



Period Ending: September 30, 2022

Issued By: Controller's Office

# City of South Bend

## Monthly Financial Report

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Deputy Chief of Staff  
Common Council  
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## September 2022

### **Monthly Financial Report**

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

### **Report of Changes in Cash Balance (4 - 5)**

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

### **Projected Cash Balance (6 - 8)**

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

### **Cash Reserves Summary (9 - 12)**

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

#### **Cash Reserve Requirements**

Cash reserve requirements are typically based on fund type.

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

#### **Changes in Cash Balance**

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

#### **Negative Cash Balances**

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

### **Revenue & Expense Summaries (13 - 18)**

These summaries show the total revenue and expense by fund.

### **Revenue by Type (19 - 24)**

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

### **Expenditures by Activity (25 - 28)**

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

### **Outstanding Debt (29 - 30)**

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

### **Employee Headcount (31 - 37)**

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

### **Fund Summaries (38 - 171)**

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

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

**City of South Bend**  
**Report of Changes in Cash Balance**  
**January 1, 2022 through September 30, 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 9/30/2022	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
<b>City Controlled Funds</b>								
101 <b>General Fund</b>	54,208,073	47,268,780	57,385,950	301,941	(9,815,230)	44,392,843	39,972,103	4,420,740
<b>Special Revenue Funds</b>								
102 Rainy Day	10,910,077	89,357	-	(24,728)	64,629	10,974,706	8,717,131	2,257,575
201 Parks & Recreation	5,865,858	11,416,550	13,233,841	88,224	(1,729,067)	4,136,791	4,955,940	(819,149)
202 Motor Vehicle Highway	4,772,416	7,701,787	6,651,469	26,723	1,077,041	5,849,456	2,964,038	2,885,419
209 Studebaker-Oliver Revitalizing Grants	692,248	5,622	7,951	(1,552)	(3,881)	688,367	-	-
210 Economic Development State Grants	26,876	126,873	143,951	(15)	(17,092)	9,783	-	-
211 Dept of Community Investment Operating	394,125	2,762,393	2,932,657	5,083	(165,180)	228,945	-	-
212 Dept of Community Investment Grants	409,818	1,481,218	1,664,550	(236,821)	(420,154)	(10,336)	-	-
216 Police State Seizures	173,825	6,253	-	(405)	5,848	179,673	11,125	168,548
217 Gift, Donation, Bequest	978,522	250,541	207,407	9,770	52,903	1,031,425	-	-
218 Police Curfew Violations	13,880	178	14,059	-	(13,880)	-	-	-
219 Unsafe Building	764,981	44,352	10,990	(1,795)	31,567	796,548	-	-
220 Law Enforcement Continuing Education	378,981	714,356	480,264	14,267	248,359	627,340	137,142	490,198
221 Rental Units Regulation	87,416	97,993	65,227	-	(521)	32,244	-	-
227 Loss Recovery	414,099	3,392	-	(939)	2,453	416,552	-	-
230 Code Enforcement	497,492	2,939,066	2,917,345	5,889	27,609	525,101	-	-
249 Local Income Tax - Public Safety	3,844,465	7,009,861	9,760,800	(2,986)	(2,753,926)	1,090,539	-	-
251 Local Road & Street	2,349,376	1,632,983	1,769,061	(8,987)	(145,065)	2,204,312	-	-
257 LOIT Special Distribution	245,630	2,012	-	(557)	1,455	247,085	-	-
258 Human Rights Federal Grants	426,544	6,765	175,164	(603)	(169,002)	257,542	-	-
263 American Rescue Plan	29,536,642	29,839,431	2,194,340	(128,638)	27,516,453	57,053,095	-	-
264 COVID-19 Response	-	421,660	421,660	(7,201)	(7,201)	(7,201)	-	-
265 Local Road & Bridge Grant	704,875	2,359,767	594,751	13,404	1,778,420	2,483,295	-	-
266 MVH Restricted	2,042,332	3,319,184	3,165,010	8,705	162,878	2,205,210	-	-
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	3,230	200	(3,063)	(34)	28,069	2,500	25,569
291 Indiana River Rescue	360,311	85,637	82,669	(4,152)	(1,184)	359,127	27,340	331,788
292 Police Grants	26,716	-	26,716	-	(26,716)	-	-	-
294 Regional Police Academy	146,328	83	146,411	-	(146,328)	-	-	-
295 COPS MORE Grant	45,349	30	24,566	-	(24,536)	20,813	-	-
299 Police Federal Drug Enforcement	60,237	90,326	44,144	-	46,182	106,420	19,625	86,795
404 Local Income Tax - Certified Shares	18,631,245	9,799,206	11,442,990	13,884	(1,629,900)	17,001,345	8,798,204	8,203,141
408 Local Income Tax - Economic Development	24,795,353	9,977,422	8,046,537	155,614	2,086,499	26,881,853	14,972,339	11,909,514
410 Urban Development Action Grant	27,182	387,373	18,000	(892)	368,482	395,664	-	-
655 Project ReLeaf	282,057	380,323	310,121	8,155	78,357	360,414	112,427	247,987
705 Police K-9 Unit	2,435	1	2,436	-	(2,435)	-	-	-
730 City Cemetery	30,218	248	-	(68)	179	30,397	-	-
731 Bowman Cemetery	475,369	3,893	-	(1,077)	2,816	478,185	400,000	78,185
754 Industrial Revolving Fund	3,700,843	5,035,660	3,586,472	(359,946)	1,089,242	4,790,084	-	-
<b>Total Special Revenue Funds</b>	<b>114,485,206</b>	<b>97,995,223</b>	<b>70,484,937</b>	<b>(435,231)</b>	<b>27,075,055</b>	<b>141,560,260</b>	<b>41,117,810</b>	<b>25,865,570</b>
<b>Debt Service Funds</b>								
312 2017 Parks Bond Debt Service	184,163	664,820	1,169,365	-	(504,545)	(320,382)	-	-
350 2018 Fire Station #9 Bond Debt Service	-	344,156	344,156	-	-	-	-	-
672 Century Center Energy Conservation Debt Svc	196,702	330,795	200,952	(592)	129,251	325,952	-	-
752 South Bend Redevelopment Authority	242,425	2,859,513	3,020,015	-	(160,502)	81,923	81,923	-
755 South Bend Building Corporation	224,375	2,736,820	2,747,016	-	(10,196)	214,179	214,179	-
756 2015 Smart Streets Bond Debt Service	1,742,699	1,715,070	1,711,344	-	3,726	1,746,425	1,746,425	-
757 2015 Parks Bond Debt Service	587,763	280,046	372,556	-	(92,510)	495,253	495,253	-
760 2017 Eddy Street Commons Bond Debt Service	3,668,611	1,926,517	1,926,375	-	142	3,668,753	2,500,000	1,168,753
<b>Total Debt Service Funds</b>	<b>6,846,739</b>	<b>10,857,737</b>	<b>11,491,780</b>	<b>(592)</b>	<b>(634,635)</b>	<b>6,212,104</b>	<b>5,037,780</b>	<b>1,168,753</b>
<b>Capital Funds</b>								
287 Fire Department Capital	2,758,339	2,883,276	2,115,657	(3,879)	763,740	3,522,079	-	-
401 Coveleski Stadium Capital	814	274	16,937	-	(16,663)	(15,849)	-	-
406 Cumulative Capital Development	286,746	287,328	319,772	(580)	(33,025)	253,721	-	-
407 Cumulative Capital Improvement	651,096	100,888	193,330	(1,271)	(93,712)	557,384	-	-
412 Major Moves Construction	1,889,193	542,986	502,754	37,683	77,915	1,967,109	-	-
413 Professional Sports Convention Development Area	775,632	1,231,948	1,100,817	19,861	150,992	926,623	-	-
416 Morris Performing Arts Center Capital	1,912,926	6,509,952	2,737,082	298,752	4,071,622	5,984,548	-	-
450 Palais Royale Historic Preservation	93,481	8,670	-	(230)	8,440	101,922	-	-
451 2018 Fire Station #9 Bond Capital	316,090	2,589	-	(716)	1,872	317,962	-	-
453 Zoo Bond Capital	-	5,891,940	545,836	-	5,346,104	5,346,104	-	-
455 2021 Infrastructure Bond Capital	3,836,482	23,458	1,357,059	63,925	(1,269,676)	2,566,805	-	-
471 2017 Parks Bond Capital	4,259,726	29,902	1,355,892	(7,004)	(1,332,994)	2,926,731	-	-
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	(347,697)	-	-	-
759 2017 Eddy Street Commons Bond Capital	25,763	25,565	-	(25,564)	1	25,764	-	-
<b>Total Capital Funds</b>	<b>17,153,985</b>	<b>17,538,776</b>	<b>10,592,833</b>	<b>380,976</b>	<b>7,326,919</b>	<b>24,480,904</b>	<b>-</b>	<b>-</b>

**City of South Bend**  
**Report of Changes in Cash Balance**  
**January 1, 2022 through September 30, 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 9/30/2022	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
<b>Enterprise Funds</b>								
600 Consolidated Building	2,102,372	1,274,039	1,433,461	(4,279)	(163,701)	1,938,671	511,713	1,426,957
601 Parking Garages	907,380	654,354	731,798	4,846	(72,598)	834,782	353,374	481,409
602 Morris Performing Arts Center Operations	-	1,561,335	822,122	(825)	738,388	738,388	168,358	570,031
610 Solid Waste Operations	906,471	5,501,235	6,495,980	28,268	(966,477)	(60,007)	710,676	(770,683)
611 Solid Waste Capital	779,163	2,508,530	1,535,010	(372)	973,149	1,752,312	-	-
620 Water Works Operations	6,550,457	16,214,089	18,265,349	(112,690)	(2,163,949)	4,386,508	1,265,680	3,120,828
622 Water Works Capital	9,672,979	3,335,390	1,305,881	(10,254)	2,019,256	11,692,235	-	-
624 Water Works Customer Deposit	1,279,314	5,257	-	43,172	48,430	1,327,744	1,327,744	-
625 Water Works Sinking (Debt Service)	-	2,003,470	195,723	(3,905)	1,803,842	1,803,842	-	-
626 Water Works Bond Reserve	1,422,804	5,679	-	(3,135)	2,543	1,425,347	1,425,347	-
629 Water Works Operations & Maintenance Reserve	2,912,652	26,992	-	(6,609)	20,383	2,933,035	3,111,318	(178,283)
640 Sewer Repair Insurance	2,003,861	589,809	680,837	9,571	(81,457)	1,922,403	248,267	1,674,136
641 Sewage Works Operations	13,825,371	31,427,065	32,946,987	430,361	(1,089,561)	12,735,810	2,325,575	10,410,235
642 Sewage Works Capital	14,359,708	3,183,326	2,883,575	29,068	328,819	14,688,527	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	22,173	-	(12,529)	9,644	5,560,445	5,290,960	269,486
649 Sewage Sinking (Debt Service)	-	8,365,815	634,491	(16,722)	7,714,602	7,714,602	-	-
653 Sewage Debt Service Reserve	3,749,760	14,978	-	(8,464)	6,515	3,756,275	3,756,275	-
654 Sewage Works Customer Deposit	903,840	4,379	-	216,848	221,227	1,125,067	1,125,067	-
667 Storm Sewer	1,604,154	877,868	840,075	321,458	359,250	1,963,404	-	-
670 Century Center Operations	194,350	3,354,735	2,594,593	(184,803)	575,339	769,689	1,023,739	(254,051)
671 Century Center Capital	983,710	81	-	-	81	983,791	800,000	183,791
<b>Total Enterprise Funds</b>	<b>69,709,146</b>	<b>80,930,599</b>	<b>71,365,882</b>	<b>719,007</b>	<b>10,283,724</b>	<b>79,992,871</b>	<b>23,444,094</b>	<b>79,992,871</b>
<b>Internal Service Funds</b>								
222 Central Services	658,666	7,203,826	7,612,647	233,539	(175,282)	483,384	887,373	(403,989)
226 Liability Insurance	6,100,867	2,611,332	3,595,267	1,215,653	231,718	6,332,585	3,251,539	3,081,046
278 Police Take Home Vehicle	698,546	38,880	-	(1,654)	37,226	735,772	750,000	(14,228)
279 IT / Innovation / 311 Call Center	3,482,865	7,712,938	7,206,632	555,012	1,061,318	4,544,183	-	-
711 Self-Funded Employee Benefits	10,786,414	12,807,270	12,524,933	(23,414)	258,923	11,045,338	4,599,966	6,445,372
713 Unemployment Compensation	-	75,761	26,517	26,348	75,591	75,591	20,000	55,591
714 Parental Leave	226,711	198,276	64,546	(791)	132,939	359,650	20,308	339,342
<b>Total Internal Service Funds</b>	<b>21,954,068</b>	<b>30,648,284</b>	<b>31,030,542</b>	<b>2,004,693</b>	<b>1,622,435</b>	<b>23,576,503</b>	<b>9,529,185</b>	<b>9,503,134</b>
<b>Fiduciary Funds</b>								
701 Fire Pension	420,180	4,066,214	3,100,641	12,000	977,573	1,397,753	459,189	938,564
702 Police Pension	560,923	6,012,943	4,485,503	-	1,527,440	2,088,362	605,774	1,482,588
718 State Tax Withholding Fund	795,612	-	-	130,323	130,323	925,935	925,935	-
725 Morris / Palais Box Office	791,599	-	-	547,361	547,361	1,338,960	1,338,960	-
726 Police Distributions Payable	1,641,403	-	-	(636,315)	(636,315)	1,005,088	1,005,088	-
<b>Total Fiduciary Funds</b>	<b>4,209,716</b>	<b>10,079,157</b>	<b>7,586,144</b>	<b>53,370</b>	<b>2,546,383</b>	<b>6,756,099</b>	<b>4,334,946</b>	<b>2,421,152</b>
<b>Total City Controlled Funds</b>	<b>288,566,933</b>	<b>295,318,555</b>	<b>259,938,068</b>	<b>3,024,163</b>	<b>38,404,650</b>	<b>326,971,584</b>	<b>123,435,919</b>	<b>123,372,220</b>
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing Funds</b>								
324 TIF - River West Development Area	33,713,041	10,598,207	13,119,611	392,562	(2,128,843)	31,584,198	-	-
422 TIF - West Washington	1,235,031	161,793	44,448	(3,040)	114,304	1,349,335	-	-
429 TIF - River East Development Area (NE Dev)	9,506,445	2,528,630	926,655	49,029	1,651,004	11,157,449	-	-
430 TIF - Southside Development Area #1	14,473,182	1,632,448	1,435,099	(11,478)	185,871	14,659,053	-	-
435 TIF - Douglas Road	257,579	196,107	210,455	(547)	(14,895)	242,684	-	-
436 TIF - River East Residential Area (NE Res)	5,429,968	3,577,902	4,892,703	(9,252)	(1,324,053)	4,105,915	-	-
<b>Total Tax Increment Financing Funds</b>	<b>64,615,246</b>	<b>18,695,086</b>	<b>20,628,970</b>	<b>417,273</b>	<b>(1,516,612)</b>	<b>63,098,635</b>	<b>-</b>	<b>-</b>
<b>Redevelopment Funds</b>								
433 Redevelopment General	3,187,994	1,023,926	788,892	(6,982)	228,052	3,416,046	297,821	3,118,226
439 Certified Technology Park	11,145	91	-	(25)	66	11,211	-	-
452 2018 TIF Park Bond Capital	2,433,236	19,823	23,208	(5,463)	(8,847)	2,424,389	-	-
454 Airport Urban Enterprise Zone	410,393	3,361	-	(930)	2,431	412,824	-	-
<b>Total Redevelopment Funds</b>	<b>6,042,769</b>	<b>1,047,202</b>	<b>812,100</b>	<b>(13,400)</b>	<b>221,702</b>	<b>6,264,471</b>	<b>297,821</b>	<b>3,118,226</b>
<b>Debt Service Funds</b>								
315 Airport 2003 Debt Reserve	1,040,462	4,156	-	(2,348)	1,808	1,042,270	1,042,270	-
328 SBCDA 2003 Debt Reserve	1,739,495	6,948	-	(3,926)	3,022	1,742,517	1,742,517	-
351 2018 TIF Park Bond Debt Service	1,035,750	8,483	-	(2,348)	6,136	1,041,885	1,041,885	-
352 2019 South Shore Double Tracking Debt Service	9,443	1,035,003	1,029,750	-	5,253	14,696	14,696	-
353 2020 TIF Library Bond Debt Service Reserve	326,944	12	16	-	(4)	326,940	326,940	-
<b>Total Debt Service Funds</b>	<b>4,152,094</b>	<b>1,054,603</b>	<b>1,029,766</b>	<b>(8,622)</b>	<b>16,214</b>	<b>4,168,308</b>	<b>4,168,308</b>	<b>-</b>
<b>Total Redevelopment Commission Funds</b>	<b>74,810,109</b>	<b>20,796,891</b>	<b>22,470,836</b>	<b>395,250</b>	<b>(1,278,695)</b>	<b>73,531,413</b>	<b>4,466,129</b>	<b>3,118,226</b>
<b>Grand Total</b>	<b>363,377,042</b>	<b>316,115,445</b>	<b>282,408,904</b>	<b>3,419,414</b>	<b>37,125,955</b>	<b>400,502,997</b>	<b>127,902,047</b>	<b>126,490,446</b>

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2022 Amended Budget as of September 30, 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	73,217,720	114,206,009	-	(40,988,289)	13,219,785
<b>Special Revenue Funds</b>						
102 Rainy Day	10,910,077	99,340	-	-	99,340	11,009,417
201 Parks & Recreation	5,865,858	17,505,813	19,823,760	-	(2,317,947)	3,547,911
202 Motor Vehicle Highway	4,772,416	9,922,075	11,856,151	-	(1,934,076)	2,838,339
209 Studebaker-Oliver Revitalizing Grants	692,248	5,942	262,443	-	(256,501)	435,747
210 Economic Development State Grants	26,876	577,360	604,236	-	(26,876)	-
211 Dept of Community Investment Operating	394,125	5,365,416	5,759,541	-	(394,125)	-
212 Dept of Community Investment Grants	409,818	9,033,557	12,791,925	-	(3,758,368)	(3,348,550)
216 Police State Seizures	173,825	5,896	44,500	-	(38,604)	135,221
217 Gift, Donation, Bequest	978,522	246,270	740,289	-	(494,019)	484,503
218 Police Curfew Violations	13,880	8	18,799	4,911	(13,880)	-
219 Unsafe Building	764,981	70,871	23,000	-	47,871	812,852
220 Law Enforcement Continuing Education	378,981	827,245	548,568	-	278,677	657,658
221 Rental Units Regulation	87,416	404,123	450,794	-	(46,671)	40,745
227 Loss Recovery	414,099	3,769	-	-	3,769	417,868
230 Code Enforcement	497,492	4,880,820	5,129,435	-	(248,615)	248,877
249 Local Income Tax - Public Safety	3,844,465	9,178,554	12,689,047	-	(3,510,493)	333,972
251 Local Road & Street	2,349,376	2,783,569	3,656,900	-	(873,331)	1,476,045
257 LOIT Special Distribution	245,630	843	56,950	-	(56,107)	189,523
258 Human Rights Federal Grants	426,544	155,250	248,783	-	(93,533)	333,012
263 American Rescue Plan	29,536,642	29,545,024	13,510,000	-	16,035,024	45,571,666
264 COVID-19 Response	-	1,166,853	1,166,853	-	-	-
265 Local Road & Bridge Grant	704,875	2,002,427	2,923,443	-	(921,016)	(216,141)
266 MVH Restricted	2,042,332	3,946,792	5,545,313	-	(1,598,521)	443,812
273 Morris PAC / Palais Royale Marketing	74,809	43	100,000	25,148	(74,809)	-
274 Morris PAC Self-Promotion	264,010	150	410,000	145,840	(264,010)	-
280 Police Block Grants	4,162	2	4,338	174	(4,162)	-
289 Haz-Mat	28,102	10,256	10,000	-	256	28,358
291 Indiana River Rescue	360,311	92,991	109,359	-	(16,368)	343,943
292 Police Grants	26,716	-	26,716	-	(26,716)	-
294 Regional Police Academy	146,328	83	175,000	28,589	(146,328)	-
295 COPS MORE Grant	45,349	30	145,808	100,429	(45,349)	-
299 Police Federal Drug Enforcement	60,237	89,724	78,500	-	11,224	71,461
404 Local Income Tax - Certified Shares	18,631,245	12,096,973	17,596,408	-	(5,499,435)	13,131,810
408 Local Income Tax - Economic Development	24,795,353	13,315,608	29,944,678	-	(16,629,070)	8,166,284
410 Urban Development Action Grant	27,182	55,275	356,253	-	(300,978)	(273,796)
655 Project ReLeaf	282,057	490,012	449,708	-	40,304	322,361
705 Police K-9 Unit	2,435	1	2,520	84	(2,435)	-
730 City Cemetery	30,218	273	-	-	273	30,491
731 Bowman Cemetery	475,369	4,328	-	-	4,328	479,697
754 Industrial Revolving Fund	3,700,843	4,804,698	4,918,709	-	(114,011)	3,586,831
<b>Total Special Revenue Funds</b>	<b>114,485,206</b>	<b>128,688,264</b>	<b>152,178,725</b>	<b>305,175</b>	<b>(23,185,286)</b>	<b>91,299,917</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	3,058,250	3,044,328	-	13,922	256,347
755 South Bend Building Corporation	224,375	2,769,500	2,751,956	-	17,544	241,919
756 2015 Smart Streets Bond Debt Service	1,742,699	1,716,000	1,711,694	-	4,306	1,747,005
757 2015 Parks Bond Debt Service	587,763	375,106	372,557	-	2,549	590,312
760 2017 Eddy Street Commons Bond Debt Service	3,668,611	1,928,125	1,926,375	-	1,750	3,670,361
<b>Total Debt Service Funds</b>	<b>6,846,739</b>	<b>11,746,309</b>	<b>11,722,804</b>	<b>-</b>	<b>23,505</b>	<b>6,870,244</b>

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2022 Amended Budget as of September 30, 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	4,276,873	6,798,339	-	(2,521,466)	236,873
401 Coveleski Stadium Capital	814	25,109	25,715	-	(606)	208
406 Cumulative Capital Development	286,746	514,423	512,428	-	1,995	288,741
407 Cumulative Capital Improvement	651,096	243,166	489,341	-	(246,175)	404,921
412 Major Moves Construction	1,889,193	499,578	1,789,238	-	(1,289,660)	599,533
413 Professional Sports Convention Development Area	775,632	1,503,000	3,917,170	-	(2,414,170)	(1,638,538)
416 Morris Performing Arts Center Capital	1,912,926	6,508,701	8,475,984	-	(1,967,283)	(54,357)
450 Palais Royale Historic Preservation	93,481	8,320	35,000	-	(26,680)	66,801
451 2018 Fire Station #9 Bond Capital	316,090	1,250	-	-	1,250	317,340
453 Zoo Bond Capital	-	5,891,800	5,891,800	-	-	-
455 2021 Infrastructure Bond Capital	3,836,482	12,000	3,815,260	-	(3,803,260)	33,222
471 2017 Parks Bond Capital	4,259,726	14,801	4,264,527	-	(4,249,726)	10,000
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	(347,697)	-
759 2017 Eddy Street Commons Bond Capital	25,763	-	-	-	-	25,763
<b>Total Capital Funds</b>	<b>17,153,985</b>	<b>19,499,021</b>	<b>36,362,499</b>	<b>-</b>	<b>(16,863,478)</b>	<b>290,507</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	6,727,723	7,106,763	-	(379,040)	527,431
611 Solid Waste Capital	779,163	2,684,437	3,463,022	-	(778,585)	578
620 Water Works Operations	6,550,457	21,870,448	25,313,606	-	(3,443,158)	3,107,299
622 Water Works Capital	9,672,979	4,213,704	12,735,287	-	(8,521,583)	1,151,396
624 Water Works Customer Deposit	1,279,314	-	-	-	-	1,279,314
625 Water Works Sinking (Debt Service)	-	2,662,430	2,662,430	-	-	-
626 Water Works Bond Reserve	1,422,804	22	-	-	22	1,422,826
629 Water Works Operations & Maintenance Reserve	2,912,652	15,296	-	-	15,296	2,927,948
640 Sewer Repair Insurance	2,003,861	723,687	993,069	-	(269,382)	1,734,471
641 Sewage Works Operations	13,825,371	39,446,578	46,511,498	-	(7,064,920)	6,760,451
642 Sewage Works Capital	14,359,708	4,255,647	14,614,348	-	(10,358,701)	4,001,007
643 Sewage Works Operations & Maintenance Reserve	5,550,801	-	-	-	-	5,550,801
649 Sewage Sinking (Debt Service)	-	11,107,089	11,107,089	-	-	-
653 Sewage Debt Service Reserve	3,749,760	36,647	-	-	36,647	3,786,407
654 Sewage Works Customer Deposit	903,840	-	-	-	-	903,840
667 Storm Sewer	1,604,154	1,238,842	2,271,456	-	(1,032,614)	571,540
670 Century Center Operations	194,350	4,125,935	4,094,958	-	30,977	225,327
671 Century Center Capital	983,710	1,000	35,000	-	(34,000)	949,710
<b>Total Enterprise Funds</b>	<b>69,709,146</b>	<b>103,882,271</b>	<b>136,052,453</b>	<b>-</b>	<b>(32,170,182)</b>	<b>37,538,964</b>
<b>Internal Service Funds</b>						
222 Central Services	658,666	8,878,405	8,873,729	-	4,676	663,341
226 Liability Insurance	6,100,867	3,429,594	6,503,078	-	(3,073,484)	3,027,383
278 Police Take Home Vehicle	698,546	26,154	50,000	-	(23,846)	674,700
279 IT / Innovation / 311 Call Center	3,482,865	10,122,770	11,054,062	-	(931,292)	2,551,573
711 Self-Funded Employee Benefits	10,786,414	16,625,249	18,399,864	-	(1,774,615)	9,011,799
713 Unemployment Compensation	-	105,726	80,000	-	25,726	25,726
714 Parental Leave	226,711	258,703	253,846	-	4,857	231,568
<b>Total Internal Service Funds</b>	<b>21,954,068</b>	<b>39,446,601</b>	<b>45,214,579</b>	<b>-</b>	<b>(5,767,978)</b>	<b>16,186,090</b>
<b>Fiduciary Funds</b>						
701 Fire Pension	420,180	4,066,011	4,591,888	-	(525,877)	(105,697)
702 Police Pension	560,923	6,021,412	6,057,740	-	(36,328)	524,595
<b>Total Fiduciary Funds</b>	<b>981,103</b>	<b>10,087,423</b>	<b>10,649,628</b>	<b>-</b>	<b>(562,205)</b>	<b>418,898</b>
<b>Total City Controlled Funds</b>	<b>285,338,320</b>	<b>386,567,609</b>	<b>506,386,696</b>	<b>305,175</b>	<b>(119,513,912)</b>	<b>165,824,405</b>

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2022 Amended Budget as of September 30, 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	18,289,932	25,863,485	-	(7,573,553)	26,139,488
422 TIF - West Washington	1,235,031	293,562	228,561	-	65,001	1,300,032
429 TIF - River East Development Area (NE Dev)	9,506,445	3,850,354	8,178,801	-	(4,328,447)	5,177,998
430 TIF - Southside Development Area #1	14,473,182	1,885,035	10,198,505	-	(8,313,470)	6,159,712
435 TIF - Douglas Road	257,579	169,511	284,630	-	(115,119)	142,461
436 TIF - River East Residential Area (NE Res)	5,429,968	6,032,047	4,921,704	-	1,110,343	6,540,311
<b>Total Tax Increment Financing Funds</b>	<b>64,615,246</b>	<b>30,520,441</b>	<b>49,675,686</b>	<b>-</b>	<b>(19,155,245)</b>	<b>45,460,002</b>
<b>Redevelopment Funds</b>						
433 Redevelopment General	3,187,994	1,556,128	1,191,283	-	364,845	3,552,839
439 Certified Technology Park	11,145	101	-	-	101	11,246
452 2018 TIF Park Bond Capital	2,433,236	8,000	2,389,024	-	(2,381,024)	52,212
454 Airport Urban Enterprise Zone	410,393	1,502	-	-	1,502	411,895
<b>Total Redevelopment Funds</b>	<b>6,042,769</b>	<b>1,565,731</b>	<b>3,580,307</b>	<b>-</b>	<b>(2,014,576)</b>	<b>4,028,192</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>33,130,549</b>	<b>54,285,743</b>	<b>-</b>	<b>(21,155,194)</b>	<b>53,654,915</b>
<b>Grand Total</b>	<b>360,148,428</b>	<b>419,698,158</b>	<b>560,672,439</b>	<b>305,175</b>	<b>(140,669,105)</b>	<b>219,479,321</b>
<b>NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL</b>						



**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**September 30, 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>										
101	General Fund	44,392,843	5,296,889	39,095,955	39,972,103	(876,148)	34%	✗	Property tax distribution received in June & Dec	35% of Annual expenditures
201	Parks & Recreation	4,136,791	1,660,938	2,475,853	4,955,940	(2,480,087)	12%	✗	Property tax distribution received in June & Dec	25% of Annual expenditures
222	Central Services	483,384	20,723	462,660	887,373	(424,713)	5%	✗	Charges for services came in under budget	10% of Annual expenditures
278	Police Take Home Vehicle	735,772	-	735,772	750,000	(14,228)	1472%	✗	One large claim in 2019, continuing to build cash reserves back up	Set dollar amount of \$750,000
610	Solid Waste Operations	(60,007)	362,946	(422,953)	710,676	(1,133,629)	-6%	✗	Large dollar amount of encumbrances is for tipping fees to be invoiced throughout the year	10% of Annual expenditures
629	Water Works Operations & Maintenance Reserve	2,933,035	-	2,933,035	3,111,318	(178,283)	16%	✗	Transfer from operating fund to be completed in October.	16.67% of annual operating expenses in Fund 620, net of transfers
670	Century Center Operations	769,689	26,289	743,400	1,023,739	(280,340)	18%	✗	Operations continue to rebound from shutdown	25% of Annual expenditures
<b>Under Reserve Requirement Total</b>		<b>\$ 53,391,507</b>	<b>\$ 7,367,785</b>	<b>\$ 46,023,722</b>	<b>\$ 51,411,150</b>	<b>\$ (5,387,428)</b>				

**Meets or Exceeds Requirement**

102	Rainy Day	10,974,706	-	10,974,706	8,717,131	2,257,575	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
202	Motor Vehicle Highway	5,849,456	1,948,901	3,900,555	2,964,038	936,517	33%	✓		25% of Annual expenditures
216	Police State Seizures	179,673	-	179,673	11,125	168,548	404%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	627,340	24,651	602,689	137,142	465,547	110%	✓		25% of Annual expenditures
226	Liability Insurance	6,332,585	2,552,134	3,780,451	3,251,539	528,913	58%	✓		50% of Annual expenditures
289	Haz-Mat	28,069	-	28,069	2,500	25,569	281%	✓		25% of Annual expenditures
291	Indiana River Rescue	359,127	1,925	357,203	27,340	329,863	327%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	106,420	15,835	90,585	19,625	70,960	115%	✓		25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,042,270	-	1,042,270	1,042,270	-	100%	✓		100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,742,517	-	1,742,517	1,742,517	-	100%	✓		100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Service	1,041,885	-	1,041,885	1,041,885	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Service	14,696	-	14,696	14,696	-	100%	✓		100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Service Reserve	326,940	-	326,940	326,940	-	100%	✓		100% debt service reserve per bond covenants
404	Local Income Tax - Certified Shares	17,001,345	1,693,577	15,307,768	8,798,204	6,509,565	87%	✓		50% of Annual expenditures
408	Local Income Tax - Economic Development	26,881,853	3,644,619	23,237,233	14,972,339	8,264,895	78%	✓		50% of Annual expenditures
433	Redevelopment General	3,416,046	199,641	3,216,405	297,821	2,918,585	270%	✓		25% of Annual expenditures
600	Consolidated Building	1,938,671	823	1,937,848	511,713	1,426,135	95%	✓		25% of Annual expenditures
601	Parking Garages	834,782	183,385	651,398	353,374	298,024	46%	✓		25% of Annual expenditures
602	Morris Performing Arts Center Operations	738,388	22,825	715,563	168,358	547,205	43%	✓		10% of Annual expenditures
620	Water Works Operations	4,386,508	691,204	3,695,304	1,265,680	2,429,624	15%	✓		5% of Annual expenditures

City of South Bend

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

Cash Reserves Summary by Fund Status

September 30, 2022

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
624	Water Works Customer Deposit	1,327,744	-	1,327,744	1,327,744	-	100%	✓	100% cash reserves for customer deposits
626	Water Works Bond Reserve	1,425,347	-	1,425,347	1,425,347	-	100%	✓	100% cash reserves per bond covenants
640	Sewer Repair Insurance	1,922,403	-	1,922,403	248,267	1,674,136	194%	✓	25% of Annual expenditures
641	Sewage Works Operations	12,735,810	2,875,234	9,860,576	2,325,575	7,535,001	21%	✓	5% of Annual expenditures
643	Sewage Works Operations & Maintenance Reserve	5,560,445	-	5,560,445	5,290,960	269,486	18%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
653	Sewage Debt Service Reserve	3,756,275	-	3,756,275	3,756,275	-	100%	✓	100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	1,125,067	-	1,125,067	1,125,067	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	360,414	-	360,414	112,427	247,987	80%	✓	25% of Annual expenditures
671	Century Center Capital	983,791	-	983,791	800,000	183,791	2811%	✓	\$800,000 Minimum per Board of Managers
701	Fire Pension	1,397,753	-	1,397,753	459,189	938,564	30%	✓	Slightly under reserve requirement 10% of Annual expenditures
702	Police Pension	2,088,362	-	2,088,362	605,774	1,482,588	34%	✓	Slightly under reserve requirement 10% of Annual expenditures
711	Self-Funded Employee Benefits	11,045,338	744,792	10,300,546	4,599,966	5,700,580	56%	✓	25% of Annual expenditures
713	Unemployment Compensation	75,591	-	75,591	20,000	55,591	94%	✓	25% of Annual expenditures
714	Parental Leave	359,650	-	359,650	20,308	339,342	142%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	925,935	-	925,935	925,935	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	1,338,960	-	1,338,960	1,338,960	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	1,005,088	-	1,005,088	1,005,088	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,397	-	30,397	-	30,397	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	478,185	-	478,185	400,000	78,185	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	81,923	-	81,923	81,923	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	214,179	-	214,179	214,179	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,746,425	-	1,746,425	1,746,425	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	495,253	-	495,253	495,253	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Service	3,668,753	-	3,668,753	2,500,000	1,168,753	190%	✓	\$2,500,000 minimum
<b>Meets or Exceeds Requirement Total</b>		<b>\$ 137,972,367</b>	<b>\$ 14,599,544</b>	<b>\$ 123,372,823</b>	<b>\$ 76,490,898</b>	<b>\$ 46,881,926</b>			

**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**September 30, 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	688,367	50,443	637,925	-	637,925	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	9,783	119,254	(109,471)	-	(109,471)	100%	✓	Reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
211	Dept of Community Investment Operating	228,945	387,709	(158,765)	-	(158,765)	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
212	Dept of Community Investment Grants	(10,336)	3,468,611	(3,478,947)	-	(3,478,947)	100%	✓	Reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	1,031,425	297,207	734,218	-	734,218	100%	✓	No reserve requirement
219	Unsafe Building	796,548	9,010	787,538	-	787,538	100%	✓	No reserve requirement
221	Rental Units Regulation	119,660	99,686	19,974	-	19,974	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
227	Loss Recovery	416,552	-	416,552	-	416,552	100%	✓	No reserve requirement
230	Code Enforcement	525,101	179,247	345,853	-	345,853	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
249	Local Income Tax - Public Safety	1,090,539	-	1,090,539	-	1,090,539	100%	✓	No reserve requirement
251	Local Road & Street	2,204,312	1,404,763	799,549	-	799,549	100%	✓	No reserve requirement
257	LOIT Special Distribution	247,085	56,950	190,135	-	190,135	100%	✓	No reserve requirement - one-time distribution - spend down to zero
258	Human Rights Federal Grants	257,542	8,333	249,209	-	249,209	100%	✓	No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	57,053,095	1,078,540	55,974,555	-	55,974,555	100%	✓	No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(7,201)	623,490	(630,691)	-	(630,691)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	2,483,295	138,182	2,345,113	-	2,345,113	100%	✓	Reimbursed through interfund transfer to cover matching portion No reserve requirement - Grant fund - spend down to zero
266	MVH Restricted	2,205,210	1,056,053	1,149,157	-	1,149,157	100%	✓	No reserve requirement
279	IT / Innovation / 311 Call Center	4,544,183	901,183	3,643,000	-	3,643,000	100%	✓	Reimbursed through interfund allocation No reserve requirement
287	Fire Department Capital	3,522,079	1,665,073	1,857,006	-	1,857,006	100%	✓	No reserve requirement - Capital fund - spend down to zero
295	COPS MORE Grant	20,813	20,808	4	-	4	100%	✓	No reserve requirement
312	2017 Parks Bond Debt Service	(320,382)	-	(320,382)	-	(320,382)	100%	✓	Property tax distribution received in June & Dec No reserve requirement
324	TIF - River West Development Area	31,584,198	4,358,662	27,225,536	-	27,225,536	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	(15,849)	-	(15,849)	-	(15,849)	100%	✓	Revenue based on stadium attendance is received in the fall No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	253,721	-	253,721	-	253,721	100%	✓	Property tax distribution received in June & Dec No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	557,384	233,808	323,576	-	323,576	100%	✓	No reserve requirement - Capital fund - spend down to zero
410	Urban Development Action Grant	395,664	-	395,664	-	395,664	100%	✓	No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,967,109	886,499	1,080,610	-	1,080,610	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

September 30, 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	926,623	1,486,180	(559,557)	-	(559,557)	100%	✓	No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	5,984,548	4,715,862	1,268,687	-	1,268,687	100%	✓	No reserve requirement
422	TIF - West Washington	1,349,335	118,251	1,231,084	-	1,231,084	100%	✓	Property tax distribution received in June & Dec No reserve requirement
429	TIF - River East Development Area (NE Dev)	11,157,449	2,199,914	8,957,535	-	8,957,535	100%	✓	Property tax distribution received in June & Dec No reserve requirement
430	TIF - Southside Development Area #1	14,659,053	1,175,159	13,483,894	-	13,483,894	100%	✓	Property tax distribution received in June & Dec No reserve requirement
435	TIF - Douglas Road	242,684	-	242,684	-	242,684	100%	✓	Property tax distribution received in June & Dec No reserve requirement
436	TIF - River East Residential Area (NE Res)	4,105,915	-	4,105,915	-	4,105,915	100%	✓	Property tax distribution received in June & Dec No reserve requirement
439	Certified Technology Park	11,211	-	11,211	-	11,211	100%	✓	No reserve requirement
450	Palais Royale Historic Preservation	101,922	-	101,922	-	101,922	100%	✓	No reserve requirement
451	2018 Fire Station #9 Bond Capital	317,962	-	317,962	-	317,962	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
453	Zoo Bond Capital	5,346,104	-	5,346,104	-	5,346,104	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,424,389	2,194,506	229,883	-	229,883	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	412,824	-	412,824	-	412,824	100%	✓	No reserve requirement
455	2021 Infrastructure Bond Capital	2,566,805	724,631	1,842,175	-	1,842,175	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	2,926,731	1,685,427	1,241,304	-	1,241,304	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	1,752,312	1,294,726	457,586	-	457,586	100%	✓	Receives transfers from Fund 610 as needed No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	11,692,235	5,960,774	5,731,461	-	5,731,461	100%	✓	Receives transfers from Fund 620 as needed No reserve requirement - Capital fund - spend down to zero
625	Water Works Sinking (Debt Service)	1,803,842	-	1,803,842	-	1,803,842	100%	✓	Receives transfers from Fund 620 as needed No reserve requirement
642	Sewage Works Capital	14,688,527	2,268,871	12,419,656	-	12,419,656	100%	✓	Receives transfers from Fund 641 as needed No reserve requirement - Capital fund - spend down to zero
649	Sewage Sinking (Debt Service)	7,714,602	-	7,714,602	-	7,714,602	100%	✓	Receives transfers from Fund 641 as needed No reserve requirement
667	Storm Sewer	1,963,404	977,781	985,623	-	985,623	100%	✓	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	325,952	-	325,952	-	325,952	100%	✓	No reserve requirement
754	Industrial Revolving Fund	4,790,084	40,825	4,749,259	-	4,749,259	100%	✓	No City reserve requirement; there are program requirements
759	2017 Eddy Street Commons Bond Capital	25,764	-	25,764	-	25,764	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
<b>No Reserve Requirement Total</b>		<b>\$ 209,139,122</b>	<b>\$ 41,886,420</b>	<b>\$ 167,252,702</b>	<b>\$ -</b>	<b>\$ 167,252,701</b>			
<b>Total Funds</b>		<b>\$ 400,502,997</b>	<b>\$ 63,853,749</b>	<b>\$ 336,649,247</b>	<b>\$ 127,902,047</b>	<b>\$ 208,747,199</b>			

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**September 30, 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>	73,217,720	2,349,473	47,268,780	48,695,852	25,948,940	65%
<b>Special Revenue Funds</b>						
102 Rainy Day	99,340	24,729	89,357	55,864	9,983	90%
201 Parks & Recreation	17,505,813	408,118	11,416,550	10,760,385	6,089,263	65%
202 Motor Vehicle Highway	9,922,075	761,378	7,701,787	6,383,664	2,220,288	78%
209 Studebaker-Oliver Revitalizing Grants	5,942	1,552	5,622	3,789	320	95%
210 Economic Development State Grants	577,360	(22)	126,873	52,902	450,487	22%
211 Dept of Community Investment Operating	5,365,416	341,591	2,762,393	977,574	2,603,023	51%
212 Dept of Community Investment Grants	9,033,557	497,895	1,481,218	1,545,692	7,552,339	16%
216 Police State Seizures	5,896	405	6,253	29,201	(357)	106%
217 Gift, Donation, Bequest	246,270	41,150	250,541	474,439	(4,271)	102%
218 Police Curfew Violations	8	-	178	71	(170)	2231%
219 Unsafe Building	70,871	2,109	44,352	33,269	26,519	63%
220 Law Enforcement Continuing Education	827,245	15,797	714,356	233,430	112,889	86%
221 Rental Units Regulation	404,123	5,021	97,993	4,232	306,130	24%
227 Loss Recovery	3,769	939	3,392	2,203	377	90%
230 Code Enforcement	4,880,820	115,021	2,939,066	2,094,387	1,941,754	60%
249 Local Income Tax - Public Safety	9,178,554	728,411	7,009,861	7,140,116	2,168,693	76%
251 Local Road & Street	2,783,569	168,828	1,632,983	1,919,985	1,150,586	59%
257 LOIT Special Distribution	843	557	2,012	2,784	(1,169)	239%
258 Human Rights Federal Grants	155,250	603	6,765	53,987	148,485	4%
263 American Rescue Plan	29,545,024	128,642	29,839,431	29,514,368	(294,407)	101%
264 COVID-19 Response	1,166,853	90,554	421,660	1,323,391	745,193	36%
265 Local Road & Bridge Grant	2,002,427	1,654,314	2,359,767	1,586,601	(357,340)	118%
266 MVH Restricted	3,946,792	264,517	3,319,184	2,383,182	627,608	84%
273 Morris PAC / Palais Royale Marketing	43	-	43	5,629	-	99%
274 Morris PAC Self-Promotion	150	-	150	12,175	-	100%
280 Police Block Grants	2	-	2	21	-	119%
289 Haz-Mat	10,256	3,063	3,230	144	7,026	31%
291 Indiana River Rescue	92,991	19,194	85,637	51,384	7,354	92%
294 Regional Police Academy	83	-	83	20,334	-	100%
295 COPS MORE Grant	30	-	30	107,063	-	100%
299 Police Federal Drug Enforcement	89,724	180	90,326	58,063	(602)	101%
404 Local Income Tax - Certified Shares	12,096,973	835,552	9,799,206	12,167,709	2,297,767	81%
408 Local Income Tax - Economic Development	13,315,608	1,065,697	9,977,422	10,970,198	3,338,186	75%
410 Urban Development Action Grant	55,275	892	387,373	14,110	(332,098)	701%
655 Project ReLeaf	490,012	38,839	380,323	355,191	109,689	78%
705 Police K-9 Unit	1	-	1	12	-	139%
730 City Cemetery	273	68	248	155	25	91%
731 Bowman Cemetery	4,328	1,077	3,893	2,434	435	90%
754 Industrial Revolving Fund	4,804,698	58,095	5,035,660	2,441,738	(230,962)	105%
<b>Total Special Revenue Funds</b>	<b>128,688,264</b>	<b>7,274,766</b>	<b>97,995,223</b>	<b>92,781,877</b>	<b>30,693,043</b>	<b>76%</b>
<b>Debt Service Fund</b>						
312 2017 Parks Bond Debt Service	1,150,804	-	664,820	655,479	485,984	58%
350 2018 Fire Station #9 Bond Debt Service	344,157	-	344,156	345,306	1	100%
672 Century Center Energy Conservation Debt Svc	404,367	40,368	330,795	316,086	73,572	82%
752 South Bend Redevelopment Authority	3,058,250	1,043	2,859,513	2,668,562	198,737	94%
755 South Bend Building Corporation	2,769,500	101	2,736,820	11,424,075	32,680	99%
756 2015 Smart Streets Bond Debt Service	1,716,000	7	1,715,070	1,716,070	930	100%
757 2015 Parks Bond Debt Service	375,106	31,447	280,046	282,457	95,060	75%
760 2017 Eddy Street Commons Bond Debt Service	1,928,125	17	1,926,517	1,916,118	1,608	100%
<b>Total Debt Service Funds</b>	<b>11,746,309</b>	<b>72,983</b>	<b>10,857,737</b>	<b>19,324,153</b>	<b>888,572</b>	<b>92%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**September 30, 2022**

