



Period Ending: April 30, 2022

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City of South Bend

Monthly Financial Report

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April 2022

Monthly Financial Report

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

Report of Changes in Cash Balance (4 - 5)

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

Projected Cash Balance (6 - 8)

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

Cash Reserves Summary (9 - 12)

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

Cash Reserve Requirements

Cash reserve requirements are typically based on fund type.

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

Changes in Cash Balance

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

Negative Cash Balances

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

Revenue & Expense Summaries (13 - 18)

These summaries show the total revenue and expense by fund.

Revenue by Type (19 - 24)

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

Expenditures by Activity (25 - 28)

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

Outstanding Debt (29 - 30)

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

Employee Headcount (31 - 36)

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

Fund Summaries (37 - 170)

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 April 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 4/30/2022	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
City Controlled Funds								
101 General Fund	54,208,073	8,656,597	25,350,246	433,278	(16,260,371)	37,947,702	39,933,603	(1,985,901)
Special Revenue Funds								
102 Rainy Day	10,910,077	14,491	-	-	14,491	10,924,569	8,717,131	2,207,438
201 Parks & Recreation	5,865,858	1,454,885	5,102,146	115,079	(3,532,182)	2,333,676	4,616,399	(2,282,723)
202 Motor Vehicle Highway	4,772,416	3,053,256	3,899,427	22,940	(823,232)	3,949,184	2,955,913	993,271
209 Studebaker-Oliver Revitalizing Grants	692,248	919	4,781	-	(3,862)	688,386	-	-
210 Economic Development State Grants	26,876	20,880	92,607	22,129	(49,597)	(22,722)	-	-
211 Dept of Community Investment Operating	394,125	898,851	1,238,769	6,339	(333,579)	60,546	-	-
212 Dept of Community Investment Grants	409,818	332,898	589,665	129,784	(126,983)	282,834	-	-
216 Police State Seizures	173,825	972	-	-	972	174,797	11,125	163,672
217 Gift, Donation, Bequest	978,522	199,617	110,215	5,084	94,485	1,073,007	-	-
218 Police Curfew Violations	13,880	8	13,888	-	(13,880)	-	-	-
219 Unsafe Building	764,981	6,865	5,650	1,640	2,855	767,836	-	-
220 Law Enforcement Continuing Education	378,981	436,135	217,088	27,461	246,508	625,490	130,892	494,598
221 Rental Units Regulation	87,416	52,707	38,772	(250)	13,685	101,101	-	-
227 Loss Recovery	414,099	550	-	-	550	414,649	-	-
230 Code Enforcement	497,492	996,173	1,178,192	24,558	(157,461)	340,031	-	-
249 Local Income Tax - Public Safety	3,844,465	2,906,408	4,392,560	-	(1,485,952)	2,358,513	-	-
251 Local Road & Street	2,349,376	667,681	591,730	23,425	99,376	2,448,752	-	-
257 LOIT Special Distribution	245,630	326	-	-	326	245,956	-	-
258 Human Rights Federal Grants	426,544	4,711	70,077	-	(65,366)	361,178	-	-
263 American Rescue Plan	29,536,642	37,809	1,959,580	-	(1,921,771)	27,614,871	-	-
264 COVID-19 Response	-	170,461	196,542	26,081	-	-	-	-
265 Local Road & Bridge Grant	704,875	701,026	210,545	-	490,481	1,195,356	-	-
266 MVH Restricted	2,042,332	1,066,612	550,605	18,141	534,148	2,576,480	-	-
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	37	-	-	37	28,140	2,500	25,640
291 Indiana River Rescue	360,311	27,779	39,766	6,100	(5,887)	354,425	24,840	329,585
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	89,077	-	-	89,077	149,314	7,125	142,189
404 Local Income Tax - Certified Shares	18,631,245	3,485,429	4,596,051	5,610	(1,105,012)	17,526,233	8,590,792	8,935,442
408 Local Income Tax - Economic Development	24,795,353	4,062,210	3,450,474	230,723	842,459	25,637,813	13,353,929	12,283,883
410 Urban Development Action Grant	27,182	55,045	12,000	(46,194)	(3,149)	24,033	-	-
655 Project ReLeaf	282,057	188,212	162,983	26,427	51,656	333,713	112,427	221,286
705 Police K-9 Unit	2,435	1	2,436	-	(2,435)	-	-	-
730 City Cemetery	30,218	40	-	-	40	30,258	-	-
731 Bowman Cemetery	475,369	631	-	-	631	476,000	400,000	76,000
754 Industrial Revolving Fund	3,700,843	3,295,646	2,912,118	93,641	477,170	4,178,012	-	-
Total Special Revenue Funds	114,485,206	24,228,656	32,179,337	738,721	(7,211,960)	107,273,245	38,923,073	23,590,281
Debt Service Funds								
312 2017 Parks Bond Debt Service	184,163	105	572,683	-	(572,578)	(388,415)	-	-
350 2018 Fire Station #9 Bond Debt Service	-	172,866	172,866	-	-	-	-	-
672 Century Center Energy Conservation Debt Svc	196,702	289,344	200,952	-	88,392	285,094	-	-
752 South Bend Redevelopment Authority	242,425	1,430,538	1,231,178	-	199,360	441,786	441,786	-
755 South Bend Building Corporation	224,375	1,238,267	1,388,778	-	(150,511)	73,865	73,865	-
756 2015 Smart Streets Bond Debt Service	1,742,699	858,031	855,434	-	2,597	1,745,295	1,745,295	-
757 2015 Parks Bond Debt Service	587,763	123,619	187,141	-	(63,521)	524,242	524,242	-
760 2017 Eddy Street Commons Bond Debt Service	3,668,611	962,688	962,625	-	63	3,668,674	2,500,000	1,168,674
Total Debt Service Funds	6,846,739	5,075,458	5,571,656	-	(496,198)	6,350,541	5,285,188	1,168,674
Capital Funds								
287 Fire Department Capital	2,758,339	515,230	567,083	-	(51,853)	2,706,486	-	-
401 Coveleski Stadium Capital	814	274	6,962	-	(6,688)	(5,873)	-	-
406 Cumulative Capital Development	286,746	341	124,539	-	(124,198)	162,548	-	-
407 Cumulative Capital Improvement	651,096	833	85,783	6,002	(78,948)	572,148	-	-
412 Major Moves Construction	1,889,193	249,299	44,689	-	204,610	2,093,803	-	-
413 Professional Sports Convention Development Area	775,632	866,587	991,025	15,210	(109,228)	666,403	-	-
416 Morris Performing Arts Center Capital	1,912,926	6,504,429	470,799	-	6,033,630	7,946,556	-	-
450 Palais Royale Historic Preservation	93,481	2,145	-	-	2,145	95,626	-	-
451 2018 Fire Station #9 Bond Capital	316,090	420	-	-	420	316,509	-	-
453 Zoo Bond Capital	-	5,891,823	318,188	-	5,573,636	5,573,636	-	-
455 2021 Infrastructure Bond Capital	3,836,482	5,032	283,738	60,645	(218,062)	3,618,420	-	-
471 2017 Parks Bond Capital	4,259,726	5,585	215,512	35,125	(174,802)	4,084,924	-	-
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	(347,697)	-	-	-
759 2017 Eddy Street Commons Bond Capital	25,763	0	-	-	0	25,763	-	-
Total Capital Funds	17,153,985	14,041,998	3,456,013	116,981	10,702,966	27,856,951	-	-

City of South Bend
Report of Changes in Cash Balance
January 1, 2022 through April 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 4/30/2022	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
Enterprise Funds								
600 Consolidated Building	2,102,372	465,322	650,103	161	(184,620)	1,917,752	511,713	1,406,038
601 Parking Garages	907,380	282,642	375,540	2,080	(90,818)	816,562	353,374	463,188
602 Morris Performing Arts Center Operations	-	1,288,986	420,963	5,056	873,079	873,079	168,358	704,721
610 Solid Waste Operations	906,471	2,465,280	3,124,297	328,783	(330,234)	576,237	710,676	(134,439)
611 Solid Waste Capital	779,163	542,224	1,038,091	-	(495,867)	283,295	-	-
620 Water Works Operations	6,550,457	6,378,915	8,723,233	730,336	(1,613,982)	4,936,474	1,210,680	3,725,794
622 Water Works Capital	9,672,979	1,353,595	302,547	5,110	1,056,158	10,729,136	-	-
624 Water Works Customer Deposit	1,279,314	-	-	4,235	4,235	1,283,549	1,283,549	-
625 Water Works Sinking (Debt Service)	-	887,476	500	-	886,976	886,976	-	-
626 Water Works Bond Reserve	1,422,804	2	-	-	2	1,422,806	1,422,806	-
629 Water Works Operations & Maintenance Reserve	2,912,652	15,296	-	-	15,296	2,927,948	2,927,948	-
640 Sewer Repair Insurance	2,003,861	284,271	320,024	49,600	13,847	2,017,707	188,267	1,829,440
641 Sewage Works Operations	13,825,371	14,255,203	15,600,196	1,135,898	(209,095)	13,616,276	2,286,325	11,329,951
642 Sewage Works Capital	14,359,708	1,436,039	2,167,905	248,413	(483,453)	13,876,255	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	-	-	-	-	5,550,801	5,160,100	390,701
649 Sewage Sinking (Debt Service)	-	3,721,028	29,850	-	3,691,178	3,691,178	-	-
653 Sewage Debt Service Reserve	3,749,760	-	-	-	-	3,749,760	3,749,760	-
654 Sewage Works Customer Deposit	903,840	-	-	70,161	70,161	974,002	974,002	-
667 Storm Sewer	1,604,154	430,793	99,776	53,083	384,099	1,988,253	-	-
670 Century Center Operations	194,350	1,758,327	1,238,141	(16,066)	504,121	698,471	1,023,739	(325,269)
671 Century Center Capital	983,710	32	-	-	32	983,743	800,000	183,743
Total Enterprise Funds	69,709,146	35,565,432	34,091,168	2,616,850	4,091,114	73,800,260	22,771,298	73,800,260
Internal Service Funds								
222 Central Services	658,666	3,027,998	3,315,346	256,351	(30,997)	627,668	887,373	(259,705)
226 Liability Insurance	6,100,867	1,132,855	550,698	38,380	620,538	6,721,405	2,801,539	3,919,866
278 Police Take Home Vehicle	698,546	14,492	-	-	14,492	713,038	750,000	(36,962)
279 IT / Innovation / 311 Call Center	3,482,865	3,606,884	3,186,659	86,795	507,019	3,989,884	-	-
711 Self-Funded Employee Benefits	10,786,414	5,768,940	5,355,390	12,049	425,600	11,212,015	4,599,966	6,612,049
713 Unemployment Compensation	-	36,939	7,991	7,991	36,939	36,939	20,000	16,939
714 Parental Leave	226,711	88,269	29,704	-	58,566	285,276	20,308	264,969
Total Internal Service Funds	21,954,068	13,676,378	12,445,787	401,567	1,632,157	23,586,225	9,079,185	10,517,156
Fiduciary Funds								
701 Fire Pension	420,180	4,177	1,368,657	-	(1,364,480)	(944,300)	458,389	(1,402,689)
702 Police Pension	560,923	1,858	2,015,080	-	(2,013,222)	(1,452,299)	605,774	(2,058,073)
718 State Tax Withholding Fund	795,612	-	-	119,702	119,702	915,315	915,315	-
725 Morris / Palais Box Office	791,599	-	-	94,660	94,660	886,259	886,259	-
726 Police Distributions Payable	1,641,403	-	-	(643,203)	(643,203)	998,200	998,200	-
Total Fiduciary Funds	4,209,716	6,034	3,383,736	(428,840)	(3,806,543)	403,173	3,863,936	(3,460,762)
Total City Controlled Funds	288,566,933	101,250,553	116,477,944	3,878,556	(11,348,835)	277,218,098	119,856,283	103,629,708
Redevelopment Commission Controlled Funds								
Tax Increment Financing Funds								
324 TIF - River West Development Area	33,713,041	466,754	5,647,789	(3,702)	(5,184,737)	28,528,304	-	-
422 TIF - West Washington	1,235,031	1,640	-	-	1,640	1,236,671	-	-
429 TIF - River East Development Area (NE Dev)	9,506,445	29,419	246,345	-	(216,926)	9,289,519	-	-
430 TIF - Southside Development Area #1	14,473,182	19,192	62,301	-	(43,109)	14,430,073	-	-
435 TIF - Douglas Road	257,579	207	178,553	-	(178,346)	79,233	-	-
436 TIF - River East Residential Area (NE Res)	5,429,968	5,410	2,442,289	-	(2,436,879)	2,993,090	-	-
Total Tax Increment Financing Funds	64,615,246	522,623	8,577,278	(3,702)	(8,058,357)	56,556,889	-	-
Redevelopment Funds								
433 Redevelopment General	3,187,994	4,179	117,175	-	(112,996)	3,074,999	247,821	2,827,178
439 Certified Technology Park	11,145	15	-	-	15	11,160	-	-
452 2018 TIF Park Bond Capital	2,433,236	3,232	-	-	3,232	2,436,468	-	-
454 Airport Urban Enterprise Zone	410,393	545	-	-	545	410,938	-	-
Total Redevelopment Funds	6,042,769	7,971	117,175	-	(109,204)	5,933,565	247,821	2,827,178
Debt Service Funds								
315 Airport 2003 Debt Reserve	1,040,462	-	-	-	-	1,040,462	1,040,462	-
328 SBCDA 2003 Debt Reserve	1,739,495	-	-	-	-	1,739,495	1,739,495	-
351 2018 TIF Park Bond Debt Service	1,035,750	1,376	-	-	1,376	1,037,126	1,037,126	-
352 2019 South Shore Double Tracking Debt Service	9,443	518,501	516,625	-	1,876	11,319	11,319	-
353 2020 TIF Library Bond Debt Service Reserve	326,944	5	8	-	(3)	326,942	326,942	-
Total Debt Service Funds	4,152,094	519,883	516,633	-	3,249	4,155,343	4,155,343	-
Total Redevelopment Commission Funds	74,810,109	1,050,476	9,211,086	(3,702)	(8,164,312)	66,645,797	4,403,164	2,827,178
Grand Total	363,377,042	102,301,029	125,689,030	3,874,854	(19,513,147)	343,863,895	124,259,447	106,456,886

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

City of South Bend
Projected Cash Balance
Based on 2022 Amended Budget as of April 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
City Controlled Funds						
101 General Fund	54,208,073	73,217,282	114,096,009	-	(40,878,727)	13,329,347
Special Revenue Funds						
102 Rainy Day	10,910,077	99,340	-	-	99,340	11,009,417
201 Parks & Recreation	5,865,858	16,484,004	18,465,596	-	(1,981,592)	3,884,266
202 Motor Vehicle Highway	4,772,416	9,852,398	11,823,651	-	(1,971,253)	2,801,162
209 Studebaker-Oliver Revitalizing Grants	692,248	5,942	262,443	-	(256,501)	435,747
210 Economic Development State Grants	26,876	568,361	595,236	-	(26,875)	1
211 Dept of Community Investment Operating	394,125	5,365,416	5,759,541	-	(394,125)	-
212 Dept of Community Investment Grants	409,818	9,033,557	9,443,375	-	(409,818)	-
216 Police State Seizures	173,825	5,896	44,500	-	(38,604)	135,221
217 Gift, Donation, Bequest	978,522	246,270	650,289	-	(404,019)	574,503
218 Police Curfew Violations	13,880	-	18,799	4,919	(13,880)	-
219 Unsafe Building	764,981	70,871	23,000	-	47,871	812,852
220 Law Enforcement Continuing Education	378,981	757,462	523,568	-	233,894	612,875
221 Rental Units Regulation	87,416	404,123	450,794	-	(46,671)	40,745
227 Loss Recovery	414,099	3,769	-	-	3,769	417,868
230 Code Enforcement	497,492	4,765,730	5,014,435	-	(248,705)	248,787
249 Local Income Tax - Public Safety	3,844,465	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	543	56,950	-	(56,407)	189,223
258 Human Rights Federal Grants	426,544	155,250	248,783	-	(93,533)	333,012
263 American Rescue Plan	29,536,642	29,455,024	13,510,000	-	15,945,024	45,481,666
264 COVID-19 Response	-	790,735	790,735	-	-	-
265 Local Road & Bridge Grant	704,875	2,001,049	2,923,443	-	(922,394)	(217,519)
266 MVH Restricted	2,042,332	3,975,285	5,097,306	-	(1,122,021)	920,312
273 Morris PAC / Palais Royale Marketing	74,809	-	100,000	25,191	(74,809)	-
274 Morris PAC Self-Promotion	264,010	-	410,000	145,990	(264,010)	-
280 Police Block Grants	4,162	-	4,338	176	(4,162)	-
289 Haz-Mat	28,102	10,256	10,000	-	256	28,358
291 Indiana River Rescue	360,311	92,991	99,359	-	(6,368)	353,943
292 Police Grants	26,716	-	26,716	-	(26,716)	-
294 Regional Police Academy	146,328	-	175,000	28,672	(146,328)	-
295 COPS MORE Grant	45,349	-	145,808	100,459	(45,349)	-
299 Police Federal Drug Enforcement	60,237	89,697	28,500	-	61,197	121,434
404 Local Income Tax - Certified Shares	18,631,245	12,565,957	17,181,584	-	(4,615,627)	14,015,618
408 Local Income Tax - Economic Development	24,795,353	12,601,624	26,707,859	-	(14,106,235)	10,689,119
410 Urban Development Action Grant	27,182	22,261	24,000	-	(1,739)	25,443
655 Project ReLeaf	282,057	453,854	449,708	-	4,146	286,203
705 Police K-9 Unit	2,435	-	2,520	85	(2,435)	-
730 City Cemetery	30,218	273	-	-	273	30,491
731 Bowman Cemetery	475,369	4,328	-	-	4,328	479,697
754 Industrial Revolving Fund	3,700,843	174,000	4,918,709	-	(4,744,709)	(1,043,867)
Total Special Revenue Funds	114,485,206	122,018,389	142,332,490	305,492	(20,008,609)	94,476,594
Debt Service Funds						
312 2017 Parks Bond Debt Service	184,163	1,150,804	1,169,368	-	(18,564)	165,599
350 2018 Fire Station #9 Bond Debt Service	-	344,157	344,157	-	-	-
672 Century Center Energy Conservation Debt Svc	196,702	404,367	402,368	-	1,999	198,701
752 South Bend Redevelopment Authority	242,425	3,058,250	3,044,328	-	13,922	256,347
755 South Bend Building Corporation	224,375	2,769,500	2,751,956	-	17,544	241,919
756 2015 Smart Streets Bond Debt Service	1,742,699	1,716,000	1,711,694	-	4,306	1,747,005
757 2015 Parks Bond Debt Service	587,763	375,106	372,557	-	2,549	590,312
760 2017 Eddy Street Commons Bond Debt Service	3,668,611	1,928,125	1,926,375	-	1,750	3,670,361
Total Debt Service Funds	6,846,739	11,746,309	11,722,804	-	23,505	6,870,244

City of South Bend
Projected Cash Balance
Based on 2022 Amended Budget as of April 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
Capital Funds						
287 Fire Department Capital	2,758,339	4,231,873	6,798,339	-	(2,566,466)	191,873
401 Coveleski Stadium Capital	814	25,109	25,715	-	(606)	208
406 Cumulative Capital Development	286,746	514,423	512,428	-	1,995	288,741
407 Cumulative Capital Improvement	651,096	243,166	489,341	-	(246,175)	404,921
412 Major Moves Construction	1,889,193	496,809	1,789,238	-	(1,292,429)	596,764
413 Professional Sports Convention Development Area	775,632	1,500,000	2,304,900	-	(804,900)	(29,268)
416 Morris Performing Arts Center Capital	1,912,926	6,508,701	8,475,984	-	(1,967,283)	(54,357)
450 Palais Royale Historic Preservation	93,481	8,247	35,000	-	(26,753)	66,728
451 2018 Fire Station #9 Bond Capital	316,090	-	-	-	-	316,090
453 Zoo Bond Capital	-	5,891,800	5,891,800	-	-	-
455 2021 Infrastructure Bond Capital	3,836,482	-	3,815,260	-	(3,815,260)	21,222
471 2017 Parks Bond Capital	4,259,726	4,801	4,264,527	-	(4,259,726)	-
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	(347,697)	-
759 2017 Eddy Street Commons Bond Capital	25,763	-	-	-	-	25,763
Total Capital Funds	17,153,985	19,424,929	34,750,229	-	(15,325,300)	1,828,685
Enterprise Funds						
600 Consolidated Building	2,102,372	1,603,384	2,046,854	-	(443,470)	1,658,902
601 Parking Garages	907,380	965,795	1,413,495	-	(447,700)	459,680
602 Morris Performing Arts Center Operations	-	2,203,607	1,683,579	-	520,028	520,028
610 Solid Waste Operations	906,471	6,443,200	7,106,763	-	(663,563)	242,908
611 Solid Waste Capital	779,163	2,554,161	3,333,296	-	(779,135)	28
620 Water Works Operations	6,550,457	21,470,434	24,213,606	-	(2,743,172)	3,807,285
622 Water Works Capital	9,672,979	4,183,877	12,735,287	-	(8,551,410)	1,121,569
624 Water Works Customer Deposit	1,279,314	-	-	-	-	1,279,314
625 Water Works Sinking (Debt Service)	-	2,662,430	2,662,430	-	-	-
626 Water Works Bond Reserve	1,422,804	-	-	-	-	1,422,804
629 Water Works Operations & Maintenance Reserve	2,912,652	15,296	-	-	15,296	2,927,948
640 Sewer Repair Insurance	2,003,861	675,520	753,069	-	(77,549)	1,926,312
641 Sewage Works Operations	13,825,371	38,878,186	45,726,498	-	(6,848,312)	6,977,059
642 Sewage Works Capital	14,359,708	4,183,952	14,614,348	-	(10,430,396)	3,929,312
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	1,151,372	2,271,456	-	(1,120,084)	484,070
670 Century Center Operations	194,350	4,125,935	4,094,958	-	30,977	225,327
671 Century Center Capital	983,710	1,000	35,000	-	(34,000)	949,710
Total Enterprise Funds	69,709,146	102,261,885	133,797,727	-	(31,535,842)	38,173,304
Internal Service Funds						
222 Central Services	658,666	8,878,391	8,873,729	-	4,662	663,327
226 Liability Insurance	6,100,867	3,398,847	5,603,078	-	(2,204,231)	3,896,636
278 Police Take Home Vehicle	698,546	11,154	50,000	-	(38,846)	659,700
279 IT / Innovation / 311 Call Center	3,482,865	9,856,074	10,643,243	-	(787,169)	2,695,696
711 Self-Funded Employee Benefits	10,786,414	16,625,249	18,399,864	-	(1,774,615)	9,011,799
713 Unemployment Compensation	-	105,726	80,000	-	25,726	25,726
714 Parental Leave	226,711	258,703	253,846	-	4,857	231,568
Total Internal Service Funds	21,954,068	39,134,144	43,903,760	-	(4,769,616)	17,184,452
Fiduciary Funds						
701 Fire Pension	420,180	4,521,270	4,583,888	-	(62,618)	357,562
702 Police Pension	560,923	6,064,050	6,057,740	-	6,310	567,233
Total Fiduciary Funds	981,103	10,585,320	10,641,628	-	(56,308)	924,795
Total City Controlled Funds	285,338,320	378,388,258	491,244,646	305,492	(112,550,896)	172,787,421

City of South Bend
Projected Cash Balance
Based on 2022 Amended Budget as of April 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
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area	33,713,041	18,274,531	23,506,292	-	(5,231,761)	28,481,280
422 TIF - West Washington	1,235,031	293,562	228,561	-	65,001	1,300,032
429 TIF - River East Development Area (NE Dev)	9,506,445	3,850,354	6,078,801	-	(2,228,447)	7,277,998
430 TIF - Southside Development Area #1	14,473,182	1,885,035	7,611,164	-	(5,726,129)	8,747,053
435 TIF - Douglas Road	257,579	169,511	254,036	-	(84,525)	173,055
436 TIF - River East Residential Area (NE Res)	5,429,968	6,032,047	4,921,704	-	1,110,343	6,540,311
Total Tax Increment Financing Funds	64,615,246	30,505,040	42,600,558	-	(12,095,518)	52,519,729
Redevelopment Funds						
433 Redevelopment General	3,187,994	1,556,128	991,283	-	564,845	3,752,839
439 Certified Technology Park	11,145	101	-	-	101	11,246
452 2018 TIF Park Bond Capital	2,433,236	-	2,389,024	-	(2,389,024)	44,212
454 Airport Urban Enterprise Zone	410,393	2	-	-	2	410,395
Total Redevelopment Funds	6,042,769	1,556,231	3,380,307	-	(1,824,076)	4,218,692
Debt Service Funds						
315 Airport 2003 Debt Reserve	1,040,462	-	-	-	-	1,040,462
328 SBCDA 2003 Debt Reserve	1,739,495	-	-	-	-	1,739,495
351 2018 TIF Park Bond Debt Service	1,035,750	9,357	-	-	9,357	1,045,107
352 2019 South Shore Double Tracking Debt Service	9,443	1,035,010	1,029,750	-	5,260	14,703
353 2020 TIF Library Bond Debt Service Reserve	326,944	10	-	-	10	326,954
Total Debt Service Funds	4,152,094	1,044,377	1,029,750	-	14,627	4,166,721
Total Redevelopment Commission Funds	74,810,109	33,105,648	47,010,614	-	(13,904,966)	60,905,142
Grand Total	360,148,428	411,493,906	538,255,260	305,492	(126,455,862)	233,692,564
NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL						

City of South Bend
Cash Reserves Summary by Fund Status
April 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	
Under Reserve Requirement										
101	General Fund	37,947,702	3,143,211	34,804,491	39,933,603	(5,129,112)	31%	✗	Property tax distribution received in June & Dec	35% of Annual expenditures
201	Parks & Recreation	2,333,676	1,380,700	952,976	4,616,399	(3,663,423)	5%	✗	Property tax distribution received in June & Dec	25% of Annual expenditures
222	Central Services	627,668	29,127	598,541	887,373	(288,831)	7%	✗	Charges for services came in under budget	10% of Annual expenditures
278	Police Take Home Vehicle	713,038	-	713,038	750,000	(36,962)	1426%	✗	One large claim in 2019, continuing to build cash reserves back up	Set dollar amount of \$750,000
610	Solid Waste Operations	576,237	777,896	(201,659)	710,676	(912,335)	-3%	✗	Large dollar amount of encumbrances is for tipping fees to be invoiced throughout the year	10% of Annual expenditures
670	Century Center Operations	698,471	55,297	643,174	1,023,739	(380,565)	16%	✗	Slightly under reserve requirement	25% of Annual expenditures
701	Fire Pension	(944,300)	3,500	(947,800)	458,389	(1,406,189)	-21%	✗	Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(1,452,299)	3,500	(1,455,799)	605,774	(2,061,573)	-24%	✗	Pension payments received in June & Sept	10% of Annual expenditures
Under Reserve Requirement Total		\$ 40,500,193	\$ 5,393,231	\$ 35,106,963	\$ 48,985,953	\$ (13,878,990)				

Meets or Exceeds Requirement

102	Rainy Day	10,924,569	-	10,924,569	8,717,131	2,207,438	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
202	Motor Vehicle Highway	3,949,184	941,842	3,007,342	2,955,913	51,429	25%	✓		25% of Annual expenditures
216	Police State Seizures	174,797	-	174,797	11,125	163,672	393%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	625,490	95,678	529,811	130,892	398,919	101%	✓		25% of Annual expenditures
226	Liability Insurance	6,721,405	646,832	6,074,572	2,801,539	3,273,033	108%	✓		50% of Annual expenditures
289	Haz-Mat	28,140	-	28,140	2,500	25,640	281%	✓		25% of Annual expenditures
291	Indiana River Rescue	354,425	22,614	331,810	24,840	306,970	334%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	149,314	6,385	142,929	7,125	135,804	502%	✓		25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,040,462	-	1,040,462	1,040,462	-	100%	✓		100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,739,495	-	1,739,495	1,739,495	-	100%	✓		100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Service	1,037,126	-	1,037,126	1,037,126	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Service	11,319	-	11,319	11,319	-	100%	✓		100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Service Reserve	326,942	-	326,942	326,942	-	100%	✓		100% debt service reserve per bond covenants
404	Local Income Tax - Certified Shares	17,526,233	4,481,589	13,044,645	8,590,792	4,453,853	76%	✓		50% of Annual expenditures
408	Local Income Tax - Economic Development	25,637,813	4,095,741	21,542,072	13,353,929	8,188,142	81%	✓		50% of Annual expenditures
433	Redevelopment General	3,074,999	208,108	2,866,891	247,821	2,619,070	289%	✓		25% of Annual expenditures
600	Consolidated Building	1,917,752	802	1,916,950	511,713	1,405,237	94%	✓		25% of Annual expenditures
601	Parking Garages	816,562	302,400	514,162	353,374	160,788	36%	✓		25% of Annual expenditures
602	Morris Performing Arts Center Operations	873,079	32,560	840,518	168,358	672,161	50%	✓		10% of Annual expenditures
620	Water Works Operations	4,936,474	940,976	3,995,498	1,210,680	2,784,818	17%	✓		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

April 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	1,283,549	-	1,283,549	1,283,549	-	100%	✓	100% cash reserves for customer deposits
626	Water Works Bond Reserve	1,422,806	-	1,422,806	1,422,806	-	100%	✓	100% cash reserves per bond covenants
629	Water Works Operations & Maintenance Reserve	2,927,948	-	2,927,948	2,927,948	-	17%	✓	16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	2,017,707	15,708	2,001,999	188,267	1,813,732	266%	✓	25% of Annual expenditures
641	Sewage Works Operations	13,616,276	3,527,127	10,089,149	2,286,325	7,802,824	22%	✓	5% of Annual expenditures
643	Sewage Works Operations & Maintenance Reserve	5,550,801	-	5,550,801	5,160,100	390,701	18%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
653	Sewage Debt Service Reserve	3,749,760	-	3,749,760	3,749,760	-	100%	✓	100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	974,002	-	974,002	974,002	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	333,713	-	333,713	112,427	221,286	74%	✓	25% of Annual expenditures
671	Century Center Capital	983,743	-	983,743	800,000	183,743	2811%	✓	\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	11,212,015	1,087,761	10,124,253	4,599,966	5,524,287	55%	✓	25% of Annual expenditures
713	Unemployment Compensation	36,939	-	36,939	20,000	16,939	46%	✓	25% of Annual expenditures
714	Parental Leave	285,276	-	285,276	20,308	264,969	112%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	915,315	-	915,315	915,315	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	886,259	-	886,259	886,259	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	998,200	-	998,200	998,200	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,258	-	30,258	-	30,258	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	476,000	-	476,000	400,000	76,000	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	441,786	-	441,786	441,786	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	73,865	-	73,865	73,865	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,745,295	-	1,745,295	1,745,295	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	524,242	-	524,242	524,242	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Service	3,668,674	-	3,668,674	2,500,000	1,168,674	190%	✓	\$2,500,000 minimum
Meets or Exceeds Requirement Total		\$ 136,020,005	\$ 16,406,125	\$ 119,613,880	\$ 75,273,493	\$ 44,340,387			

City of South Bend
Cash Reserves Summary by Fund Status
April 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
No Reserve Requirement									
209	Studebaker-Oliver Revitalizing Grants	688,386	50,443	637,943	-	637,943	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	(22,722)	71,088	(93,810)	-	(93,810)	100%	✓	Reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
211	Dept of Community Investment Operating	60,546	301,333	(240,787)	-	(240,787)	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
212	Dept of Community Investment Grants	282,834	4,037,648	(3,754,814)	-	(3,754,814)	100%	✓	Reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	1,073,007	220,075	852,932	-	852,932	100%	✓	No reserve requirement
219	Unsafe Building	767,836	14,350	753,486	-	753,486	100%	✓	No reserve requirement
221	Rental Units Regulation	101,101	99,686	1,415	-	1,415	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
227	Loss Recovery	414,649	-	414,649	-	414,649	100%	✓	No reserve requirement
230	Code Enforcement	340,031	249,729	90,302	-	90,302	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
249	Local Income Tax - Public Safety	2,358,513	-	2,358,513	-	2,358,513	100%	✓	No reserve requirement
251	Local Road & Street	2,448,752	1,571,999	876,753	-	876,753	100%	✓	No reserve requirement
257	LOIT Special Distribution	245,956	56,950	189,006	-	189,006	100%	✓	No reserve requirement - one-time distribution - spend down to zero
258	Human Rights Federal Grants	361,178	15,250	345,928	-	345,928	100%	✓	No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	27,614,871	113,250	27,501,621	-	27,501,621	100%	✓	No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	-	795,947	(795,947)	-	(795,947)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	1,195,356	504,570	690,786	-	690,786	100%	✓	Reimbursed through interfund transfer to cover matching portion No reserve requirement - Grant fund - spend down to zero
266	MVH Restricted	2,576,480	1,557,771	1,018,709	-	1,018,709	100%	✓	No reserve requirement
279	IT / Innovation / 311 Call Center	3,989,884	1,758,220	2,231,664	-	2,231,664	100%	✓	Reimbursed through interfund allocation No reserve requirement
287	Fire Department Capital	2,706,486	929,640	1,776,846	-	1,776,846	100%	✓	No reserve requirement - Capital fund - spend down to zero
295	COPS MORE Grant	20,813	20,808	4	-	4	100%	✓	Reimbursed by grant receipts No reserve requirement
312	2017 Parks Bond Debt Service	(388,415)	-	(388,415)	-	(388,415)	100%	✓	Property tax distribution received in June & Dec No reserve requirement
324	TIF - River West Development Area	28,528,304	6,583,088	21,945,215	-	21,945,215	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	(5,873)	2,732	(8,605)	-	(8,605)	100%	✓	Revenue based on stadium attendance is received in the fall No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	162,548	-	162,548	-	162,548	100%	✓	Property tax distribution received in June & Dec No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	572,148	10,498	561,650	-	561,650	100%	✓	No reserve requirement - Capital fund - spend down to zero
410	Urban Development Action Grant	24,033	-	24,033	-	24,033	100%	✓	No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	2,093,803	445,349	1,648,454	-	1,648,454	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

