b>-</b>	<b>516,625</b>	<b>513,125</b>	<b>50%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>517,313</b>	<b>1,027,750</b>	<b>1,029,750</b>	<b>1,029,750</b>	<b>516,625</b>	<b>-</b>	<b>516,625</b>	<b>513,125</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	<b>(29,129)</b>	<b>8,753</b>	<b>5,260</b>	<b>5,260</b>	<b>1,876</b>		<b>1,876</b>		
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Beginning Cash Balance	29,819	690		9,443					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>690</b>	<b>9,443</b>		<b>14,703</b>	<b>11,319</b>				
Cash Reserves Target	690	9,443		14,703					

**Cash Reserves Target**

100% debt service reserve per bond covenants

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
At the time of issuance, \$9,125,000 went towards the capital project, and the remaining amount went towards cost of issuance.  
  
Lease rental payments are due on January 15 and July 15 and bond payments are due on February 1 and August 1. The final bond payment is due February 1, 2030.

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<b>Fund Name</b>	2020 TIF Library Bond Debt Service Reserve	<b>Fund Number</b>	353
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	2	16	10	10	3		3	7	28%
Interfund Transfers In	326,938	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>326,939</b>	<b>16</b>	<b>10</b>	<b>10</b>	<b>3</b>		<b>3</b>	<b>7</b>	<b>28%</b>

<b>Expenditures by Type</b>									
Interfund Transfers Out	-	11	-	-	8	-	8	(8)	-
<b>Total Expenditures</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>(8)</b>	<b>-</b>

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

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	<b>Redevelopment General</b>					<b>Fund Number</b>	<b>433</b>		
<b>Fund Type</b>	<b>Capital Funds</b>								
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>								
	<b>2020</b>	<b>2019</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>Total</b>		
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>Percent of</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
<b>Revenue</b>									
Local Income Taxes	24,117	3,543	7,000	7,000	15		15	6,985	0%
Interest Earnings	11,827	13,014	24,072	24,072	2,433		2,433	21,639	10%
Donations	1,449,512	1,411,877	1,000,000	1,000,000	-		-	1,000,000	0%
Other Income	-	1,000	-	-	-		-	-	-
Interfund Transfers In	150,000	-	150,000	150,000	-		-	150,000	0%
<b>Total Revenue</b>	<b>1,635,456</b>	<b>1,429,434</b>	<b>1,181,072</b>	<b>1,181,072</b>	<b>2,448</b>		<b>2,448</b>	<b>1,178,624</b>	<b>0%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	1,657	91	4,500	4,500	-	-	-	4,500	0%
Grants & Subsidies	666,323	538,272	-	325,283	113,675	171,608	285,283	40,000	88%
<b>Total Services &amp; Charges</b>	<b>667,979</b>	<b>538,363</b>	<b>4,500</b>	<b>329,783</b>	<b>113,675</b>	<b>171,608</b>	<b>285,283</b>	<b>44,500</b>	<b>87%</b>
<b>Capital</b>	<b>2,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>147,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>670,193</b>	<b>686,149</b>	<b>4,500</b>	<b>329,783</b>	<b>113,675</b>	<b>171,608</b>	<b>285,283</b>	<b>44,500</b>	<b>87%</b>
<b>Net Surplus / (Deficit)</b>	<b>965,263</b>	<b>743,285</b>	<b>1,176,572</b>	<b>851,289</b>	<b>(111,227)</b>		<b>(282,835)</b>		
Beginning Cash Balance	1,476,915	2,444,710		3,187,994					
Cash Adjustments	2,532	-		-					
<b>Ending Cash Balance</b>	<b>2,444,710</b>	<b>3,187,994</b>		<b>4,039,283</b>	<b>3,076,768</b>				
Cash Reserves Target	167,548	171,537		82,446					
							<b>Cash Reserves Target</b>		
							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 2019, this fund receives the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State. This fund also receives revenue from interest earned on the fund's cash balance.

Starting in 2018, the City of South Bend will receive donations from the Pokagon Band of the Potawatomi, a Native American tribe, as "payment in lieu of taxes" for the Four Winds Casino built on tribal land adjacent to the City. This is to be split between the General Fund (#101) and the Redevelopment General Fund (#433).