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Capital Funds</b>						
287 Fire Department Capital	4,276,873	183,800	2,883,276	1,647,899	1,393,597	67%
401 Coveleski Stadium Capital	25,109	-	274	55	24,835	1%
406 Cumulative Capital Development	514,423	580	287,328	282,444	227,095	56%
407 Cumulative Capital Improvement	243,166	1,271	100,888	105,483	142,278	41%
412 Major Moves Construction	499,578	24,832	542,986	553,101	(43,408)	109%
413 Professional Sports Convention Development Area	1,503,000	2,117	1,231,948	-	271,052	82%
416 Morris Performing Arts Center Capital	6,508,701	222	6,509,952	11,988	(1,251)	100%
450 Palais Royale Historic Preservation	8,320	230	8,670	8,994	(350)	104%
451 2018 Fire Station #9 Bond Capital	1,250	716	2,589	1,619	(1,339)	207%
453 Zoo Bond Capital	5,891,800	23	5,891,940	-	(139)	100%
455 2021 Infrastructure Bond Capital	12,000	5,836	23,458	8,617,494	(11,458)	195%
471 2017 Parks Bond Capital	14,801	7,005	29,902	28,113	(15,101)	202%
750 Equipment/Vehicle Leasing	-	-	-	13	-	0%
759 2017 Eddy Street Commons Bond Capital	-	0	25,565	1	(25,565)	0%
<b>Total Capital Funds</b>	<b>19,499,021</b>	<b>226,631</b>	<b>17,538,776</b>	<b>11,257,203</b>	<b>1,960,246</b>	<b>90%</b>
<b>Enterprise Funds</b>						
600 Consolidated Building	1,603,384	139,635	1,274,039	1,145,218	329,345	79%
601 Parking Garages	965,795	84,829	654,354	728,241	311,441	68%
602 Morris Performing Arts Center Operations	2,203,607	1,737	1,561,335	-	642,272	71%
610 Solid Waste Operations	6,727,723	614,699	5,501,235	6,147,840	1,226,488	82%
611 Solid Waste Capital	2,684,437	21,718	2,508,530	1,421,338	175,907	93%
620 Water Works Operations	21,870,448	2,036,475	16,214,089	16,375,370	5,656,359	74%
622 Water Works Capital	4,213,704	574,944	3,335,390	2,717,565	878,314	79%
624 Water Works Customer Deposit	-	2,981	5,257	6,531	(5,257)	0%
625 Water Works Sinking (Debt Service)	2,662,430	225,775	2,003,470	1,135,670	658,960	75%
626 Water Works Bond Reserve	22	3,188	5,679	7,142	(5,657)	25812%
629 Water Works Operations & Maintenance Reserve	15,296	6,609	26,992	14,971	(11,696)	176%
640 Sewer Repair Insurance	723,687	62,722	589,809	539,467	133,878	82%
641 Sewage Works Operations	39,446,578	3,513,170	31,427,065	30,577,810	8,019,513	80%
642 Sewage Works Capital	4,255,647	365,999	3,183,326	4,994,616	1,072,321	75%
643 Sewage Works Operations & Maintenance Reserve	-	12,529	22,173	28,531	(22,173)	0%
649 Sewage Sinking (Debt Service)	11,107,089	939,979	8,365,815	21,878,322	2,741,274	75%
653 Sewage Debt Service Reserve	36,647	8,464	14,978	1,509,481	21,669	41%
654 Sewage Works Customer Deposit	-	2,504	4,379	3,794	(4,379)	0%
667 Storm Sewer	1,238,842	91,363	877,868	880,923	360,974	71%
670 Century Center Operations	4,125,935	366,977	3,354,735	1,639,859	771,200	81%
671 Century Center Capital	1,000	24	81	74	919	8%
<b>Total Enterprise Funds</b>	<b>103,882,271</b>	<b>9,076,319</b>	<b>80,930,599</b>	<b>91,752,761</b>	<b>22,951,672</b>	<b>78%</b>
<b>Internal Service Funds</b>						
222 Central Services	8,878,405	847,987	7,203,826	5,525,607	1,674,579	81%
224 Central Services Capital	-	-	-	76,156	-	0%
226 Liability Insurance	3,429,594	295,698	2,611,332	2,530,164	818,262	76%
278 Police Take Home Vehicle	26,154	7,074	38,880	9,155	(12,726)	149%
279 IT / Innovation / 311 Call Center	10,122,770	817,025	7,712,938	7,914,910	2,409,832	76%
711 Self-Funded Employee Benefits	16,625,249	1,387,247	12,807,270	12,940,511	3,817,979	77%
713 Unemployment Compensation	105,726	1,036	75,761	15,950	29,965	72%
714 Parental Leave	258,703	29,861	198,276	180,631	60,427	77%
<b>Total Internal Service Funds</b>	<b>39,446,601</b>	<b>3,385,928</b>	<b>30,648,284</b>	<b>29,193,084</b>	<b>8,798,318</b>	<b>78%</b>
<b>Fiduciary Funds</b>						
701 Fire Pension	4,066,011	2,029,139	4,066,214	4,102,288	(203)	100%
702 Police Pension	6,021,412	3,001,420	6,012,943	5,956,013	8,469	100%
<b>Total Fiduciary Funds</b>	<b>10,087,423</b>	<b>5,030,559</b>	<b>10,079,157</b>	<b>10,058,301</b>	<b>8,266</b>	<b>100%</b>
<b>Total City Controlled Funds</b>	<b>386,567,609</b>	<b>27,416,660</b>	<b>295,318,555</b>	<b>303,063,230</b>	<b>91,249,057</b>	<b>76%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**September 30, 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	18,289,932	75,137	10,598,207	11,961,303	7,691,725	58%
422 TIF - West Washington	293,562	3,040	161,793	219,388	131,769	55%
429 TIF - River East Development Area (NE Dev)	3,850,354	25,244	2,528,630	3,188,281	1,321,724	66%
430 TIF - Southside Development Area #1	1,885,035	33,236	1,632,448	1,538,330	252,587	87%
435 TIF - Douglas Road	169,511	547	196,107	91,997	(26,596)	116%
436 TIF - River East Residential Area (NE Res)	6,032,047	9,253	3,577,902	3,509,395	2,454,145	59%
<b>Total Tax Increment Financing Funds</b>	<b>30,520,441</b>	<b>146,456</b>	<b>18,695,086</b>	<b>20,508,693</b>	<b>11,825,354</b>	<b>61%</b>
<b>Redevelopment Funds</b>						
433 Redevelopment General	1,556,128	1,006,982	1,023,926	1,426,741	532,202	66%
439 Certified Technology Park	101	25	91	57	10	90%
452 2018 TIF Park Bond Capital	8,000	5,463	19,823	13,182	(11,823)	248%
454 Airport Urban Enterprise Zone	1,502	930	3,361	2,101	(1,859)	224%
<b>Total Redevelopment Funds</b>	<b>1,565,731</b>	<b>1,013,400</b>	<b>1,047,202</b>	<b>1,442,081</b>	<b>518,530</b>	<b>67%</b>
<b>Debt Service Funds</b>						
315 Airport 2003 Debt Reserve	-	2,349	4,156	5,348	(4,156)	0%
328 SBCDA 2003 Debt Reserve	-	3,926	6,948	8,941	(6,948)	0%
351 2018 TIF Park Bond Debt Service	9,357	2,348	8,483	5,303	874	91%
352 2019 South Shore Double Tracking Debt Service	1,035,010	0	1,035,003	1,036,503	7	100%
353 2020 TIF Library Bond Debt Service Reserve	10	1	12	12	(2)	123%
<b>Total Debt Service Funds</b>	<b>1,044,377</b>	<b>8,624</b>	<b>1,054,603</b>	<b>1,056,107</b>	<b>(10,225)</b>	<b>101%</b>
<b>Total Redevelopment Commission Funds</b>	<b>33,130,549</b>	<b>1,168,481</b>	<b>20,796,891</b>	<b>23,006,882</b>	<b>12,333,658</b>	<b>63%</b>
<b>Grand Total</b>	<b>419,698,158</b>	<b>28,585,141</b>	<b>316,115,445</b>	<b>326,070,112</b>	<b>103,582,715</b>	<b>75%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**September 30, 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	114,206,009	8,339,480	57,385,950	52,638,571	5,296,889	51,523,169	55%
<b>Special Revenue Funds</b>							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	19,823,760	1,747,710	13,233,841	11,377,406	1,660,938	4,928,981	75%
202 Motor Vehicle Highway	11,856,151	423,379	6,651,469	7,990,478	1,948,901	3,255,782	73%
209 Studebaker-Oliver Revitalizing Grants	262,443	763	7,951	59,633	50,443	204,049	22%
210 Economic Development State Grants	604,236	11,975	143,951	53,113	119,254	341,031	44%
211 Dept of Community Investment Operating	5,759,541	415,839	2,932,657	2,488,272	387,709	2,439,175	58%
212 Dept of Community Investment Grants	12,791,925	422,046	1,664,550	1,568,539	3,468,611	7,658,764	40%
216 Police State Seizures	44,500	-	-	71,043	-	44,500	0%
217 Gift, Donation, Bequest	740,289	24,337	207,407	367,657	297,207	235,675	68%
218 Police Curfew Violations	18,799	-	14,059	-	-	4,740	75%
219 Unsafe Building	23,000	-	10,990	97,986	9,010	3,000	87%
220 Law Enforcement Continuing Education	548,568	26,679	480,264	342,975	24,651	43,653	92%
221 Rental Units Regulation	450,794	6,748	65,227	126,200	99,686	285,880	37%
227 Loss Recovery	-	-	-	69,630	-	-	0%
230 Code Enforcement	5,129,435	406,570	2,917,345	2,559,182	179,247	2,032,842	60%
249 Local Income Tax - Public Safety	12,689,047	1,464,120	9,760,800	7,046,346	-	2,928,247	77%
251 Local Road & Street	3,656,900	713,869	1,769,061	2,936,741	1,404,763	483,076	87%
257 LOIT Special Distribution	56,950	-	-	23,927	56,950	-	100%
258 Human Rights Federal Grants	248,783	30,458	175,164	175,859	8,333	65,286	74%
263 American Rescue Plan	13,510,000	-	2,194,340	-	1,078,540	10,237,120	24%
264 COVID-19 Response	1,166,853	52,661	421,660	2,948,363	623,490	121,703	90%
265 Local Road & Bridge Grant	2,923,443	17,818	594,751	2,482,521	138,182	2,190,510	25%
266 MVH Restricted	5,545,313	312,274	3,165,010	1,981,767	1,056,053	1,324,250	76%
273 Morris PAC / Palais Royale Marketing	100,000	-	74,852	4,992	-	25,148	75%
274 Morris PAC Self-Promotion	410,000	-	264,160	-	-	145,840	64%
280 Police Block Grants	4,338	-	4,165	-	-	173	96%
289 Haz-Mat	10,000	-	200	-	-	9,800	2%
291 Indiana River Rescue	109,359	2,791	82,669	47,301	1,925	24,766	77%
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	78,290	20,808	100,434	31%
299 Police Federal Drug Enforcement	78,500	-	44,144	81,148	15,835	18,521	76%
404 Local Income Tax - Certified Shares	17,596,408	825,946	11,442,990	7,601,388	1,693,577	4,459,841	75%
408 Local Income Tax - Economic Development	29,944,678	606,570	8,046,537	5,735,211	3,644,619	18,253,521	39%
410 Urban Development Action Grant	356,253	-	18,000	18,000	-	338,253	5%
655 Project ReLeaf	449,708	29,428	310,121	404,806	-	139,587	69%
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	(881,611)	3,586,472	2,323,615	40,825	1,291,412	74%
<b>Total Special Revenue Funds</b>	<b>152,178,725</b>	<b>6,660,368</b>	<b>70,484,937</b>	<b>61,062,387</b>	<b>18,029,559</b>	<b>63,664,234</b>	<b>58%</b>
<b>Debt Service Fund</b>							
312 2017 Parks Bond Debt Service	1,169,368	-	1,169,365	1,189,190	-	3	100%
350 2018 Fire Station #9 Bond Debt Service	344,157	-	344,156	345,306	-	1	100%
672 Century Center Energy Conservation Debt Svc	402,368	-	200,952	203,185	-	201,416	50%
752 South Bend Redevelopment Authority	3,044,328	1,350	3,020,015	2,829,106	-	24,313	99%
755 South Bend Building Corporation	2,751,956	-	2,747,016	12,030,890	-	4,940	100%
756 2015 Smart Streets Bond Debt Service	1,711,694	-	1,711,344	1,712,469	-	350	100%
757 2015 Parks Bond Debt Service	372,557	-	372,556	374,381	-	1	100%
760 2017 Eddy Street Commons Bond Debt Service	1,926,375	-	1,926,375	1,710,875	-	-	100%
<b>Total Debt Service Funds</b>	<b>11,722,804</b>	<b>1,350</b>	<b>11,491,780</b>	<b>20,395,402</b>	<b>-</b>	<b>231,024</b>	<b>98%</b>

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



**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**September 30, 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 Fire Department Capital	6,798,339	31,000	2,115,657	2,043,385	1,665,073	3,017,609	56%
401 Coveleski Stadium Capital	25,715	3,005	16,937	3,533	-	8,778	66%
406 Cumulative Capital Development	512,428	11,974	319,772	238,966	-	192,656	62%
407 Cumulative Capital Improvement	489,341	20,465	193,330	196,610	233,808	62,203	87%
412 Major Moves Construction	1,789,238	358,796	502,754	76,401	886,499	399,985	78%
413 Professional Sports Convention Development Area	3,917,170	61,977	1,100,817	-	1,486,180	1,330,172	66%
416 Morris Performing Arts Center Capital	8,475,984	702,146	2,737,082	123,880	4,715,862	1,023,040	88%
450 Palais Royale Historic Preservation	35,000	-	-	-	-	35,000	0%
451 2018 Fire Station #9 Bond Capital	-	-	-	-	-	-	0%
453 Zoo Bond Capital	5,891,800	94,188	545,836	-	-	5,345,965	9%
455 2021 Infrastructure Bond Capital	3,815,260	142,332	1,357,059	1,716,664	724,631	1,733,570	55%
471 2017 Parks Bond Capital	4,264,527	567,130	1,355,892	1,458,602	1,685,427	1,223,207	71%
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	-	-	100%
759 2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	0%
<b>Total Capital Funds</b>	<b>36,362,499</b>	<b>1,993,014</b>	<b>10,592,833</b>	<b>5,858,041</b>	<b>11,397,481</b>	<b>14,372,185</b>	<b>60%</b>
<b>Enterprise Funds</b>							
600 Consolidated Building	2,046,854	180,193	1,433,461	1,148,210	823	612,570	70%
601 Parking Garages	1,413,495	63,734	731,798	373,408	183,385	498,312	65%
602 Morris Performing Arts Center Operations	1,683,579	106,541	822,122	-	22,825	838,632	50%
610 Solid Waste Operations	7,106,763	653,432	6,495,980	4,964,990	362,946	247,837	97%
611 Solid Waste Capital	3,463,022	-	1,535,010	1,030,310	1,294,726	633,286	82%
620 Water Works Operations	25,313,606	1,828,783	18,265,349	14,946,109	691,204	6,357,054	75%
622 Water Works Capital	12,735,287	359,313	1,305,881	1,097,278	5,960,774	5,468,632	57%
624 Water Works Customer Deposit	-	-	-	6,531	-	-	0%
625 Water Works Sinking (Debt Service)	2,662,430	-	195,723	211,071	-	2,466,707	7%
626 Water Works Bond Reserve	-	-	-	7,140	-	-	0%
629 Water Works Operations & Maintenance Reserve	-	-	-	14,971	-	-	0%
640 Sewer Repair Insurance	993,069	74,120	680,837	547,086	-	312,232	69%
641 Sewage Works Operations	46,511,498	3,394,714	32,946,987	29,771,434	2,875,234	10,689,277	77%
642 Sewage Works Capital	14,614,348	308,319	2,883,575	4,557,213	2,268,871	9,461,902	35%
643 Sewage Works Operations & Maintenance Reserve	-	-	-	28,531	-	-	0%
649 Sewage Sinking (Debt Service)	11,107,089	795	634,491	2,428,980	-	10,472,598	6%
653 Sewage Debt Service Reserve	-	-	-	1,749,971	-	-	0%
654 Sewage Works Customer Deposit	-	-	-	3,794	-	-	0%
667 Storm Sewer	2,271,456	353,496	840,075	326,848	977,781	453,599	80%
670 Century Center Operations	4,094,958	382,690	2,594,593	2,066,193	26,289	1,474,076	64%
671 Century Center Capital	35,000	-	-	-	-	35,000	0%
<b>Total Enterprise Funds</b>	<b>136,052,453</b>	<b>7,706,130</b>	<b>71,365,882</b>	<b>65,280,067</b>	<b>14,664,857</b>	<b>50,021,714</b>	<b>63%</b>
<b>Internal Service Funds</b>							
222 Central Services	8,873,729	887,545	7,612,647	6,136,261	20,723	1,240,358	86%
224 Central Services Capital	-	-	-	104,502	-	-	0%
226 Liability Insurance	6,503,078	1,360,864	3,595,267	2,741,617	2,552,134	355,677	95%
278 Police Take Home Vehicle	50,000	-	-	270	-	50,000	0%
279 IT / Innovation / 311 Call Center	11,054,062	1,006,041	7,206,632	6,549,688	901,183	2,946,248	73%
711 Self-Funded Employee Benefits	18,399,864	1,290,971	12,524,933	11,894,481	744,792	5,130,139	72%
713 Unemployment Compensation	80,000	-	26,517	60,650	-	53,483	33%
714 Parental Leave	253,846	1,652	64,546	130,645	-	189,300	25%
<b>Total Internal Service Funds</b>	<b>45,214,579</b>	<b>4,547,074</b>	<b>31,030,542</b>	<b>27,618,115</b>	<b>4,218,832</b>	<b>9,965,205</b>	<b>78%</b>
<b>Fiduciary Funds</b>							
701 Fire Pension	4,591,888	354,631	3,100,641	3,092,846	-	1,491,247	68%
702 Police Pension	6,057,740	492,403	4,485,503	4,487,990	-	1,572,237	74%
<b>Total Fiduciary Funds</b>	<b>10,649,628</b>	<b>847,034</b>	<b>7,586,144</b>	<b>7,580,837</b>	<b>-</b>	<b>3,063,484</b>	<b>71%</b>
<b>Total City Controlled Funds</b>	<b>506,386,696</b>	<b>30,094,449</b>	<b>259,938,068</b>	<b>240,433,421</b>	<b>53,607,617</b>	<b>192,841,015</b>	<b>62%</b>

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

**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**September 30, 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	25,863,485	576,523	13,119,611	12,954,648	4,358,662	8,385,212	68%
422 TIF - West Washington	228,561	-	44,448	22,383	118,251	65,862	71%
429 TIF - River East Development Area (NE Dev)	8,178,801	225,180	926,655	1,350,461	2,199,914	5,052,233	38%
430 TIF - Southside Development Area #1	10,198,505	179,591	1,435,099	820,154	1,175,159	7,588,247	26%
435 TIF - Douglas Road	284,630	-	210,455	106,170	-	74,175	74%
436 TIF - River East Residential Area (NE Res)	4,921,704	1,500	4,892,703	5,566,837	-	29,001	99%
<b>Total Tax Increment Financing Funds</b>	<b>49,675,686</b>	<b>982,795</b>	<b>20,628,970</b>	<b>20,820,653</b>	<b>7,851,986</b>	<b>21,194,730</b>	<b>57%</b>
<b>Redevelopment Funds</b>							
433 Redevelopment General	1,191,283	1,750	788,892	673,999	199,641	202,750	83%
439 Certified Technology Park	-	-	-	-	-	-	0%
452 2018 TIF Park Bond Capital	2,389,024	-	23,208	138,268	2,194,506	171,311	93%
454 Airport Urban Enterprise Zone	-	-	-	-	-	-	0%
<b>Total Redevelopment Funds</b>	<b>3,580,307</b>	<b>1,750</b>	<b>812,100</b>	<b>812,267</b>	<b>2,394,147</b>	<b>374,061</b>	<b>90%</b>
<b>Debt Service Funds</b>							
315 Airport 2003 Debt Reserve	-	-	-	5,348	-	-	0%
328 SBCDA 2003 Debt Reserve	-	-	-	8,941	-	-	0%
351 2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352 2019 South Shore Double Tracking Debt Service	1,029,750	-	1,029,750	1,027,750	-	-	100%
353 2020 TIF Library Bond Debt Service Reserve	-	-	16	-	-	(16)	0%
<b>Total Debt Service Funds</b>	<b>1,029,750</b>	<b>-</b>	<b>1,029,766</b>	<b>1,042,039</b>	<b>-</b>	<b>(16)</b>	<b>100%</b>
<b>Total Redevelopment Commission Funds</b>	<b>54,285,743</b>	<b>984,545</b>	<b>22,470,836</b>	<b>22,674,959</b>	<b>10,246,133</b>	<b>21,568,774</b>	<b>60%</b>
<b>Grand Total</b>	<b>560,672,439</b>	<b>31,078,993</b>	<b>282,408,904</b>	<b>263,108,381</b>	<b>63,853,749</b>	<b>214,409,789</b>	<b>62%</b>

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

City of South Bend  
Revenue by Type Report

Period Ending: September 30, 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	-	-	-	-	-	31,357,007	-	-	-	-	-	-	31,357,007	57,130,137	55%
TIF Districts	-	-	-	-	-	17,705,769	-	-	-	-	-	-	17,705,769	29,771,076	59%
<b>Sub Total</b>	-	-	-	-	-	49,062,776	-	-	-	-	-	-	49,062,776	86,901,213	56%
<b>Local Income Tax</b>															
LIT Certified Shares	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	-	-	-	6,700,189	8,933,585	75%
LIT for Economic Development	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	-	-	-	9,049,054	12,065,405	75%
LIT for Public Safety	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	-	-	-	6,528,824	8,705,099	75%
LIT for Redevelopment	8	8	8	8	8	8	8	8	8	-	-	-	61	92	67%
LIT Additional - Supplemental Distrib	-	-	-	-	1,760,616	-	-	-	-	-	-	-	1,760,616	1,760,616	100%
<b>Sub Total</b>	2,475,348	2,475,348	2,475,348	2,475,348	4,235,964	2,475,348	2,475,348	2,475,348	2,475,341	-	-	-	24,038,744	31,464,797	76%
<b>Total Taxes</b>	<b>2,475,348</b>	<b>2,475,348</b>	<b>2,475,348</b>	<b>2,475,348</b>	<b>4,235,964</b>	<b>51,538,124</b>	<b>2,475,348</b>	<b>2,475,348</b>	<b>2,475,341</b>	-	-	-	<b>73,101,520</b>	<b>118,366,010</b>	<b>62%</b>
<b>Intergovernmental Revenue</b>															
<b>State Shared Revenue</b>															
Auto Excise Tax	-	-	-	-	-	1,818,522	-	-	-	-	-	-	1,818,522	3,831,277	47%
Commercial Vehicle Tax	-	-	-	-	-	477,747	-	-	-	-	-	-	477,747	822,505	58%
Liquor Excise Tax	22,556	-	-	-	-	37,389	-	-	-	-	-	-	59,945	90,000	67%
Liquor Gallonage Tax	71,052	-	-	58,872	-	-	54,718	-	-	-	-	-	184,642	239,165	77%
Cigarette Tax	-	-	-	-	-	122,361	-	-	-	-	-	-	122,361	272,798	45%
Gasoline Tax	557,915	545,448	549,715	554,658	596,187	531,168	585,356	302,627	511,388	-	-	-	4,734,462	5,829,152	81%
Wheel Tax	135,309	114,163	157,569	176,831	202,639	-	379,337	211,340	173,972	-	-	-	1,551,160	2,100,000	74%
PSCDA Tax	265,657	224,381	103,144	272,388	183,129	175,887	-	-	-	-	-	-	1,224,586	1,500,000	82%
State Pension Subsidy	-	-	-	-	-	5,041,940	-	-	5,030,559	-	-	-	10,072,499	10,076,880	100%
<b>Sub Total</b>	1,052,488	883,992	810,428	1,062,749	981,954	8,205,015	1,019,411	513,967	5,715,918	-	-	-	20,245,924	24,761,777	82%
<b>Local Government Shared Revenue</b>															
Hotel Motel Tax	1,258,937	-	-	200,000	-	-	637,500	-	-	-	-	-	2,096,437	2,274,437	92%
<b>Grants</b>															
Federal Grants	397,089	527,201	2,683,009	527,979	880,693	29,590,849	460,000	1,188,857	1,612,409	-	-	-	37,868,086	46,266,163	82%
State Grants	-	75,432	-	15,196	-	-	105,977	-	7,410	-	-	-	204,015	647,105	32%
<b>Sub Total</b>	397,089	602,634	2,683,009	543,175	880,693	29,590,849	565,977	1,188,857	1,619,819	-	-	-	38,072,101	46,913,268	81%
<b>Other Intergovernmental</b>															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	55,000	0%
Federal Seized Drug	-	-	70,027	-	-	-	-	758	-	-	-	-	70,785	70,027	101%
State Seized Drug	-	-	-	741	-	4,061	-	-	-	-	-	-	4,802	5,000	96%
<b>Sub Total</b>	-	30,000	70,027	741	-	4,061	-	758	-	-	-	-	105,587	160,027	66%
<b>Total Intergovernmental Revenue</b>	<b>2,708,515</b>	<b>1,516,626</b>	<b>3,563,464</b>	<b>1,806,665</b>	<b>1,862,647</b>	<b>37,799,925</b>	<b>2,222,888</b>	<b>1,703,582</b>	<b>7,335,737</b>	-	-	-	<b>60,520,049</b>	<b>74,109,509</b>	<b>82%</b>
<b>Licenses &amp; Permits</b>															
<b>Business</b>															
Business Licenses	15,490	25,501	16,589	16,519	7,868	7,535	5,295	3,058	2,842	-	-	-	100,696	104,025	97%
Taxi Cab Licensing	21	-	220	1,020	401	-	180	55	84	-	-	-	1,981	2,300	86%
<b>Sub Total</b>	15,511	25,501	16,809	17,539	8,269	7,535	5,475	3,113	2,926	-	-	-	102,677	106,325	97%
<b>Nonbusiness</b>															
Lawn Parking	180	45	560	132	965	100	235	1,856	4,991	-	-	-	9,064	10,000	91%
Engineering	3,975	3,955	5,860	9,835	19,460	7,250	10,110	19,620	5,565	-	-	-	85,630	156,100	55%
Right-of-Way Closures	-	100	350	100	175	325	400	375	125	-	-	-	1,950	1,500	130%
Park Food Sales Permit	-	25	26	53	26	30	26	26	83	-	-	-	295	250	118%
Fire Dept-Building Plan Review	874	2,229	2,633	1,565	2,535	1,976	2,940	1,904	3,846	-	-	-	20,502	24,000	85%
Building Department	98,526	86,698	141,787	131,717	169,850	156,395	170,393	160,879	134,488	-	-	-	1,250,733	1,585,100	79%
SBARC - Pet Licenses	1,490	2,300	3,235	2,625	4,435	2,215	2,150	2,605	1,345	-	-	-	22,400	37,000	61%
<b>Sub Total</b>	105,045	95,352	154,451	146,026	197,446	168,291	186,254	187,265	150,443	-	-	-	1,390,574	1,813,950	77%
<b>Total Licenses &amp; Permits</b>	<b>120,555</b>	<b>120,853</b>	<b>171,260</b>	<b>163,566</b>	<b>205,715</b>	<b>175,826</b>	<b>191,729</b>	<b>190,378</b>	<b>153,369</b>	-	-	-	<b>1,493,251</b>	<b>1,920,275</b>	<b>78%</b>

City of South Bend  
Revenue by Type Report

Period Ending: September 30, 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	300	250	100	100	100	200	450	-	-	-	2,400	4,100	59%
Copies of Public Records	129	-	26	-	-	-	-	-	-	-	-	-	154	1,200	13%
Historic Preserv Certificate of Approval	40	20	220	240	260	360	160	140	180	-	-	-	1,620	2,000	81%
IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	<b>969</b>	<b>120</b>	<b>546</b>	<b>490</b>	<b>360</b>	<b>460</b>	<b>260</b>	<b>340</b>	<b>630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,174</b>	<b>7,300</b>	<b>57%</b>
<b>Public Safety</b>															
Accident Report Copies	7,467	3,554	12,126	7,083	6,681	8,634	6,173	7,839	7,824	-	-	-	67,380	81,000	83%
Traffic Signal Maintenance	8,511	10,921	-	11,855	3,322	1,201	15,250	13,180	9,178	-	-	-	73,417	249,455	29%
EMS Special Event Coverage	-	4,740	49,122	6,248	-	13,057	22,469	-	-	-	-	-	95,636	150,000	64%
Regional Academy Tuition	5,400	2,600	850	1,025	-	850	-	25	-	-	-	-	10,750	20,000	54%
River Rescue School Tuition	19,405	(2,800)	-	10,700	25,900	11,200	-	-	18,400	-	-	-	82,805	90,000	92%
Fire Training Center Tuition	505	3,915	1,515	-	-	-	-	-	-	-	-	-	5,935	50,000	12%
Emergency Medical Service	261,028	254,111	364,083	292,212	274,418	295,062	291,290	353,735	344,391	-	-	-	2,730,329	3,000,000	91%
Medicaid Reimbursements	-	-	-	-	578,790	-	-	-	-	-	-	-	578,790	443,000	131%
EMS for County	164,337	164,337	164,337	-	-	493,011	328,674	-	164,337	-	-	-	1,479,033	1,892,852	78%
Hazmat Charges	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000	10,000	30%
Police Special Event Coverage	-	-	-	-	-	-	23,894	-	-	-	-	-	23,894	15,000	159%
Crime Lab Services	925	1,706	875	900	1,063	838	275	-	-	-	-	-	6,581	10,000	66%
EMS Late Payment Interest	-	3,703	1,192	837	1,096	-	2,080	292	-	-	-	-	9,201	15,000	61%
Misc Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
<b>Sub Total</b>	<b>467,578</b>	<b>446,786</b>	<b>594,100</b>	<b>330,860</b>	<b>891,269</b>	<b>823,852</b>	<b>690,106</b>	<b>375,070</b>	<b>547,130</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,166,751</b>	<b>6,026,807</b>	<b>86%</b>
<b>Culture &amp; Recreation</b>															
Morris Performing Arts Center	22,058	24,638	191,643	66,611	-	176,950	69,090	-	-	-	-	-	550,990	985,000	56%
Palais Royale Ballroom	4,720	20,484	11,463	17,143	10,114	12,517	14,271	9,052	12	-	-	-	99,777	144,190	69%
Parks & Recreation	232,465	209,399	220,174	171,252	304,691	490,627	428,163	566,452	311,341	-	-	-	2,934,565	3,108,794	94%
Lease of Coveleski Stadium	-	-	274	-	-	-	-	-	-	-	-	-	274	25,000	1%
Century Center	68,058	136,585	196,809	199,327	229,382	194,571	132,031	5,417	360,566	-	-	-	1,522,745	2,643,452	58%
<b>Sub Total</b>	<b>327,302</b>	<b>391,106</b>	<b>620,363</b>	<b>454,333</b>	<b>544,187</b>	<b>874,664</b>	<b>643,555</b>	<b>580,921</b>	<b>671,919</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,108,351</b>	<b>6,906,436</b>	<b>74%</b>
<b>Highways &amp; Streets</b>															
Sale of Signs/Materials	883	-	-	1,270	-	2,879	-	-	-	-	-	-	5,033	5,500	92%
Special Events	-	-	-	-	-	-	10,255	1,940	-	-	-	-	12,195	1,500	813%
<b>Sub Total</b>	<b>883</b>	<b>-</b>	<b>-</b>	<b>1,270</b>	<b>-</b>	<b>2,879</b>	<b>10,255</b>	<b>1,940</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,228</b>	<b>7,000</b>	<b>246%</b>
<b>Sanitation</b>															
Trash Collection/Residential	467,840	498,325	497,781	498,620	500,078	502,489	501,408	502,999	502,410	-	-	-	4,471,950	5,504,876	81%
Trash Collection/Commercial	9,998	10,506	10,511	10,530	10,596	10,667	10,701	10,804	10,764	-	-	-	95,078	124,680	76%
Trash Collection/Apt 2 Units	3,996	4,233	4,260	4,246	4,215	4,234	4,246	4,238	4,247	-	-	-	37,913	51,950	73%
Trash Collection/Apt 3 Units	1,879	1,979	1,993	1,949	1,949	1,963	1,919	1,919	1,919	-	-	-	17,468	23,897	73%
Trash Collection/Apt 4 Units	2,313	2,440	2,478	2,570	2,526	2,554	2,554	2,590	2,516	-	-	-	22,543	29,092	77%
Trash Collection/Seniors	-	-	-	-	-	-	-	-	-	-	-	-	-	46,755	0%
Trash Collection/Special Pickup	1,580	1,700	2,080	2,940	2,515	2,620	4,150	4,200	3,880	-	-	-	25,665	32,000	80%
Trash Collection/Yard Waste Pickup	40	10	90	60	140	280	120	10	-	-	-	-	750	250	300%
Misc/Additional Trash Totes	(67)	(90)	(148)	(189)	(601)	(489)	(669)	(507)	(306)	-	-	-	(3,066)	-	NA
Misc/Return Trip Customer Error	1,130	880	1,390	1,080	880	910	1,150	1,050	910	-	-	-	9,380	10,000	94%
Misc/Contamination Fee	-	-	-	-	740	1,015	1,660	810	695	-	-	-	4,920	500	984%
Misc/Tote Replacement Fee	350	598	450	650	791	1,005	1,295	722	528	-	-	-	6,387	3,000	213%
Misc/Trash Start Fee	3,320	2,940	3,510	3,760	3,710	4,230	4,309	4,470	5,029	-	-	-	35,278	48,000	73%
Misc/Yard Waste Totes	108	64	33	71,345	72,146	73,455	73,914	74,680	74,681	-	-	-	440,425	523,200	84%
<b>Sub Total</b>	<b>492,487</b>	<b>523,586</b>	<b>524,426</b>	<b>597,561</b>	<b>599,685</b>	<b>604,933</b>	<b>606,756</b>	<b>607,984</b>	<b>607,273</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,164,692</b>	<b>6,398,200</b>	<b>81%</b>

City of South Bend  
Revenue by Type Report

Period Ending: September 30, 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	632,796	633,323	634,827	781,858	888,664	779,913	776,474	-	-	-	6,429,431	8,534,213	75%
Metered Sales/Commercial	188,023	185,869	194,028	193,806	196,396	215,885	225,828	217,758	220,961	-	-	-	1,838,554	2,708,998	68%
Metered Sales/Industrial	25,906	25,142	31,102	28,122	27,842	31,684	29,906	30,321	30,592	-	-	-	260,618	518,557	50%
Metered Sales/Multi Family	103,007	102,043	101,128	100,521	97,293	110,599	119,932	106,103	112,490	-	-	-	953,116	1,294,174	74%
Bulk Sales/Olive St	-	-	-	-	-	-	-	-	-	-	-	-	-	7,476	0%
Metered Sales/Institution	11,203	11,968	10,909	10,412	10,760	10,830	12,279	11,159	11,829	-	-	-	101,349	140,287	72%
Public Fire Protection	216,186	214,425	217,050	215,834	215,505	216,848	214,873	213,812	214,198	-	-	-	1,938,731	2,726,802	71%
Private Fire Protection	37,837	37,666	37,801	37,676	37,808	37,830	37,517	37,693	37,928	-	-	-	339,758	512,768	66%
Sales to Public Authorities	31,382	29,827	30,862	31,549	38,252	48,339	52,639	46,122	48,807	-	-	-	357,778	402,036	89%
Irrigation Sales	710	152	849	3,453	150,198	244,276	377,392	339,223	322,643	-	-	-	1,438,898	1,446,969	99%
Other Water/Misc Service	12,104	10,211	18,162	16,312	13,230	17,614	15,812	16,556	29,262	-	-	-	149,263	397,154	38%
Backflow Prevention Insp.	16,800	12,500	13,825	14,675	17,825	19,750	13,700	19,425	14,400	-	-	-	142,900	170,026	84%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Revenue From Cut Off Fees	375	-	375	375	375	375	225	375	-	-	-	-	2,475	5,000	50%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	44,000	0%
Water Leak Insurance	85,216	93,374	88,566	88,540	88,644	89,059	88,879	89,216	89,142	-	-	-	800,637	1,111,911	72%
System Development Fee	3,856	436	3,001	4,031	4,283	4,711	3,352	13,854	209,395	-	-	-	246,917	210,000	118%
<b>Sub Total</b>	<b>1,388,288</b>	<b>1,369,506</b>	<b>1,380,455</b>	<b>1,378,629</b>	<b>1,533,239</b>	<b>1,829,657</b>	<b>2,080,997</b>	<b>1,921,531</b>	<b>2,118,121</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000,423</b>	<b>20,230,371</b>	<b>74%</b>
<b>Utilities - Sewage</b>															
Metered Sales/Residential	1,747,223	1,720,245	1,722,884	1,729,106	1,727,829	1,775,503	1,779,743	1,759,675	1,754,434	-	-	-	15,716,642	20,052,148	78%
Metered Sales/Commercial	626,435	668,879	659,390	662,636	662,423	660,433	673,855	756,674	725,841	-	-	-	6,096,565	7,576,499	80%
Metered Sales/Industrial	526,602	724,506	444,049	524,943	449,322	427,068	489,586	425,377	466,800	-	-	-	4,478,254	5,401,760	83%
Metered Sales/Multi Family	251,249	305,370	260,575	258,684	250,905	256,041	256,181	250,312	283,783	-	-	-	2,373,099	3,152,406	75%
Metered Sales/Institution	27,331	28,021	27,276	26,441	26,877	27,165	29,783	28,057	29,768	-	-	-	250,720	299,645	84%
Sales to Public Authority	80,407	77,689	79,879	79,335	86,792	102,521	110,929	98,958	109,498	-	-	-	826,009	1,124,666	73%
Wholesale Meter/New Carlisle	-	-	-	-	-	-	-	-	-	-	-	-	-	255,691	0%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	340,283	0%
Dumping Fees	788	928	1,645	1,960	-	6,055	4,550	5,460	8,978	-	-	-	30,363	23,001	132%
Laboratory Service Fees	-	-	-	-	-	-	-	1,030	-	-	-	-	1,030	1,560	66%
Discharge Permit Fees	500	1,250	2,500	-	-	3,500	5,000	750	1,250	-	-	-	14,750	5,720	258%
System Development Fee	8,296	1,083	17,899	7,683	9,294	11,355	2,080	31,335	5,687	-	-	-	94,711	339,000	28%
Sewer Repair Insurance	47,219	51,667	49,076	49,112	49,214	49,464	49,376	49,543	49,582	-	-	-	444,252	579,500	77%
Sewer Repair Deductible	8,086	9,218	8,434	10,614	9,548	10,154	8,109	8,388	8,793	-	-	-	81,343	80,000	102%
UAP Assistance Fee	94,855	95,027	94,545	94,502	94,445	94,627	94,670	94,883	95,967	-	-	-	853,522	840,000	102%
UAP Credit (Contra)	(35,000)	(35,950)	(37,322)	(38,572)	(41,341)	(46,324)	(48,605)	(50,334)	(52,305)	-	-	-	(385,752)	(840,000)	46%
RINS Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Disconnect Program Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	<b>3,383,990</b>	<b>3,647,933</b>	<b>3,330,829</b>	<b>3,406,446</b>	<b>3,325,309</b>	<b>3,377,561</b>	<b>3,455,257</b>	<b>3,460,107</b>	<b>3,488,074</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,875,507</b>	<b>39,231,879</b>	<b>79%</b>
<b>Utilities - Other</b>															
Storm Water Fees	80,646	89,900	86,029	86,307	86,377	86,871	86,656	86,913	86,962	-	-	-	776,662	1,147,200	68%
Clean Air/ReLeaf (Leaf Pickup)	36,205	40,005	37,726	37,730	37,785	37,975	37,901	38,018	38,029	-	-	-	341,375	451,610	76%
<b>Sub Total</b>	<b>116,851</b>	<b>129,904</b>	<b>123,755</b>	<b>124,038</b>	<b>124,162</b>	<b>124,847</b>	<b>124,557</b>	<b>124,930</b>	<b>124,992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,118,037</b>	<b>1,598,810</b>	<b>70%</b>
<b>Organic Resources</b>															
Yard Waste Drop-Off	28,266	1,215	4,626	12,613	6,400	7,950	6,188	7,371	6,868	-	-	-	81,497	95,501	85%
Mulch/Compost Sales	160	288	4,220	11,504	14,746	11,017	6,896	5,129	2,735	-	-	-	56,694	70,070	81%
<b>Sub Total</b>	<b>28,426</b>	<b>1,504</b>	<b>8,846</b>	<b>24,117</b>	<b>21,146</b>	<b>18,966</b>	<b>13,084</b>	<b>12,500</b>	<b>9,603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138,191</b>	<b>165,571</b>	<b>83%</b>

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>Animal Resource Center</b>															
Pet Impound Reclaim Fee	150	305	910	485	470	545	315	630	810	-	-	-	4,620	6,300	73%
Pet Adoption Fees	1,422	1,546	2,469	2,504	1,301	1,462	1,350	1,839	2,310	-	-	-	16,203	25,000	65%
Pick Up Fees	80	-	-	80	120	40	80	40	155	-	-	-	595	500	119%
Pet Micro Chipping	160	320	400	400	500	420	420	440	340	-	-	-	3,400	3,600	94%
Vet Expenses	75	160	385	341	406	315	220	302	431	-	-	-	2,635	3,100	85%
Pet Euthanasia	-	20	-	-	-	60	-	-	40	-	-	-	120	100	120%
Animal Surrenders	860	640	1,000	1,100	800	1,040	880	1,000	740	-	-	-	8,060	8,000	101%
Cremation	263	430	770	730	260	1,090	465	430	865	-	-	-	5,303	2,200	241%
Rabies Specimen Prep	30	60	-	30	60	30	30	150	60	-	-	-	450	500	90%
Boarding	-	240	30	60	10	480	-	-	15	-	-	-	835	1,000	84%
<b>Sub Total</b>	<b>3,040</b>	<b>3,721</b>	<b>5,964</b>	<b>5,730</b>	<b>3,927</b>	<b>5,482</b>	<b>3,760</b>	<b>4,831</b>	<b>5,766</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,221</b>	<b>50,300</b>	<b>84%</b>
<b>Other</b>															
DCI Staff Contracts	8,297	9,352	134,589	21,140	30,475	-	76,179	50,805	20,000	-	-	-	350,837	1,438,326	24%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	70,942	69,500	79,946	49,726	64,296	76,650	27,306	99,319	75,093	-	-	-	612,778	913,300	67%
Parking-Century Center	12,745	6,720	27,565	12,140	3,655	7,825	3,740	-	6,050	-	-	-	80,440	100,000	80%
Central Services-Internal Customers	651,692	617,253	792,125	764,995	643,214	801,835	793,237	866,628	736,690	-	-	-	6,667,669	8,166,626	82%
Central Services-External Customers	35,872	34,872	32,507	31,021	36,237	29,161	38,443	32,053	45,765	-	-	-	315,931	469,375	67%
Employee & Employer Assessments	1,379,185	1,360,234	1,370,480	1,356,714	1,409,967	1,370,751	1,337,643	1,384,593	1,383,594	-	-	-	12,353,161	16,464,886	75%
<b>Sub Total</b>	<b>2,158,732</b>	<b>2,097,930</b>	<b>2,437,212</b>	<b>2,235,736</b>	<b>2,187,845</b>	<b>2,286,222</b>	<b>2,276,548</b>	<b>2,433,398</b>	<b>2,267,192</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,380,815</b>	<b>27,587,513</b>	<b>74%</b>
<b>Total Charges for Services</b>	<b>8,368,546</b>	<b>8,612,097</b>	<b>9,026,496</b>	<b>8,559,210</b>	<b>9,231,128</b>	<b>9,949,524</b>	<b>9,905,136</b>	<b>9,523,554</b>	<b>9,840,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83,016,389</b>	<b>108,210,187</b>	<b>77%</b>
<b>Fines, Forfeitures, &amp; Fees</b>															
<b>General</b>															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	5,500	0%
Bad Checks Fines	-	-	24	-	-	-	-	48	48	-	-	-	120	537	22%
Court Fees	-	1,640	50	-	1,972	-	-	1,427	150	-	-	-	5,240	10,000	52%
Plan Commission Application Fee	2,300	1,250	1,150	975	1,800	1,200	2,000	2,300	2,650	-	-	-	15,625	23,250	67%
Zoning Appeals Application Fee	650	1,125	1,650	850	650	2,725	725	1,975	1,200	-	-	-	11,550	11,250	103%
Zoning Admin Fees	1,400	1,200	1,400	1,100	1,500	1,400	1,000	1,700	1,800	-	-	-	12,500	13,950	90%
Zoning Admin Fines	-	-	100	-	-	-	-	580	-	-	-	-	680	-	NA
Tax Abatement Admin Fees	-	-	1,935	-	-	1,212	250	1,329	-	-	-	-	4,726	10,000	47%
Test Filling Fees	450	900	600	900	600	500	500	400	400	-	-	-	5,250	3,950	133%
Econ Dev-CDBG Loan Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	<b>4,800</b>	<b>6,115</b>	<b>6,909</b>	<b>3,825</b>	<b>6,522</b>	<b>7,037</b>	<b>4,475</b>	<b>9,759</b>	<b>6,248</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,691</b>	<b>78,437</b>	<b>71%</b>
<b>Code Enforcement</b>															
Vacant Bldg Registration	-	300	-	75	-	-	-	-	-	-	-	-	375	12,900	3%
Landlord Registration Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rental Unit Safety Fees	750	250	750	850	-	-	7,500	12,250	4,750	-	-	-	27,100	99,900	27%
Demolition & Boarding	358	771	301	1,452	300	551	1,665	25,370	314	-	-	-	31,080	45,000	69%
Collections	698	-	5	598	-	-	878	-	-	-	-	-	2,179	10,155	21%
Environmental Violations	2,952	9,265	5,315	8,016	2,391	6,567	5,456	8,936	4,011	-	-	-	52,908	165,000	32%
Ordinance Violation	2,216	538	205	700	50	3,550	4,120	260	404	-	-	-	12,043	27,500	44%
Animal Ordinance Violation	3,564	208	1,210	(2,867)	4,151	225	3,541	2,553	2,108	-	-	-	14,692	25,000	59%
Forfeitures-Civil Penalties	-	1,000	-	-	-	-	1,000	57,504	-	-	-	-	59,504	117,500	51%
<b>Sub Total</b>	<b>10,539</b>	<b>12,330</b>	<b>7,785</b>	<b>8,823</b>	<b>6,892</b>	<b>10,893</b>	<b>24,159</b>	<b>106,872</b>	<b>11,587</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>199,880</b>	<b>502,955</b>	<b>40%</b>
<b>Parking</b>															
Street Parking Fines	2,270	1,770	4,495	4,020	4,250	5,050	3,404	4,906	5,075	-	-	-	35,239	52,500	67%

City of South Bend  
Revenue by Type Report

Period Ending: September 30, 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	5,123	5,074	2,800	6,784	6,143	9,854	5,610	-	-	-	66,610	80,000	83%
Noise Ordinance	103	170	179	170	-	200	210	1,750	353	-	-	-	3,135	1,000	314%
Curfew Violation	-	-	-	-	-	171	49	-	-	-	-	-	220	200	110%
Impound Towing Fees	715	828	697	580	433	930	720	900	480	-	-	-	6,283	10,000	63%
<b>Sub Total</b>	<b>17,456</b>	<b>9,583</b>	<b>6,000</b>	<b>5,824</b>	<b>3,233</b>	<b>8,084</b>	<b>7,122</b>	<b>12,504</b>	<b>6,443</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,249</b>	<b>91,200</b>	<b>84%</b>
<b>Total Fines, Forfeitures, &amp; Fees</b>	<b>35,065</b>	<b>29,799</b>	<b>25,189</b>	<b>22,492</b>	<b>20,897</b>	<b>31,064</b>	<b>39,160</b>	<b>134,041</b>	<b>29,353</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>367,059</b>	<b>725,092</b>	<b>51%</b>
<b>Other Income</b>															
<b>Miscellaneous Revenue</b>															
Miscellaneous Revenue	746	76,520	6,636	12,847	24,711	19,353	4,446	2,273	21,510	-	-	-	169,042	543,720	31%
Sale of Scrap Metal	-	2,082	1,773	1,542	7,971	-	6,446	1,472	3,222	-	-	-	24,507	21,185	116%
Bond Interest Rebate	-	-	-	18,406	-	-	-	-	39,772	-	-	-	58,178	80,242	73%
Origination Fees	4,840	31,243	-	-	-	-	-	-	13,176	-	-	-	49,259	43,083	114%
Loan Servicing Fees	7,000	-	975	-	10,597	10,704	-	-	2,468	-	-	-	31,743	15,975	199%
<b>Sub Total</b>	<b>12,586</b>	<b>109,844</b>	<b>9,383</b>	<b>32,794</b>	<b>43,278</b>	<b>30,057</b>	<b>10,892</b>	<b>3,745</b>	<b>80,148</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>332,727</b>	<b>704,205</b>	<b>47%</b>
<b>Bank Account Interest</b>	<b>194,087</b>	<b>65,944</b>	<b>93,291</b>	<b>87,024</b>	<b>104,554</b>	<b>379,237</b>	<b>210,288</b>	<b>949,408</b>	<b>826,802</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,910,635</b>	<b>1,814,771</b>	<b>160%</b>
<b>Rental of Property</b>	<b>5,416</b>	<b>14,663</b>	<b>10,932</b>	<b>1,947</b>	<b>12,685</b>	<b>16,611</b>	<b>13,078</b>	<b>700</b>	<b>11,432</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87,462</b>	<b>121,387</b>	<b>72%</b>
<b>Donations</b>	<b>584,444</b>	<b>183,567</b>	<b>92,351</b>	<b>808</b>	<b>68,476</b>	<b>519,435</b>	<b>2,410</b>	<b>690</b>	<b>2,038,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,491,025</b>	<b>3,926,988</b>	<b>89%</b>
<b>3rd Party Revenue</b>															
Cable TV Franchise Fees	-	163,168	-	-	166,031	-	29,348	163,410	-	-	-	-	521,958	700,000	75%
Video Franchise Fees	-	32,549	-	-	30,792	-	-	-	-	-	-	-	63,341	135,000	47%
<b>Sub Total</b>	<b>-</b>	<b>195,718</b>	<b>-</b>	<b>-</b>	<b>196,823</b>	<b>-</b>	<b>29,348</b>	<b>163,410</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>585,299</b>	<b>835,000</b>	<b>70%</b>
<b>Total Other Income</b>	<b>796,533</b>	<b>569,737</b>	<b>205,957</b>	<b>122,572</b>	<b>425,816</b>	<b>945,340</b>	<b>266,016</b>	<b>1,117,953</b>	<b>2,957,226</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,407,149</b>	<b>7,402,351</b>	<b>100%</b>
<b>Reimbursements</b>															
Miscellaneous Reimbursements	5,303	131,228	63,936	18,650	7,818	42,081	(51,914)	231	574	-	-	-	217,906	223,365	98%
Insurance Claim	-	-	-	-	-	146	-	-	-	-	-	-	146	20,146	1%
IT Services	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	-	-	-	48,394	64,525	75%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	200	200	0%
Lamppost Program	-	-	-	-	-	200	2,850	5,950	-	-	-	-	9,000	8,000	113%
Energy Rebates	-	-	-	83,452	-	-	-	-	-	-	-	-	83,452	84,607	99%
Repair Reimbursement	-	75	75	150	-	5	75	150	75	-	-	-	605	20,000	3%
Salary/Overtime Reimb	6,230	8,645	12,188	3,117	8,302	13,122	22,931	3,790	3,604	-	-	-	81,928	387,000	21%
Diesel Tax Rebate	-	-	-	-	-	19,590	-	-	-	-	-	-	19,590	50,000	39%
Pharmacy Rebates	133,067	198,064	20,416	70,512	13,650	30,910	126,371	32,217	32,984	-	-	-	658,192	475,000	139%
Beck's Lake Reimbursement	-	-	-	-	-	28,418	-	-	-	-	-	-	28,418	28,418	100%
Morris Advertising Reimbursement	-	-	600	300	-	1,000	-	-	-	-	-	-	1,900	2,000	95%
<b>Sub Total</b>	<b>149,977</b>	<b>343,389</b>	<b>102,591</b>	<b>181,557</b>	<b>35,147</b>	<b>140,848</b>	<b>105,690</b>	<b>47,715</b>	<b>42,613</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,149,528</b>	<b>1,363,261</b>	<b>84%</b>
<b>Departmental Reimbursements</b>	<b>-</b>	<b>-</b>	<b>4,916</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,916</b>	<b>245,441</b>	<b>2%</b>
<b>Total Reimbursements</b>	<b>149,977</b>	<b>343,389</b>	<b>107,508</b>	<b>181,557</b>	<b>35,147</b>	<b>140,848</b>	<b>105,690</b>	<b>47,715</b>	<b>42,613</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,154,445</b>	<b>1,608,702</b>	<b>72%</b>
<b>Other Sources</b>															
<b>Interfund Transfers &amp; Fixed Cost Allocations</b>															
Interfund Transfers In	8,902,932	2,862,538	4,535,535	3,654,964	3,067,814	3,080,626	8,657,573	2,897,218	3,342,110	-	-	-	41,001,310	52,531,767	78%
PILOT	3,039,663	-	-	-	-	-	3,039,663	-	-	-	-	-	6,079,325	6,079,325	100%
Administration Cost Allocation	752,500	752,500	752,500	752,500	752,500	752,500	752,500	752,500	752,500	-	-	-	6,772,500	9,030,000	75%
IT Cost Allocation	801,684	801,684	801,684	801,684	801,684	801,684	801,684	801,684	801,684	-	-	-	7,215,153	9,620,204	75%
Liability Insurance Allocation	280,417	280,417	280,417	280,417	280,417	280,417	280,417	280,417	280,417	-	-	-	2,523,750	3,365,000	75%
Payroll Cost Allocation	216,811	216,811	216,811	216,811	216,811	196,138	203,592	203,592	203,592	-	-	-	1,890,969	2,601,735	73%
Facilities Management Allocation	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	-	-	-	120,000	160,000	75%
Utility Customer Service Mgmt Allocatio	109,977	109,977	109,977	109,977	109,977	109,977	109,977	109,977	109,977	-	-	-	989,795	1,319,726	75%
<b>Sub Total</b>	<b>14,117,317</b>	<b>5,037,260</b>	<b>6,710,258</b>	<b>5,829,686</b>	<b>5,242,536</b>	<b>5,234,674</b>	<b>13,858,738</b>	<b>5,058,721</b>	<b>5,503,613</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,592,802</b>	<b>84,707,757</b>	<b>79%</b>