April 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	666,403	43,725	622,678	-	622,678	100%	✓		No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	7,946,556	6,794,715	1,151,842	-	1,151,842	100%	✓		No reserve requirement
422	TIF - West Washington	1,236,671	93,577	1,143,094	-	1,143,094	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
429	TIF - River East Development Area (NE Dev)	9,289,519	2,575,943	6,713,576	-	6,713,576	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
430	TIF - Southside Development Area #1	14,430,073	2,431,757	11,998,315	-	11,998,315	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
435	TIF - Douglas Road	79,233	1,308	77,926	-	77,926	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
436	TIF - River East Residential Area (NE Res)	2,993,090	-	2,993,090	-	2,993,090	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
439	Certified Technology Park	11,160	-	11,160	-	11,160	100%	✓		No reserve requirement
450	Palais Royale Historic Preservation	95,626	-	95,626	-	95,626	100%	✓		No reserve requirement
451	2018 Fire Station #9 Bond Capital	316,509	-	316,509	-	316,509	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
453	Zoo Bond Capital	5,573,636	-	5,573,636	-	5,573,636	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,436,468	2,225,241	211,227	-	211,227	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	410,938	-	410,938	-	410,938	100%	✓		No reserve requirement
455	2021 Infrastructure Bond Capital	3,618,420	1,377,341	2,241,079	-	2,241,079	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	4,084,924	2,656,555	1,428,369	-	1,428,369	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	283,295	1,294,726	(1,011,431)	-	(1,011,431)	100%	✓	Receives transfers from Fund 610 as needed	No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	10,729,136	4,872,286	5,856,850	-	5,856,850	100%	✓	Receives transfers from Fund 620 as needed	No reserve requirement - Capital fund - spend down to zero
625	Water Works Sinking (Debt Service)	886,976	-	886,976	-	886,976	100%	✓	Receives transfers from Fund 620 as needed	No reserve requirement
642	Sewage Works Capital	13,876,255	2,237,011	11,639,244	-	11,639,244	100%	✓	Receives transfers from Fund 641 as needed	No reserve requirement - Capital fund - spend down to zero
649	Sewage Sinking (Debt Service)	3,691,178	-	3,691,178	-	3,691,178	100%	✓	Receives transfers from Fund 641 as needed	No reserve requirement
667	Storm Sewer	1,988,253	1,368,682	619,571	-	619,571	100%	✓		No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	285,094	-	285,094	-	285,094	100%	✓		No reserve requirement
754	Industrial Revolving Fund	4,178,012	6,051	4,171,961	-	4,171,961	100%	✓		No City reserve requirement; there are program requirements
759	2017 Eddy Street Commons Bond Capital	25,763	-	25,763	-	25,763	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
No Reserve Requirement Total		\$ 167,343,697	\$ 47,389,343	\$ 119,954,354	\$ -	\$ 119,954,350				
Total Funds		\$ 343,863,895	\$ 69,188,699	\$ 274,675,197	\$ 124,259,447	\$ 150,415,747				

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
City Controlled Funds						
101 General Fund	73,217,282	1,319,685	8,656,597	9,096,100	64,560,685	12%
Special Revenue Funds						
102 Rainy Day	99,340	2,957	14,491	31,845	84,849	15%
201 Parks & Recreation	16,484,004	188,976	1,454,885	1,981,036	15,029,119	9%
202 Motor Vehicle Highway	9,852,398	808,604	3,053,256	2,462,126	6,799,142	31%
209 Studebaker-Oliver Revitalizing Grants	5,942	187	919	2,210	5,023	15%
210 Economic Development State Grants	568,361	15,203	20,880	18,082	547,481	4%
211 Dept of Community Investment Operating	5,365,416	339,652	898,851	669,541	4,466,565	17%
212 Dept of Community Investment Grants	9,033,557	119,662	332,898	667,893	8,700,659	4%
216 Police State Seizures	5,896	788	972	13,621	4,924	16%
217 Gift, Donation, Bequest	246,270	1,004	199,617	432,823	46,653	81%
218 Police Curfew Violations	-	-	8	41	(8)	0%
219 Unsafe Building	70,871	1,735	6,865	18,561	64,006	10%
220 Law Enforcement Continuing Education	757,462	36,313	436,135	77,694	321,327	58%
221 Rental Units Regulation	404,123	25,873	52,707	507	351,416	13%
227 Loss Recovery	3,769	112	550	1,291	3,219	15%
230 Code Enforcement	4,765,730	314,974	996,173	430,090	3,769,557	21%
249 Local Income Tax - Public Safety	9,178,554	726,263	2,906,408	3,043,916	6,272,146	32%
251 Local Road & Street	2,783,569	156,985	667,681	779,585	2,115,888	24%
257 LOIT Special Distribution	543	67	326	2,243	217	60%
258 Human Rights Federal Grants	155,250	103	4,711	13,790	150,539	3%
263 American Rescue Plan	29,455,024	7,493	37,809	-	29,417,215	0%
264 COVID-19 Response	790,735	37,967	170,461	699,895	620,274	22%
265 Local Road & Bridge Grant	2,001,049	700,337	701,026	2,723	1,300,023	35%
266 MVH Restricted	3,975,285	288,253	1,066,612	1,013,877	2,908,673	27%
273 Morris PAC / Palais Royale Marketing	-	-	43	762	(43)	0%
274 Morris PAC Self-Promotion	-	-	150	1,477	(150)	0%
280 Police Block Grants	-	-	2	12	(2)	0%
289 Haz-Mat	10,256	8	37	82	10,219	0%
291 Indiana River Rescue	92,991	10,795	27,779	33,295	65,212	30%
294 Regional Police Academy	-	-	83	18,337	(83)	0%
295 COPS MORE Grant	-	-	30	15,055	(30)	0%
299 Police Federal Drug Enforcement	89,697	23	89,077	55	620	99%
404 Local Income Tax - Certified Shares	12,565,957	786,360	3,485,429	4,574,328	9,080,528	28%
408 Local Income Tax - Economic Development	12,601,624	1,016,473	4,062,210	4,265,055	8,539,414	32%
410 Urban Development Action Grant	22,261	50,639	55,045	5,593	(32,784)	247%
655 Project ReLeaf	453,854	37,820	188,212	165,876	265,642	41%
705 Police K-9 Unit	-	-	1	7	(1)	0%
730 City Cemetery	273	8	40	88	233	15%
731 Bowman Cemetery	4,328	129	631	1,388	3,697	15%
754 Industrial Revolving Fund	174,000	-	3,295,646	861,656	(3,121,646)	1894%
Total Special Revenue Funds	122,018,389	5,675,763	24,228,656	22,306,454	97,789,733	20%
Debt Service Fund						
312 2017 Parks Bond Debt Service	1,150,804	-	105	169	1,150,699	0%
350 2018 Fire Station #9 Bond Debt Service	344,157	-	172,866	175,941	171,291	50%
672 Century Center Energy Conservation Debt Svc	404,367	67,638	289,344	315,511	115,023	72%
752 South Bend Redevelopment Authority	3,058,250	197,516	1,430,538	1,435,536	1,627,712	47%
755 South Bend Building Corporation	2,769,500	4	1,238,267	1,401,888	1,531,233	45%
756 2015 Smart Streets Bond Debt Service	1,716,000	7	858,031	858,031	857,969	50%
757 2015 Parks Bond Debt Service	375,106	30,907	123,619	125,919	251,487	33%
760 2017 Eddy Street Commons Bond Debt Service	1,928,125	16	962,688	949,664	965,437	50%
Total Debt Service Funds	11,746,309	296,088	5,075,458	5,262,658	6,670,851	43%

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Capital Funds						
287 Fire Department Capital	4,231,873	472	515,230	639,366	3,716,643	12%
401 Coveleski Stadium Capital	25,109	-	274	33	24,835	1%
406 Cumulative Capital Development	514,423	60	341	394	514,082	0%
407 Cumulative Capital Improvement	243,166	160	833	1,872	242,333	0%
412 Major Moves Construction	496,809	567	249,299	268,594	247,510	50%
413 Professional Sports Convention Development Area	1,500,000	272,579	866,587	-	633,413	58%
416 Morris Performing Arts Center Capital	6,508,701	524	6,504,429	1,411	4,272	100%
450 Palais Royale Historic Preservation	8,247	598	2,145	1,038	6,102	26%
451 2018 Fire Station #9 Bond Capital	-	86	420	923	(420)	0%
453 Zoo Bond Capital	5,891,800	23	5,891,823	-	(23)	100%
455 2021 Infrastructure Bond Capital	-	985	5,032	-	(5,032)	0%
471 2017 Parks Bond Capital	4,801	1,113	5,585	16,881	(784)	116%
750 Equipment/Vehicle Leasing	-	-	-	6	-	0%
759 2017 Eddy Street Commons Bond Capital	-	0	0	0	-	0%
Total Capital Funds	19,424,929	277,166	14,041,998	930,518	5,382,931	72%
Enterprise Funds						
600 Consolidated Building	1,603,384	133,203	465,322	470,780	1,138,062	29%
601 Parking Garages	965,795	53,665	282,642	335,340	683,153	29%
602 Morris Performing Arts Center Operations	2,203,607	76,065	1,288,986	-	914,621	58%
610 Solid Waste Operations	6,443,200	641,604	2,465,280	2,061,117	3,977,920	38%
611 Solid Waste Capital	2,554,161	112,914	542,224	372,572	2,011,937	21%
620 Water Works Operations	21,470,434	1,506,553	6,378,915	6,496,760	15,091,519	30%
622 Water Works Capital	4,183,877	339,116	1,353,595	1,221,570	2,830,282	32%
624 Water Works Customer Deposit	-	-	-	3,723	-	0%
625 Water Works Sinking (Debt Service)	2,662,430	221,869	887,476	504,523	1,774,954	33%
626 Water Works Bond Reserve	-	1	2	4,076	(2)	0%
629 Water Works Operations & Maintenance Reserve	15,296	-	15,296	8,544	-	100%
640 Sewer Repair Insurance	675,520	60,283	284,271	254,006	391,249	42%
641 Sewage Works Operations	38,878,186	3,419,284	14,255,203	13,721,182	24,622,983	37%
642 Sewage Works Capital	4,183,952	291,441	1,436,039	2,178,427	2,747,913	34%
643 Sewage Works Operations & Maintenance Reserve	-	-	-	16,283	-	0%
649 Sewage Sinking (Debt Service)	11,107,089	951,257	3,721,028	2,572,185	7,386,061	34%
653 Sewage Debt Service Reserve	36,647	-	-	134	36,647	0%
654 Sewage Works Customer Deposit	-	-	-	2,050	-	0%
667 Storm Sewer	1,151,372	98,822	430,793	379,463	720,579	37%
670 Century Center Operations	4,125,935	218,272	1,758,327	557,995	2,367,608	43%
671 Century Center Capital	1,000	8	32	32	968	3%
Total Enterprise Funds	102,261,885	8,124,356	35,565,432	31,160,765	66,696,454	35%
Internal Service Funds						
222 Central Services	8,878,391	810,584	3,027,998	2,277,058	5,850,393	34%
224 Central Services Capital	-	-	-	58,287	-	0%
226 Liability Insurance	3,398,847	282,724	1,132,855	1,147,346	2,265,992	33%
278 Police Take Home Vehicle	11,154	5,112	14,492	4,521	(3,338)	130%
279 IT / Innovation / 311 Call Center	9,856,074	974,389	3,606,884	3,086,873	6,249,190	37%
711 Self-Funded Employee Benefits	16,625,249	1,382,297	5,768,940	5,836,837	10,856,309	35%
713 Unemployment Compensation	105,726	13,927	36,939	2,512	68,787	35%
714 Parental Leave	258,703	29,157	88,269	85,916	170,434	34%
Total Internal Service Funds	39,134,144	3,498,188	13,676,378	12,499,350	25,457,767	35%
Fiduciary Funds						
701 Fire Pension	4,521,270	-	4,177	427	4,517,094	0%
702 Police Pension	6,064,050	-	1,858	4,644	6,062,192	0%
Total Fiduciary Funds	10,585,320	-	6,034	5,071	10,579,286	0%
Total City Controlled Funds	378,388,258	19,191,247	101,250,553	81,260,916	277,137,707	27%

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area	18,274,531	208,538	466,754	974,371	17,807,777	3%
422 TIF - West Washington	293,562	335	1,640	3,309	291,922	1%
429 TIF - River East Development Area (NE Dev)	3,850,354	2,523	29,419	690,002	3,820,935	1%
430 TIF - Southside Development Area #1	1,885,035	3,909	19,192	36,335	1,865,843	1%
435 TIF - Douglas Road	169,511	21	207	271	169,304	0%
436 TIF - River East Residential Area (NE Res)	6,032,047	810	5,410	8,970	6,026,637	0%
Total Tax Increment Financing Funds	30,505,040	216,137	522,623	1,713,259	29,982,418	2%
Redevelopment Funds						
433 Redevelopment General	1,556,128	841	4,179	7,809	1,551,949	0%
439 Certified Technology Park	101	3	15	33	86	15%
452 2018 TIF Park Bond Capital	-	660	3,232	7,575	(3,232)	0%
454 Airport Urban Enterprise Zone	2	111	545	1,198	(543)	27255%
Total Redevelopment Funds	1,556,231	1,614	7,971	16,614	1,548,260	1%
Debt Service Funds						
315 Airport 2003 Debt Reserve	-	-	-	3,052	-	0%
328 SBCDA 2003 Debt Reserve	-	-	-	5,103	-	0%
351 2018 TIF Park Bond Debt Service	9,357	281	1,376	3,023	7,981	15%
352 2019 South Shore Double Tracking Debt Service	1,035,010	0	518,501	518,001	516,509	50%
353 2020 TIF Library Bond Debt Service Reserve	10	1	5	5	5	54%
Total Debt Service Funds	1,044,377	282	519,883	529,185	524,495	50%
Total Redevelopment Commission Funds	33,105,648	218,034	1,050,476	2,259,057	32,055,172	3%
Grand Total	411,493,906	19,409,280	102,301,029	83,519,973	309,192,879	25%

City of South Bend
Monthly Fund Financials
Expenditure Summary
April 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*
City Controlled Funds							
101 General Fund	114,096,009	7,128,441	25,350,246	24,042,033	3,143,211	85,602,551	25%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	18,465,596	1,404,188	5,102,146	5,232,819	1,380,700	11,982,750	35%
202 Motor Vehicle Highway	11,823,651	955,629	3,899,427	4,655,622	941,842	6,982,383	41%
209 Studebaker-Oliver Revitalizing Grants	262,443	2,064	4,781	41,693	50,443	207,219	21%
210 Economic Development State Grants	595,236	82,625	92,607	18,003	71,088	431,540	28%
211 Dept of Community Investment Operating	5,759,541	424,061	1,238,769	1,181,423	301,333	4,219,439	27%
212 Dept of Community Investment Grants	9,443,375	238,384	589,665	585,055	4,037,648	4,816,061	49%
216 Police State Seizures	44,500	-	-	71,043	-	44,500	0%
217 Gift, Donation, Bequest	650,289	26,520	110,215	140,073	220,075	319,999	51%
218 Police Curfew Violations	18,799	-	13,888	-	-	4,911	74%
219 Unsafe Building	23,000	3,440	5,650	14,063	14,350	3,000	87%
220 Law Enforcement Continuing Education	523,568	50,473	217,088	224,876	95,678	210,802	60%
221 Rental Units Regulation	450,794	7,930	38,772	65,538	99,686	312,336	31%
227 Loss Recovery	-	-	-	69,630	-	-	0%
230 Code Enforcement	5,014,435	347,189	1,178,192	1,190,136	249,729	3,586,513	28%
249 Local Income Tax - Public Safety	12,689,047	1,464,120	4,392,360	2,912,795	-	8,296,687	35%
251 Local Road & Street	3,656,900	458,466	591,730	1,194,292	1,571,999	1,493,170	59%
257 LOIT Special Distribution	56,950	-	-	23,927	56,950	-	100%
258 Human Rights Federal Grants	248,783	20,837	70,077	98,862	15,250	163,456	34%
263 American Rescue Plan	13,510,000	65,650	1,959,580	17,567	113,250	11,437,170	15%
264 COVID-19 Response	790,735	26,081	196,542	1,193,082	795,947	(201,754)	126%
265 Local Road & Bridge Grant	2,923,443	12,698	210,545	1,138,240	504,570	2,208,327	24%
266 MVH Restricted	5,097,306	27,213	550,605	383,629	1,557,771	2,988,930	41%
273 Morris PAC / Palais Royale Marketing	100,000	-	74,852	-	-	25,148	75%
274 Morris PAC Self-Promotion	410,000	-	264,160	-	-	145,840	64%
280 Police Block Grants	4,338	-	4,165	-	-	173	96%
289 Haz-Mat	10,000	-	-	-	-	10,000	0%
291 Indiana River Rescue	99,359	3,339	39,766	8,441	22,614	36,979	63%
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	33,898	20,808	100,434	31%
299 Police Federal Drug Enforcement	28,500	-	-	-	6,385	22,115	22%
404 Local Income Tax - Certified Shares	17,181,584	688,487	4,596,051	3,779,547	4,481,589	8,103,944	53%
408 Local Income Tax - Economic Development	26,707,859	797,333	3,450,474	2,131,675	4,095,741	19,161,644	28%
410 Urban Development Action Grant	24,000	6,000	12,000	12,000	-	12,000	50%
655 Project ReLeaf	449,708	29,323	162,983	179,629	-	286,725	36%
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	75,093	2,912,118	965,041	6,051	2,000,540	59%
Total Special Revenue Funds	142,332,490	7,217,143	32,179,337	27,562,599	20,711,499	89,441,655	37%
Debt Service Fund							
312 2017 Parks Bond Debt Service	1,169,368	-	572,683	580,058	-	596,686	49%
350 2018 Fire Station #9 Bond Debt Service	344,157	-	172,866	175,941	-	171,291	50%
672 Century Center Energy Conservation Debt Svc	402,368	200,952	200,952	203,185	-	201,416	50%
752 South Bend Redevelopment Authority	3,044,328	-	1,231,178	1,231,478	-	1,813,150	40%
755 South Bend Building Corporation	2,751,956	-	1,388,778	2,092,476	-	1,363,179	50%
756 2015 Smart Streets Bond Debt Service	1,711,694	1,650	855,434	855,884	-	856,260	50%
757 2015 Parks Bond Debt Service	372,557	-	187,141	185,516	-	185,416	50%
760 2017 Eddy Street Commons Bond Debt Service	1,926,375	-	962,625	744,500	-	963,750	50%
Total Debt Service Funds	11,722,804	202,602	5,571,656	6,069,037	-	6,151,148	48%

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

City of South Bend
Monthly Fund Financials
Expenditure Summary
April 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*
Capital Funds							
287 Fire Department Capital	6,798,339	-	567,083	614,220	929,640	5,301,616	22%
401 Coveleski Stadium Capital	25,715	-	6,962	-	2,732	16,022	38%
406 Cumulative Capital Development	512,428	60,515	124,539	103,602	-	387,889	24%
407 Cumulative Capital Improvement	489,341	25,947	85,783	87,385	10,498	393,060	20%
412 Major Moves Construction	1,789,238	-	44,689	38,599	445,349	1,299,201	27%
413 Professional Sports Convention Development Area	2,304,900	63,210	991,025	-	43,725	1,270,150	45%
416 Morris Performing Arts Center Capital	8,475,984	37,250	470,799	-	6,794,715	1,210,470	86%
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	-	318,188	-	-	5,573,613	5%
455 2021 Infrastructure Bond Capital	3,815,260	79,445	283,738	-	1,377,341	2,154,181	44%
471 2017 Parks Bond Capital	4,264,527	35,501	215,512	468,347	2,656,555	1,392,460	67%
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	-	-	100%
759 2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	0%
Total Capital Funds	34,750,229	301,867	3,456,013	1,312,153	12,260,554	19,033,662	45%
Enterprise Funds							
600 Consolidated Building	2,046,854	185,990	650,103	591,744	802	1,395,949	32%
601 Parking Garages	1,413,495	48,074	375,540	216,175	302,400	735,555	48%
602 Morris Performing Arts Center Operations	1,683,579	119,650	420,963	-	32,560	1,230,056	27%
610 Solid Waste Operations	7,106,763	689,386	3,124,297	2,090,312	777,896	3,204,570	55%
611 Solid Waste Capital	3,333,296	76,259	1,038,091	385,686	1,294,726	1,000,479	70%
620 Water Works Operations	24,213,606	1,833,043	8,723,233	6,874,588	940,976	14,549,397	40%
622 Water Works Capital	12,735,287	54,685	302,547	250,750	4,872,286	7,560,454	41%
624 Water Works Customer Deposit	-	-	-	3,723	-	-	0%
625 Water Works Sinking (Debt Service)	2,662,430	-	500	1,171	-	2,661,930	0%
626 Water Works Bond Reserve	-	-	-	4,075	-	-	0%
629 Water Works Operations & Maintenance Reserve	-	-	-	8,544	-	-	0%
640 Sewer Repair Insurance	753,069	72,885	320,024	266,599	15,708	417,336	45%
641 Sewage Works Operations	45,726,498	3,085,888	15,600,196	14,190,395	3,527,127	26,599,175	42%
642 Sewage Works Capital	14,614,348	1,441,592	2,167,905	371,180	2,237,011	10,209,432	30%
643 Sewage Works Operations & Maintenance Reserve	-	-	-	16,283	-	-	0%
649 Sewage Sinking (Debt Service)	11,107,089	750	29,850	1,850	-	11,077,239	0%
653 Sewage Debt Service Reserve	-	-	-	-	-	-	0%
654 Sewage Works Customer Deposit	-	-	-	2,050	-	-	0%
667 Storm Sewer	2,271,456	878	99,776	143,283	1,368,682	802,997	65%
670 Century Center Operations	4,094,958	367,940	1,238,141	826,858	55,297	2,801,520	32%
671 Century Center Capital	35,000	-	-	-	-	35,000	0%
Total Enterprise Funds	133,797,727	7,977,020	34,091,168	26,245,267	15,425,471	84,281,089	37%
Internal Service Funds							
222 Central Services	8,873,729	994,048	3,315,346	2,674,733	29,127	5,529,256	38%
224 Central Services Capital	-	-	-	84,508	-	-	0%
226 Liability Insurance	5,603,078	(55,875)	550,698	718,211	646,832	4,405,548	21%
278 Police Take Home Vehicle	50,000	-	-	270	-	50,000	0%
279 IT / Innovation / 311 Call Center	10,643,243	588,074	3,186,659	3,012,542	1,758,220	5,698,364	46%
711 Self-Funded Employee Benefits	18,399,864	1,246,889	5,355,390	5,664,046	1,087,761	11,956,713	35%
713 Unemployment Compensation	80,000	683	7,991	22,061	-	72,009	10%
714 Parental Leave	253,846	6,645	29,704	45,959	-	224,142	12%
Total Internal Service Funds	43,903,760	2,780,464	12,445,787	12,222,329	3,521,941	27,936,032	36%
Fiduciary Funds							
701 Fire Pension	4,583,888	340,863	1,368,657	1,375,038	3,500	3,211,731	30%
702 Police Pension	6,057,740	502,830	2,015,080	2,033,048	3,500	4,039,160	33%
Total Fiduciary Funds	10,641,628	843,693	3,383,736	3,408,086	7,000	7,250,891	32%
Total City Controlled Funds	491,244,646	26,451,229	116,477,944	100,861,504	55,069,677	319,697,028	35%

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

City of South Bend
Monthly Fund Financials
Expenditure Summary
April 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*
Redevelopment Commission Controlled Funds							
Tax Increment Financing Funds							
324 TIF - River West Development Area	23,506,292	283,199	5,647,789	7,057,020	6,583,088	11,275,415	52%
422 TIF - West Washington	228,561	-	-	2,118	93,577	134,984	41%
429 TIF - River East Development Area (NE Dev)	6,078,801	17,856	246,345	542,585	2,575,943	3,256,513	46%
430 TIF - Southside Development Area #1	7,611,164	2,351	62,301	385,343	2,431,757	5,117,105	33%
435 TIF - Douglas Road	254,036	-	178,553	5,175	1,308	74,175	71%
436 TIF - River East Residential Area (NE Res)	4,921,704	-	2,442,289	3,105,948	-	2,479,415	50%
Total Tax Increment Financing Funds	42,600,558	303,406	8,577,278	11,098,188	11,685,673	22,337,607	48%
Redevelopment Funds							
433 Redevelopment General	991,283	1,750	117,175	491,515	208,108	666,000	33%
439 Certified Technology Park	-	-	-	-	-	-	0%
452 2018 TIF Park Bond Capital	2,389,024	-	-	60,665	2,225,241	163,783	93%
454 Airport Urban Enterprise Zone	-	-	-	-	-	-	0%
Total Redevelopment Funds	3,380,307	1,750	117,175	552,181	2,433,349	829,783	75%
Debt Service Funds							
315 Airport 2003 Debt Reserve	-	-	-	3,052	-	-	0%
328 SBCDA 2003 Debt Reserve	-	-	-	5,103	-	-	0%
351 2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352 2019 South Shore Double Tracking Debt Service	1,029,750	-	516,625	512,875	-	513,125	50%
353 2020 TIF Library Bond Debt Service Reserve	-	-	8	-	-	(8)	0%
Total Debt Service Funds	1,029,750	-	516,633	521,030	-	513,117	50%
Total Redevelopment Commission Funds	47,010,614	305,156	9,211,086	12,171,398	14,119,022	23,680,506	50%
Grand Total	538,255,260	26,756,386	125,689,030	113,032,902	69,188,699	343,377,534	36%

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

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Taxes															
Property Taxes															
Civil City	-	-	-	-	-	-	-	-	-	-	-	-	-	57,130,137	0%
TIF Districts	-	-	-	-	-	-	-	-	-	-	-	-	-	29,771,076	0%
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	86,901,213	0%
Local Income Tax															
LIT Certified Shares	744,465	744,465	744,465	744,465	-	-	-	-	-	-	-	-	2,977,862	8,933,585	33%
LIT for Economic Development	1,005,450	1,005,450	1,005,450	1,005,450	-	-	-	-	-	-	-	-	4,021,802	12,065,405	33%
LIT for Public Safety	725,425	725,425	725,425	725,425	-	-	-	-	-	-	-	-	2,901,700	8,705,099	33%
LIT for Redevelopment	8	8	8	8	-	-	-	-	-	-	-	-	31	92	33%
LIT Additional - Supplemental Distrib	-	-	-	-	-	-	-	-	-	-	-	-	-	1,760,616	0%
Sub Total	2,475,348	2,475,348	2,475,348	2,475,348	-	-	-	-	-	-	-	-	9,901,394	31,464,797	31%
Total Taxes	2,475,348	2,475,348	2,475,348	2,475,348	-	-	-	-	-	-	-	-	9,901,394	118,366,010	8%
Intergovernmental Revenue															
State Shared Revenue															
Auto Excise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	3,831,277	0%
Commercial Vehicle Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	822,505	0%
Liquor Excise Tax	22,556	-	-	-	-	-	-	-	-	-	-	-	22,556	90,000	25%
Liquor Gallonage Tax	71,052	-	-	58,872	-	-	-	-	-	-	-	-	129,924	239,165	54%
Cigarette Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	272,798	0%
Gasoline Tax	557,915	545,448	549,715	554,658	-	-	-	-	-	-	-	-	2,207,736	5,829,152	38%
Wheel Tax	135,309	114,163	157,569	176,831	-	-	-	-	-	-	-	-	583,872	2,100,000	28%
PSCDA Tax	265,657	224,381	103,144	272,388	-	-	-	-	-	-	-	-	865,570	1,500,000	58%
State Pension Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	10,578,999	0%
Sub Total	1,052,488	883,992	810,428	1,062,749	-	-	-	-	-	-	-	-	3,809,658	25,263,896	15%
Local Government Shared Revenue															
Hotel Motel Tax	1,258,937	-	-	200,000	-	-	-	-	-	-	-	-	1,458,937	2,274,437	64%
Grants															
Federal Grants	397,089	527,201	2,683,009	527,979	-	-	-	-	-	-	-	-	4,135,280	41,432,829	10%
State Grants	-	75,432	-	15,196	-	-	-	-	-	-	-	-	90,628	568,343	16%
Sub Total	397,089	602,634	2,683,009	543,175	-	-	-	-	-	-	-	-	4,225,907	42,001,172	10%
Other Intergovernmental															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	55,000	0%
Federal Seized Drug	-	-	70,027	-	-	-	-	-	-	-	-	-	70,027	70,000	100%
State Seized Drug	-	-	-	741	-	-	-	-	-	-	-	-	741	5,000	15%
Sub Total	-	30,000	70,027	741	-	-	-	-	-	-	-	-	100,768	160,000	63%
Total Intergovernmental Revenue	2,708,515	1,516,626	3,563,464	1,806,665	-	-	-	-	-	-	-	-	9,595,270	69,699,505	14%
Licenses & Permits															
Business															
Business Licenses	15,490	25,501	16,589	16,519	-	-	-	-	-	-	-	-	74,098	104,025	71%
Taxi Cab Licensing	21	-	220	1,020	-	-	-	-	-	-	-	-	1,261	2,300	55%
Sub Total	15,511	25,501	16,809	17,539	-	-	-	-	-	-	-	-	75,359	106,325	71%
Nonbusiness															
Lawn Parking	180	45	560	132	-	-	-	-	-	-	-	-	917	10,000	9%
Engineering	3,975	3,955	5,860	9,835	-	-	-	-	-	-	-	-	23,625	156,100	15%
Right-of-Way Closures	-	100	350	100	-	-	-	-	-	-	-	-	550	1,500	37%
Park Food Sales Permit	-	25	26	53	-	-	-	-	-	-	-	-	104	-	NA
Fire Dept-Building Plan Review	874	2,229	2,633	1,565	-	-	-	-	-	-	-	-	7,301	24,000	30%
Building Department	98,526	86,698	141,787	131,717	-	-	-	-	-	-	-	-	458,728	1,585,100	29%
SBARC - Pet Licenses	1,490	2,300	3,235	2,625	-	-	-	-	-	-	-	-	9,650	37,000	26%
Sub Total	105,045	95,352	154,451	146,026	-	-	-	-	-	-	-	-	500,875	1,813,700	28%
Total Licenses & Permits	120,555	120,853	171,260	163,566	-	-	-	-	-	-	-	-	576,234	1,920,025	30%

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
General Government															
Plan Commission Charges	800	100	300	250	-	-	-	-	-	-	-	-	1,450	4,100	35%
Copies of Public Records	129	-	26	-	-	-	-	-	-	-	-	-	154	1,200	13%
Historic Preserv Certificate of Approval	40	20	220	240	-	-	-	-	-	-	-	-	520	2,000	26%
IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	969	120	546	490	-	-	-	-	-	-	-	-	2,124	7,300	29%
Public Safety															
Accident Report Copies	7,467	3,554	12,126	7,083	-	-	-	-	-	-	-	-	30,229	81,000	37%
Traffic Signal Maintenance	8,511	10,921	-	11,855	-	-	-	-	-	-	-	-	31,286	257,500	12%
EMS Special Event Coverage	-	4,740	49,122	6,248	-	-	-	-	-	-	-	-	60,109	150,000	40%
Regional Academy Tuition	5,400	2,600	850	1,025	-	-	-	-	-	-	-	-	9,875	20,000	49%
River Rescue School Tuition	19,405	(2,800)	-	10,700	-	-	-	-	-	-	-	-	27,305	90,000	30%
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	-	-	-	-	-	-	-	-	1,171,434	3,000,000	39%
Medicaid Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	443,000	0%
EMS for County	164,337	164,337	164,337	-	-	-	-	-	-	-	-	-	493,011	1,837,850	27%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Police Special Event Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Crime Lab Services	925	1,706	875	900	-	-	-	-	-	-	-	-	4,406	10,000	44%
EMS Late Payment Interest	-	3,703	1,192	837	-	-	-	-	-	-	-	-	5,732	15,000	38%
Misc Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Sub Total	467,578	446,786	594,100	330,860	-	-	-	-	-	-	-	-	1,839,324	5,979,850	31%
Culture & Recreation															
Morris Performing Arts Center	22,058	24,638	191,643	66,611	-	-	-	-	-	-	-	-	304,950	987,000	31%
Palais Royale Ballroom	4,720	20,484	11,463	17,143	-	-	-	-	-	-	-	-	53,811	144,190	37%
Parks & Recreation	232,465	209,399	220,174	171,252	-	-	-	-	-	-	-	-	833,290	3,196,581	26%
Lease of Coveleski Stadium	-	-	274	-	-	-	-	-	-	-	-	-	274	25,000	1%
Century Center	68,058	136,585	196,809	199,327	-	-	-	-	-	-	-	-	600,779	2,678,000	22%
Sub Total	327,302	391,106	620,363	454,333	-	-	-	-	-	-	-	-	1,793,103	7,030,771	26%
Highways & Streets															
Sale of Signs/Materials	883	-	-	1,270	-	-	-	-	-	-	-	-	2,153	3,300	65%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	0%
Sub Total	883	-	-	1,270	-	-	-	-	-	-	-	-	2,153	4,800	45%
Sanitation															
Trash Collection/Residential	467,840	498,325	497,781	498,620	-	-	-	-	-	-	-	-	1,962,567	5,504,876	36%
Trash Collection/Commercial	9,998	10,506	10,511	10,530	-	-	-	-	-	-	-	-	41,545	124,680	33%
Trash Collection/Apt 2 Units	3,996	4,233	4,260	4,246	-	-	-	-	-	-	-	-	16,734	51,950	32%
Trash Collection/Apt 3 Units	1,879	1,979	1,993	1,949	-	-	-	-	-	-	-	-	7,799	23,897	33%
Trash Collection/Apt 4 Units	2,313	2,440	2,478	2,570	-	-	-	-	-	-	-	-	9,802	29,092	34%
Trash Collection/Seniors	-	-	-	-	-	-	-	-	-	-	-	-	-	46,755	0%
Trash Collection/Special Pickup	1,580	1,700	2,080	2,940	-	-	-	-	-	-	-	-	8,300	32,000	26%
Trash Collection/Yard Waste Pickup	40	10	90	60	-	-	-	-	-	-	-	-	200	250	80%
Misc/Additional Trash Totes	(67)	(90)	(148)	(189)	-	-	-	-	-	-	-	-	(494)	-	NA
Misc/Return Trip Customer Error	1,130	880	1,390	1,080	-	-	-	-	-	-	-	-	4,480	10,000	45%
Misc/Contamination Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Misc/Tote Replacement Fee	350	598	450	650	-	-	-	-	-	-	-	-	2,048	3,000	68%
Misc/Trash Start Fee	3,320	2,940	3,510	3,760	-	-	-	-	-	-	-	-	13,530	48,000	28%
Misc/Yard Waste Totes	108	64	33	71,345	-	-	-	-	-	-	-	-	71,549	523,200	14%
Sub Total	492,487	523,586	524,426	597,561	-	-	-	-	-	-	-	-	2,138,060	6,398,200	33%