**Explanation of Expenditures and Significant Changes/Variations:**

Prior to 2019, this fund's sole expenditure was for general legal fees for the Redevelopment Commission. Starting in 2019, this fund will also be used for economic empowerment activities determined by the Redevelopment Commission and the Department of Community Investment.

As outlined in the agreement with the Pokagon Band, the donations will fund initiatives broadly aimed at contributing to the improvement of educational opportunities in the City and to address poverty and unemployment in the City. In 2022, projects will be aimed at addressing: Non-traditional financial capital and education, responsive neighborhood based amenities, and supporting the creation and growth of small businesses.

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<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	96	65	101	101	9		9	92	8%
<b>Total Revenue</b>	<b>96</b>	<b>65</b>	<b>101</b>	<b>101</b>	<b>9</b>		<b>9</b>	<b>92</b>	<b>8%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>									
Capital	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>96</b>	<b>65</b>	<b>101</b>	<b>101</b>	<b>9</b>		<b>9</b>
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Beginning Cash Balance	10,965	11,080		11,145		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	19	-		-		
<b>Ending Cash Balance</b>	<b>11,080</b>	<b>11,145</b>		<b>11,246</b>	<b>11,154</b>	
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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<b>Fund Name</b>	2018 TIF Park Bond Capital	<b>Fund Number</b>	452
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	28,865	15,033	-	-	1,874		1,874	(1,874)	-
<b>Total Revenue</b>	<b>28,865</b>	<b>15,033</b>	<b>-</b>	<b>-</b>	<b>1,874</b>		<b>1,874</b>	<b>(1,874)</b>	<b>-</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	86,969	-	-	30,888	-	-	-	30,888	0%
<b>Total Services &amp; Charges</b>	<b>86,969</b>	<b>-</b>	<b>-</b>	<b>30,888</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,888</b>	<b>0%</b>
<b>Capital</b>	<b>1,427,387</b>	<b>188,982</b>	<b>-</b>	<b>2,358,136</b>	<b>-</b>	<b>2,195,506</b>	<b>2,195,506</b>	<b>162,630</b>	<b>93%</b>
<b>Total Expenditures</b>	<b>1,514,357</b>	<b>188,982</b>	<b>-</b>	<b>2,389,024</b>	<b>-</b>	<b>2,195,506</b>	<b>2,195,506</b>	<b>193,518</b>	<b>92%</b>

<b>Net Surplus / (Deficit)</b>	<b>(1,485,491)</b>	<b>(173,950)</b>	<b>-</b>	<b>(2,389,024)</b>	<b>1,874</b>	<b>(2,193,632)</b>
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Beginning Cash Balance	4,085,672	2,614,468		2,433,236		<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	14,287	(7,283)		-		
<b>Ending Cash Balance</b>	<b>2,614,468</b>	<b>2,433,236</b>		<b>44,212</b>	<b>2,435,109</b>	
Cash Reserves Target	-	-		-	-	

**Fund Purpose:**  
This fund was established to track the expenditures of the proceeds from the Redevelopment District Bonds, Series 2018. The bonds were issued for the purpose of funding renovations and upgrades at Pulaski, Leeper, and Seitz Parks and improvements to the mixed-use riverfront trail and other infrastructure improvements to park and recreation areas in or serving the River West Development Area.

**Explanation of Revenue Sources:**  
The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds were closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into the 2018 TIF Park Bond Debt Service Fund (#351) per the bond agreement. The remaining \$10,825,000 was deposited into this fund to be used towards the approved capital projects.

**Explanation of Expenditures and Significant Changes/Variations:**  
Funding 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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<b>Fund Name</b>	Airport Urban Enterprise Zone	<b>Fund Number</b>	454
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<b>Fund Type</b>	Capital Funds
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	3,540	2,411	2	2	316		316	(314)	15801%
<b>Total Revenue</b>	<b>3,540</b>	<b>2,411</b>	<b>2</b>	<b>2</b>	<b>316</b>		<b>316</b>	<b>(314)</b>	<b>15801%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>									
Capital	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	3,540	2,411	2	2	316		316		
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Beginning Cash Balance	403,750	407,982		410,393					<b>Cash Reserves Target</b>
Cash Adjustments	692	-		-					
<b>Ending Cash Balance</b>	<b>407,982</b>	<b>410,393</b>		<b>410,395</b>	<b>410,709</b>				No reserve requirement
Cash Reserves Target	-	-		-					

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

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

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