City of South Bend  
Revenue by Type Report

Period Ending: September 30, 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	-	-	-	-	-	-	-	-	145,406	-	-	-	145,406	-	NA
Sale of Non-Capital Assets	-	-	23,500	-	-	-	-	-	87,184	-	-	-	110,684	23,500	471%
Sale of Property	17,925	-	-	4,156	-	-	-	-	-	-	-	-	22,081	-	NA
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
<b>Sub Total</b>	17,925	-	23,500	4,156	-	-	-	-	232,590	-	-	-	278,171	24,000	1159%
<b>Issuance of Debt</b>															
Capital Lease Proceeds	-	-	-	166,343	-	8,042,233	-	-	-	-	-	-	8,208,577	9,208,578	89%
Bond Proceeds	-	-	12,110,000	-	-	-	-	-	-	-	-	-	12,110,000	12,110,000	100%
Premium on Bonds	-	-	283,690	-	-	-	-	-	-	-	-	-	283,690	283,690	100%
<b>Sub Total</b>	-	-	12,393,690	166,343	-	8,042,233	-	-	-	-	-	-	20,602,267	21,602,268	95%
<b>Refunds</b>															
Refunds	240,646	287	1,188	10,760	6,203	12,103	18,305	48	2,180	-	-	-	291,721	217,197	134%
Specific Stop Loss	234	3,927	-	-	-	-	-	23,820	(18,815)	-	-	-	9,167	10,000	92%
Utility Receipts Tax Refund	-	-	-	10,160	-	-	-	-	-	-	-	-	10,160	10,160	100%
<b>Sub Total</b>	240,880	4,213	1,188	20,920	6,203	12,103	18,305	23,868	(16,635)	-	-	-	311,048	237,357	131%
<b>Other</b>															
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Interfund Loan - Principal Income	6,000	220,397	-	6,000	-	-	6,000	225,126	-	-	-	-	463,523	469,523	99%
Interfund Loan - Interest Income	-	26,267	-	-	-	-	-	21,538	-	-	-	-	47,805	47,805	100%
Other Loan - Principal Income	26,498	10,533	97,475	50,764	26,916	20,387	33,011	330,690	123	-	-	-	596,397	92,604	644%
Other Loan - Interest Income	13,593	23,271	23,876	-	23,782	17,948	23,467	6,524	31,110	-	-	-	163,570	174,718	94%
<b>Sub Total</b>	46,091	280,467	121,351	56,764	50,698	38,335	62,477	583,878	31,233	-	-	-	1,271,295	784,650	162%
<b>Total Other Sources</b>	<b>14,422,213</b>	<b>5,321,940</b>	<b>19,249,987</b>	<b>6,077,870</b>	<b>5,299,437</b>	<b>13,327,346</b>	<b>13,939,521</b>	<b>5,666,467</b>	<b>5,750,801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,055,583</b>	<b>107,356,032</b>	<b>83%</b>
<b>Revenue Total</b>	<b>29,076,752</b>	<b>18,989,788</b>	<b>34,825,209</b>	<b>19,409,280</b>	<b>21,316,752</b>	<b>113,907,997</b>	<b>29,145,488</b>	<b>20,859,038</b>	<b>28,585,141</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>316,115,445</b>	<b>419,698,158</b>	<b>75%</b>



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	85,770	112,241	74,701	79,626	83,271	90,901	111,951	-	-	-	796,895	1,048,915	76%
Community Initiatives	101	28,850	228,309	78,411	84,036	178,404	42,430	93,657	30,367	106,007	-	-	-	870,471	1,526,626	57%
Community Police Review Office	101	-	-	-	-	-	-	-	-	-	-	-	-	-	103,199	0%
Clerk	101	46,576	41,333	42,787	68,038	35,549	42,164	43,035	48,572	74,713	-	-	-	442,767	694,547	64%
Common Council	101	32,144	37,173	37,057	35,523	51,569	41,332	52,251	56,992	37,142	-	-	-	381,184	724,941	53%
General City	101	67,500	8,329	1,154,152	41,001	292,627	126,036	57,545	1,037,973	1,104,765	-	-	-	3,889,927	39,538,000	10%
Controller' Office	101	139,766	151,078	143,775	305,549	142,962	237,262	149,839	158,045	207,678	-	-	-	1,635,953	2,576,804	63%
Human Resources	101	43,818	44,184	51,536	53,960	34,563	44,474	55,101	50,632	74,408	-	-	-	452,676	949,827	48%
Diversity & Inclusion	101	38,739	36,167	38,464	41,421	45,452	32,920	15,653	58,423	21,494	-	-	-	328,733	740,743	44%
Human Rights	101	31,753	32,791	28,191	38,866	31,632	24,868	23,190	41,939	38,813	-	-	-	292,042	462,479	63%
Legal	101	101,032	110,529	106,648	150,076	115,841	119,100	123,459	127,007	151,713	-	-	-	1,105,405	1,695,716	65%
<b>Sub Total</b>		<b>605,508</b>	<b>773,000</b>	<b>1,766,790</b>	<b>930,711</b>	<b>1,003,299</b>	<b>790,211</b>	<b>697,001</b>	<b>1,700,850</b>	<b>1,928,684</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,196,054</b>	<b>50,061,797</b>	<b>20%</b>
<b>Public Works</b>																
Engineering	101	229,205	230,682	222,892	299,976	231,648	238,206	231,981	252,710	297,742	-	-	-	2,235,041	3,582,616	62%
<b>Sub Total</b>		<b>229,205</b>	<b>230,682</b>	<b>222,892</b>	<b>299,976</b>	<b>231,648</b>	<b>238,206</b>	<b>231,981</b>	<b>252,710</b>	<b>297,742</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,235,041</b>	<b>3,582,616</b>	<b>62%</b>
<b>Public Safety</b>																
Police	101	2,437,107	2,264,379	2,350,301	2,936,898	2,263,068	2,450,506	2,377,981	2,381,426	3,176,916	-	-	-	22,638,582	31,263,638	72%
Crime Lab	101	48,512	52,110	50,720	70,598	47,686	46,419	53,877	62,230	87,679	-	-	-	519,830	869,889	60%
Fire	101	2,089,089	2,075,047	2,148,267	2,791,929	2,140,674	2,112,918	2,061,564	2,241,956	2,752,674	-	-	-	20,414,119	26,677,690	77%
EMS	101	56,097	64,095	52,178	65,731	31,047	51,891	33,319	63,734	79,305	-	-	-	497,397	708,828	70%
Fire Training Center	101	3,535	5,188	4,907	9,783	5,697	6,674	2,683	3,386	2,520	-	-	-	44,372	53,730	83%
<b>Sub Total</b>		<b>4,634,340</b>	<b>4,460,818</b>	<b>4,606,374</b>	<b>5,874,938</b>	<b>4,488,172</b>	<b>4,668,407</b>	<b>4,529,424</b>	<b>4,752,733</b>	<b>6,099,093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,114,300</b>	<b>59,573,774</b>	<b>74%</b>
<b>Community Investment</b>																
Sustainability	101	1,808	546	864	6,877	-	50,000	6,000	-	942	-	-	-	67,037	101,458	66%
<b>Sub Total</b>		<b>1,808</b>	<b>546</b>	<b>864</b>	<b>6,877</b>	<b>-</b>	<b>50,000</b>	<b>6,000</b>	<b>-</b>	<b>942</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,037</b>	<b>101,458</b>	<b>66%</b>
<b>Arts &amp; Culture</b>																
Morris Performing Arts Center	101	606,600	6,248	18,653	1,332	1,332	500	500	-	2,676	-	-	-	637,841	656,962	97%
Palais Royale Ballroom	101	18,879	15,936	22,663	14,606	17,856	12,980	11,603	10,811	10,343	-	-	-	135,678	229,403	59%
<b>Sub Total</b>		<b>625,479</b>	<b>22,184</b>	<b>41,316</b>	<b>15,938</b>	<b>19,188</b>	<b>13,480</b>	<b>12,103</b>	<b>10,811</b>	<b>13,019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>773,518</b>	<b>886,365</b>	<b>87%</b>
<b>Total General Fund</b>		<b>6,096,339</b>	<b>5,487,230</b>	<b>6,638,236</b>	<b>7,128,441</b>	<b>5,742,307</b>	<b>5,760,304</b>	<b>5,476,509</b>	<b>6,717,104</b>	<b>8,339,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,385,950</b>	<b>114,206,009</b>	<b>50%</b>
<b>Venues, Parks &amp; Arts</b>																
<b>Parks &amp; Recreation</b>																
Park Administration	201	84,642	86,965	89,965	110,763	89,854	67,166	84,488	90,873	100,775	-	-	-	805,493	1,133,336	71%
Park Maintenance	201	606,620	558,304	565,318	662,295	522,144	710,069	904,011	772,862	997,978	-	-	-	6,299,602	9,202,281	68%
Golf Courses	201	94,822	83,034	118,212	213,841	239,335	175,201	216,929	199,389	229,308	-	-	-	1,570,070	1,856,271	85%
Recreational Experiences	201	281,368	187,364	209,056	230,371	(30,817)	239,566	246,054	241,210	256,987	-	-	-	1,861,160	2,480,739	75%
Community Programming	201	19,885	16,938	19,915	18,438	461,164	98,794	100,231	103,762	19,771	-	-	-	858,898	1,627,786	53%
Development & Promotions	201	107,817	49,551	65,886	87,779	77,460	107,271	72,791	83,089	128,590	-	-	-	780,235	1,119,622	70%
Park Projects & Capital	201	46,375	41,431	9,639	80,550	34,374	105,297	-	20,817	14,149	-	-	-	352,631	1,696,920	21%
Potawatomi Zoo	201	350,150	150	150	150	350,150	150	150	150	150	-	-	-	701,352	701,803	100%
Park Debt	201	-	4,400	-	-	-	-	-	-	-	-	-	-	4,400	5,000	88%
Morris Palais Marketing	273	74,852	-	-	-	-	-	-	-	-	-	-	-	74,852	100,000	75%
Morris PAC Self-Promotion	274	264,160	-	-	-	-	-	-	-	-	-	-	-	264,160	410,000	64%
Coveleski Stadium Capital	401	-	6,962	-	-	2,017	450	4,504	-	3,005	-	-	-	16,937	25,715	66%
Professional Sports Convention Dev. Area	413	-	664,810	263,005	63,210	11,408	7,605	3,803	25,000	61,977	-	-	-	1,100,817	3,917,170	28%
Morris PAC Improvement	416	17,030	-	416,519	37,250	23,525	185,794	1,197,655	157,163	702,146	-	-	-	2,737,082	8,475,984	32%
Palais Historic Preservation	450	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Morris Performing Arts Center Operations	602	97,320	96,327	107,667	119,650	64,730	71,628	73,745	84,515	106,541	-	-	-	822,122	1,683,579	49%
<b>Sub Total</b>		<b>2,045,042</b>	<b>1,796,235</b>	<b>1,865,332</b>	<b>1,624,298</b>	<b>1,845,343</b>	<b>1,768,991</b>	<b>2,904,361</b>	<b>1,778,831</b>	<b>2,621,379</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,249,812</b>	<b>34,471,207</b>	<b>53%</b>
<b>Parking Garages</b>																
Parking Enforcement	601	62	62	162	182	62	(279)	62	92	31	-	-	-	433	1,038	42%
Parking General Operations	601	66,240	29,086	39,179	32,988	27,535	14,525	23,892	28,725	52,434	-	-	-	314,604	579,121	54%
Main Street Garage	601	6,862	46,676	11,475	2,541	53,830	6,196	6,498	4,823	6,356	-	-	-	145,256	309,407	47%
Leighton Plaza Garage	601	8,705	45,413	13,786	6,454	47,656	5,716	6,343	6,055	3,078	-	-	-	143,206	271,422	53%
Wayne Street Garage	601	4,888	45,943	8,929	5,910	45,004	7,147	5,272	3,371	1,836	-	-	-	128,300	252,507	51%
<b>Sub Total</b>		<b>86,757</b>	<b>167,179</b>	<b>73,529</b>	<b>48,074</b>	<b>174,087</b>	<b>33,306</b>	<b>42,066</b>	<b>43,066</b>	<b>63,734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>731,798</b>	<b>1,413,495</b>	<b>52%</b>

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	342,643	367,940	304,774	316,147	262,360	90,481	382,690	-	-	-	2,594,593	4,094,958	63%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Century Center Energy Saving	672	-	-	-	200,952	-	-	-	-	-	-	-	-	200,952	402,368	50%
<b>Sub Total</b>		227,604	299,954	342,643	568,892	304,774	316,147	262,360	90,481	382,690	-	-	-	2,795,545	4,532,326	62%
<b>Total Venues, Parks &amp; Arts</b>		<b>2,359,402</b>	<b>2,263,369</b>	<b>2,281,504</b>	<b>2,241,264</b>	<b>2,324,204</b>	<b>2,118,444</b>	<b>3,208,786</b>	<b>1,912,377</b>	<b>3,067,803</b>	-	-	-	<b>21,777,155</b>	<b>40,417,028</b>	54%

<b>Public Safety</b>																
<b>Police Department</b>																
Police Seizures	216	-	-	-	-	-	-	-	-	-	-	-	-	-	44,500	0%
Curfew Violations	218	13,888	-	-	-	-	-	171	-	-	-	-	-	14,059	18,799	75%
Law Enforcement Education	220	37,418	62,683	66,514	50,473	35,028	125,512	27,409	48,549	26,679	-	-	-	480,264	548,568	88%
Public Safety Local Income Tax - Police	249	488,040	488,040	488,040	732,060	488,040	488,040	488,040	488,040	732,060	-	-	-	4,880,400	6,344,523	77%
Police Take Home Vehicle	278	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Police Block Grant	280	4,165	-	-	-	-	-	-	-	-	-	-	-	4,165	4,338	96%
Police Grants	292	26,716	-	-	-	-	-	-	-	-	-	-	-	26,716	26,716	100%
Police Academy	294	146,411	-	-	-	-	-	-	-	-	-	-	-	146,411	175,000	84%
COPS MORE Grants	295	24,566	-	-	-	-	-	-	-	-	-	-	-	24,566	145,808	17%
Drug Enforcement	299	-	-	-	-	9,692	24,453	9,999	-	-	-	-	-	44,144	78,500	56%
K-9 Unit	705	2,436	-	-	-	-	-	-	-	-	-	-	-	2,436	2,520	97%
<b>Sub Total</b>		743,640	550,723	554,554	782,533	532,760	638,004	525,619	536,589	758,739	-	-	-	5,623,161	7,439,273	76%
<b>Fire Department</b>																
Public Safety Local Income Tax - Fire	249	488,040	488,040	488,040	732,060	488,040	488,040	488,040	488,040	732,060	-	-	-	4,880,400	6,344,524	77%
Fire Department Capital	287	567,083	-	-	-	807,991	-	709,583	-	31,000	-	-	-	2,115,657	6,798,339	31%
Haz-Mat	289	-	-	-	-	-	-	-	200	-	-	-	-	200	10,000	2%
Indiana River Rescue	291	6,946	22,300	7,181	3,339	14,005	10,816	15,278	13	2,791	-	-	-	82,669	109,359	76%
<b>Sub Total</b>		1,062,069	510,340	495,221	735,399	1,310,036	498,856	1,212,901	488,253	765,851	-	-	-	7,078,926	13,262,222	53%
<b>Total Public Safety</b>		<b>1,805,709</b>	<b>1,061,063</b>	<b>1,049,776</b>	<b>1,517,931</b>	<b>1,842,796</b>	<b>1,136,860</b>	<b>1,738,520</b>	<b>1,024,841</b>	<b>1,524,590</b>	-	-	-	<b>12,702,087</b>	<b>20,701,495</b>	61%

<b>Public Works</b>																
<b>Streets</b>																
Motor Vehicle Highway	202	1,398,252	764,390	781,157	955,629	616,439	344,763	914,864	452,597	423,379	-	-	-	6,651,469	11,856,151	56%
Local Road & Street	251	20,092	2,268	110,904	458,466	209,220	88,393	104,405	61,444	713,869	-	-	-	1,769,061	3,656,900	48%
LOIT 2016 Special Distribution	257	-	-	-	-	-	-	-	-	-	-	-	-	-	56,950	0%
Local Road & Bridge Grant	265	-	197,847	-	12,698	130,582	98,617	-	137,189	17,818	-	-	-	594,751	2,923,443	20%
MVH Restricted Fund	266	37,790	7,307	478,294	27,213	92,024	728,220	574,436	907,452	312,274	-	-	-	3,165,010	5,545,313	57%
Major Moves	412	-	867	43,822	-	-	17,712	-	81,558	358,796	-	-	-	502,754	1,789,238	28%
Project ReLeaf	655	38,751	29,271	65,638	29,323	29,536	29,423	29,278	29,472	29,428	-	-	-	310,121	449,708	69%
<b>Sub Total</b>		1,494,885	1,001,950	1,479,815	1,483,328	1,077,802	1,307,128	1,622,982	1,669,712	1,855,564	-	-	-	12,993,166	26,277,703	49%
<b>Solid Waste</b>																
Solid Waste Operations	610	655,522	626,031	1,153,359	689,386	593,493	657,211	862,205	605,343	653,432	-	-	-	6,495,980	7,106,763	91%
Solid Waste Capital	611	203,562	-	758,270	76,259	128,665	-	368,254	-	-	-	-	-	1,535,010	3,463,022	44%
<b>Sub Total</b>		859,084	626,031	1,911,629	765,645	722,159	657,211	1,230,459	605,343	653,432	-	-	-	8,030,990	10,569,785	76%
<b>Water Works</b>																
Water Works Operations	620	2,704,987	1,726,045	2,459,159	1,833,043	1,445,993	1,748,993	2,780,278	1,738,069	1,828,783	-	-	-	18,265,349	25,313,606	72%
Water Works Capital	622	76,443	54,469	116,951	54,685	257,304	13,600	334,920	38,196	359,313	-	-	-	1,305,881	12,735,287	10%
Water Works Sinking (Debt Service)	625	-	500	-	-	-	194,623	-	600	-	-	-	-	195,723	2,662,430	7%
<b>Sub Total</b>		2,781,430	1,781,014	2,576,110	1,887,727	1,703,298	1,957,216	3,115,197	1,776,865	2,188,096	-	-	-	19,766,952	40,711,323	49%
<b>Wastewater/Sewer/Organic Resources</b>																
Sewer Repair Insurance	640	53,257	53,984	139,898	72,885	72,678	77,477	37,971	98,568	74,120	-	-	-	680,837	993,069	69%
Sewer Division	641	542,054	435,590	1,970,000	489,545	439,521	440,074	481,262	466,920	807,399	-	-	-	6,072,364	7,988,649	76%
Concrete Crew	641	46,554	43,557	38,540	47,380	46,674	38,089	36,441	44,690	42,846	-	-	-	384,771	558,385	69%
Wastewater Operations	641	4,632,060	2,192,494	2,272,603	2,408,207	2,253,710	2,410,609	4,475,990	2,272,056	2,441,873	-	-	-	25,359,600	36,415,625	70%
Organic Resources	641	165,677	74,217	100,962	140,757	83,538	125,490	158,487	178,527	102,597	-	-	-	1,130,252	1,548,840	73%
Sewage Works Capital	642	-	-	726,313	1,441,592	21,374	8,786	121,909	255,282	308,319	-	-	-	2,883,575	14,614,348	20%
Sewage Works Sinking (Debt Service)	649	1,100	-	28,000	750	603,846	-	-	-	795	-	-	-	634,491	11,107,089	6%
<b>Sub Total</b>		5,440,702	2,799,843	5,276,316	4,601,115	3,521,341	3,100,524	5,312,060	3,316,042	3,777,948	-	-	-	37,145,890	73,226,004	51%

City of South Bend  
Expenditures by Activity

Period Ending: September 30, 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	86,430	878	108,249	117,215	89,427	71,912	353,496	-	-	-	840,075	2,271,456	37%
<b>Sub Total</b>		2,385	10,083	86,430	878	108,249	117,215	89,427	71,912	353,496	-	-	-	840,075	2,271,456	37%
<b>Total Public Works</b>		<b>10,578,486</b>	<b>6,218,919</b>	<b>11,330,299</b>	<b>8,738,694</b>	<b>7,132,848</b>	<b>7,139,294</b>	<b>11,370,124</b>	<b>7,439,874</b>	<b>8,828,536</b>	-	-	-	<b>78,777,074</b>	<b>153,056,271</b>	51%
<b>Department of Community Investment</b>																
Studebaker/Oliver Revitalizing Grant	209	-	-	2,717	2,064	150	2,258	-	-	763	-	-	-	7,951	262,443	3%
Economic Development State Grants	210	-	5,649	4,332	82,625	30,449	57,620	7,005	(55,705)	11,975	-	-	-	143,951	604,236	24%
DCI Operating	211	254,919	275,336	284,453	424,061	319,298	283,392	312,636	362,723	415,839	-	-	-	2,932,657	5,759,541	51%
DCI Grants	212	74,337	82,586	194,358	238,384	111,485	269,112	130,622	141,620	422,046	-	-	-	1,664,550	12,791,925	13%
Unsafe Building	219	700	1,510	-	3,440	1,470	-	600	3,270	-	-	-	-	10,990	23,000	48%
Rental Units Regulation	221	10,065	11,650	9,127	7,930	4,566	5,362	4,888	4,891	6,748	-	-	-	65,227	450,794	14%
Neighborhood Services & Enforcement	230	234,472	186,104	198,925	239,355	194,183	165,482	464,678	209,002	306,495	-	-	-	2,198,697	3,933,606	56%
Animal Resource Center	230	67,272	68,101	76,129	107,834	72,720	72,413	83,481	70,623	100,075	-	-	-	718,649	1,195,829	60%
UDAG	410	6,000	-	-	6,000	-	-	6,000	-	-	-	-	-	18,000	356,253	5%
Building Dept Operations	600	173,560	143,680	146,873	185,990	147,383	143,107	158,223	154,451	180,193	-	-	-	1,433,461	2,046,854	70%
Industrial Revolving Fund	754	123,432	2,272,544	441,050	75,093	621,545	62,283	841,830	30,308	(881,611)	-	-	-	3,586,472	4,918,709	73%
<b>Total Dept of Community Investment</b>		<b>944,756</b>	<b>3,047,161</b>	<b>1,357,964</b>	<b>1,372,777</b>	<b>1,503,250</b>	<b>1,061,029</b>	<b>2,009,964</b>	<b>921,182</b>	<b>562,522</b>	-	-	-	<b>12,780,604</b>	<b>32,343,188</b>	40%
<b>Capital &amp; Debt Service Funds</b>																
2017 Park Bond Debt Service	312	572,683	-	-	-	-	-	596,683	-	-	-	-	-	1,169,365	1,169,368	100%
2018 Fire Station #9 Debt Service	350	172,866	-	-	-	-	-	171,291	-	-	-	-	-	344,156	344,157	100%
Local Income Tax - Certified Shares	404	1,470,173	1,635,497	801,893	688,487	1,221,008	1,397,020	2,215,614	1,187,350	825,946	-	-	-	11,442,990	17,596,408	65%
Cumulative Capital Development	406	40,076	11,974	11,974	60,515	119,235	11,974	40,077	11,974	11,974	-	-	-	319,772	512,428	62%
Cumulative Capital Improvement	407	19,946	19,945	19,945	25,947	19,945	25,945	20,446	20,745	20,465	-	-	-	193,330	489,341	40%
Local Income Tax - Economic Develop.	408	889,690	734,084	1,029,366	797,333	779,490	1,044,863	1,351,156	813,985	606,570	-	-	-	8,046,537	29,944,678	27%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2022 Zoo Bond Capital	453	-	-	318,188	-	-	-	-	133,460	94,188	-	-	-	545,836	5,891,800	9%
2021 Infrastructure Bond Capital	455	-	33,466	170,828	79,445	768,998	158,391	-	3,600	142,332	-	-	-	1,357,059	3,815,260	36%
2017 Park Bond Capital	471	-	111,492	68,518	35,501	44,948	63,959	108,332	356,012	567,130	-	-	-	1,355,892	4,264,527	32%
Equipment / Vehicle Leasing	750	-	-	347,697	-	-	-	-	-	-	-	-	-	347,697	347,697	100%
Redevelopment Authority Debt Service	752	-	1,231,178	-	-	365,763	-	-	1,421,724	1,350	-	-	-	3,020,015	3,044,328	99%
South Bend Building Corporation	755	-	1,388,778	-	-	-	-	-	1,358,239	-	-	-	-	2,747,016	2,751,956	100%
2015 Smart Streets Bond Debt Service	756	-	853,784	-	1,650	-	-	-	855,909	-	-	-	-	1,711,344	1,711,694	100%
2015 Park Bond Debt Service	757	-	187,141	-	-	-	-	-	185,416	-	-	-	-	372,556	372,557	100%
2017 Eddy St. Commons Bond Capital	759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2017 Eddy St. Commons Bond Debt	760	-	962,625	-	-	-	-	-	963,750	-	-	-	-	1,926,375	1,926,375	100%
<b>Total Capital &amp; Debt Service</b>		<b>3,165,433</b>	<b>7,169,965</b>	<b>2,768,409</b>	<b>1,688,878</b>	<b>3,319,386</b>	<b>2,702,153</b>	<b>4,503,598</b>	<b>7,312,164</b>	<b>2,269,954</b>	-	-	-	<b>34,899,940</b>	<b>74,182,574</b>	47%
<b>Internal Service Funds</b>																
<b>Central Services</b>																
Equipment Services	222	763,846	748,148	701,554	935,944	695,495	884,730	658,318	977,172	827,748	-	-	-	7,192,955	7,945,303	91%
Radio Shop	222	15,590	14,629	14,783	19,617	14,714	15,217	14,652	14,664	19,645	-	-	-	143,512	283,073	51%
Building Maintenance	222	12,506	11,754	7,862	5,180	6,163	17,217	18,402	17,227	23,024	-	-	-	119,334	221,091	54%
Facilities Management	222	14,890	6,925	6,557	6,557	6,557	14,019	14,019	14,019	17,128	-	-	-	100,670	181,838	55%
Central Services Capital	222	-	2,256	-	26,750	22,400	-	-	4,770	-	-	-	-	56,176	242,425	23%
<b>Subtotal</b>		<b>806,831</b>	<b>783,711</b>	<b>730,755</b>	<b>994,048</b>	<b>745,329</b>	<b>931,183</b>	<b>705,392</b>	<b>1,027,852</b>	<b>887,545</b>	-	-	-	<b>7,612,647</b>	<b>8,873,729</b>	86%
<b>Liability Insurance</b>																
Business Insurance	226	38,439	24,555	-	597	8,979	35,516	1,038,175	29,323	1,367	-	-	-	1,176,951	1,431,000	82%
Liability Insurance	226	4,030	13,597	52,521	23,093	18,973	66,683	20,304	112,480	1,246,155	-	-	-	1,557,837	3,700,754	42%
Workers Compensation	226	218,111	1,581	253,259	(79,565)	12,250	903	182,831	157,289	113,342	-	-	-	860,000	1,268,000	68%
Catastrophic Events	226	364	115	-	-	-	-	-	-	479	-	-	-	479	103,324	0%
<b>Subtotal</b>		<b>260,944</b>	<b>39,848</b>	<b>305,780</b>	<b>(55,875)</b>	<b>40,201</b>	<b>103,102</b>	<b>1,241,310</b>	<b>299,092</b>	<b>1,360,864</b>	-	-	-	<b>3,595,267</b>	<b>6,503,078</b>	55%
IT / Innovation /311 Call Center	279	796,631	859,083	942,872	588,074	830,736	569,592	886,722	726,880	1,006,041	-	-	-	7,206,632	11,054,062	65%
Self-Funded Employee Benefits	711	1,355,367	1,263,751	1,489,383	1,246,889	1,114,825	1,691,892	1,294,547	1,777,308	1,290,971	-	-	-	12,524,933	18,399,864	68%
Unemployment Compensation	713	611	1,625	5,072	683	15,403	1,798	1,300	25	-	-	-	-	26,517	80,000	33%
Parental Leave	714	6,041	9,818	7,200	6,645	4,664	2,647	7,124	18,756	1,652	-	-	-	64,546	253,846	25%
<b>Total Internal Service Funds</b>		<b>3,226,425</b>	<b>2,957,837</b>	<b>3,481,062</b>	<b>2,780,464</b>	<b>2,751,159</b>	<b>3,300,214</b>	<b>4,136,395</b>	<b>3,849,913</b>	<b>4,547,074</b>	-	-	-	<b>31,030,542</b>	<b>45,164,579</b>	69%

City of South Bend  
Expenditures by Activity

Period Ending: September 30, 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>Miscellaneous</b>																
Gift, Donation, Bequest	217	16,100	51,404	16,192	26,520	12,895	21,740	26,657	11,564	24,337	-	-	-	207,407	740,289	28%
Loss Recovery	227	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Human Rights Federal Grants	258	14,958	15,083	19,199	20,837	14,972	20,774	19,588	19,295	30,458	-	-	-	175,164	248,783	70%
American Rescue Plan	263	1,859,986	28,704	5,240	65,650	68,700	44,550	-	121,510	-	-	-	-	2,194,340	13,510,000	16%
COVID-19 Response	264	57,024	41,280	72,156	26,081	24,700	80,693	29,170	37,893	52,661	-	-	-	421,660	1,166,853	36%
<b>Sub Total</b>		1,948,068	136,471	112,787	139,088	121,267	167,757	75,415	190,261	107,456	-	-	-	2,998,571	15,665,925	19%
<b>Fiduciary Funds</b>																
Fire Pension	701	344,630	342,637	340,526	340,863	348,534	338,342	348,205	342,273	354,631	-	-	-	3,100,641	4,591,888	68%
Police Pension	702	504,789	504,920	502,540	502,830	489,753	497,709	498,526	492,032	492,403	-	-	-	4,485,503	6,057,740	74%
<b>Sub Total</b>		849,419	847,558	843,066	843,693	838,287	836,050	846,731	834,306	847,034	-	-	-	7,586,144	10,649,628	71%
<b>Total Other</b>		2,797,487	984,029	955,854	982,781	959,554	1,003,808	922,146	1,024,567	954,490	-	-	-	10,584,715	26,315,553	40%
<b>Total Civil City</b>		30,974,038	29,189,572	29,863,104	26,451,229	25,575,504	24,222,105	33,366,041	30,202,024	30,094,449	-	-	-	259,938,068	506,386,696	51%
<b>Redevelopment Commission Controlled Funds</b>																
<b>Tax Increment Financing Funds</b>																
TIF River West Development Area	324	4,399,775	339,849	624,965	283,199	725,987	711,470	4,535,785	922,057	576,523	-	-	-	13,119,611	25,863,485	51%
TIF West Washington	422	-	-	-	-	-	-	-	44,448	-	-	-	-	44,448	228,561	19%
TIF River East Development Area	429	27,053	83,420	118,016	17,856	3,000	353,022	3,600	95,507	225,180	-	-	-	926,655	8,178,801	11%
TIF Southside Development #1	430	51,507	1,494	6,950	2,351	509,917	359,835	143,257	180,197	179,591	-	-	-	1,435,099	10,198,505	14%
TIF Douglas Road	435	178,553	-	-	-	1,308	-	30,594	-	-	-	-	-	210,455	284,630	74%
TIF River East Residential Area	436	2,195,625	246,664	-	-	-	1,500	2,200,750	246,664	1,500	-	-	-	4,892,703	4,921,704	99%
<b>Sub Total</b>		6,852,513	671,427	749,932	303,406	1,240,212	1,425,827	6,913,986	1,488,873	982,795	-	-	-	20,628,970	49,675,686	42%
<b>Redevelopment Funds</b>																
Redevelopment General	433	110,000	3,675	1,750	1,750	41,667	86,900	541,400	-	1,750	-	-	-	788,892	1,191,283	66%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	-	-	-	-	-	15,662	7,546	-	-	-	-	-	23,208	2,389,024	1%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		110,000	3,675	1,750	1,750	41,667	102,562	548,946	-	1,750	-	-	-	812,100	3,580,307	23%
<b>Debt Service Funds</b>																
2019 South Shore Double Tracking Res.	352	-	516,625	-	-	-	-	-	513,125	-	-	-	-	1,029,750	1,029,750	100%
2020 TIF Library Bond Debt Reserve	353	-	8	-	-	-	-	-	8	-	-	-	-	16	-	NA
<b>Sub Total</b>		-	516,633	-	-	-	-	-	513,133	-	-	-	-	1,029,766	1,029,750	100%
<b>Total Redevelopment Funds</b>		6,962,513	1,191,735	751,682	305,156	1,281,879	1,528,389	7,462,932	2,002,006	984,545	-	-	-	22,470,836	54,285,743	41%
<b>Total Expenditures</b>		37,936,551	30,381,307	30,614,786	26,756,386	26,857,383	25,750,494	40,828,973	32,204,030	31,078,993	-	-	-	282,408,904	560,672,439	50%

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
223	2022 Canon Copier Lease 10	2022	N/A	2023	279	Monthly	8,251	-	8,251	3,731	364	4,095	4,520
224	2022 Dell Computer Equipment Lease 9	2022	N/A	2025	279	Annual	202,985	-	202,985	57,654	-	57,654	145,331
225	2022 Vehicle/Equip Lease	2022	N/A	2027	Various	Biannual	8,042,233	-	8,042,233	829,763	19,416	849,179	7,212,470
<b>Total Civil City Capital Lease Debt</b>							<b>34,578,360</b>	<b>14,566,490</b>	<b>8,419,813</b>	<b>6,297,458</b>	<b>249,254</b>	<b>6,546,713</b>	<b>16,688,844</b>

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>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
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 Civil 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 Civil 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 Civil 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>							254,706,190	138,218,117	20,529,813	19,211,794	4,651,586	23,863,380	139,536,136
<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>							381,291,468	213,185,131	20,529,813	26,592,996	7,387,614	33,980,610	207,121,948

**Full-Time Staffing Summary by Fund**

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>101 - General Fund</b>													
Mayor's Office	8	9	9	9	8	8	9	9	9	9	-	-	-
Community Initiatives	6	4	4	5	5	4	4	5	5	5	-	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk	5	3	4	5	3	5	5	5	5	5	-	-	-
Common Council	9	9	9	9	9	9	9	9	9	9	-	-	-
Controller's Office	21	17	17	17	17	18	18	18	16	15	-	-	-
Human Resources	8	5	5	4	2	5	5	5	6	6	-	-	-
Diversity & Inclusion	3	3	3	3	1	1	1	1	1	1	-	-	-
Human Rights	4	4	3	3	4	3	3	4	4	4	-	-	-
Legal Department	13	10	9	11	11	11	11	11	10	10	-	-	-
Engineering	25	23	23	23	22	22	23	23	22	23	-	-	-
Police Department	276	270	260	257	265	262	260	266	270	268	-	-	-
Police Crime Lab	7	6	6	6	5	5	6	7	8	8	-	-	-
Fire Department	265	251	243	247	249	249	249	245	249	249	-	-	-
EMS	4	4	4	4	4	4	4	4	4	4	-	-	-
	<b>655</b>	<b>618</b>	<b>599</b>	<b>603</b>	<b>605</b>	<b>606</b>	<b>607</b>	<b>612</b>	<b>618</b>	<b>616</b>	-	-	-
<b>201 - Parks &amp; Recreation</b>													
Administration	5	5	6	6	6	6	6	6	5	6	-	-	-
Maintenance	43	43	47	46	45	46	46	47	44	46	-	-	-
Golf Courses	9	7	7	7	7	7	8	8	8	8	-	-	-
Recreational Experiences	10	10	10	10	10	10	10	10	10	10	-	-	-
Community Programming	14	11	7	7	7	7	7	7	7	7	-	-	-
Development & Promotions	7	7	6	7	7	8	8	8	8	8	-	-	-
	<b>88</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>82</b>	<b>84</b>	<b>85</b>	<b>86</b>	<b>82</b>	<b>85</b>	-	-	-
<b>202 - Motor Vehicle Highway</b>													
Streets/Traffic & Lighting	51	52	50	52	50	48	47	48	50	48	-	-	-
Curb & Sidewalk	8	7	8	8	8	8	7	7	8	8	-	-	-
	<b>59</b>	<b>59</b>	<b>58</b>	<b>60</b>	<b>58</b>	<b>56</b>	<b>54</b>	<b>55</b>	<b>58</b>	<b>56</b>	-	-	-
<b>211 - Dept of Community Investment Operating</b>													
Community Investment	37	28	28	28	27	28	30	29	29	29	-	-	-
Historic Preservation	2	2	2	2	2	2	2	2	2	2	-	-	-
Office of Sustainability	2	1	1	1	1	1	1	1	1	1	-	-	-
	<b>41</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>30</b>	<b>31</b>	<b>33</b>	<b>32</b>	<b>32</b>	<b>32</b>	-	-	-

City of South Bend  
Staffing Headcount

September 30, 2022

Full-Time Staffing Summary by Fund

**221 - Rental Units Regulation**

Rental Unit Inspection

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

**222 - Central Services**

Equipment Services  
Radio Shop  
Building Maintenance  
Facilities Management

31	26	26	26	24	24	23	24	25	26	-	-	-
3	2	2	2	2	2	2	2	2	2	-	-	-
3	2	1	-	-	3	3	3	3	3	-	-	-
1	-	-	-	-	1	1	1	1	1	-	-	-
<b>38</b>	<b>30</b>	<b>29</b>	<b>28</b>	<b>26</b>	<b>30</b>	<b>29</b>	<b>30</b>	<b>31</b>	<b>32</b>	-	-	-

**230 - Code Enforcement Fund**

Neighborhood Services  
Animal Resource Center

20	20	20	19	19	17	16	15	16	19	-	-	-
9	7	8	9	8	8	8	9	9	9	-	-	-
<b>29</b>	<b>27</b>	<b>28</b>	<b>28</b>	<b>27</b>	<b>25</b>	<b>24</b>	<b>24</b>	<b>25</b>	<b>28</b>	-	-	-

**258 - Human Rights Federal Grants**

EEOC  
HUD

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

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

311 Call Center  
Innovation & Technology

8	8	8	8	8	8	8	8	8	8	-	-	-
24	22	21	21	21	20	20	20	21	21	-	-	-
<b>32</b>	<b>30</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>29</b>	<b>29</b>	-	-	-

**600 - Consolidated Building Fund**

Building Department

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

Morris Performing Arts Center

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

Solid Waste

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

Water Works

68	62	61	62	59	58	60	59	62	66	-	-	-
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**640 - Sewer Insurance**

Sewer Repair

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

September 30, 2022

Full-Time Staffing Summary by Fund

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
<b>641 - Sewage Works</b>													
Sewers	35	36	34	33	32	35	34	34	37	36	-	-	-
Concrete Crew	4	5	4	4	4	4	3	4	3	4	-	-	-
Wastewater	44	39	42	42	41	39	39	40	43	41	-	-	-
Organic Resources	6	6	6	6	6	5	5	5	5	6	-	-	-
<b>89</b>	<b>86</b>	<b>86</b>	<b>85</b>	<b>83</b>	<b>83</b>	<b>81</b>	<b>83</b>	<b>88</b>	<b>87</b>	-	-	-	

**670 - Century Center**

Century Center

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

<b>1,165</b>	<b>1,084</b>	<b>1,061</b>	<b>1,064</b>	<b>1,052</b>	<b>1,054</b>	<b>1,056</b>	<b>1,063</b>	<b>1,078</b>	<b>1,081</b>	-	-	-
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Full-Time Staffing Summary by Activity

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
<b>General Government</b>													
Mayor's Office	8	9	9	9	8	8	9	9	9	9	-	-	-
Community Initiatives	6	4	4	5	5	4	4	5	5	5	-	-	-
City Clerk	5	3	4	5	3	5	5	5	5	5	-	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	9	9	9	9	9	-	-	-
Controller's Office	21	17	17	17	17	18	18	18	16	15	-	-	-
Human Resources	8	5	5	4	2	5	5	5	6	6	-	-	-
Diversity & Inclusion	3	3	3	3	1	1	1	1	1	1	-	-	-
Human Rights	6	6	5	5	6	5	5	6	5	4	-	-	-
Legal Department	13	10	9	11	11	11	11	11	10	10	-	-	-
Central Services	38	30	29	28	26	30	29	30	31	32	-	-	-
<b>118</b>	<b>96</b>	<b>94</b>	<b>96</b>	<b>88</b>	<b>96</b>	<b>96</b>	<b>99</b>	<b>97</b>	<b>96</b>	-	-	-	

**Public Works**

Engineering  
Streets & Sewers  
Solid Waste  
Wastewater  
Organic Resources  
Water Works

25	23	23	23	22	22	23	23	22	23	-	-	-
100	102	98	99	96	97	93	95	100	98	-	-	-
25	23	24	24	24	24	24	23	25	23	-	-	-
44	39	42	42	41	39	39	40	43	41	-	-	-
6	6	6	6	6	5	5	5	5	6	-	-	-
68	62	61	62	59	58	60	59	62	66	-	-	-
<b>268</b>	<b>255</b>	<b>254</b>	<b>256</b>	<b>248</b>	<b>245</b>	<b>244</b>	<b>245</b>	<b>257</b>	<b>257</b>	-	-	-

Staffing Headcount

Full-Time Staffing Summary by Activity

**Public Safety**

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Police - Sworn Officers	232	228	218	220	213	215	213	211	223	222	-	-	-
Police - Civilians	43	42	42	38	41	41	42	42	43	43	-	-	-
Police - Police Recruit	8	6	6	5	16	11	11	20	12	11	-	-	-
Fire/EMS - Sworn Firefighters	256	248	240	239	241	241	241	237	241	246	-	-	-
Fire/EMS - Civilians	7	7	7	7	7	7	7	7	7	7	-	-	-
Fire/EMS - Fire Recruits	6	-	-	5	5	5	5	5	5	-	-	-	-
	<b>552</b>	<b>531</b>	<b>513</b>	<b>514</b>	<b>523</b>	<b>520</b>	<b>519</b>	<b>522</b>	<b>531</b>	<b>529</b>	-	-	-

**Venues, Parks & Arts**

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

**Department of Community Investment**

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

**Department of Innovation & Technology**

	<b>32</b>	<b>30</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>29</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>	<b>1,064</b>	<b>1,052</b>	<b>1,054</b>	<b>1,056</b>	<b>1,063</b>	<b>1,078</b>	<b>1,081</b>	-	-	-
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City of South Bend  
Staffing Headcount

September 30, 2022

Part-Time Staffing Summary by Fund

**101 - General Fund**

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

**201 - Parks & Recreation**

Maintenance	13	9	9	15	18	21	23	25	28	-	-	-
Golf Courses	6	10	38	43	48	51	51	79	80	-	-	-
Recreational Experiences	18	18	20	22	26	23	26	30	35	-	-	-
Development & Promotions	1	1	2	2	1	1	1	1	1	-	-	-
	<b>38</b>	<b>38</b>	<b>69</b>	<b>82</b>	<b>93</b>	<b>96</b>	<b>101</b>	<b>135</b>	<b>144</b>	-	-	-

**202 - Motor Vehicle Highway**

Streets/Traffic & Lighting	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>6</b>	<b>7</b>	<b>6</b>	<b>7</b>	<b>6</b>	-	-	-
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**222 - Central Services**

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

Neighborhood Services	1	1	1	1	1	1	1	1	1	-	-	-
Animal Resource Center	3	3	3	3	3	3	1	2	3	-	-	-
	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>3</b>	<b>4</b>	-	-	-

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

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

Morris Performing Arts Center	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	-	-	-
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**620 - Water Works**

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

Sewers	<b>4</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	-	-	-
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**670 - Century Center**

Century Center	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	-	-	-
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<b>Total Part-Time Employees by Fund</b>	<b>78</b>	<b>80</b>	<b>111</b>	<b>121</b>	<b>158</b>	<b>155</b>	<b>155</b>	<b>181</b>	<b>197</b>	-	-	-
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City of South Bend  
Staffing Headcount

September 30, 2022

**Paid Temporary, Seasonal, and Intern Staffing**

**101 - General Fund**

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

**201 - Parks & Recreation**

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

**202 - Motor Vehicle Highway**

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

**230 - Code Enforcement Fund**

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

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

311 Call Center	-	-	-	-	-	-	-	-	1	-	-	-
Innovation & Technology	-	-	-	-	-	2	2	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>

**620 - Water Works**

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

Sewers	1	1	1	2	2	6	6	3	3	-	-	-
Wastewater	1	-	-	-	-	-	-	1	1	-	-	-
	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>6</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>

**655 - Project ReLeaf**

Leaf Pickup	-	-	-	-	-	-	-	6	6	-	-	-
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<b>Total Paid Temporary, Seasonal, and Intern Staff</b>	<b>68</b>	<b>65</b>	<b>70</b>	<b>37</b>	<b>124</b>	<b>164</b>	<b>158</b>	<b>198</b>	<b>186</b>	<b>-</b>	<b>-</b>	<b>-</b>
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City of South Bend  
Staffing Headcount

September 30, 2022

Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Time Staff	1,165	1,084	1,061	1,064	1,052	1,054	1,056	1,063	1,078	1,081	-	-	-
Part Time Staff		78	80	111	121	158	155	155	181	197	-	-	-
Temporary / Seasonal		68	65	70	37	124	164	158	198	186	-	-	-
<b>City Total</b>	<b>1,165</b>	<b>1,230</b>	<b>1,206</b>	<b>1,245</b>	<b>1,210</b>	<b>1,336</b>	<b>1,375</b>	<b>1,376</b>	<b>1,457</b>	<b>1,464</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**September 30, 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	24,657,607		24,657,607	20,317,495	55%
Intergov./ Shared Revenues	4,837,992	4,251,806	4,000,122	4,000,122	2,087,958		2,087,958	1,912,164	52%
Intergov./ Grants	191,097	1,482,045	-	-	-		-	-	-
Licenses & Permits	281,230	258,054	294,125	294,125	215,892		215,892	78,233	73%
Charges for Services	4,468,596	5,286,199	4,135,160	4,135,160	3,665,996		3,665,996	469,164	89%
Fines, Forfeitures, and Fees	5,298	6,235	8,525	8,525	3,611		3,611	4,914	42%
Interest Earnings	309,268	290,597	481,983	417,105	386,921		386,921	30,184	93%
Donations	1,357,432	1,769,377	1,365,000	1,365,000	1,358,100		1,358,100	6,900	99%
Other Income	1,706,245	1,238,059	1,333,520	1,398,836	905,055		905,055	493,781	65%
Interfund Allocation Reimb	8,563,135	9,896,054	10,544,420	10,544,420	7,908,315		7,908,315	2,636,105	75%
Interfund Transfers In	6,283,500	2,727,079	-	-	-		-	-	-
PILOT	6,221,791	6,154,321	6,079,325	6,079,325	6,079,325		6,079,325	-	100%
<b>Total Revenue</b>	<b>74,885,707</b>	<b>77,019,698</b>	<b>73,217,282</b>	<b>73,217,720</b>	<b>47,268,780</b>		<b>47,268,780</b>	<b>25,948,940</b>	<b>65%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	38,858,879	39,390,302	36,304,419	36,540,059	26,967,242	-	26,967,242	9,572,817	74%
Fringe Benefits	13,303,099	13,920,158	17,929,005	17,689,037	12,110,697	635	12,111,332	5,577,705	68%
<b>Total Personnel</b>	<b>52,161,978</b>	<b>53,310,460</b>	<b>54,233,424</b>	<b>54,229,096</b>	<b>39,077,939</b>	<b>635</b>	<b>39,078,574</b>	<b>15,150,522</b>	<b>72%</b>
<b>Supplies</b>	<b>1,720,163</b>	<b>2,033,958</b>	<b>2,265,998</b>	<b>2,722,718</b>	<b>2,067,755</b>	<b>286,515</b>	<b>2,354,271</b>	<b>368,447</b>	<b>86%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,755,294	1,811,607	2,011,038	2,435,124	1,236,753	813,065	2,049,818	385,306	84%
Printing & Advertising	83,792	188,451	185,430	336,860	241,930	37,213	279,144	57,717	83%
Utilities	663,087	654,363	614,408	618,408	456,691	-	456,691	161,717	74%
Repairs & Maintenance	2,191,066	1,951,940	2,363,099	3,930,365	1,677,690	1,594,278	3,271,968	658,396	83%
Education & Training	152,685	186,351	296,460	427,302	161,037	76,893	237,930	189,372	56%
Travel	17,787	25,843	92,000	75,357	38,501	13,025	51,526	23,830	68%
Grants & Subsidies	48,635	390,075	36,645,000	25,267,427	1,957,793	729,499	2,687,291	22,580,136	11%
Other Services & Charges	491,973	597,714	575,273	7,254,891	1,288,913	693,620	1,982,533	5,272,358	27%
Debt Service Principal	149,934	145,798	-	-	-	-	-	-	-
Debt Service Interest & Fees	3,937	1,667	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>5,558,190</b>	<b>5,953,810</b>	<b>42,782,708</b>	<b>40,345,733</b>	<b>7,059,308</b>	<b>3,957,594</b>	<b>11,016,902</b>	<b>29,328,832</b>	<b>27%</b>
<b>Operating Expenditures</b>	<b>59,440,332</b>	<b>61,298,229</b>	<b>99,282,130</b>	<b>97,297,548</b>	<b>48,205,002</b>	<b>4,244,745</b>	<b>52,449,746</b>	<b>44,847,801</b>	<b>54%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,605,500</b>	<b>172,078</b>	<b>1,052,144</b>	<b>1,224,223</b>	<b>3,381,277</b>	<b>27%</b>
<b>Bad Debt</b>	<b>8,070</b>	<b>649</b>	<b>300</b>	<b>1,300</b>	<b>830</b>	<b>-</b>	<b>830</b>	<b>470</b>	<b>64%</b>
<b>Interfund</b>									
Interfund Allocations	6,910,980	9,320,120	9,701,661	9,701,661	7,276,246	-	7,276,246	2,425,415	75%
Interfund Transfers Out	175,579	4,948,093	600,000	2,600,000	1,731,794	-	1,731,794	868,206	67%
<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>9,008,040</b>	<b>-</b>	<b>9,008,040</b>	<b>3,293,621</b>	<b>73%</b>
<b>Total Expenditures</b>	<b>66,534,960</b>	<b>75,567,091</b>	<b>109,584,091</b>	<b>114,206,009</b>	<b>57,385,950</b>	<b>5,296,889</b>	<b>62,682,839</b>	<b>51,523,169</b>	<b>55%</b>
<b>Net Surplus / (Deficit)</b>	<b>8,350,746</b>	<b>1,452,607</b>	<b>(36,366,809)</b>	<b>(40,988,289)</b>	<b>(10,117,170)</b>		<b>(15,414,059)</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>13,219,785</b>	<b>44,392,843</b>				
Cash Reserves Target	23,287,236	26,448,482		39,972,103					
							<b>Cash Reserves Target</b>		
							35% of Annual expenditures		