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Utilities - Water															
Metered Sales/Residential	655,684	645,891	632,796	633,323	-	-	-	-	-	-	-	-	2,567,695	8,534,213	30%
Metered Sales/Commercial	188,023	185,869	194,028	193,806	-	-	-	-	-	-	-	-	761,726	2,708,998	28%
Metered Sales/Industrial	25,906	25,142	31,102	28,122	-	-	-	-	-	-	-	-	110,272	518,557	21%
Metered Sales/Multi Family	103,007	102,043	101,128	100,521	-	-	-	-	-	-	-	-	406,699	1,294,174	31%
Bulk Sales/Olive St	-	-	-	-	-	-	-	-	-	-	-	-	-	7,476	0%
Metered Sales/Institution	11,203	11,968	10,909	10,412	-	-	-	-	-	-	-	-	44,492	140,287	32%
Public Fire Protection	216,186	214,425	217,050	215,834	-	-	-	-	-	-	-	-	863,495	2,726,802	32%
Private Fire Protection	37,837	37,666	37,801	37,676	-	-	-	-	-	-	-	-	150,981	512,768	29%
Sales to Public Authorities	31,382	29,827	30,862	31,549	-	-	-	-	-	-	-	-	123,619	302,036	41%
Irrigation Sales	710	152	849	3,453	-	-	-	-	-	-	-	-	5,165	1,446,969	0%
Other Water/Misc Service	12,104	10,211	18,162	16,312	-	-	-	-	-	-	-	-	56,789	497,154	11%
Backflow Prevention Insp.	16,800	12,500	13,825	14,675	-	-	-	-	-	-	-	-	57,800	170,026	34%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Revenue From Cut Off Fees	375	-	375	375	-	-	-	-	-	-	-	-	1,125	5,000	23%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	44,000	0%
Water Leak Insurance	85,216	93,374	88,566	88,540	-	-	-	-	-	-	-	-	355,696	1,111,911	32%
System Development Fee	3,856	436	3,001	4,031	-	-	-	-	-	-	-	-	11,323	210,000	5%
Sub Total	1,388,288	1,369,506	1,380,455	1,378,629	-	-	-	-	-	-	-	-	5,516,878	20,230,371	27%
Utilities - Sewage															
Metered Sales/Residential	1,747,223	1,720,245	1,722,884	1,729,106	-	-	-	-	-	-	-	-	6,919,458	20,052,148	35%
Metered Sales/Commercial	626,435	668,879	659,390	662,636	-	-	-	-	-	-	-	-	2,617,340	7,576,499	35%
Metered Sales/Industrial	526,602	724,506	444,049	524,943	-	-	-	-	-	-	-	-	2,220,100	5,401,760	41%
Metered Sales/Multi Family	251,249	305,370	260,575	258,684	-	-	-	-	-	-	-	-	1,075,877	3,152,406	34%
Metered Sales/Institution	27,331	28,021	27,276	26,441	-	-	-	-	-	-	-	-	109,070	299,645	36%
Sales to Public Authority	80,407	77,689	79,879	79,335	-	-	-	-	-	-	-	-	317,310	1,124,666	28%
Wholesale Meter/New Carlisle	-	-	-	-	-	-	-	-	-	-	-	-	-	255,691	0%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	340,283	0%
Dumping Fees	788	928	1,645	1,960	-	-	-	-	-	-	-	-	5,320	23,001	23%
Laboratory Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	1,560	0%
Discharge Permit Fees	500	1,250	2,500	-	-	-	-	-	-	-	-	-	4,250	5,720	74%
System Development Fee	8,296	1,083	17,899	7,683	-	-	-	-	-	-	-	-	34,962	339,000	10%
Sewer Repair Insurance	47,219	51,667	49,076	49,112	-	-	-	-	-	-	-	-	197,074	579,500	34%
Sewer Repair Deductible	8,086	9,218	8,434	10,614	-	-	-	-	-	-	-	-	36,352	80,000	45%
UAP Assistance Fee	94,855	95,027	94,545	94,502	-	-	-	-	-	-	-	-	378,930	840,000	45%
UAP Credit (Contra)	(35,000)	(35,950)	(37,322)	(38,572)	-	-	-	-	-	-	-	-	(146,843)	(840,000)	17%
RINS Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Disconnect Program Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	3,383,990	3,647,933	3,330,829	3,406,446	-	-	-	-	-	-	-	-	13,769,199	39,231,879	35%
Utilities - Other															
Storm Water Fees	80,646	89,900	86,029	86,307	-	-	-	-	-	-	-	-	342,883	1,147,200	30%
Clean Air/ReLeaf (Leaf Pickup)	36,205	40,005	37,726	37,730	-	-	-	-	-	-	-	-	151,666	451,610	34%
Sub Total	116,851	129,904	123,755	124,038	-	-	-	-	-	-	-	-	494,548	1,598,810	31%
Organic Resources															
Yard Waste Drop-Off	28,266	1,215	4,626	12,613	-	-	-	-	-	-	-	-	46,721	95,501	49%
Mulch/Compost Sales	160	288	4,220	11,504	-	-	-	-	-	-	-	-	16,172	70,070	23%
Sub Total	28,426	1,504	8,846	24,117	-	-	-	-	-	-	-	-	62,893	165,571	38%

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Health - Animal Care & Control															
Pet Impound Reclaim Fee	150	305	910	485	-	-	-	-	-	-	-	-	1,850	6,300	29%
Pet Adoption Fees	1,422	1,546	2,469	2,504	-	-	-	-	-	-	-	-	7,941	25,000	32%
Pick Up Fees	80	-	-	80	-	-	-	-	-	-	-	-	160	500	32%
Pet Micro Chipping	160	320	400	400	-	-	-	-	-	-	-	-	1,280	3,600	36%
Vet Expenses	75	160	385	341	-	-	-	-	-	-	-	-	961	3,100	31%
Pet Euthanasia	-	20	-	-	-	-	-	-	-	-	-	-	20	100	20%
Animal Surrenders	860	640	1,000	1,100	-	-	-	-	-	-	-	-	3,600	8,000	45%
Cremation	263	430	770	730	-	-	-	-	-	-	-	-	2,193	2,200	100%
Rabies Specimen Prep	30	60	-	30	-	-	-	-	-	-	-	-	120	500	24%
Boarding	-	240	30	60	-	-	-	-	-	-	-	-	330	1,000	33%
Sub Total	3,040	3,721	5,964	5,730	-	-	-	-	-	-	-	-	18,455	50,300	37%
Other															
DCI Staff Contracts	8,297	9,352	134,589	21,140	-	-	-	-	-	-	-	-	173,377	1,438,326	12%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	70,942	69,500	79,946	49,726	-	-	-	-	-	-	-	-	270,114	913,300	30%
Parking-Century Center	12,745	6,720	27,565	12,140	-	-	-	-	-	-	-	-	59,170	100,000	59%
Central Services-Internal Customers	651,692	617,253	792,125	764,995	-	-	-	-	-	-	-	-	2,826,064	8,166,626	35%
Central Services-External Customers	35,872	34,872	32,507	31,021	-	-	-	-	-	-	-	-	134,272	469,375	29%
Employee & Employer Assessments	1,379,185	1,360,234	1,370,480	1,356,714	-	-	-	-	-	-	-	-	5,466,613	16,549,886	33%
Sub Total	2,158,732	2,097,930	2,437,212	2,235,736	-	-	-	-	-	-	-	-	8,929,610	27,672,513	32%
Total Charges for Services	8,368,546	8,612,097	9,026,496	8,559,210	-	-	-	-	-	-	-	-	34,566,348	108,370,365	32%
Fines, Forfeitures, & Fees															
General															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	5,500	0%
Bad Checks Fines	-	-	24	-	-	-	-	-	-	-	-	-	24	525	5%
Court Fees	-	1,640	50	-	-	-	-	-	-	-	-	-	1,690	10,000	17%
Plan Commission Application Fee	2,300	1,250	1,150	975	-	-	-	-	-	-	-	-	5,675	23,250	24%
Zoning Appeals Application Fee	650	1,125	1,650	850	-	-	-	-	-	-	-	-	4,275	11,250	38%
Zoning Admin Fees	1,400	1,200	1,400	1,100	-	-	-	-	-	-	-	-	5,100	13,950	37%
Zoning Admin Fines	-	-	100	-	-	-	-	-	-	-	-	-	100	-	NA
Tax Abatement Admin Fees	-	-	1,935	-	-	-	-	-	-	-	-	-	1,935	10,000	19%
Test Filing Fees	450	900	600	900	-	-	-	-	-	-	-	-	2,850	2,000	143%
Econ Dev-CDBG Loan Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	4,800	6,115	6,909	3,825	-	-	-	-	-	-	-	-	21,649	76,475	28%
Code Enforcement															
Vacant Bldg Registration	-	300	-	75	-	-	-	-	-	-	-	-	375	12,900	3%
Landlord Registration Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rental Unit Safety Fees	750	250	750	850	-	-	-	-	-	-	-	-	2,600	100,000	3%
Demolition & Boarding	358	771	301	1,452	-	-	-	-	-	-	-	-	2,881	45,000	6%
Collections	698	-	5	598	-	-	-	-	-	-	-	-	1,301	12,000	11%
Environmental Violations	2,952	9,265	5,315	8,016	-	-	-	-	-	-	-	-	25,548	165,000	15%
Ordinance Violation	2,216	538	205	700	-	-	-	-	-	-	-	-	3,659	27,500	13%
Animal Ordinance Violation	3,564	208	1,210	(2,867)	-	-	-	-	-	-	-	-	2,115	25,000	8%
Forfeitures-Civil Penalties	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000	117,500	1%
Sub Total	10,539	12,330	7,785	8,823	-	-	-	-	-	-	-	-	39,478	504,900	8%
Parking															
Street Parking Fines	2,270	1,770	4,495	4,020	-	-	-	-	-	-	-	-	12,555	52,500	24%

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Fines, Forfeitures, & Fees															
Public Safety															
False Alarms Fine	16,638	8,585	5,123	5,074	-	-	-	-	-	-	-	-	35,420	80,000	44%
Noise Ordinance	103	170	179	170	-	-	-	-	-	-	-	-	622	1,000	62%
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	200	0%
Impound Towing Fees	715	828	697	580	-	-	-	-	-	-	-	-	2,820	10,000	28%
Sub Total	17,456	9,583	6,000	5,824	-	-	-	-	-	-	-	-	38,863	91,200	43%
Total Fines, Forfeitures, & Fees	35,065	29,799	25,189	22,492	-	-	-	-	-	-	-	-	112,545	725,075	16%
Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	746	76,520	6,636	12,847	-	-	-	-	-	-	-	-	96,748	500,694	19%
Sale of Scrap Metal	-	2,082	1,773	1,542	-	-	-	-	-	-	-	-	5,397	20,142	27%
Bond Interest Rebate	-	-	-	18,406	-	-	-	-	-	-	-	-	18,406	80,242	23%
Origination Fees	4,840	31,243	-	-	-	-	-	-	-	-	-	-	36,083	7,000	515%
Loan Servicing Fees	7,000	-	975	-	-	-	-	-	-	-	-	-	7,975	15,000	53%
Sub Total	12,586	109,844	9,383	32,794	-	-	-	-	-	-	-	-	164,608	623,078	26%
Bank Account Interest	194,087	65,944	93,291	87,024	-	-	-	-	-	-	-	-	440,346	1,610,736	27%
Rental of Property	5,416	14,663	10,932	1,947	-	-	-	-	-	-	-	-	32,957	121,387	27%
Donations	584,444	183,567	92,351	808	-	-	-	-	-	-	-	-	861,170	3,609,000	24%
3rd Party Revenue															
Cable TV Franchise Fees	-	163,168	-	-	-	-	-	-	-	-	-	-	163,168	700,000	23%
Video Franchise Fees	-	32,549	-	-	-	-	-	-	-	-	-	-	32,549	135,000	24%
Sub Total	-	195,718	-	-	-	-	-	-	-	-	-	-	195,718	835,000	23%
Total Other Income	796,533	569,737	205,957	122,572	-	-	-	-	-	-	-	-	1,694,798	6,799,201	25%
Reimbursements															
Miscellaneous Reimbursements	5,303	131,228	63,936	18,650	-	-	-	-	-	-	-	-	219,117	21,250	1031%
Insurance Claim	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
IT Services	5,377	5,377	5,377	5,377	-	-	-	-	-	-	-	-	21,508	64,525	33%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	0%
Lampost Program	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
Energy Rebates	-	-	-	83,452	-	-	-	-	-	-	-	-	83,452	45,000	185%
Repair Reimbursement	-	75	75	150	-	-	-	-	-	-	-	-	300	20,000	2%
Salary/Overtime Reimb	6,230	8,645	12,188	3,117	-	-	-	-	-	-	-	-	30,179	387,000	8%
Diesel Tax Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Pharmacy Rebates	133,067	198,064	20,416	70,512	-	-	-	-	-	-	-	-	422,059	375,000	113%
Morris Advertising Reimbursement	-	-	600	300	-	-	-	-	-	-	-	-	900	-	NA
Sub Total	149,977	343,389	102,591	181,557	-	-	-	-	-	-	-	-	777,514	992,575	78%
Departmental Reimbursements	-	-	4,916	-	-	-	-	-	-	-	-	-	4,916	245,441	2%
Total Reimbursements	149,977	343,389	107,508	181,557	-	-	-	-	-	-	-	-	782,430	1,238,016	63%
Other Sources															
Interfund Transfers & Fixed Cost Allocations															
Interfund Transfers In	8,902,932	2,862,538	4,535,535	3,654,964	-	-	-	-	-	-	-	-	19,955,969	51,371,560	39%
PILOT	3,039,663	-	-	-	-	-	-	-	-	-	-	-	3,039,663	6,079,325	50%
Administration Cost Allocation	752,500	752,500	752,500	752,500	-	-	-	-	-	-	-	-	3,010,000	9,030,000	33%
IT Cost Allocation	801,684	801,684	801,684	801,684	-	-	-	-	-	-	-	-	3,206,735	9,620,204	33%
Liability Insurance Allocation	280,417	280,417	280,417	280,417	-	-	-	-	-	-	-	-	1,121,667	3,365,000	33%
Payroll Cost Allocation	216,811	216,811	216,811	216,811	-	-	-	-	-	-	-	-	867,245	2,601,735	33%
Facilities Management Allocation	13,333	13,333	13,333	13,333	-	-	-	-	-	-	-	-	53,333	160,000	33%
Utility Customer Service Mgmt Allocatio	109,977	109,977	109,977	109,977	-	-	-	-	-	-	-	-	439,909	1,319,726	33%
Sub Total	14,117,317	5,037,260	6,710,258	5,829,686	-	-	-	-	-	-	-	-	31,694,520	83,547,550	38%

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Other Sources															
Sale of Assets															
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Non-Capital Assets	-	-	23,500	-	-	-	-	-	-	-	-	-	23,500	-	NA
Sale of Property	17,925	-	-	4,156	-	-	-	-	-	-	-	-	22,081	-	NA
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Sub Total	17,925	-	23,500	4,156	-	-	-	-	-	-	-	-	45,581	500	9116%
Issuance of Debt															
Capital Lease Proceeds	-	-	-	166,343	-	-	-	-	-	-	-	-	166,343	7,722,345	2%
Bond Proceeds	-	-	12,110,000	-	-	-	-	-	-	-	-	-	12,110,000	12,110,000	100%
Premium on Bonds	-	-	283,690	-	-	-	-	-	-	-	-	-	283,690	283,690	100%
Sub Total	-	-	12,393,690	166,343	-	-	-	-	-	-	-	-	12,560,034	20,116,035	62%
Refunds															
Refunds	240,646	287	1,188	10,760	-	-	-	-	-	-	-	-	252,881	-	NA
Specific Stop Loss	234	3,927	-	-	-	-	-	-	-	-	-	-	4,161	10,000	42%
Utility Receipts Tax Refund	-	-	-	10,160	-	-	-	-	-	-	-	-	10,160	-	NA
Sub Total	240,880	4,213	1,188	20,920	-	-	-	-	-	-	-	-	267,202	10,000	2672%
Other															
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Interfund Loan - Principal Income	6,000	220,397	-	6,000	-	-	-	-	-	-	-	-	232,397	469,523	49%
Interfund Loan - Interest Income	-	26,267	-	-	-	-	-	-	-	-	-	-	26,267	47,805	55%
Other Loan - Principal Income	26,498	10,533	97,475	50,764	-	-	-	-	-	-	-	-	185,270	31,996	579%
Other Loan - Interest Income	13,593	23,271	23,876	-	-	-	-	-	-	-	-	-	60,740	152,300	40%
Sub Total	46,091	280,467	121,351	56,764	-	-	-	-	-	-	-	-	504,674	701,624	72%
Total Other Sources	14,422,213	5,321,940	19,249,987	6,077,870	-	-	-	-	-	-	-	-	45,072,011	104,375,709	43%
Revenue Total	29,076,752	18,989,788	34,825,209	19,409,280	-	-	-	-	-	-	-	-	102,301,029	411,493,906	25%

City of South Bend
Expenditures by Activity

Period Ending: April 30, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
General Fund																
General Government																
Mayor	101	75,328	83,108	85,770	112,241	-	-	-	-	-	-	-	-	356,446	1,048,915	34%
Community Initiatives	101	28,850	228,309	78,411	84,036	-	-	-	-	-	-	-	-	419,606	1,526,626	27%
Community Police Review Office	101	-	-	-	-	-	-	-	-	-	-	-	-	-	103,199	0%
Clerk	101	46,576	41,333	42,787	68,038	-	-	-	-	-	-	-	-	198,734	694,547	29%
Common Council	101	32,144	37,173	37,057	35,523	-	-	-	-	-	-	-	-	141,898	724,941	20%
General City	101	67,500	8,329	1,154,152	41,001	-	-	-	-	-	-	-	-	1,270,982	39,538,000	3%
Controller' Office	101	139,766	151,078	143,775	305,549	-	-	-	-	-	-	-	-	740,167	2,569,304	29%
Human Resources	101	43,818	44,184	51,536	53,960	-	-	-	-	-	-	-	-	193,498	957,327	20%
Diversity & Inclusion	101	38,739	36,167	38,464	41,421	-	-	-	-	-	-	-	-	154,791	740,743	21%
Human Rights	101	31,753	32,791	28,191	38,866	-	-	-	-	-	-	-	-	131,601	462,479	28%
Legal	101	101,032	110,529	106,648	150,076	-	-	-	-	-	-	-	-	468,285	1,695,716	28%
Sub Total		605,508	773,000	1,766,790	930,711	-	-	-	-	-	-	-	-	4,076,009	50,061,797	8%
Public Works																
Engineering	101	229,205	230,682	222,892	299,976	-	-	-	-	-	-	-	-	982,754	3,572,616	28%
Sub Total		229,205	230,682	222,892	299,976	-	-	-	-	-	-	-	-	982,754	3,572,616	28%
Public Safety																
Police	101	2,437,107	2,264,379	2,350,301	2,936,898	-	-	-	-	-	-	-	-	9,988,685	31,263,638	32%
Crime Lab	101	48,512	52,110	50,720	70,598	-	-	-	-	-	-	-	-	221,940	869,889	26%
Fire	101	2,089,089	2,075,047	2,148,267	2,791,929	-	-	-	-	-	-	-	-	9,104,332	26,372,790	35%
EMS	101	56,097	64,095	52,178	65,731	-	-	-	-	-	-	-	-	238,100	843,828	28%
Fire Training Center	101	3,535	5,188	4,907	9,783	-	-	-	-	-	-	-	-	23,412	123,630	19%
Sub Total		4,634,340	4,460,818	4,606,374	5,874,938	-	-	-	-	-	-	-	-	19,576,471	59,473,774	33%
Community Investment																
Sustainability	101	1,808	546	864	6,877	-	-	-	-	-	-	-	-	10,095	101,458	10%
Sub Total		1,808	546	864	6,877	-	-	-	-	-	-	-	-	10,095	101,458	10%
Arts & Culture																
Morris Performing Arts Center	101	606,600	6,248	18,653	1,332	-	-	-	-	-	-	-	-	632,833	656,962	96%
Palais Royale Ballroom	101	18,879	15,936	22,663	14,606	-	-	-	-	-	-	-	-	72,085	229,403	31%
Sub Total		625,479	22,184	41,316	15,938	-	-	-	-	-	-	-	-	704,917	886,365	80%
Total General Fund		6,096,339	5,487,230	6,638,236	7,128,441	-	-	-	-	-	-	-	-	25,350,246	114,096,009	22%
Venues, Parks & Arts																
Parks & Recreation																
Park Administration	201	84,642	86,965	89,965	110,763	-	-	-	-	-	-	-	-	372,335	1,133,336	33%
Park Maintenance	201	606,620	558,304	565,318	662,295	-	-	-	-	-	-	-	-	2,392,537	8,037,456	30%
Golf Courses	201	94,822	83,034	118,212	213,841	-	-	-	-	-	-	-	-	509,909	1,839,260	28%
Recreational Experiences	201	281,368	187,364	209,056	230,371	-	-	-	-	-	-	-	-	908,160	2,470,739	37%
Community Programming	201	19,885	16,938	19,915	18,438	-	-	-	-	-	-	-	-	75,176	1,611,638	5%
Development & Promotions	201	107,817	49,551	65,886	87,779	-	-	-	-	-	-	-	-	311,034	969,442	32%
Park Projects & Capital	201	46,375	41,431	9,639	80,550	-	-	-	-	-	-	-	-	177,995	1,696,920	10%
Potawatomi Zoo	201	350,150	150	150	150	-	-	-	-	-	-	-	-	350,601	701,803	50%
Park Debt	201	-	4,400	-	-	-	-	-	-	-	-	-	-	4,400	5,000	88%
Morris Palais Marketing	273	74,852	-	-	-	-	-	-	-	-	-	-	-	74,852	100,000	75%
Morris PAC Self-Promotion	274	264,160	-	-	-	-	-	-	-	-	-	-	-	264,160	410,000	64%
Coveleski Stadium Capital	401	-	6,962	-	-	-	-	-	-	-	-	-	-	6,962	25,715	27%
Professional Sports Convention Dev. Area	413	-	664,810	263,005	63,210	-	-	-	-	-	-	-	-	991,025	2,304,900	43%
Morris PAC Improvement	416	17,030	-	416,519	37,250	-	-	-	-	-	-	-	-	470,799	8,475,984	6%
Palais Historic Preservation	450	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Morris Performing Arts Center Operations	602	97,320	96,327	107,667	119,650	-	-	-	-	-	-	-	-	420,963	1,683,579	25%
Sub Total		2,045,042	1,796,235	1,865,332	1,624,298	-	-	-	-	-	-	-	-	7,330,907	31,500,773	23%
Parking Garages																
Parking Enforcement	601	62	62	162	182	-	-	-	-	-	-	-	-	466	1,038	45%
Parking General Operations	601	66,240	29,086	39,179	32,988	-	-	-	-	-	-	-	-	167,493	579,121	29%
Main Street Garage	601	6,862	46,676	11,475	2,541	-	-	-	-	-	-	-	-	67,554	309,407	22%
Leighton Plaza Garage	601	8,705	45,413	13,786	6,454	-	-	-	-	-	-	-	-	74,357	271,422	27%
Wayne Street Garage	601	4,888	45,943	8,929	5,910	-	-	-	-	-	-	-	-	65,670	252,507	26%
Sub Total		86,757	167,179	73,529	48,074	-	-	-	-	-	-	-	-	375,540	1,413,495	27%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Century Center																
Century Center Operations	670	227,604	299,954	342,643	367,940	-	-	-	-	-	-	-	-	1,238,141	4,094,958	30%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Century Center Energy Saving	672	-	-	-	200,952	-	-	-	-	-	-	-	-	200,952	402,368	50%
Sub Total		227,604	299,954	342,643	568,892	-	-	-	-	-	-	-	-	1,439,093	4,532,326	32%
Total Venues, Parks & Arts		2,359,402	2,263,369	2,281,504	2,241,264	-	-	-	-	-	-	-	-	9,145,540	37,446,594	24%
Public Safety																
Police Department																
Police Seizures	216	-	-	-	-	-	-	-	-	-	-	-	-	-	44,500	0%
Curfew Violations	218	13,888	-	-	-	-	-	-	-	-	-	-	-	13,888	18,799	74%
Law Enforcement Education	220	37,418	62,683	66,514	50,473	-	-	-	-	-	-	-	-	217,088	523,568	41%
Public Safety Local Income Tax - Police	249	488,040	488,040	488,040	732,060	-	-	-	-	-	-	-	-	2,196,180	6,344,523	35%
Police Take Home Vehicle	278	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Police Block Grant	280	4,165	-	-	-	-	-	-	-	-	-	-	-	4,165	4,338	96%
Police Grants	292	26,716	-	-	-	-	-	-	-	-	-	-	-	26,716	26,716	100%
Police Academy	294	146,411	-	-	-	-	-	-	-	-	-	-	-	146,411	175,000	84%
COPS MORE Grants	295	24,566	-	-	-	-	-	-	-	-	-	-	-	24,566	145,808	17%
Drug Enforcement	299	-	-	-	-	-	-	-	-	-	-	-	-	-	28,500	0%
K-9 Unit	705	2,436	-	-	-	-	-	-	-	-	-	-	-	2,436	2,520	97%
Sub Total		743,640	550,723	554,554	782,533	-	-	-	-	-	-	-	-	2,631,450	7,364,273	36%
Fire Department																
Public Safety Local Income Tax - Fire	249	488,040	488,040	488,040	732,060	-	-	-	-	-	-	-	-	2,196,180	6,344,524	35%
Fire Department Capital	287	567,083	-	-	-	-	-	-	-	-	-	-	-	567,083	6,798,339	8%
Haz-Mat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Indiana River Rescue	291	6,946	22,300	7,181	3,339	-	-	-	-	-	-	-	-	39,766	99,359	40%
Sub Total		1,062,069	510,340	495,221	735,399	-	-	-	-	-	-	-	-	2,803,029	13,252,222	21%
Total Public Safety		1,805,709	1,061,063	1,049,776	1,517,931	-	-	-	-	-	-	-	-	5,434,479	20,616,495	26%
Public Works																
Streets																
Motor Vehicle Highway	202	1,398,252	764,390	781,157	955,629	-	-	-	-	-	-	-	-	3,899,427	11,823,651	33%
Local Road & Street	251	20,092	2,268	110,904	458,466	-	-	-	-	-	-	-	-	591,730	3,656,900	16%
LOIT 2016 Special Distribution	257	-	-	-	-	-	-	-	-	-	-	-	-	-	56,950	0%
Local Road & Bridge Grant	265	-	197,847	-	12,698	-	-	-	-	-	-	-	-	210,545	2,923,443	7%
MVH Restricted Fund	266	37,790	7,307	478,294	27,213	-	-	-	-	-	-	-	-	550,605	5,097,306	11%
Major Moves	412	-	867	43,822	-	-	-	-	-	-	-	-	-	44,689	1,789,238	2%
Project ReLeaf	655	38,751	29,271	65,638	29,323	-	-	-	-	-	-	-	-	162,983	449,708	36%
Sub Total		1,494,885	1,001,950	1,479,815	1,483,328	-	-	-	-	-	-	-	-	5,459,979	25,797,196	21%
Solid Waste																
Solid Waste Operations	610	655,522	626,031	1,153,359	689,386	-	-	-	-	-	-	-	-	3,124,297	7,106,763	44%
Solid Waste Capital	611	203,562	-	758,270	76,259	-	-	-	-	-	-	-	-	1,038,091	3,333,296	31%
Sub Total		859,084	626,031	1,911,629	765,645	-	-	-	-	-	-	-	-	4,162,388	10,440,059	40%
Water Works																
Water Works Operations	620	2,704,987	1,726,045	2,459,159	1,833,043	-	-	-	-	-	-	-	-	8,723,233	24,213,606	36%
Water Works Capital	622	76,443	54,469	116,951	54,685	-	-	-	-	-	-	-	-	302,547	12,735,287	2%
Water Works Sinking (Debt Service)	625	-	500	-	-	-	-	-	-	-	-	-	-	500	2,662,430	0%
Sub Total		2,781,430	1,781,014	2,576,110	1,887,727	-	-	-	-	-	-	-	-	9,026,281	39,611,323	23%
Wastewater/Sewer/Organic Resources																
Sewer Repair Insurance	640	53,257	53,984	139,898	72,885	-	-	-	-	-	-	-	-	320,024	753,069	42%
Sewer Division	641	542,054	435,590	1,970,000	489,545	-	-	-	-	-	-	-	-	3,437,188	7,989,049	43%
Concrete Crew	641	46,554	43,557	38,540	47,380	-	-	-	-	-	-	-	-	176,032	557,985	32%
Wastewater Operations	641	4,632,060	2,192,494	2,272,603	2,408,207	-	-	-	-	-	-	-	-	11,505,363	35,630,625	32%
Organic Resources	641	165,677	74,217	100,962	140,757	-	-	-	-	-	-	-	-	481,613	1,548,840	31%
Sewage Works Capital	642	-	-	726,313	1,441,592	-	-	-	-	-	-	-	-	2,167,905	14,614,348	15%
Sewage Works Sinking (Debt Service)	649	1,100	-	28,000	750	-	-	-	-	-	-	-	-	29,850	11,107,089	0%
Sub Total		5,440,702	2,799,843	5,276,316	4,601,115	-	-	-	-	-	-	-	-	18,117,976	72,201,004	25%

City of South Bend
Expenditures by Activity

Period Ending: April 30, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Storm Water Fees																
Storm Sewer Fund	667	2,385	10,083	86,430	878	-	-	-	-	-	-	-	-	99,776	2,271,456	4%
Sub Total		2,385	10,083	86,430	878	-	-	-	-	-	-	-	-	99,776	2,271,456	4%
Total Public Works		10,578,486	6,218,919	11,330,299	8,738,694	-	-	-	-	-	-	-	-	36,866,399	150,321,038	25%

Department of Community Investment

Studebaker/Oliver Revitalizing Grant	209	-	-	2,717	2,064	-	-	-	-	-	-	-	-	4,781	262,443	2%
Economic Development State Grants	210	-	5,649	4,332	82,625	-	-	-	-	-	-	-	-	92,607	595,236	16%
DCI Operating	211	254,919	275,336	284,453	424,061	-	-	-	-	-	-	-	-	1,238,769	5,759,541	22%
DCI Grants	212	74,337	82,586	194,358	238,384	-	-	-	-	-	-	-	-	589,665	9,443,375	6%
Unsafe Building	219	700	1,510	-	3,440	-	-	-	-	-	-	-	-	5,650	23,000	25%
Rental Units Regulation	221	10,065	11,650	9,127	7,930	-	-	-	-	-	-	-	-	38,772	450,794	9%
Neighborhood Services & Enforcement	230	234,472	186,104	198,925	239,355	-	-	-	-	-	-	-	-	858,856	3,881,606	22%
Animal Resource Center	230	67,272	68,101	76,129	107,834	-	-	-	-	-	-	-	-	319,336	1,132,829	28%
UDAG	410	6,000	-	-	6,000	-	-	-	-	-	-	-	-	12,000	24,000	50%
Building Dept Operations	600	173,560	143,680	146,873	185,990	-	-	-	-	-	-	-	-	650,103	2,046,854	32%
Industrial Revolving Fund	754	123,432	2,272,544	441,050	75,093	-	-	-	-	-	-	-	-	2,912,118	4,918,709	59%
Total Dept of Community Investment		944,756	3,047,161	1,357,964	1,372,777	-	-	-	-	-	-	-	-	6,722,657	28,538,385	24%

Liability Insurance

Business Insurance	226	38,439	24,555	-	597	-	-	-	-	-	-	-	-	63,591	1,230,000	5%
Liability Insurance	226	4,030	13,597	52,521	23,093	-	-	-	-	-	-	-	-	93,242	3,001,754	3%
Workers Compensation	226	218,111	1,581	253,259	(79,565)	-	-	-	-	-	-	-	-	393,386	1,268,000	31%
Catastrophic Events	226	364	115	-	-	-	-	-	-	-	-	-	-	479	103,324	0%
Total Liability Insurance		260,944	39,848	305,780	(55,875)	-	-	-	-	-	-	-	-	550,698	5,603,078	10%

Central Services

Equipment Services	222	763,846	748,148	701,554	935,944	-	-	-	-	-	-	-	-	3,149,492	7,945,303	40%
Radio Shop	222	15,590	14,629	14,783	19,617	-	-	-	-	-	-	-	-	64,619	283,073	23%
Building Maintenance	222	12,506	11,754	7,862	5,180	-	-	-	-	-	-	-	-	37,302	221,091	17%
Facilities Management	222	14,890	6,925	6,557	6,557	-	-	-	-	-	-	-	-	34,928	181,838	19%
Central Services Capital	222	-	2,256	-	26,750	-	-	-	-	-	-	-	-	29,006	242,425	12%
Total Central Services		806,831	783,711	730,755	994,048	-	-	-	-	-	-	-	-	3,315,346	8,873,729	37%

Capital & Debt Service Funds

2017 Park Bond Debt Service	312	572,683	-	-	-	-	-	-	-	-	-	-	-	572,683	1,169,368	49%
2018 Fire Station #9 Debt Service	350	172,866	-	-	-	-	-	-	-	-	-	-	-	172,866	344,157	50%
Local Income Tax - Certified Shares	404	1,470,173	1,635,497	801,893	688,487	-	-	-	-	-	-	-	-	4,596,051	17,181,584	27%
Cumulative Capital Development	406	40,076	11,974	11,974	60,515	-	-	-	-	-	-	-	-	124,539	512,428	24%
Cumulative Capital Improvement	407	19,946	19,945	19,945	25,947	-	-	-	-	-	-	-	-	85,783	489,341	18%
Local Income Tax - Economic Develop.	408	889,690	734,084	1,029,366	797,333	-	-	-	-	-	-	-	-	3,450,474	26,707,859	13%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2022 Zoo Bond Capital	453	-	-	318,188	-	-	-	-	-	-	-	-	-	318,188	5,891,800	5%
2021 Infrastructure Bond Capital	455	-	33,466	170,828	79,445	-	-	-	-	-	-	-	-	283,738	3,815,260	7%
2017 Park Bond Capital	471	-	111,492	68,518	35,501	-	-	-	-	-	-	-	-	215,512	4,264,527	5%
Equipment / Vehicle Leasing	750	-	-	347,697	-	-	-	-	-	-	-	-	-	347,697	347,697	100%
Redevelopment Authority Debt Service	752	-	1,231,178	-	-	-	-	-	-	-	-	-	-	1,231,178	3,044,328	40%
South Bend Building Corporation	755	-	1,388,778	-	-	-	-	-	-	-	-	-	-	1,388,778	2,751,956	50%
2015 Smart Streets Bond Debt Service	756	-	853,784	-	1,650	-	-	-	-	-	-	-	-	855,434	1,711,694	50%
2015 Park Bond Debt Service	757	-	187,141	-	-	-	-	-	-	-	-	-	-	187,141	372,557	50%
2017 Eddy St. Commons Bond Capital	759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2017 Eddy St. Commons Bond Debt	760	-	962,625	-	-	-	-	-	-	-	-	-	-	962,625	1,926,375	50%
Total Capital & Debt Service		3,165,433	7,169,965	2,768,409	1,688,878	-	-	-	-	-	-	-	-	14,792,684	70,530,931	21%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Other																
Internal Service Funds																
IT / Innovation /311 Call Center	279	796,631	859,083	942,872	588,074	-	-	-	-	-	-	-	-	3,186,659	10,643,243	30%
Self-Funded Employee Benefits	711	1,355,367	1,263,751	1,489,383	1,246,889	-	-	-	-	-	-	-	-	5,355,390	18,399,864	29%
Unemployment Compensation	713	611	1,625	5,072	683	-	-	-	-	-	-	-	-	7,991	80,000	10%
Parental Leave	714	6,041	9,818	7,200	6,645	-	-	-	-	-	-	-	-	29,704	253,846	12%
Sub Total		2,158,649	2,134,277	2,444,527	1,842,290	-	-	-	-	-	-	-	-	8,579,743	29,376,953	29%
Miscellaneous																
Gift, Donation, Bequest	217	16,100	51,404	16,192	26,520	-	-	-	-	-	-	-	-	110,215	650,289	17%
Loss Recovery	227	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Human Rights Federal Grants	258	14,958	15,083	19,199	20,837	-	-	-	-	-	-	-	-	70,077	248,783	28%
American Rescue Plan	263	1,859,986	28,704	5,240	65,650	-	-	-	-	-	-	-	-	1,959,580	13,510,000	15%
COVID-19 Response	264	57,024	41,280	72,156	26,081	-	-	-	-	-	-	-	-	196,542	790,735	25%
Sub Total		1,948,068	136,471	112,787	139,088	-	-	-	-	-	-	-	-	2,336,414	15,199,807	15%
Fiduciary Funds																
Fire Pension	701	344,630	342,637	340,526	340,863	-	-	-	-	-	-	-	-	1,368,657	4,583,888	30%
Police Pension	702	504,789	504,920	502,540	502,830	-	-	-	-	-	-	-	-	2,015,080	6,057,740	33%
Sub Total		849,419	847,558	843,066	843,693	-	-	-	-	-	-	-	-	3,383,736	10,641,628	32%
Total Other		4,956,137	3,118,306	3,400,380	2,825,071	-	-	-	-	-	-	-	-	14,299,894	55,218,388	26%
Total Civil City		30,974,038	29,189,572	29,863,104	26,451,229	-	-	-	-	-	-	-	-	116,477,944	491,244,646	24%
Redevelopment Commission Controlled Funds																
Tax Increment Financing Funds																
TIF River West Development Area	324	4,399,775	339,849	624,965	283,199	-	-	-	-	-	-	-	-	5,647,789	23,506,292	24%
TIF West Washington	422	-	-	-	-	-	-	-	-	-	-	-	-	-	228,561	0%
TIF River East Development Area	429	27,053	83,420	118,016	17,856	-	-	-	-	-	-	-	-	246,345	6,078,801	4%
TIF Southside Development #1	430	51,507	1,494	6,950	2,351	-	-	-	-	-	-	-	-	62,301	7,611,164	1%
TIF Douglas Road	435	178,553	-	-	-	-	-	-	-	-	-	-	-	178,553	254,036	70%
TIF River East Residential Area	436	2,195,625	246,664	-	-	-	-	-	-	-	-	-	-	2,442,289	4,921,704	50%
Sub Total		6,852,513	671,427	749,932	303,406	-	-	-	-	-	-	-	-	8,577,278	42,600,558	20%
Redevelopment Funds																
Redevelopment General	433	110,000	3,675	1,750	1,750	-	-	-	-	-	-	-	-	117,175	991,283	12%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	-	-	-	-	-	-	-	-	-	-	-	-	-	2,389,024	0%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		110,000	3,675	1,750	1,750	-	-	-	-	-	-	-	-	117,175	3,380,307	3%
Debt Service Funds																
2019 South Shore Double Tracking Res.	352	-	516,625	-	-	-	-	-	-	-	-	-	-	516,625	1,029,750	50%
2020 TIF Library Bond Debt Reserve	353	-	8	-	-	-	-	-	-	-	-	-	-	8	-	NA
Sub Total		-	516,633	-	-	-	-	-	-	-	-	-	-	516,633	1,029,750	50%
Total Redevelopment Funds		6,962,513	1,191,735	751,682	305,156	-	-	-	-	-	-	-	-	9,211,086	47,010,614	20%
Total Expenditures		37,936,551	30,381,307	30,614,786	26,756,386	-	-	-	-	-	-	-	-	125,689,030	538,255,260	23%

City of South Bend
Outstanding Debt

Fiscal Year 2022

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/22	2022 Additions	2022 Principal	2022 Interest	2022 Total Debt Payments	Debt at 12/31/22
Civil City Debt													
Capital Leases													
158	2017 Vehicle/Equip Lease No. 1	2017	N/A	2022	Various	Biannual	2,916,500	610,788	-	610,788	9,512	620,300	-
162	2017 Vehicle/Equip Lease No. 2	2017	N/A	2022	404	Biannual	1,632,000	339,059	-	339,059	4,951	344,011	-
167	2017 HP Computer Lease 15	2018	N/A	2022	279	Monthly	9,698	1,033	-	1,033	6	1,040	-
170	2018 HP Computer Lease 17	2018	N/A	2022	279	Monthly	9,092	1,481	-	1,481	21	1,502	-
171	2018 Vehicle/Equip Lease #1 (PNC) Sched 1	2018	N/A	2023	Various	Biannual	5,898,310	1,861,369	-	1,231,772	40,539	1,272,311	629,597
173	2018 Canon Copier Leases 1 & 2	2018	N/A	2023	279	Monthly	297,967	103,126	-	63,768	3,708	67,476	39,358
174	2018 HP Computer Lease 18	2018	N/A	2022	279	Monthly	214,471	49,194	-	49,194	1,181	50,375	-
177	2018 Vehicle/Equip Lease #2	2018	N/A	2023	Various	Biannual	522,878	217,002	-	106,781	6,089	112,870	110,221
178	2018 Fitness Equipment Lease	2018	N/A	2023	201	Annual	205,473	84,925	-	41,164	5,359	46,522	43,761
180	2018 HP Computer Lease 19	2018	N/A	2023	279	Monthly	36,860	11,894	-	11,894	377	12,272	-
181	2019 Dell Computer Equipment Lease	2019	N/A	2022	279	Biannual	7,984	1,704	-	1,704	123	1,827	-
182	2019 Vehicle/Equip Lease #1	2019	N/A	2024	Various	Biannual	1,472,985	755,651	-	297,131	15,545	312,676	458,520
183	2018 Golf Cart Lease	2018	N/A	2022	201	Annual	146,287	32,180	-	32,180	1,609	33,789	-
184	2019 Dell Computer Equipment Lease 2	2019	N/A	2023	279	Annual	51,468	21,695	-	10,654	788	11,442	11,041
185	2019 AT&T Lease 5	2019	N/A	2022	279	Monthly	17,310	1,543	-	1,543	13	1,556	-
186	2019 Golf Cart Lease	2019	N/A	2023	201	Annual	168,970	72,569	-	35,399	3,628	39,028	37,169
187	2018 HP Computer Lease 21	2019	N/A	2023	279	Monthly	237,388	123,173	-	54,540	4,905	59,445	68,633
188	2019 AT&T Lease 6	2019	N/A	2022	279	Monthly	8,755	1,295	-	1,295	16	1,311	-
189	2019 AT&T Lease 7	2019	N/A	2022	279	Monthly	5,400	799	-	799	10	809	-
190	2019 Canon Copier Lease 3	2019	N/A	2023	279	Monthly	5,584	2,350	-	1,255	89	1,344	1,095
191	2019 Canon Copier Lease 4	2019	N/A	2023	279	Monthly	3,514	1,422	-	885	51	936	537
192	2019 Canon Copier Lease 5	2019	N/A	2023	279	Monthly	9,249	3,686	-	2,427	129	2,556	1,260
193	2019 Canon Copier Lease 6	2019	N/A	2023	279	Monthly	11,464	5,056	-	2,983	185	3,168	2,073
194	2019 Dell Equipment Lease 3 (Fire)	2019	N/A	2023	279	Annual	3,800	1,629	-	795	79	874	834
196	2019 HP Computer Lease 20	2019	N/A	2023	279	Monthly	24,205	13,031	-	5,604	554	6,159	7,426
197	2019 Lease of SmartNet & VOIP	2019	N/A	2022	279	Annual	286,353	97,347	-	97,347	1,947	99,294	-
198	2019 AT&T Lease 8	2019	N/A	2022	279	Monthly	6,034	1,940	-	1,940	49	1,989	-
199	2019 AT&T Lease 9	2019	N/A	2022	279	Monthly	10,059	2,923	-	2,923	57	2,980	-
201	2020 Dell Computer Equipment Lease 4	2020	N/A	2024	279	Annual	33,000	19,737	-	6,129	1,414	7,543	13,608
202	2020 HP Computer Lease 22	2020	N/A	2024	279	Monthly	39,800	22,899	-	8,976	877	9,853	13,923
203	2020 VLocker Equipment Lease Purchase	2020	N/A	2025	201	Annual	86,961	62,126	-	12,814	1,313	14,126	49,312
204	2020 AT&T Lease 10	2020	N/A	2023	279	Monthly	18,103	7,872	-	6,258	250	6,508	1,614
205	2020 Dell Computer Equipment Lease 5	2020	N/A	2024	279	Annual	11,455	6,851	-	2,128	491	2,618	4,723
206	2020 HP Computer Lease 23	2020	N/A	2024	279	Monthly	29,652	18,635	-	6,616	567	7,184	12,019
207	2020 Dell Computer Equipment Lease 6	2020	N/A	2023	279	Annual	217,111	108,453	-	53,049	4,817	57,865	55,405
208	2020 Canon Copier Lease 7	2020	N/A	2023	279	Monthly	3,575	1,836	-	1,213	47	1,260	623
209	2020 Vehicle/Equip Lease #1	2020	N/A	2025	Various	Biannual	6,156,108	4,946,981	-	1,216,287	51,546	1,267,832	3,730,694
211	2020 Canon Copier Lease 8	2020	N/A	2023	279	Monthly	5,625	3,312	-	2,068	92	2,160	1,244
213	2021 Canon Copier Lease 9	2021	N/A	2023	279	Monthly	2,566	1,845	-	1,025	103	1,128	820
214	2021 Network Solutions Cisco Infrastructure Lease	2021	N/A	2025	279	Annual	900,000	682,171	-	164,926	15,260	180,186	517,245
216	2021 Dell Computer Equipment Lease 7	2021	N/A	2025	279	Annual	529,046	415,089	-	97,963	15,994	113,957	317,125
217	2021 Dell Computer Equipment Lease 8	2021	N/A	2024	279	Annual	214,222	157,550	-	50,517	6,155	56,672	107,032
218	2021 Vehicle/Equip Lease #1	2021	N/A	2026	Various	Biannual	3,691,270	3,691,270	-	728,432	28,501	756,933	2,962,838
220	2022 IT Networking Equipment Lease	2022	N/A	2026	279	Annual	166,343	-	166,343	39,571	527	40,098	126,773
Total City Capital Lease Debt							26,324,891	14,566,490	166,343	5,406,309	229,474	5,635,784	9,326,524
Bonds													
25	2012 Water Works Refunding Revenue Bonds	2002	2012	2023	625	Biannual	5,975,000	425,000	-	425,000	8,500	433,500	-
39	2012 Bldg Corp Mortgage Refunding Bonds (Fire/Police Bldgs)	2003	2012	2023	755	Biannual	21,335,000	2,250,000	-	1,480,000	75,000	1,555,000	770,000
69	2009 Water Works Revenue Bonds, Series B	2009	2019	2030	625	Biannual	2,814,257	2,814,257	-	124,257	161,117	285,374	2,690,000

City of South Bend
Outstanding Debt

Fiscal Year 2022

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/22	2022 Additions	2022 Principal	2022 Interest	2022 Total Debt Payments	Debt at 12/31/22
80	2020 Sewage Works Revenue Bonds Refunding 2010	2010	2020	2030	649	Biannual	4,830,000	4,290,000	-	405,000	171,600	576,600	3,885,000
99	2012 Water Works Revenue Bonds	2012	N/A	2033	625	Biannual	8,300,000	5,080,000	-	395,000	167,236	562,236	4,685,000
101	2012 Sewage Works Revenue Bonds	2012	N/A	2032	649	Biannual	25,000,000	15,390,000	-	1,185,000	376,680	1,561,680	14,205,000
105	2013A Sewage Works Refunding Revenue Bonds	2013	N/A	2024	649	Biannual	14,765,000	2,110,000	-	690,000	40,934	730,934	1,420,000
116	2013 Bldg Corp Mortgage Bonds (Fire St #5 & Training Tower)	2013	N/A	2033	755	Biannual	5,580,000	3,970,000	-	255,000	141,780	396,780	3,715,000
133	2014 St. Joseph County PSAP Revenue Bonds	2014	N/A	2034	408	Monthly	2,657,697	1,738,897	-	143,699	55,725	199,423	1,595,199
141	2015 Redev Authority Lease Rental Revenue Bonds (Parks)	2015	N/A	2035	757	Biannual	5,605,000	4,310,000	-	230,000	142,556	372,556	4,080,000
145	2015 Sewage Works Refunding Bonds	2015	N/A	2025	649	Biannual	27,440,000	11,720,000	-	2,835,000	234,400	3,069,400	8,885,000
156	2016 Waterworks Refunding Bonds	2016	N/A	2027	625	Biannual	3,300,000	1,500,000	-	280,000	45,000	325,000	1,220,000
163	2017 Taxable Econ. Develop. Revenue Bonds (Eddy St Phase II)	2017	N/A	2037	760	Biannual	25,000,000	24,305,000	-	720,000	1,206,375	1,926,375	23,585,000
165	2017 Park District Bonds, Series 2017A-K	2017	N/A	2033	312	Biannual	14,075,000	11,345,000	-	830,000	339,365	1,169,365	10,515,000
168	2018 General Obligation Bonds (Fire St #9 & Training Classroom)	2018	N/A	2038	287	Biannual	5,045,000	4,400,000	-	210,000	134,156	344,156	4,190,000
175	2018 Econ. Develop. Revenue Bonds (Potawatomi Zoo)	2018	N/A	2034	408	Biannual	3,440,000	3,000,000	-	190,000	142,100	332,100	2,810,000
215	2021 Bldg Corp LIT Lease Rental Revenue Bonds (Infrastructure)	2021	N/A	2036	755	Biannual	7,610,000	7,460,000	-	340,000	265,700	605,700	7,120,000
219	2021 Sewage Works Refunding Revenue Bonds (Ref 2009 & 2011)	2021	N/A	2031	649	Biannual	12,450,000	12,335,000	-	1,160,000	384,150	1,544,150	11,175,000
221	2022 Morris Performing Arts Center Revenue Bonds	2022	N/A	2046	752	Biannual	6,395,000	-	6,395,000	105,000	80,046	185,046	6,290,000
222	2022 Economic Develop Revenue Bonds (Zoo Project)	2022	N/A	2042	755	Biannual	5,715,000	-	5,715,000	120,000	69,476	189,476	5,595,000
Total City Bond Debt							207,331,953	118,443,154	12,110,000	12,122,955	4,241,897	16,364,852	118,430,199
Interfund Loan													
82	2010 Interfund Loan from Fund 404 to UDAG Fund 410	2010	N/A	2026	410	Biannual	2,700,000	356,253	-	24,000	-	24,000	332,253
84	2013 Major Moves-Triangle Development Interfund Loan	2011	2013	2029	436	Biannual	1,558,050	836,359	-	104,686	16,206	120,892	731,674
85	2013 Major Moves-Eddy Street Commons Interfund Loan	2011	2013	2026	436	Biannual	3,942,529	716,123	-	340,838	31,598	372,436	375,285
Total City Interfund Loan Debt							8,200,579	1,908,735	-	469,523	47,805	517,328	1,439,212
Loan Payable													
68	2009 Water Works Improvements - State Revolving Fund	2009	N/A	2030	625	Biannual	427,400	220,712	-	24,682	7,438	32,120	196,030
139	2015 Century Center Energy QECB Conservation Bond	2015	N/A	2031	672	Biannual	4,167,897	3,079,026	-	297,175	105,192	402,367	2,781,851
Total City Loan Payable Debt							4,595,297	3,299,738	-	321,857	112,630	434,487	2,977,881
Total Civil City Debt							246,452,720	138,218,117	12,276,343	18,320,645	4,631,806	22,952,451	132,173,815
Redevelopment Commission Debt													
Capital Leases													
13	2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch)	2006	N/A	2025	324	Biannual	2,510,278	717,014	-	166,202	33,798	200,000	550,812
Total Redevelopment Capital Lease Debt							2,510,278	717,014	-	166,202	33,798	200,000	550,812
Revenue Bonds													
5	2011A Indiana Bond Bank Special Program Bonds (TIF A)	2003	2011	2024	324	Biannual	19,795,000	5,265,000	-	1,670,000	248,847	1,918,847	3,595,000
6	2011A Indiana Bond Bank Special Program Bonds (TIF B)	2003	2011	2024	324	Biannual	14,420,000	3,000,000	-	950,000	141,794	1,091,794	2,050,000
54	2015 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2015	2027	436	Biannual	36,000,000	23,015,000	-	1,585,000	882,856	2,467,856	21,430,000
62	2013 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2013	2026	324	Biannual	4,655,000	1,585,000	-	340,000	46,425	386,425	1,245,000
135	2015 Redev Authority Lease Rental Revenue Bonds (Smart Streets)	2015	N/A	2037	324	Biannual	25,000,000	20,600,000	-	1,060,000	649,694	1,709,694	19,540,000
169	2018 Redev District Revenue Bonds (Parks Improvements)	2018	N/A	2033	324	Biannual	11,995,000	9,570,000	-	705,000	281,850	986,850	8,865,000
200	2019 South Shore Double Tracking Bonds	2019	N/A	2030	324	Biannual	7,985,000	7,065,000	-	685,000	344,750	1,029,750	6,380,000
210	2020 TIF Library Bonds	2020	N/A	2037	324	Biannual	4,225,000	4,150,000	-	220,000	106,015	326,015	3,930,000
Total Redevelopment Revenue Bond Debt							124,075,000	74,250,000	-	7,215,000	2,702,230	9,917,230	67,035,000
Total Redevelopment Commission Debt							126,585,278	74,967,014	-	7,381,202	2,736,028	10,117,230	67,585,812
Total Debt							373,037,998	213,185,131	12,276,343	25,701,847	7,367,835	33,069,682	199,759,627

City of South Bend
Staffing Headcount

April 30, 2022

Full-Time Staffing Summary by Fund

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

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	-	-	-	-	-	-	-	-

222 - Central Services

Equipment Services
Radio Shop
Building Maintenance
Facilities Management

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

230 - Code Enforcement Fund

Neighborhood Services
Animal Resource Center

20	20	20	19	19	-	-	-	-	-	-	-	-
9	7	8	9	8	-	-	-	-	-	-	-	-
29	27	28	28	27	-	-	-	-	-	-	-	-

258 - Human Rights Federal Grants

EEOC
HUD

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

279 - IT / Innovation / 311 Call Center

311 Call Center
Innovation & Technology

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

600 - Consolidated Building Fund

Building Department

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

Morris Performing Arts Center

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

Solid Waste

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

Water Works

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

Sewer Repair

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

April 30, 2022

Full-Time Staffing Summary by Fund

641 - Sewage Works

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

670 - Century Center

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

	1,165	1,084	1,061	1,064	1,052	-	-	-	-	-	-	-	-
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Full-Time Staffing Summary by Activity

General Government

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

Public Works

Engineering	25	23	23	23	22	-	-	-	-	-	-	-	-
Streets & Sewers	100	102	98	99	96	-	-	-	-	-	-	-	-
Solid Waste	25	23	24	24	24	-	-	-	-	-	-	-	-
Wastewater	44	39	42	42	41	-	-	-	-	-	-	-	-
Organic Resources	6	6	6	6	6	-	-	-	-	-	-	-	-
Water Works	68	62	61	62	59	-	-	-	-	-	-	-	-
	268	255	254	256	248	-	-	-	-	-	-	-	-

City of South Bend
Staffing Headcount

April 30, 2022

Full-Time Staffing Summary by Activity

Public Safety

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

Venues, Parks & Arts

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

Department of Community Investment

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

Department of Innovation & Technology

	32	30	29	29	29	-	-	-	-	-	-	-	-
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Total Full-Time Employees by Activity	1,165	1,084	1,061	1,064	1,052	-	-	-	-	-	-	-	-
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City of South Bend
Staffing Headcount

April 30, 2022

Part-Time Staffing Summary by Fund

101 - General Fund

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

201 - Parks & Recreation

Maintenance	13	9	9	15	-	-	-	-	-	-	-	-
Golf Courses	6	10	38	43	-	-	-	-	-	-	-	-
Recreational Experiences	18	18	20	22	-	-	-	-	-	-	-	-
Development & Promotions	1	1	2	2	-	-	-	-	-	-	-	-
	38	38	69	82	-	-	-	-	-	-	-	-

202 - Motor Vehicle Highway

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

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

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

602 - Morris Performing Arts Center Operations

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

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

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

Century Center	3	3	3	3	-	-	-	-	-	-	-	-
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Total Part-Time Employees by Fund	77	79	110	120	-	-	-	-	-	-	-	-
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Paid Temporary, Seasonal, and Intern Staffing

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	2	2	5	-	-	-	-	-	-	-	-	-
City Clerk	1	1	1	-	-	-	-	-	-	-	-	-
Diversity & Inclusion	2	2	2	1	-	-	-	-	-	-	-	-
	5	5	8	1	-	-	-	-	-	-	-	-

201 - Parks & Recreation

Maintenance	3	3	8	14	-	-	-	-	-	-	-	-
Golf Courses	-	2	5	7	-	-	-	-	-	-	-	-
Recreational Experiences	58	54	48	12	-	-	-	-	-	-	-	-
	61	59	61	33	-	-	-	-	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	-	-	-	1	-	-	-	-	-	-	-	-
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230 - Code Enforcement Fund

Animal Resource Center	1	1	1	1	-	-	-	-	-	-	-	-
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641 - Sewage Works

Sewers	1	1	1	2	-	-	-	-	-	-	-	-
Wastewater	1	-	-	-	-	-	-	-	-	-	-	-
	2	1	1	2	-	-	-	-	-	-	-	-

Total Paid Temporary, Seasonal, and Intern Staff	69	66	71	38	-	-	-	-	-	-	-	-
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Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Time Staff	1,165	1,084	1,061	1,064	1,052	-	-	-	-	-	-	-	-
Part Time Staff		77	79	110	120	-	-	-	-	-	-	-	-
Temporary / Seasonal		69	66	71	38	-	-	-	-	-	-	-	-
City Total	1,165	1,230	1,206	1,245	1,210	-	-	-	-	-	-	-	-

City of South Bend, Indiana
Monthly Financial Report
April 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
Revenue									
Property Taxes	40,660,123	43,659,873	44,975,102	44,975,102	-		-	44,975,102	0%
Intergov./ Shared Revenues	4,837,992	4,251,806	4,000,122	4,000,122	152,480		152,480	3,847,642	4%
Intergov./ Grants	191,097	1,482,045	-	-	-		-	-	-
Licenses & Permits	281,230	258,054	294,125	294,125	105,941		105,941	188,184	36%
Charges for Services	4,468,596	5,286,199	4,135,160	4,135,160	1,373,527		1,373,527	2,761,633	33%
Fines, Forfeitures, and Fees	5,298	6,235	8,525	8,525	1,222		1,222	7,303	14%
Interest Earnings	309,268	290,597	481,983	481,983	67,227		67,227	414,756	14%
Donations	1,357,432	1,769,377	1,365,000	1,365,000	100		100	1,364,900	0%
Other Income	1,706,245	1,238,059	1,333,520	1,333,520	401,630		401,630	931,890	30%
Interfund Allocation Reimb	8,563,135	9,896,054	10,544,420	10,544,420	3,514,807		3,514,807	7,029,613	33%
Interfund Transfers In	6,283,500	2,727,079	-	-	-		-	-	-
PILOT	6,221,791	6,154,321	6,079,325	6,079,325	3,039,663		3,039,663	3,039,663	50%
Total Revenue	74,885,707	77,019,698	73,217,282	73,217,282	8,656,597		8,656,597	64,560,686	12%
Expenditures by Type									
Personnel									
Salaries & Wages	38,858,879	39,390,302	36,304,419	36,284,319	11,831,955	-	11,831,955	24,452,364	33%
Fringe Benefits	13,303,099	13,920,158	17,929,005	17,949,105	5,454,944	840	5,455,784	12,493,321	30%
Total Personnel	52,161,978	53,310,460	54,233,424	54,233,424	17,286,899	840	17,287,739	36,945,685	32%
Supplies	1,720,163	2,033,958	2,265,998	2,487,218	921,616	291,131	1,212,747	1,274,472	49%
Services & Charges									
Professional Services	1,755,294	1,811,607	2,011,038	2,399,777	376,413	801,393	1,177,805	1,221,971	49%
Printing & Advertising	83,792	188,451	185,430	314,504	137,357	27,758	165,115	149,390	52%
Utilities	663,087	654,363	614,408	614,408	216,872	-	216,872	397,536	35%
Repairs & Maintenance	2,191,066	1,951,940	2,363,099	4,086,365	810,677	175,829	986,507	3,099,858	24%
Education & Training	152,685	186,351	296,460	364,198	53,387	61,982	115,369	248,829	32%
Travel	17,787	25,843	92,000	95,756	14,860	7,694	22,554	73,202	24%
Grants & Subsidies	48,635	390,075	36,645,000	27,219,099	342,384	565,591	907,975	26,311,124	3%
Other Services & Charges	491,973	597,714	575,273	7,229,299	203,118	87,731	290,849	6,938,450	4%
Debt Service Principal	149,934	145,798	-	-	-	-	-	-	-
Debt Service Interest & Fees	3,937	1,667	-	-	-	-	-	-	-
Total Services & Charges	5,558,190	5,953,810	42,782,708	42,323,405	2,155,067	1,727,977	3,883,045	38,440,360	9%
Operating Expenditures	59,440,332	61,298,229	99,282,130	99,044,048	20,363,582	2,019,948	22,383,530	76,660,517	23%
Capital	-	-	-	2,750,000	22,794	1,123,263	1,146,057	1,603,943	42%
Bad Debt	8,070	649	300	300	378	-	378	(78)	126%
Interfund									
Interfund Allocations	6,910,980	9,320,120	9,701,661	9,701,661	3,233,887	-	3,233,887	6,467,774	33%
Interfund Transfers Out	175,579	4,948,093	600,000	2,600,000	1,729,605	-	1,729,605	870,395	67%
Total Interfund	7,086,559	14,268,213	10,301,661	12,301,661	4,963,492	-	4,963,492	7,338,169	40%
Total Expenditures	66,534,960	75,567,091	109,584,091	114,096,009	25,350,246	3,143,211	28,493,458	85,602,551	25%
Net Surplus / (Deficit)	8,350,746	1,452,607	(36,366,809)	(40,878,727)	(16,693,649)		(19,836,860)		
Beginning Cash Balance	44,871,229	53,544,921		54,208,073					
Cash Adjustments	322,946	(789,455)		-					
Ending Cash Balance	53,544,921	54,208,073		13,329,347	37,947,702				
Cash Reserves Target	23,287,236	26,448,482		39,933,603					
								Cash Reserves Target	
								35% of Annual expenditures	

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

City of South Bend, Indiana
Monthly Financial Report
April 30, 2022

Fund Name	General Fund	Fund Number	101
Fund Type	General Fund	Control	City Funds

<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	356,446	527	356,973	691,942	34%
Community Initiatives	300,312	857,425	1,160,126	1,526,626	419,606	62,970	482,576	1,044,050	32%
Community Police Review Office	-	27,206	103,199	103,199	-	-	-	103,199	0%
City Clerk	512,958	633,713	694,547	694,547	198,734	1,168	199,902	494,645	29%
Common Council	483,761	593,820	724,311	724,941	141,898	250	142,148	582,793	20%
General City	44,841	43,000	43,000	43,000	43,000	-	43,000	-	100%
American Rescue Plan	-	4,948,093	36,195,000	39,495,000	1,227,982	1,676,982	2,904,964	36,590,036	7%
Finance	2,217,244	2,111,012	2,535,491	2,569,304	740,167	89,211	829,379	1,739,925	32%
Human Resources	597,913	651,325	957,327	957,327	193,498	-	193,498	763,829	20%
Diversity & Inclusion	254,986	546,687	611,073	740,743	154,791	130,120	284,911	455,832	38%
Human Rights General	267,591	295,679	462,479	462,479	131,601	36,575	168,176	294,303	36%
Legal Dept	1,299,029	1,399,494	1,695,716	1,695,716	468,285	12,312	480,597	1,215,119	28%
Police General	27,639,992	30,031,479	31,101,209	31,263,638	9,988,685	442,368	10,431,054	20,832,584	33%
Crime Lab	552,838	628,676	868,577	869,889	221,940	1,340	223,280	646,609	26%
Fire General	26,056,166	26,373,821	26,165,969	26,372,790	9,104,332	374,141	9,478,473	16,894,317	36%
EMS	592,302	710,778	825,174	843,828	238,100	46,047	284,147	559,681	34%
Fire Training Center	30,175	32,253	148,000	123,630	23,412	3,339	26,751	96,879	22%
Morris PAC	1,003,966	1,106,303	600,000	656,962	632,833	16,797	649,629	7,333	99%
Palais Royale	221,414	149,547	208,649	229,403	72,085	26,188	98,272	131,130	43%
Engineering	2,879,656	3,123,492	3,435,362	3,572,616	982,754	131,515	1,114,270	2,458,346	31%
Sustainability	234,165	90,441	-	101,458	10,095	91,362	101,458	-	100%
AmeriCorps	307,799	222,663	-	-	-	-	-	-	-
Total Expenditures	66,534,960	75,567,091	109,584,091	114,096,009	25,350,246	3,143,211	28,493,458	85,602,552	25%

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

City of South Bend, Indiana
Monthly Financial Report
April 30, 2022

Department Name	Mayor's Office	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	568,439	577,992	621,971	621,971	215,039	-	215,039	406,932	35%
Fringe Benefits	199,062	205,069	231,870	231,870	76,708	-	76,708	155,162	33%
Total Personnel	767,501	783,061	853,841	853,841	291,746	-	291,746	562,094	34%
Supplies	6,028	3,888	5,500	5,500	1,406	60	1,466	4,034	27%
Services & Charges									
Professional Services	143,724	-	7,000	6,500	-	-	-	6,500	0%
Printing & Advertising	25,634	43,385	41,500	37,500	13,531	414	13,945	23,555	37%
Repairs & Maintenance	800	650	300	300	33	-	33	267	11%
Education & Training	-	171	1,000	1,000	-	-	-	1,000	0%
Travel	-	-	3,500	3,800	271	-	271	3,529	7%
Other Services & Charges	740	1,110	500	4,733	4,212	53	4,265	468	90%
Total Services & Charges	170,898	45,316	53,800	53,833	18,047	467	18,514	35,319	34%
Operating Expenditures	944,428	832,264	913,141	913,174	311,199	527	311,726	601,447	34%
Interfund Allocations	93,425	157,918	135,741	135,741	45,247	-	45,247	90,494	33%
Total Expenditures	1,037,853	990,182	1,048,882	1,048,915	356,446	527	356,973	691,941	34%

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
April 30, 2022

Division Name	Community Initiatives					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	119,402	218,129	320,394	320,394	83,583	-	83,583	236,811	26%
Fringe Benefits	46,102	91,386	144,080	144,080	34,583	-	34,583	109,497	24%
Total Personnel	165,504	309,515	464,474	464,474	118,166	-	118,166	346,308	25%
Supplies	-	-	-	-	187	-	187	(187)	-
Services & Charges									
Professional Services	134,808	210,500	273,000	385,500	38,500	62,500	101,000	284,500	26%
Printing & Advertising	-	1,410	25,000	25,000	550	470	1,020	23,981	4%
Education & Training	-	-	12,500	12,500	487	-	487	12,013	4%
Travel	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	336,000	350,000	604,000	250,000	-	250,000	354,000	41%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	134,808	547,910	660,500	1,027,000	289,536	62,970	352,506	674,494	34%
Operating Expenditures	300,312	857,425	1,124,974	1,491,474	407,889	62,970	470,859	1,020,615	32%
Interfund Allocations	-	-	35,152	35,152	11,717	-	11,717	23,435	33%
Total Expenditures	300,312	857,425	1,160,126	1,526,626	419,606	62,970	482,576	1,044,050	32%

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
April 30, 2022

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

Division Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
Monthly Financial Report
April 30, 2022

Department Name	City Clerk					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	270,954	288,911	320,512	320,512	98,034	-	98,034	222,478	31%
Fringe Benefits	103,502	113,731	133,959	133,959	33,162	-	33,162	100,797	25%
Total Personnel	374,456	402,642	454,471	454,471	131,196	-	131,196	323,275	29%
Supplies	6,389	8,089	9,200	9,200	1,290	1,168	2,458	6,742	27%
Services & Charges									
Professional Services	25,275	15,066	25,000	25,000	6,028	-	6,028	18,973	24%
Printing & Advertising	18,528	23,705	27,500	27,500	4,315	-	4,315	23,185	16%
Repairs & Maintenance	32,656	6,400	5,000	5,000	1,312	-	1,312	3,688	26%
Education & Training	1,393	14,250	6,000	4,500	300	-	300	4,200	7%
Travel	342	-	5,000	5,000	-	-	-	5,000	0%
Other Services & Charges	4,963	7,635	7,500	9,000	2,669	-	2,669	6,331	30%
Total Services & Charges	83,157	67,056	76,000	76,000	14,623	-	14,623	61,377	19%
Operating Expenditures	464,002	477,787	539,671	539,671	147,109	1,168	148,277	391,394	27%
Interfund Allocations	48,956	155,926	154,876	154,876	51,625	-	51,625	103,251	33%
Total Expenditures	512,958	633,713	694,547	694,547	198,734	1,168	199,902	494,645	29%

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
April 30, 2022

Department Name	Common Council	Fund Number	101
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Fund Type	General Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	187,249	182,138	260,858	260,858	64,327	-	64,327	196,531	25%
Fringe Benefits	84,521	95,359	164,916	164,916	33,334	-	33,334	131,582	20%
Total Personnel	271,770	277,497	425,774	425,774	97,661	-	97,661	328,113	23%
Supplies	2,716	1,894	2,500	2,500	1,421	-	1,421	1,079	57%
Services & Charges									
Professional Services	117,174	193,211	214,308	212,938	20,854	-	20,854	192,084	10%
Printing & Advertising	7,973	35,048	6,200	5,900	3,599	250	3,849	2,051	65%
Repairs & Maintenance	34,153	24,584	3,000	5,000	1,400	-	1,400	3,600	28%
Education & Training	2,069	599	5,000	5,000	475	-	475	4,525	10%
Travel	1,479	1,334	10,000	10,000	459	-	459	9,541	5%
Other Services & Charges	4,091	4,714	14,000	14,300	1,520	-	1,520	12,780	11%
Total Services & Charges	166,939	259,491	252,508	253,138	28,307	250	28,557	224,581	11%
Operating Expenditures	441,425	538,882	680,782	681,412	127,388	250	127,638	553,773	19%
Interfund Allocations	42,336	54,938	43,529	43,529	14,510	-	14,510	29,019	33%
Total Expenditures	483,761	593,820	724,311	724,941	141,898	250	142,148	582,792	20%

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
April 30, 2022

Division Name	Controller's Office					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	1,353,939	1,321,367	1,490,200	1,490,200	409,972	-	409,972	1,080,228	28%
Fringe Benefits	480,160	464,963	580,534	580,534	147,727	-	147,727	432,807	25%
Total Personnel	1,834,099	1,786,330	2,070,734	2,070,734	557,699	-	557,699	1,513,035	27%
Supplies	14,013	8,804	16,420	16,691	2,265	125	2,390	14,302	14%
Services & Charges									
Professional Services	43,980	92,490	241,500	275,000	113,860	88,174	202,034	72,966	73%
Printing & Advertising	1,203	4,914	2,000	2,342	1,288	398	1,686	656	72%
Repairs & Maintenance	2,254	225	1,100	1,100	202	-	202	898	18%
Education & Training	1,994	4,235	5,760	5,760	315	-	315	5,445	5%
Travel	2,045	1,300	6,000	6,000	-	-	-	6,000	0%
Other Services & Charges	14,429	19,228	11,585	11,285	4,407	515	4,922	6,363	44%
Total Services & Charges	65,905	122,391	267,945	301,487	120,073	89,087	209,160	92,328	69%
Operating Expenditures	1,914,017	1,917,524	2,355,099	2,388,912	680,037	89,211	769,248	1,619,665	32%
Bad Debt	-	55	-	-	-	-	-	-	-
Interfund Allocations	303,227	193,433	180,392	180,392	60,131	-	60,131	120,261	33%
Total Expenditures	2,217,244	2,111,012	2,535,491	2,569,304	740,167	89,211	829,379	1,739,926	32%

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
April 30, 2022

Division Name	Human Resources					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	374,910	400,053	533,505	533,505	108,725	-	108,725	424,780	20%
Fringe Benefits	139,389	148,223	215,402	215,402	40,578	-	40,578	174,824	19%
Total Personnel	514,299	548,276	748,907	748,907	149,302	-	149,302	599,604	20%
Supplies	642	2,165	11,250	11,250	1,434	-	1,434	9,816	13%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	999	287	7,060	6,760	-	-	-	6,760	0%
Repairs & Maintenance	100	150	-	450	450	-	450	-	100%
Education & Training	795	1,361	52,700	52,700	-	-	-	52,700	0%
Travel	-	-	6,000	6,000	-	-	-	6,000	0%
Other Services & Charges	1,760	1,609	7,000	6,850	842	-	842	6,009	12%
Total Services & Charges	3,655	3,407	72,760	72,760	1,292	-	1,292	71,469	2%
Operating Expenditures	518,596	553,847	832,917	832,917	152,028	-	152,028	680,889	18%
Interfund Allocations	79,317	97,478	124,410	124,410	41,470	-	41,470	82,940	33%
Total Expenditures	597,913	651,325	957,327	957,327	193,498	-	193,498	763,829	20%

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
April 30, 2022

Division Name	Diversity & Inclusion					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	165,515	206,014	233,671	233,671	81,134	-	81,134	152,537	35%
Fringe Benefits	50,278	64,933	82,633	82,633	23,343	-	23,343	59,290	28%
Total Personnel	215,793	270,948	316,304	316,304	104,477	-	104,477	211,827	33%
Supplies	74	1,486	1,500	1,500	307	-	307	1,193	20%
Services & Charges									
Professional Services	14,260	194,734	80,000	160,050	22,300	80,500	102,800	57,250	64%
Printing & Advertising	2,025	1,581	6,000	6,000	284	-	284	5,716	5%
Repairs & Maintenance	50	-	-	-	-	-	-	-	-
Education & Training	1,000	10,780	100,000	149,620	-	49,620	49,620	100,000	33%
Travel	-	-	20,000	20,000	-	-	-	20,000	0%
Other Services & Charges	2,843	3,755	5,000	5,000	-	-	-	5,000	0%
Total Services & Charges	20,177	210,850	211,000	340,670	22,584	130,120	152,704	187,966	45%
Operating Expenditures	236,044	483,283	528,804	658,474	127,368	130,120	257,488	400,986	39%
Interfund Allocations	18,942	63,404	82,269	82,269	27,423	-	27,423	54,846	33%
Total Expenditures	254,986	546,687	611,073	740,743	154,791	130,120	284,911	455,832	38%
Revenue									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Other Income	400	500	-	-	-	-	-	-	-
Donations	50,000	-	-	-	-	-	-	-	-
Total Revenue	50,400	500	35,000	35,000	-	-	-	35,000	0%

Division Purpose:

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

Explanation of Revenue Sources:

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

2020: Living Cities Inclusive Procurement grant \$50,000

2021: Workshop and training fees (\$3,000 full day training workshops), non-compliance fees (variable scale), white papers (\$50-\$175)

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

Personnel - The personnel budget includes the wages and benefits for three (3) full-time employees, along with a budget for interns. | **Supplies** - There is a small budget for office supplies. | **Services** - The travel budget is for staff to attend various conferences. Possible conferences include: American Contract Compliance Association (ACCA), Just Economy, Government Alliance on Race and Equity (GARE), Mid-States Minority Supplier Development Council (MSDC), Living Cities. Other services & charges covers memberships to the following organizations: ACCA, GARE, Women's Business Enterprise National Council (WBENC), MidStates MSCS.