**Fund Purpose:**

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**September 30, 2022**

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

<u>Expenditures by Dept/Division</u>	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Mayor	1,037,853	990,182	1,048,882	1,048,915	796,895	578	797,474	251,441	76%
Community Initiatives	300,312	857,425	1,160,126	1,526,626	870,471	125,000	995,471	531,155	65%
Community Police Review Office	-	27,206	103,199	103,199	-	-	-	103,199	0%
City Clerk	512,958	633,713	694,547	694,547	442,767	2,803	445,570	248,977	64%
Common Council	483,761	593,820	724,311	724,941	381,184	6,733	387,917	337,024	54%
General City	44,841	43,000	43,000	43,000	43,000	654,292	697,292	(654,292)	1622%
American Rescue Plan	-	4,948,093	36,195,000	39,495,000	3,846,927	3,255,183	7,102,111	32,392,889	18%
Finance	2,217,244	2,111,012	2,535,491	2,576,804	1,635,953	47,067	1,683,020	893,784	65%
Human Resources	597,913	651,325	957,327	949,827	452,676	4,283	456,959	492,868	48%
Diversity & Inclusion	254,986	546,687	611,073	740,743	328,733	190,736	519,469	221,274	70%
Human Rights General	267,591	295,679	462,479	462,479	292,042	19,066	311,108	151,371	67%
Legal Dept	1,299,029	1,399,494	1,695,716	1,695,716	1,105,405	4,864	1,110,269	585,447	65%
Police General	27,639,992	30,031,479	31,101,209	31,263,638	22,638,582	491,681	23,130,264	8,133,374	74%
Crime Lab	552,838	628,676	868,577	869,889	519,830	3,019	522,850	347,039	60%
Fire General	26,056,166	26,373,821	26,165,969	26,677,690	20,414,119	308,477	20,722,596	5,955,093	78%
EMS	592,302	710,778	825,174	708,828	497,397	22,306	519,703	189,125	73%
Fire Training Center	30,175	32,253	148,000	53,730	44,372	1,873	46,244	7,486	86%
Morris PAC	1,003,966	1,106,303	600,000	656,962	637,841	5,464	643,305	13,657	98%
Palais Royale	221,414	149,547	208,649	229,403	135,678	14,337	150,014	79,388	65%
Engineering	2,879,656	3,123,492	3,435,362	3,582,616	2,235,041	104,141	2,339,182	1,243,433	65%
Sustainability	234,165	90,441	-	101,458	67,037	34,984	102,022	(564)	101%
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>114,206,009</b>	<b>57,385,950</b>	<b>5,296,889</b>	<b>62,682,839</b>	<b>51,523,168</b>	<b>55%</b>

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**September 30, 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	489,197	-	489,197	132,774	79%
Fringe Benefits	199,062	205,069	231,870	231,870	167,812	-	167,812	64,058	72%
<b>Total Personnel</b>	<b>767,501</b>	<b>783,061</b>	<b>853,841</b>	<b>853,841</b>	<b>657,009</b>	<b>-</b>	<b>657,009</b>	<b>196,832</b>	<b>77%</b>
<b>Supplies</b>	<b>6,028</b>	<b>3,888</b>	<b>5,500</b>	<b>5,500</b>	<b>2,563</b>	<b>50</b>	<b>2,614</b>	<b>2,886</b>	<b>48%</b>
<b>Services &amp; Charges</b>									
Professional Services	143,724	-	7,000	4,500	-	-	-	4,500	0%
Printing & Advertising	25,634	43,385	41,500	32,730	26,889	475	27,364	5,366	84%
Repairs & Maintenance	800	650	300	300	33	-	33	267	11%
Education & Training	-	171	1,000	1,000	-	-	-	1,000	0%
Travel	-	-	3,500	3,975	474	-	474	3,501	12%
Other Services & Charges	740	1,110	500	11,328	8,121	53	8,174	3,154	72%
<b>Total Services &amp; Charges</b>	<b>170,898</b>	<b>45,316</b>	<b>53,800</b>	<b>53,833</b>	<b>35,517</b>	<b>528</b>	<b>36,045</b>	<b>17,788</b>	<b>67%</b>
<b>Operating Expenditures</b>	<b>944,428</b>	<b>832,264</b>	<b>913,141</b>	<b>913,174</b>	<b>695,089</b>	<b>578</b>	<b>695,668</b>	<b>217,506</b>	<b>76%</b>
<b>Interfund Allocations</b>	<b>93,425</b>	<b>157,918</b>	<b>135,741</b>	<b>135,741</b>	<b>101,806</b>	<b>-</b>	<b>101,806</b>	<b>33,935</b>	<b>75%</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>796,895</b>	<b>578</b>	<b>797,474</b>	<b>251,441</b>	<b>76%</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**  
**September 30, 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	189,954	-	189,954	130,440	59%
Fringe Benefits	46,102	91,386	144,080	144,080	80,153	-	80,153	63,927	56%
<b>Total Personnel</b>	<b>165,504</b>	<b>309,515</b>	<b>464,474</b>	<b>464,474</b>	<b>270,107</b>	<b>-</b>	<b>270,107</b>	<b>194,367</b>	<b>58%</b>
<b>Supplies</b>									
	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	134,808	210,500	273,000	385,500	288,500	125,000	413,500	(28,000)	107%
Printing & Advertising	-	1,410	25,000	24,880	895	-	895	23,986	4%
Education & Training	-	-	12,500	112,500	34,487	-	34,487	78,013	31%
Travel	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	336,000	350,000	504,000	250,000	-	250,000	254,000	50%
Other Services & Charges	-	-	-	120	119	-	119	1	99%
<b>Total Services &amp; Charges</b>	<b>134,808</b>	<b>547,910</b>	<b>660,500</b>	<b>1,027,000</b>	<b>574,001</b>	<b>125,000</b>	<b>699,001</b>	<b>328,000</b>	<b>68%</b>
<b>Operating Expenditures</b>	<b>300,312</b>	<b>857,425</b>	<b>1,124,974</b>	<b>1,491,474</b>	<b>844,107</b>	<b>125,000</b>	<b>969,107</b>	<b>522,367</b>	<b>65%</b>
<b>Interfund Allocations</b>	<b>-</b>	<b>-</b>	<b>35,152</b>	<b>35,152</b>	<b>26,364</b>	<b>-</b>	<b>26,364</b>	<b>8,788</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>300,312</b>	<b>857,425</b>	<b>1,160,126</b>	<b>1,526,626</b>	<b>870,471</b>	<b>125,000</b>	<b>995,471</b>	<b>531,155</b>	<b>65%</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**  
**September 30, 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>	-	27,206	93,199	93,199	-	-	-	93,199	0%
<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>	-	-	10,000	10,000	-	-	-	10,000	0%
<b>Total Expenditures</b>	-	27,206	103,199	103,199	-	-	-	103,199	0%

**Division Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**September 30, 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	209,466	-	209,466	111,046	65%
Fringe Benefits	103,502	113,731	133,959	133,959	68,141	320	68,461	65,498	51%
<b>Total Personnel</b>	<b>374,456</b>	<b>402,642</b>	<b>454,471</b>	<b>454,471</b>	<b>277,607</b>	<b>320</b>	<b>277,927</b>	<b>176,544</b>	<b>61%</b>
<b>Supplies</b>	<b>6,389</b>	<b>8,089</b>	<b>9,200</b>	<b>9,200</b>	<b>3,511</b>	<b>2,223</b>	<b>5,734</b>	<b>3,466</b>	<b>62%</b>
<b>Services &amp; Charges</b>									
Professional Services	25,275	15,066	25,000	23,000	22,598	-	22,598	403	98%
Printing & Advertising	18,528	23,705	27,500	27,500	12,033	260	12,293	15,207	45%
Repairs & Maintenance	32,656	6,400	5,000	7,000	5,997	-	5,997	1,003	86%
Education & Training	1,393	14,250	6,000	4,000	796	-	796	3,204	20%
Travel	342	-	5,000	2,500	-	-	-	2,500	0%
Other Services & Charges	4,963	7,635	7,500	12,000	4,069	-	4,069	7,931	34%
<b>Total Services &amp; Charges</b>	<b>83,157</b>	<b>67,056</b>	<b>76,000</b>	<b>76,000</b>	<b>45,492</b>	<b>260</b>	<b>45,752</b>	<b>30,248</b>	<b>60%</b>
<b>Operating Expenditures</b>	<b>464,002</b>	<b>477,787</b>	<b>539,671</b>	<b>539,671</b>	<b>326,610</b>	<b>2,803</b>	<b>329,413</b>	<b>210,258</b>	<b>61%</b>
<b>Interfund Allocations</b>	<b>48,956</b>	<b>155,926</b>	<b>154,876</b>	<b>154,876</b>	<b>116,157</b>	<b>-</b>	<b>116,157</b>	<b>38,719</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>512,958</b>	<b>633,713</b>	<b>694,547</b>	<b>694,547</b>	<b>442,767</b>	<b>2,803</b>	<b>445,570</b>	<b>248,977</b>	<b>64%</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**  
**September 30, 2022**

<b>Department Name</b>	Common Council	<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	187,249	182,138	260,858	260,858	150,596	-	150,596	110,262	58%
Fringe Benefits	84,521	95,359	164,916	164,916	77,596	-	77,596	87,320	47%
<b>Total Personnel</b>	<b>271,770</b>	<b>277,497</b>	<b>425,774</b>	<b>425,774</b>	<b>228,193</b>	<b>-</b>	<b>228,193</b>	<b>197,582</b>	<b>54%</b>
<b>Supplies</b>	<b>2,716</b>	<b>1,894</b>	<b>2,500</b>	<b>2,500</b>	<b>2,393</b>	<b>-</b>	<b>2,393</b>	<b>107</b>	<b>96%</b>
<b>Services &amp; Charges</b>									
Professional Services	117,174	193,211	214,308	209,841	97,427	6,000	103,427	106,414	49%
Printing & Advertising	7,973	35,048	6,200	10,497	5,347	667	6,015	4,482	57%
Repairs & Maintenance	34,153	24,584	3,000	6,500	5,203	-	5,203	1,297	80%
Education & Training	2,069	599	5,000	5,000	1,360	-	1,360	3,640	27%
Travel	1,479	1,334	10,000	10,000	3,513	-	3,513	6,487	35%
Other Services & Charges	4,091	4,714	14,000	11,300	5,102	66	5,168	6,132	46%
<b>Total Services &amp; Charges</b>	<b>166,939</b>	<b>259,491</b>	<b>252,508</b>	<b>253,138</b>	<b>117,951</b>	<b>6,733</b>	<b>124,685</b>	<b>128,452</b>	<b>49%</b>
<b>Operating Expenditures</b>	<b>441,425</b>	<b>538,882</b>	<b>680,782</b>	<b>681,412</b>	<b>348,537</b>	<b>6,733</b>	<b>355,271</b>	<b>326,141</b>	<b>52%</b>
<b>Interfund Allocations</b>	<b>42,336</b>	<b>54,938</b>	<b>43,529</b>	<b>43,529</b>	<b>32,647</b>	<b>-</b>	<b>32,647</b>	<b>10,882</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>483,761</b>	<b>593,820</b>	<b>724,311</b>	<b>724,941</b>	<b>381,184</b>	<b>6,733</b>	<b>387,917</b>	<b>337,023</b>	<b>54%</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**  
**Monthly Financial Report**  
**September 30, 2022**

<b>Division Name</b>	<b>Controller's Office</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	1,353,939	1,321,367	1,490,200	1,490,200	938,983	-	938,983	551,217	63%
Fringe Benefits	480,160	464,963	580,534	580,534	330,724	-	330,724	249,810	57%
<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>1,269,707</b>	<b>-</b>	<b>1,269,707</b>	<b>801,027</b>	<b>61%</b>
<b>Supplies</b>	<b>14,013</b>	<b>8,804</b>	<b>16,420</b>	<b>16,691</b>	<b>4,790</b>	<b>125</b>	<b>4,915</b>	<b>11,776</b>	<b>29%</b>
<b>Services &amp; Charges</b>									
Professional Services	43,980	92,490	241,500	282,500	210,647	43,949	254,595	27,905	90%
Printing & Advertising	1,203	4,914	2,000	2,786	2,184	-	2,184	602	78%
Repairs & Maintenance	2,254	225	1,100	1,100	202	-	202	898	18%
Education & Training	1,994	4,235	5,760	5,186	904	650	1,554	3,632	30%
Travel	2,045	1,300	6,000	3,659	-	2,009	2,009	1,650	55%
Other Services & Charges	14,429	19,228	11,585	13,756	12,225	335	12,560	1,197	91%
<b>Total Services &amp; Charges</b>	<b>65,905</b>	<b>122,391</b>	<b>267,945</b>	<b>308,987</b>	<b>226,162</b>	<b>46,943</b>	<b>273,104</b>	<b>35,884</b>	<b>88%</b>
<b>Operating Expenditures</b>	<b>1,914,017</b>	<b>1,917,524</b>	<b>2,355,099</b>	<b>2,396,412</b>	<b>1,500,659</b>	<b>47,067</b>	<b>1,547,726</b>	<b>848,687</b>	<b>65%</b>
<b>Bad Debt</b>	<b>-</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Allocations</b>	<b>303,227</b>	<b>193,433</b>	<b>180,392</b>	<b>180,392</b>	<b>135,294</b>	<b>-</b>	<b>135,294</b>	<b>45,098</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>2,217,244</b>	<b>2,111,012</b>	<b>2,535,491</b>	<b>2,576,804</b>	<b>1,635,953</b>	<b>47,067</b>	<b>1,683,020</b>	<b>893,785</b>	<b>65%</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.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**September 30, 2022**

<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>			
	<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>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	374,910	400,053	533,505	533,505	259,460	-	259,460	274,045	49%	
Fringe Benefits	139,389	148,223	215,402	215,402	86,000	-	86,000	129,402	40%	
<b>Total Personnel</b>	<b>514,299</b>	<b>548,276</b>	<b>748,907</b>	<b>748,907</b>	<b>345,460</b>	<b>-</b>	<b>345,460</b>	<b>403,447</b>	<b>46%</b>	
<b>Supplies</b>	<b>642</b>	<b>2,165</b>	<b>11,250</b>	<b>11,250</b>	<b>4,730</b>	<b>26</b>	<b>4,756</b>	<b>6,494</b>	<b>42%</b>	
<b>Services &amp; Charges</b>										
Professional Services	-	-	-	-	-	-	-	-	-	
Printing & Advertising	999	287	7,060	6,760	347	59	406	6,354	6%	
Repairs & Maintenance	100	150	-	450	450	-	450	-	100%	
Education & Training	795	1,361	52,700	45,200	3,268	1,698	4,966	40,234	11%	
Travel	-	-	6,000	6,000	2,394	2,500	4,894	1,106	82%	
Other Services & Charges	1,760	1,609	7,000	6,850	2,719	-	2,719	4,131	40%	
<b>Total Services &amp; Charges</b>	<b>3,655</b>	<b>3,407</b>	<b>72,760</b>	<b>65,260</b>	<b>9,178</b>	<b>4,257</b>	<b>13,435</b>	<b>51,825</b>	<b>21%</b>	
<b>Operating Expenditures</b>	<b>518,596</b>	<b>553,847</b>	<b>832,917</b>	<b>825,417</b>	<b>359,368</b>	<b>4,283</b>	<b>363,651</b>	<b>461,766</b>	<b>44%</b>	
<b>Interfund Allocations</b>	<b>79,317</b>	<b>97,478</b>	<b>124,410</b>	<b>124,410</b>	<b>93,308</b>	<b>-</b>	<b>93,308</b>	<b>31,103</b>	<b>75%</b>	
<b>Total Expenditures</b>	<b>597,913</b>	<b>651,325</b>	<b>957,327</b>	<b>949,827</b>	<b>452,676</b>	<b>4,283</b>	<b>456,959</b>	<b>492,869</b>	<b>48%</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.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**September 30, 2022**

<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	123,352	-	123,352	110,319	53%
Fringe Benefits	50,278	64,933	82,633	82,633	31,761	-	31,761	50,872	38%
<b>Total Personnel</b>	<b>215,793</b>	<b>270,948</b>	<b>316,304</b>	<b>316,304</b>	<b>155,112</b>	<b>-</b>	<b>155,112</b>	<b>161,191</b>	<b>49%</b>
<b>Supplies</b>	<b>74</b>	<b>1,486</b>	<b>1,500</b>	<b>1,500</b>	<b>307</b>	<b>-</b>	<b>307</b>	<b>1,193</b>	<b>20%</b>
<b>Services &amp; Charges</b>									
Professional Services	14,260	194,734	80,000	244,794	106,129	138,208	244,337	457	100%
Printing & Advertising	2,025	1,581	6,000	3,000	1,871	-	1,871	1,129	62%
Repairs & Maintenance	50	-	-	-	-	-	-	-	-
Education & Training	1,000	10,780	100,000	83,832	595	50,215	50,810	33,022	61%
Travel	-	-	20,000	4,544	1,862	2,313	4,174	370	92%
Other Services & Charges	2,843	3,755	5,000	4,500	1,155	-	1,155	3,345	26%
<b>Total Services &amp; Charges</b>	<b>20,177</b>	<b>210,850</b>	<b>211,000</b>	<b>340,670</b>	<b>111,612</b>	<b>190,736</b>	<b>302,348</b>	<b>38,323</b>	<b>89%</b>
<b>Operating Expenditures</b>	<b>236,044</b>	<b>483,283</b>	<b>528,804</b>	<b>658,474</b>	<b>267,031</b>	<b>190,736</b>	<b>457,767</b>	<b>200,707</b>	<b>70%</b>
<b>Interfund Allocations</b>	<b>18,942</b>	<b>63,404</b>	<b>82,269</b>	<b>82,269</b>	<b>61,702</b>	<b>-</b>	<b>61,702</b>	<b>20,567</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>254,986</b>	<b>546,687</b>	<b>611,073</b>	<b>740,743</b>	<b>328,733</b>	<b>190,736</b>	<b>519,469</b>	<b>221,274</b>	<b>70%</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.

**City of South Bend, Indiana**  
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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	161,079	-	161,079	83,983	66%
Fringe Benefits	49,745	55,005	99,688	99,688	57,730	-	57,730	41,958	58%
<b>Total Personnel</b>	<b>184,125</b>	<b>190,901</b>	<b>344,750</b>	<b>344,750</b>	<b>218,809</b>	<b>-</b>	<b>218,809</b>	<b>125,941</b>	<b>63%</b>
<b>Supplies</b>	<b>765</b>	<b>969</b>	<b>2,000</b>	<b>2,000</b>	<b>2,001</b>	<b>-</b>	<b>2,001</b>	<b>(1)</b>	<b>100%</b>
<b>Services &amp; Charges</b>									
Professional Services	819	3,538	3,070	3,070	-	-	-	3,070	0%
Printing & Advertising	347	407	1,500	1,805	907	-	907	898	50%
Repairs & Maintenance	9,716	8,151	9,200	9,200	3,597	5,377	8,974	226	98%
Education & Training	600	-	3,500	2,166	1,784	-	1,784	382	82%
Travel	-	-	-	-	-	-	-	-	-
Other Services & Charges	44,073	45,538	51,140	52,169	29,454	13,689	43,143	9,026	83%
<b>Total Services &amp; Charges</b>	<b>55,555</b>	<b>57,634</b>	<b>68,410</b>	<b>68,410</b>	<b>35,743</b>	<b>19,066</b>	<b>54,809</b>	<b>13,602</b>	<b>80%</b>
<b>Operating Expenditures</b>	<b>240,446</b>	<b>249,504</b>	<b>415,160</b>	<b>415,160</b>	<b>256,553</b>	<b>19,066</b>	<b>275,619</b>	<b>139,542</b>	<b>66%</b>
<b>Interfund Allocations</b>	<b>27,145</b>	<b>46,175</b>	<b>47,319</b>	<b>47,319</b>	<b>35,489</b>	<b>-</b>	<b>35,489</b>	<b>11,830</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>267,591</b>	<b>295,679</b>	<b>462,479</b>	<b>462,479</b>	<b>292,042</b>	<b>19,066</b>	<b>311,108</b>	<b>151,372</b>	<b>67%</b>
<b>Revenue</b>									
Other Income	30,069	30,049	30,000	30,000	30,562	-	30,562	(562)	102%
<b>Total Revenue</b>	<b>30,069</b>	<b>30,049</b>	<b>30,000</b>	<b>30,000</b>	<b>30,562</b>	<b>-</b>	<b>30,562</b>	<b>(562)</b>	<b>102%</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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Department Name	Legal Department						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	907,628	895,492	1,093,537	1,081,277	715,573	-	715,573	365,704	66%	
Fringe Benefits	298,375	291,446	386,599	386,859	230,650	-	230,650	156,209	60%	
<b>Total Personnel</b>	<b>1,206,003</b>	<b>1,186,938</b>	<b>1,480,136</b>	<b>1,468,136</b>	<b>946,222</b>	<b>-</b>	<b>946,222</b>	<b>521,913</b>	<b>64%</b>	
<b>Supplies</b>	<b>3,568</b>	<b>1,515</b>	<b>3,500</b>	<b>4,000</b>	<b>3,821</b>	<b>-</b>	<b>3,821</b>	<b>179</b>	<b>96%</b>	
<b>Services &amp; Charges</b>										
Professional Services	1,440	9,384	2,550	14,550	-	-	-	14,550	0%	
Printing & Advertising	106	252	1,000	500	-	-	-	500	0%	
Repairs & Maintenance	100	1,000	-	-	-	-	-	-	-	
Education & Training	8,063	7,108	12,000	12,000	9,450	-	9,450	2,551	79%	
Travel	-	-	5,500	3,223	1,295	-	1,295	1,928	40%	
Other Services & Charges	16,829	18,408	19,500	21,777	15,970	4,864	20,834	943	96%	
<b>Total Services &amp; Charges</b>	<b>26,538</b>	<b>36,152</b>	<b>40,550</b>	<b>52,050</b>	<b>26,715</b>	<b>4,864</b>	<b>31,578</b>	<b>20,472</b>	<b>61%</b>	
<b>Operating Expenditures</b>	<b>1,236,109</b>	<b>1,224,605</b>	<b>1,524,186</b>	<b>1,524,186</b>	<b>976,758</b>	<b>4,864</b>	<b>981,621</b>	<b>542,564</b>	<b>64%</b>	
<b>Bad Debt</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Interfund Allocations</b>	<b>62,820</b>	<b>174,889</b>	<b>171,530</b>	<b>171,530</b>	<b>128,647</b>	<b>-</b>	<b>128,647</b>	<b>42,883</b>	<b>75%</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>1,105,405</b>	<b>4,864</b>	<b>1,110,269</b>	<b>585,447</b>	<b>65%</b>	
<b>Revenue</b>										
Charges for Services	135,710	91,343	93,170	93,170	46,814	-	46,814	46,357	50%	
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>46,814</b>	<b>-</b>	<b>46,814</b>	<b>46,357</b>	<b>50%</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	1,320,661	-	1,320,661	631,461	68%
Fringe Benefits	588,063	592,477	741,859	741,859	455,894	315	456,209	285,650	61%
<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>1,776,554</b>	<b>315</b>	<b>1,776,869</b>	<b>917,111</b>	<b>66%</b>
<b>Supplies</b>	<b>5,144</b>	<b>7,128</b>	<b>22,700</b>	<b>23,411</b>	<b>8,967</b>	<b>-</b>	<b>8,967</b>	<b>14,444</b>	<b>38%</b>
<b>Services &amp; Charges</b>									
Professional Services	151,673	192,618	150,000	276,543	72,791	79,596	152,388	124,155	55%
Printing & Advertising	1,872	5,897	8,535	14,035	5,848	17	5,865	8,170	42%
Repairs & Maintenance	5,718	5,931	27,700	25,700	4,919	-	4,919	20,781	19%
Education & Training	1,500	1,157	21,000	41,000	8,702	20,043	28,745	12,255	70%
Travel	3,762	3,986	15,250	15,250	6,183	2,285	8,468	6,782	56%
Other Services & Charges	12,230	11,024	36,300	32,800	6,154	1,885	8,039	24,761	25%
Debt Service Principal	10,755	4,493	-	-	-	-	-	-	-
Debt Service Interest & Fees	194	51	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>187,704</b>	<b>225,158</b>	<b>258,785</b>	<b>405,328</b>	<b>104,598</b>	<b>103,826</b>	<b>208,424</b>	<b>196,904</b>	<b>51%</b>
<b>Operating Expenditures</b>	<b>2,461,132</b>	<b>2,556,460</b>	<b>2,975,466</b>	<b>3,122,720</b>	<b>1,890,119</b>	<b>104,141</b>	<b>1,994,260</b>	<b>1,128,459</b>	<b>64%</b>
<b>Bad Debt</b>	<b>84</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Allocations</b>	<b>418,440</b>	<b>567,032</b>	<b>459,896</b>	<b>459,896</b>	<b>344,922</b>	<b>-</b>	<b>344,922</b>	<b>114,974</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>2,879,656</b>	<b>3,123,492</b>	<b>3,435,362</b>	<b>3,582,616</b>	<b>2,235,041</b>	<b>104,141</b>	<b>2,339,182</b>	<b>1,243,433</b>	<b>65%</b>
<b>Revenue</b>									
Licenses & Permits	161,952	122,575	156,100	156,100	85,630	-	85,630	70,470	55%
Charges for Services	415,210	192,000	196,000	196,000	98,000	-	98,000	98,000	50%
Other Income	21,032	6,401	-	-	12,317	-	12,317	(12,317)	-
Interfund Allocation Reimb	1,436,881	1,449,233	1,514,420	1,514,420	1,135,815	-	1,135,815	378,605	75%
<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>1,331,763</b>	<b>-</b>	<b>1,331,763</b>	<b>534,758</b>	<b>71%</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). Interfund Allocation Reimbursement is the Payroll Cost Allocation, which allocates a portion of wages and benefits for positions that serve other divisions within the Department of Public Works, especially Engineers. These positions are allocated out to the following Public Works divisions: Streets (Fund #202), Water Works (Fund #620), Sewer Insurance (Fund #640), Sewage Works Operations Fund (#641).

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

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

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<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	17,037	34,984	52,022	(564)	101%
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>17,037</b>	<b>34,984</b>	<b>52,022</b>	<b>(564)</b>	<b>101%</b>
<b>Operating Expenditures</b>	<b>224,425</b>	<b>70,295</b>	<b>-</b>	<b>51,458</b>	<b>17,037</b>	<b>34,984</b>	<b>52,022</b>	<b>(564)</b>	<b>101%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</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>67,037</b>	<b>34,984</b>	<b>102,022</b>	<b>(564)</b>	<b>101%</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>	<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).

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**September 30, 2022**

<b>Department Name</b>	<b>Police Department</b>	<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	15,563,454	16,370,447	14,882,155	15,097,055	10,975,136	-	10,975,136	4,121,919	73%
Fringe Benefits	5,423,162	5,728,486	7,600,855	7,341,955	5,300,379	-	5,300,379	2,041,576	72%
<b>Total Personnel</b>	<b>20,986,615</b>	<b>22,098,933</b>	<b>22,483,010</b>	<b>22,439,010</b>	<b>16,275,514</b>	<b>-</b>	<b>16,275,514</b>	<b>6,163,495</b>	<b>73%</b>
<b>Supplies</b>	<b>767,165</b>	<b>955,573</b>	<b>1,152,960</b>	<b>1,249,949</b>	<b>1,069,214</b>	<b>47,136</b>	<b>1,116,350</b>	<b>133,598</b>	<b>89%</b>
<b>Services &amp; Charges</b>									
Professional Services	765,305	495,799	720,000	663,306	166,000	364,797	530,797	132,509	80%
Printing & Advertising	3,288	55,375	24,721	178,941	165,611	34,450	200,061	(21,120)	112%
Utilities	170,952	182,655	174,408	174,408	150,834	-	150,834	23,574	86%
Repairs & Maintenance	871,987	822,096	980,199	972,578	661,957	18,214	680,172	292,406	70%
Education & Training	426	56,136	-	-	-	-	-	-	-
Travel	1,648	2,618	250	350	451	-	451	(101)	129%
Grants & Subsidies	5,635	11,075	57,000	58,099	9,381	600	9,981	48,118	17%
Other Services & Charges	272,222	344,841	349,608	312,445	217,924	26,484	244,408	68,037	78%
Debt Service Principal	139,178	141,305	-	-	-	-	-	-	-
Debt Service Interest & Fees	3,742	1,615	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,234,384</b>	<b>2,113,516</b>	<b>2,306,186</b>	<b>2,360,126</b>	<b>1,372,159</b>	<b>444,546</b>	<b>1,816,705</b>	<b>543,423</b>	<b>77%</b>
<b>Operating Expenditures</b>	<b>23,988,164</b>	<b>25,168,022</b>	<b>25,942,156</b>	<b>26,049,085</b>	<b>18,716,888</b>	<b>491,681</b>	<b>19,208,569</b>	<b>6,840,516</b>	<b>74%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,500</b>	<b>52,630</b>	<b>-</b>	<b>52,630</b>	<b>2,870</b>	<b>95%</b>
<b>Bad Debt</b>	<b>397</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>0%</b>
<b>Interfund Allocations</b>	<b>3,651,431</b>	<b>4,863,457</b>	<b>5,158,753</b>	<b>5,158,753</b>	<b>3,869,065</b>	<b>-</b>	<b>3,869,065</b>	<b>1,289,688</b>	<b>75%</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>22,638,582</b>	<b>491,681</b>	<b>23,130,264</b>	<b>8,133,374</b>	<b>74%</b>
<b>Revenue</b>									
Intergov./ Grants	-	210,402	-	-	-	-	-	-	-
Charges for Services	8,316	-	-	-	-	-	-	-	-
Other Income	655,931	338,317	456,500	456,792	129,885	-	129,885	326,907	28%
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>464,292</b>	<b>129,885</b>	<b>-</b>	<b>129,885</b>	<b>334,407</b>	<b>28%</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 Actual	2021 Actual	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	395,207	346,190	475,637	475,637	272,746	-	272,746	202,891	57%
Fringe Benefits	142,250	118,776	184,461	184,461	92,650	-	92,650	91,811	50%
<b>Total Personnel</b>	<b>537,456</b>	<b>464,966</b>	<b>660,098</b>	<b>660,098</b>	<b>365,396</b>	<b>-</b>	<b>365,396</b>	<b>294,702</b>	<b>55%</b>
<b>Supplies</b>	<b>15,373</b>	<b>15,138</b>	<b>17,000</b>	<b>18,312</b>	<b>10,825</b>	<b>3,019</b>	<b>13,844</b>	<b>4,468</b>	<b>76%</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>376,221</b>	<b>3,019</b>	<b>379,240</b>	<b>299,170</b>	<b>56%</b>
<b>Interfund Allocations</b>	<b>-</b>	<b>148,571</b>	<b>191,479</b>	<b>191,479</b>	<b>143,609</b>	<b>-</b>	<b>143,609</b>	<b>47,870</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>552,838</b>	<b>628,676</b>	<b>868,577</b>	<b>869,889</b>	<b>519,830</b>	<b>3,019</b>	<b>522,850</b>	<b>347,040</b>	<b>60%</b>
<b>Revenue</b>									
Charges for Services	7,756	26,169	10,000	10,000	6,581		6,581	3,419	66%
<b>Total Revenue</b>	<b>7,756</b>	<b>26,169</b>	<b>10,000</b>	<b>10,000</b>	<b>6,581</b>		<b>6,581</b>	<b>3,419</b>	<b>66%</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.

**City of South Bend, Indiana**  
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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	13,636,366	11,045,254	-	11,045,254	2,591,112	81%
Fringe Benefits	5,397,609	5,621,419	7,250,515	7,265,515	5,068,267	-	5,068,267	2,197,248	70%
<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>16,113,521</b>	<b>-</b>	<b>16,113,521</b>	<b>4,788,360</b>	<b>77%</b>
<b>Supplies</b>	<b>591,801</b>	<b>592,256</b>	<b>678,568</b>	<b>1,002,787</b>	<b>682,983</b>	<b>217,888</b>	<b>900,872</b>	<b>101,915</b>	<b>90%</b>
<b>Services &amp; Charges</b>									
Professional Services	233,686	351,832	204,000	202,809	221,804	12,400	234,204	(31,395)	115%
Printing & Advertising	2,063	2,040	22,214	7,452	3,180	654	3,834	3,618	51%
Utilities	293,257	271,750	315,000	315,000	214,285	-	214,285	100,715	68%
Repairs & Maintenance	1,159,796	992,999	1,032,000	1,193,647	861,795	66,873	928,668	264,979	78%
Education & Training	67,844	79,268	73,000	106,904	99,469	4,287	103,755	3,149	97%
Travel	6,318	12,979	20,500	22,197	21,394	3,918	25,312	(3,115)	114%
Other Services & Charges	39,047	50,324	38,500	44,707	35,459	2,457	37,916	6,791	85%
<b>Total Services &amp; Charges</b>	<b>1,802,010</b>	<b>1,761,191</b>	<b>1,705,214</b>	<b>1,892,715</b>	<b>1,457,385</b>	<b>90,589</b>	<b>1,547,974</b>	<b>344,742</b>	<b>82%</b>
<b>Operating Expenditures</b>	<b>24,165,636</b>	<b>23,880,448</b>	<b>23,285,663</b>	<b>23,797,384</b>	<b>18,253,890</b>	<b>308,477</b>	<b>18,562,367</b>	<b>5,235,017</b>	<b>78%</b>
<b>Interfund Allocations</b>	<b>1,890,530</b>	<b>2,493,373</b>	<b>2,880,306</b>	<b>2,880,306</b>	<b>2,160,230</b>	<b>-</b>	<b>2,160,230</b>	<b>720,077</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>26,056,166</b>	<b>26,373,821</b>	<b>26,165,969</b>	<b>26,677,690</b>	<b>20,414,119</b>	<b>308,477</b>	<b>20,722,596</b>	<b>5,955,094</b>	<b>78%</b>
<b>Revenue</b>									
Charges for Services	337	340	1,500	1,500	240		240	1,260	16%
Intergov./ Grants	14,866	94,668	-	-	-		-	-	-
Licenses & Permits	19,227	23,137	24,000	24,000	20,502		20,502	3,498	85%
Donations	420	-	-	-	100		100	(100)	-
Other Income	6,033	20,678	1,000	1,146	18,943		18,943	(17,797)	1653%
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>26,646</b>	<b>39,785</b>		<b>39,785</b>	<b>(13,139)</b>	<b>149%</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.

**City of South Bend, Indiana**  
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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	113,009	-	113,009	43,795	72%
Fringe Benefits	75,881	79,326	85,060	85,060	62,728	-	62,728	22,332	74%
<b>Total Personnel</b>	<b>214,005</b>	<b>225,543</b>	<b>241,864</b>	<b>241,864</b>	<b>175,737</b>	<b>-</b>	<b>175,737</b>	<b>66,127</b>	<b>73%</b>
<b>Supplies</b>	<b>232,073</b>	<b>387,434</b>	<b>332,900</b>	<b>351,554</b>	<b>246,434</b>	<b>14,176</b>	<b>260,610</b>	<b>90,944</b>	<b>74%</b>
<b>Services &amp; Charges</b>									
Professional Services	14,058	22,033	80,610	57,710	27,447	8,131	35,578	22,132	62%
Printing & Advertising	220	-	12,200	2,200	-	-	-	2,200	0%
Repairs & Maintenance	2,640	3,704	133,600	11,600	1,990	-	1,990	9,610	17%
Education & Training	66,239	7,912	4,000	4,000	199	-	199	3,802	5%
Other Services & Charges	47,260	63,559	20,000	38,900	44,760	-	44,760	(5,860)	115%
<b>Total Services &amp; Charges</b>	<b>130,417</b>	<b>97,208</b>	<b>250,410</b>	<b>114,410</b>	<b>74,396</b>	<b>8,131</b>	<b>82,526</b>	<b>31,884</b>	<b>72%</b>
<b>Operating Expenditures</b>	<b>576,495</b>	<b>710,184</b>	<b>825,174</b>	<b>707,828</b>	<b>496,567</b>	<b>22,306</b>	<b>518,873</b>	<b>188,955</b>	<b>73%</b>
<b>Bad Debt</b>	<b>5,648</b>	<b>594</b>	<b>-</b>	<b>1,000</b>	<b>830</b>	<b>-</b>	<b>830</b>	<b>170</b>	<b>83%</b>
<b>Interfund Allocations</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>708,828</b>	<b>497,397</b>	<b>22,306</b>	<b>519,703</b>	<b>189,125</b>	<b>73%</b>
<b>Revenue</b>									
Charges for Services	3,491,328	4,195,362	3,608,000	3,608,000	3,413,955	-	3,413,955	194,045	95%
Fines, Forfeitures, and Fees	-	11	-	-	12	-	12	(12)	-
Other Income	186	588	-	-	1,418	-	1,418	(1,418)	-
<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>3,415,384</b>	<b>-</b>	<b>3,415,384</b>	<b>192,615</b>	<b>95%</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>									
<b>Supplies</b>	13,842	13,287	5,000	10,630	13,859	1,873	15,731	(5,101)	148%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	1,100	1,929	-	1,929	(829)	175%
Utilities	5,729	18,331	33,000	37,000	24,338	-	24,338	12,662	66%
Repairs & Maintenance	10,605	635	110,000	5,000	4,246	-	4,246	754	85%
<b>Total Services &amp; Charges</b>	<b>16,334</b>	<b>18,966</b>	<b>143,000</b>	<b>43,100</b>	<b>30,513</b>	<b>-</b>	<b>30,513</b>	<b>12,587</b>	<b>71%</b>
<b>Operating Expenditures</b>	<b>30,175</b>	<b>32,253</b>	<b>148,000</b>	<b>53,730</b>	<b>44,372</b>	<b>1,873</b>	<b>46,244</b>	<b>7,486</b>	<b>86%</b>
<b>Total Expenditures</b>	<b>30,175</b>	<b>32,253</b>	<b>148,000</b>	<b>53,730</b>	<b>44,372</b>	<b>1,873</b>	<b>46,244</b>	<b>7,486</b>	<b>86%</b>
<b>Revenue</b>									
Charges for Services	1,050	-	50,000	50,000	5,935		5,935	44,065	12%
<b>Total Revenue</b>	<b>1,050</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>5,935</b>		<b>5,935</b>	<b>44,065</b>	<b>12%</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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Division Name	Morris Performing Arts Center						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	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>8,435</b>	<b>-</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	16,818	631	17,450	6,325	73%	
Utilities	112,645	110,532	-	-	-	-	-	-	-	
Repairs & Maintenance	34,268	61,776	-	9,523	5,816	3,707	9,523	-	100%	
Education & Training	-	3,224	-	4,514	25	-	25	4,489	1%	
Travel	1,469	3,626	-	3,659	936	-	936	2,723	26%	
Other Services & Charges	11,433	12,862	-	2,613	1,367	1,126	2,493	120	95%	
<b>Total Services &amp; Charges</b>	<b>178,034</b>	<b>207,820</b>	<b>-</b>	<b>48,527</b>	<b>29,406</b>	<b>5,464</b>	<b>34,870</b>	<b>13,657</b>	<b>72%</b>	
<b>Operating Expenditures</b>	<b>617,512</b>	<b>868,330</b>	<b>-</b>	<b>56,962</b>	<b>37,841</b>	<b>5,464</b>	<b>43,305</b>	<b>13,657</b>	<b>76%</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>637,841</b>	<b>5,464</b>	<b>643,305</b>	<b>13,657</b>	<b>98%</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	-	100%	
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>54,878</b>	<b>54,878</b>	<b>-</b>	<b>54,878</b>	<b>-</b>	<b>100%</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>Supplies</b>	<b>5,031</b>	<b>1,626</b>	<b>5,000</b>	<b>5,000</b>	<b>2,921</b>	-	<b>2,921</b>	<b>2,079</b>	<b>58%</b>
<b>Services &amp; Charges</b>									
Printing & Advertising	3,693	-	-	-	-	-	-	-	-
Utilities	80,505	71,095	92,000	92,000	67,234	-	67,234	24,766	73%
Repairs & Maintenance	26,223	23,356	61,000	76,767	28,349	5,158	33,508	43,260	44%
Other Services & Charges	5,539	8,062	14,640	19,626	10,167	9,178	19,345	281	99%
<b>Total Services &amp; Charges</b>	<b>115,959</b>	<b>102,514</b>	<b>167,640</b>	<b>188,394</b>	<b>105,750</b>	<b>14,337</b>	<b>120,087</b>	<b>68,307</b>	<b>64%</b>
<b>Operating Expenditures</b>	<b>177,777</b>	<b>104,140</b>	<b>172,640</b>	<b>193,394</b>	<b>108,671</b>	<b>14,337</b>	<b>123,007</b>	<b>70,386</b>	<b>64%</b>
<b>Interfund</b>									
Interfund Allocations	43,637	45,407	36,009	36,009	27,007	-	27,007	9,002	75%
<b>Interfund Total</b>	<b>43,637</b>	<b>45,407</b>	<b>36,009</b>	<b>36,009</b>	<b>27,007</b>	<b>-</b>	<b>27,007</b>	<b>9,002</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>221,414</b>	<b>149,547</b>	<b>208,649</b>	<b>229,403</b>	<b>135,678</b>	<b>14,337</b>	<b>150,014</b>	<b>79,388</b>	<b>65%</b>
<b>Revenue</b>									
Charges for Services	88,843	122,575	136,190	136,190	91,917		91,917	44,273	67%
Other Income	4,966	-	-	-	4,299		4,299	(4,299)	-
<b>Total Revenue</b>	<b>93,809</b>	<b>122,575</b>	<b>136,190</b>	<b>136,190</b>	<b>96,216</b>		<b>96,216</b>	<b>39,974</b>	<b>71%</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.

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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	2,414,510		2,414,510	635,490	79%
Intergov./ Grants	-	123,272	-	-	-		-	-	-
Licenses & Permits	300	1,975	1,500	1,500	1,950		1,950	(450)	130%
Charges for Services	290,475	224,847	262,300	256,455	90,645		90,645	165,810	35%
Interest Earnings	39,751	23,518	19,635	19,635	30,131		30,131	(10,496)	153%
Debt Proceeds	1,778,948	890,000	775,000	817,500	817,500		817,500	-	100%
Other Income	56,716	41,861	6,000	39,022	43,579		43,579	(4,557)	112%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	140,972		140,972	46,991	75%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	4,162,500		4,162,500	1,387,500	75%
<b>Total Revenue</b>	<b>10,238,117</b>	<b>8,159,765</b>	<b>9,852,398</b>	<b>9,922,075</b>	<b>7,701,787</b>		<b>7,701,787</b>	<b>2,220,288</b>	<b>78%</b>
<b>Expenditures by Activity</b>									
Streets / Traffic & Lighting	7,154,221	8,652,023	8,317,336	9,436,290	5,586,953	1,463,540	7,050,493	2,385,796	75%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	2,419,862	1,064,515	485,361	1,549,876	869,985	64%
<b>Total Expenditures</b>	<b>8,356,994</b>	<b>9,972,287</b>	<b>10,197,235</b>	<b>11,856,151</b>	<b>6,651,469</b>	<b>1,948,901</b>	<b>8,600,370</b>	<b>3,255,781</b>	<b>73%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,715,345	2,826,835	3,330,520	3,330,520	2,172,185	-	2,172,185	1,158,335	65%
Fringe Benefits	1,138,382	1,168,166	1,423,392	1,423,392	904,559	-	904,559	518,833	64%
<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>3,076,744</b>	<b>-</b>	<b>3,076,744</b>	<b>1,677,168</b>	<b>65%</b>
<b>Supplies</b>	<b>1,065,253</b>	<b>898,714</b>	<b>720,794</b>	<b>859,521</b>	<b>673,843</b>	<b>43,117</b>	<b>716,960</b>	<b>142,561</b>	<b>83%</b>
<b>Services &amp; Charges</b>									
Professional Services	255,097	389,410	700,000	1,239,963	438,829	485,361	924,190	315,773	75%
Printing & Advertising	194	771	2,950	3,142	477	-	477	2,665	15%
Utilities	44,364	41,299	51,856	51,856	35,842	-	35,842	16,014	69%
Repairs & Maintenance	699,746	637,358	692,525	636,132	448,609	1,668	450,277	185,855	71%
Education & Training	13,900	2,845	10,000	8,291	8,291	-	8,291	-	100%
Travel	2,210	-	5,000	8,000	5,135	-	5,135	2,865	64%
Other Services & Charges	161,862	102,368	149,210	146,819	1,613	346	1,958	144,861	1%
Debt Service Principal	590,097	874,648	953,898	954,165	777,249	-	777,249	176,916	81%
Debt Service Interest & Fees	28,674	39,036	52,508	52,241	31,663	-	31,663	20,578	61%
<b>Total Services &amp; Charges</b>	<b>1,796,145</b>	<b>2,087,736</b>	<b>2,617,947</b>	<b>3,100,609</b>	<b>1,747,709</b>	<b>487,375</b>	<b>2,235,083</b>	<b>865,527</b>	<b>72%</b>
<b>Operating Expenditures</b>	<b>6,715,125</b>	<b>6,981,451</b>	<b>8,092,653</b>	<b>8,714,041</b>	<b>5,498,296</b>	<b>530,491</b>	<b>6,028,787</b>	<b>2,685,256</b>	<b>69%</b>
<b>Capital</b>	<b>102,840</b>	<b>1,571,080</b>	<b>775,000</b>	<b>1,812,528</b>	<b>155,986</b>	<b>1,418,410</b>	<b>1,574,396</b>	<b>238,132</b>	<b>87%</b>
<b>Bad Debt</b>	<b>4,042</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>997,187</b>	<b>-</b>	<b>997,187</b>	<b>332,396</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>8,356,994</b>	<b>9,972,287</b>	<b>10,197,235</b>	<b>11,856,151</b>	<b>6,651,469</b>	<b>1,948,901</b>	<b>8,600,370</b>	<b>3,255,784</b>	<b>73%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,881,123</b>	<b>(1,812,522)</b>	<b>(344,837)</b>	<b>(1,934,076)</b>	<b>1,050,318</b>		<b>(898,583)</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>2,838,339</b>	<b>5,849,456</b>				
Cash Reserves Target	2,089,248	2,493,072		2,964,038					
							<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>Budget</b>	<b>Budget</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>									
Intergov./ Shared Revenues	2,985,157	3,204,129	3,050,000	3,050,000	2,414,510		2,414,510	635,490	79%
Interest Earnings	12,589	9,704	285	8,785	16,666		16,666	(7,881)	190%
Debt Proceeds	-	-	925,000	888,007	888,007		888,007	-	100%
<b>Total Revenue</b>	<b>2,997,747</b>	<b>3,213,833</b>	<b>3,975,285</b>	<b>3,946,792</b>	<b>3,319,184</b>		<b>3,319,184</b>	<b>627,609</b>	<b>84%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	221,144	247,754	429,064	429,064	206,848	-	206,848	222,216	48%
Fringe Benefits	103,529	110,873	159,953	159,953	102,215	-	102,215	57,738	64%
<b>Total Personnel</b>	<b>324,673</b>	<b>358,626</b>	<b>589,017</b>	<b>589,017</b>	<b>309,063</b>	<b>-</b>	<b>309,063</b>	<b>279,954</b>	<b>52%</b>
<b>Supplies</b>	<b>1,165,290</b>	<b>1,099,093</b>	<b>1,516,135</b>	<b>2,054,007</b>	<b>1,272,265</b>	<b>154,422</b>	<b>1,426,687</b>	<b>627,320</b>	<b>69%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	249,700	-	-	-	-	-	-	-
Repairs & Maintenance	1,042,462	568,445	1,419,325	1,816,325	1,305,801	238,840	1,544,641	271,684	85%
Debt Service Principal	-	-	175,924	176,214	91,621	-	91,621	84,593	52%
Debt Service Interest & Fees	-	-	22,033	21,743	2,144	-	2,144	19,599	10%
<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>1,399,566</b>	<b>238,840</b>	<b>1,638,406</b>	<b>375,876</b>	<b>81%</b>
<b>Capital</b>	<b>-</b>	<b>15,800</b>	<b>925,000</b>	<b>888,007</b>	<b>184,116</b>	<b>662,791</b>	<b>846,907</b>	<b>41,100</b>	<b>95%</b>
<b>Total Expenditures</b>	<b>2,532,426</b>	<b>2,291,664</b>	<b>4,647,434</b>	<b>5,545,313</b>	<b>3,165,010</b>	<b>1,056,053</b>	<b>4,221,063</b>	<b>1,324,250</b>	<b>76%</b>
<b>Net Surplus / (Deficit)</b>	<b>465,321</b>	<b>922,169</b>	<b>(672,149)</b>	<b>(1,598,521)</b>	<b>154,174</b>		<b>(901,880)</b>		
Beginning Cash Balance	650,402	1,126,297		2,042,332					
Cash Adjustments	10,574	(6,134)		-					
<b>Ending Cash Balance</b>	<b>1,126,297</b>	<b>2,042,332</b>		<b>443,812</b>	<b>2,205,210</b>				
Cash Reserves Target	-	-		-	-				

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

**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.

**City of South Bend, Indiana**  
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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	4,829,020		4,829,020	1,270,980	79%
Intergov./ Grants	-	123,272	-	-	-		-	-	-
Licenses & Permits	300	1,975	1,500	1,500	1,950		1,950	(450)	130%
Charges for Services	290,475	224,847	262,300	256,455	90,645		90,645	165,810	35%
Interest Earnings	52,340	33,222	19,920	28,420	46,797		46,797	(18,377)	165%
Debt Proceeds	1,778,948	890,000	1,700,000	1,705,507	1,705,507		1,705,507	-	100%
Other Income	56,716	41,861	6,000	39,022	43,579		43,579	(4,557)	112%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	140,972		140,972	46,991	75%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	4,162,500		4,162,500	1,387,500	75%
<b>Total Revenue</b>	<b>13,235,863</b>	<b>11,373,598</b>	<b>13,827,683</b>	<b>13,868,867</b>	<b>11,020,971</b>		<b>11,020,971</b>	<b>2,847,897</b>	<b>79%</b>
<b>Expenditures by Fund</b>									
Motor Vehicle Highway (#202)	8,356,994	9,972,287	10,197,235	11,856,151	6,651,469	1,948,901	8,600,370	3,255,782	73%
MVH Restricted (#266)	2,532,426	2,291,664	4,647,434	5,545,313	3,165,010	1,056,053	4,221,063	1,324,250	76%
<b>Total Expenditures</b>	<b>10,889,419</b>	<b>12,263,951</b>	<b>14,844,669</b>	<b>17,401,464</b>	<b>9,816,479</b>	<b>3,004,954</b>	<b>12,821,433</b>	<b>4,580,032</b>	<b>74%</b>
<b>Expenditures by Activity</b>									
Streets / Traffic & Lighting	9,686,646	10,943,687	12,964,770	14,981,602	8,751,963	2,519,593	11,271,557	3,710,046	75%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	2,419,862	1,064,515	485,361	1,549,876	869,985	64%
<b>Total Expenditures</b>	<b>10,889,419</b>	<b>12,263,951</b>	<b>14,844,669</b>	<b>17,401,464</b>	<b>9,816,479</b>	<b>3,004,954</b>	<b>12,821,433</b>	<b>4,580,031</b>	<b>74%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,936,488	3,074,589	3,759,584	3,759,584	2,379,033	-	2,379,033	1,380,551	63%
Fringe Benefits	1,241,911	1,279,038	1,583,345	1,583,345	1,006,775	-	1,006,775	576,571	64%
<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>3,385,808</b>	<b>-</b>	<b>3,385,808</b>	<b>1,957,122</b>	<b>63%</b>
<b>Supplies</b>	<b>2,230,544</b>	<b>1,997,807</b>	<b>2,236,929</b>	<b>2,913,527</b>	<b>1,946,108</b>	<b>197,538</b>	<b>2,143,646</b>	<b>769,881</b>	<b>74%</b>
<b>Services &amp; Charges</b>									
Professional Services	255,097	639,109	700,000	1,239,963	438,829	485,361	924,190	315,773	75%
Printing & Advertising	194	771	2,950	3,142	477	-	477	2,665	15%
Utilities	44,364	41,299	51,856	51,856	35,842	-	35,842	16,014	69%
Repairs & Maintenance	1,742,208	1,205,803	2,111,850	2,452,457	1,754,411	240,508	1,994,919	457,538	81%
Education & Training	13,900	2,845	10,000	8,291	8,291	-	8,291	-	100%
Travel	2,210	-	5,000	8,000	5,135	-	5,135	2,865	64%
Other Services & Charges	161,862	102,368	149,210	146,819	1,613	346	1,958	144,861	1%
Debt Service Principal	590,097	874,648	1,129,822	1,130,378	868,870	-	868,870	261,509	77%
Debt Service Interest & Fees	28,674	39,036	74,541	73,985	33,807	-	33,807	40,178	46%
<b>Total Services &amp; Charges</b>	<b>2,838,607</b>	<b>2,905,881</b>	<b>4,235,229</b>	<b>5,114,891</b>	<b>3,147,274</b>	<b>726,215</b>	<b>3,873,489</b>	<b>1,241,403</b>	<b>76%</b>
<b>Operating Expenditures</b>	<b>9,247,550</b>	<b>9,257,315</b>	<b>11,815,087</b>	<b>13,371,347</b>	<b>8,479,190</b>	<b>923,753</b>	<b>9,402,943</b>	<b>3,968,406</b>	<b>70%</b>
<b>Capital</b>	<b>102,840</b>	<b>1,586,880</b>	<b>1,700,000</b>	<b>2,700,535</b>	<b>340,102</b>	<b>2,081,201</b>	<b>2,421,303</b>	<b>279,232</b>	<b>90%</b>
<b>Bad Debt</b>	<b>4,042</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>997,187</b>	<b>-</b>	<b>997,187</b>	<b>332,396</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>10,889,419</b>	<b>12,263,951</b>	<b>14,844,669</b>	<b>17,401,464</b>	<b>9,816,479</b>	<b>3,004,954</b>	<b>12,821,433</b>	<b>4,580,034</b>	<b>74%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,346,444</b>	<b>(890,352)</b>	<b>(1,016,986)</b>	<b>(3,532,597)</b>	<b>1,204,492</b>		<b>(1,800,462)</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>3,282,151</b>	<b>8,054,667</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.