City of South Bend, Indiana
Monthly Financial Report
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Division Name	Human Rights						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of	
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	134,381	135,895	245,062	245,062	72,830	-	72,830	172,232	30%	
Fringe Benefits	49,745	55,005	99,688	99,688	27,009	-	27,009	72,679	27%	
Total Personnel	184,125	190,901	344,750	344,750	99,839	-	99,839	244,911	29%	
Supplies	765	969	2,000	2,000	1,228	-	1,228	772	61%	
Services & Charges										
Professional Services	819	3,538	3,070	3,070	-	-	-	3,070	0%	
Printing & Advertising	347	407	1,500	1,600	458	-	458	1,142	29%	
Repairs & Maintenance	9,716	8,151	9,200	9,200	3,094	5,580	8,673	527	94%	
Education & Training	600	-	3,500	3,400	558	-	558	2,842	16%	
Travel	-	-	-	-	-	-	-	-	-	
Other Services & Charges	44,073	45,538	51,140	51,140	10,652	30,995	41,647	9,493	81%	
Total Services & Charges	55,555	57,634	68,410	68,410	14,762	36,575	51,336	17,074	75%	
Operating Expenditures	240,446	249,504	415,160	415,160	115,828	36,575	152,403	262,757	37%	
Interfund Allocations	27,145	46,175	47,319	47,319	15,773	-	15,773	31,546	33%	
Total Expenditures	267,591	295,679	462,479	462,479	131,601	36,575	168,176	294,303	36%	
Revenue										
Other Income	30,069	30,049	30,000	30,000	30,352	-	30,352	(352)	101%	
Total Revenue	30,069	30,049	30,000	30,000	30,352	-	30,352	(352)	101%	

Division Purpose:

The purpose of the South Bend Human Rights Commission (HRC) is to study and act upon problems which involve relationships between members of different ethnic groups, sexes, sexual orientation or gender identity, nationalities, the disabled, and families with children. The HRC's duties lie in enforcing employment, fair housing, public accommodations, and education. Their goal is to ensure equal employment opportunity for all individuals, and to provide legal recourse in the areas of discrimination. The HRC provides the keys to unlock the doors of discrimination.

Explanation of Revenue Sources:

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

Note: Federal grants from the Department of Housing & Urban Development (HUD) and the Equal Employment Opportunity Commission (EEOC) are received in the Human Rights Federal Grants Fund (#258).

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

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

City of South Bend, Indiana
Monthly Financial Report
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Department Name	Legal Department						Fund Number	101	
Fund Type	General Fund						Control	City Funds	
<u>Expenditures by Type</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
Personnel									
Salaries & Wages	907,628	895,492	1,093,537	1,093,537	303,873	-	303,873	789,664	28%
Fringe Benefits	298,375	291,446	386,599	386,599	98,750	-	98,750	287,849	26%
Total Personnel	1,206,003	1,186,938	1,480,136	1,480,136	402,624	-	402,624	1,077,513	27%
Supplies	3,568	1,515	3,500	3,500	782	2,296	3,078	422	88%
Services & Charges									
Professional Services	1,440	9,384	2,550	2,550	-	-	-	2,550	0%
Printing & Advertising	106	252	1,000	1,000	-	-	-	1,000	0%
Repairs & Maintenance	100	1,000	-	-	-	-	-	-	-
Education & Training	8,063	7,108	12,000	12,000	164	-	164	11,836	1%
Travel	-	-	5,500	3,500	-	-	-	3,500	0%
Other Services & Charges	16,829	18,408	19,500	21,500	7,539	10,016	17,555	3,945	82%
Total Services & Charges	26,538	36,152	40,550	40,550	7,703	10,016	17,719	22,831	44%
Operating Expenditures	1,236,109	1,224,605	1,524,186	1,524,186	411,108	12,312	423,420	1,100,766	28%
Bad Debt	100	-	-	-	-	-	-	-	-
Interfund Allocations	62,820	174,889	171,530	171,530	57,177	-	57,177	114,353	33%
Total Expenditures	1,299,029	1,399,494	1,695,716	1,695,716	468,285	12,312	480,597	1,215,119	28%
Revenue									
Charges for Services	135,710	91,343	93,170	93,170	23,407	-	23,407	69,763	25%
Interfund Allocation Reimb	56,529	-	-	-	-	-	-	-	-
Total Revenue	192,239	91,343	93,170	93,170	23,407	-	23,407	69,763	25%

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.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2022

Division Name	Engineering	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	1,680,220	1,731,698	1,952,122	1,952,122	590,045	-	590,045	1,362,077	30%
Fringe Benefits	588,063	592,477	741,859	741,859	205,920	840	206,760	535,099	28%
Total Personnel	2,268,284	2,324,174	2,693,981	2,693,981	795,965	840	796,805	1,897,176	30%
Supplies	5,144	7,128	22,700	23,411	4,074	18	4,092	19,319	17%
Services & Charges									
Professional Services	151,673	192,618	150,000	286,543	17,883	125,409	143,291	143,251	50%
Printing & Advertising	1,872	5,897	8,535	8,535	1,579	116	1,694	6,841	20%
Repairs & Maintenance	5,718	5,931	27,700	27,700	679	-	679	27,021	2%
Education & Training	1,500	1,157	21,000	21,000	4,075	1,700	5,775	15,225	28%
Travel	3,762	3,986	15,250	15,250	4,017	1,723	5,740	9,510	38%
Other Services & Charges	12,230	11,024	36,300	36,300	1,185	1,710	2,895	33,405	8%
Debt Service Principal	10,755	4,493	-	-	-	-	-	-	-
Debt Service Interest & Fees	194	51	-	-	-	-	-	-	-
Total Services & Charges	187,704	225,158	258,785	395,328	29,417	130,657	160,074	235,253	40%
Operating Expenditures	2,461,132	2,556,460	2,975,466	3,112,720	829,456	131,515	960,971	2,151,748	31%
Bad Debt	84	-	-	-	-	-	-	-	-
Interfund Allocations	418,440	567,032	459,896	459,896	153,299	-	153,299	306,597	33%
Total Expenditures	2,879,656	3,123,492	3,435,362	3,572,616	982,754	131,515	1,114,270	2,458,345	31%
Revenue									
Licenses & Permits	161,952	122,575	156,100	156,100	23,625	-	23,625	132,475	15%
Charges for Services	415,210	192,000	196,000	196,000	49,000	-	49,000	147,000	25%
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	504,807	-	504,807	1,009,613	33%
Total Revenue	2,035,075	1,770,209	1,866,520	1,866,520	589,749	-	589,749	1,276,771	32%

Division Purpose:

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

Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund. It also receives revenue from permits issued and charges for engineering services. Engineering has an Engineering Service Agreement (ESA) agreement with the Department of Community Investment (DCI). Interfund Allocation Reimbursement is the Payroll Cost Allocation, which allocates a portion of wages and benefits for positions that serve other divisions within the Department of Public Works, especially Engineers. These positions are allocated out to the following Public Works divisions: Streets (Fund #202), Water Works (Fund #620), Sewer Insurance (Fund #640), Sewage Works Operations Fund (#641).

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

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

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Division Name	Office of Sustainability					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	85,683	45,231	-	-	-	-	-	-	-
Fringe Benefits	27,950	14,506	-	-	-	-	-	-	-
Total Personnel	113,634	59,737	-	-	-	-	-	-	-
Supplies	23,361	534	-	-	-	-	-	-	-
Services & Charges									
Professional Services	74,584	5,890	-	51,458	10,095	41,362	51,458	-	100%
Repairs & Maintenance	-	285	-	-	-	-	-	-	-
Education & Training	86	150	-	-	-	-	-	-	-
Other Services & Charges	12,760	3,700	-	-	-	-	-	-	-
Total Services & Charges	87,431	10,025	-	51,458	10,095	41,362	51,458	-	100%
Operating Expenditures	224,425	70,295	-	51,458	10,095	41,362	51,458	-	100%
Capital	-	-	-	50,000	-	50,000	50,000	-	100%
Interfund Allocations	9,740	20,146	-	-	-	-	-	-	-
Total Expenditures	234,165	90,441	-	101,458	10,095	91,362	101,458	-	100%
Revenue									
Other Income	9,299	-	-	-	-	-	-	-	-
Total Revenue	9,299	-	-	-	-	-	-	-	-

Division Purpose:

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

Explanation of Revenue Sources:

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

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

The Office of Sustainability was a division of the Department of Public Works prior to 2021. In 2021, Sustainability was moved under the Department of Community Investment (DCI) and will be accounted for in the DCI Fund (#211) beginning in 2022.

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

Division Purpose:

In 2018, the City of South Bend won a \$150,000 grant to fund South Bend Home Corps, a new residential efficiency, health, and safety program staffed by ten AmeriCorps members. The AmeriCorps program was overseen by the Office of Sustainability. AmeriCorps is a network of national service programs, made up of three primary programs that each take a different approach to improving lives and fostering civic engagement. Members commit their time to address critical community needs like increasing academic achievement, mentoring youth, fighting poverty, and preparing for disasters.

Explanation of Revenue Sources:

This program was funded by property tax revenue collected in the General Fund, the AmeriCorps grant, and transfers in from City departments that benefited from the AmeriCorps program.

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

In 2021, the decision was made to discontinue participation in the AmeriCorps Grant Program as the program is duplicative of other initiatives throughout the City, specifically in the Department of Community Investment (DCI). In 2022, the work the AmeriCorps Program was engaged in will be continued within DCI, primarily within the Engagement & Economic Empowerment, Neighborhoods, and Sustainability teams accounted for in the DCI Fund (#211).

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Department Name	Police Department	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	15,563,454	16,370,447	14,882,155	14,882,055	4,747,522	-	4,747,522	10,134,533	32%
Fringe Benefits	5,423,162	5,728,486	7,600,855	7,600,955	2,362,239	-	2,362,239	5,238,716	31%
Total Personnel	20,986,615	22,098,933	22,483,010	22,483,010	7,109,761	-	7,109,761	15,373,249	32%
Supplies	767,165	955,573	1,152,960	1,249,949	515,354	140,807	656,160	593,788	52%
Services & Charges									
Professional Services	765,305	495,799	720,000	693,306	49,162	243,392	292,554	400,752	42%
Printing & Advertising	3,288	55,375	24,721	148,941	98,492	13,775	112,267	36,674	75%
Utilities	170,952	182,655	174,408	174,408	59,814	-	59,814	114,594	34%
Repairs & Maintenance	871,987	822,096	980,199	984,078	293,285	16,777	310,062	674,016	32%
Education & Training	426	56,136	-	-	-	-	-	-	-
Travel	1,648	2,618	250	350	126	-	126	224	36%
Grants & Subsidies	5,635	11,075	57,000	58,099	3,705	2,100	5,805	52,294	10%
Other Services & Charges	272,222	344,841	349,608	312,445	128,272	25,518	153,790	158,655	49%
Debt Service Principal	139,178	141,305	-	-	-	-	-	-	-
Debt Service Interest & Fees	3,742	1,615	-	-	-	-	-	-	-
Total Services & Charges	2,234,384	2,113,516	2,306,186	2,371,626	632,857	301,561	934,418	1,437,209	39%
Operating Expenditures	23,988,164	25,168,022	25,942,156	26,104,585	8,257,971	442,368	8,700,339	17,404,246	33%
Capital	-	-	-	-	11,130	-	11,130	(11,130)	-
Bad Debt	397	-	300	300	-	-	-	300	0%
Interfund Allocations	3,651,431	4,863,457	5,158,753	5,158,753	1,719,584	-	1,719,584	3,439,169	33%
Total Expenditures	27,639,992	30,031,479	31,101,209	31,263,638	9,988,685	442,368	10,431,054	20,832,585	33%

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	210,402	-	-	-	-	-	-	-
Charges for Services	8,316	-	-	-	-	-	-	-	-
Other Income	655,931	338,317	456,500	456,500	59,287	-	59,287	397,213	13%
Donations	-	-	7,500	7,500	-	-	-	7,500	0%
Interfund Transfers In	1,547,272	-	-	-	-	-	-	-	-
Total Revenue	2,211,518	548,719	464,000	464,000	59,287	-	59,287	404,713	13%

Department Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

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Division Name	Police Crime Lab					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	395,207	346,190	475,637	475,637	116,494	-	116,494	359,143	24%
Fringe Benefits	142,250	118,776	184,461	184,461	39,472	-	39,472	144,989	21%
Total Personnel	537,456	464,966	660,098	660,098	155,966	-	155,966	504,132	24%
Supplies	15,373	15,138	17,000	18,312	2,148	1,340	3,488	14,824	19%
Services & Charges									
Professional Services	8	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	8	-	-	-	-	-	-	-	-
Operating Expenditures	552,838	480,105	677,098	678,410	158,114	1,340	159,454	518,956	24%
Interfund Allocations	-	148,571	191,479	191,479	63,826	-	63,826	127,653	33%
Total Expenditures	552,838	628,676	868,577	869,889	221,940	1,340	223,280	646,609	26%
Revenue									
Charges for Services	7,756	26,169	10,000	10,000	4,406		4,406	5,594	44%
Total Revenue	7,756	26,169	10,000	10,000	4,406		4,406	5,594	44%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

Personnel - The personnel budget includes the wages and benefits for seven (7) full-time civilians. | **Supplies** - The supplies budget includes operating supplies for the Crime Lab such as gloves, special cartridges, ballistic powder, and other specialized supplies. | **Interfund Allocations** - Starting in 2021, the Crime Lab will be charged for the Information Technology (IT) Allocation and the Administrative Cost Allocation.

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Department Name	Fire Department						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	16,374,216	15,905,583	13,651,366	13,631,366	4,889,638	-	4,889,638	8,741,728	36%	
Fringe Benefits	5,397,609	5,621,419	7,250,515	7,270,515	2,303,554	-	2,303,554	4,966,961	32%	
Total Personnel	21,771,825	21,527,001	20,901,881	20,901,881	7,193,192	-	7,193,192	13,708,689	34%	
Supplies	591,801	592,256	678,568	772,787	250,883	112,952	363,835	408,952	47%	
Services & Charges										
Professional Services	233,686	351,832	204,000	202,809	74,593	145,745	220,338	(17,529)	109%	
Printing & Advertising	2,063	2,040	22,214	7,452	776	1,048	1,824	5,628	24%	
Utilities	293,257	271,750	315,000	315,000	110,147	-	110,147	204,853	35%	
Repairs & Maintenance	1,159,796	992,999	1,032,000	1,137,647	443,900	93,338	537,238	600,409	47%	
Education & Training	67,844	79,268	73,000	88,204	46,988	10,662	57,650	30,554	65%	
Travel	6,318	12,979	20,500	22,197	9,052	5,971	15,022	7,175	68%	
Other Services & Charges	39,047	50,324	38,500	44,507	14,699	4,425	19,124	25,383	43%	
Total Services & Charges	1,802,010	1,761,191	1,705,214	1,817,815	700,155	261,189	961,344	856,473	53%	
Operating Expenditures	24,165,636	23,880,448	23,285,663	23,492,484	8,144,230	374,141	8,518,371	14,974,114	36%	
Interfund Allocations	1,890,530	2,493,373	2,880,306	2,880,306	960,102	-	960,102	1,920,204	33%	
Total Expenditures	26,056,166	26,373,821	26,165,969	26,372,790	9,104,332	374,141	9,478,473	16,894,318	36%	
Revenue										
Charges for Services	337	340	1,500	1,500	108		108	1,392	7%	
Intergov./ Grants	14,866	94,668	-	-	-		-	-	-	
Licenses & Permits	19,227	23,137	24,000	24,000	7,301		7,301	16,699	30%	
Donations	420	-	-	-	100		100	(100)	-	
Other Income	6,033	20,678	1,000	1,000	16,534		16,534	(15,534)	1653%	
Interfund Transfers In	3,474,135	607,079	-	-	-		-	-	-	
Total Revenue	3,515,018	745,902	26,500	26,500	24,043		24,043	2,457	91%	

Department Purpose:

The South Bend Fire Department exists to provide our community with the highest quality emergency services protecting life and property through education, response, and dynamic outreach. The objective of the South Bend Fire Department is to provide rapid and efficient response to emergency medical incidents, fires, hazardous materials incidents, and complex rescue situations in order to safeguard the life and property of our citizens. This requires planning and development of response capabilities to ensure that future needs and the efficiency of operations are addressed. Public education and prevention services are provided to ensure citizen safety before an incident occurs. This is the safest and most cost-effective method for providing public safety. The South Bend Fire Department endeavors to give the best emergency medical care available backed by evidence-based medical practices which give citizens the best chance for positive outcomes and continued quality of life. Providing the members of the South Bend Fire Department with the latest and best available equipment and training to perform their duties gives them the tools to effect the best possible outcomes when emergencies occur. The South Bend Fire Department is dedicated to providing expert-level service with an all-hazards approach to public safety.

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund. This department also collects fire building plan review fees. | In 2020, the Fire Department received funds from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) to help offset public safety personnel overtime costs related to the COVID-19 pandemic. This revenue is represented as an interfund transfer in from the COVID-19 Response Fund (#264).

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

Personnel - The personnel budget includes the wages and benefits for seven (7) full-time civilians and 256 sworn firefighters, along with a small budget of \$6k for interns. A portion of sworn firefighter wages are supported by the Local Income Tax Public Safety Fund (#249). For 2022, budgeted support is a little over \$6 million. The South Bend Fire Department conducts recruit academies when its staffing becomes insufficient, generally after the 6th opening. The academy is approximately 21 weeks long - therefore, the department budgets 6 civilian recruit positions for 21 weeks. | **Supplies** - \$390k is budgeted for operating supplies including personal protective equipment (PPE), training materials and equipment, and more. \$181k is budgeted for fuel for vehicles. | **Services & Charges** - Professional services includes elevator and boiler inspections; various testing including physicals for firefighters, divers, and hazmat; and legal services. Utilities includes the water, electric, and natural gas for the eleven fire stations. Repairs & maintenance includes \$770k for vehicles, \$125k for radios, \$22k for other equipment, and \$115k for buildings. | **Capital** - Fire Department capital needs are budgeted in the Fire Department Capital Fund (#287). | **Accounting Changes** - In 2020, the Fire Department moved all firefighters assigned to Emergency Medical Services to the General Fund. This includes wages & benefits, supplies, and services previously accounted for in the EMS Operating Fund (#288). Keeping firefighter EMS personnel in a separate budget was impractical due to frequently changing assignments. EMS expenditures related to billing are accounted for in separate division in the General Fund.

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Division Name	Emergency Medical Services					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	138,124	146,217	156,804	156,804	50,740	-	50,740	106,064	32%
Fringe Benefits	75,881	79,326	85,060	85,060	28,566	-	28,566	56,494	34%
Total Personnel	214,005	225,543	241,864	241,864	79,306	-	79,306	162,558	33%
Supplies	232,073	387,434	332,900	351,554	119,730	31,735	151,465	200,088	43%
Services & Charges									
Professional Services	14,058	22,033	80,610	80,610	17,594	14,312	31,905	48,705	40%
Printing & Advertising	220	-	12,200	12,200	-	-	-	12,200	0%
Repairs & Maintenance	2,640	3,704	133,600	133,600	-	-	-	133,600	0%
Education & Training	66,239	7,912	4,000	4,000	-	-	-	4,000	0%
Other Services & Charges	47,260	63,559	20,000	20,000	21,092	-	21,092	(1,092)	105%
Total Services & Charges	130,417	97,208	250,410	250,410	38,686	14,312	52,998	197,413	21%
Operating Expenditures	576,495	710,184	825,174	843,828	237,722	46,047	283,769	560,059	34%
Bad Debt	5,648	594	-	-	378	-	378	(378)	-
Interfund Allocations	10,159	-	-	-	-	-	-	-	-
Total Expenditures	592,302	710,778	825,174	843,828	238,100	46,047	284,147	559,681	34%
Revenue									
Charges for Services	3,491,328	4,195,362	3,608,000	3,608,000	1,237,276		1,237,276	2,370,724	34%
Fines, Forfeitures, and Fees	-	11	-	-	12		12	(12)	-
Other Income	186	588	-	-	-		-	-	-
Total Revenue	3,491,515	4,195,961	3,608,000	3,608,000	1,237,288		1,237,288	2,370,712	34%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
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Division Name	Fire Training Center	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Supplies	13,842	13,287	5,000	5,630	8,470	630	9,100	(3,470)	162%
Services & Charges									
Professional Services	-	-	-	-	1,099	-	1,099	(1,099)	-
Utilities	5,729	18,331	33,000	33,000	12,656	-	12,656	20,344	38%
Repairs & Maintenance	10,605	635	110,000	85,000	1,187	2,709	3,896	81,104	5%
Total Services & Charges	16,334	18,966	143,000	118,000	14,942	2,709	17,651	100,349	15%
Operating Expenditures	30,175	32,253	148,000	123,630	23,412	3,339	26,751	96,879	22%
Total Expenditures	30,175	32,253	148,000	123,630	23,412	3,339	26,751	96,879	22%
Revenue									
Charges for Services	1,050	-	50,000	50,000	5,935		5,935	44,065	12%
Total Revenue	1,050	-	50,000	50,000	5,935		5,935	44,065	12%

Division Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

City of South Bend, Indiana
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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	
Personnel										
Salaries & Wages	285,767	430,859	-	-	-	-	-	-	-	
Fringe Benefits	131,601	200,379	-	-	-	-	-	-	-	
Total Personnel	417,368	631,239	-	-	-	-	-	-	-	
Supplies	22,110	29,271	-	8,435	8,435	-	8,435	-	100%	
Services & Charges										
Professional Services	2,518	1,650	-	4,444	4,444	-	4,444	-	100%	
Printing & Advertising	15,702	14,150	-	23,775	12,486	11,287	23,774	1	100%	
Utilities	112,645	110,532	-	-	-	-	-	-	-	
Repairs & Maintenance	34,268	61,776	-	9,523	5,140	4,383	9,523	-	100%	
Education & Training	-	3,224	-	4,514	25	-	25	4,489	1%	
Travel	1,469	3,626	-	3,659	936	-	936	2,723	26%	
Other Services & Charges	11,433	12,862	-	2,613	1,367	1,126	2,493	120	95%	
Total Services & Charges	178,034	207,820	-	48,527	24,398	16,797	41,194	7,333	85%	
Operating Expenditures	617,512	868,330	-	56,962	32,833	16,797	49,629	7,333	87%	
Interfund										
Interfund Allocations	210,875	237,973	-	-	-	-	-	-	-	
Interfund Transfers Out	175,579	-	600,000	600,000	600,000	-	600,000	-	100%	
Interfund Total	386,454	237,973	600,000	600,000	600,000	-	600,000	-	100%	
Total Expenditures	1,003,966	1,106,303	600,000	656,962	632,833	16,797	649,629	7,333	99%	
Revenue										
Charges for Services	317,745	654,679	-	-	-	-	-	-	-	
Intergov./ Grants	-	992,163	-	-	-	-	-	-	-	
Other Income	5,930	2,864	-	-	54,878	-	54,878	(54,878)	-	
Interfund Allocation Reimb	40,118	86,746	-	-	-	-	-	-	-	
Interfund Transfers In	55,367	-	-	-	-	-	-	-	-	
Total Revenue	419,160	1,736,453	-	-	54,878	-	54,878	(54,878)	-	

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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Division Name	Palais Royale Ballroom					Fund Number	101			
Fund Type	General Fund					Control	City Funds			
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	28,543	-	-	-	-	-	-	-	-	
Fringe Benefits	28,243	-	-	-	-	-	-	-	-	
Total Personnel	56,786	-	-	-	-	-	-	-	-	
Supplies	5,031	1,626	5,000	5,000	2,202	-	2,202	2,798	44%	
Services & Charges										
Printing & Advertising	3,693	-	-	-	-	-	-	-	-	
Utilities	80,505	71,095	92,000	92,000	34,255	-	34,255	57,745	37%	
Repairs & Maintenance	26,223	23,356	61,000	76,767	19,410	12,815	32,226	44,541	42%	
Other Services & Charges	5,539	8,062	14,640	19,626	4,214	13,372	17,586	2,040	90%	
Total Services & Charges	115,959	102,514	167,640	188,394	57,880	26,188	84,067	104,326	45%	
Operating Expenditures	177,777	104,140	172,640	193,394	60,082	26,188	86,269	107,124	45%	
Interfund										
Interfund Allocations	43,637	45,407	36,009	36,009	12,003	-	12,003	24,006	33%	
Interfund Total	43,637	45,407	36,009	36,009	12,003	-	12,003	24,006	33%	
Total Expenditures	221,414	149,547	208,649	229,403	72,085	26,188	98,272	131,130	43%	
Revenue										
Charges for Services	88,843	122,575	136,190	136,190	51,791		51,791	84,399	38%	
Other Income	4,966	-	-	-	3,952		3,952	(3,952)	-	
Total Revenue	93,809	122,575	136,190	136,190	55,743		55,743	80,447	41%	

Division Purpose:

This division accounts for the operating expenses of the Palais Royale, a premier banquet/meeting facility. It provides exquisite food and beverage catering service, for both social events and business events, and supports South Bend's downtown economy. The Palais Royale is distinguished by its history and ambiance. The Palais Royale is a division under the Department of Venues, Parks & Arts.

Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund. Charges for Services is for the rental of the retail space and reimbursement from the caterer for utilities and LaSalle Grill for refuse and recycle service.

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

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

City of South Bend, Indiana

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Fund Name	Motor Vehicle Highway						Fund Number	202	
Fund Type	Special Revenue Funds						Control	City Funds	
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	2,985,157	3,204,129	3,050,000	3,050,000	1,063,643		1,063,643	1,986,357	35%
Intergov./ Grants	-	123,272	-	-	-		-	-	-
Licenses & Permits	300	1,975	1,500	1,500	550		550	950	37%
Charges for Services	290,475	224,847	262,300	262,300	33,440		33,440	228,860	13%
Interest Earnings	39,751	23,518	19,635	19,635	4,638		4,638	14,997	24%
Debt Proceeds	1,778,948	890,000	775,000	775,000	-		-	775,000	0%
Other Income	56,716	41,861	6,000	6,000	38,331		38,331	(32,331)	639%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	62,654		62,654	125,309	33%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	1,850,000		1,850,000	3,700,000	33%
Total Revenue	10,238,117	8,159,765	9,852,398	9,852,398	3,053,256		3,053,256	6,799,142	31%
Expenditures by Activity									
Streets / Traffic & Lighting	7,154,221	8,652,023	8,317,336	9,403,790	3,192,492	863,858	4,056,350	5,347,440	43%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	2,419,862	706,935	77,984	784,919	1,634,943	32%
Total Expenditures	8,356,994	9,972,287	10,197,235	11,823,651	3,899,427	941,842	4,841,269	6,982,383	41%
Expenditures by Type									
Personnel									
Salaries & Wages	2,715,345	2,826,835	3,330,520	3,330,520	1,125,437	-	1,125,437	2,205,083	34%
Fringe Benefits	1,138,382	1,168,166	1,423,392	1,423,392	487,644	-	487,644	935,748	34%
Total Personnel	3,853,726	3,995,001	4,753,912	4,753,912	1,613,081	-	1,613,081	3,140,831	34%
Supplies	1,065,253	898,714	720,794	799,521	497,771	242,406	740,177	59,344	93%
Services & Charges									
Professional Services	255,097	389,410	700,000	1,239,963	437,166	73,333	510,499	729,464	41%
Printing & Advertising	194	771	2,950	3,142	192	181	373	2,769	12%
Utilities	44,364	41,299	51,856	51,856	24,040	-	24,040	27,816	46%
Repairs & Maintenance	699,746	637,358	692,525	706,382	391,909	3,282	395,191	311,192	56%
Education & Training	13,900	2,845	10,000	8,291	8,291	-	8,291	-	100%
Travel	2,210	-	5,000	8,000	5,105	-	5,105	2,895	64%
Other Services & Charges	161,862	102,368	149,210	146,569	1,122	571	1,693	144,876	1%
Debt Service Principal	590,097	874,648	953,898	953,898	307,868	-	307,868	646,030	32%
Debt Service Interest & Fees	28,674	39,036	52,508	52,508	13,702	-	13,702	38,806	26%
Total Services & Charges	1,796,145	2,087,736	2,617,947	3,170,609	1,189,395	77,367	1,266,762	1,903,848	40%
Operating Expenditures	6,715,125	6,981,451	8,092,653	8,724,041	3,300,247	319,773	3,620,020	5,104,023	41%
Capital	102,840	1,571,080	775,000	1,770,028	155,986	622,069	778,055	991,973	44%
Bad Debt	4,042	-	-	-	-	-	-	-	-
Interfund Allocations	1,534,987	1,419,756	1,329,582	1,329,582	443,194	-	443,194	886,388	33%
Total Expenditures	8,356,994	9,972,287	10,197,235	11,823,651	3,899,427	941,842	4,841,269	6,982,384	41%
Net Surplus / (Deficit)	1,881,123	(1,812,522)	(344,837)	(1,971,253)	(846,171)		(1,788,013)		
Beginning Cash Balance	4,743,203	6,607,820		4,772,416					
Cash Adjustments	(16,506)	(22,883)		-					
Ending Cash Balance	6,607,820	4,772,416		2,801,162	3,949,184				
Cash Reserves Target	2,089,248	2,493,072		2,955,913					
							Cash Reserves Target		
							25% of Annual expenditures		
Fund Purpose:	<p>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.</p> <p>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.</p>								
Explanation of Revenue Sources:	<p>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).</p>								
Explanation of Expenditures, Staffing, and Significant Changes/Variations:	<p>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.</p>								

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Fund Name	MVH Restricted					Fund Number	266		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	2,985,157	3,204,129	3,050,000	3,050,000	1,063,643		1,063,643	1,986,357	35%
Interest Earnings	12,589	9,704	285	285	2,969		2,969	(2,684)	1042%
Debt Proceeds	-	-	925,000	925,000	-		-	925,000	0%
Total Revenue	2,997,747	3,213,833	3,975,285	3,975,285	1,066,612		1,066,612	2,908,673	27%
Expenditures by Type									
Personnel									
Salaries & Wages	221,144	247,754	429,064	429,064	4,961	-	4,961	424,103	1%
Fringe Benefits	103,529	110,873	159,953	159,953	2,841	-	2,841	157,112	2%
Total Personnel	324,673	358,626	589,017	589,017	7,802	-	7,802	581,215	1%
Supplies	1,165,290	1,099,093	1,516,135	1,569,007	128,087	49,352	177,439	1,391,568	11%
Services & Charges									
Professional Services	-	249,700	-	-	-	-	-	-	-
Repairs & Maintenance	1,042,462	568,445	1,419,325	1,816,325	414,716	820,411	1,235,127	581,198	68%
Debt Service Principal	-	-	175,924	175,924	-	-	-	175,924	0%
Debt Service Interest & Fees	-	-	22,033	22,033	-	-	-	22,033	0%
Total Services & Charges	1,042,462	818,145	1,617,282	2,014,282	414,716	820,411	1,235,127	779,155	61%
Capital	-	15,800	925,000	925,000	-	688,008	688,008	236,992	74%
Total Expenditures	2,532,426	2,291,664	4,647,434	5,097,306	550,605	1,557,771	2,108,376	2,988,930	41%
Net Surplus / (Deficit)	465,321	922,169	(672,149)	(1,122,021)	516,008		(1,041,764)		
Beginning Cash Balance	650,402	1,126,297		2,042,332					
Cash Adjustments	10,574	(6,134)		-					
Ending Cash Balance	1,126,297	2,042,332		920,312	2,576,480				
Cash Reserves Target	-	-		-	-				

Cash Reserves Target
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.