**City of South Bend, Indiana**  
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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	1,456,602		1,456,602	372,550	80%
Intergov./ Grants	101,082	670,528	947,000	936,490	145,348		145,348	791,142	16%
Interest Earnings	43,781	18,850	7,417	7,417	20,523		20,523	(13,106)	277%
Other Income	18,968	-	-	10,510	10,510		10,510	-	100%
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>1,632,983</b>		<b>1,632,983</b>	<b>1,150,586</b>	<b>59%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>4,468</b>	<b>367,364</b>	<b>350,000</b>	<b>133,184</b>	<b>40,034</b>	<b>28,538</b>	<b>68,572</b>	<b>64,613</b>	<b>51%</b>
<b>Services &amp; Charges</b>									
Professional Services	200,078	459,207	1,170,000	1,742,455	483,511	1,155,780	1,639,290	103,165	94%
Repairs & Maintenance	795,967	534,977	250,000	168,494	125,774	42,720	168,494	-	100%
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>1,910,949</b>	<b>609,285</b>	<b>1,198,499</b>	<b>1,807,784</b>	<b>103,165</b>	<b>95%</b>
<b>Capital</b>	<b>1,552,078</b>	<b>543,198</b>	<b>300,000</b>	<b>612,767</b>	<b>119,742</b>	<b>177,726</b>	<b>297,468</b>	<b>315,299</b>	<b>49%</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>1,000,000</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>100%</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>1,769,061</b>	<b>1,404,763</b>	<b>3,173,823</b>	<b>483,077</b>	<b>87%</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>(136,078)</b>		<b>(1,540,840)</b>		
Beginning Cash Balance	5,233,148	3,632,884		2,349,376					
Cash Adjustments	8,971	565		-					
<b>Ending Cash Balance</b>	<b>3,632,884</b>	<b>2,349,376</b>		<b>1,476,045</b>	<b>2,204,312</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	LOIT Special Distribution	<b>Fund Number</b>	257
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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	144,097	-	-	-	-		-	-	-
Interest Earnings	1,257	1,469	543	843	2,012		2,012	(1,169)	239%
Other Income	-	1,500	-	-	-		-	-	-
<b>Total Revenue</b>	<b>145,354</b>	<b>2,969</b>	<b>543</b>	<b>843</b>	<b>2,012</b>		<b>2,012</b>	<b>(1,169)</b>	<b>239%</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>
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<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>
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<b>Net Surplus / (Deficit)</b>	<b>95,560</b>	<b>(20,958)</b>	<b>543</b>	<b>(56,107)</b>	<b>2,012</b>		<b>(54,938)</b>		
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Beginning Cash Balance	170,735	266,588		245,630					
Cash Adjustments	293	-		-					
<b>Ending Cash Balance</b>	<b>266,588</b>	<b>245,630</b>		<b>189,523</b>	<b>247,085</b>				
Cash Reserves Target	-	-		-					

**Cash Reserves Target**

No reserve requirement - one-time distribution  
- spend down to zero

**Fund Purpose:**  
This fund was established in 2016, per the Indiana State Board of Accounts (SBOA), to receive a one-time payment of local income taxes from the State for the purpose of infrastructure expenditures. Per the state statute (Senate Enrolled Act 67), a minimum of 75% must be spent on infrastructure projects. A total of \$4,217,549, representing 75% of the total distribution, was deposited in May 2016, comprised of \$4,160,901 distributed to the City and \$56,648 distributed to the Redevelopment Authority. The remainder was deposited into the Rainy Day Fund (#102).

**Explanation of Revenue Sources:**  
Based on the fund purpose listed above, the one-time payment of local income tax received for infrastructure improvements has been expended and therefore this fund is slated to be inactivated once all funds are spent.

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



**City of South Bend, Indiana**  
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<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	1,350,100		1,350,100	(350,100)	135%
Interest Earnings	7,642	4,832	1,049	2,427	9,667		9,667	(7,240)	398%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,522,365	1,000,000	1,000,000	1,000,000	1,000,000		1,000,000	-	100%
<b>Total Revenue</b>	<b>2,632,372</b>	<b>1,795,904</b>	<b>2,001,049</b>	<b>2,002,427</b>	<b>2,359,767</b>		<b>2,359,767</b>	<b>(357,340)</b>	<b>118%</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	594,751	138,182	732,933	2,190,510	25%
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>594,751</b>	<b>138,182</b>	<b>732,933</b>	<b>2,190,510</b>	<b>25%</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>594,751</b>	<b>138,182</b>	<b>732,933</b>	<b>2,190,510</b>	<b>25%</b>
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<b>Net Surplus / (Deficit)</b>	<b>941,291</b>	<b>(686,618)</b>	<b>1,049</b>	<b>(921,016)</b>	<b>1,765,016</b>	<b>1,626,834</b>
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Beginning Cash Balance	449,431	1,391,493		704,875		<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	770	-	-	-		
<b>Ending Cash Balance</b>	<b>1,391,493</b>	<b>704,875</b>	<b>(216,141)</b>	<b>2,483,295</b>		
Cash Reserves Target	-	-	-	-		

**Fund Purpose:**  
This fund was established (ordinance 10486-16) to account for the receipt of the Community Crossings state grant and matching revenue (50/50) and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts (SBOA).  
  
Community Crossings is a partnership between the Indiana Department of Transportation (INDOT) and Hoosier communities, both urban and rural, to invest in infrastructure projects that catalyze economic development, create jobs, and strengthen local transportation networks. The City is seeking \$1 million in grant funding each year.

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

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

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<b>Fund Name</b>	<b>Major Moves Construction</b>					<b>Fund Number</b>	412		
<b>Fund Type</b>	<b>Capital 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	668	84,756	-	-	32,517		32,517	(32,517)	-
Interest Earnings	17,411	9,556	3,481	6,250	17,142		17,142	(10,892)	274%
Other Income	493,328	493,328	493,328	493,328	493,328		493,328	-	100%
<b>Total Revenue</b>	<b>511,407</b>	<b>587,639</b>	<b>496,809</b>	<b>499,578</b>	<b>542,986</b>		<b>542,986</b>	<b>(43,409)</b>	<b>109%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	-	-	350,000	350,000	337,799	-	337,799	12,201	97%
<b>Services &amp; Charges</b>									
Professional Services	108,890	57,027	-	489,238	94,650	402,235	496,885	(7,647)	102%
Repairs & Maintenance	44,201	-	450,000	450,000	-	450,000	450,000	-	100%
<b>Total Services &amp; Charges</b>	<b>153,090</b>	<b>57,027</b>	<b>450,000</b>	<b>939,238</b>	<b>94,650</b>	<b>852,235</b>	<b>946,885</b>	<b>(7,647)</b>	<b>101%</b>
<b>Capital</b>	<b>649,253</b>	<b>27,855</b>	<b>500,000</b>	<b>500,000</b>	<b>70,305</b>	<b>34,264</b>	<b>104,569</b>	<b>395,431</b>	<b>21%</b>
<b>Interfund Transfers Out</b>	<b>522,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>502,754</b>	<b>886,499</b>	<b>1,389,253</b>	<b>399,985</b>	<b>78%</b>
<b>Net Surplus / (Deficit)</b>	<b>(813,301)</b>	<b>502,758</b>	<b>(803,191)</b>	<b>(1,289,660)</b>	<b>40,232</b>		<b>(846,267)</b>		
<b>Cash Reserves</b>									
Beginning Cash Balance	2,195,972	1,386,436		1,889,193			<b>Cash Reserves Target</b>		
Cash Adjustments	3,765	-		-			No reserve requirement - Capital fund - spend down to zero		
<b>Ending Cash Balance</b>	<b>1,386,436</b>	<b>1,889,193</b>		<b>599,533</b>	<b>1,967,109</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	-	12,000	23,458		23,458	(11,458)	195%
Interfund Transfers In	-	8,601,026	-	-	-		-	-	-
<b>Total Revenue</b>	-	8,622,248	-	12,000	23,458		23,458	(11,458)	195%
<b>Expenditures by Type</b>									
Capital	-	3,785,766	-	3,815,260	1,357,059	724,631	2,081,690	1,733,570	55%
Interfund Transfers Out	-	1,000,000	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	4,785,766	-	3,815,260	1,357,059	724,631	2,081,690	1,733,570	55%
<b>Net Surplus / (Deficit)</b>	-	3,836,482	-	(3,803,260)	(1,333,601)		(2,058,231)		
Beginning Cash Balance	-	-		3,836,482					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	-	3,836,482		33,222	2,566,805				
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 bonds were closed on May 12, 2021 with a par amount of \$7,610,000 and a premium of \$1,250,022, a total of \$8,860,022. The bonds have a net interest rate of 3.4%. The bond proceeds and cost of issuance were accounted for in the Building Corporation Fund (#755). The net amount of \$8,601,026 was transferred from Fund #755 to this bond capital fund to be used towards the approved capital projects.

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

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Fund Name	Solid Waste Operations					Fund Number	610		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	5,656,106	6,092,214	6,398,200	6,398,200	5,164,692		5,164,692	1,233,508	81%
Interest Earnings	2,362	781	-	2,000	2,182		2,182	(182)	109%
Other Income	98,540	49,951	45,000	64,374	63,265		63,265	1,109	98%
Interfund Transfers In	250,000	1,796,371	-	263,149	263,687		263,687	(538)	100%
<b>Total Revenue</b>	<b>6,007,008</b>	<b>7,939,316</b>	<b>6,443,200</b>	<b>6,727,723</b>	<b>5,493,825</b>		<b>5,493,825</b>	<b>1,233,897</b>	<b>82%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,151,775	1,116,262	1,294,255	1,294,255	935,207	-	935,207	359,048	72%
Fringe Benefits	491,924	450,803	625,177	625,177	369,161	-	369,161	256,016	59%
<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>1,304,368</b>	-	<b>1,304,368</b>	<b>615,064</b>	<b>68%</b>
<b>Supplies</b>	<b>328,387</b>	<b>314,035</b>	<b>448,120</b>	<b>459,050</b>	<b>373,567</b>	<b>930</b>	<b>374,497</b>	<b>84,553</b>	<b>82%</b>
<b>Services &amp; Charges</b>									
Printing & Advertising	504	4,106	5,193	40,868	10,859	190	11,049	29,819	27%
Repairs & Maintenance	1,156,210	1,249,530	1,030,000	1,030,000	1,458,475	-	1,458,475	(428,475)	142%
Education & Training	-	17,160	20,000	20,000	180	-	180	19,820	1%
Travel	-	-	9,900	9,900	-	-	-	9,900	0%
Other Services & Charges	1,163,619	1,126,780	1,206,884	1,253,578	865,469	361,826	1,227,294	26,284	98%
Debt Service Principal	-	250,000	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,320,333</b>	<b>2,647,575</b>	<b>2,271,977</b>	<b>2,354,346</b>	<b>2,334,983</b>	<b>362,016</b>	<b>2,696,999</b>	<b>(342,652)</b>	<b>115%</b>
<b>Operating Expenditures</b>	<b>4,292,419</b>	<b>4,528,676</b>	<b>4,639,529</b>	<b>4,732,828</b>	<b>4,012,918</b>	<b>362,946</b>	<b>4,375,864</b>	<b>356,965</b>	<b>92%</b>
<b>Bad Debt</b>	<b>35,467</b>	<b>24,584</b>	<b>62,273</b>	<b>62,273</b>	<b>644,978</b>	<b>-</b>	<b>644,978</b>	<b>(582,705)</b>	<b>1036%</b>
<b>Interfund</b>									
Interfund Allocations	958,978	1,185,129	1,187,501	1,187,501	890,626	-	890,626	296,875	75%
Interfund Transfers Out	979,213	867,967	1,124,161	1,124,161	947,458	-	947,458	176,703	84%
<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>1,838,084</b>	<b>-</b>	<b>1,838,084</b>	<b>473,578</b>	<b>80%</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>6,495,980</b>	<b>362,946</b>	<b>6,858,926</b>	<b>247,838</b>	<b>97%</b>
<b>Net Surplus / (Deficit)</b>	<b>(259,069)</b>	<b>1,332,960</b>	<b>(570,264)</b>	<b>(379,040)</b>	<b>(1,002,155)</b>		<b>(1,365,101)</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>527,431</b>	<b>(60,007)</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	-	550	1,346		1,346	(796)	245%
Debt Proceeds	375,000	758,270	1,430,000	1,559,726	1,559,726		1,559,726	-	100%
Interfund Transfers In	979,213	867,967	1,124,161	1,124,161	947,458		947,458	176,703	84%
<b>Total Revenue</b>	<b>1,355,159</b>	<b>1,626,271</b>	<b>2,554,161</b>	<b>2,684,437</b>	<b>2,508,530</b>		<b>2,508,530</b>	<b>175,907</b>	<b>93%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	927,626	843,122	1,061,327	1,061,836	752,088	-	752,088	309,748	71%
Debt Service Interest & Fees	51,027	37,977	62,834	62,325	24,652	-	24,652	37,673	40%
<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>776,740</b>	<b>-</b>	<b>776,740</b>	<b>347,421</b>	<b>69%</b>
<b>Capital</b>	<b>53,416</b>	<b>354,135</b>	<b>1,430,000</b>	<b>2,338,861</b>	<b>758,270</b>	<b>1,294,726</b>	<b>2,052,996</b>	<b>285,865</b>	<b>88%</b>
<b>Total Expenditures</b>	<b>1,032,069</b>	<b>1,235,235</b>	<b>2,554,161</b>	<b>3,463,022</b>	<b>1,535,010</b>	<b>1,294,726</b>	<b>2,829,736</b>	<b>633,286</b>	<b>82%</b>

<b>Net Surplus / (Deficit)</b>	323,090	391,036	-	(778,585)	973,520	(321,206)
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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>578</b>	<b>1,752,312</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 paid off over 5 years.

**Explanation of Revenue Sources:**  
This fund receives interfund transfers from the Solid Waste Operations Fund (#610) to cover expenditures as needed. Debt proceeds are from capital leases. The funds are held by an escrow agent and expended upon the provision by the City of a proper claim form and invoice.

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

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Fund Name	Water Works Operations						Fund Number	620
Fund Type	Enterprise Funds						Control	City Funds
	2020	2021	2022	2022	2022	2022	Total	
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Budget
							Balance	Budget
<b>Revenue</b>								
Charges for Services	19,530,007	19,423,624	20,020,371	20,020,371	14,753,506		14,753,506	74%
Interest Earnings	29,477	28,409	15,362	35,362	65,415		65,415	185%
Other Income	30,256	23,582	20,000	105,912	39,516		39,516	37%
Interfund Allocation Reimb	1,788,327	1,856,424	1,414,701	1,414,701	1,061,026		1,061,026	75%
Interfund Transfers In	83,727	656,984	-	294,102	294,627		294,627	100%
<b>Total Revenue</b>	<b>21,461,793</b>	<b>21,989,022</b>	<b>21,470,434</b>	<b>21,870,448</b>	<b>16,214,089</b>		<b>16,214,089</b>	<b>74%</b>
<b>Expenditures by Type</b>								
<b>Personnel</b>								
Salaries & Wages	3,387,258	3,192,897	3,894,196	3,894,196	2,647,062	-	2,647,062	68%
Fringe Benefits	1,442,985	1,353,254	1,764,581	1,764,581	1,133,732	-	1,133,732	64%
<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>3,780,795</b>	<b>-</b>	<b>3,780,795</b>	<b>67%</b>
<b>Supplies</b>	<b>1,266,625</b>	<b>1,039,704</b>	<b>1,531,847</b>	<b>2,287,196</b>	<b>1,214,409</b>	<b>137,496</b>	<b>1,351,905</b>	<b>59%</b>
<b>Services &amp; Charges</b>								
Professional Services	850,848	749,968	656,560	1,288,208	633,591	208,622	842,213	65%
Printing & Advertising	2,209	2,029	10,359	8,119	2,067	-	2,067	25%
Utilities	752,924	774,893	825,700	825,700	663,399	-	663,399	80%
Repairs & Maintenance	388,841	465,164	446,700	599,744	261,711	76,320	338,031	56%
Education & Training	10,322	20,142	32,675	33,875	6,341	1,380	7,721	23%
Travel	2,754	-	18,750	8,750	-	-	-	0%
Other Services & Charges	2,998,135	2,896,198	3,079,422	3,693,275	2,069,553	267,387	2,336,940	63%
Debt Service Principal	401,882	296,671	201,048	201,048	201,048	-	201,048	100%
Debt Service Interest & Fees	15,525	8,064	3,132	3,132	3,131	-	3,131	100%
<b>Total Services &amp; Charges</b>	<b>5,423,441</b>	<b>5,213,129</b>	<b>5,274,346</b>	<b>6,661,850</b>	<b>3,840,842</b>	<b>553,708</b>	<b>4,394,550</b>	<b>66%</b>
<b>Operating Expenditures</b>	<b>11,520,310</b>	<b>10,798,983</b>	<b>12,464,970</b>	<b>14,607,823</b>	<b>8,836,046</b>	<b>691,204</b>	<b>9,527,250</b>	<b>65%</b>
<b>Bad Debt</b>	<b>99,420</b>	<b>51,503</b>	<b>100,000</b>	<b>100,000</b>	<b>1,056,261</b>	<b>-</b>	<b>1,056,261</b>	<b>1056%</b>
<b>Interfund</b>								
Interfund Allocations	2,184,334	2,267,793	2,342,714	2,342,714	1,757,036	-	1,757,036	75%
PILOT	1,629,442	1,611,201	1,613,639	1,613,639	1,613,639	-	1,613,639	100%
Interfund Transfers Out	5,166,931	4,951,702	6,649,430	6,649,430	5,002,367	-	5,002,367	75%
<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>8,373,042</b>	<b>-</b>	<b>8,373,042</b>	<b>79%</b>
<b>Total Expenditures</b>	<b>20,600,437</b>	<b>19,681,182</b>	<b>23,170,753</b>	<b>25,313,606</b>	<b>18,265,349</b>	<b>691,204</b>	<b>18,956,552</b>	<b>75%</b>
<b>Net Surplus / (Deficit)</b>	<b>861,356</b>	<b>2,307,840</b>	<b>(1,700,319)</b>	<b>(3,443,158)</b>	<b>(2,051,259)</b>		<b>(2,742,463)</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>3,107,299</b>	<b>4,386,508</b>			
Cash Reserves Target	1,030,022	984,059		1,265,680				

**Cash Reserves Target**

5% of Annual expenditures

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Operational expenditures include those incurred in operating source of supply and pumping facilities, treatment facilities and distribution facilities. In addition, customer service costs are related to utility billing and collections. | **Personnel** - The personnel budget includes the wages and benefits for 68 full-time employees, and \$86k for part-time and seasonal wages. | **Supplies** - The supplies budget includes inventory such as replacement parts for water mains and hydrants, repair & maintenance materials, concrete supplies, water treatment chemicals, laboratory supplies, fuel for vehicles and equipment, hardware supplies such as small tools & equipment, office supplies, and other small operating supplies. | **Services** - The repair & maintenance budget includes R&M for vehicles, equipment, buildings, and minor water infrastructure repairs. The utilities budget includes the costs of electric, natural gas, and water for the Water Works Division's facilities and distribution sites. Professional services include well cleaning, electrical services, large meter testing, evaluation studies, and more. Other charges & services includes \$1.1 million for various services associated with the utility's customer service billing and collections activities such as credit card processing fees, bill production and mailing, and utility billing software charges. Other charges and services also includes \$1.1 million for plumbing contractors for the Water Insurance Service Line Leak Program. | **Debt service** principal and interest payments are for capital leases used to purchase water meters. The leases will be paid off in 2021 and 2022 (debt schedules #149 & #158). | **Interfund Transfers Out** include transfers to the Water Works Sinking Fund (#625) to fund debt service principal and interest payments on bonds, transfers to the Water Works Capital Fund (#622) to fund capital expenditures, and transfers to the Water Works Operations & Maintenance (O&M) Reserve (Fund #629). | Payment in lieu of taxes (**PILOT**) is transferred to the General Fund (#101). PILOT is calculated as 3% of the net book value of the Water Utility's capital assets. | **Capital** - Water Work's capital needs are tracked in a separate capital fund (#622). Funds are transferred as needed to cover capital expenditures.

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<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	246,917		246,917	(36,917)	118%
Interest Earnings	51,626	50,372	2,173	32,000	91,139		91,139	(59,139)	285%
Other Income	9,568	11,040	-	-	7,084		7,084	(7,084)	-
Interfund Transfers In	3,862,000	3,373,000	3,987,000	3,971,704	2,990,250		2,990,250	981,454	75%
<b>Total Revenue</b>	<b>4,160,101</b>	<b>3,606,371</b>	<b>4,199,173</b>	<b>4,213,704</b>	<b>3,335,390</b>		<b>3,335,390</b>	<b>878,314</b>	<b>79%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	31,704	22,740	100,000	309,347	26,649	32,698	59,347	250,000	19%
<b>Total Services &amp; Charges</b>	<b>31,704</b>	<b>22,740</b>	<b>100,000</b>	<b>309,347</b>	<b>26,649</b>	<b>32,698</b>	<b>59,347</b>	<b>250,000</b>	<b>19%</b>
<b>Capital</b>	<b>726,784</b>	<b>1,511,591</b>	<b>8,887,000</b>	<b>12,425,940</b>	<b>1,279,232</b>	<b>5,928,075</b>	<b>7,207,308</b>	<b>5,218,632</b>	<b>58%</b>
<b>Bad Debt</b>	-	(428)	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>758,488</b>	<b>1,533,903</b>	<b>8,987,000</b>	<b>12,735,287</b>	<b>1,305,881</b>	<b>5,960,774</b>	<b>7,266,654</b>	<b>5,468,632</b>	<b>57%</b>

<b>Net Surplus / (Deficit)</b>	3,401,613	2,072,468	(4,787,827)	(8,521,583)	2,029,510	(3,931,264)
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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	(51,533)	-			
<b>Ending Cash Balance</b>	<b>7,652,044</b>	<b>9,672,979</b>	<b>1,151,396</b>	<b>11,692,235</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:**

<u>Equipment:</u> \$25,000 • (1) Trailer 20' Long for Dump Truck  <u>Vehicles:</u> \$462,000 • (1) Tandem Axle Dump Truck - \$275,000 • (2) Mini Cargo Vans - \$66,000 • (1) Pickup Valve Truck - \$65,000 • (2) Hybrid Vehicles - \$56,000  <u>Water Mains:</u> \$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	<u>Water Meter Replacement</u> - \$4,000,000  <u>System Renewal Projects- TBD</u> - \$2,500,000  <u>Services for Capital Planning</u> - \$100,000
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<b>Fund Name</b>	Water Works Customer Deposit					<b>Fund Number</b>	624		
<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	11,222	7,493	-	-	5,257		5,257	(5,257)	-
<b>Total Revenue</b>	<b>11,222</b>	<b>7,493</b>	<b>-</b>	<b>-</b>	<b>5,257</b>		<b>5,257</b>	<b>(5,257)</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>	<b>(5,227)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,257</b>		<b>5,257</b>		
Beginning Cash Balance	1,287,448	1,263,319		1,279,314			<b>Cash Reserves Target</b>		
Cash Adjustments	(18,903)	15,996		-			100% cash reserves for customer deposits		
<b>Ending Cash Balance</b>	<b>1,263,319</b>	<b>1,279,314</b>		<b>1,279,314</b>	<b>1,327,744</b>				
Cash Reserves Target	1,263,319	1,279,314		1,279,314					

**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
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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	8,907	2,818	-	-	6,649		6,649	(6,649)	-
Interfund Transfers In	1,218,000	1,508,702	2,662,430	2,662,430	1,996,821		1,996,821	665,609	75%
<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>2,003,470</b>		<b>2,003,470</b>	<b>658,960</b>	<b>75%</b>

**Expenditures by Type**

<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	195,723	-	195,723	527,434	27%
<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>195,723</b>	<b>-</b>	<b>195,723</b>	<b>2,466,707</b>	<b>7%</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	195,723	-	195,723	2,466,707	7%
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<b>Net Surplus / (Deficit)</b>	(284,298)	(2,323)	-	-	1,807,747		1,807,747		
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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>1,803,842</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	-	22	5,679		5,679	(5,657)	25812%
<b>Total Revenue</b>	<b>12,438</b>	<b>8,191</b>	<b>-</b>	<b>22</b>	<b>5,679</b>		<b>5,679</b>	<b>(5,657)</b>	<b>25812%</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	-	22	5,679		5,679
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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>1,422,826</b>	<b>1,425,347</b>	
Cash Reserves Target	1,422,800	1,422,804	-	1,422,826	-	

**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	-	-	11,696		11,696	(11,696)	-
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>26,992</b>		<b>26,992</b>	<b>(11,696)</b>	<b>176%</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>26,992</b>		<b>26,992</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>2,933,035</b>				
Cash Reserves Target	2,572,765	2,455,404		3,111,318					

<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	525,596		525,596	133,905	80%
Interest Earnings	18,620	12,053	16,020	16,020	16,046		16,046	(26)	100%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	48,167	48,167		48,167	-	100%
<b>Total Revenue</b>	<b>691,083</b>	<b>709,391</b>	<b>675,520</b>	<b>723,687</b>	<b>589,809</b>		<b>589,809</b>	<b>133,879</b>	<b>82%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	116,128	119,441	128,227	128,227	89,992	-	89,992	38,235	70%
Fringe Benefits	51,106	52,566	55,297	55,297	42,023	-	42,023	13,274	76%
<b>Total Personnel</b>	<b>167,234</b>	<b>172,007</b>	<b>183,524</b>	<b>183,524</b>	<b>132,016</b>	<b>-</b>	<b>132,016</b>	<b>51,509</b>	<b>72%</b>
<b>Supplies</b>	<b>26,545</b>	<b>34,659</b>	<b>65,500</b>	<b>65,500</b>	<b>36,839</b>	<b>-</b>	<b>36,839</b>	<b>28,661</b>	<b>56%</b>
<b>Services &amp; Charges</b>									
Printing & Advertising	-	-	350	350	-	-	-	350	0%
Repairs & Maintenance	507,227	422,857	401,000	641,000	383,715	-	383,715	257,285	60%
Other Services & Charges	6,875	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>514,102</b>	<b>422,857</b>	<b>401,350</b>	<b>641,350</b>	<b>383,715</b>	<b>-</b>	<b>383,715</b>	<b>257,635</b>	<b>60%</b>
<b>Operating Expenditures</b>	<b>707,880</b>	<b>629,522</b>	<b>650,374</b>	<b>890,374</b>	<b>552,570</b>	<b>-</b>	<b>552,570</b>	<b>337,805</b>	<b>62%</b>
<b>Bad Debt</b>	<b>3,705</b>	<b>1,891</b>	<b>6,500</b>	<b>6,500</b>	<b>56,121</b>	<b>-</b>	<b>56,121</b>	<b>(49,621)</b>	<b>863%</b>
<b>Interfund Allocations</b>	<b>84,511</b>	<b>91,901</b>	<b>96,195</b>	<b>96,195</b>	<b>72,146</b>	<b>-</b>	<b>72,146</b>	<b>24,049</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>796,097</b>	<b>723,314</b>	<b>753,069</b>	<b>993,069</b>	<b>680,837</b>	<b>-</b>	<b>680,837</b>	<b>312,233</b>	<b>69%</b>
<b>Net Surplus / (Deficit)</b>	<b>(105,014)</b>	<b>(13,923)</b>	<b>(77,549)</b>	<b>(269,382)</b>	<b>(91,029)</b>		<b>(91,029)</b>		
Beginning Cash Balance	2,173,605	2,052,857		2,003,861					
Cash Adjustments	(15,735)	(35,074)		-					
<b>Ending Cash Balance</b>	<b>2,052,857</b>	<b>2,003,861</b>		<b>1,734,479</b>	<b>1,922,403</b>				
Cash Reserves Target	199,024	180,829		248,267					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		
<b>Fund Purpose:</b>	<p>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.</p>								
<b>Explanation of Revenue Sources:</b>	<p>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.</p>								
<b>Explanation of Expenditures, Staffing, and Significant Changes/Variations:</b>	<p><b>Personnel</b> - The personnel budget includes the wages and benefits for two (2) full-time employees.   <b>Supplies</b> - The supplies budget includes materials, uniforms, and other small operating supplies.   <b>Services</b> - The repair &amp; maintenance budget includes \$400k for outside contracted work and \$1,000 for R&amp;M for equipment.</p>								

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<b>Fund Name</b>	<b>Sewage Works Operations</b>	<b>Fund Number</b>	<b>641</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020	2021	2022	2022	2022	2022	Total		
	Actual	Actual	Adopted Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	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	30,393,392		30,393,392	8,005,558	79%
Interest Earnings	80,803	69,545	10,333	77,000	163,729		163,729	(86,729)	213%
Other Income	36,100	276,595	5,142	92,480	106,609		106,609	(14,129)	115%
Interfund Allocation Reimb	446,759	449,895	463,761	463,761	347,821		347,821	115,940	75%
Interfund Transfers In	77,322	1,697,758	-	414,387	415,513		415,513	(1,126)	100%
<b>Total Revenue</b>	<b>37,610,549</b>	<b>41,265,804</b>	<b>38,878,186</b>	<b>39,446,578</b>	<b>31,427,065</b>		<b>31,427,065</b>	<b>8,019,514</b>	<b>80%</b>

<b>Expenditures by Division</b>									
Sewers	5,816,750	6,803,434	6,687,529	7,988,649	6,072,364	1,029,996	7,102,360	886,289	89%
Concrete Crew	416,511	466,063	556,545	558,385	384,771	241	385,012	173,373	69%
Wastewater	33,360,472	29,353,258	32,667,861	36,415,625	25,359,600	1,739,836	27,099,436	9,316,188	74%
Organic Resources	1,587,652	1,326,459	1,508,008	1,548,840	1,130,252	105,161	1,235,413	313,427	80%
<b>Total Expenditures</b>	<b>41,181,385</b>	<b>37,949,214</b>	<b>41,419,943</b>	<b>46,511,498</b>	<b>32,946,987</b>	<b>2,875,234</b>	<b>35,822,221</b>	<b>10,689,277</b>	<b>77%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	4,716,820	4,777,198	5,469,187	5,469,187	3,736,061	-	3,736,061	1,733,126	68%
Fringe Benefits	1,973,822	1,956,552	2,367,307	2,367,307	1,540,265	-	1,540,265	827,042	65%
<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>5,276,326</b>	<b>-</b>	<b>5,276,326</b>	<b>2,560,168</b>	<b>67%</b>

<b>Supplies</b>	<b>1,666,866</b>	<b>1,569,805</b>	<b>2,038,904</b>	<b>2,730,949</b>	<b>1,684,836</b>	<b>216,289</b>	<b>1,901,126</b>	<b>829,823</b>	<b>70%</b>
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<b>Services &amp; Charges</b>									
Professional Services	849,692	399,309	210,000	1,815,767	460,520	1,245,409	1,705,929	109,837	94%
Printing & Advertising	849	1,623	6,749	6,749	963	-	963	5,786	14%
Utilities	1,101,420	1,160,652	1,322,556	1,322,556	959,219	-	959,219	363,337	73%
Repairs & Maintenance	1,455,801	1,677,510	2,115,850	2,939,159	1,301,211	111,115	1,412,326	1,526,832	48%
Education & Training	12,122	15,176	36,500	36,374	15,406	3,235	18,641	17,733	51%
Travel	6,202	356	38,000	39,500	7,980	583	8,563	30,937	22%
Other Services & Charges	2,439,052	3,157,093	2,079,655	4,022,106	1,232,649	1,282,297	2,514,945	1,507,160	63%
Debt Service Principal	514,260	294,414	188,483	188,483	188,482	-	188,482	1	100%
Debt Service Interest & Fees	16,278	7,815	2,936	2,936	2,935	-	2,935	1	100%
<b>Total Services &amp; Charges</b>	<b>6,395,675</b>	<b>6,713,948</b>	<b>6,000,729</b>	<b>10,373,629</b>	<b>4,169,366</b>	<b>2,642,639</b>	<b>6,812,006</b>	<b>3,561,624</b>	<b>66%</b>

<b>Operating Expenditures</b>	<b>14,753,183</b>	<b>15,017,502</b>	<b>15,876,127</b>	<b>20,941,072</b>	<b>11,130,529</b>	<b>2,858,929</b>	<b>13,989,458</b>	<b>6,951,615</b>	<b>67%</b>
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<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,610</b>	<b>20,610</b>	<b>16,305</b>	<b>36,915</b>	<b>(10,305)</b>	<b>139%</b>
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<b>Bad Debt</b>	<b>158,420</b>	<b>83,831</b>	<b>225,000</b>	<b>225,000</b>	<b>1,690,319</b>	<b>-</b>	<b>1,690,319</b>	<b>(1,465,319)</b>	<b>751%</b>
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<b>Interfund</b>									
Interfund Allocations	5,045,332	6,312,945	6,081,041	6,081,041	4,560,781	-	4,560,781	1,520,260	75%
PILOT	4,592,349	4,543,120	4,465,686	4,465,686	4,465,686	-	4,465,686	-	100%
Interfund Transfers Out	16,032,102	11,991,816	14,772,089	14,772,089	11,079,063	-	11,079,063	3,693,026	75%
<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>20,105,530</b>	<b>-</b>	<b>20,105,530</b>	<b>5,213,286</b>	<b>79%</b>

<b>Total Expenditures</b>	<b>41,181,385</b>	<b>37,949,214</b>	<b>41,419,943</b>	<b>46,511,498</b>	<b>32,946,987</b>	<b>2,875,234</b>	<b>35,822,221</b>	<b>10,689,277</b>	<b>77%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(3,570,836)</b>	<b>3,316,590</b>	<b>(2,541,757)</b>	<b>(7,064,920)</b>	<b>(1,519,923)</b>	<b>-</b>	<b>(4,395,156)</b>	<b>-</b>	<b>-</b>
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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>6,760,451</b>	<b>12,735,810</b>				
Cash Reserves Target	2,059,069	1,897,461		2,325,575					

<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	94,711		94,711	244,289	28%
Interest Earnings	137,764	87,851	1,399	42,500	118,167		118,167	(75,667)	278%
Other Income	17,342	24,656	-	-	19,550		19,550	(19,550)	-
Interfund Transfers In	7,911,000	5,946,370	3,693,000	3,874,147	2,950,897		2,950,897	923,250	76%
<b>Total Revenue</b>	<b>8,613,472</b>	<b>6,598,607</b>	<b>4,033,399</b>	<b>4,255,647</b>	<b>3,183,326</b>		<b>3,183,326</b>	<b>1,072,322</b>	<b>75%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	2,400,000	2,400,000	15,525	38,250	53,775	2,346,225	98%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>15,525</b>	<b>38,250</b>	<b>53,775</b>	<b>2,346,225</b>	<b>2%</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>2,868,050</b>	<b>2,230,621</b>	<b>5,098,671</b>	<b>7,115,677</b>	<b>42%</b>
<b>Bad Debt</b>	<b>-</b>	<b>(1,031)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>4,248,134</b>	<b>6,047,698</b>	<b>10,693,000</b>	<b>14,614,348</b>	<b>2,883,575</b>	<b>2,268,871</b>	<b>5,152,446</b>	<b>9,461,902</b>	<b>35%</b>
<b>Net Surplus / (Deficit)</b>	<b>4,365,338</b>	<b>550,908</b>	<b>(6,659,601)</b>	<b>(10,358,701)</b>	<b>299,751</b>		<b>(1,969,121)</b>		
Beginning Cash Balance	9,417,064	13,821,218		14,359,708					
Cash Adjustments	38,815	(12,418)		-					
<b>Ending Cash Balance</b>	<b>13,821,218</b>	<b>14,359,708</b>		<b>4,001,007</b>	<b>14,688,527</b>				
Cash Reserves Target	-	-		-	-				

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

**2022 adopted budget includes:**

Capital Equipment

Wastewater:

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

Organic Resources:

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

Sewers Division:

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

Capital Projects

Wastewater Treatment Plant (WWTP) Upgrades:

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

Sewers:

- Sewer Lining Projects - \$2.0 million

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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	-	-	22,173		22,173	(22,173)	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>48,416</b>	<b>32,719</b>	<b>-</b>	<b>-</b>	<b>22,173</b>		<b>22,173</b>	<b>(22,173)</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>Net Surplus / (Deficit)</b>	<b>(22,588)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,173</b>		<b>22,173</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>5,560,445</b>				
Cash Reserves Target	4,192,386	4,327,098		5,290,960					

<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	-	28,502		28,502	(28,502)	-
Debt Proceeds	5,743,815	14,339,893	-	-	-		-	-	-
Interfund Transfers In	8,110,581	7,845,090	11,079,089	11,107,089	8,337,313		8,337,313	2,769,776	75%
<b>Total Revenue</b>	<b>13,896,394</b>	<b>22,204,969</b>	<b>11,091,164</b>	<b>11,107,089</b>	<b>8,365,815</b>		<b>8,365,815</b>	<b>2,741,274</b>	<b>75%</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	2,407,904	634,491	-	634,491	1,773,413	26%
<b>Total Services &amp; Charges</b>	<b>13,665,170</b>	<b>22,016,593</b>	<b>11,079,089</b>	<b>11,107,089</b>	<b>634,491</b>	<b>-</b>	<b>634,491</b>	<b>10,472,598</b>	<b>6%</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>11,107,089</b>	<b>634,491</b>	<b>-</b>	<b>634,491</b>	<b>10,472,598</b>	<b>6%</b>
<b>Net Surplus / (Deficit)</b>	<b>231,224</b>	<b>(1,320,833)</b>	<b>12,075</b>	<b>-</b>	<b>7,731,324</b>		<b>7,731,324</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>7,714,602</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	14,978		14,978	21,669	41%
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>14,978</b>		<b>14,978</b>	<b>21,669</b>	<b>41%</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>	<b>(301,665)</b>	<b>(240,490)</b>	<b>36,647</b>	<b>36,647</b>	<b>14,978</b>		<b>14,978</b>
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Beginning Cash Balance	4,291,915	3,990,250		3,749,760		<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>3,990,250</b>	<b>3,749,760</b>		<b>3,786,407</b>	<b>3,756,275</b>	
Cash Reserves Target	3,990,250	3,749,760		3,786,407		

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

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

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

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<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	-	-	4,379		4,379	(4,379)	-
<b>Total Revenue</b>	<b>4,641</b>	<b>4,446</b>	<b>-</b>	<b>-</b>	<b>4,379</b>		<b>4,379</b>	<b>(4,379)</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)	-	-	-	4,379		4,379
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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>1,125,067</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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Fund Name	Project ReLeaf					Fund Number	655		
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>									
Charges for Services	446,136	466,321	451,610	451,610	341,375		341,375	110,235	76%
Interest Earnings	4,176	2,322	2,244	2,244	2,790		2,790	(546)	124%
Interfund Transfers In	-	-	-	36,158	36,158		36,158	-	100%
<b>Total Revenue</b>	<b>450,312</b>	<b>468,643</b>	<b>453,854</b>	<b>490,012</b>	<b>380,323</b>		<b>380,323</b>	<b>109,689</b>	<b>78%</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	-	-	-	-	-	-	-	-	-
<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>Operating Expenditures</b>	<b>65,478</b>	<b>47,821</b>	<b>96,746</b>	<b>96,746</b>	<b>8,671</b>	<b>-</b>	<b>8,671</b>	<b>88,076</b>	<b>9%</b>
<b>Bad Debt</b>	<b>2,634</b>	<b>1,793</b>	<b>6,500</b>	<b>6,500</b>	<b>41,604</b>	<b>-</b>	<b>41,604</b>	<b>(35,104)</b>	<b>640%</b>
<b>Interfund</b>									
Interfund Allocations	42,385	37,736	46,462	46,462	34,847	-	34,847	11,615	75%
Interfund Transfers Out	300,000	500,000	300,000	300,000	225,000	-	225,000	75,000	75%
<b>Total Interfund</b>	<b>342,385</b>	<b>537,736</b>	<b>346,462</b>	<b>346,462</b>	<b>259,847</b>	<b>-</b>	<b>259,847</b>	<b>86,615</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>410,497</b>	<b>587,350</b>	<b>449,708</b>	<b>449,708</b>	<b>310,121</b>	<b>-</b>	<b>310,121</b>	<b>139,587</b>	<b>69%</b>
<b>Net Surplus / (Deficit)</b>	<b>39,815</b>	<b>(118,707)</b>	<b>4,146</b>	<b>40,304</b>	<b>70,202</b>		<b>70,202</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>322,361</b>	<b>360,414</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	776,662		776,662	370,538	68%
Intergov./ Grants	-	68,000	-	-	-		-	-	-
Interest Earnings	4,831	7,492	4,172	6,000	15,564		15,564	(9,564)	259%
Other Income	-	-	-	12,000	12,000		12,000	-	100%
Interfund Transfers In	-	-	-	73,642	73,642		73,642	-	100%
<b>Total Revenue</b>	<b>1,042,729</b>	<b>1,139,829</b>	<b>1,151,372</b>	<b>1,238,842</b>	<b>877,868</b>		<b>877,868</b>	<b>360,974</b>	<b>71%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	11,085	74,572	200,000	457,213	161,097	193,206	354,304	102,909	77%
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>11,085</b>	<b>74,572</b>	<b>200,000</b>	<b>457,213</b>	<b>161,097</b>	<b>193,206</b>	<b>354,304</b>	<b>102,909</b>	<b>77%</b>
<b>Capital</b>	<b>90,050</b>	<b>436,855</b>	<b>824,000</b>	<b>1,814,243</b>	<b>597,728</b>	<b>784,575</b>	<b>1,382,303</b>	<b>431,940</b>	<b>76%</b>
<b>Bad Debt</b>	<b>3,186</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>81,250</b>	<b>-</b>	<b>81,250</b>	<b>(81,250)</b>	<b>-</b>
<b>Total Expenditures</b>	<b>104,322</b>	<b>511,602</b>	<b>1,024,000</b>	<b>2,271,456</b>	<b>840,075</b>	<b>977,781</b>	<b>1,817,857</b>	<b>453,599</b>	<b>80%</b>
<b>Net Surplus / (Deficit)</b>	<b>938,407</b>	<b>628,227</b>	<b>127,372</b>	<b>(1,032,614)</b>	<b>37,792</b>		<b>(939,989)</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>571,540</b>	<b>1,963,404</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	4,802		4,802	198	96%
Interest Earnings	1,895	993	896	896	1,451		1,451	(555)	162%
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>6,253</b>		<b>6,253</b>	<b>(357)</b>	<b>106%</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>6,253</b>		<b>6,253</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>179,673</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	-	-	-	171		171	(171)	-
Interest Earnings	115	82	-	8	8		8	-	99%
<b>Total Revenue</b>	<b>883</b>	<b>82</b>	<b>-</b>	<b>8</b>	<b>178</b>		<b>178</b>	<b>(171)</b>	<b>2231%</b>

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

<b>Net Surplus / (Deficit)</b>	883	82	(18,799)	(18,791)	(13,880)		(13,880)
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Beginning Cash Balance	12,894	13,799		13,880		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	22	-		4,911		
<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	-	252,783	306,193		306,193	(53,410)	121%
Charges for Services	148,550	115,024	115,000	115,000	101,784		101,784	13,216	89%
Fines, Forfeitures, and Fees	92,751	89,648	101,200	101,200	81,318		81,318	19,882	80%
Interest Earnings	3,849	2,229	4,889	3,005	4,824		4,824	(1,819)	161%
Donations	2,000	500	1,000	1,000	-		-	1,000	0%
Other Income	11,555	2,970	-	1,884	1,884		1,884	-	100%
Interfund Transfers In	-	73,512	352,373	352,373	218,353		218,353	134,020	62%
<b>Total Revenue</b>	<b>258,705</b>	<b>325,862</b>	<b>574,462</b>	<b>827,245</b>	<b>714,356</b>		<b>714,356</b>	<b>112,889</b>	<b>86%</b>
<b>Expenditures by Type</b>									
Supplies	62,084	193,652	137,000	228,199	184,494	14,339	198,833	29,366	87%
<b>Services &amp; Charges</b>									
Professional Services	1,136	188	-	2,000	1,929	-	1,929	71	96%
Education & Training	81,558	131,259	90,000	165,375	154,509	240	154,749	10,626	94%
Travel	20,646	28,840	51,500	36,745	41,478	-	41,478	(4,734)	113%
Other Services & Charges	31,421	69,045	59,250	57,250	52,517	879	53,396	3,854	93%
<b>Total Services &amp; Charges</b>	<b>134,762</b>	<b>229,333</b>	<b>200,750</b>	<b>261,370</b>	<b>250,433</b>	<b>1,119</b>	<b>251,552</b>	<b>9,817</b>	<b>96%</b>
Capital	-	-	-	40,000	26,338	9,193	35,531	4,469	89%
Bad Debt	54	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	19,000	19,000	-	19,000	-	100%
<b>Total Expenditures</b>	<b>196,900</b>	<b>422,985</b>	<b>337,750</b>	<b>548,568</b>	<b>480,264</b>	<b>24,651</b>	<b>504,916</b>	<b>43,652</b>	<b>92%</b>
<b>Net Surplus / (Deficit)</b>	<b>61,806</b>	<b>(97,123)</b>	<b>236,712</b>	<b>278,677</b>	<b>234,092</b>		<b>209,441</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>657,658</b>	<b>627,340</b>				
Cash Reserves Target	49,225	105,746		137,142					

<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	9,168,554	6,992,279		6,992,279	2,176,275	76%
Interest Earnings	33,595	25,015	10,000	10,000	17,581		17,581	(7,581)	176%
<b>Total Revenue</b>	<b>9,736,892</b>	<b>9,416,761</b>	<b>8,836,957</b>	<b>9,178,554</b>	<b>7,009,861</b>		<b>7,009,861</b>	<b>2,168,694</b>	<b>76%</b>

<b>Expenditures by Department</b>									
Police Department	4,619,654	4,737,560	6,344,523	6,344,523	4,880,400	-	4,880,400	1,464,123	77%
Fire Department	4,330,886	4,880,453	6,344,524	6,344,524	4,880,400	-	4,880,400	1,464,124	77%
<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>9,760,800</b>	<b>-</b>	<b>9,760,800</b>	<b>2,928,247</b>	<b>77%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	6,703,431	7,651,358	12,689,047	12,689,047	9,760,800	-	9,760,800	2,928,247	77%
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>9,760,800</b>	<b>-</b>	<b>9,760,800</b>	<b>2,928,247</b>	<b>77%</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>9,760,800</b>	<b>-</b>	<b>9,760,800</b>	<b>2,928,247</b>	<b>77%</b>

<b>Net Surplus / (Deficit)</b>	786,352	(201,253)	(3,852,090)	(3,510,493)	(2,750,939)	(2,750,939)
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Beginning Cash Balance	3,253,787	4,045,717		3,844,465		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	5,578	-		-		
<b>Ending Cash Balance</b>	<b>4,045,717</b>	<b>3,844,465</b>		<b>333,972</b>	<b>1,090,539</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
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<b>Fund Type</b>	Internal 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>									
Charges for Services	5,480	14,640	5,720	20,720	32,980		32,980	(12,260)	159%
Interest Earnings	5,998	4,038	5,434	5,434	5,900		5,900	(466)	109%
<b>Total Revenue</b>	<b>11,478</b>	<b>18,678</b>	<b>11,154</b>	<b>26,154</b>	<b>38,880</b>		<b>38,880</b>	<b>(12,726)</b>	<b>149%</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>
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<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>
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<b>Net Surplus / (Deficit)</b>	<b>(46,299)</b>	<b>18,408</b>	<b>(38,846)</b>	<b>(23,846)</b>	<b>38,880</b>		<b>38,880</b>		
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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>674,700</b>	<b>735,772</b>				
Cash Reserves Target	750,000	750,000		750,000					

<b>Cash Reserves Target</b>
Set dollar amount of \$750,000

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

**Explanation of Revenue Sources:**  
This fund charges police officers for liability insurance for take home police vehicles. Deductions from officers are made in accordance with an agreement with the Fraternal Order of Police (FOP). The agreement calls for the suspension of the deduction based on the price of gas and the balance of cash in this fund. The decrease in revenue is the result of suspending the payroll deduction for sworn officers as outlined in the agreement between the Police Department and the FOP. This fund receives revenue from interest earned on the fund's cash balance. As the fund's cash balance dips below the reserve requirement set by the FOP, the City anticipate the deduction will be increased.