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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
Revenue									
Intergov./ Shared Revenues	5,970,315	6,408,258	6,100,000	6,100,000	2,127,286		2,127,286	3,972,714	35%
Intergov./ Grants	-	123,272	-	-	-		-	-	-
Licenses & Permits	300	1,975	1,500	1,500	550		550	950	37%
Charges for Services	290,475	224,847	262,300	262,300	33,440		33,440	228,860	13%
Interest Earnings	52,340	33,222	19,920	19,920	7,607		7,607	12,313	38%
Debt Proceeds	1,778,948	890,000	1,700,000	1,700,000	-		-	1,700,000	0%
Other Income	56,716	41,861	6,000	6,000	38,331		38,331	(32,331)	639%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	62,654		62,654	125,309	33%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	1,850,000		1,850,000	3,700,000	33%
Total Revenue	13,235,863	11,373,598	13,827,683	13,827,683	4,119,868		4,119,868	9,707,815	30%
Expenditures by Fund									
Motor Vehicle Highway (#202)	8,356,994	9,972,287	10,197,235	11,823,651	3,899,427	941,842	4,841,269	6,982,383	41%
MVH Restricted (#266)	2,532,426	2,291,664	4,647,434	5,097,306	550,605	1,557,771	2,108,376	2,988,930	41%
Total Expenditures	10,889,419	12,263,951	14,844,669	16,920,957	4,450,032	2,499,613	6,949,645	9,971,313	41%
Expenditures by Activity									
Streets / Traffic & Lighting	9,686,646	10,943,687	12,964,770	14,501,095	3,743,097	2,421,629	6,164,726	8,336,370	43%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	2,419,862	706,935	77,984	784,919	1,634,943	32%
Total Expenditures	10,889,419	12,263,951	14,844,669	16,920,957	4,450,032	2,499,613	6,949,645	9,971,313	41%
Expenditures by Type									
Personnel									
Salaries & Wages	2,936,488	3,074,589	3,759,584	3,759,584	1,130,399	-	1,130,399	2,629,185	30%
Fringe Benefits	1,241,911	1,279,038	1,583,345	1,583,345	490,485	-	490,485	1,092,860	31%
Total Personnel	4,178,400	4,353,627	5,342,929	5,342,929	1,620,884	-	1,620,884	3,722,045	30%
Supplies	2,230,544	1,997,807	2,236,929	2,368,527	625,857	291,758	917,616	1,450,912	39%
Services & Charges									
Professional Services	255,097	639,109	700,000	1,239,963	437,166	73,333	510,499	729,464	41%
Printing & Advertising	194	771	2,950	3,142	192	181	373	2,769	12%
Utilities	44,364	41,299	51,856	51,856	24,040	-	24,040	27,816	46%
Repairs & Maintenance	1,742,208	1,205,803	2,111,850	2,522,707	806,625	823,693	1,630,317	892,390	65%
Education & Training	13,900	2,845	10,000	8,291	8,291	-	8,291	-	100%
Travel	2,210	-	5,000	8,000	5,105	-	5,105	2,895	64%
Other Services & Charges	161,862	102,368	149,210	146,569	1,122	571	1,693	144,876	1%
Debt Service Principal	590,097	874,648	1,129,822	1,129,822	307,868	-	307,868	821,954	27%
Debt Service Interest & Fees	28,674	39,036	74,541	74,541	13,702	-	13,702	60,839	18%
Total Services & Charges	2,838,607	2,905,881	4,235,229	5,184,891	1,604,111	897,778	2,501,888	2,683,003	48%
Operating Expenditures	9,247,550	9,257,315	11,815,087	12,896,347	3,850,852	1,189,536	5,040,388	7,855,960	39%
Capital	102,840	1,586,880	1,700,000	2,695,028	155,986	1,310,077	1,466,063	1,228,965	54%
Bad Debt	4,042	-	-	-	-	-	-	-	-
Interfund Allocations	1,534,987	1,419,756	1,329,582	1,329,582	443,194	-	443,194	886,388	33%
Total Expenditures	10,889,419	12,263,951	14,844,669	16,920,957	4,450,032	2,499,613	6,949,645	9,971,313	41%
Net Surplus / (Deficit)	2,346,444	(890,352)	(1,016,986)	(3,093,274)	(330,164)		(2,829,777)		
Beginning Cash Balance	5,393,605	7,734,117		6,814,748					
Cash Adjustments	(5,932)	(29,017)		-					
Ending Cash Balance	7,734,117	6,814,748		3,721,474	6,525,664				

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

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

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

Any amounts allocated in excess of the required 50% of distributions which remain in MVH Restricted at the end of the fiscal year must remain in MVH Restricted until expended for construction, reconstruction, or preservation.

City of South Bend, Indiana
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Fund Name	Local Road & Street					Fund Number	251		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	1,781,618	1,939,498	1,829,152	1,829,152	664,322		664,322	1,164,830	36%
Intergov./ Grants	101,082	670,528	947,000	947,000	-		-	947,000	0%
Interest Earnings	43,781	18,850	7,417	7,417	3,359		3,359	4,058	45%
Other Income	18,968	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,945,448	2,628,875	2,783,569	2,783,569	667,681		667,681	2,115,888	24%
Expenditures by Type									
Supplies	4,468	367,364	350,000	383,184	18,423	28,538	46,961	336,223	12%
Services & Charges									
Professional Services	200,078	459,207	1,170,000	1,492,455	116,804	1,163,309	1,280,113	212,342	86%
Repairs & Maintenance	795,967	534,977	250,000	168,494	40,846	127,648	168,494	-	100%
Other Services & Charges	2,094	8,202	-	-	-	-	-	-	-
Total Services & Charges	998,139	1,002,386	1,420,000	1,660,949	157,651	1,290,957	1,448,607	212,342	87%
Capital	1,552,078	543,198	300,000	612,767	65,557	252,505	318,062	294,705	52%
Interfund Transfers Out	1,000,000	2,000,000	1,000,000	1,000,000	350,100	-	350,100	649,900	35%
Total Expenditures	3,554,685	3,912,948	3,070,000	3,656,900	591,730	1,571,999	2,163,730	1,493,170	59%
Net Surplus / (Deficit)	(1,609,236)	(1,284,072)	(286,431)	(873,331)	75,950		(1,496,049)		
Cash Reserves Target									
Beginning Cash Balance	5,233,148	3,632,884		2,349,376					
Cash Adjustments	8,971	565		-					
Ending Cash Balance	3,632,884	2,349,376		1,476,045	2,448,752				
Cash Reserves Target	-	-		-					

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

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Fund Name	LOIT Special Distribution					Fund Number	257		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	144,097	-	-	-	-		-	-	-
Interest Earnings	1,257	1,469	543	543	326		326	217	60%
Other Income	-	1,500	-	-	-		-	-	-
Total Revenue	145,354	2,969	543	543	326		326	217	60%
Expenditures by Type									
Services & Charges									
Professional Services	17,856	3,762	-	-	-	-	-	-	-
Total Services & Charges	17,856	3,762	-	-	-	-	-	-	-
Capital	31,938	20,166	-	56,950	-	56,950	56,950	-	100%
Total Expenditures	49,793	23,927	-	56,950	-	56,950	56,950	-	100%
Net Surplus / (Deficit)	95,560	(20,958)	543	(56,407)	326		(56,624)		
Beginning Cash Balance	170,735	266,588		245,630			Cash Reserves Target		
Cash Adjustments	293	-		-			No reserve requirement - one-time distribution		
Ending Cash Balance	266,588	245,630		189,223	245,956		- spend down to zero		
Cash Reserves Target	-	-		-					
Fund Purpose:	<p>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).</p>								
Explanation of Revenue Sources:	<p>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.</p>								
Explanation of Expenditures and Significant Changes/Variations:	<p>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.</p>								

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Local Road & Bridge Grant	Fund Number	265
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	1,102,365	791,072	1,000,000	1,000,000	350,100		350,100	649,900	35%
Interest Earnings	7,642	4,832	1,049	1,049	826		826	223	79%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,522,365	1,000,000	1,000,000	1,000,000	350,100		350,100	649,900	35%
Total Revenue	2,632,372	1,795,904	2,001,049	2,001,049	701,026		701,026	1,300,023	35%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	1,691,081	2,482,521	2,000,000	2,923,443	210,545	504,570	715,115	2,208,327	24%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,691,081	2,482,521	2,000,000	2,923,443	210,545	504,570	715,115	2,208,327	24%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	1,691,081	2,482,521	2,000,000	2,923,443	210,545	504,570	715,115	2,208,327	24%
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Net Surplus / (Deficit)	941,291	(686,618)	1,049	(922,394)	490,481	(14,089)			
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Beginning Cash Balance	449,431	1,391,493		704,875					
Cash Adjustments	770	-		-					
Ending Cash Balance	1,391,493	704,875		(217,519)	1,195,356				
Cash Reserves Target	-	-		-					

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

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

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

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

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

City of South Bend, Indiana
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Fund Name	Major Moves Construction	Fund Number	412
Fund Type	Capital Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	668	84,756	-	-	-		-	-	-
Interest Earnings	17,411	9,556	3,481	3,481	2,635		2,635	846	76%
Other Income	493,328	493,328	493,328	493,328	246,664		246,664	246,664	50%
Total Revenue	511,407	587,639	496,809	496,809	249,299		249,299	247,510	50%

Expenditures by Type

Supplies	-	-	350,000	350,000	-	-	-	350,000	0%
Services & Charges									
Professional Services	108,890	57,027	-	489,238	44,689	444,549	489,238	-	100%
Repairs & Maintenance	44,201	-	450,000	450,000	-	-	-	450,000	0%
Total Services & Charges	153,090	57,027	450,000	939,238	44,689	444,549	489,238	450,000	52%
Capital	649,253	27,855	500,000	500,000	-	799	799	499,201	0%
Interfund Transfers Out	522,365	-	-	-	-	-	-	-	-
Total Expenditures	1,324,708	84,882	1,300,000	1,789,238	44,689	445,349	490,038	1,299,201	27%

Net Surplus / (Deficit)	(813,301)	502,758	(803,191)	(1,292,429)	204,610	(240,739)
Beginning Cash Balance	2,195,972	1,386,436		1,889,193		
Cash Adjustments	3,765	-		-		
Ending Cash Balance	1,386,436	1,889,193		596,764	2,093,803	
Cash Reserves Target	-	-		-	-	

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

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

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

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

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

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

City of South Bend, Indiana
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Fund Name	2021 Infrastructure Bond Capital					Fund Number	455		
Fund Type	Capital Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	-	21,221	-	-	5,032		5,032	(5,032)	-
Interfund Transfers In	-	8,601,026	-	-	-		-	-	-
Total Revenue	-	8,622,248	-	-	5,032		5,032	(5,032)	-
Expenditures by Type									
Capital	-	3,785,766	-	3,815,260	283,738	1,377,341	1,661,079	2,154,181	44%
Interfund Transfers Out	-	1,000,000	-	-	-		-	-	-
Total Expenditures	-	4,785,766	-	3,815,260	283,738	1,377,341	1,661,079	2,154,181	44%
Net Surplus / (Deficit)	-	3,836,482	-	(3,815,260)	(278,706)		(1,656,047)		
Beginning Cash Balance	-	-		3,836,482					
Cash Adjustments	-	-		-					
Ending Cash Balance	-	3,836,482		21,222	3,618,420				
Cash Reserves Target	-	-		-					

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

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

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

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

City of South Bend, Indiana
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Fund Name	Solid Waste Operations					Fund Number	610		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,656,106	6,092,214	6,398,200	6,398,200	2,138,060		2,138,060	4,260,140	33%
Interest Earnings	2,362	781	-	-	1,051		1,051	(1,051)	-
Other Income	98,540	49,951	45,000	45,000	63,019		63,019	(18,019)	140%
Interfund Transfers In	250,000	1,796,371	-	-	263,149		263,149	(263,149)	-
Total Revenue	6,007,008	7,939,316	6,443,200	6,443,200	2,465,280		2,465,280	3,977,921	38%
Expenditures by Type									
Personnel									
Salaries & Wages	1,151,775	1,116,262	1,294,255	1,294,255	399,091	-	399,091	895,164	31%
Fringe Benefits	491,924	450,803	625,177	625,177	165,652	-	165,652	459,525	26%
Total Personnel	1,643,699	1,567,066	1,919,432	1,919,432	564,744	-	564,744	1,354,689	29%
Supplies									
	328,387	314,035	448,120	449,050	104,866	39,412	144,278	304,772	32%
Services & Charges									
Printing & Advertising	504	4,106	5,193	5,193	-	-	-	5,193	0%
Repairs & Maintenance	1,156,210	1,249,530	1,030,000	1,030,000	533,751	-	533,751	496,249	52%
Education & Training	-	17,160	20,000	20,000	-	-	-	20,000	0%
Travel	-	-	9,900	9,900	-	-	-	9,900	0%
Other Services & Charges	1,163,619	1,126,780	1,206,884	1,299,253	382,746	738,483	1,121,229	178,024	86%
Debt Service Principal	-	250,000	-	-	-	-	-	-	-
Total Services & Charges	2,320,333	2,647,575	2,271,977	2,364,346	916,497	738,483	1,654,980	709,366	70%
Operating Expenditures	4,292,419	4,528,676	4,639,529	4,732,828	1,586,106	777,896	2,364,002	2,368,827	50%
Bad Debt	35,467	24,584	62,273	62,273	600,237	-	600,237	(537,964)	964%
Interfund									
Interfund Allocations	958,978	1,185,129	1,187,501	1,187,501	395,834	-	395,834	791,667	33%
Interfund Transfers Out	979,213	867,967	1,124,161	1,124,161	542,120	-	542,120	582,041	48%
Total Interfund	1,938,191	2,053,096	2,311,662	2,311,662	937,954	-	937,954	1,373,708	41%
Total Expenditures	6,266,076	6,606,356	7,013,464	7,106,763	3,124,297	777,896	3,902,193	3,204,571	55%
Net Surplus / (Deficit)	(259,069)	1,332,960	(570,264)	(663,563)	(659,016)		(1,436,912)		
Beginning Cash Balance	449,145	87,032		906,471					
Cash Adjustments	(103,044)	(513,522)		-					
Ending Cash Balance	87,032	906,471		242,908	576,237				
Cash Reserves Target	626,608	660,636		710,676					
								Cash Reserves Target	
								10% of Annual expenditures	

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

Personnel - The personnel budget includes the wages and benefits for twenty-five (25) full-time employees and a small budget for one (1) part-time employee. Rates for drivers have gone up significantly. | **Supplies** - The supplies budget includes fuel for the trash trucks, trash and yard waste totes, uniforms, and other small operating supplies. | **Services** - The repair & maintenance budget includes R&M for the trash trucks. The majority of the budget for other charges & services is for landfill costs (approx. \$1.2 million budgeted for 2022). Landfill costs have continued to increase as the volume of trash collected rises year after year. However, the City does not charge residents based on the volume of trash picked up so there is no additional revenue to help offset the increased costs. The City will continue to look for ways to be more efficient and/or raise more revenue. | **Capital** - Solid Waste's capital needs are tracked in a separate capital fund (#611). Funds are transferred to capital fund as needed for the payment of debt service payments for capital leases. The City purchases new trash trucks through 5-year capital leases.

City of South Bend, Indiana
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Fund Name	Solid Waste Capital	Fund Number	611
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	946	34	-	-	103		103	(103)	-
Debt Proceeds	375,000	758,270	1,430,000	1,430,000	-		-	1,430,000	0%
Interfund Transfers In	979,213	867,967	1,124,161	1,124,161	542,120		542,120	582,041	48%
Total Revenue	1,355,159	1,626,271	2,554,161	2,554,161	542,224		542,224	2,011,938	21%

Expenditures by Type									
Services & Charges									
Debt Service Principal	927,626	843,122	1,061,327	1,061,327	269,618	-	269,618	791,709	25%
Debt Service Interest & Fees	51,027	37,977	62,834	62,834	10,203	-	10,203	52,631	16%
Total Services & Charges	978,653	881,100	1,124,161	1,124,161	279,821	-	279,821	844,340	25%
Capital	53,416	354,135	1,430,000	2,209,135	758,270	1,294,726	2,052,996	156,139	93%
Total Expenditures	1,032,069	1,235,235	2,554,161	3,333,296	1,038,091	1,294,726	2,332,817	1,000,479	70%

Net Surplus / (Deficit)	323,090	391,036	-	(779,135)	(495,867)	(1,790,593)
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Beginning Cash Balance	64,925	388,126	779,163			<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	111	-	-							
Ending Cash Balance	388,126	779,163	28	283,295						
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.

City of South Bend, Indiana

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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
							Budget	Budget
							Balance	
Revenue								
Charges for Services	19,530,007	19,423,624	20,020,371	20,020,371	5,505,555		5,505,555	27%
Interest Earnings	29,477	28,409	15,362	15,362	15,635		15,635	102%
Other Income	30,256	23,582	20,000	20,000	92,057		92,057	460%
Interfund Allocation Reimb	1,788,327	1,856,424	1,414,701	1,414,701	471,567		471,567	33%
Interfund Transfers In	83,727	656,984	-	-	294,102		294,102	-
Total Revenue	21,461,793	21,989,022	21,470,434	21,470,434	6,378,915		6,378,915	30%
Expenditures by Type								
Personnel								
Salaries & Wages	3,387,258	3,192,897	3,894,196	3,894,196	1,210,711	-	1,210,711	31%
Fringe Benefits	1,442,985	1,353,254	1,764,581	1,764,581	532,731	1,701	534,431	30%
Total Personnel	4,830,243	4,546,151	5,658,777	5,658,777	1,743,441	1,701	1,745,142	31%
Supplies	1,266,625	1,039,704	1,531,847	1,912,196	626,040	313,374	939,414	49%
Services & Charges								
Professional Services	850,848	749,968	656,560	1,024,568	273,984	379,392	653,376	64%
Printing & Advertising	2,209	2,029	10,359	10,359	1,635	136	1,771	17%
Utilities	752,924	774,893	825,700	825,700	259,018	-	259,018	31%
Repairs & Maintenance	388,841	465,164	446,700	514,744	105,275	78,259	183,534	36%
Education & Training	10,322	20,142	32,675	33,875	2,882	1,600	4,482	13%
Travel	2,754	-	18,750	18,750	-	-	-	0%
Other Services & Charges	2,998,135	2,896,198	3,079,422	3,304,675	804,613	166,515	971,128	29%
Debt Service Principal	401,882	296,671	201,048	201,048	100,006	-	100,006	50%
Debt Service Interest & Fees	15,525	8,064	3,132	3,132	2,084	-	2,084	67%
Total Services & Charges	5,423,441	5,213,129	5,274,346	5,936,850	1,549,497	625,901	2,175,398	37%
Operating Expenditures	11,520,310	10,798,983	12,464,970	13,507,823	3,918,978	940,976	4,859,954	36%
Bad Debt	99,420	51,503	100,000	100,000	984,759	-	984,759	(884,759) 985%
Interfund								
Interfund Allocations	2,184,334	2,267,793	2,342,714	2,342,714	780,905	-	780,905	33%
PILOT	1,629,442	1,611,201	1,613,639	1,613,639	806,820	-	806,820	50%
Interfund Transfers Out	5,166,931	4,951,702	6,649,430	6,649,430	2,231,772	-	2,231,772	34%
Total Interfund	8,980,707	8,830,696	10,605,783	10,605,783	3,819,496	-	3,819,496	6,786,287 36%
Total Expenditures	20,600,437	19,681,182	23,170,753	24,213,606	8,723,233	940,976	9,664,210	14,549,396 40%
Net Surplus / (Deficit)	861,356	2,307,840	(1,700,319)	(2,743,172)	(2,344,319)		(3,285,295)	
Beginning Cash Balance	4,204,418	4,840,727		6,550,457				
Cash Adjustments	(225,047)	(598,110)		-				
Ending Cash Balance	4,840,727	6,550,457		3,807,285	4,936,474			
Cash Reserves Target	1,030,022	984,059		1,210,680				
							Cash Reserves Target	
							5% of Annual expenditures	

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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Fund Name	Water Works Capital	Fund Number	622
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	236,907	171,959	210,000	210,000	11,323		11,323	198,678	5%
Interest Earnings	51,626	50,372	2,173	2,173	13,272		13,272	(11,099)	611%
Other Income	9,568	11,040	-	-	-		-	-	-
Interfund Transfers In	3,862,000	3,373,000	3,987,000	3,971,704	1,329,000		1,329,000	2,642,704	33%
Total Revenue	4,160,101	3,606,371	4,199,173	4,183,877	1,353,595		1,353,595	2,830,283	32%

Expenditures by Type									
Services & Charges									
Professional Services	31,704	22,740	100,000	159,347	26,649	32,698	59,347	100,000	37%
Total Services & Charges	31,704	22,740	100,000	159,347	26,649	32,698	59,347	100,000	37%
Capital	726,784	1,511,591	8,887,000	12,575,940	275,899	4,839,588	5,115,486	7,460,454	41%
Bad Debt	-	(428)	-	-	-	-	-	-	-
Total Expenditures	758,488	1,533,903	8,987,000	12,735,287	302,547	4,872,286	5,174,833	7,560,454	41%

Net Surplus / (Deficit)	3,401,613	2,072,468	(4,787,827)	(8,551,410)	1,051,048		(3,821,238)		
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Beginning Cash Balance	4,187,432	7,652,044		9,672,979					
Cash Adjustments	62,999	(51,533)		-					
Ending Cash Balance	7,652,044	9,672,979		1,121,569	10,729,136				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

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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Fund Name	Water Works Customer Deposit	Fund Number	624
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	11,222	7,493	-	-	-		-	-	-
Total Revenue	11,222	7,493	-	-	-		-	-	-

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

Net Surplus / (Deficit)	(5,227)	-	-	-	-		-
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Beginning Cash Balance	1,287,448	1,263,319		1,279,314			Cash Reserves Target 100% cash reserves for customer deposits
Cash Adjustments	(18,903)	15,996		-			
Ending Cash Balance	1,263,319	1,279,314		1,279,314	1,283,549		
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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Fund Name	Water Works Sinking (Debt Service)	Fund Number	625
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	8,907	2,818	-	-	-		-	-	-
Interfund Transfers In	1,218,000	1,508,702	2,662,430	2,662,430	887,476		887,476	1,774,954	33%
Total Revenue	1,226,907	1,511,520	2,662,430	2,662,430	887,476		887,476	1,774,954	33%

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

Interfund Transfers Out	10,069	2,818	-	-	-	-	-	-	-
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Total Expenditures	1,511,205	1,513,843	2,662,430	2,662,430	500	-	500	2,661,930	0%
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Net Surplus / (Deficit)	(284,298)	(2,323)	-	-	886,976		886,976		
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Beginning Cash Balance	286,131	2,323		-					Cash Reserves Target
Cash Adjustments	491	-		-					
Ending Cash Balance	2,323	-		-	886,976				No reserve requirement
Cash Reserves Target	2,323	-		-					

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

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

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

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

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

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

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

Net Surplus / (Deficit)	(7,562)	4	-	-	2		2
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Beginning Cash Balance	1,427,971	1,422,800		1,422,804		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	2,390	-	-	-		
Ending Cash Balance	1,422,800	1,422,804	-	1,422,804	1,422,806	
Cash Reserves Target	1,422,800	1,422,804	-	1,422,804		

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

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

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

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Fund Name	Water Works Operations & Maintenance Reserve					Fund Number	629		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	25,426	17,168	-	-	-		-	-	-
Interfund Transfers In	16,931	-	-	15,296	15,296		15,296	-	100%
Total Revenue	42,357	17,168	-	15,296	15,296		15,296	-	100%
Expenditures									
Interfund Transfers Out	37,210	17,168	-	-	-	-	-	-	-
Total Expenditures	37,210	17,168	-	-	-	-	-	-	-
Net Surplus / (Deficit)	5,147	-	-	15,296	15,296		15,296		
Beginning Cash Balance	2,902,529	2,912,652		2,912,652					
Cash Adjustments	4,976	-		-					
Ending Cash Balance	2,912,652	2,912,652		2,927,948	2,927,948				
Cash Reserves Target	2,572,765	2,455,404		2,927,948					

Cash Reserves Target
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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Fund Name	Sewer Repair Insurance					Fund Number	640			
Fund Type	Enterprise Funds					Control	City Funds			
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Charges for Services	672,463	697,338	659,500	659,500	233,425		233,425	426,075	35%	
Interest Earnings	18,620	12,053	16,020	16,020	2,679		2,679	13,341	17%	
Other Income	-	-	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	48,167		48,167	(48,167)	-	
Total Revenue	691,083	709,391	675,520	675,520	284,271		284,271	391,249	42%	
Expenditures by Type										
Personnel										
Salaries & Wages	116,128	119,441	128,227	128,227	42,305	-	42,305	85,922	33%	
Fringe Benefits	51,106	52,566	55,297	55,297	19,867	-	19,867	35,430	36%	
Total Personnel	167,234	172,007	183,524	183,524	62,172	-	62,172	121,352	34%	
Supplies	26,545	34,659	65,500	65,500	13,587	6,965	20,552	44,948	31%	
Services & Charges										
Printing & Advertising	-	-	350	350	-	-	-	350	0%	
Repairs & Maintenance	507,227	422,857	401,000	401,000	160,501	8,743	169,244	231,756	42%	
Other Services & Charges	6,875	-	-	-	-	-	-	-	-	
Total Services & Charges	514,102	422,857	401,350	401,350	160,501	8,743	169,244	232,106	42%	
Operating Expenditures	707,880	629,522	650,374	650,374	236,260	15,708	251,968	398,406	39%	
Bad Debt	3,705	1,891	6,500	6,500	51,700	-	51,700	(45,200)	795%	
Interfund Allocations	84,511	91,901	96,195	96,195	32,065	-	32,065	64,130	33%	
Total Expenditures	796,097	723,314	753,069	753,069	320,024	15,708	335,733	417,336	45%	
Net Surplus / (Deficit)	(105,014)	(13,923)	(77,549)	(77,549)	(35,753)		(51,461)			
Beginning Cash Balance	2,173,605	2,052,857		2,003,861						
Cash Adjustments	(15,735)	(35,074)		-						
Ending Cash Balance	2,052,857	2,003,861		1,926,312	2,017,707					
Cash Reserves Target	199,024	180,829		188,267						
							Cash Reserves Target			
							25% of Annual expenditures			
Fund Purpose:										
This fund was established in 1980 (ordinance 6811-80) to account for the repair and/or replacement of private sewer connections. The Sewer Insurance program is funded by a monthly charge on City residents' sewer bills. The City is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires excavation work - a "dig". The program is set up so that the homeowner pays a maximum \$500 deductible toward the cost of the repair and the City pays the rest.										
Explanation of Revenue Sources:										
This fund collects a monthly charge on City residents' sewer bills. This fund also receives revenue from interest earned on the fund's cash balance.										
Explanation of Expenditures, Staffing, and Significant Changes/Variations:										
Personnel - The personnel budget includes the wages and benefits for two (2) full-time employees. Supplies - The supplies budget includes materials, uniforms, and other small operating supplies. Services - The repair & maintenance budget includes \$400k for outside contracted work and \$1,000 for R&M for equipment.										

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

	2020	2021	2022	2022	2022	2022	Total		Percent of Budget
	Actual	Actual	Adopted Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	
Revenue									
Charges for Services	36,969,565	38,772,010	38,398,950	38,398,950	13,563,704		13,563,704	24,835,246	35%
Interest Earnings	80,803	69,545	10,333	10,333	32,532		32,532	(22,199)	315%
Other Income	36,100	276,595	5,142	5,142	89,992		89,992	(84,850)	1750%
Interfund Allocation Reimb	446,759	449,895	463,761	463,761	154,587		154,587	309,174	33%
Interfund Transfers In	77,322	1,697,758	-	-	414,387		414,387	(414,387)	-
Total Revenue	37,610,549	41,265,804	38,878,186	38,878,186	14,255,203		14,255,203	24,622,984	37%

Expenditures by Division									
Sewers	5,816,750	6,803,434	6,687,529	7,989,049	3,437,188	1,111,392	4,548,580	3,440,469	57%
Concrete Crew	416,511	466,063	556,545	557,985	176,032	1,655	177,686	380,299	32%
Wastewater	33,360,472	29,353,258	32,667,861	35,630,625	11,505,363	2,338,649	13,844,012	21,786,612	39%
Organic Resources	1,587,652	1,326,459	1,508,008	1,548,840	481,613	75,432	557,045	991,795	36%
Total Expenditures	41,181,385	37,949,214	41,419,943	45,726,498	15,600,196	3,527,127	19,127,323	26,599,175	42%

Expenditures by Type									
Personnel									
Salaries & Wages	4,716,820	4,777,198	5,469,187	5,469,187	1,750,922	-	1,750,922	3,718,265	32%
Fringe Benefits	1,973,822	1,956,552	2,367,307	2,367,307	747,326	-	747,326	1,619,981	32%
Total Personnel	6,690,642	6,733,749	7,836,494	7,836,494	2,498,248	-	2,498,248	5,338,246	32%

Supplies	1,666,866	1,569,805	2,038,904	2,265,949	623,159	272,865	896,024	1,369,925	40%
Services & Charges									
Professional Services	849,692	399,309	210,000	1,815,767	238,637	1,408,850	1,647,487	168,279	91%
Printing & Advertising	849	1,623	6,749	6,749	322	297	619	6,130	9%
Utilities	1,101,420	1,160,652	1,322,556	1,322,556	473,145	-	473,145	849,411	36%
Repairs & Maintenance	1,455,801	1,677,510	2,115,850	2,794,159	593,271	195,638	788,910	2,005,249	28%
Education & Training	12,122	15,176	36,500	36,374	10,487	-	10,487	25,887	29%
Travel	6,202	356	38,000	39,500	4,834	2,351	7,185	32,315	18%
Other Services & Charges	2,439,052	3,157,093	2,079,655	3,847,106	276,249	1,630,821	1,907,070	1,940,036	50%
Debt Service Principal	514,260	294,414	188,483	188,483	93,755	-	93,755	94,728	50%
Debt Service Interest & Fees	16,278	7,815	2,936	2,936	1,954	-	1,954	982	67%
Total Services & Charges	6,395,675	6,713,948	6,000,729	10,053,629	1,692,655	3,237,957	4,930,612	5,123,017	49%

Operating Expenditures	14,753,183	15,017,502	15,876,127	20,156,072	4,814,062	3,510,822	8,324,883	11,831,188	41%
Capital	-	-	-	26,610	10,305	16,305	26,610	-	100%
Bad Debt	158,420	83,831	225,000	225,000	1,591,945	-	1,591,945	(1,366,945)	708%
Interfund									
Interfund Allocations	5,045,332	6,312,945	6,081,041	6,081,041	2,027,014	-	2,027,014	4,054,027	33%
PILO.T	4,592,349	4,543,120	4,465,686	4,465,686	2,232,843	-	2,232,843	2,232,843	50%
Interfund Transfers Out	16,032,102	11,991,816	14,772,089	14,772,089	4,924,028	-	4,924,028	9,848,061	33%
Total Interfund	26,269,783	22,847,881	25,318,816	25,318,816	9,183,885	-	9,183,885	16,134,931	36%
Total Expenditures	41,181,385	37,949,214	41,419,943	45,726,498	15,600,196	3,527,127	19,127,323	26,599,174	42%

Net Surplus / (Deficit)	(3,570,836)	3,316,590	(2,541,757)	(6,848,312)	(1,344,993)	-	(4,872,120)	-	-
Beginning Cash Balance	15,409,455	11,466,153		13,825,371					
Cash Adjustments	(372,465)	(957,372)		-					
Ending Cash Balance	11,466,153	13,825,371		6,977,059	13,616,276				
Cash Reserves Target	2,059,069	1,897,461		2,286,325					
							Cash Reserves Target		
							5% of Annual expenditures		

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

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

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

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Fund Name	Sewage Works Capital					Fund Number	642		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	547,367	539,730	339,000	339,000	34,962		34,962	304,038	10%
Interest Earnings	137,764	87,851	1,399	1,399	19,524		19,524	(18,125)	1396%
Other Income	17,342	24,656	-	-	-		-	-	-
Interfund Transfers In	7,911,000	5,946,370	3,693,000	3,843,553	1,381,553		1,381,553	2,462,000	36%
Total Revenue	8,613,472	6,598,607	4,033,399	4,183,952	1,436,039		1,436,039	2,747,913	34%
Expenditures by Type									
Services & Charges									
Professional Services	-	-	2,400,000	2,400,000	-	49,250	49,250	2,350,750	98%
Total Services & Charges	-	-	2,400,000	2,400,000	-	49,250	49,250	2,350,750	2%
Capital	4,248,134	6,048,729	8,293,000	12,214,348	2,167,905	2,187,761	4,355,666	7,858,682	36%
Bad Debt	-	(1,031)	-	-	-	-	-	-	-
Total Expenditures	4,248,134	6,047,698	10,693,000	14,614,348	2,167,905	2,237,011	4,404,916	10,209,432	30%
Net Surplus / (Deficit)	4,365,338	550,908	(6,659,601)	(10,430,396)	(731,866)		(2,968,878)		
Beginning Cash Balance	9,417,064	13,821,218		14,359,708					
Cash Adjustments	38,815	(12,418)		-					
Ending Cash Balance	13,821,218	14,359,708		3,929,312	13,876,255				
Cash Reserves Target	-	-		-	-				

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

2022 adopted budget includes:	
<p><u>Capital Equipment</u></p> <p>Wastewater:</p> <ul style="list-style-type: none"> • (1) Connect Van - \$30,000 • (1) Utility Cart - \$18,000 • (2) Portable Generators & Trailers - \$120,000 <p>Organic Resources:</p> <ul style="list-style-type: none"> • (3) Front End Loaders - \$310,000 <p>Sewers Division:</p> <ul style="list-style-type: none"> • (1) Excavator - \$300,000 • (1) Sewer Camera Truck - \$425,000 • (1) Truck-4WD/crew cab - \$60,000 • (2) Compressors - \$30,000 	<p><u>Capital Projects</u></p> <p>Wastewater Treatment Plant (WWTP) Upgrades:</p> <ul style="list-style-type: none"> • WWTP Plant/Secondary Projects - \$5.0 million • WWTP Secondary Plant Improvements - \$1.4 million • LTCP/CSO Tank Design WWTP - \$1.0 million <p>Sewers:</p> <ul style="list-style-type: none"> • Sewer Lining Projects - \$2.0 million

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Fund Name	Sewage Works Operations & Maintenance Reserve					Fund Number	643		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	48,416	32,719	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	48,416	32,719	-	-	-		-	-	-
Expenditures									
Interfund Transfers Out	71,004	32,719	-	-	-	-	-	-	-
Total Expenditures	71,004	32,719	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(22,588)	-	-	-	-		-		
Beginning Cash Balance	5,563,851	5,550,801		5,550,801					
Cash Adjustments	9,538	-		-					
Ending Cash Balance	5,550,801	5,550,801		5,550,801	5,550,801				
Cash Reserves Target	4,192,386	4,327,098		5,160,100					

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

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

Explanation of Revenue Sources:
If this fund's cash falls below the reserve requirement, the Sewage Works Operations Fund (#641) will transfer funds to increase the cash reserves.

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

Explanation of Expenditures and Significant Changes/Variations:
Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Sewage Works Operations Fund (#641).

In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 641 rather than transferring it.

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Fund Name	Sewage Sinking (Debt Service)	Fund Number	649
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	41,998	19,986	12,075	-	-		-	-	-
Debt Proceeds	5,743,815	14,339,893	-	-	-		-	-	-
Interfund Transfers In	8,110,581	7,845,090	11,079,089	11,107,089	3,721,028		3,721,028	7,386,061	34%
Total Revenue	13,896,394	22,204,969	11,091,164	11,107,089	3,721,028		3,721,028	7,386,061	34%

Expenditures by Type									
Services & Charges									
Debt Service Principal	11,716,557	20,236,844	8,699,185	8,699,185	-	-	-	8,699,185	0%
Debt Service Interest & Fees	1,948,613	1,779,749	2,379,904	2,407,904	29,850	-	29,850	2,378,054	1%
Total Services & Charges	13,665,170	22,016,593	11,079,089	11,107,089	29,850	-	29,850	11,077,239	0%
Interfund Transfers Out	-	1,509,210	-	-	-	-	-	-	-
Total Expenditures	13,665,170	23,525,803	11,079,089	11,107,089	29,850	-	29,850	11,077,239	0%

Net Surplus / (Deficit)	231,224	(1,320,833)	12,075	-	3,691,178	3,691,178
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Beginning Cash Balance	1,087,745	1,320,833	-	-		Cash Reserves Target No reserve requirement
Cash Adjustments	1,865	-	-	-		
Ending Cash Balance	1,320,833	-	-	3,691,178		
Cash Reserves Target	1,320,833	-	-	-		

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

Explanation of Revenue Sources:
This fund receives interfund transfers from the Sewage Works Operations Fund (#641) as needed to cover debt service obligations. This fund also receives revenue from interest earned on the fund's cash balance. Starting in 2022, interest earned on the cash balance in this fund will be subsequently transferred to the Sewage Works Operations Fund (#641).
In 2021, the City issued the 2021 Sewage Works Refunding Revenue Bonds to refund the 2009 Sewage Works State Revolving Loan Fund (SRF) Loan (debt schedule #70) and the 2011 Sewage Works Revenue Bonds (debt schedule #93). The par amount of the bonds were \$12,450,000 with a premium of \$1,889,893 a total of \$14,339,893. The funds were deposited into this fund to be used to pay off the 2009 and 2011 debt in December 2021.
Starting in 2022, interest earned on the cash balance in this fund will be subsequently transferred to the Sewage Works Operations Fund (#641).

Explanation of Expenditures and Significant Changes/Variations:
Current debt includes:
• 2012 Sewage Works Revenue Bonds - final payment December 1, 2032, (debt schedule #101)
• 2013A Sewage Works Revenue Bonds - final payment December 1, 2024, (debt schedule #105)
• 2015 Sewage Works Revenue Bonds, Refunding 2006 & 2007 - final payment December 1, 2025, (debt schedule #145)
• 2020 Sewage Works Revenue Bonds, Refunding 2010 - final payment December 1, 2030, (debt schedule #80)
• 2021 Sewage Works Revenue Bonds, Refunding 2009 & 2011 - final payment December 1, 2031 (debt schedule #219)
The 2020 Debt Service Principal and Interest expense was higher than usual due to the refunding of the 2010 Sewage Works Revenue Bonds. The proceeds from the issuance of the refunding were used to pay off of the original 2010 bonds. The payoff was \$5.49 million in principal and \$125k in interest. The refunding saved the City approximately \$1.4 million in principal and interest over the remaining life of the bonds.
The 2021 Debt Service Principal and Interest expense was higher than usual due to the refunding of the 2009 and 2011 debt. The proceeds from the issuance of the refunding were used to pay off of the original debt. The payoff was \$15.1 million in principal and \$323k in interest. The refunding saved the City approximately \$3.5 million in principal and interest over the remaining life of the bonds.

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Fund Name	Sewage Debt Service Reserve					Fund Number	653		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	20,901	271	36,647	36,647	-		-	36,647	0%
Interfund Transfers In	-	1,509,210	-	-	-		-	-	-
Total Revenue	20,901	1,509,481	36,647	36,647	-		-	36,647	0%
Expenditures by Type									
Interfund Transfers Out	322,566	1,749,971	-	-	-		-	-	-
Total Expenditures	322,566	1,749,971	-	-	-		-	-	-
Net Surplus / (Deficit)	(301,665)	(240,490)	36,647	36,647	-		-		
Beginning Cash Balance	4,291,915	3,990,250		3,749,760					
Cash Adjustments	-	-		-					
Ending Cash Balance	3,990,250	3,749,760		3,786,407	3,749,760				
Cash Reserves Target	3,990,250	3,749,760		3,786,407					

Cash Reserves Target
100% cash reserves per bond covenants

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

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

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

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Fund Name	Sewage Works Customer Deposit	Fund Number	654
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	4,641	4,446	-	-	-		-	-	-
Total Revenue	4,641	4,446	-	-	-		-	-	-

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

Net Surplus / (Deficit)	(1,677)	-	-	-	-		-
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Beginning Cash Balance	413,157	649,073		903,840		Cash Reserves Target 100% cash reserves for customer deposits
Cash Adjustments	237,593	254,768		-		
Ending Cash Balance	649,073	903,840		903,840	974,002	
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
Revenue									
Charges for Services	446,136	466,321	451,610	451,610	151,666		151,666	299,944	34%
Interest Earnings	4,176	2,322	2,244	2,244	388		388	1,856	17%
Interfund Transfers In	-	-	-	-	36,158		36,158	(36,158)	-
Total Revenue	450,312	468,643	453,854	453,854	188,212		188,212	265,642	41%
Expenditures by Type									
Personnel									
Salaries & Wages	56,338	40,726	83,136	83,136	7,970	-	7,970	75,167	10%
Fringe Benefits	4,376	3,115	6,360	6,360	702	-	702	5,659	11%
Total Personnel	60,714	43,841	89,496	89,496	8,671	-	8,671	80,826	10%
Supplies	4,764	3,980	7,250	7,250	-	-	-	7,250	0%
Services & Charges									
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Operating Expenditures	65,478	47,821	96,746	96,746	8,671	-	8,671	88,076	9%
Bad Debt	2,634	1,793	6,500	6,500	38,825	-	38,825	(32,325)	597%
Interfund									
Interfund Allocations	42,385	37,736	46,462	46,462	15,487	-	15,487	30,975	33%
Interfund Transfers Out	300,000	500,000	300,000	300,000	100,000	-	100,000	200,000	33%
Total Interfund	342,385	537,736	346,462	346,462	115,487	-	115,487	230,975	33%
Total Expenditures	410,497	587,350	449,708	449,708	162,983	-	162,983	286,726	36%
Net Surplus / (Deficit)	39,815	(118,707)	4,146	4,146	25,229		25,229		
Beginning Cash Balance	398,183	425,913		282,057					
Cash Adjustments	(12,085)	(25,149)		-					
Ending Cash Balance	425,913	282,057		286,203	333,713				
Cash Reserves Target	102,624	146,838		112,427					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

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

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

(Ord. No. 7895-88, § 1; Ord. No. 8023-89, § 1; Ord. No. 9641-05, § 1, 11-18-05)

Explanation of Revenue Sources:

Beginning in the fall 1989, the service charge per customer for this program was eighteen cents (\$0.18) per month per household. Starting January 1, 2006, the charge was increased to ninety-nine cents (\$0.99) per month per household. The charge is included on residents' utility bills. There are currently 37,638 customers who pay for this service.

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

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

The personnel budget includes the wages and benefits for the seasonal employees who perform the leaf pick-up work during the fall and spring. Interfund Transfers Out are for supervisory wages, supplies, fuel, vector repairs, and other expenses paid for by other funds. Currently, the leaf pickup program does not fund itself and the City has been spending down this fund's cash balance.

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

City of South Bend, Indiana
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Fund Name	Storm Sewer					Fund Number	667		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	1,037,898	1,064,337	1,147,200	1,147,200	342,883		342,883	804,317	30%
Intergov./ Grants	-	68,000	-	-	-		-	-	-
Interest Earnings	4,831	7,492	4,172	4,172	2,268		2,268	1,904	54%
Other Income	-	-	-	-	12,000		12,000	(12,000)	-
Interfund Transfers In	-	-	-	-	73,642		73,642	(73,642)	-
Total Revenue	1,042,729	1,139,829	1,151,372	1,151,372	430,793		430,793	720,579	37%
Expenditures by Type									
Services & Charges									
Professional Services	11,085	74,572	200,000	457,213	22,509	292,715	315,224	141,989	69%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,085	74,572	200,000	457,213	22,509	292,715	315,224	141,989	69%
Capital	90,050	436,855	824,000	1,814,243	1,581	1,075,967	1,077,548	736,695	59%
Bad Debt	3,186	175	-	-	75,687	-	75,687	(75,687)	-
Total Expenditures	104,322	511,602	1,024,000	2,271,456	99,776	1,368,682	1,468,458	802,997	65%
Net Surplus / (Deficit)	938,407	628,227	127,372	(1,120,084)	331,016		(1,037,666)		
Beginning Cash Balance	124,406	1,032,916		1,604,154					
Cash Adjustments	(29,898)	(56,988)		-					
Ending Cash Balance	1,032,916	1,604,154		484,070	1,988,253				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

The original storm water fee structure was a flat rate of \$2 per month for residential customers and \$5 per month for non-residential customers. The fee took effect on June 1, 2019. In August 2021, the Common Council passed ordinance no. 10797-21 to change the rates. Effective January 1, 2022, the residential flat rate remains \$2 per month however the non-residential rate will change as follows: Tier 1-\$5, Tier-2 \$8, Tier 3-\$10, Tier 4-\$16, and Tier 5-\$20. The ordinance allows for the storm water rates to increase incrementally from 2022 through 2025.

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Police State Seizures					Fund Number	216		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	4,678	22,670	5,000	5,000	741		741	4,259	15%
Interest Earnings	1,895	993	896	896	231		231	665	26%
Other Income	18	-	-	-	-		-	-	-
Interfund Transfers In	-	7,636	-	-	-		-	-	-
Total Revenue	6,591	31,299	5,896	5,896	972		972	4,924	16%
Expenditures by Type									
Services & Charges									
Education & Training	-	-	10,000	10,000	-	-	-	10,000	0%
Other Services & Charges	-	-	12,000	12,000	-	-	-	12,000	0%
Total Services & Charges	-	-	22,000	22,000	-	-	-	22,000	0%
Capital	31,753	71,043	22,500	22,500	-	-	-	22,500	0%
Total Expenditures	31,753	71,043	44,500	44,500	-	-	-	44,500	0%
Net Surplus / (Deficit)	(25,162)	(39,744)	(38,604)	(38,604)	972		972		
Beginning Cash Balance	238,323	213,569		173,825			Cash Reserves Target		
Cash Adjustments	409	-		-					
Ending Cash Balance	213,569	173,825		135,221	174,797				
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).								

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

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

Net Surplus / (Deficit)	883	82	(18,799)	(18,799)	(13,880)		(13,880)		
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Beginning Cash Balance	12,894	13,799		13,880		Cash Reserves Target			
Cash Adjustments	22	-		4,919					
Ending Cash Balance	13,799	13,880		-	-	No reserve requirement			
Cash Reserves Target	-	-		-					

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

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

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

City of South Bend, Indiana
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Fund Name	Law Enforcement Continuing Education					Fund Number	220		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	41,980	-	183,000	135,470		135,470	47,530	74%
Charges for Services	148,550	115,024	115,000	115,000	39,996		39,996	75,004	35%
Fines, Forfeitures, and Fees	92,751	89,648	101,200	101,200	40,553		40,553	60,647	40%
Interest Earnings	3,849	2,229	4,889	4,889	702		702	4,187	14%
Donations	2,000	500	1,000	1,000	-		-	1,000	0%
Other Income	11,555	2,970	-	-	1,232		1,232	(1,232)	-
Interfund Transfers In	-	73,512	352,373	352,373	218,182		218,182	134,191	62%
Total Revenue	258,705	325,862	574,462	757,462	436,135		436,135	321,327	58%
Expenditures by Type									
Supplies	62,084	193,652	137,000	263,199	60,297	46,813	107,109	156,089	41%
Services & Charges									
Professional Services	1,136	188	-	-	1,929	-	1,929	(1,929)	-
Education & Training	81,558	131,259	90,000	130,375	91,949	3,415	95,364	35,011	73%
Travel	20,646	28,840	51,500	36,745	20,002	9,880	29,882	6,863	81%
Other Services & Charges	31,421	69,045	59,250	34,250	23,911	40	23,951	10,299	70%
Total Services & Charges	134,762	229,333	200,750	201,370	137,791	13,335	151,126	50,244	75%
Capital	-	-	-	40,000	-	35,531	35,531	4,469	89%
Bad Debt	54	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	19,000	19,000	-	19,000	-	100%
Total Expenditures	196,900	422,985	337,750	523,568	217,088	95,678	312,766	210,802	60%
Net Surplus / (Deficit)	61,806	(97,123)	236,712	233,894	219,047		123,369		
Beginning Cash Balance	421,276	483,549		378,981			Cash Reserves Target		
Cash Adjustments	467	(7,445)		-					
Ending Cash Balance	483,549	378,981		612,875	625,490		25% of Annual expenditures		
Cash Reserves Target	49,225	105,746		130,892					
Fund Purpose:									
This fund was established (ordinance 6974-81) to fund the continuing education for the officers of the South Bend Police Department.									
Explanation of Revenue Sources:									
This fund is funded by fees from accident reports and fines for false alarm and loud noise ordinance violations. Starting in 2022, this fund will receive the following revenue sources previously accounted for in other police special revenue funds: state and federal grant revenue, charges for services from the enforcement courses offered to other police departments who pay a fee to attend the training (formerly in Fund #294), impound towing fees (formerly Fund #295), and donations for the Police K-9 unit (formerly in Fund #705). This fund also receives revenue from interest earned on the fund's cash balance. Previously, this fund received revenue from gun permit application fees; however, a change in State legislation eliminated this revenue source. Effective July 1, 2021, the City of South Bend and other municipalities can no longer charge a fee for processing gun permit applications. This change negatively impacts the South Bend Police Department as gun permit fees accounted for \$45k-\$60k in revenue in this fund annually.									
Explanation of Expenditures and Significant Changes/Variations:									
Expenditures include educational materials and equipment, conference and training registration, and travel costs for conferences/trainings. Starting in 2022, this fund will also account for grant related activities or grant funded purchases previously accounted for in other police special revenue funds.									

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Local Income Tax - Public Safety	Fund Number	249
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	9,703,297	9,391,746	8,826,957	9,168,554	2,901,700		2,901,700	6,266,854	32%
Interest Earnings	33,595	25,015	10,000	10,000	4,709		4,709	5,291	47%
Total Revenue	9,736,892	9,416,761	8,836,957	9,178,554	2,906,408		2,906,408	6,272,145	32%

Expenditures by Department									
Police Department	4,619,654	4,737,560	6,344,523	6,344,523	2,196,180	-	2,196,180	4,148,343	35%
Fire Department	4,330,886	4,880,453	6,344,524	6,344,524	2,196,180	-	2,196,180	4,148,344	35%
Total Expenditures	8,950,540	9,618,013	12,689,047	12,689,047	4,392,360	-	4,392,360	8,296,687	35%

Expenditures by Type									
Personnel									
Salaries & Wages	6,703,431	7,651,358	12,689,047	12,689,047	4,392,360	-	4,392,360	8,296,687	35%
Fringe Benefits	2,247,109	1,966,655	-	-	-	-	-	-	-
Total Personnel	8,950,540	9,618,013	12,689,047	12,689,047	4,392,360	-	4,392,360	8,296,687	35%
Total Expenditures	8,950,540	9,618,013	12,689,047	12,689,047	4,392,360	-	4,392,360	8,296,687	35%

Net Surplus / (Deficit)	786,352	(201,253)	(3,852,090)	(3,510,493)	(1,485,952)		(1,485,952)
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Beginning Cash Balance	3,253,787	4,045,717		3,844,465		Cash Reserves Target
Cash Adjustments	5,578	-		-		
Ending Cash Balance	4,045,717	3,844,465		333,972	2,358,513	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund was established in 2010 due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts. This fund can only be used to pay for Public Safety personnel wages and benefits. (Resolution 3980-09, Indiana Code IC 6-3.6-6-8)

Explanation of Revenue Sources:
This fund receives the Public Safety portion of the City's Local Income Tax (LIT) revenue distribution. The City adopted a special income tax of one quarter of one percent (0.25%) to be used solely for the salaries of public safety positions that were formerly paid by property taxes. Local income tax revenue distributions are determined annually by the Indiana Dept of Local Government Finance (DLGF). Local income tax revenue is distributed by St. Joseph County monthly.

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

City of South Bend, Indiana
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Fund Name	Police Take Home Vehicle	Fund Number	278
Fund Type	Internal Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,480	14,640	5,720	5,720	13,560		13,560	(7,840)	237%
Interest Earnings	5,998	4,038	5,434	5,434	932		932	4,502	17%
Total Revenue	11,478	18,678	11,154	11,154	14,492		14,492	(3,338)	130%

Expenditures by Type									
Services & Charges									
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Other Services & Charges	8,690	270	50,000	50,000	-	-	-	50,000	0%
Total Services & Charges	8,690	270	50,000	50,000	-	-	-	50,000	0%
Interfund Transfers Out	49,087	-	-	-	-	-	-	-	-
Total Expenditures	57,777	270	50,000	50,000	-	-	-	50,000	0%

Net Surplus / (Deficit)	(46,299)	18,408	(38,846)	(38,846)	14,492	14,492
Beginning Cash Balance	725,194	681,823		698,546		
Cash Adjustments	2,928	(1,685)		-		
Ending Cash Balance	681,823	698,546		659,700	713,038	
Cash Reserves Target	750,000	750,000		750,000		

Cash Reserves Target

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.

City of South Bend, Indiana
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Fund Name	Police Block Grants	Fund Number	280
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	36	24	-	-	2		2	(2)	-
Total Revenue	36	24	-	-	2		2	(2)	-

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

Net Surplus / (Deficit)	36	24	(4,338)	(4,338)	(4,162)		(4,162)
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Beginning Cash Balance	4,095	4,138		4,162		Cash Reserves Target
Cash Adjustments	7	-		176		
Ending Cash Balance	4,138	4,162		-		
Cash Reserves Target	-	-		-		

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

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

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

City of South Bend, Indiana
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Fund Name	Fire Department Capital					Fund Number	287		
Fund Type	Capital Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	0%
Charges for Services	2,514,908	1,905,360	1,837,850	1,837,850	493,011		493,011	1,344,839	27%
Fines, Forfeitures, and Fees	-	300	-	-	-		-	-	-
Interest Earnings	9,151	8,474	9,023	9,023	2,221		2,221	6,802	25%
Debt Proceeds	1,660,000	210,000	2,310,000	2,310,000	-		-	2,310,000	0%
Other Income	8,244	1,334	-	-	19,998		19,998	(19,998)	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	4,192,303	2,125,468	4,231,873	4,231,873	515,230		515,230	3,716,643	12%
Expenditures by Type									
Supplies	-	-	-	-	-		-	-	-
Services & Charges									
Debt Service Principal	343,971	662,651	1,132,508	1,132,508	184,358	-	184,358	948,150	16%
Debt Service Interest & Fees	31,114	36,120	82,708	82,708	8,109	-	8,109	74,599	10%
Total Services & Charges	375,085	698,771	1,215,216	1,215,216	192,467	-	192,467	1,022,749	16%
Capital	1,925,268	1,029,049	2,610,000	4,834,466	-	929,640	929,640	3,904,826	19%
Interfund Transfers Out	746,231	750,306	748,657	748,657	374,616	-	374,616	374,041	50%
Total Expenditures	3,046,584	2,478,126	4,573,873	6,798,339	567,083	929,640	1,496,723	5,301,616	22%
Net Surplus / (Deficit)	1,145,719	(352,658)	(342,000)	(2,566,466)	(51,853)		(981,493)		
Beginning Cash Balance	1,962,214	3,111,296		2,758,339					
Cash Adjustments	3,364	(300)		-					
Ending Cash Balance	3,111,296	2,758,339		191,873	2,706,486				
Cash Reserves Target	-	-		-					

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

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

Explanation of Revenue Sources:
In 2020, the interfund transfer from the EMS Operating Fund (#288) was replaced by payments from St Joseph County for the City providing EMS services. Revenue received from various grants for equipment or other capital is deposited here. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Capital spending includes Fire Department fleet needs as well as updates and repair & maintenance to Fire Department facilities. To keep the fleet within a serviceable life span, generally the City aims to purchase 2 pumper trucks every 3 years and an aerial apparatus every 5 years. The City also purchases or refurbishes an ambulance each year. The Fire Department also uses this fund to replace necessary equipment such as self contained briefing apparatus (SCBA), cardiac monitors, and turnout gear. | **Debt Service** - The principal and interest expense budgeted is for capital lease payments for vehicles and equipment purchased through 5-year capital leases. | **Interfund Transfers Out** includes transfers to debt service funds for principal and interest payments on two different bonds: 2013 EMS/Fire Station/Tower Bonds (final payment February 1, 2033, debt schedule #116) and 2018 General Obligation Bonds-Fire Station #9 (final payment January 15, 2038, debt schedule #168).

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Fund Name	Emergency Medical Services Operating					Fund Number	288		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	10,316	-	-	-	-		-	-	-
Other Income	797	-	-	-	-		-	-	-
Total Revenue	11,113	-	-	-	-		-	-	-
Expenditures by Type									
Supplies	1,468	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	1,292	-	-	-	-	-	-	-	-
Repairs & Maintenance	42,719	-	-	-	-	-	-	-	-
Education & Training	4,778	-	-	-	-	-	-	-	-
Other Services & Charges	50,224	-	-	-	-	-	-	-	-
Total Services & Charges	99,013	-	-	-	-	-	-	-	-
Bad Debt	4,722	-	-	-	-	-	-	-	-
Interfund Transfers Out	1,716,684	607,079	-	-	-	-	-	-	-
Total Expenditures	1,821,886	607,079	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(1,810,773)	(607,079)	-	-	-		-		
Beginning Cash Balance	2,520,160	607,079		-			Cash Reserves Target		
Cash Adjustments	(102,309)	-		-					
Ending Cash Balance	607,079	-		-			No reserve requirement		
Cash Reserves Target	-	-		-					

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

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

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Fund Name	Haz-Mat					Fund Number	289		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	-	10,000	10,000	-		-	10,000	0%
Interest Earnings	243	165	256	256	37		37	219	15%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	243	165	10,256	10,256	37		37	10,219	0%
Expenditures by Type									
Supplies	-	-	10,000	10,000	-	-	-	10,000	0%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	10,000	10,000	-	-	-	10,000	0%
Net Surplus / (Deficit)	243	165	256	256	37		37		
Beginning Cash Balance	27,647	27,937		28,102			Cash Reserves Target		
Cash Adjustments	47	-		-					
Ending Cash Balance	27,937	28,102		28,358	28,140				
Cash Reserves Target	-	-		2,500			25% of Annual expenditures		
Fund Purpose:									
This fund was established (ordinance 7748-87) to account for the monies generated by the South Bend Fire Department's response to hazardous materials incidents. The monies accumulated in this fund may be expended for the replacement, repair, or purchase of Haz-Mat equipment, for training and supplies and to defray the expense of Haz-Mat related activities. There are no budgeted positions in this fund, responses are made by firefighters of the South Bend Fire Department.									
Explanation of Revenue Sources:									
By ordinance, the South Bend Fire Department charges businesses for hazardous materials response. Funding is entirely dependent on the number of billable hazardous material responses in any given calendar year. This fund also receives revenue from interest earned on the fund's cash balance.									
Explanation of Expenditures and Significant Changes/Variations:									
In recent years, this fund has been used to purchase supplies for the Haz-Mat response team. No major expenditures are planned.									

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Fund Name	Indiana River Rescue					Fund Number	291		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	54,600	94,550	90,000	90,000	27,305		27,305	62,695	30%
Interest Earnings	2,955	1,993	2,991	2,991	474		474	2,517	16%
Other Income	-	1,300	-	-	-		-	-	-
Total Revenue	57,555	97,843	92,991	92,991	27,779		27,779	65,212	30%
Expenditures by Type									
Supplies	16,731	32,702	24,000	26,475	32,637	18,736	51,373	(24,898)	194%
Services & Charges									
Professional Services							-	-	-
Printing & Advertising	-	-	1,300	1,300	-	-	-	1,300	0%
Education & Training	425	13,608	9,000	9,000	2,545	2,839	5,384	3,616	60%
Travel	2,524	1,483	15,000	15,000	-	-	-	15,000	0%
Repairs & Maintenance	-	4,210	43,000	47,584	4,584	1,039	5,623	41,961	12%
Other Services & Charges	-	1,133	-	-	-	-	-	-	-
Total Services & Charges	2,949	20,433	68,300	72,884	7,129	3,878	11,007	61,877	15%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	19,679	53,135	92,300	99,359	39,766	22,614	62,380	36,979	63%
Net Surplus / (Deficit)	37,876	44,708	691	(6,368)	(11,987)		(34,601)		
Beginning Cash Balance	293,325	330,404		360,311			Cash Reserves Target		
Cash Adjustments	(797)	(14,800)		-					
Ending Cash Balance	330,404	360,311		353,943	354,425				
Cash Reserves Target	4,920	13,284		24,840			25% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for the maintenance and repair of rescue equipment and supplies for river rescue training. No major expenditures are planned.

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

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

Net Surplus / (Deficit)	-	-	(26,716)	(26,716)	(26,716)	(26,716)
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Beginning Cash Balance	26,716	26,716		26,716			Cash Reserves Target No reserve requirement
Cash Adjustments	-	-	-	-	-		
Ending Cash Balance	26,716	26,716	-	-	-		
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	Regional Police Academy	Fund Number	294
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	9,350	19,625	-	-	-		-	-	-
Interest Earnings	1,106	819	-	-	83		83	(83)	-
Total Revenue	10,456	20,444	-	-	83		83	(83)	-

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

Net Surplus / (Deficit)	7,299	20,344	(175,000)	(175,000)	(146,328)		(146,328)
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Beginning Cash Balance	118,481	125,984		146,328		Cash Reserves Target No reserve requirement
Cash Adjustments	203	-		28,672		
Ending Cash Balance	125,984	146,328		-		
Cash Reserves Target	-	-		-		

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

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

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

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Fund Name	COPS MORE Grant					Fund Number	295		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	180,998	103,213	-	-	-		-	-	-
Fines, Forfeitures, and Fees	6,919	7,312	-	-	-		-	-	-
Interest Earnings	594	432	-	-	30		30	(30)	-
Other Income	260	120	-	-	-		-	-	-
Total Revenue	188,771	111,077	-	-	30		30	(30)	-
Expenditures by Type									
Supplies	86,905	16,331	-	-	-	-	-	-	-
Services & Charges									
Other Services & Charges	12,317	6,214	-	-	-	-	-	-	-
Total Services & Charges	12,317	6,214	-	-	-	-	-	-	-
Capital	185,805	116,658	-	20,808	-	20,808	20,808	-	100%
Interfund Transfers Out	-	-	125,000	125,000	24,566	-	24,566	100,434	20%
Total Expenditures	285,026	139,203	125,000	145,808	24,566	20,808	45,375	100,434	31%
Net Surplus / (Deficit)	(96,255)	(28,126)	(125,000)	(145,808)	(24,536)		(45,345)		
Beginning Cash Balance	169,439	73,474		45,349			Cash Reserves Target		
Cash Adjustments	290	-		100,459			No reserve requirement		
Ending Cash Balance	73,474	45,349		-	20,813				
Cash Reserves Target	-	-		-					
Fund Purpose:	This fund was originally established (7015-82) to track the Community Oriented Police Program but has been expanded to track other federal grants related to the Police Department. In recent years, this fund has also been used to track donations and their associated expenditures.								
Explanation of Revenue Sources:	This fund received revenue from various Federal and State Grants. The Community-Oriented Policing Services (COPS) Office of the Department of Justice offers grants through the Making Officer Redeployment Effective (MORE) program. This fund also received revenue from impound towing fees.								
Explanation of Expenditures and Significant Changes/Variations:	Expenditures included grant related activities and grant funded purchases. In 2022, the cash balance in this fund will be transferred into the Law Enforcement Continuing Education Fund (#220) and this fund will be discontinued. Revenues and expenses previously accounted for in this fund will be accounted for in Fund #220.								

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Fund Name	Police Federal Drug Enforcement	Fund Number	299
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	-	57,919	25,000	70,000	70,027		70,027	(27)	100%
Interest Earnings	723	192	697	697	50		50	647	7%
Interfund Transfers In	-	-	-	19,000	19,000		19,000	-	100%
Total Revenue	723	58,110	25,697	89,697	89,077		89,077	620	99%

Expenditures by Type									
Supplies	-	-	6,000	6,000	-	6,385	6,385	(385)	106%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	31,000	-	22,500	22,500	-	-	-	22,500	0%
Interfund Transfers Out	-	81,148	-	-	-	-	-	-	-
Total Expenditures	31,000	81,148	28,500	28,500	-	6,385	6,385	22,115	22%

Net Surplus / (Deficit)	(30,277)	(23,037)	(2,803)	61,197	89,077		82,692
Cash Reserves							
Beginning Cash Balance	113,552	83,275		60,237		Cash Reserves Target	
Cash Adjustments	-	-		-		25% of Annual expenditures	
Ending Cash Balance	83,275	60,237		121,434	149,314		
Cash Reserves Target	7,750	20,287		7,125			

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

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

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

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Fund Name	2018 Fire Station #9 Bond Debt Service					Fund Number	350		
Fund Type	Debt Service Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interfund Transfers In	341,231	345,306	344,157	344,157	172,866		172,866	171,291	50%
Total Revenue	341,231	345,306	344,157	344,157	172,866		172,866	171,291	50%
Expenditures by Type									
Services & Charges									
Debt Service Principal	195,000	205,000	210,000	210,000	105,000	-	105,000	105,000	50%
Debt Service Interest & Fees	146,231	140,306	134,157	134,157	67,866	-	67,866	66,291	51%
Total Services & Charges	341,231	345,306	344,157	344,157	172,866	-	172,866	171,291	50%
Total Expenditures	341,231	345,306	344,157	344,157	172,866	-	172,866	171,291	50%
Net Surplus / (Deficit)	-	-	-	-	-		-		
Beginning Cash Balance	-	-		-					
Cash Adjustments	-	-		-					
Ending Cash Balance	-	-		-					
Cash Reserves Target	-	-		-					
						Cash Reserves Target			
						No reserve requirement			
Fund Purpose:	<p>This fund was established (ordinance 10590-18) to pay for the semi-annual payment of debt service principal and interest to the bondholders for the General Obligation Bonds, Series 2018 (debt schedule #168). The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%. The capital expenditures of this bond are tracked in the 2018 Fire Station #9 Bond Capital Fund (#451).</p>								
Explanation of Revenue Sources:	<p>This fund receives interfund transfers from the Fire Department Capital Fund (#287) in the amount of the debt service payments.</p>								
Explanation of Expenditures and Significant Changes/Variations:	<p>Debt service payments are due on January 15 and July 15. The final bond payment is due January 15, 2038.</p>								

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Fund Name	2018 Fire Station #9 Bond Capital	Fund Number	451
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,981	1,857	-	-	420		420	(420)	-
Total Revenue	2,981	1,857	-	-	420		420	(420)	-

Expenditures by Type	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Capital	89,311	-	-	-	-		-	-	-
Total Expenditures	89,311	-	-	-	-		-	-	-

Net Surplus / (Deficit)	(86,330)	1,857	-	-	420		420
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Beginning Cash Balance	399,877	314,233		316,090		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	686	-	-	-		
Ending Cash Balance	314,233	316,090	-	316,090	316,509	
Cash Reserves Target	-	-	-	-		

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

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

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

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

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Fund Name	Fire Pension						Fund Number	701		
Fund Type	Pension Trust Funds						Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of	
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.			
Revenue										
Intergov./ Shared Revenues	4,323,533	4,101,279	4,521,259	4,521,259	-		-	4,521,259	0%	
Interest Earnings	2,205	1,809	11	11	255		255	(244)	2314%	
Other Income	-	-	-	-	3,922		3,922	(3,922)	-	
Total Revenue	4,325,739	4,103,087	4,521,270	4,521,270	4,177		4,177	4,517,093	0%	
Expenditures by Type										
Personnel										
Salaries & Wages	4,205,078	4,131,672	4,576,038	4,576,038	1,368,295	-	1,368,295	3,207,743	30%	
Total Personnel	4,205,078	4,131,672	4,576,038	4,576,038	1,368,295	-	1,368,295	3,207,743	30%	
Supplies	-	-	100	100	-	-	-	100	0%	
Services & Charges										
Professional Services	3,500	3,500	6,000	6,000	-	3,500	3,500	2,500	58%	
Travel	-	-	350	350	-	-	-	350	0%	
Other Services & Charges	679	1,296	1,400	1,400	361	-	361	1,039	26%	
Total Services & Charges	4,179	4,796	7,750	7,750	361	3,500	3,861	3,889	50%	
Total Expenditures	4,209,256	4,136,468	4,583,888	4,583,888	1,368,657	3,500	1,372,157	3,211,732	30%	
Net Surplus / (Deficit)	116,482	(33,381)	(62,618)	(62,618)	(1,364,480)		(1,367,980)			
Beginning Cash Balance	336,501	453,561		420,180			Cash Reserves Target			
Cash Adjustments	577	-		-						
Ending Cash Balance	453,561	420,180		357,562	(944,300)		10% of Annual expenditures			
Cash Reserves Target	420,926	413,647		458,389						

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Police Pension					Fund Number	702			
Fund Type	Pension Trust Funds					Control	City Funds			
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of	
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.			
Revenue										
Intergov./ Shared Revenues	6,048,813	5,950,693	6,057,740	6,057,740	-		-	6,057,740	0%	
Interest Earnings	3,126	2,305	4,310	4,310	331		331	3,979	8%	
Other Income	6,284	4,119	2,000	2,000	1,527		1,527	473	76%	
Total Revenue	6,058,223	5,957,118	6,064,050	6,064,050	1,858		1,858	6,062,192	0%	
Expenditures by Type										
Personnel										
Salaries & Wages	6,186,554	5,958,435	6,049,340	6,049,340	2,014,752	-	2,014,752	4,034,588	33%	
Total Personnel	6,186,554	5,958,435	6,049,340	6,049,340	2,014,752	-	2,014,752	4,034,588	33%	
Supplies	-	-	-	-	-	-	-	-	-	
Services & Charges										
Professional Services	3,500	3,500	6,500	6,500	-	3,500	3,500	3,000	54%	
Travel	-	-	500	500	-	-	-	500	0%	
Other Services & Charges	945	829	1,400	1,400	328	-	328	1,072	23%	
Total Services & Charges	4,445	4,329	8,400	8,400	328	3,500	3,828	4,572	46%	
Total Expenditures	6,190,998	5,962,764	6,057,740	6,057,740	2,015,080	3,500	2,018,580	4,039,160	33%	
Net Surplus / (Deficit)	(132,776)	(5,646)	6,310	6,310	(2,013,222)		(2,016,722)			
Beginning Cash Balance	698,148	566,569		560,923						
Cash Adjustments	1,197	-		-						
Ending Cash Balance	566,569	560,923		567,233	(1,452,299)					
Cash Reserves Target	619,100	596,276		605,774						

Cash Reserves Target
10% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Police K-9 Unit					Fund Number	705		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	21	14	-	-	1		1	(1)	-
Donations	-	-	-	-	-		-	-	-
Total Revenue	21	14	-	-	1		1	(1)	-
Expenditures by Type									
Interfund Transfers Out	-	-	2,520	2,520	2,436	-	2,436	84	97%
Total Expenditures	-	-	2,520	2,520	2,436	-	2,436	84	97%
Net Surplus / (Deficit)	21	14	(2,520)	(2,520)	(2,435)		(2,435)		
Beginning Cash Balance	2,395	2,420		2,435				Cash Reserves Target	
Cash Adjustments	4	-		85				No reserve requirement	
Ending Cash Balance	2,420	2,435		-					
Cash Reserves Target	-	-		-					

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

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

Explanation of Expenditures and Significant Changes/Variations:
The donations are to be spent on supplies or services directly related to the Police K-9 unit. In 2022, the cash balance in this fund will be transferred into the Law Enforcement Continuing Education Fund (#220) and this fund will be discontinued. Revenues and expenses previously accounted for in this fund will be accounted for in Fund #220.