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

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<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	-	119%
<b>Total Revenue</b>	<b>36</b>	<b>24</b>	<b>-</b>	<b>2</b>	<b>2</b>		<b>2</b>	<b>-</b>	<b>119%</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)	(4,336)	(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	-		174		
<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	-	-		-	-	-				
Charges for Services	2,514,908	1,905,360	1,837,850	1,892,852	1,479,033		1,479,033	413,819	78%				
Fines, Forfeitures, and Fees	-	300	-	-	-		-	-	-				
Interest Earnings	9,151	8,474	9,023	9,023	13,669		13,669	(4,646)	151%				
Debt Proceeds	1,660,000	210,000	2,310,000	2,355,000	1,355,000		1,355,000	1,000,000	58%				
Other Income	8,244	1,334	-	19,998	35,574		35,574	(15,576)	178%				
Interfund Transfers In	-	-	-	-	-		-	-	-				
<b>Total Revenue</b>	<b>4,192,303</b>	<b>2,125,468</b>	<b>4,231,873</b>	<b>4,276,873</b>	<b>2,883,276</b>		<b>2,883,276</b>	<b>1,393,597</b>	<b>67%</b>				
<b>Expenditures by Type</b>													
Supplies	-	-	-	-	-		-	-	-				
<b>Services &amp; Charges</b>													
Debt Service Principal	343,971	662,651	1,132,508	1,132,950	669,930		669,930	463,020	59%				
Debt Service Interest & Fees	31,114	36,120	82,708	82,266	25,310		25,310	56,956	31%				
<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>695,240</b>		<b>695,240</b>	<b>519,976</b>	<b>57%</b>				
Capital	1,925,268	1,029,049	2,610,000	4,834,466	671,760	1,665,073	2,336,833	2,497,633	48%				
Interfund Transfers Out	746,231	750,306	748,657	748,657	748,656		748,656	1	100%				
<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>2,115,657</b>	<b>1,665,073</b>	<b>3,780,730</b>	<b>3,017,610</b>	<b>56%</b>				
<b>Net Surplus / (Deficit)</b>	<b>1,145,719</b>	<b>(352,658)</b>	<b>(342,000)</b>	<b>(2,521,466)</b>	<b>767,619</b>		<b>(897,454)</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>236,873</b>	<b>3,522,079</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 Actual	2021 Actual	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	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	50,224	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>99,013</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Bad Debt</b>	<b>4,722</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		-			<b>Cash Reserves Target</b>		
Cash Adjustments	(102,309)	-		-			No reserve requirement		
<b>Ending Cash Balance</b>	<b>607,079</b>	<b>-</b>		<b>-</b>					
Cash Reserves Target	-	-		-					

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

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

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<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	3,000		3,000	7,000	30%
Interest Earnings	243	165	256	256	230		230	26	90%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>243</b>	<b>165</b>	<b>10,256</b>	<b>10,256</b>	<b>3,230</b>		<b>3,230</b>	<b>7,026</b>	<b>31%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	-	-	10,000	10,000	200	-	200	9,800	2%
<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	200	-	200	9,800	2%
<b>Net Surplus / (Deficit)</b>	<b>243</b>	<b>165</b>	<b>256</b>	<b>256</b>	<b>3,030</b>		<b>3,030</b>		
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>28,069</b>				
Cash Reserves Target	-	-		2,500					
<b>Fund Purpose:</b>									
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.									
<b>Explanation of Revenue Sources:</b>									
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.									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>									
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	82,805		82,805	7,195	92%
Interest Earnings	2,955	1,993	2,991	2,991	2,832		2,832	159	95%
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>85,637</b>		<b>85,637</b>	<b>7,354</b>	<b>92%</b>
<b>Expenditures by Type</b>									
Supplies	16,731	32,702	24,000	73,475	53,532	1,925	55,457	18,018	75%
<b>Services &amp; Charges</b>									
Professional Services							-	-	-
Printing & Advertising	-	-	1,300	1,300	-	-	-	1,300	0%
Education & Training	425	13,608	9,000	22,000	20,766	-	20,766	1,234	94%
Travel	2,524	1,483	15,000	2,000	-	-	-	2,000	0%
Repairs & Maintenance	-	4,210	43,000	10,584	7,796	-	7,796	2,788	74%
Other Services & Charges	-	1,133	-	-	575	-	575	(575)	-
<b>Total Services &amp; Charges</b>	<b>2,949</b>	<b>20,433</b>	<b>68,300</b>	<b>35,884</b>	<b>29,137</b>	<b>-</b>	<b>29,137</b>	<b>6,747</b>	<b>81%</b>
Capital	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>19,679</b>	<b>53,135</b>	<b>92,300</b>	<b>109,359</b>	<b>82,669</b>	<b>1,925</b>	<b>84,594</b>	<b>24,765</b>	<b>77%</b>
<b>Net Surplus / (Deficit)</b>	<b>37,876</b>	<b>44,708</b>	<b>691</b>	<b>(16,368)</b>	<b>2,968</b>		<b>1,044</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>343,943</b>	<b>359,127</b>				
Cash Reserves Target	4,920	13,284		27,340			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 supplies for river rescue training. 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		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	-	-	-	-		
<b>Ending Cash Balance</b>	<b>26,716</b>	<b>26,716</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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<b>Fund Name</b>	Regional Police Academy	<b>Fund Number</b>	294
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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	9,350	19,625	-	-	-		-	-	-
Interest Earnings	1,106	819	-	83	83		83	-	100%
<b>Total Revenue</b>	<b>10,456</b>	<b>20,444</b>	<b>-</b>	<b>83</b>	<b>83</b>		<b>83</b>	<b>-</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	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>
<b>Interfund Transfers Out</b>	-	-	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>	7,299	20,344	(175,000)	(174,917)	(146,328)		(146,328)
Beginning Cash Balance	118,481	125,984		146,328		<b>Cash Reserves Target</b>	
Cash Adjustments	203	-		28,589		No reserve requirement	
<b>Ending Cash Balance</b>	<b>125,984</b>	<b>146,328</b>		<b>-</b>			
Cash Reserves Target	-	-		-			

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

**Explanation of Revenue Sources:**  
This fund received revenue from the enforcement courses offered to other police departments who pay a fee to attend the training.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures were for seminars, travel, lectures, and career days. In 2022, the cash balance in this fund will be transferred into the Law Enforcement Continuing Education Fund (#220) and this fund will be discontinued. Revenues and expenses previously accounted for in this fund will be accounted for in Fund #220.



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<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	-	100%
Other Income	260	120	-	-	-		-	-	-
<b>Total Revenue</b>	<b>188,771</b>	<b>111,077</b>	<b>-</b>	<b>30</b>	<b>30</b>		<b>30</b>	<b>-</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	86,905	16,331	-	-	-	-	-	-	-
<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>	185,805	116,658	-	20,808	-	20,808	20,808	-	100%
<b>Interfund Transfers Out</b>	-	-	125,000	125,000	24,566	-	24,566	100,434	20%
<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>(145,778)</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	-		100,429					
<b>Ending Cash Balance</b>	<b>73,474</b>	<b>45,349</b>		<b>-</b>	<b>20,813</b>		No reserve requirement		
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	70,027	70,785		70,785	(758)	101%
Interest Earnings	723	192	697	697	541		541	156	78%
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>89,724</b>	<b>90,326</b>		<b>90,326</b>	<b>(602)</b>	<b>101%</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	6,000	46,000	34,145	-	34,145	11,855	74%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	10,000	9,999	-	9,999	1	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>9,999</b>	<b>-</b>	<b>9,999</b>	<b>1</b>	<b>100%</b>
<b>Capital</b>	<b>31,000</b>	<b>-</b>	<b>22,500</b>	<b>22,500</b>	<b>-</b>	<b>15,835</b>	<b>15,835</b>	<b>6,665</b>	<b>70%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>81,148</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>31,000</b>	<b>81,148</b>	<b>28,500</b>	<b>78,500</b>	<b>44,144</b>	<b>15,835</b>	<b>59,979</b>	<b>18,521</b>	<b>76%</b>

<b>Net Surplus / (Deficit)</b>	<b>(30,277)</b>	<b>(23,037)</b>	<b>(2,803)</b>	<b>11,224</b>	<b>46,182</b>	<b>30,347</b>
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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>71,461</b>	<b>106,420</b>	
Cash Reserves Target	7,750	20,287		19,625		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<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	344,156		344,156	1	100%
<b>Total Revenue</b>	<b>341,231</b>	<b>345,306</b>	<b>344,157</b>	<b>344,157</b>	<b>344,156</b>		<b>344,156</b>	<b>1</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	195,000	205,000	210,000	210,000	210,000	-	210,000	-	100%
Debt Service Interest & Fees	146,231	140,306	134,157	134,157	134,156	-	134,156	1	100%
<b>Total Services &amp; Charges</b>	<b>341,231</b>	<b>345,306</b>	<b>344,157</b>	<b>344,157</b>	<b>344,156</b>	<b>-</b>	<b>344,156</b>	<b>1</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>341,231</b>	<b>345,306</b>	<b>344,157</b>	<b>344,157</b>	<b>344,156</b>	<b>-</b>	<b>344,156</b>	<b>1</b>	<b>100%</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			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives interfund transfers from the Fire Department Capital Fund (#287) in the amount of the debt service payments.

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

Debt service payments are due on January 15 and July 15. The final bond payment is due January 15, 2038.

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<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	-	1,250	2,589		2,589	(1,339)	207%
<b>Total Revenue</b>	<b>2,981</b>	<b>1,857</b>	<b>-</b>	<b>1,250</b>	<b>2,589</b>		<b>2,589</b>	<b>(1,339)</b>	<b>207%</b>

<b>Expenditures by Type</b>									
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	-	1,250	2,589		2,589
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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>317,340</b>	<b>317,962</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>	<b>Fire Pension</b>					<b>Fund Number</b>	<b>701</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	4,323,533	4,101,279	4,521,259	4,061,778	4,061,778		4,061,778	-	100%	
Interest Earnings	2,205	1,809	11	311	514		514	(203)	165%	
Other Income	-	-	-	3,922	3,922		3,922	-	100%	
<b>Total Revenue</b>	<b>4,325,739</b>	<b>4,103,087</b>	<b>4,521,270</b>	<b>4,066,011</b>	<b>4,066,214</b>		<b>4,066,214</b>	<b>(203)</b>	<b>100%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	4,205,078	4,131,672	4,576,038	4,576,038	3,090,955	-	3,090,955	1,485,083	68%	
<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>3,090,955</b>	<b>-</b>	<b>3,090,955</b>	<b>1,485,083</b>	<b>68%</b>	
<b>Supplies</b>	-	-	100	100	-	-	-	100	0%	
<b>Services &amp; Charges</b>										
Professional Services	3,500	3,500	6,000	14,000	8,767	-	8,767	5,233	63%	
Travel	-	-	350	350	-	-	-	350	0%	
Other Services & Charges	679	1,296	1,400	1,400	919	-	919	481	66%	
<b>Total Services &amp; Charges</b>	<b>4,179</b>	<b>4,796</b>	<b>7,750</b>	<b>15,750</b>	<b>9,686</b>	<b>-</b>	<b>9,686</b>	<b>6,064</b>	<b>61%</b>	
<b>Total Expenditures</b>	<b>4,209,256</b>	<b>4,136,468</b>	<b>4,583,888</b>	<b>4,591,888</b>	<b>3,100,641</b>	<b>-</b>	<b>3,100,641</b>	<b>1,491,247</b>	<b>68%</b>	
<b>Net Surplus / (Deficit)</b>	<b>116,482</b>	<b>(33,381)</b>	<b>(62,618)</b>	<b>(525,877)</b>	<b>965,573</b>		<b>965,573</b>			
Beginning Cash Balance	336,501	453,561		420,180						
Cash Adjustments	577	-		-						
<b>Ending Cash Balance</b>	<b>453,561</b>	<b>420,180</b>		<b>(105,697)</b>	<b>1,397,753</b>					
Cash Reserves Target	420,926	413,647		459,189						

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<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	6,015,102	6,010,721		6,010,721	4,381	100%	
Interest Earnings	3,126	2,305	4,310	4,310	695		695	3,615	16%	
Other Income	6,284	4,119	2,000	2,000	1,527		1,527	473	76%	
<b>Total Revenue</b>	<b>6,058,223</b>	<b>5,957,118</b>	<b>6,064,050</b>	<b>6,021,412</b>	<b>6,012,943</b>		<b>6,012,943</b>	<b>8,469</b>	<b>100%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	6,186,554	5,958,435	6,049,340	6,049,340	4,481,262	-	4,481,262	1,568,078	74%	
<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>4,481,262</b>	<b>-</b>	<b>4,481,262</b>	<b>1,568,078</b>	<b>74%</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	741	-	741	659	53%	
<b>Total Services &amp; Charges</b>	<b>4,445</b>	<b>4,329</b>	<b>8,400</b>	<b>8,400</b>	<b>4,241</b>	<b>-</b>	<b>4,241</b>	<b>4,159</b>	<b>50%</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>4,485,503</b>	<b>-</b>	<b>4,485,503</b>	<b>1,572,237</b>	<b>74%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(132,776)</b>	<b>(5,646)</b>	<b>6,310</b>	<b>(36,328)</b>	<b>1,527,440</b>		<b>1,527,440</b>			
Beginning Cash Balance	698,148	566,569		560,923			<b>Cash Reserves Target</b>  10% of Annual expenditures			
Cash Adjustments	1,197	-		-						
<b>Ending Cash Balance</b>	<b>566,569</b>	<b>560,923</b>		<b>524,595</b>	<b>2,088,362</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		
<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	21	14	-	1	1		1	-	139%
Donations	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>21</b>	<b>14</b>	<b>-</b>	<b>1</b>	<b>1</b>		<b>1</b>	<b>-</b>	<b>139%</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>	<b>21</b>	<b>14</b>	<b>(2,520)</b>	<b>(2,519)</b>	<b>(2,435)</b>		<b>(2,435)</b>		
Beginning Cash Balance	2,395	2,420		2,435				<b>Cash Reserves Target</b>	
Cash Adjustments	4	-		84				No reserve requirement	
<b>Ending Cash Balance</b>	<b>2,420</b>	<b>2,435</b>		<b>-</b>					
Cash Reserves Target	-	-		-					
<b>Fund Purpose:</b>									
This fund was established (ordinance 7945-88) to account for donations for the Police K-9 unit and track expenditures of those funds.									
<b>Explanation of Revenue Sources:</b>									
This fund received donations for the Police K-9 unit. In recent years, there have been no donations.									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>									
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	5,801,008		5,801,008	4,779,405	55%
Intergov./ Shared Revenues	904,581	911,437	953,848	953,848	427,491		427,491	526,357	45%
Intergov./ Grants	648,098	200,000	-	-	-		-	-	-
Licenses & Permits	-	253	-	250	295		295	(45)	118%
Charges for Services	2,760,462	2,922,965	3,196,581	3,108,794	2,934,565		2,934,565	174,229	94%
Fines, Forfeitures, and Fees	-	12	-	-	24		24	(24)	-
Interest Earnings	7,167	20,758	50,000	15,000	30,895		30,895	(15,895)	206%
Debt Proceeds	-	-	269,000	1,290,000	1,290,000		1,290,000	-	100%
Donations	1,061,421	912,899	1,000,000	1,061,000	640,829		640,829	420,171	60%
Other Income	127,858	132,135	314,941	377,287	202,027		202,027	175,260	54%
Interfund Transfers In	800,000	1,232,541	119,221	119,221	89,416		89,416	29,805	75%
<b>Total Revenue</b>	<b>15,876,432</b>	<b>16,604,000</b>	<b>16,484,004</b>	<b>17,505,813</b>	<b>11,416,550</b>		<b>11,416,550</b>	<b>6,089,263</b>	<b>65%</b>
<b>Expenditures by Division</b>									
Park Administration	1,499,024	1,528,718	1,137,939	1,138,336	809,893	552	810,444	327,892	71%
Park Maintenance	6,962,316	6,987,490	7,542,027	9,202,281	6,299,602	537,686	6,837,288	2,364,993	74%
Golf Courses	1,501,398	1,700,799	1,831,495	1,856,271	1,570,070	64,664	1,634,735	221,537	88%
Recreational Experiences	2,773,309	2,683,314	2,444,112	2,480,739	1,861,160	24,040	1,885,200	595,539	76%
Community Programming	-	-	1,604,980	1,627,786	858,898	1,622	860,520	767,267	53%
Development & Promotions	882,516	911,174	921,648	1,119,622	780,235	72,267	852,501	267,121	76%
Park Projects & Capital	1,041,871	460,817	300,000	1,696,920	352,631	960,108	1,312,739	384,182	77%
Potawatomi Zoo	700,000	701,965	701,803	701,803	701,352	-	701,352	451	100%
<b>Total Expenditures</b>	<b>15,360,434</b>	<b>14,974,277</b>	<b>16,484,004</b>	<b>19,823,760</b>	<b>13,233,841</b>	<b>1,660,938</b>	<b>14,894,779</b>	<b>4,928,982</b>	<b>75%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	6,015,996	5,799,795	6,516,670	6,573,570	4,762,991	-	4,762,991	1,810,579	72%
Fringe Benefits	2,133,462	2,037,827	2,319,980	2,333,053	1,603,181	-	1,603,181	729,872	69%
<b>Total Personnel</b>	<b>8,149,458</b>	<b>7,837,623</b>	<b>8,836,650</b>	<b>8,906,623</b>	<b>6,366,173</b>	<b>-</b>	<b>6,366,173</b>	<b>2,540,451</b>	<b>71%</b>
<b>Supplies</b>	<b>1,173,909</b>	<b>1,372,042</b>	<b>1,514,568</b>	<b>1,548,573</b>	<b>1,268,158</b>	<b>92,510</b>	<b>1,360,667</b>	<b>187,906</b>	<b>88%</b>
<b>Services &amp; Charges</b>									
Professional Services	192,616	114,458	324,780	197,717	147,984	39,178	187,162	10,555	95%
Printing & Advertising	102,375	155,635	258,800	410,334	301,527	75,778	377,305	33,029	92%
Utilities	790,831	930,114	781,304	780,304	745,019	-	745,019	35,285	95%
Repairs & Maintenance	515,084	636,277	584,034	578,559	483,936	22,613	506,548	72,011	88%
Education & Training	11,167	15,827	25,425	29,925	17,487	2,999	20,485	9,440	68%
Travel	3,355	5,123	33,400	30,425	10,467	8,533	19,000	11,425	62%
Grants & Subsidies	715,000	715,000	715,000	715,000	715,000	-	715,000	-	100%
Other Services & Charges	685,769	565,456	684,573	959,254	746,129	135,382	881,511	77,743	92%
Debt Service Principal	504,636	452,898	291,946	387,683	316,843	-	316,843	70,840	82%
Debt Service Interest & Fees	47,338	31,020	34,076	28,339	21,945	-	21,945	6,394	77%
<b>Total Services &amp; Charges</b>	<b>3,568,171</b>	<b>3,621,808</b>	<b>3,733,338</b>	<b>4,117,540</b>	<b>3,506,337</b>	<b>284,481</b>	<b>3,790,818</b>	<b>326,722</b>	<b>92%</b>
<b>Operating Expenditures</b>	<b>12,891,538</b>	<b>12,831,473</b>	<b>14,084,556</b>	<b>14,572,736</b>	<b>11,140,667</b>	<b>376,991</b>	<b>11,517,658</b>	<b>3,055,079</b>	<b>79%</b>
<b>Capital</b>	<b>1,030,272</b>	<b>474,790</b>	<b>569,000</b>	<b>3,420,576</b>	<b>720,338</b>	<b>1,283,947</b>	<b>2,004,285</b>	<b>1,416,291</b>	<b>59%</b>
<b>Bad Debt</b>	<b>5,606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund</b>									
Interfund Allocations	1,421,220	1,668,015	1,830,448	1,830,448	1,372,836	-	1,372,836	457,612	75%
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>1,372,836</b>	<b>-</b>	<b>1,372,836</b>	<b>457,612</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>15,360,434</b>	<b>14,974,277</b>	<b>16,484,004</b>	<b>19,823,760</b>	<b>13,233,841</b>	<b>1,660,938</b>	<b>14,894,779</b>	<b>4,928,982</b>	<b>75%</b>
<b>Net Surplus / (Deficit)</b>	<b>515,998</b>	<b>1,629,723</b>	<b>-</b>	<b>(2,317,947)</b>	<b>(1,817,291)</b>		<b>(3,478,229)</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>3,547,911</b>	<b>4,136,791</b>				
Cash Reserves Target	3,840,108	3,743,569		4,955,940					
							<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. 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		
<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	3,535	4,983	-	-	-		-	-	-
Interest Earnings	648	453	-	43	43		43	-	99%
Donations	-	500	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,183</b>	<b>5,936</b>	<b>-</b>	<b>43</b>	<b>43</b>		<b>43</b>	<b>-</b>	<b>99%</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>	<b>-</b>	<b>-</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>
<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>
<b>Net Surplus / (Deficit)</b>	<b>3,351</b>	<b>(1,712)</b>	<b>(100,000)</b>	<b>(99,957)</b>	<b>(74,809)</b>		<b>(74,809)</b>		
Beginning Cash Balance	73,045	76,521		74,809			<b>Cash Reserves Target</b>		
Cash Adjustments	125	-		25,148					
<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	-	100%
<b>Total Revenue</b>	<b>39,372</b>	<b>38,578</b>	<b>-</b>	<b>150</b>	<b>150</b>		<b>150</b>	<b>-</b>	<b>100%</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>	<b>1,100</b>	<b>-</b>	<b>410,000</b>	<b>410,000</b>	<b>264,160</b>	<b>-</b>	<b>264,160</b>	<b>145,840</b>	<b>64%</b>
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<b>Net Surplus / (Deficit)</b>	<b>38,272</b>	<b>38,578</b>	<b>(410,000)</b>	<b>(409,850)</b>	<b>(264,010)</b>		<b>(264,010)</b>		
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Beginning Cash Balance	186,839	225,432		264,010		<b>Cash Reserves Target</b>  No reserve requirement			
Cash Adjustments	320	-		145,840					
<b>Ending Cash Balance</b>	<b>225,432</b>	<b>264,010</b>		<b>-</b>	<b>-</b>				
Cash Reserves Target	-	-		-					

**Fund Purpose:**  
This fund was established (ordinance 10569-17) to account for the revenue and expenditures related to events and activities that the Morris Performing Arts Center self-promotes or self-sponsors.

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

**Explanation of Revenue Sources:**  
This fund received revenue from a ticket surcharge. The ticket surcharge fee is \$3.50 per ticket sold: \$1.50 deposited into the General Fund (#101), \$1.00 deposited into Morris PAC Self-Promotion Fund (#274), and \$1.00 deposited into Morris PAC Capital Fund (#416). This fund also received revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures were for marketing and advertising for the Morris Performing Arts Center.

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<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	632,556		632,556	468,286	57%
Intergov./ Shared Revenues	63,774	68,319	48,786	48,786	32,012		32,012	16,774	66%
Interest Earnings	(244)	500	1,176	1,176	253		253	923	21%
<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>664,820</b>		<b>664,820</b>	<b>485,983</b>	<b>58%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	785,000	825,000	830,000	830,000	830,000	-	830,000	-	100%
Debt Service Interest & Fees	387,965	364,190	339,368	339,368	339,365	-	339,365	3	100%
<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>1,169,365</b>	<b>-</b>	<b>1,169,365</b>	<b>3</b>	<b>100%</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>1,169,365</b>	<b>-</b>	<b>1,169,365</b>	<b>3</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>(21,521)</b>	<b>(3,415)</b>	<b>(18,564)</b>	<b>(18,564)</b>	<b>(504,545)</b>		<b>(504,545)</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>(320,382)</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	274		274	24,727	1%	
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>274</b>		<b>274</b>	<b>24,835</b>	<b>1%</b>	
<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Repairs & Maintenance	15,099	10,183	25,000	25,715	16,937	-	16,937	8,778	66%	
<b>Total Services &amp; Charges</b>	<b>15,099</b>	<b>10,183</b>	<b>25,000</b>	<b>25,715</b>	<b>16,937</b>	<b>-</b>	<b>16,937</b>	<b>8,778</b>	<b>66%</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>15,099</b>	<b>10,183</b>	<b>25,000</b>	<b>25,715</b>	<b>16,937</b>	<b>-</b>	<b>16,937</b>	<b>8,778</b>	<b>66%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(14,955)</b>	<b>(10,125)</b>	<b>109</b>	<b>(606)</b>	<b>(16,663)</b>		<b>(16,663)</b>			
Beginning Cash Balance	25,850	11,685		814		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero				
Cash Adjustments	790	(746)		-						
<b>Ending Cash Balance</b>	<b>11,685</b>	<b>814</b>		<b>208</b>	<b>(15,849)</b>					
Cash Reserves Target	-	-		-						
<b>Fund Purpose:</b>	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.									
<b>Explanation of Revenue Sources:</b>	Revenues are in the form of compensation received by the City based on stadium attendance.									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	Planned expenditures are for painting, landscaping, and mechanical upgrades.									

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<b>Fund Name</b>	Professional Sports Convention Development Area	<b>Fund Number</b>	413
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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./ Shared Revenues	-	775,414	1,500,000	1,500,000	1,224,586		1,224,586	275,414	82%
Interest Earnings	-	218	-	3,000	7,362		7,362	(4,362)	245%
<b>Total Revenue</b>	-	775,632	1,500,000	1,503,000	1,231,948		1,231,948	271,052	82%

<b>Expenditures by Type</b>									
Capital	-	-	1,500,000	3,917,170	1,100,817	1,486,180	2,586,998	1,330,172	66%
<b>Total Expenditures</b>	-	-	1,500,000	3,917,170	1,100,817	1,486,180	2,586,998	1,330,172	66%

<b>Net Surplus / (Deficit)</b>	-	775,632	-	(2,414,170)	131,131		(1,355,049)
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Beginning Cash Balance	-	-	775,632						
Cash Adjustments	-	-	-	-					
<b>Ending Cash Balance</b>	-	775,632	(1,638,538)	926,623					
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	-	-		-	-	-
Charges for Services	37,554	37,223	85,000	-	-		-	-	-
Interest Earnings	3,981	1,057	6,811	6,811	8,062		8,062	(1,251)	118%
Debt Proceeds	-	-	-	6,501,890	6,501,890		6,501,890	-	100%
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>6,508,701</b>	<b>6,509,952</b>		<b>6,509,952</b>	<b>(1,251)</b>	<b>100%</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	25,230	4,770	30,000	4,910	86%
Printing & Advertising	-	90	-	-	-	-	-	-	-
Repairs & Maintenance	90,471	-	25,000	25,000	-	-	-	25,000	0%
Debt Service Interest & Fees	-	-	-	359,274	359,274	-	359,274	-	100%
<b>Total Services &amp; Charges</b>	<b>90,471</b>	<b>90</b>	<b>25,000</b>	<b>419,184</b>	<b>384,504</b>	<b>4,770</b>	<b>389,274</b>	<b>29,910</b>	<b>93%</b>
<b>Capital</b>	<b>346,394</b>	<b>113,550</b>	<b>-</b>	<b>8,031,800</b>	<b>2,352,578</b>	<b>4,711,092</b>	<b>7,063,670</b>	<b>968,130</b>	<b>88%</b>
<b>Total Expenditures</b>	<b>436,865</b>	<b>128,451</b>	<b>50,000</b>	<b>8,475,984</b>	<b>2,737,082</b>	<b>4,715,862</b>	<b>7,452,943</b>	<b>1,023,040</b>	<b>88%</b>
<b>Net Surplus / (Deficit)</b>	<b>(219,751)</b>	<b>1,709,829</b>	<b>541,811</b>	<b>(1,967,283)</b>	<b>3,772,870</b>		<b>(942,992)</b>		
Beginning Cash Balance	422,125	203,098		1,912,926					
Cash Adjustments	724	-		-					
<b>Ending Cash Balance</b>	<b>203,098</b>	<b>1,912,926</b>		<b>(54,357)</b>	<b>5,984,548</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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

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

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<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	7,860		7,860	140	98%
Interest Earnings	617	493	247	320	810		810	(490)	253%
<b>Total Revenue</b>	<b>7,094</b>	<b>12,571</b>	<b>8,247</b>	<b>8,320</b>	<b>8,670</b>		<b>8,670</b>	<b>(350)</b>	<b>104%</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>(26,680)</b>	<b>8,670</b>		<b>8,670</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>66,801</b>	<b>101,922</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>Zoo Bond Capital</b>					<b>Fund Number</b>	453		
<b>Fund Type</b>	<b>Capital 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>									
Interest Earnings	293	-	-	-	139		139	(139)	-
Debt Proceeds	-	-	-	5,891,800	5,891,800		5,891,800	-	100%
<b>Total Revenue</b>	<b>293</b>	<b>-</b>	<b>-</b>	<b>5,891,800</b>	<b>5,891,940</b>		<b>5,891,940</b>	<b>(139)</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Interest & Fees	-	-	-	318,188	318,188	-	318,188	-	100%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>318,188</b>	<b>318,188</b>	<b>-</b>	<b>318,188</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>121,222</b>	<b>-</b>	<b>-</b>	<b>5,573,613</b>	<b>227,648</b>	<b>-</b>	<b>227,648</b>	<b>5,345,965</b>	<b>4%</b>
<b>Total Expenditures</b>	<b>121,222</b>	<b>-</b>	<b>-</b>	<b>5,891,800</b>	<b>545,836</b>	<b>-</b>	<b>545,836</b>	<b>5,345,965</b>	<b>9%</b>
<b>Net Surplus / (Deficit)</b>	<b>(120,929)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,346,104</b>		<b>5,346,104</b>		
Beginning Cash Balance	120,929	-	-	-					
Cash Adjustments	-	-	-	-					
<b>Ending Cash Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,346,104</b>				
Cash Reserves Target	-	-	-	-					

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

**Fund Purpose:**

This fund accounts for the expenditures of the bond proceeds from the Economic Development Lease Rental Revenue Bonds, Series 2022. The bonds were issued to fund a variety of projects in furtherance of the Potawatomi Zoo's 30-year master plan. The Hotel/Motel Tax Board pledged 0.50% of hotel/motel tax revenue towards the repayment of the bonds. The bonds will be repaid over a period of 20 years with the first debt service payment due on August 1, 2022 and the final payment due on February 1, 2042. Debt service payments are tracked in the South Bend Building Corporation Debt Service Fund (#755).

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

**Explanation of Revenue Sources:**

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

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

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

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



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Fund Name	2017 Parks Bond Capital						Fund Number	471					
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>													
Interest Earnings	72,162	31,461	-	14,801	29,902		29,902	(15,101)	202%				
<b>Total Revenue</b>	<b>72,162</b>	<b>31,461</b>	<b>-</b>	<b>14,801</b>	<b>29,902</b>		<b>29,902</b>	<b>(15,101)</b>	<b>202%</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	16,339	2,000	18,339	9,413	66%				
Series C - Colfax-Seitz	-	821,301	-	191,031	187,099	-	187,099	3,932	98%				
Series D - Howard-Farmers	1,071,889	104,566	-	3,500	-	-	-	3,500	0%				
Series E - Miami-Twyckenham	685,828	97,564	-	33,483	8,218	-	8,218	25,265	25%				
Series F - Seitz Park	-	-	-	1,088,451	1,085,400	-	1,085,400	3,051	100%				
Series G - East Race	22,320	2,230	-	1,277,354	13,770	1,277,354	1,291,124	(13,770)	101%				
Series H - Pinhook Park	454,571	471,842	-	125,741	1,800	40,660	42,460	83,281	34%				
Series I - Other Park Improv.	109,488	66,543	-	65,844	7,364	1,074	8,438	57,406	13%				
Series J - Pinhook Connect	755,805	127,248	-	41,811	778	-	778	41,033	2%				
Series K - Future Projects	47,423	3,917	-	909,560	35,125	364,339	399,464	510,096	44%				
<b>Total Expenditures</b>	<b>3,227,021</b>	<b>1,695,211</b>	<b>-</b>	<b>4,264,527</b>	<b>1,355,892</b>	<b>1,685,427</b>	<b>3,041,320</b>	<b>1,223,207</b>	<b>71%</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>1,355,892</b>	<b>1,685,427</b>	<b>3,041,320</b>	<b>1,216,743</b>	<b>71%</b>				
<b>Total Expenditures</b>	<b>3,227,021</b>	<b>1,695,211</b>	<b>-</b>	<b>4,264,527</b>	<b>1,355,892</b>	<b>1,685,427</b>	<b>3,041,320</b>	<b>1,223,207</b>	<b>71%</b>				
<b>Net Surplus / (Deficit)</b>	<b>(3,154,859)</b>	<b>(1,663,750)</b>	<b>-</b>	<b>(4,249,726)</b>	<b>(1,325,990)</b>		<b>(3,011,418)</b>						
Beginning Cash Balance	9,062,798	5,926,118		4,259,726			<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 - Bond capital fund - spend down to zero</td> </tr> </table>			Cash Reserves Target		No reserve requirement - Bond capital fund - spend down to zero	
Cash Reserves Target													
No reserve requirement - Bond capital fund - spend down to zero													
Cash Adjustments	18,179	(2,642)		-									
<b>Ending Cash Balance</b>	<b>5,926,118</b>	<b>4,259,726</b>		<b>10,000</b>	<b>2,926,731</b>								
Cash Reserves Target	-	-		-									
<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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Fund Name	Parking Garages					Fund Number	601		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	844,835	905,346	913,300	913,300	612,778		612,778	300,522	67%
Fines, Forfeitures, and Fees	38,862	45,810	50,000	50,000	31,664		31,664	18,336	63%
Interest Earnings	8,089	4,803	2,495	2,495	6,509		6,509	(4,014)	261%
Other Income	2,468	71	-	-	3,404		3,404	(3,404)	-
<b>Total Revenue</b>	<b>894,253</b>	<b>956,029</b>	<b>965,795</b>	<b>965,795</b>	<b>654,354</b>		<b>654,354</b>	<b>311,440</b>	<b>68%</b>
<b>Expenditures by Subdivisions</b>									
Parking Enforcement	71,212	3,992	738	1,038	433	-	433	606	42%
Parking General Operations	40,118	435,881	527,193	579,121	314,604	476	315,080	264,041	54%
Main Street Garage	638,343	109,357	213,469	309,407	145,256	73,183	218,439	90,968	71%
Leighton Plaza Garage	478,042	108,032	202,274	271,422	143,206	51,453	194,660	76,763	72%
Wayne Street Garage	307,837	67,306	148,444	252,507	128,300	58,272	186,572	65,934	74%
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>731,798</b>	<b>183,385</b>	<b>915,183</b>	<b>498,312</b>	<b>65%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	-	172,990	295,100	295,100	205,933	-	205,933	89,167	30%
<b>Total Personnel</b>	<b>-</b>	<b>172,990</b>	<b>295,100</b>	<b>295,100</b>	<b>205,933</b>	<b>-</b>	<b>205,933</b>	<b>89,167</b>	<b>30%</b>
<b>Supplies</b>	<b>-</b>	<b>21,389</b>	<b>30,000</b>	<b>31,699</b>	<b>16,756</b>	<b>836</b>	<b>17,593</b>	<b>14,107</b>	<b>55%</b>
<b>Services &amp; Charges</b>									
Professional Services	490,335	164,606	104,900	116,114	15,393	-	15,393	100,721	13%
Utilities	100,720	101,784	131,000	131,000	79,326	-	79,326	51,674	61%
Repairs & Maintenance	237,452	63,496	156,000	176,783	44,458	24,863	69,322	107,461	39%
Other Services & Charges	16,358	24,276	22,200	22,237	9,946	-	9,946	12,291	45%
<b>Total Services &amp; Charges</b>	<b>844,864</b>	<b>354,162</b>	<b>414,100</b>	<b>446,134</b>	<b>149,124</b>	<b>24,863</b>	<b>173,987</b>	<b>272,147</b>	<b>39%</b>
<b>Operating Expenditures</b>	<b>844,864</b>	<b>548,541</b>	<b>739,200</b>	<b>772,933</b>	<b>371,813</b>	<b>25,700</b>	<b>397,513</b>	<b>375,421</b>	<b>51%</b>
<b>Capital</b>	<b>576,152</b>	<b>14,248</b>	<b>190,000</b>	<b>477,644</b>	<b>275,068</b>	<b>157,685</b>	<b>432,753</b>	<b>44,892</b>	<b>91%</b>
<b>Bad Debt</b>	<b>730</b>	<b>41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Allocations</b>	<b>124,317</b>	<b>161,738</b>	<b>162,918</b>	<b>162,918</b>	<b>84,918</b>	<b>-</b>	<b>84,918</b>	<b>78,000</b>	<b>52%</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>731,798</b>	<b>183,385</b>	<b>915,183</b>	<b>498,313</b>	<b>65%</b>
<b>Net Surplus / (Deficit)</b>	<b>(651,810)</b>	<b>231,462</b>	<b>(126,323)</b>	<b>(447,700)</b>	<b>(77,444)</b>		<b>(260,828)</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>834,782</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	985,000	550,990		550,990	434,010	56%
Interest Earnings	-	-	4,657	4,657	6,339		6,339	(1,682)	136%
Other Income	-	-	12,500	14,500	35,178		35,178	(20,678)	243%
Interfund Allocation Reimb	-	-	89,450	89,450	29,817		29,817	59,633	33%
Interfund Transfers In	-	-	1,110,000	1,110,000	939,012		939,012	170,988	85%
<b>Total Revenue</b>	-	-	<b>2,203,607</b>	<b>2,203,607</b>	<b>1,561,335</b>		<b>1,561,335</b>	<b>642,271</b>	<b>71%</b>
<b>Expenditures by Subdivisions</b>									
Morris Performing Arts Center	-	-	1,613,579	1,613,579	822,122	22,825	844,947	768,632	52%
Events Promotion	-	-	70,000	70,000	-	-	-	70,000	0%
<b>Total Expenditures</b>	-	-	<b>1,683,579</b>	<b>1,683,579</b>	<b>822,122</b>	<b>22,825</b>	<b>844,947</b>	<b>838,632</b>	<b>50%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	500,702	500,702	311,006	-	311,006	189,696	62%
Fringe Benefits	-	-	228,225	228,225	127,253	-	127,253	100,972	56%
<b>Total Personnel</b>	-	-	<b>728,927</b>	<b>728,927</b>	<b>438,260</b>	-	<b>438,260</b>	<b>290,668</b>	<b>60%</b>
<b>Supplies</b>	-	-	<b>25,000</b>	<b>25,000</b>	<b>15,016</b>	<b>334</b>	<b>15,349</b>	<b>9,651</b>	<b>61%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	200,000	200,500	23,934	10,500	34,434	166,066	17%
Printing & Advertising	-	-	200,000	200,000	29,594	512	30,105	169,895	15%
Utilities	-	-	139,100	139,100	101,958	-	101,958	37,142	73%
Repairs & Maintenance	-	-	98,500	92,800	20,894	3,796	24,690	68,110	27%
Education & Training	-	-	4,500	4,500	2,413	1,000	3,413	1,087	76%
Travel	-	-	4,500	9,700	5,775	3,884	9,659	41	100%
Other Services & Charges	-	-	20,350	20,350	10,314	2,800	13,114	7,236	64%
<b>Total Services &amp; Charges</b>	-	-	<b>666,950</b>	<b>666,950</b>	<b>194,882</b>	<b>22,492</b>	<b>217,373</b>	<b>449,577</b>	<b>33%</b>
<b>Operating Expenditures</b>	-	-	<b>1,420,877</b>	<b>1,420,877</b>	<b>648,157</b>	<b>22,825</b>	<b>670,982</b>	<b>749,896</b>	<b>47%</b>
<b>Interfund</b>									
Interfund Allocations	-	-	262,702	262,702	173,965	-	173,965	88,737	66%
<b>Total Interfund</b>	-	-	<b>262,702</b>	<b>262,702</b>	<b>173,965</b>	-	<b>173,965</b>	<b>88,737</b>	<b>66%</b>
<b>Total Expenditures</b>	-	-	<b>1,683,579</b>	<b>1,683,579</b>	<b>822,122</b>	<b>22,825</b>	<b>844,947</b>	<b>838,633</b>	<b>50%</b>
<b>Net Surplus / (Deficit)</b>	-	-	<b>520,028</b>	<b>520,028</b>	<b>739,213</b>		<b>716,388</b>		
Beginning Cash Balance	-	-							
Cash Adjustments	-	-							
<b>Ending Cash Balance</b>	-	-		<b>520,028</b>	<b>738,388</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	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>Historical Revenue by Fund</b>									
General Fund (#101)	419,160	1,736,453	-	54,878	54,878		54,878	-	100%
Morris Marketing (#273)	4,183	5,936	-	43	43		43	-	99%
Morris Self-Promotion (#274)	39,372	38,578	-	150	150		150	-	100%
Morris Operations Fund (#602)	-	-	2,203,607	2,203,607	1,561,335		1,561,335	642,272	71%
<b>Total Revenue</b>	<b>462,715</b>	<b>1,780,967</b>	<b>2,203,607</b>	<b>2,258,678</b>	<b>1,616,406</b>		<b>1,616,406</b>	<b>642,272</b>	<b>72%</b>
<b>Revenue</b>									
Intergov./ Grants	-	992,163	-	-	-		-	-	-
Charges for Services	358,834	696,886	987,000	985,000	550,990		550,990	434,010	56%
Interest Earnings	2,466	1,808	4,657	4,850	6,532		6,532	(1,682)	135%
Donations	-	500	-	-	-		-	-	-
Other Income	5,930	2,864	12,500	69,378	90,056		90,056	(20,678)	130%
Interfund Allocation Reimb	40,118	86,746	89,450	89,450	29,817		29,817	59,633	33%
Interfund Transfers In	55,367	-	1,110,000	1,110,000	939,012		939,012	170,988	85%
<b>Total Revenue</b>	<b>462,715</b>	<b>1,780,967</b>	<b>2,203,607</b>	<b>2,258,678</b>	<b>1,616,406</b>		<b>1,616,406</b>	<b>642,271</b>	<b>72%</b>
<b>Expenditures by Fund</b>									
General Fund (#101)	1,003,966	1,106,303	600,000	656,962	637,841	5,464	643,305	13,657	98%
Morris Marketing (#273)	832	7,648	100,000	100,000	74,852	-	74,852	25,148	75%
Morris Self-Promotion (#274)	1,100	-	410,000	410,000	264,160	-	264,160	145,840	64%
Morris Operations Fund (#602)	-	-	1,683,579	1,683,579	822,122	22,825	844,947	838,632	50%
<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>1,798,975</b>	<b>28,289</b>	<b>1,827,264</b>	<b>1,023,277</b>	<b>64%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	285,767	430,859	500,702	500,702	311,006	-	311,006	189,696	62%
Fringe Benefits	131,601	200,379	228,225	228,225	127,253	-	127,253	100,972	56%
<b>Total Personnel</b>	<b>417,368</b>	<b>631,239</b>	<b>728,927</b>	<b>728,927</b>	<b>438,260</b>	<b>-</b>	<b>438,260</b>	<b>290,667</b>	<b>60%</b>
<b>Supplies</b>	<b>22,110</b>	<b>29,271</b>	<b>25,000</b>	<b>33,435</b>	<b>23,451</b>	<b>334</b>	<b>23,784</b>	<b>9,651</b>	<b>71%</b>
<b>Services &amp; Charges</b>									
Professional Services	2,518	1,650	200,000	204,944	28,378	10,500	38,878	166,066	19%
Printing & Advertising	17,634	21,798	200,000	223,775	46,412	1,143	47,555	176,220	21%
Utilities	112,645	110,532	139,100	139,100	101,958	-	101,958	37,142	73%
Repairs & Maintenance	34,268	61,776	98,500	102,323	26,710	7,503	34,213	68,110	33%
Education & Training	-	3,224	4,500	9,014	2,438	1,000	3,438	5,576	38%
Travel	1,469	3,626	4,500	13,359	6,711	3,884	10,595	2,764	79%
Other Services & Charges	11,433	12,862	20,350	22,963	11,681	3,926	15,607	7,356	68%
<b>Total Services &amp; Charges</b>	<b>179,966</b>	<b>215,468</b>	<b>666,950</b>	<b>715,477</b>	<b>224,287</b>	<b>27,956</b>	<b>252,243</b>	<b>463,234</b>	<b>35%</b>
<b>Operating Expenditures</b>	<b>619,444</b>	<b>875,978</b>	<b>1,420,877</b>	<b>1,477,839</b>	<b>685,998</b>	<b>28,289</b>	<b>714,287</b>	<b>763,552</b>	<b>48%</b>
<b>Interfund</b>									
Interfund Allocations	210,875	237,973	262,702	262,702	173,965	-	173,965	88,737	66%
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>1,112,977</b>	<b>-</b>	<b>1,112,977</b>	<b>259,725</b>	<b>81%</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>1,798,975</b>	<b>28,289</b>	<b>1,827,264</b>	<b>1,023,277</b>	<b>64%</b>
<b>Net Surplus / (Deficit)</b>	<b>(543,183)</b>	<b>667,016</b>	<b>(589,972)</b>	<b>(591,863)</b>	<b>(182,569)</b>		<b>(210,858)</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	1,675,000		1,675,000	(400,000)	131%
Charges for Services	924,923	1,401,480	2,778,000	2,743,452	1,603,185		1,603,185	1,140,267	58%
Interest Earnings	7	54	-	-	0		0	-	-
Other Income	5,936	5,177	3,750	38,298	47,723		47,723	(9,425)	125%
Interfund Allocation Reimb	68,478	67,477	69,185	69,185	28,827		28,827	40,358	42%
<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>3,354,735</b>		<b>3,354,735</b>	<b>771,200</b>	<b>81%</b>
<b>Expenditures by Subdivisions</b>									
City Operations	1,149,345	1,246,312	1,543,246	1,559,473	917,118	26,289	943,407	616,066	60%
Food & Beverage Operations	1,444,541	1,702,069	2,535,485	2,535,485	1,677,475	-	1,677,475	858,010	66%
<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>2,594,593</b>	<b>26,289</b>	<b>2,620,882</b>	<b>1,474,076</b>	<b>64%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	368,842	350,615	469,511	469,511	264,155	-	264,155	205,356	56%
Fringe Benefits	138,803	124,970	185,425	185,425	90,219	-	90,219	95,206	49%
Other Personnel Costs	757,895	730,187	718,000	718,000	719,543	-	719,543	(1,543)	100%
<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>1,073,917</b>	<b>-</b>	<b>1,073,917</b>	<b>299,019</b>	<b>78%</b>
<b>Supplies</b>	<b>317,548</b>	<b>551,277</b>	<b>1,136,200</b>	<b>1,136,301</b>	<b>568,626</b>	<b>783</b>	<b>569,409</b>	<b>566,892</b>	<b>50%</b>
<b>Services &amp; Charges</b>									
Professional Services	35,698	107,162	122,108	157,108	103,223	-	103,223	53,885	66%
Printing & Advertising	277	543	-	-	-	-	-	-	-
Utilities	276,273	348,609	392,296	392,296	270,892	-	270,892	121,404	69%
Repairs & Maintenance	74,654	71,901	115,000	128,088	57,063	23,375	80,437	47,650	63%
Education & Training	1,724	428	2,500	2,500	-	-	-	2,500	0%
Travel	-	574	-	-	-	-	-	-	-
Insurance	47,272	48,906	58,188	58,188	32,560	-	32,560	25,628	56%
Other Services & Charges	311,417	268,797	537,589	505,627	259,443	2,131	261,574	244,053	52%
<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>723,181</b>	<b>25,506</b>	<b>748,687</b>	<b>495,120</b>	<b>60%</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>2,365,724</b>	<b>26,289</b>	<b>2,392,013</b>	<b>1,361,031</b>	<b>64%</b>
<b>Interfund</b>									
Interfund Allocations	169,544	247,195	241,226	241,226	179,738	-	179,738	61,488	75%
Interfund Transfers Out	93,939	97,217	100,688	100,688	49,131	-	49,131	51,557	49%
<b>Total Interfund</b>	<b>263,483</b>	<b>344,412</b>	<b>341,914</b>	<b>341,914</b>	<b>228,869</b>	<b>-</b>	<b>228,869</b>	<b>113,045</b>	<b>67%</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>2,594,593</b>	<b>26,289</b>	<b>2,620,882</b>	<b>1,474,076</b>	<b>64%</b>

<b>Net Surplus / (Deficit)</b>	<b>(638,292)</b>	<b>(836,692)</b>	<b>47,204</b>	<b>30,977</b>	<b>760,142</b>	<b>733,853</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>769,689</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	81		81	919	8%	
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>81</b>		<b>81</b>	<b>919</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>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>81</b>		<b>81</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>983,791</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	2,049		2,049	(49)	102%
Other Income	97,225	89,480	80,242	80,242	58,178		58,178	22,064	73%
Interfund Transfers In	93,939	97,217	100,688	100,688	49,131		49,131	51,557	49%
<b>Total Revenue</b>	<b>415,154</b>	<b>409,708</b>	<b>404,367</b>	<b>404,367</b>	<b>330,795</b>		<b>330,795</b>	<b>73,572</b>	<b>82%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	285,614	291,274	297,175	297,175	147,069	-	147,069	150,106	49%
Debt Service Interest & Fees	125,482	115,437	105,193	105,193	53,883	-	53,883	51,310	51%
<b>Total Expenditures</b>	<b>411,096</b>	<b>406,711</b>	<b>402,368</b>	<b>402,368</b>	<b>200,952</b>	<b>-</b>	<b>200,952</b>	<b>201,416</b>	<b>50%</b>
<b>Net Surplus / (Deficit)</b>	<b>4,058</b>	<b>2,997</b>	<b>1,999</b>	<b>1,999</b>	<b>129,843</b>		<b>129,843</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>325,952</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
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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	259	178	273	273	248		248	25	91%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>259</b>	<b>178</b>	<b>273</b>	<b>273</b>	<b>248</b>		<b>248</b>	<b>25</b>	<b>91%</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>	-	-	-	-	-		-	-	-
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<b>Total Expenditures</b>	-	-	-	-	-		-	-	-
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<b>Net Surplus / (Deficit)</b>	<b>259</b>	<b>178</b>	<b>273</b>	<b>273</b>	<b>248</b>		<b>248</b>		
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Beginning Cash Balance	29,730	30,041		30,218		<b>Cash Reserves Target</b> 25% of Annual expenditures			
Cash Adjustments	51	-		-					
<b>Ending Cash Balance</b>	<b>30,041</b>	<b>30,218</b>		<b>30,491</b>	<b>30,397</b>				
Cash Reserves Target	-	-		-					

**Fund Purpose:**  
This fund was established (ordinance 10638-18) to provide perpetual care and maintenance for the South Bend City Cemetery.

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

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



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<b>Fund Name</b>	Bowman Cemetery					<b>Fund Number</b>	731		
<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	4,082	2,793	4,328	4,328	3,893		3,893	435	90%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,082</b>	<b>2,793</b>	<b>4,328</b>	<b>4,328</b>	<b>3,893</b>		<b>3,893</b>	<b>435</b>	<b>90%</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>	<b>-</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>-</b>
<b>Net Surplus / (Deficit)</b>	<b>4,082</b>	<b>2,793</b>	<b>4,328</b>	<b>4,328</b>	<b>3,893</b>	<b>3,893</b>	<b>3,893</b>		
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>478,185</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		
<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	807	47	1,000	1,000	493		493	507	49%
Interfund Transfers In	375,939	375,986	374,106	374,106	279,553		279,553	94,553	75%
<b>Total Revenue</b>	<b>376,746</b>	<b>376,033</b>	<b>375,106</b>	<b>375,106</b>	<b>280,046</b>		<b>280,046</b>	<b>95,060</b>	<b>75%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	225,000	225,000	230,000	230,000	230,000	-	230,000	-	100%
Debt Service Interest & Fees	156,131	149,381	142,557	142,557	142,556	-	142,556	1	100%
<b>Total Expenditures</b>	<b>381,131</b>	<b>374,381</b>	<b>372,557</b>	<b>372,557</b>	<b>372,556</b>	<b>-</b>	<b>372,556</b>	<b>1</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>(4,385)</b>	<b>1,652</b>	<b>2,549</b>	<b>2,549</b>	<b>(92,510)</b>		<b>(92,510)</b>		
Beginning Cash Balance	590,497	586,111		587,763					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>586,111</b>	<b>587,763</b>		<b>590,312</b>	<b>495,253</b>				
Cash Reserves Target	586,111	587,763		590,312					
							<b>Cash Reserves Target</b>		
							100% cash reserves per bond covenants		
<b>Fund Purpose:</b>	<p>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.</p>								
<b>Explanation of Revenue Sources:</b>	<p>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.</p>								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	<p>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.</p>								

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<b>Fund Name</b>	Studebaker-Oliver Revitalizing Grants	<b>Fund Number</b>	209
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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	-	-	-	-	-		-	-	-
Interest Earnings	7,035	4,318	5,942	5,942	5,622		5,622	320	95%
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>5,622</b>		<b>5,622</b>	<b>320</b>	<b>95%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	274,931	75,182	50,000	262,443	7,951	50,443	58,393	204,049	22%
<b>Total Services &amp; Charges</b>	<b>274,931</b>	<b>75,182</b>	<b>50,000</b>	<b>262,443</b>	<b>7,951</b>	<b>50,443</b>	<b>58,393</b>	<b>204,049</b>	<b>22%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>274,931</b>	<b>75,182</b>	<b>50,000</b>	<b>262,443</b>	<b>7,951</b>	<b>50,443</b>	<b>58,393</b>	<b>204,049</b>	<b>22%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(167,896)</b>	<b>(70,864)</b>	<b>(44,058)</b>	<b>(256,501)</b>	<b>(2,329)</b>		<b>(52,772)</b>		
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Beginning Cash Balance	929,415	763,112		692,248		<b>Cash Reserves Target</b>			
Cash Adjustments	1,593	-		-					
<b>Ending Cash Balance</b>	<b>763,112</b>	<b>692,248</b>		<b>435,747</b>	<b>688,367</b>				
Cash Reserves Target	-	-		-		No reserve requirement - Grant fund - spend down to zero			

**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 Actual	2021 Actual	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	-	41,015	-	577,322	126,822		126,822	450,500	22%
Interest Earnings	712	160	18	38	51		51	(13)	135%
Other Income	90,013	36,005	-	-	-		-	-	-
<b>Total Revenue</b>	<b>90,725</b>	<b>77,180</b>	<b>18</b>	<b>577,360</b>	<b>126,873</b>		<b>126,873</b>	<b>450,487</b>	<b>22%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	-	-	-	9,000	-	9,000	9,000	-	100%
<b>Services &amp; Charges</b>									
Professional Services	56,352	438	-	90,850	(46,845)	60,633	13,788	77,063	15%
Repairs & Maintenance	-	-	-	400,000	169,951	42,236	212,187	187,813	53%
Debt Service Principal	69,632	35,604	-	-	-	-	-	-	-
Debt Service Interest & Fees	2,379	401	-	-	-	-	-	-	-
Grants & Subsidies	-	41,015	-	92,986	20,845	7,386	28,231	64,755	30%
Other Services & Charges	-	-	-	11,400	-	-	-	11,400	0%
<b>Total Services &amp; Charges</b>	<b>128,362</b>	<b>77,457</b>	<b>-</b>	<b>595,236</b>	<b>143,951</b>	<b>110,254</b>	<b>254,205</b>	<b>341,031</b>	<b>43%</b>
<b>Total Expenditures</b>	<b>128,362</b>	<b>77,457</b>	<b>-</b>	<b>604,236</b>	<b>143,951</b>	<b>119,254</b>	<b>263,205</b>	<b>341,031</b>	<b>44%</b>
<b>Net Surplus / (Deficit)</b>	<b>(37,637)</b>	<b>(277)</b>	<b>18</b>	<b>(26,876)</b>	<b>(17,077)</b>		<b>(136,332)</b>		
Beginning Cash Balance	64,775	27,154		26,876		<b>Cash Reserves Target</b>			
Cash Adjustments	16	-		-		No reserve requirement - Grant fund - spend down to zero			
<b>Ending Cash Balance</b>	<b>27,154</b>	<b>26,876</b>		<b>-</b>	<b>9,783</b>				
Cash Reserves Target	-	-		-					

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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Fund Name	Dept of Community Investment Operating						Fund Number	211	
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	1,066,156	205,977		205,977	860,179	19%
Fines, Forfeitures, and Fees	46,076	57,904	58,450	58,450	45,081		45,081	13,369	77%
Interest Earnings	8,876	6,023	10,000	9,353	2,100		2,100	7,253	22%
Other Income	2,598	573	-	647	2,750		2,750	(2,103)	425%
Interfund Allocation Reimb	174,531	145,765	181,981	181,981	136,486		136,486	45,495	75%
Interfund Transfers In	2,268,899	500,000	4,179,829	4,043,829	2,370,000		2,370,000	1,673,829	59%
<b>Total Revenue</b>	<b>3,372,939</b>	<b>2,172,743</b>	<b>5,484,915</b>	<b>5,365,416</b>	<b>2,762,393</b>		<b>2,762,393</b>	<b>2,603,022</b>	<b>51%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,529,047	1,779,295	2,743,056	2,743,056	1,586,772	-	1,586,772	1,156,284	58%
Fringe Benefits	568,983	649,973	1,097,667	1,097,667	577,209	-	577,209	520,459	53%
<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>2,163,980</b>	-	<b>2,163,980</b>	<b>1,676,743</b>	<b>56%</b>
<b>Supplies</b>	<b>13,503</b>	<b>20,424</b>	<b>45,870</b>	<b>49,922</b>	<b>20,736</b>	<b>2,042</b>	<b>22,777</b>	<b>27,144</b>	<b>46%</b>
<b>Services &amp; Charges</b>									
Professional Services	224,609	196,969	809,200	1,071,194	212,797	371,614	584,412	486,782	55%
Printing & Advertising	7,560	4,758	23,675	23,675	4,812	78	4,890	18,785	21%
Education & Training	4,576	14,288	30,500	38,905	4,694	10,328	15,022	23,883	39%
Travel	4,502	268	33,762	33,012	5,285	3,647	8,932	24,080	27%
Repairs & Maintenance	12,447	2,822	3,100	3,100	767	-	767	2,333	25%
Other Services & Charges	11,746	24,660	32,225	33,150	20,190	-	20,190	12,960	61%
<b>Total Services &amp; Charges</b>	<b>265,440</b>	<b>243,765</b>	<b>932,462</b>	<b>1,203,036</b>	<b>248,546</b>	<b>385,668</b>	<b>634,213</b>	<b>568,823</b>	<b>53%</b>
<b>Operating Expenditures</b>	<b>2,376,973</b>	<b>2,693,456</b>	<b>4,819,055</b>	<b>5,093,681</b>	<b>2,433,262</b>	<b>387,709</b>	<b>2,820,971</b>	<b>2,272,710</b>	<b>55%</b>
<b>Bad Debt</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund</b>									
Interfund Allocations	357,941	652,726	665,860	665,860	499,395	-	499,395	166,465	75%
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>499,395</b>	<b>-</b>	<b>499,395</b>	<b>166,465</b>	<b>75%</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>2,932,657</b>	<b>387,709</b>	<b>3,320,366</b>	<b>2,439,175</b>	<b>58%</b>
<b>Net Surplus / (Deficit)</b>	<b>603,000</b>	<b>(1,223,439)</b>	<b>-</b>	<b>(394,125)</b>	<b>(170,263)</b>		<b>(557,973)</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>228,945</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	8,912,970	1,433,187		1,433,187	7,479,783	16%
Fines, Forfeitures, and Fees	121	500	-	-	-		-	-	-
Other Income	186,664	341,376	119,687	120,587	48,031		48,031	72,556	40%
<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>1,481,218</b>		<b>1,481,218</b>	<b>7,552,339</b>	<b>16%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	40,488	10,343	-	249,170	18,915	114,515	133,430	115,740	54%
Grants & Subsidies	2,529,492	2,801,228	2,832,655	12,542,755	1,645,635	3,354,096	4,999,731	7,543,024	40%
<b>Total Services &amp; Charges</b>	<b>2,569,980</b>	<b>2,811,571</b>	<b>2,832,655</b>	<b>12,791,925</b>	<b>1,664,550</b>	<b>3,468,611</b>	<b>5,133,161</b>	<b>7,658,764</b>	<b>40%</b>
<b>Total Expenditures</b>	<b>2,569,980</b>	<b>2,811,571</b>	<b>2,832,655</b>	<b>12,791,925</b>	<b>1,664,550</b>	<b>3,468,611</b>	<b>5,133,161</b>	<b>7,658,764</b>	<b>40%</b>
<b>Net Surplus / (Deficit)</b>	<b>9,188</b>	<b>93,809</b>	<b>119,687</b>	<b>(3,758,368)</b>	<b>(183,332)</b>		<b>(3,651,943)</b>		
Beginning Cash Balance	305,248	313,907		409,818					
Cash Adjustments	(528)	2,102		-					
<b>Ending Cash Balance</b>	<b>313,907</b>	<b>409,818</b>		<b>(3,348,550)</b>	<b>(10,336)</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

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

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

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

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

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

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<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	37,605		37,605	25,295	60%	
Interest Earnings	7,420	4,812	7,971	7,604	6,381		6,381	1,223	84%	
Other Income	18	-	-	367	366		366	1	100%	
<b>Total Revenue</b>	<b>59,018</b>	<b>38,879</b>	<b>70,871</b>	<b>70,871</b>	<b>44,352</b>		<b>44,352</b>	<b>26,519</b>	<b>63%</b>	
<b>Expenditures by Type</b>										
Supplies	5,458	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Professional Services	27,070	25,970	23,000	23,000	10,990	9,010	20,000	3,000	87%	
Other Services & Charges	109,058	81,316	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>136,128</b>	<b>107,286</b>	<b>23,000</b>	<b>23,000</b>	<b>10,990</b>	<b>9,010</b>	<b>20,000</b>	<b>3,000</b>	<b>87%</b>	
<b>Operating Expenditures</b>	<b>141,586</b>	<b>107,286</b>	<b>23,000</b>	<b>23,000</b>	<b>10,990</b>	<b>9,010</b>	<b>20,000</b>	<b>3,000</b>	<b>87%</b>	
Bad Debt	165	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>141,751</b>	<b>107,286</b>	<b>23,000</b>	<b>23,000</b>	<b>10,990</b>	<b>9,010</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>33,362</b>		<b>24,352</b>			
Beginning Cash Balance	923,154	832,938		764,981						
Cash Adjustments	(7,482)	450		-						
<b>Ending Cash Balance</b>	<b>832,938</b>	<b>764,981</b>		<b>812,852</b>	<b>796,548</b>					
Cash Reserves Target	-	-		-						

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Rental Units Regulation</b>					<b>Fund Number</b>	<b>221</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>									
Fines, Forfeitures, and Fees	107,800	6,880	100,000	99,900	27,100		27,100	72,800	27%
Interest Earnings	573	728	200	300	893		893	(593)	298%
Interfund Transfers In	245,626	50,000	303,923	303,923	70,000		70,000	233,923	23%
<b>Total Revenue</b>	<b>353,999</b>	<b>57,608</b>	<b>404,123</b>	<b>404,123</b>	<b>97,993</b>		<b>97,993</b>	<b>306,130</b>	<b>24%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	119,900	106,421	236,047	236,047	43,175	-	43,175	192,872	18%
Fringe Benefits	59,277	52,625	114,076	114,076	21,068	-	21,068	93,008	18%
<b>Total Personnel</b>	<b>179,177</b>	<b>159,046</b>	<b>350,123</b>	<b>350,123</b>	<b>64,243</b>	<b>-</b>	<b>64,243</b>	<b>285,880</b>	<b>18%</b>
<b>Supplies</b>	<b>332</b>	<b>236</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<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>65,227</b>	<b>99,686</b>	<b>164,914</b>	<b>285,880</b>	<b>37%</b>
<b>Net Surplus / (Deficit)</b>	<b>171,237</b>	<b>(101,674)</b>	<b>-</b>	<b>(46,671)</b>	<b>32,765</b>		<b>(66,921)</b>		
Beginning Cash Balance	17,823	189,090		87,416					
Cash Adjustments	31	-		-					
<b>Ending Cash Balance</b>	<b>189,090</b>	<b>87,416</b>		<b>40,745</b>	<b>119,660</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement		

**Fund Purpose:**

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

**RSVP Program:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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



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Fund Name	Code Enforcement					Fund Number	230		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Licenses & Permits	30,425	43,555	37,000	37,000	22,400		22,400	14,600	61%
Charges for Services	43,360	47,624	50,300	50,300	42,221		42,221	8,079	84%
Fines, Forfeitures, and Fees	367,113	411,114	342,000	340,155	135,176		135,176	204,979	40%
Interest Earnings	2,492	941	-	450	1,297		1,297	(847)	288%
Debt Proceeds	80,000	235,000	385,000	500,000	500,000		500,000	-	100%
Other Income	15,396	2,998	500	1,985	52,972		52,972	(50,987)	2669%
Interfund Allocation Reimb	76,927	34,708	-	-	-		-	-	-
Interfund Transfers In	3,619,593	2,290,000	3,950,930	3,950,930	2,185,000		2,185,000	1,765,930	55%
<b>Total Revenue</b>	<b>4,235,305</b>	<b>3,065,940</b>	<b>4,765,730</b>	<b>4,880,820</b>	<b>2,939,066</b>		<b>2,939,066</b>	<b>1,941,754</b>	<b>60%</b>
<b>Expenditures by Subdivisions</b>									
Neighborhood Services	2,498,995	2,420,819	3,644,322	3,933,606	2,198,697	124,195	2,322,892	1,610,714	59%
Animal Resource Center	934,825	949,115	1,121,408	1,195,829	718,649	55,052	773,701	422,128	65%
<b>Total Expenditures</b>	<b>3,433,820</b>	<b>3,369,933</b>	<b>4,765,730</b>	<b>5,129,435</b>	<b>2,917,345</b>	<b>179,247</b>	<b>3,096,593</b>	<b>2,032,842</b>	<b>60%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,415,442	1,410,684	1,463,721	1,463,721	1,010,053	-	1,010,053	453,668	69%
Fringe Benefits	588,698	575,669	677,513	677,513	407,528	-	407,528	269,985	60%
<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>1,417,581</b>	<b>-</b>	<b>1,417,581</b>	<b>723,653</b>	<b>66%</b>
<b>Supplies</b>	<b>113,969</b>	<b>110,837</b>	<b>153,450</b>	<b>165,115</b>	<b>111,968</b>	<b>9,853</b>	<b>121,821</b>	<b>43,294</b>	<b>74%</b>
<b>Services &amp; Charges</b>									
Professional Services	40,574	67,185	102,300	115,300	48,417	4,054	52,471	62,829	46%
Printing & Advertising	10,559	11,260	22,201	24,241	13,637	111	13,748	10,493	57%
Utilities	31,984	32,310	41,389	41,389	28,260	-	28,260	13,129	68%
Repairs & Maintenance	239,861	137,334	404,900	404,900	134,745	1,631	136,375	268,525	34%
Education & Training	2,933	4,013	18,900	18,900	2,421	-	2,421	16,479	13%
Travel	3,826	777	16,800	16,600	-	-	-	16,600	0%
Other Services & Charges	119,803	112,003	495,160	482,360	93,778	414	94,192	388,168	20%
Debt Service Principal	47,510	90,535	203,054	203,217	165,052	-	165,052	38,165	81%
Debt Service Interest & Fees	2,954	4,350	13,726	13,563	5,037	-	5,037	8,525	37%
<b>Total Services &amp; Charges</b>	<b>500,003</b>	<b>459,767</b>	<b>1,318,430</b>	<b>1,320,470</b>	<b>491,348</b>	<b>6,209</b>	<b>497,557</b>	<b>822,913</b>	<b>38%</b>
<b>Operating Expenditures</b>	<b>2,618,112</b>	<b>2,556,956</b>	<b>3,613,114</b>	<b>3,626,819</b>	<b>2,020,897</b>	<b>16,061</b>	<b>2,036,959</b>	<b>1,589,860</b>	<b>56%</b>
<b>Capital</b>	<b>-</b>	<b>49,478</b>	<b>385,000</b>	<b>735,000</b>	<b>320,736</b>	<b>163,186</b>	<b>483,922</b>	<b>251,078</b>	<b>66%</b>
<b>Bad Debt</b>	<b>861</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Allocations</b>	<b>814,847</b>	<b>763,484</b>	<b>767,616</b>	<b>767,616</b>	<b>575,712</b>	<b>-</b>	<b>575,712</b>	<b>191,904</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>3,433,820</b>	<b>3,369,933</b>	<b>4,765,730</b>	<b>5,129,435</b>	<b>2,917,345</b>	<b>179,247</b>	<b>3,096,593</b>	<b>2,032,842</b>	<b>60%</b>
<b>Net Surplus / (Deficit)</b>	<b>801,485</b>	<b>(303,993)</b>	<b>-</b>	<b>(248,615)</b>	<b>21,720</b>		<b>(157,527)</b>		
<b>Cash Reserves Target</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>248,877</b>	<b>525,101</b>				
Cash Reserves Target	-	-		-					No reserve requirement

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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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	1,796		1,796	(1,531)	678%
Other Income	18,442	18,278	21,996	55,010	385,577		385,577	(330,567)	701%
<b>Total Revenue</b>	<b>18,803</b>	<b>18,449</b>	<b>22,261</b>	<b>55,275</b>	<b>387,373</b>		<b>387,373</b>	<b>(332,098)</b>	<b>701%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	40,000	24,000	24,000	356,253	18,000	-	18,000	338,253	5%
<b>Total Expenditures</b>	<b>40,000</b>	<b>24,000</b>	<b>24,000</b>	<b>356,253</b>	<b>18,000</b>	<b>-</b>	<b>18,000</b>	<b>338,253</b>	<b>5%</b>

<b>Net Surplus / (Deficit)</b>	<b>(21,197)</b>	<b>(5,551)</b>	<b>(1,739)</b>	<b>(300,978)</b>	<b>369,373</b>		<b>369,373</b>		
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Beginning Cash Balance	53,838	32,733		27,182					
Cash Adjustments	92	-		-					
<b>Ending Cash Balance</b>	<b>32,733</b>	<b>27,182</b>		<b>(273,796)</b>	<b>395,664</b>				
Cash Reserves Target	-	-		-					

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

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Currently, this fund is used for the repayment of an interfund loan from the Local Income Tax-Certified Shares Fund (#404) in connection with a downtown hotel/parking garage project. The final payment is due in 2022 (debt schedule #82). When the final revenue payment is due from BDC, it may be prudent to payoff the debt to Fund #404 and potentially close this fund rather than following current amortization schedule which goes out to 2046. Payments in future years will be made as BDC loan collections are received. The BDC loan collections have been remitted at rates less than the current amortization schedule depicts due to poor portfolio performance and as such may require an amendment to the debt schedule.

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Fund Name	Consolidated Building					Fund Number	600		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	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	1,250,733		1,250,733	334,367	79%
Fines, Forfeitures, and Fees	1,140	2,516	2,000	3,962	5,310		5,310	(1,348)	134%
Interest Earnings	17,782	12,194	16,284	13,041	16,091		16,091	(3,050)	123%
Other Income	422	1,044	-	1,281	1,905		1,905	(624)	149%
<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>1,274,039</b>		<b>1,274,039</b>	<b>329,345</b>	<b>79%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	763,648	739,269	870,751	870,751	591,824	-	591,824	278,927	68%
Fringe Benefits	305,840	319,458	392,308	392,308	260,410	770	261,180	131,128	67%
<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>852,234</b>	<b>770</b>	<b>853,004</b>	<b>410,055</b>	<b>68%</b>
<b>Supplies</b>	<b>14,538</b>	<b>15,666</b>	<b>19,861</b>	<b>19,914</b>	<b>19,951</b>	<b>53</b>	<b>20,004</b>	<b>(90)</b>	<b>100%</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	161	-	161	4,039	4%
Education & Training	2,429	219	6,000	6,000	818	-	818	5,182	14%
Travel	-	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	14,257	28,086	15,000	15,000	20,504	-	20,504	(5,504)	137%
Other Services & Charges	9,408	18,348	34,310	34,310	21,489	-	21,489	12,821	63%
Debt Service Principal	41,198	43,020	23,594	23,594	18,988	-	18,988	4,606	80%
Debt Service Interest & Fees	2,184	1,316	567	567	409	-	409	158	72%
<b>Total Services &amp; Charges</b>	<b>72,223</b>	<b>91,705</b>	<b>97,671</b>	<b>97,671</b>	<b>62,368</b>	<b>-</b>	<b>62,368</b>	<b>35,302</b>	<b>64%</b>
<b>Operating Expenditures</b>	<b>1,156,248</b>	<b>1,166,098</b>	<b>1,380,591</b>	<b>1,380,644</b>	<b>934,553</b>	<b>823</b>	<b>935,376</b>	<b>445,267</b>	<b>68%</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>Bad Debt</b>	<b>1,631</b>	<b>100</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Interfund Allocations</b>	<b>328,799</b>	<b>339,938</b>	<b>665,210</b>	<b>665,210</b>	<b>498,908</b>	<b>-</b>	<b>498,908</b>	<b>166,302</b>	<b>75%</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>1,433,461</b>	<b>823</b>	<b>1,434,283</b>	<b>612,569</b>	<b>70%</b>
<b>Net Surplus / (Deficit)</b>	<b>(162,595)</b>	<b>(24,509)</b>	<b>(443,417)</b>	<b>(443,470)</b>	<b>(159,422)</b>		<b>(160,244)</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>1,938,671</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.

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<b>Fund Name</b>	<b>Industrial Revolving Fund</b>					<b>Fund Number</b>	754		
<b>Fund Type</b>	<b>Special Revenue Funds</b>					<b>Control</b>	<b>City Funds</b>		
	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	-	2,658,410	-	4,543,626	4,667,492		4,667,492	(123,866)	103%
Interest Earnings	-	380	2,000	2,002	17,867		17,867	(15,865)	892%
Other Income	266,643	300,472	172,000	259,070	350,300		350,300	(91,230)	135%
<b>Total Revenue</b>	<b>266,643</b>	<b>2,959,263</b>	<b>174,000</b>	<b>4,804,698</b>	<b>5,035,660</b>		<b>5,035,660</b>	<b>(230,961)</b>	<b>105%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	88,742	291,043	455,982	589,021	175,052	40,825	215,877	373,144	37%
Other Services & Charges	15,285	14,830	26,298	39,688	14,021	-	14,021	25,668	35%
Grants & Subsidies	-	2,700,000	-	4,290,000	3,397,400	-	3,397,400	892,600	79%
<b>Total Services &amp; Charges</b>	<b>104,026</b>	<b>3,005,872</b>	<b>482,280</b>	<b>4,918,709</b>	<b>3,586,472</b>	<b>40,825</b>	<b>3,627,298</b>	<b>1,291,412</b>	<b>74%</b>
<b>Bad Debt</b>	-	184,827	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>104,026</b>	<b>3,190,699</b>	<b>482,280</b>	<b>4,918,709</b>	<b>3,586,472</b>	<b>40,825</b>	<b>3,627,298</b>	<b>1,291,412</b>	<b>74%</b>
<b>Net Surplus / (Deficit)</b>	<b>162,616</b>	<b>(231,436)</b>	<b>(308,280)</b>	<b>(114,011)</b>	<b>1,449,188</b>		<b>1,408,362</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>3,586,831</b>	<b>4,790,084</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.

**City of South Bend, Indiana**  
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<b>Fund Name</b>	2015 Smart Streets Bond Debt Service	<b>Fund Number</b>	756
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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	869	91	1,000	1,000	70		70	930	7%
Interfund Transfers In	1,716,000	1,716,000	1,715,000	1,715,000	1,715,000		1,715,000	-	100%
<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>1,715,070</b>		<b>1,715,070</b>	<b>930</b>	<b>100%</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	1,060,000	-	1,060,000	-	100%
Debt Service Interest & Fees	712,694	682,469	651,694	651,694	651,344	-	651,344	350	100%
<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>1,711,344</b>	<b>-</b>	<b>1,711,344</b>	<b>350</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	4,175	3,623	4,306	4,306	3,726	3,726
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Beginning Cash Balance	1,734,901	1,739,076		1,742,699		<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>1,746,425</b>	
Cash Reserves Target	1,739,076	1,742,699		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.

**City of South Bend, Indiana**  
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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	-	-	25,565		25,565	(25,565)	-
<b>Total Revenue</b>	<b>306,537</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>25,565</b>		<b>25,565</b>	<b>(25,565)</b>	<b>-</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>									
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>Net Surplus / (Deficit)</b>	(3,022,429)	1	-	-	25,565		25,565
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Beginning Cash Balance	3,048,190	25,762		25,763		<table border="1" style="width: 100%;"> <tr> <td style="text-align: center;"><b>Cash Reserves Target</b></td> </tr> <tr> <td style="text-align: center;">No reserve requirement - Bond capital fund - spend down to zero</td> </tr> </table>	<b>Cash Reserves Target</b>	No reserve requirement - Bond capital fund - spend down to zero
<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>25,763</b>	<b>25,764</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
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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	1,623	184	1,750	1,750	142		142	1,608	8%
Interfund Transfers In	1,390,625	1,915,979	1,926,375	1,926,375	1,926,375		1,926,375	-	100%
<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>1,926,517</b>		<b>1,926,517</b>	<b>1,608</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	145,000	475,000	720,000	720,000	720,000	-	720,000	-	100%
Debt Service Interest & Fees	1,245,625	1,235,875	1,206,375	1,206,375	1,206,375	-	1,206,375	-	100%
<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>1,926,375</b>	<b>-</b>	<b>1,926,375</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	1,623	205,289	1,750	1,750	142		142		
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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>3,668,753</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).

**City of South Bend, Indiana**

**Monthly Financial Report**

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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	1,981		1,981	319	86%
Charges for Services	6,882,174	7,279,944	8,636,001	8,636,001	6,983,600		6,983,600	1,652,401	81%
Interest Earnings	10,210	6,268	11,090	11,090	4,468		4,468	6,622	40%
Other Income	84,210	78,626	69,000	69,014	93,777		93,777	(24,763)	136%
Interfund Allocation Reimb	122,143	129,585	160,000	160,000	120,000		120,000	40,000	75%
<b>Total Revenue</b>	<b>7,101,248</b>	<b>7,497,135</b>	<b>8,878,391</b>	<b>8,878,405</b>	<b>7,203,826</b>		<b>7,203,826</b>	<b>1,674,579</b>	<b>81%</b>
<b>Expenditures by Division</b>									
Equipment Services	6,717,971	7,695,353	7,943,058	7,945,303	7,192,955	5,928	7,198,882	746,420	91%
Print Shop	13,844	2,504	-	-	-	-	-	-	-
Radio Shop	229,304	207,641	283,073	283,073	143,512	2,751	146,263	136,810	52%
Building Maintenance	180,749	188,820	221,091	221,091	119,334	-	119,334	101,757	54%
Facilities Management	101,697	144,897	181,838	181,838	100,670	-	100,670	81,168	55%
Capital	-	-	190,000	242,425	56,176	12,045	68,221	174,204	28%
<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>7,612,647</b>	<b>20,723</b>	<b>7,633,371</b>	<b>1,240,359</b>	<b>86%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,795,351	1,772,151	2,125,646	2,125,303	1,342,664	-	1,342,664	782,639	63%
Fringe Benefits	780,402	758,851	982,988	983,331	570,277	-	570,277	413,054	58%
<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>1,912,941</b>	<b>-</b>	<b>1,912,941</b>	<b>1,195,693</b>	<b>62%</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>4,954,852</b>	<b>1,806</b>	<b>4,956,658</b>	<b>(360,782)</b>	<b>108%</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	2,725	-	-	-	2,725	0%
Utilities	53,701	61,782	64,468	64,468	57,390	-	57,390	7,078	89%
Repairs & Maintenance	54,985	62,344	148,575	199,959	97,702	16,242	113,944	86,015	57%
Education & Training	9,389	8,696	12,050	12,150	2,873	2,412	5,285	6,865	43%
Travel	-	51	1,850	1,850	61	55	116	1,734	6%
Other Services & Charges	13,132	12,504	16,850	17,575	11,701	209	11,910	5,665	68%
Debt Service Principal	15,596	2,483	8,069	8,069	4,012	-	4,012	4,057	50%
Debt Service Interest & Fees	463	22	423	423	234	-	234	189	55%
<b>Total Services &amp; Charges</b>	<b>155,905</b>	<b>160,096</b>	<b>295,760</b>	<b>346,044</b>	<b>173,973</b>	<b>18,917</b>	<b>192,890</b>	<b>153,153</b>	<b>56%</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>7,041,765</b>	<b>20,723</b>	<b>7,062,489</b>	<b>988,064</b>	<b>88%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>63,000</b>	<b>66,000</b>	<b>3,000</b>	<b>-</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	567,882	-	567,882	189,294	75%
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>567,882</b>	<b>-</b>	<b>567,882</b>	<b>189,294</b>	<b>75%</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>7,612,647</b>	<b>20,723</b>	<b>7,633,371</b>	<b>1,240,358</b>	<b>86%</b>
<b>Net Surplus / (Deficit)</b>	<b>(142,319)</b>	<b>(742,081)</b>	<b>59,331</b>	<b>4,676</b>	<b>(408,821)</b>		<b>(429,545)</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>663,341</b>	<b>483,384</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>

	2020 Actual	2021 Actual	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	54,492	36,491	31,847	31,847	52,637		52,637	(20,790)	165%
Other Income	1,626,433	84,555	2,000	32,747	34,945		34,945	(2,198)	107%
Interfund Allocation Reimb	2,914,500	3,265,000	3,365,000	3,365,000	2,523,750		2,523,750	841,250	75%
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>3,429,594</b>	<b>2,611,332</b>		<b>2,611,332</b>	<b>818,262</b>	<b>76%</b>

<b>Expenditures by Division</b>									
Safety/Risk Management	151,479	30,947	-	-	-	-	-	-	-
Liability Insurance	761,414	1,188,510	1,230,000	1,431,000	1,176,951	276,605	1,453,556	(22,556)	102%
Business Insurance	622,434	452,651	1,865,000	3,700,754	1,557,837	2,262,684	3,820,521	(119,766)	103%
Workers' Compensation	1,211,428	1,531,310	1,268,000	1,268,000	860,000	-	860,000	408,000	68%
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>6,503,078</b>	<b>3,595,267</b>	<b>2,552,134</b>	<b>6,147,401</b>	<b>355,678</b>	<b>95%</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	22,761	-	22,761	19,239	54%
<b>Total Personnel</b>	<b>179,800</b>	<b>14,052</b>	<b>42,000</b>	<b>42,000</b>	<b>22,761</b>	<b>-</b>	<b>22,761</b>	<b>19,239</b>	<b>54%</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>
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<b>Services &amp; Charges</b>									
Professional Services	420,313	334,849	1,001,000	1,387,754	220,577	508,900	729,476	658,278	53%
Education & Training	6,285	2,000	-	-	-	-	-	-	-
Travel	356	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,119	4,286	-	1,828,784	1,207,228	1,753,784	2,961,011	(1,132,227)	162%
Insurance	1,840,034	2,432,482	2,170,000	2,170,000	1,915,312	1,438	1,916,750	253,250	88%
Other Services & Charges	218,415	391,938	1,150,000	971,216	228,912	275,167	504,079	467,137	52%
<b>Total Services &amp; Charges</b>	<b>2,487,522</b>	<b>3,165,555</b>	<b>4,321,000</b>	<b>6,357,754</b>	<b>3,572,028</b>	<b>2,539,289</b>	<b>6,111,317</b>	<b>246,438</b>	<b>96%</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>
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<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>6,503,078</b>	<b>3,595,267</b>	<b>2,552,134</b>	<b>6,147,401</b>	<b>355,677</b>	<b>95%</b>
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<b>Net Surplus / (Deficit)</b>	<b>986,951</b>	<b>157,746</b>	<b>(964,153)</b>	<b>(3,073,484)</b>	<b>(983,935)</b>	<b>(3,536,069)</b>			
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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>3,027,383</b>	<b>6,332,585</b>				
Cash Reserves Target	1,828,781	1,614,150		3,251,539					

**Cash Reserves Target**

50% of Annual expenditures

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Workers' Compensation expenses have increased in the past 18 months due to several large, unrelated injuries. The City continues to monitor the workers' compensation related accidents and provides training once an issue has been identified. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries.

Capital expenditures in 2019 and 2020 were for repairs to City facilities and replacement of equipment related to 2018 flood damage.

In 2021, all personnel costs previously budgeted in this fund were moved to the General Fund (#101).

-- One full-time Paralegal position was transferred to the Legal Department's budget. This position is under the Legal Department but was historically budgeted in this fund because the position focuses on liability and workers' comp related matters.

-- In 2020, there were two full-time positions budgeted for the Safety & Risk division. During 2020, one position was eliminated due to attrition. In 2021, the remaining position was transferred to Human Resources. The Safety & Risk division's supplies and services budget will be fully transferred to Human Resources in 2022.

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Fund Name	IT / Innovation / 311 Call Center					Fund Number	279		
Fund Type	Internal Service Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interfund Allocation Reimb	6,656,930	9,129,846	9,620,204	9,620,204	7,215,153		7,215,153	2,405,051	75%
Charges for Services	111,796	47,379	-	-	-		-	-	-
Debt Proceeds	-	900,928	-	166,345	166,343		166,343	2	100%
Other Income	53,757	111,836	64,525	142,733	115,986		115,986	26,747	81%
Donations	-	15,000	-	181,988	181,987		181,987	1	100%
Interest Earnings	21,431	14,598	5,000	11,500	33,469		33,469	(21,969)	291%
<b>Total Revenue</b>	<b>6,843,915</b>	<b>10,219,588</b>	<b>9,689,729</b>	<b>10,122,770</b>	<b>7,712,938</b>		<b>7,712,938</b>	<b>2,409,832</b>	<b>76%</b>
<b>Expenditures by Division</b>									
311 Call Center	551,515	567,939	683,948	683,955	469,389	197	469,585	214,369	69%
Innovation & Technology	7,324,325	8,264,034	9,015,101	10,370,108	6,737,243	900,987	7,638,229	2,731,878	74%
<b>Total Expenditures</b>	<b>7,875,840</b>	<b>8,831,973</b>	<b>9,699,049</b>	<b>11,054,062</b>	<b>7,206,632</b>	<b>901,183</b>	<b>8,107,815</b>	<b>2,946,247</b>	<b>73%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,844,342	1,908,602	2,170,830	2,170,830	1,507,987	-	1,507,987	662,843	69%
Fringe Benefits	708,812	704,230	874,276	874,276	542,957	-	542,957	331,319	62%
<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>2,050,944</b>	<b>-</b>	<b>2,050,944</b>	<b>994,162</b>	<b>67%</b>
<b>Supplies</b>	<b>130,511</b>	<b>714,903</b>	<b>193,850</b>	<b>599,848</b>	<b>397,525</b>	<b>65,098</b>	<b>462,623</b>	<b>137,225</b>	<b>77%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,058,605	510,586	410,500	1,139,403	489,546	460,822	950,367	189,036	83%
Printing & Advertising	1,005	3,277	5,150	6,553	2,490	-	2,490	4,063	38%
Repairs & Maintenance	3,021,127	3,646,311	4,635,738	4,841,261	3,129,396	371,444	3,500,840	1,340,421	72%
Education & Training	9,162	33,654	57,900	43,857	25,396	190	25,586	18,271	58%
Travel	7,385	161	27,110	33,110	19,382	3,630	23,011	10,099	69%
Other Services & Charges	422,383	292,472	193,824	205,189	200,661	-	200,661	4,528	98%
Debt Service Principal	606,922	966,528	1,063,402	1,073,320	828,946	-	828,946	244,374	77%
Debt Service Interest & Fees	59,675	50,358	65,816	65,762	61,857	-	61,857	3,906	94%
<b>Total Services &amp; Charges</b>	<b>5,186,263</b>	<b>5,503,347</b>	<b>6,459,440</b>	<b>7,408,455</b>	<b>4,757,673</b>	<b>836,085</b>	<b>5,593,758</b>	<b>1,814,698</b>	<b>76%</b>
<b>Operating Expenditures</b>	<b>7,869,929</b>	<b>8,831,082</b>	<b>9,698,396</b>	<b>11,053,409</b>	<b>7,206,142</b>	<b>901,183</b>	<b>8,107,325</b>	<b>2,946,085</b>	<b>73%</b>
<b>Interfund Allocations</b>	<b>5,911</b>	<b>891</b>	<b>653</b>	<b>653</b>	<b>490</b>	<b>-</b>	<b>490</b>	<b>163</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>7,875,840</b>	<b>8,831,973</b>	<b>9,699,049</b>	<b>11,054,062</b>	<b>7,206,632</b>	<b>901,183</b>	<b>8,107,815</b>	<b>2,946,248</b>	<b>73%</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,031,925)</b>	<b>1,387,615</b>	<b>(9,320)</b>	<b>(931,292)</b>	<b>506,307</b>		<b>(394,877)</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>2,551,573</b>	<b>4,544,183</b>				
Cash Reserves Target									No reserve requirement

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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Fund Name	Self-Funded Employee Benefits					Fund Number	711		
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	16,081,440	12,049,177		12,049,177	4,032,263	75%
Other Income	373,523	1,438,628	385,000	485,000	667,358		667,358	(182,358)	138%
Interest Earnings	89,646	62,791	58,809	58,809	90,735		90,735	(31,926)	154%
<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>12,807,270</b>		<b>12,807,270</b>	<b>3,817,979</b>	<b>77%</b>
<b>Expenditures by Subdivision</b>									
Health Insurance	14,472,911	15,509,012	17,121,703	17,129,426	12,136,201	49,830	12,186,031	4,943,395	71%
Workplace Wellness Clinic	996,006	1,003,588	1,169,308	1,169,308	329,700	668,914	998,615	170,693	85%
Employee Wellness	76,048	89,896	99,974	101,130	59,032	26,048	85,080	16,050	84%
<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>12,524,933</b>	<b>744,792</b>	<b>13,269,725</b>	<b>5,130,138</b>	<b>72%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	13,740,971	14,681,353	16,308,759	16,309,915	11,607,750	26,048	11,633,798	4,676,117	71%
<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>11,607,750</b>	<b>26,048</b>	<b>11,633,798</b>	<b>4,676,117</b>	<b>71%</b>
<b>Supplies</b>	<b>131,045</b>	<b>110,297</b>	<b>150,000</b>	<b>150,000</b>	<b>37,028</b>	<b>44,107</b>	<b>81,135</b>	<b>68,865</b>	<b>54%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,083,611	1,063,335	1,198,308	1,205,031	420,956	674,637	1,095,592	109,439	91%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	587,028	737,651	732,318	732,318	457,875	-	457,875	274,443	63%
Other Services & Charges	1,476	3,194	1,500	2,500	1,325	-	1,325	1,175	53%
<b>Total Services &amp; Charges</b>	<b>1,672,115</b>	<b>1,804,180</b>	<b>1,932,226</b>	<b>1,939,949</b>	<b>880,155</b>	<b>674,637</b>	<b>1,554,792</b>	<b>385,157</b>	<b>80%</b>
<b>Bad Debt</b>	<b>833</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>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>12,524,933</b>	<b>744,792</b>	<b>13,269,725</b>	<b>5,130,139</b>	<b>72%</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>282,337</b>		<b>(462,455)</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>11,045,338</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	75,300		75,300	30,217	71%
Interest Earnings	1,187	69	209	209	461		461	(252)	221%
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>75,761</b>		<b>75,761</b>	<b>29,965</b>	<b>72%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	157,449	75,914	80,000	80,000	26,517	-	26,517	53,483	33%
<b>Total Expenditures</b>	<b>157,449</b>	<b>75,914</b>	<b>80,000</b>	<b>80,000</b>	<b>26,517</b>	<b>-</b>	<b>26,517</b>	<b>53,483</b>	<b>33%</b>
<b>Net Surplus / (Deficit)</b>	<b>(149,363)</b>	<b>27,560</b>	<b>25,726</b>	<b>25,726</b>	<b>49,244</b>		<b>49,244</b>		
Beginning Cash Balance	180,911	31,859		-			<b>Cash Reserves Target</b>		
Cash Adjustments	310	(59,419)		-			25% of Annual expenditures		
<b>Ending Cash Balance</b>	<b>31,859</b>	<b>-</b>		<b>25,726</b>	<b>75,591</b>				
Cash Reserves Target	39,362	18,979		20,000					

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

All unemployment claims and outplacement services for all departments are paid through this fund. Claims had remained fairly low in recent years, but in 2020 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	195,704		195,704	61,505	76%
Interest Earnings	751	1,125	1,494	1,494	2,572		2,572	(1,078)	172%
<b>Total Revenue</b>	<b>244,841</b>	<b>249,526</b>	<b>258,703</b>	<b>258,703</b>	<b>198,276</b>		<b>198,276</b>	<b>60,427</b>	<b>77%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	119,938	180,337	253,846	253,846	64,546	-	64,546	189,300	25%
<b>Total Expenditures</b>	<b>119,938</b>	<b>180,337</b>	<b>253,846</b>	<b>253,846</b>	<b>64,546</b>	<b>-</b>	<b>64,546</b>	<b>189,300</b>	<b>25%</b>
<b>Net Surplus / (Deficit)</b>	<b>124,903</b>	<b>69,189</b>	<b>4,857</b>	<b>4,857</b>	<b>133,730</b>		<b>133,730</b>		
Beginning Cash Balance	32,563	157,521		226,711					
Cash Adjustments	56	-		-					
<b>Ending Cash Balance</b>	<b>157,521</b>	<b>226,711</b>		<b>231,568</b>	<b>359,650</b>				
Cash Reserves Target	9,595	14,427		20,308					
							<b>Cash Reserves Target</b>		
							8% of Annual expenditures - one month reserve		
<b>Fund Purpose:</b>	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.								
<b>Explanation of Revenue Sources:</b>	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.								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	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	89,357		89,357	9,983	90%
<b>Total Revenue</b>	<b>94,111</b>	<b>64,091</b>	<b>99,340</b>	<b>99,340</b>	<b>89,357</b>		<b>89,357</b>	<b>9,983</b>	<b>90%</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	94,111	64,091	99,340	99,340	89,357		89,357		
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Beginning Cash Balance	10,733,474	10,845,986		10,910,077				<b>Cash Reserves Target</b>	
Cash Adjustments	18,401	-		-				3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers	
<b>Ending Cash Balance</b>	<b>10,845,986</b>	<b>10,910,077</b>		<b>11,009,417</b>	<b>10,974,706</b>				
Cash Reserves Target	8,998,791	8,206,983		8,717,131					

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Gift, Donation, Bequest</b>	<b>Fund Number</b>	<b>217</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>									
Interest Earnings	7,284	6,884	3,270	3,270	8,381		8,381	(5,111)	256%
Bloomberg Mayors Challenge	404,000	322,000	-	-	-		-	-	-
Human Rights Scholarship Prog.	8,370	-	18,000	18,000	-		-	18,000	0%
Office of Sustainability	41,000	-	-	-	-		-	-	-
Historic Preservation	196	2,009	-	-	50		50	(50)	-
Home Energy Improvements	100,000	-	-	90,000	90,000		90,000	-	100%
Code Enforcement Demolitions	55,000	-	-	-	-		-	-	-
Animal Resource Center Donations	49,603	47,599	35,000	35,000	52,109		52,109	(17,109)	149%
Pokagon Band Donation	100,000	100,000	-	100,000	100,000		100,000	-	100%
<b>Total Revenue</b>	<b>765,453</b>	<b>478,492</b>	<b>56,270</b>	<b>246,270</b>	<b>250,541</b>		<b>250,541</b>	<b>(4,270)</b>	<b>102%</b>

<b>Expenditures by Project</b>									
Wayfinding Signage Project	56,258	33,500	-	-	-		-	-	-
Bloomberg Mayors Challenge	313,871	323,775	322,506	477,704	140,902	236,152	377,054	100,650	79%
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	131,000	-	41,000	41,000	90,000	31%
Home Energy Improvements	61,608	118,377	-	11,460	-	11,460	11,460	-	100%
Animal Resource Center	14,902	2,910	50,000	50,000	22,080	395	22,475	27,525	45%
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>740,289</b>	<b>207,407</b>	<b>297,207</b>	<b>504,615</b>	<b>235,675</b>	<b>68%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	-	-	<b>43,500</b>	<b>43,500</b>	-	<b>41,000</b>	<b>41,000</b>	<b>2,500</b>	<b>94%</b>
<b>Services &amp; Charges</b>									
Professional Services	382,631	360,185	372,506	527,704	162,982	236,547	399,530	128,175	76%
Printing & Advertising	6,650	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	64,008	118,377	-	11,460	-	11,460	11,460	-	100%
Grants & Subsidies	-	-	9,000	99,000	-	-	-	99,000	0%
Other Services & Charges	5	2,863	-	52,625	44,425	8,200	52,625	-	100%
<b>Total Services &amp; Charges</b>	<b>453,294</b>	<b>481,425</b>	<b>387,506</b>	<b>696,789</b>	<b>207,407</b>	<b>256,207</b>	<b>463,615</b>	<b>233,175</b>	<b>67%</b>
<b>Total Expenditures</b>	<b>453,294</b>	<b>481,425</b>	<b>431,006</b>	<b>740,289</b>	<b>207,407</b>	<b>297,207</b>	<b>504,615</b>	<b>235,675</b>	<b>68%</b>

<b>Net Surplus / (Deficit)</b>	<b>312,160</b>	<b>(2,933)</b>	<b>(374,736)</b>	<b>(494,019)</b>	<b>43,133</b>	<b>(254,074)</b>
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Beginning Cash Balance	668,273	981,455		978,522		<b>Cash Reserves Target</b>
Cash Adjustments	1,022	-		-		
<b>Ending Cash Balance</b>	<b>981,455</b>	<b>978,522</b>		<b>484,503</b>	<b>1,031,425</b>	No reserve requirement
Cash Reserves Target	-	-		-		

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

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



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<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	3,392		3,392	377	90%
<b>Total Revenue</b>	<b>5,076</b>	<b>2,515</b>	<b>3,769</b>	<b>3,769</b>	<b>3,392</b>		<b>3,392</b>	<b>377</b>	<b>90%</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>3,392</b>		<b>3,392</b>		
Beginning Cash Balance	605,471	481,214		414,099				<b>Cash Reserves Target</b>	
Cash Adjustments	1,038	-		-				No reserve requirement	
<b>Ending Cash Balance</b>	<b>481,214</b>	<b>414,099</b>		<b>417,868</b>	<b>416,552</b>				
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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Fund Name	Human Rights Federal Grants					Fund Number	258			
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	167,100	162,140	68,200	68,200	2,500		2,500	65,700	4%	
Charges for Services	8,500	10,833	85,000	85,000	1,667		1,667	83,333	2%	
Interest Earnings	1,540	2,417	-	1,600	2,598		2,598	(998)	162%	
Other Income	-	-	2,050	450	-		-	450	0%	
<b>Total Revenue</b>	<b>177,140</b>	<b>175,390</b>	<b>155,250</b>	<b>155,250</b>	<b>6,765</b>		<b>6,765</b>	<b>148,485</b>	<b>4%</b>	
<b>Expenditures by Subdivision</b>										
General	19,061	9,928	3,000	2,760	2,760	-	2,760	-	100%	
EEOC	100,391	98,139	124,371	129,278	90,912	8,333	99,245	30,032	77%	
HUD	93,473	126,938	113,745	116,745	81,492	-	81,492	35,253	70%	
<b>Total Expenditures</b>	<b>212,926</b>	<b>235,005</b>	<b>241,116</b>	<b>248,783</b>	<b>175,164</b>	<b>8,333</b>	<b>183,497</b>	<b>65,285</b>	<b>74%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	124,770	125,084	128,156	128,156	108,072	-	108,072	20,084	84%	
Fringe Benefits	38,541	38,636	52,160	52,160	29,411	-	29,411	22,749	56%	
<b>Total Personnel</b>	<b>163,311</b>	<b>163,721</b>	<b>180,316</b>	<b>180,316</b>	<b>137,483</b>	<b>-</b>	<b>137,483</b>	<b>42,833</b>	<b>76%</b>	
<b>Supplies</b>	<b>1,724</b>	<b>3,864</b>	<b>2,000</b>	<b>2,000</b>	<b>512</b>	<b>-</b>	<b>512</b>	<b>1,488</b>	<b>26%</b>	
<b>Services &amp; Charges</b>										
Professional Services	24,667	18,333	27,800	31,467	16,692	8,333	25,026	6,441	80%	
Printing & Advertising	16,215	11,878	6,000	13,325	9,323	-	9,323	4,002	70%	
Education & Training	5,960	5,178	6,000	4,618	3,717	-	3,717	901	80%	
Travel	-	-	17,800	15,732	7,295	-	7,295	8,437	46%	
Other Services & Charges	1,049	32,032	1,200	1,325	141	-	141	1,184	11%	
<b>Total Services &amp; Charges</b>	<b>47,891</b>	<b>67,420</b>	<b>58,800</b>	<b>66,467</b>	<b>37,169</b>	<b>8,333</b>	<b>45,502</b>	<b>20,965</b>	<b>68%</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>175,164</b>	<b>8,333</b>	<b>183,497</b>	<b>65,286</b>	<b>74%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(35,786)</b>	<b>(59,614)</b>	<b>(85,866)</b>	<b>(93,533)</b>	<b>(168,399)</b>		<b>(176,732)</b>			
Beginning Cash Balance	521,051	486,159		426,544					<b>Cash Reserves Target</b>	
Cash Adjustments	893	-		-					No reserve requirement - Grant fund - spend down to zero	
<b>Ending Cash Balance</b>	<b>486,159</b>	<b>426,544</b>		<b>333,012</b>	<b>257,542</b>					
Cash Reserves Target	-	-		-						

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	American Rescue Plan	<b>Fund Number</b>	263
<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	-	29,455,024	29,455,024	29,455,024	29,455,024		29,455,024	1	100%
Interest Earnings	-	81,618	-	90,000	384,408		384,408	(294,408)	427%
<b>Total Revenue</b>	-	29,536,642	29,455,024	29,545,024	29,839,431		29,839,431	(294,407)	101%

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	1,910,000	1,889,660	-	1,889,660	20,340	99%
<b>Total Personnel</b>	-	-	-	1,910,000	1,889,660	-	1,889,660	20,340	99%
<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>	-	-	-	500,000	1,270	-	1,270	498,730	0%
<b>Capital</b>	-	-	10,100,000	11,100,000	303,410	1,078,540	1,381,950	9,718,050	12%
<b>Total Expenditures</b>	-	-	10,100,000	13,510,000	2,194,340	1,078,540	3,272,880	10,237,120	24%

<b>Net Surplus / (Deficit)</b>	-	29,536,642	19,355,024	16,035,024	27,645,091	26,566,551
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Beginning Cash Balance	-	-	29,536,642			<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	-	-	-			
<b>Ending Cash Balance</b>	-	29,536,642	45,571,666	57,053,095		
Cash Reserves Target	-	-	-	-		

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

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

<p>In its guidance, the Department of the Treasury outlined four funding objectives for the ARP Funds. In developing its own plan for spending, the City of South Bend further grouped these four objectives into two main categories of spending:</p> <p><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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**American Rescue Plan Budget Summary - Fund 101 & 263**

	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Fund</b>								
General Fund (#101)	4,948,093	36,195,000	39,495,000	3,846,927	3,255,183	7,102,111	32,392,889	18%
American Rescue Plan (#263)	-	10,100,000	13,510,000	2,194,340	1,174,500	3,368,840	10,141,160	25%
<b>Total Expenditures by Fund</b>	<b>4,948,093</b>	<b>46,295,000</b>	<b>53,005,000</b>	<b>6,041,267</b>	<b>4,429,683</b>	<b>10,470,951</b>	<b>42,534,049</b>	<b>20%</b>
<b>Expenditures by ARP Programs</b>								
<u>Strong Neighborhoods</u>								
Home Repair Assistance Programs	-	2,500,000	2,500,000	-	-	-	2,500,000	0%
Housing Financing	-	2,500,000	2,500,000	-	-	-	2,500,000	0%
Home Buying Assistance	-	1,000,000	1,000,000	-	-	-	1,000,000	0%
Additional Neighborhood Infrastructure	-	2,500,000	2,500,000	89,882	634,154	724,036	1,775,964	29%
City-wide Comprehensive Plan	-	500,000	500,000	110,450	175,000	285,450	214,550	57%
Plan Implementation	-	300,000	300,000	17,000	-	17,000	283,000	6%
Land Bank Startup Costs	-	250,000	250,000	-	-	-	250,000	0%
Demolitions (Vacant & Abandoned / Commercial)	-	3,670,000	4,170,000	804,266	785,965	1,590,231	2,579,769	38%
Neighborhood Development Assistance	-	150,000	150,000	-	-	-	150,000	0%
Vacant Building Development Financing	-	1,500,000	2,000,000	-	-	-	2,000,000	0%
Neighborhood Recovery Grants	-	200,000	200,000	-	-	-	200,000	0%
Neighborhood Main Streets (Bike Racks, Trash Cans, etc.)	-	500,000	500,000	-	-	-	500,000	0%
Athletic Court Repair	-	1,600,000	1,600,000	80,812	571	81,384	1,518,616	5%
<b>Subtotal</b>	<b>-</b>	<b>17,170,000</b>	<b>18,170,000</b>	<b>1,102,410</b>	<b>1,595,690</b>	<b>2,698,100</b>	<b>15,471,899</b>	<b>15%</b>
<u>Safe Community for Everyone</u>								
Homelessness Strategy Implementation	-	200,000	200,000	-	-	-	200,000	0%
County Partnerships on Homelessness & Mental Health	-	5,800,000	5,800,000	1,000,000	-	1,000,000	4,800,000	17%
Gun Violence Intervention	-	500,000	500,000	2,990	-	2,990	497,010	1%
Public Safety Technology Upgrades	-	1,500,000	1,500,000	17,243	-	17,243	1,482,757	1%
COVID Response	1,448,093	-	-	-	-	-	-	-
COVID Facilities Upgrades	-	1,800,000	2,000,000	57,784	1,013,200	1,070,984	929,016	54%
ARP Premium Pay	-	-	1,910,000	1,889,660	-	1,889,660	20,340	99%
<b>Subtotal</b>	<b>1,448,093</b>	<b>9,800,000</b>	<b>11,910,000</b>	<b>2,967,677</b>	<b>1,013,200</b>	<b>3,980,877</b>	<b>7,929,123</b>	<b>33%</b>
<u>Robust, Sustainable Infrastructure - Green Infrastructure</u>								
Greener Homes	-	100,000	100,000	-	-	-	100,000	0%
Solarize, Switch & Save	-	300,000	300,000	95,000	202,000	297,000	3,000	99%
Commercial Recycling Partnership for CBD's	-	75,000	75,000	-	-	-	75,000	0%
EV Plan & Deployment	-	150,000	150,000	-	14,453	14,453	135,547	10%
Distributed Solar/Storage	-	1,000,000	1,000,000	150,000	-	150,000	850,000	15%
<b>Subtotal</b>	<b>-</b>	<b>1,625,000</b>	<b>1,625,000</b>	<b>245,000</b>	<b>216,453</b>	<b>461,453</b>	<b>1,163,547</b>	<b>28%</b>
<u>Equitable Access to Opportunity</u>								
Small Business Assistance	-	1,750,000	1,750,000	-	-	-	1,750,000	0%
Utility Relief	3,500,000	2,000,000	2,000,000	1,131,794	-	1,131,794	868,206	57%
Streamlined Assistance	-	500,000	600,000	184,527	111,312	295,839	304,161	49%
Opportunity Fund	-	1,000,000	1,000,000	-	-	-	1,000,000	0%
Immigration Support	-	100,000	100,000	55,515	50,000	105,515	(5,515)	106%
<b>Subtotal</b>	<b>3,500,000</b>	<b>5,350,000</b>	<b>5,450,000</b>	<b>1,371,836</b>	<b>161,312</b>	<b>1,533,148</b>	<b>3,916,852</b>	<b>28%</b>
<u>Youth and Workforce Development</u>								
Workforce Development	-	250,000	250,000	38,000	218,200	256,200	(6,200)	102%
Dream Center	-	10,100,000	11,100,000	304,680	1,174,500	1,479,180	9,620,820	13%
Pre-K Centers	-	2,000,000	4,500,000	11,664	50,328	61,992	4,438,008	1%
<b>Subtotal</b>	<b>-</b>	<b>12,350,000</b>	<b>15,850,000</b>	<b>354,344</b>	<b>1,443,028</b>	<b>1,797,372</b>	<b>14,052,628</b>	<b>11%</b>
<b>Total Expenditures by Program</b>	<b>4,948,093</b>	<b>46,295,000</b>	<b>53,005,000</b>	<b>6,041,267</b>	<b>4,429,683</b>	<b>10,470,951</b>	<b>42,534,049</b>	<b>20%</b>

**American Rescue Plan:**

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

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

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Fund Name	COVID-19 Response					Fund Number	264		
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	-	1,166,853	421,660		421,660	745,193	36%
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>1,166,853</b>	<b>421,660</b>		<b>421,660</b>	<b>745,193</b>	<b>36%</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	-	1,166,853	421,660	623,490	1,045,150	121,703	90%
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>1,166,853</b>	<b>421,660</b>	<b>623,490</b>	<b>1,045,150</b>	<b>121,703</b>	<b>90%</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	-	1,166,853	421,660	623,490	1,045,150	121,703	90%
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>1,166,853</b>	<b>421,660</b>	<b>623,490</b>	<b>1,045,150</b>	<b>121,703</b>	<b>90%</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>1,166,853</b>	<b>421,660</b>	<b>623,490</b>	<b>1,045,150</b>	<b>121,703</b>	<b>90%</b>
<b>Net Surplus / (Deficit)</b>	<b>52,864</b>	<b>(52,864)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(623,490)</b>		
Beginning Cash Balance	-	53,214		-					
Cash Adjustments	350	(350)		-					
<b>Ending Cash Balance</b>	<b>53,214</b>	<b>-</b>		<b>-</b>	<b>(7,201)</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	9,591,298	7,357,902		7,357,902	2,233,396	77%
Interest Earnings	111,181	87,126	110,950	110,950	120,656		120,656	(9,706)	109%
Debt Proceeds	2,262,160	1,598,000	1,462,000	1,632,000	1,632,000		1,632,000	-	100%
Other Income	361,924	246,998	32,000	32,000	32,000		53,680	(21,680)	168%
Interfund Transfers In	-	147,786	383,028	730,725	634,968		634,968	95,757	87%
<b>Total Revenue</b>	<b>16,500,074</b>	<b>15,414,847</b>	<b>11,009,098</b>	<b>12,096,973</b>	<b>9,799,206</b>		<b>9,799,206</b>	<b>2,297,767</b>	<b>81%</b>
<b>Expenditures by Activity</b>									
General City	2,263,417	3,173,836	1,185,625	1,459,152	1,131,588	232,140	1,363,728	95,424	93%
Legal Dept	3,441	2,527	15,000	15,000	625	-	625	14,375	4%
Information Technology	1,579,347	28,098	80,000	151,500	17,325	60,531	77,856	73,644	51%
Police Department	2,136,734	1,826,705	2,952,548	6,173,350	3,862,337	194,897	4,057,233	2,116,117	66%
Vacant & Abandoned Houses	232,822	185,684	-	400,390	338,827	61,563	400,390	-	100%
Community Investment	357,659	25,880	-	798,629	12,244	781,330	793,574	5,055	99%
Parks & Recreation	1,778,605	1,596,732	956,850	1,480,749	982,595	331,943	1,314,538	166,211	89%
Morris Performing Arts Center	-	1,800,000	-	-	-	-	-	-	-
Light Up South Bend	88,137	146,590	260,000	394,924	157,647	25,994	183,641	211,283	47%
Streets	2,899,656	-	3,750,000	3,755,179	2,812,500	5,179	2,817,679	937,500	75%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	1,125,000	-	1,125,000	375,000	75%
Traffic Signals & Street Lighting	1,501,835	1,401,657	1,467,536	1,467,536	1,002,303	-	1,002,303	465,233	68%
<b>Total Expenditures</b>	<b>14,341,653</b>	<b>11,687,709</b>	<b>12,167,559</b>	<b>17,596,408</b>	<b>11,442,990</b>	<b>1,693,577</b>	<b>13,136,566</b>	<b>4,459,842</b>	<b>75%</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>107,876</b>	<b>25,699</b>	<b>133,575</b>	<b>201,349</b>	<b>40%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,681,956	35,065	155,000	358,073	72,949	164,906	237,855	120,218	66%
Printing & Advertising	500	24,785	-	-	-	-	-	-	-
Utilities	1,501,835	1,401,657	1,467,536	1,467,536	1,002,303	-	1,002,303	465,233	68%
Repairs & Maintenance	756,305	565,186	610,000	1,135,344	639,929	230,331	870,260	265,084	77%
Grants & Subsidies	397,553	340,711	341,129	1,016,129	272,097	767,043	1,039,140	(23,011)	102%
Other Services & Charges	1,292,054	1,086,776	1,102,449	1,648,525	1,479,082	204,371	1,683,453	(34,928)	102%
Debt Service Principal	1,364,172	1,631,258	1,379,062	1,379,594	1,269,734	-	1,269,734	109,861	92%
Debt Service Interest & Fees	59,809	53,009	71,486	70,954	40,171	-	40,171	30,782	57%
<b>Total Services &amp; Charges</b>	<b>7,054,183</b>	<b>5,138,446</b>	<b>5,126,662</b>	<b>7,076,156</b>	<b>4,776,265</b>	<b>1,366,651</b>	<b>6,142,916</b>	<b>933,239</b>	<b>87%</b>
<b>Capital</b>	<b>825,101</b>	<b>123,519</b>	<b>1,462,000</b>	<b>4,806,431</b>	<b>2,524,676</b>	<b>301,227</b>	<b>2,825,902</b>	<b>1,980,529</b>	<b>59%</b>
<b>Interfund</b>									
Interfund Allocations	8,633	9,753	9,676	9,676	7,257	-	7,257	2,419	75%
Interfund Transfers Out	6,361,491	6,270,396	5,369,221	5,369,221	4,026,916	-	4,026,916	1,342,305	75%
<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>4,034,173</b>	<b>-</b>	<b>4,034,173</b>	<b>1,344,724</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>14,341,653</b>	<b>11,687,709</b>	<b>12,167,559</b>	<b>17,596,408</b>	<b>11,442,990</b>	<b>1,693,577</b>	<b>13,136,566</b>	<b>4,459,841</b>	<b>75%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,158,421</b>	<b>3,727,138</b>	<b>(1,158,461)</b>	<b>(5,499,435)</b>	<b>(1,643,784)</b>		<b>(3,337,360)</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>13,131,810</b>	<b>17,001,345</b>				
Cash Reserves Target	7,170,827	5,843,854		8,798,204					
							<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**  
**September 30, 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>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>Budget</b>	<b>Budget</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>									
Property Taxes	433,812	469,124	473,780	473,780	265,836		265,836	207,944	56%
Intergov./ Shared Revenues	40,795	41,568	38,648	38,648	19,615		19,615	19,033	51%
Interest Earnings	765	928	1,995	1,995	1,877		1,877	118	94%
<b>Total Revenue</b>	<b>475,372</b>	<b>511,620</b>	<b>514,423</b>	<b>514,423</b>	<b>287,328</b>		<b>287,328</b>	<b>227,095</b>	<b>56%</b>
<b>Expenditures by Activity</b>									
Transfer to Fund 404	-	-	143,687	143,687	107,765	-	107,765	35,922	75%
Police Department	516,510	394,767	368,741	368,741	212,007	-	212,007	156,734	57%
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>319,772</b>	<b>-</b>	<b>319,772</b>	<b>192,656</b>	<b>62%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	484,511	370,109	353,115	353,115	202,120	-	202,120	150,995	57%
Debt Service Interest & Fees	31,998	24,658	15,626	15,626	9,887	-	9,887	5,739	63%
<b>Total Services &amp; Charges</b>	<b>516,510</b>	<b>394,767</b>	<b>368,741</b>	<b>368,741</b>	<b>212,007</b>	<b>-</b>	<b>212,007</b>	<b>156,734</b>	<b>57%</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>107,765</b>	<b>-</b>	<b>107,765</b>	<b>35,922</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>529,479</b>	<b>394,767</b>	<b>512,428</b>	<b>512,428</b>	<b>319,772</b>	<b>-</b>	<b>319,772</b>	<b>192,656</b>	<b>62%</b>
<b>Net Surplus / (Deficit)</b>	<b>(54,108)</b>	<b>116,853</b>	<b>1,995</b>	<b>1,995</b>	<b>(32,444)</b>		<b>(32,444)</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>253,721</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**  
**September 30, 2022**

Fund Name	Cumulative Capital Improvement					Fund Number	407		
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./ Shared Revenues	219,253	207,761	214,341	214,341	96,141		96,141	118,200	45%
Interest Earnings	5,369	3,682	3,825	3,825	4,747		4,747	(922)	124%
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>100,888</b>		<b>100,888</b>	<b>142,278</b>	<b>41%</b>
<b>Expenditures by Activity</b>									
Transfer to Fund 404	-	-	239,341	239,341	179,506	-	179,506	59,835	75%
Community Investment	6,770	-	-	-	-	-	-	-	-
Park Vehicles & Equipment	-	262,145	-	-	-	-	-	-	-
Venues, Parks & Arts Capital	-	-	250,000	250,000	13,824	233,808	247,632	2,368	99%
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>193,330</b>	<b>233,808</b>	<b>427,138</b>	<b>62,203</b>	<b>87%</b>
<b>Expenditures by Type</b>									
<b>Capital</b>	<b>6,770</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>13,824</b>	<b>233,808</b>	<b>247,632</b>	<b>2,368</b>	<b>99%</b>
<b>Interfund Transfers Out</b>	<b>250,000</b>	<b>262,145</b>	<b>239,341</b>	<b>239,341</b>	<b>179,506</b>	<b>-</b>	<b>179,506</b>	<b>59,835</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>256,770</b>	<b>262,145</b>	<b>489,341</b>	<b>489,341</b>	<b>193,330</b>	<b>233,808</b>	<b>427,138</b>	<b>62,203</b>	<b>87%</b>
<b>Net Surplus / (Deficit)</b>	<b>(13,397)</b>	<b>(25,702)</b>	<b>(246,175)</b>	<b>(246,175)</b>	<b>(92,442)</b>		<b>(326,250)</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>557,384</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  
September 30, 2022**

Fund Name	Local Income Tax - Economic Development						Fund Number	408	
Fund Type	Special Revenue Funds						Control	City Funds	
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Local Income Taxes	13,405,714	13,006,489	12,216,636	12,704,389	9,688,038		9,688,038	3,016,351	76%
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	214,452		214,452	(77,657)	157%
Donations	-	-	-	75,000	67,950		67,950	7,050	91%
Other Income	153,272	151,545	349,424	349,424	6,983		6,983	342,441	2%
Interfund Transfers In	-	1,000,000	-	-	-		-	-	-
<b>Total Revenue</b>	<b>14,090,026</b>	<b>14,286,985</b>	<b>12,752,855</b>	<b>13,315,608</b>	<b>9,977,422</b>		<b>9,977,422</b>	<b>3,338,185</b>	<b>75%</b>
<b>Expenditures by Activity</b>									
General City	1,076,233	-	-	7,800,000	-	71,180	71,180	7,728,820	1%
PSAP	2,966,021	2,812,202	199,424	199,424	-	-	-	199,424	0%
Community Investment	3,829,468	2,274,806	6,643,295	11,112,682	4,143,952	2,988,952	7,132,904	3,979,777	64%
Neighborhoods	3,865,219	2,340,000	5,654,853	6,500,554	2,714,682	565,675	3,280,357	3,220,197	50%
Streets	35,749	-	-	3,018,812	-	18,812	18,812	3,000,000	1%
2015 Park Bonds	376,689	376,736	375,106	375,106	280,303	-	280,303	94,803	75%
2018 Zoo Bonds	320,900	324,100	332,100	332,100	332,100	-	332,100	-	100%
2021 Infrastructure Bonds	-	253,000	606,000	606,000	575,500	-	575,500	30,500	95%
<b>Total Expenditures</b>	<b>12,470,279</b>	<b>8,380,845</b>	<b>13,810,778</b>	<b>29,944,678</b>	<b>8,046,537</b>	<b>3,644,619</b>	<b>11,691,156</b>	<b>18,253,521</b>	<b>39%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	2,883,244	3,074,579	160,000	620,920	356,925	98,634	455,559	165,361	73%
Printing & Advertising	404	2,706	45,000	45,000	7,839	1,800	9,639	35,361	21%
Utilities	42,523	46,983	70,000	70,000	37,265	-	37,265	32,735	53%
Repairs & Maintenance	209,536	122,395	432,873	3,451,968	166,996	19,082	186,078	3,265,890	5%
Grants & Subsidies	1,220,570	1,028,845	2,220,000	6,960,103	1,458,014	3,427,313	4,885,327	2,074,775	70%
Other Services & Charges	1,603	-	635,593	635,593	39,013	-	39,013	596,580	6%
Debt Service Principal	301,441	314,344	333,699	333,699	190,000	-	190,000	143,699	57%
Debt Service Interest & Fees	219,669	209,777	198,825	198,825	142,850	-	142,850	55,975	72%
<b>Total Services &amp; Charges</b>	<b>4,878,989</b>	<b>4,799,629</b>	<b>4,095,990</b>	<b>12,316,107</b>	<b>2,398,902</b>	<b>3,546,829</b>	<b>5,945,731</b>	<b>6,370,376</b>	<b>48%</b>
<b>Capital</b>	<b>5,000</b>	<b>112,229</b>	<b>150,000</b>	<b>8,199,783</b>	<b>167,582</b>	<b>97,790</b>	<b>265,373</b>	<b>7,934,410</b>	<b>3%</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>5,480,053</b>	<b>-</b>	<b>5,480,053</b>	<b>3,948,735</b>	<b>58%</b>
<b>Total Expenditures</b>	<b>12,470,279</b>	<b>8,380,845</b>	<b>13,810,778</b>	<b>29,944,678</b>	<b>8,046,537</b>	<b>3,644,619</b>	<b>11,691,156</b>	<b>18,253,521</b>	<b>39%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,619,747</b>	<b>5,906,140</b>	<b>(1,057,923)</b>	<b>(16,629,070)</b>	<b>1,930,885</b>		<b>(1,713,734)</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>8,166,284</b>	<b>26,881,853</b>				
Cash Reserves Target	6,235,140	4,190,422		14,972,339					
							<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:**

**PSAP** - Prior to 2022, this fund paid for the City's portion of the operating costs for the consolidated county-wide 911 call center called PSAP (Public Safety Answering Point). In 2021, the St. Joseph County Council passed a resolution to amend the local income tax rate and dedicate a portion of the certified shares income tax to fund PSAP. As a result, the City's certified shares distribution (received in Fund #404) will be reduced going forward, starting in 2022, and the budget for PSAP in this fund will be reduced to cover only the debt service payments for the 2014 PSAP Bonds. | **New Admin Building** - In March 2022, the Common Council approved an additional appropriation for \$7.8 million for the purchase and renovation of South Bend Community School Corporation administration building. If the sale proceeds, the City of South Bend will move its offices from the County-City Building to the newly acquired building. | **Interfund Transfers** - This fund provides operating subsidies for the Department of Community Investment (DCI). Subsidies are provided to the Community Investment Division (Fund #211) and the Neighborhoods Division (Fund #221 & #230). DCI does not collect enough revenue to support its operations so the City makes up the difference with income tax dollars. | **Community Investment** - Various community and economic development initiatives administered by DCI are accounted for in this fund. 2022 DCI budgeted expenditures include: **Business Development** - \$480k for workforce development, \$250k for small business assistance, \$100k for the South Bend Chamber of Commerce | **Neighborhoods** - \$550k for vacant & abandoned demolitions, \$450k for the Homeless Strategy (\$75k contract position, \$275k weather amnesty, \$25k County coordinator support, \$100k PSH leasing, \$175k project support), \$350k for the Home Repair Program, \$50k for eviction prevention | **Engagement** - \$255k for neighborhood organization support, \$40k for consulting fees to support development of Civic Engagement Toolkit and Public Engagement Plan | **Planning** - \$150k for development of two neighborhood plans, \$35k for West Side Main Streets, \$5k for public art - SB Mural Festival support, \$10k for place making art grant | **Property** - \$50k for appraisals, \$100k for surveys, \$226k for expenses related to Redevelopment owned properties, \$50k for an alley stabilization pilot program, \$107k for mowing of vacant lots. | **Debt Service** - The fund is used to pay for debt service for the following bonds: • 2015 Economic Development Income Tax Bonds (Park Projects), (Interfund Transfer to Fund #757) - final payment 8/1/35, (debt schedule #141) • 2018 Economic Development Revenue Bonds (Potawatomi Zoo Project) - final payment 2/1/34, (debt schedule #175) • 2021 South Bend Building Corporation LIT Lease Rental Revenue Bonds (Infrastructure Projects), (Interfund Transfer to Fund #755) - final payment 8/1/36, (debt schedule #215)

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<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	-	-	-		-	-	-		
<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>347,697</b>	<b>347,697</b>	<b>-</b>	<b>347,697</b>	<b>-</b>	<b>100%</b>		
<b>Total Expenditures</b>	<b>669,482</b>	<b>-</b>	<b>-</b>	<b>347,697</b>	<b>347,697</b>	<b>-</b>	<b>347,697</b>	<b>-</b>	<b>100%</b>		
<b>Net Surplus / (Deficit)</b>	<b>(668,800)</b>	<b>17</b>	<b>-</b>	<b>(347,697)</b>	<b>(347,697)</b>		<b>(347,697)</b>				
Beginning Cash Balance	1,016,476	347,680		347,697		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;"><b>Cash Reserves Target</b></td> </tr> <tr> <td style="text-align: center;">No reserve requirement - Capital lease fund - spend down to zero</td> </tr> </table>				<b>Cash Reserves Target</b>	No reserve requirement - Capital lease fund - spend down to zero
<b>Cash Reserves Target</b>											
No reserve requirement - Capital lease fund - spend down to zero											
Cash Adjustments	3	-		-							
<b>Ending Cash Balance</b>	<b>347,680</b>	<b>347,697</b>		<b>-</b>							
Cash Reserves Target	-	-		-							

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

Starting in 2020, the City changed its accounting for capital leases. The balance of the lease proceeds held in escrow are now accounted for in the fund that is repaying the debt instead of a single leasing fund.

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

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

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<b>Fund Name</b>	South Bend Redevelopment Authority	<b>Fund Number</b>	752
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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	2,351	71	2,750	2,750	1,513		1,513	1,237	55%
Interfund Transfers In	2,870,500	2,866,000	2,865,000	3,055,500	2,858,000		2,858,000	197,500	94%
<b>Total Revenue</b>	<b>2,872,851</b>	<b>2,866,071</b>	<b>2,867,750</b>	<b>3,058,250</b>	<b>2,859,513</b>		<b>2,859,513</b>	<b>198,737</b>	<b>94%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	1,790,000	1,850,000	1,925,000	2,030,000	2,030,000	-	2,030,000	-	100%
Debt Service Interest & Fees	1,073,013	1,006,069	934,282	1,014,328	990,015	-	990,015	24,313	98%
<b>Total Expenditures</b>	<b>2,863,013</b>	<b>2,856,069</b>	<b>2,859,282</b>	<b>3,044,328</b>	<b>3,020,015</b>	-	<b>3,020,015</b>	<b>24,313</b>	<b>99%</b>

<b>Net Surplus / (Deficit)</b>	9,839	10,002	8,468	13,922	(160,502)	(160,502)
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Beginning Cash Balance	222,584	232,423		242,425		<b>Cash Reserves Target</b>
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>232,423</b>	<b>242,425</b>		<b>256,347</b>	<b>81,923</b>	
Cash Reserves Target	232,423	242,425		256,347		100% cash reserves per bond covenants

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Current debt includes:

- 2013 Century Center Special Tax Bonds, Refunding 2008 - debt payments funded by interfund transfers from River West TIF Fund (#324), final payment 5/1/26, (debt schedule #62)
- 2015 Eddy St Commons-Lease Rental Revenue Bonds, Refunding 2008 - debt payments funded by interfund transfers from River East Residential TIF Fund (#436), final payment 2/15/33, (debt schedule #54)
- 2022 South Bend Redevelopment Authority Lease Rental Revenue Bonds, Morris Project - debt payments funded by interfund transfers from Redevelopment General Fund (#433), final payment 2/1/46, (debt sched. #221)

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<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	820		820	2,180	27%
Debt Proceeds	-	8,860,022	-	-	-		-	-	-
Interfund Transfers In	2,645,000	2,564,000	2,575,500	2,766,500	2,736,000		2,736,000	30,500	99%
<b>Total Revenue</b>	<b>2,648,478</b>	<b>11,424,080</b>	<b>2,578,500</b>	<b>2,769,500</b>	<b>2,736,820</b>		<b>2,736,820</b>	<b>32,680</b>	<b>99%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	2,250,000	2,150,000	2,075,000	2,195,000	2,195,000	-	2,195,000	-	100%
Debt Service Interest & Fees	379,968	635,015	487,480	556,956	552,016	-	552,016	4,940	99%
<b>Total Services &amp; Charges</b>	<b>2,629,968</b>	<b>2,785,015</b>	<b>2,562,480</b>	<b>2,751,956</b>	<b>2,747,016</b>	<b>-</b>	<b>2,747,016</b>	<b>4,940</b>	<b>100%</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>2,751,956</b>	<b>2,747,016</b>	<b>-</b>	<b>2,747,016</b>	<b>4,940</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>18,510</b>	<b>(609,159)</b>	<b>16,020</b>	<b>17,544</b>	<b>(10,196)</b>		<b>(10,196)</b>		
Beginning Cash Balance	815,025	833,535		224,375		<b>Cash Reserves Target</b>			
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>833,535</b>	<b>224,375</b>		<b>241,919</b>	<b>214,179</b>				
Cash Reserves Target	833,535	224,375		241,919		100% cash reserves per bond covenants			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

Current debt includes:

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

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

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

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<b>Fund Name</b>	<b>TIF - River West Development Area</b>	<b>Fund Number</b>	<b>324</b>
<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>		
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	2020	2019	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
<b>Revenue</b>									
Property Taxes	16,814,400	18,120,969	17,704,130	17,704,130	9,878,014		9,878,014	7,826,116	56%
Intergov./ Shared Revenues	381,500	383,000	396,500	396,500	200,000		200,000	196,500	50%
Intergov./ Grants	13,844	868,707	-	-	123,848		123,848	(123,848)	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	199,544	153,650	173,901	173,901	267,273		267,273	(93,372)	154%
Donations	2,250	-	-	-	-		-	-	-
Debt Proceeds	4,345,059	-	-	-	-		-	-	-
Other Income	252,995	22,900	-	15,393	129,055		129,055	(113,662)	838%
Interfund Transfers In	35,560	585,315	-	8	16		16	(8)	204%
<b>Total Revenue</b>	<b>22,045,151</b>	<b>20,134,540</b>	<b>18,274,531</b>	<b>18,289,932</b>	<b>10,598,207</b>		<b>10,598,207</b>	<b>7,691,726</b>	<b>58%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	1,082,200	714,611	425,000	1,081,566	414,496	126,911	541,406	540,160	50%
Debt Service Principal	3,750,570	3,883,193	3,711,202	3,711,202	3,627,075	-	3,627,075	84,127	98%
Debt Service Interest & Fees	1,329,981	958,715	813,204	813,204	797,030	-	797,030	16,174	98%
Other Services & Charges	619,953	-	-	250,000	250,000	-	250,000	-	100%
<b>Total Services &amp; Charges</b>	<b>6,782,703</b>	<b>5,556,519</b>	<b>4,949,406</b>	<b>5,855,972</b>	<b>5,088,601</b>	<b>126,911</b>	<b>5,215,511</b>	<b>640,461</b>	<b>89%</b>

<b>Capital</b>	<b>12,152,391</b>	<b>4,873,092</b>	<b>-</b>	<b>15,297,513</b>	<b>3,518,511</b>	<b>4,231,752</b>	<b>7,750,262</b>	<b>7,547,251</b>	<b>51%</b>
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<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>4,512,500</b>	<b>-</b>	<b>4,512,500</b>	<b>197,500</b>	<b>96%</b>
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<b>Total Expenditures</b>	<b>24,020,117</b>	<b>15,442,915</b>	<b>9,659,406</b>	<b>25,863,485</b>	<b>13,119,611</b>	<b>4,358,662</b>	<b>17,478,274</b>	<b>8,385,212</b>	<b>68%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(1,974,965)</b>	<b>4,691,625</b>	<b>8,615,125</b>	<b>(7,573,553)</b>	<b>(2,521,405)</b>		<b>(6,880,067)</b>		
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Beginning Cash Balance	30,950,203	29,039,261		33,713,041					
Cash Adjustments	64,024	(17,845)		-					
<b>Ending Cash Balance</b>	<b>29,039,261</b>	<b>33,713,041</b>		<b>26,139,488</b>	<b>31,584,198</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 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.

In 2020, bonds were issued to fund the St. Joseph County Public Library Community Education Center Project. The par amount of the bonds was \$4,225,000 with a premium of \$120,058.95. The bond proceeds were deposited into this fund. \$4,000,000 went towards capital project expenses and the remaining amount went towards cost of issuance.

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

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

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<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	151,044		151,044	132,883	53%
Interest Earnings	8,861	7,164	9,635	9,635	10,749		10,749	(1,114)	112%
Other Income	300	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>246,422</b>	<b>356,020</b>	<b>293,562</b>	<b>293,562</b>	<b>161,793</b>		<b>161,793</b>	<b>131,769</b>	<b>55%</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>									
	152,666	202,738	-	224,105	44,448	117,051	161,499	62,606	72%
<b>Total Expenditures</b>	<b>152,721</b>	<b>248,282</b>	<b>-</b>	<b>228,561</b>	<b>44,448</b>	<b>118,251</b>	<b>162,699</b>	<b>65,862</b>	<b>71%</b>

<b>Net Surplus / (Deficit)</b>	93,701	107,738	293,562	65,001	117,345				<b>(906)</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>1,349,335</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 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	2,424,936		2,424,936	1,397,954	63%
Interest Earnings	62,271	39,992	27,464	27,464	86,844		86,844	(59,380)	316%
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>2,528,630</b>		<b>2,528,630</b>	<b>1,321,724</b>	<b>66%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	82,784	67,611	-	749,824	347,070	497,935	845,005	(95,181)	113%
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>750,045</b>	<b>347,070</b>	<b>497,935</b>	<b>845,005</b>	<b>(94,960)</b>	<b>113%</b>
<b>Capital</b>	<b>5,418,511</b>	<b>1,336,457</b>	<b>-</b>	<b>7,428,757</b>	<b>579,585</b>	<b>1,701,979</b>	<b>2,281,564</b>	<b>5,147,193</b>	<b>31%</b>
<b>Total Expenditures</b>	<b>5,501,295</b>	<b>1,404,591</b>	<b>-</b>	<b>8,178,801</b>	<b>926,655</b>	<b>2,199,914</b>	<b>3,126,569</b>	<b>5,052,233</b>	<b>38%</b>

<b>Net Surplus / (Deficit)</b>	(2,441,932)	3,711,876	3,850,354	(4,328,447)	1,601,975		(597,939)
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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>5,177,998</b>	<b>11,157,449</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	1,512,733		1,512,733	303,016	83%
Interest Earnings	89,378	75,461	69,286	69,286	119,715		119,715	(50,429)	173%
<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>1,632,448</b>		<b>1,632,448</b>	<b>252,587</b>	<b>87%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	140,498	162,661	-	731,102	116,357	327,052	443,409	287,693	61%
<b>Total Services &amp; Charges</b>	<b>140,498</b>	<b>162,661</b>	<b>-</b>	<b>731,102</b>	<b>116,357</b>	<b>327,052</b>	<b>443,409</b>	<b>287,693</b>	<b>61%</b>
<b>Capital</b>	<b>76,527</b>	<b>999,692</b>	<b>-</b>	<b>9,467,403</b>	<b>1,318,742</b>	<b>848,106</b>	<b>2,166,848</b>	<b>7,300,554</b>	<b>23%</b>
<b>Total Expenditures</b>	<b>217,025</b>	<b>1,162,353</b>	<b>-</b>	<b>10,198,505</b>	<b>1,435,099</b>	<b>1,175,159</b>	<b>2,610,257</b>	<b>7,588,247</b>	<b>26%</b>

<b>Net Surplus / (Deficit)</b>	<b>2,954,075</b>	<b>1,894,837</b>	<b>1,885,035</b>	<b>(8,313,470)</b>	<b>197,349</b>		<b>(977,809)</b>		
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Beginning Cash Balance	9,607,799	12,586,134		14,473,182					
Cash Adjustments	24,260	(7,789)		-					
<b>Ending Cash Balance</b>	<b>12,586,134</b>	<b>14,473,182</b>		<b>6,159,712</b>	<b>14,659,053</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 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	194,469		194,469	(28,469)	117%
Interest Earnings	1,154	687	3,511	3,511	1,638		1,638	1,873	47%
<b>Total Revenue</b>	<b>1,154</b>	<b>270,610</b>	<b>169,511</b>	<b>169,511</b>	<b>196,107</b>		<b>196,107</b>	<b>(26,596)</b>	<b>116%</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>1,308</b>	<b>-</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>209,147</b>	<b>209,147</b>	<b>-</b>	<b>209,147</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>96,143</b>	<b>106,170</b>	<b>-</b>	<b>284,630</b>	<b>210,455</b>	<b>-</b>	<b>210,455</b>	<b>74,175</b>	<b>74%</b>

<b>Net Surplus / (Deficit)</b>	(94,989)	164,440	169,511	(115,119)	(14,348)		(14,348)		
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Beginning Cash Balance	187,806	93,140		257,579		<b>Cash Reserves Target</b>
Cash Adjustments	322	-		-		
<b>Ending Cash Balance</b>	<b>93,140</b>	<b>257,579</b>		<b>142,461</b>	<b>242,684</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>	<b>TIF - River East Residential Area (NE Res)</b>	<b>Fund Number</b>	436
<b>Fund Type</b>	Tax Increment Financing Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	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	5,308,975	6,299,000	5,978,380	5,978,380	3,544,574		3,544,574	2,433,806	59%
Interest Earnings	15,060	19,471	53,667	53,667	33,329		33,329	20,338	62%
<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>3,577,902</b>		<b>3,577,902</b>	<b>2,454,144</b>	<b>59%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	13,350	30,000	30,000	1,500	-	1,500	28,500	5%
Debt Service Principal	409,383	427,037	445,524	445,524	445,523	-	445,523	1	100%
Debt Service Interest & Fees	85,445	67,791	49,805	49,805	49,305	-	49,305	500	99%
<b>Total Services &amp; Charges</b>	<b>494,828</b>	<b>508,178</b>	<b>525,329</b>	<b>525,329</b>	<b>496,328</b>	<b>-</b>	<b>496,328</b>	<b>29,001</b>	<b>94%</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>4,396,375</b>	<b>-</b>	<b>4,396,375</b>	<b>-</b>	<b>100%</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>4,892,703</b>	<b>-</b>	<b>4,892,703</b>	<b>29,001</b>	<b>99%</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>(1,314,801)</b>	<b>(1,314,801)</b>
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Beginning Cash Balance	3,706,897	4,678,334	5,429,968	5,429,968		<b>Cash Reserves Target</b>  No reserve requirement
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>4,105,915</b>		
Cash Reserves Target	-	-	-	-		

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Professional Services will cover mandatory administrative costs related to TIF neutralization calculations. In 2021, in addition to debt service requirements, the fund was used for the first time to fund various projects within or abutting and serving the TIF area. Those projects are anticipated to be ongoing in 2022. The development in the area has resulted in higher net assessed values and therefore higher than anticipated TIF revenue collections.

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

Current debt includes:

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

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<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	-	-	4,156		4,156	(4,156)	-
<b>Total Revenue</b>	<b>9,075</b>	<b>6,133</b>	<b>-</b>	<b>-</b>	<b>4,156</b>		<b>4,156</b>	<b>(4,156)</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>	-	-	-	4,156		4,156
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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>1,042,270</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	-	-	4,156		4,156	(4,156)	-
<b>Total Revenue</b>	<b>9,075</b>	<b>6,133</b>	<b>-</b>	<b>-</b>	<b>4,156</b>		<b>4,156</b>	<b>(4,156)</b>	<b>-</b>

<b>Expenditures by Type</b>	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Interfund Transfers Out	13,309	6,133	-	-	-		-	-	-
<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>	(4,234)	-	-	-	4,156		4,156
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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>1,042,270</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	8,483		8,483	874	91%
<b>Total Revenue</b>	<b>8,934</b>	<b>6,085</b>	<b>9,357</b>	<b>9,357</b>	<b>8,483</b>		<b>8,483</b>	<b>874</b>	<b>91%</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	8,934	6,085	9,357	9,357	8,483	8,483
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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>1,041,885</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 Redevelopment District Bonds, Series 2018 were closed on April 25, 2018 with a par amount of \$11,995,000 and a premium of \$96,103. The bonds have a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into this fund per the bond agreement. The remaining \$10,825,000 was deposited into the 2018 TIF Park Bond Capital Fund (#452) and will be used towards the approved capital projects.

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	2019 South Shore Double Tracking Debt Service	<b>Fund Number</b>	352
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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	13	3	10	10	3		3	7	30%
Interfund Transfers In	488,171	1,036,500	1,035,000	1,035,000	1,035,000		1,035,000	-	100%
<b>Total Revenue</b>	<b>488,184</b>	<b>1,036,503</b>	<b>1,035,010</b>	<b>1,035,010</b>	<b>1,035,003</b>		<b>1,035,003</b>	<b>7</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	270,000	650,000	685,000	685,000	685,000	-	685,000	-	100%
Debt Service Interest & Fees	247,313	377,750	344,750	344,750	344,750	-	344,750	-	100%
<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>1,029,750</b>	-	<b>1,029,750</b>	-	<b>100%</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>1,029,750</b>	-	<b>1,029,750</b>	-	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>(29,129)</b>	<b>8,753</b>	<b>5,260</b>	<b>5,260</b>	<b>5,253</b>	<b>5,253</b>
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Beginning Cash Balance	29,819	690		9,443		<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>690</b>	<b>9,443</b>		<b>14,703</b>	<b>14,696</b>	
Cash Reserves Target	690	9,443		14,703		

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

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

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

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<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	12		12	(2)	123%
Interfund Transfers In	326,938	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>326,939</b>	<b>16</b>	<b>10</b>	<b>10</b>	<b>12</b>		<b>12</b>	<b>(2)</b>	<b>123%</b>
<b>Expenditures by Type</b>									
Interfund Transfers Out	-	11	-	-	16		16	(16)	-
<b>Total Expenditures</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>16</b>		<b>16</b>	<b>(16)</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>326,939</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>(4)</b>		<b>(4)</b>		

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>326,940</b>				
Cash Reserves Target	326,939	326,944		326,954	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>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
<b>Revenue</b>									
Local Income Taxes	24,117	3,543	7,000	556	525		525	31	94%
Hotel/Motel Taxes	-	-	-	381,500	-		-	381,500	0%
Interest Earnings	11,827	13,014	24,072	24,072	23,401		23,401	671	97%
Donations	1,449,512	1,411,877	1,000,000	1,000,000	1,000,000		1,000,000	-	100%
Other Income	-	1,000	-	-	-		-	-	-
Interfund Transfers In	150,000	-	150,000	150,000	-		-	150,000	0%
<b>Total Revenue</b>	<b>1,635,456</b>	<b>1,429,434</b>	<b>1,181,072</b>	<b>1,556,128</b>	<b>1,023,926</b>		<b>1,023,926</b>	<b>532,202</b>	<b>66%</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	-	805,283	407,392	199,641	607,033	198,250	75%
<b>Total Services &amp; Charges</b>	<b>667,979</b>	<b>538,363</b>	<b>4,500</b>	<b>809,783</b>	<b>407,392</b>	<b>199,641</b>	<b>607,033</b>	<b>202,750</b>	<b>75%</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>381,500</b>	<b>381,500</b>	<b>-</b>	<b>381,500</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>670,193</b>	<b>686,149</b>	<b>4,500</b>	<b>1,191,283</b>	<b>788,892</b>	<b>199,641</b>	<b>988,533</b>	<b>202,750</b>	<b>83%</b>
<b>Net Surplus / (Deficit)</b>	<b>965,263</b>	<b>743,285</b>	<b>1,176,572</b>	<b>364,845</b>	<b>235,034</b>		<b>35,393</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>3,552,839</b>	<b>3,416,046</b>				
Cash Reserves Target	167,548	171,537		297,821					
							<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 2022, this fund will begin receiving hotel/motel tax revenue, remitted to the City by St. Joseph County. --- In 2022, the City issued revenue bonds, backed by the Hotel/Motel tax revenue, to fund capital improvements to the Morris Performing Arts Center and Potawatomi Zoo. The Morris bonds debt service payments are tracked in the South Bend Redevelopment Authority Debt Service Fund (#752) and the Zoo bonds debt service payments are tracked in the South Bend Building Corporation Fund (#755). The hotel/motel taxes received in this fund will be transferred to debt service funds for the repayment of the bonds.

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

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

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

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

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

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

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

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



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<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	91		91	10	90%
<b>Total Revenue</b>	<b>96</b>	<b>65</b>	<b>101</b>	<b>101</b>	<b>91</b>		<b>91</b>	<b>10</b>	<b>90%</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>	96	65	101	101	91		91
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Beginning Cash Balance	10,965	11,080		11,145		<b>Cash Reserves Target</b>
Cash Adjustments	19	-		-		
<b>Ending Cash Balance</b>	<b>11,080</b>	<b>11,145</b>		<b>11,246</b>	<b>11,211</b>	<b>No reserve requirement</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
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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	28,865	15,033	-	8,000	19,823		19,823	(11,823)	248%
<b>Total Revenue</b>	<b>28,865</b>	<b>15,033</b>	<b>-</b>	<b>8,000</b>	<b>19,823</b>		<b>19,823</b>	<b>(11,823)</b>	<b>248%</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>23,208</b>	<b>2,194,506</b>	<b>2,217,713</b>	<b>140,423</b>	<b>94%</b>
<b>Total Expenditures</b>	<b>1,514,357</b>	<b>188,982</b>	<b>-</b>	<b>2,389,024</b>	<b>23,208</b>	<b>2,194,506</b>	<b>2,217,713</b>	<b>171,311</b>	<b>93%</b>

<b>Net Surplus / (Deficit)</b>	(1,485,491)	(173,950)	-	(2,381,024)	(3,384)	(2,197,890)
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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>52,212</b>	<b>2,424,389</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 Redevelopment District Bonds, Series 2018 were closed on April 25, 2018 with a par amount of \$11,995,000 and a premium of \$96,103. The bonds have a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into the 2018 TIF Park Bond Debt Service Fund (#351) per the bond agreement. The remaining \$10,825,000 was deposited into this fund to be used towards the approved capital projects.

**Explanation of Expenditures and Significant Changes/Variations:**  
Funding to be used to implement City park plans including improvements to: Howard Park, Lincolnway East Trail, West Bank Trail, Leeper Park, Seitz Park, and Pulaski Park.

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<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	1,502	3,361		3,361	(1,859)	224%
<b>Total Revenue</b>	<b>3,540</b>	<b>2,411</b>	<b>2</b>	<b>1,502</b>	<b>3,361</b>		<b>3,361</b>	<b>(1,859)</b>	<b>224%</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	1,502	3,361		3,361		
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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>411,895</b>	<b>412,824</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.