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Fund Name		Parks & Recreation					Fund Number		201	
Fund Type		Special Revenue Funds					Control		City Funds	
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Property Taxes	9,566,845	10,271,000	10,580,413	10,580,413	-	-	-	10,580,413	0%	
Intergov./ Shared Revenues	904,581	911,437	953,848	953,848	-	-	-	953,848	0%	
Intergov./ Grants	648,098	200,000	-	-	-	-	-	-	-	
Licenses & Permits	-	253	-	-	104	-	104	(104)	-	
Charges for Services	2,760,462	2,922,965	3,196,581	3,196,581	833,290	-	833,290	2,363,291	26%	
Fines, Forfeitures, and Fees	-	12	-	-	-	-	-	-	-	
Interest Earnings	7,167	20,758	50,000	50,000	6,551	-	6,551	43,449	13%	
Debt Proceeds	-	-	269,000	269,000	-	-	-	269,000	0%	
Donations	1,061,421	912,899	1,000,000	1,000,000	480,829	-	480,829	519,171	48%	
Other Income	127,858	132,135	314,941	314,941	314,941	94,370	94,370	220,571	30%	
Interfund Transfers In	800,000	1,232,541	119,221	119,221	39,741	-	39,741	79,480	33%	
Total Revenue	15,876,432	16,604,000	16,484,004	16,484,004	1,454,885		1,454,885	15,029,119	9%	
Expenditures by Division										
Park Administration	1,499,024	1,528,718	1,137,939	1,138,336	376,735	794	377,530	760,807	33%	
Park Maintenance	6,962,316	6,987,490	7,542,027	8,037,456	2,392,537	474,296	2,866,833	5,170,623	36%	
Golf Courses	1,501,398	1,700,799	1,831,495	1,839,260	509,909	78,390	588,299	1,250,961	32%	
Recreational Experiences	2,773,309	2,683,314	2,444,112	2,470,739	908,160	57,782	965,942	1,504,797	39%	
Community Programming	-	-	1,604,980	1,611,638	75,176	4,525	79,701	1,531,937	5%	
Development & Promotions	882,516	911,174	921,648	969,442	311,034	41,844	352,878	616,565	36%	
Park Projects & Capital	1,041,871	460,817	300,000	1,696,920	177,995	373,068	551,063	1,145,858	32%	
Potawatomi Zoo	700,000	701,965	701,803	701,803	350,601	350,000	700,601	1,202	100%	
Total Expenditures	15,360,434	14,974,277	16,484,004	18,465,596	5,102,146	1,380,700	6,482,846	11,982,750	35%	
Expenditures by Type										
Personnel										
Salaries & Wages	6,015,996	5,799,795	6,516,670	6,515,170	1,843,068	-	1,843,068	4,672,102	28%	
Fringe Benefits	2,133,462	2,037,827	2,319,980	2,321,480	715,556	-	715,556	1,605,924	31%	
Total Personnel	8,149,458	7,837,623	8,836,650	8,836,650	2,558,624		2,558,624	6,278,026	29%	
Supplies	1,173,909	1,372,042	1,514,568	1,563,323	459,726	220,300	680,026	883,297	43%	
Services & Charges										
Professional Services	192,616	114,458	324,780	120,705	52,192	-	52,192	68,513	43%	
Printing & Advertising	102,375	155,635	258,800	276,314	104,918	40,755	145,673	130,641	53%	
Utilities	790,831	930,114	781,304	780,304	310,753	-	310,753	469,551	40%	
Repairs & Maintenance	515,084	636,277	584,034	629,629	195,000	103,723	298,723	330,907	47%	
Education & Training	11,167	15,827	25,425	23,125	8,446	2,075	10,521	12,604	45%	
Travel	3,355	5,123	33,400	35,750	2,294	3,592	5,886	29,864	16%	
Grants & Subsidies	715,000	715,000	715,000	715,000	365,000	350,000	715,000	-	100%	
Other Services & Charges	685,769	565,456	684,573	965,511	181,133	179,186	360,319	605,192	37%	
Debt Service Principal	504,636	452,898	291,946	291,946	53,977	-	53,977	237,969	18%	
Debt Service Interest & Fees	47,338	31,020	34,076	34,076	11,071	-	11,071	23,005	32%	
Total Services & Charges	3,568,171	3,621,808	3,733,338	3,872,360	1,284,785	679,329	1,964,114	1,908,246	51%	
Operating Expenditures	12,891,538	12,831,473	14,084,556	14,272,333	4,303,135	899,630	5,202,765	9,069,569	36%	
Capital	1,030,272	474,790	569,000	2,362,815	188,862	481,070	669,932	1,692,883	28%	
Bad Debt	5,606	-	-	-	-	-	-	-	-	
Interfund										
Interfund Allocations	1,421,220	1,668,015	1,830,448	1,830,448	610,149	-	610,149	1,220,299	33%	
Interfund Transfers Out	11,799	-	-	-	-	-	-	-	-	
Total Interfund	1,433,019	1,668,015	1,830,448	1,830,448	610,149	-	610,149	1,220,299	33%	
Total Expenditures	15,360,434	14,974,277	16,484,004	18,465,596	5,102,146	1,380,700	6,482,846	11,982,751	35%	
Net Surplus / (Deficit)	515,998	1,629,723	-	(1,981,592)	(3,647,261)		(5,027,961)			
Beginning Cash Balance	3,649,543	4,156,004		5,865,858					Cash Reserves Target	
Cash Adjustments	(9,538)	80,130		-					25% of Annual expenditures	
Ending Cash Balance	4,156,004	5,865,858		3,884,266	2,333,676					
Cash Reserves Target	3,840,108	3,743,569		4,616,399						

Fund Purpose:

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

Explanation of Revenue Sources:

This fund's main source of revenue is property taxes. This fund also receives auto excise and commercial vehicle excise tax (intergovernmental shared revenues). Additional revenue is derived from charges for services such as pavilion rental, golf course fees, concessions, and fees for camps, leagues, fitness centers, and special events. In 2019, this fund received a donation of \$450,000 from the Pokagon Band of the Potawatomi. It will be received annually through 2023. The Regional Cities Grant of \$5 million dollars was completed in 2020. Interfund transfers from the Local Income Tax Certified Shares Fund (#404) help subsidize operations.

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

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

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Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	3,535	4,983	-	-	-		-	-	-
Interest Earnings	648	453	-	-	43		43	(43)	-
Donations	-	500	-	-	-		-	-	-
Total Revenue	4,183	5,936	-	-	43		43	(43)	-

Expenditures by Type									
Services & Charges									
Printing & Advertising	832	7,648	-	-	-	-	-	-	-
Total Services & Charges	832	7,648	-	-	-	-	-	-	-

Interfund Transfers Out	-	-	100,000	100,000	74,852	-	74,852	25,148	75%
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Total Expenditures	832	7,648	100,000	100,000	74,852	-	74,852	25,148	75%
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Net Surplus / (Deficit)	3,351	(1,712)	(100,000)	(100,000)	(74,809)		(74,809)		
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Beginning Cash Balance	73,045	76,521		74,809		Cash Reserves Target
Cash Adjustments	125	-		25,191		
Ending Cash Balance	76,521	74,809		-		
Cash Reserves Target	-	-		-		

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

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

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

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

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Fund Name	Morris PAC Self-Promotion					Fund Number	274		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	37,554	37,223	-	-	-		-	-	-
Interest Earnings	1,818	1,355	-	-	150		150	(150)	-
Total Revenue	39,372	38,578	-	-	150		150	(150)	-
Expenditures by Type									
Services & Charges									
Printing & Advertising	1,100	-	-	-	-		-	-	-
Total Services & Charges	1,100	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	410,000	410,000	264,160		264,160	145,840	64%
Total Expenditures	1,100	-	410,000	410,000	264,160		264,160	145,840	64%
Net Surplus / (Deficit)	38,272	38,578	(410,000)	(410,000)	(264,010)		(264,010)		
Beginning Cash Balance	186,839	225,432		264,010			Cash Reserves Target		
Cash Adjustments	320	-		145,990			No reserve requirement		
Ending Cash Balance	225,432	264,010		-	-				
Cash Reserves Target	-	-		-					
Fund Purpose:									
This fund was established (ordinance 10569-17) to account for the revenue and expenditures related to events and activities that the Morris Performing Arts Center self-promotes or self-sponsors.									
In 2022, the Morris Performing Arts Center's operations will be moved into an enterprise fund due to the nature of the Morris' activities. The revenue and expenditures previously accounted for in this fund will be moved to the newly created Morris Performing Arts Center Operations Fund (#602) and the remaining cash balance in this fund will be transferred to the new fund.									
Explanation of Revenue Sources:									
This fund received revenue from a ticket surcharge. The ticket surcharge fee is \$3.50 per ticket sold: \$1.50 deposited into the General Fund (#101), \$1.00 deposited into Morris PAC Self-Promotion Fund (#274), and \$1.00 deposited into Morris PAC Capital Fund (#416). This fund also received revenue from interest earned on the fund's cash balance.									
Explanation of Expenditures and Significant Changes/Variations:									
Expenditures were for marketing and advertising for the Morris Performing Arts Center.									

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Fund Name	2017 Parks Bond Debt Service					Fund Number	312		
Fund Type	Debt Service Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	1,087,915	1,116,956	1,100,842	1,100,842	-		-	1,100,842	0%
Intergov./ Shared Revenues	63,774	68,319	48,786	48,786	-		-	48,786	0%
Interest Earnings	(244)	500	1,176	1,176	105		105	1,071	9%
Total Revenue	1,151,444	1,185,775	1,150,804	1,150,804	105		105	1,150,699	0%
Expenditures by Type									
Services & Charges									
Debt Service Principal	785,000	825,000	830,000	830,000	400,000	-	400,000	430,000	48%
Debt Service Interest & Fees	387,965	364,190	339,368	339,368	172,683	-	172,683	166,686	51%
Total Services & Charges	1,172,965	1,189,190	1,169,368	1,169,368	572,683	-	572,683	596,686	49%
Total Expenditures	1,172,965	1,189,190	1,169,368	1,169,368	572,683	-	572,683	596,686	49%
Net Surplus / (Deficit)	(21,521)	(3,415)	(18,564)	(18,564)	(572,578)		(572,578)		
Beginning Cash Balance	208,740	187,578		184,163					Cash Reserves Target
Cash Adjustments	358	-		-					
Ending Cash Balance	187,578	184,163		165,599	(388,415)				No reserve requirement
Cash Reserves Target	-	-		-					
Fund Purpose:	<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>								
Explanation of Revenue Sources:	<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>								
Explanation of Expenditures and Significant Changes/Variations:	<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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Fund Name	Coveleski Stadium Capital					Fund Number	401			
Fund Type	Capital Funds					Control	City Funds			
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Charges for Services	-	-	25,000	25,000	274		274	24,727	1%	
Interest Earnings	144	58	109	109	1		1	108	1%	
Total Revenue	144	58	25,109	25,109	274		274	24,835	1%	
Expenditures by Type										
Services & Charges										
Repairs & Maintenance	15,099	10,183	25,000	25,715	6,962	2,732	9,694	16,022	38%	
Total Services & Charges	15,099	10,183	25,000	25,715	6,962	2,732	9,694	16,022	38%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	15,099	10,183	25,000	25,715	6,962	2,732	9,694	16,022	38%	
Net Surplus / (Deficit)	(14,955)	(10,125)	109	(606)	(6,688)		(9,419)			
Beginning Cash Balance	25,850	11,685		814						
Cash Adjustments	790	(746)		-						
Ending Cash Balance	11,685	814		208	(5,873)					
Cash Reserves Target	-	-		-						
							Cash Reserves Target			
							No reserve requirement - Capital fund - spend down to zero			
Fund Purpose:										
This fund was established (ordinance 7492-85) to account for minor capital improvements for Four Winds Field at Coveleski Stadium, located in downtown South Bend. The fund is administered by the Department of Venues, Parks & Arts.										
Explanation of Revenue Sources:										
Revenues are in the form of compensation received by the City based on stadium attendance.										
Explanation of Expenditures and Significant Changes/Variations:										
Planned expenditures are for painting, landscaping, and mechanical upgrades.										

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Fund Name	Professional Sports Convention Development Area					Fund Number	413		
Fund Type	Capital Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	-	775,414	1,500,000	1,500,000	865,570		865,570	634,430	58%
Interest Earnings	-	218	-	-	1,017		1,017	(1,017)	-
Total Revenue	-	775,632	1,500,000	1,500,000	866,587		866,587	633,413	58%
Expenditures by Type									
Capital	-	-	1,500,000	2,304,900	991,025	43,725	1,034,750	1,270,150	45%
Total Expenditures	-	-	1,500,000	2,304,900	991,025	43,725	1,034,750	1,270,150	45%
Net Surplus / (Deficit)	-	775,632	-	(804,900)	(124,438)		(168,163)		
Beginning Cash Balance	-	-		775,632					
Cash Adjustments	-	-		-					
Ending Cash Balance	-	775,632		(29,268)	666,403				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

The Indiana Department of Revenue collects a portion of state sales tax and income taxes (covered taxes) generated in the professional sports convention development area (PSCDA). The taxes are remitted on a monthly basis to St. Joseph County which remits it to the City of South Bend. The maximum amount of covered taxes that may be captured in the PSCDA is \$2 million per year per IC 36-7-31.8-10(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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Fund Name	Morris Performing Arts Center Capital					Fund Number	416		
Fund Type	Capital Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	-	-	500,000	-	-		-	-	-
Charges for Services	37,554	37,223	85,000	-	-		-	-	-
Interest Earnings	3,981	1,057	6,811	6,811	2,539		2,539	4,272	37%
Debt Proceeds	-	-	-	6,501,890	6,501,890		6,501,890	-	100%
Interfund Transfers In	175,579	1,800,000	-	-	-		-	-	-
Total Revenue	217,114	1,838,280	591,811	6,508,701	6,504,429		6,504,429	4,272	100%
Expenditures by Type									
Supplies	-	14,811	25,000	25,000	-	-	-	25,000	0%
Services & Charges									
Professional Services	-	-	-	34,910	10,295	19,705	30,000	4,910	86%
Printing & Advertising	-	90	-	-	-	-	-	-	-
Repairs & Maintenance	90,471	-	25,000	25,000	-	-	-	25,000	0%
Debt Service Interest & Fees	-	-	-	359,274	359,274	-	359,274	-	100%
Total Services & Charges	90,471	90	25,000	419,184	369,569	19,705	389,274	29,910	93%
Capital	346,394	113,550	-	8,031,800	101,230	6,775,010	6,876,240	1,155,560	86%
Total Expenditures	436,865	128,451	50,000	8,475,984	470,799	6,794,715	7,265,513	1,210,470	86%
Net Surplus / (Deficit)	(219,751)	1,709,829	541,811	(1,967,283)	6,033,630		(761,084)		
Beginning Cash Balance	422,125	203,098		1,912,926					
Cash Adjustments	724	-		-					
Ending Cash Balance	203,098	1,912,926		(54,357)	7,946,556				
Cash Reserves Target	-	-		-					

Cash Reserves Target
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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Fund Name	Palais Royale Historic Preservation					Fund Number	450		
Fund Type	Capital Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	6,477	12,078	8,000	8,000	2,020		2,020	5,980	25%
Interest Earnings	617	493	247	247	125		125	122	51%
Total Revenue	7,094	12,571	8,247	8,247	2,145		2,145	6,102	26%
Expenditures by Type									
Services & Charges									
Repairs & Maintenance	34,160	-	35,000	35,000	-	-	-	35,000	0%
Total Services & Charges	34,160	-	35,000	35,000	-	-	-	35,000	0%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	34,160	-	35,000	35,000	-	-	-	35,000	0%
Net Surplus / (Deficit)	(27,066)	12,571	(26,753)	(26,753)	2,145		2,145		
Beginning Cash Balance	107,792	80,911		93,481					
Cash Adjustments	185	-		-					
Ending Cash Balance	80,911	93,481		66,728	95,626				
Cash Reserves Target	-	-		-					
								Cash Reserves Target	
								No reserve requirement	
Fund Purpose:	This fund was established (ordinance 9706-06) for the sole purpose of assisting with the continued historic preservation, maintenance and repair of the Palais Royale building and related facilities.								
Explanation of Revenue Sources:	This fund receives a 2% percent historic preservation charge assessed on all services provided in connection with the use and rental of Palais Royale facilities from functions held at the Palais (excluding fund raising events presented by not-for-profits). This fund also receives revenue from interest earned on the fund's cash balance.								
Explanation of Expenditures and Significant Changes/Variations:	Repairs/improvements needed include wall repairs (interior and exterior), including painting, light fixtures, etc.								

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Fund Name	Zoo Bond Capital					Fund Number	453		
Fund Type	Capital Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	293	-	-	-	23		23	(23)	-
Debt Proceeds	-	-	-	5,891,800	5,891,800		5,891,800	-	100%
Total Revenue	293	-	-	5,891,800	5,891,823		5,891,823	(23)	100%
Expenditures by Type									
Services & Charges									
Debt Service Interest & Fees	-	-	-	318,188	318,188	-	318,188	-	100%
Total Services & Charges	-	-	-	318,188	318,188	-	318,188	-	100%
Capital	121,222	-	-	5,573,613	-	-	-	5,573,613	0%
Total Expenditures	121,222	-	-	5,891,800	318,188	-	318,188	5,573,613	5%
Net Surplus / (Deficit)	(120,929)	-	-	-	5,573,636		5,573,636		
Beginning Cash Balance	120,929	-	-	-			Cash Reserves Target		
Cash Adjustments	-	-	-	-			No reserve requirement - Bond capital fund -		
Ending Cash Balance	-	-	-	-	5,573,636		spend down to zero		
Cash Reserves Target	-	-	-	-					

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	2017 Parks Bond Capital					Fund Number	471		
Fund Type	Capital Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Interest Earnings	72,162	31,461	-	4,801	5,585		5,585	(784)	116%
Total Revenue	72,162	31,461	-	4,801	5,585		5,585	(784)	116%
Expenditures by Series									
Supported by Interest Earned	-	-	-	500,000	-	-	-	500,000	0%
Series A - Howard Park	73,054	-	-	-	-	-	-	-	-
Series B - St. Louis Street	6,643	-	-	27,752	1,600	12,199	13,799	13,953	50%
Series C - Colfax-Seitz	-	821,301	-	191,031	178,410	8,688	187,099	3,932	98%
Series D - Howard-Farmers	1,071,889	104,566	-	3,500	-	-	-	3,500	0%
Series E - Miami-Twyckenham	685,828	97,564	-	33,483	-	-	-	33,483	0%
Series F - Seitz Park	-	-	-	1,088,451	-	1,085,400	1,085,400	3,051	100%
Series G - East Race	22,320	2,230	-	1,277,354	-	1,277,354	1,277,354	-	100%
Series H - Pinhook Park	454,571	471,842	-	81,227	-	-	-	81,227	0%
Series I - Other Park Improv.	109,488	66,543	-	110,358	376	1,074	1,450	108,908	1%
Series J - Pinhook Connect	755,805	127,248	-	41,811	-	-	-	41,811	0%
Series K - Future Projects	47,423	3,917	-	909,560	35,125	271,840	306,965	602,595	34%
Total Expenditures	3,227,021	1,695,211	-	4,264,527	215,512	2,656,555	2,872,067	1,392,460	67%
Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	6,464	-	-	-	6,464	0%
Total Services & Charges	-	-	-	6,464	-	-	-	6,464	0%
Capital	3,227,021	1,695,211	-	4,258,063	215,512	2,656,555	2,872,067	1,385,996	67%
Total Expenditures	3,227,021	1,695,211	-	4,264,527	215,512	2,656,555	2,872,067	1,392,460	67%
Net Surplus / (Deficit)	(3,154,859)	(1,663,750)	-	(4,259,726)	(209,927)		(2,866,482)		
Beginning Cash Balance	9,062,798	5,926,118		4,259,726					
Cash Adjustments	18,179	(2,642)		-					
Ending Cash Balance	5,926,118	4,259,726		4,084,924					
Cash Reserves Target	-	-		-					
Cash Reserves Target									
No reserve requirement - Bond capital fund -								spend down to zero	
Fund Purpose:	<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 & 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>								
Explanation of Revenue Sources:	<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>								
Explanation of Expenditures and Significant Changes/Variations:	<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 & 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
Revenue									
Charges for Services	844,835	905,346	913,300	913,300	270,114		270,114	643,186	30%
Fines, Forfeitures, and Fees	38,862	45,810	50,000	50,000	11,345		11,345	38,655	23%
Interest Earnings	8,089	4,803	2,495	2,495	1,183		1,183	1,312	47%
Other Income	2,468	71	-	-	-		-	-	-
Total Revenue	894,253	956,029	965,795	965,795	282,642		282,642	683,153	29%
Expenditures by Subdivisions									
Parking Enforcement	71,212	3,992	738	1,038	466	-	466	572	45%
Parking General Operations	40,118	435,881	527,193	579,121	167,493	2,946	170,439	408,683	29%
Main Street Garage	638,343	109,357	213,469	309,407	67,554	101,628	169,183	140,224	55%
Leighton Plaza Garage	478,042	108,032	202,274	271,422	74,357	93,876	168,233	103,189	62%
Wayne Street Garage	307,837	67,306	148,444	252,507	65,670	103,950	169,620	82,887	67%
Eddy St Commons Garage	10,511	-	-	-	-	-	-	-	-
Total Expenditures	1,546,063	724,568	1,092,118	1,413,495	375,540	302,400	677,940	735,555	48%
Expenditures by Type									
Personnel									
Other Personnel Costs	-	172,990	295,100	295,100	76,885	-	76,885	218,215	74%
Total Personnel	-	172,990	295,100	295,100	76,885	-	76,885	218,215	74%
Supplies	-	21,389	30,000	31,699	6,253	1,321	7,574	24,125	24%
Services & Charges									
Professional Services	490,335	164,606	104,900	116,114	13,445	1,625	15,070	101,044	13%
Utilities	100,720	101,784	131,000	131,000	38,925	-	38,925	92,075	30%
Repairs & Maintenance	237,452	63,496	156,000	176,783	25,402	21,980	47,383	129,400	27%
Other Services & Charges	16,358	24,276	22,200	22,237	5,045	-	5,045	17,192	23%
Total Services & Charges	844,864	354,162	414,100	446,134	82,817	23,605	106,423	339,711	24%
Operating Expenditures	844,864	548,541	739,200	772,933	165,955	24,926	190,881	582,051	25%
Capital	576,152	14,248	190,000	477,644	155,279	277,474	432,753	44,892	91%
Bad Debt	730	41	-	-	-	-	-	-	-
Interfund Allocations	124,317	161,738	162,918	162,918	54,306	-	54,306	108,612	33%
Total Expenditures	1,546,063	724,568	1,092,118	1,413,495	375,540	302,400	677,940	735,555	48%
Net Surplus / (Deficit)	(651,810)	231,462	(126,323)	(447,700)	(92,898)		(395,298)		
Beginning Cash Balance	1,326,253	674,268		907,380					
Cash Adjustments	(175)	1,650		-					
Ending Cash Balance	674,268	907,380		459,680	816,562				
Cash Reserves Target	386,516	181,142		353,374					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Starting in 2021, parking garage operations are under outside contract with ASM Global. Wages and benefits for parking garage employees and supplies for the garages will be paid for by the City directly rather than through a management fee. | **Personnel** - Includes the wages and benefits for parking garage employees who are hired and managed by ASM Global. | **Supplies** - Includes building R&M supplies, uniforms, small tools & equipment, cleaning supplies, and office supplies. | **Services** - The professional services budget is for the management contract with ASM. The utilities budget includes the cost of electric and water for the parking garages. Other services & charges includes elevator permits and credit card processing fees. | **Capital** - There are many capital improvement needs. The forecast shows a smaller capital budget than in prior years due to revenue remaining fairly flat. | **Interfund Allocation** - This fund reimburses the Morris Performing Arts Center Division (Fund #602) for 100% of costs of wages and benefits for the Manager-Facility Operations 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
Revenue									
Charges for Services	-	-	987,000	987,000	304,950		304,950	682,050	31%
Interest Earnings	-	-	4,657	4,657	657		657	4,000	14%
Other Income	-	-	12,500	12,500	14,550		14,550	(2,050)	116%
Interfund Allocation Reimb	-	-	89,450	89,450	29,817		29,817	59,633	33%
Interfund Transfers In	-	-	1,110,000	1,110,000	939,012		939,012	170,988	85%
Total Revenue	-	-	2,203,607	2,203,607	1,288,986		1,288,986	914,621	58%
Expenditures by Subdivisions									
Morris Performing Arts Center	-	-	1,613,579	1,613,579	420,963	32,560	453,523	1,160,056	28%
Events Promotion	-	-	70,000	70,000	-	-	-	70,000	0%
Total Expenditures	-	-	1,683,579	1,683,579	420,963	32,560	453,523	1,230,056	27%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	500,702	500,702	171,059	-	171,059	329,643	34%
Fringe Benefits	-	-	228,225	228,225	69,072	-	69,072	159,153	30%
Total Personnel	-	-	728,927	728,927	240,131	-	240,131	488,796	33%
Supplies	-	-	25,000	25,000	9,408	294	9,703	15,297	39%
Services & Charges									
Professional Services	-	-	200,000	200,500	3,084	15,000	18,084	182,416	9%
Printing & Advertising	-	-	200,000	200,000	21,995	4,305	26,299	173,701	13%
Utilities	-	-	139,100	139,100	39,547	-	39,547	99,554	28%
Repairs & Maintenance	-	-	98,500	96,500	8,556	4,755	13,311	83,189	14%
Education & Training	-	-	4,500	4,500	1,614	1,000	2,614	1,886	58%
Travel	-	-	4,500	6,000	4,139	3,020	7,159	(1,159)	119%
Other Services & Charges	-	-	20,350	20,350	4,922	4,186	9,108	11,242	45%
Total Services & Charges	-	-	666,950	666,950	83,856	32,266	116,122	550,829	17%
Operating Expenditures	-	-	1,420,877	1,420,877	333,396	32,560	365,956	1,054,922	26%
Interfund									
Interfund Allocations	-	-	262,702	262,702	87,567	-	87,567	175,135	33%
Total Interfund	-	-	262,702	262,702	87,567	-	87,567	175,135	33%
Total Expenditures	-	-	1,683,579	1,683,579	420,963	32,560	453,523	1,230,057	27%
Net Surplus / (Deficit)	-	-	520,028	520,028	868,023		835,463		
Beginning Cash Balance	-	-		-			Cash Reserves Target		
Cash Adjustments	-	-		-					
Ending Cash Balance	-	-		520,028	873,079				
Cash Reserves Target	-	-		168,358			10% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Historical Revenue by Fund									
General Fund (#101)	419,160	1,736,453	-	-	54,878		54,878	(54,878)	-
Morris Marketing (#273)	4,183	5,936	-	-	43		43	(43)	-
Morris Self-Promotion (#274)	39,372	38,578	-	-	150		150	(150)	-
Morris Operations Fund (#602)	-	-	2,203,607	2,203,607	1,288,986		1,288,986	914,621	58%
Total Revenue	462,715	1,780,967	2,203,607	2,203,607	1,344,057		1,344,057	859,550	61%
Revenue									
Intergov./ Grants	-	992,163	-	-	-		-	-	-
Charges for Services	358,834	696,886	987,000	987,000	304,950		304,950	682,050	31%
Interest Earnings	2,466	1,808	4,657	4,657	850		850	3,807	18%
Donations	-	500	-	-	-		-	-	-
Other Income	5,930	2,864	12,500	12,500	69,428		69,428	(56,928)	555%
Interfund Allocation Reimb	40,118	86,746	89,450	89,450	29,817		29,817	59,633	33%
Interfund Transfers In	55,367	-	1,110,000	1,110,000	939,012		939,012	170,988	85%
Total Revenue	462,715	1,780,967	2,203,607	2,203,607	1,344,057		1,344,057	859,550	61%
Expenditures by Fund									
General Fund (#101)	1,003,966	1,106,303	600,000	656,962	632,833	16,797	649,629	7,333	99%
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	420,963	32,560	453,523	1,230,056	27%
Total Expenditures	1,005,898	1,113,951	2,793,579	2,850,541	1,392,808	49,357	1,442,165	1,408,377	51%
Expenditures by Type									
Personnel									
Salaries & Wages	285,767	430,859	500,702	500,702	171,059	-	171,059	329,643	34%
Fringe Benefits	131,601	200,379	228,225	228,225	69,072	-	69,072	159,153	30%
Total Personnel	417,368	631,239	728,927	728,927	240,131	-	240,131	488,796	33%
Supplies	22,110	29,271	25,000	33,435	17,843	294	18,138	15,297	54%
Services & Charges									
Professional Services	2,518	1,650	200,000	204,944	7,528	15,000	22,528	182,416	11%
Printing & Advertising	17,634	21,798	200,000	223,775	34,481	15,592	50,073	173,702	22%
Utilities	112,645	110,532	139,100	139,100	39,547	-	39,547	99,554	28%
Repairs & Maintenance	34,268	61,776	98,500	106,023	13,695	9,139	22,834	83,189	22%
Education & Training	-	3,224	4,500	9,014	1,639	1,000	2,639	6,375	29%
Travel	1,469	3,626	4,500	9,659	5,075	3,020	8,095	1,564	84%
Other Services & Charges	11,433	12,862	20,350	22,963	6,289	5,312	11,601	11,362	51%
Total Services & Charges	179,966	215,468	666,950	715,477	108,254	49,062	157,316	558,161	22%
Operating Expenditures	619,444	875,978	1,420,877	1,477,839	366,228	49,357	415,585	1,062,254	28%
Interfund									
Interfund Allocations	210,875	237,973	262,702	262,702	87,567	-	87,567	175,135	33%
Interfund Transfers Out	175,579	-	1,110,000	1,110,000	939,012	-	939,012	170,988	85%
Total Interfund	386,454	237,973	1,372,702	1,372,702	1,026,580	-	1,026,580	346,122	75%
Total Expenditures	1,005,898	1,113,951	2,793,579	2,850,541	1,392,808	49,357	1,442,165	1,408,376	51%
Net Surplus / (Deficit)	(543,183)	667,016	(589,972)	(646,934)	(48,751)		(98,107)		

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

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Fund Name	Century Center Operations	Fund Number	670
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	956,250	637,500	1,275,000	1,275,000	1,037,500		1,037,500	237,500	81%
Charges for Services	924,923	1,401,480	2,778,000	2,778,000	659,949		659,949	2,118,051	24%
Interest Earnings	7	54	-	-	-		-	-	-
Other Income	5,936	5,177	3,750	3,750	37,817		37,817	(34,067)	1008%
Interfund Allocation Reimb	68,478	67,477	69,185	69,185	23,062		23,062	46,123	33%
Total Revenue	1,955,594	2,111,688	4,125,935	4,125,935	1,758,327		1,758,327	2,367,607	43%
Expenditures by Subdivisions									
City Operations	1,149,345	1,246,312	1,543,246	1,559,473	461,529	55,297	516,826	1,042,647	33%
Food & Beverage Operations	1,444,541	1,702,069	2,535,485	2,535,485	776,612	-	776,612	1,758,873	31%
Total Expenditures	2,593,886	2,948,380	4,078,731	4,094,958	1,238,141	55,297	1,293,438	2,801,520	32%
Expenditures by Type									
Personnel									
Salaries & Wages	368,842	350,615	469,511	469,511	127,966	-	127,966	341,545	27%
Fringe Benefits	138,803	124,970	185,425	185,425	45,032	-	45,032	140,393	24%
Other Personnel Costs	757,895	730,187	718,000	718,000	361,494	-	361,494	356,506	50%
Total Personnel	1,265,540	1,205,772	1,372,936	1,372,936	534,492	-	534,492	838,444	39%
Supplies	317,548	551,277	1,136,200	1,136,301	248,181	653	248,834	887,467	22%
Services & Charges									
Professional Services	35,698	107,162	122,108	122,108	48,387	-	48,387	73,721	40%
Printing & Advertising	277	543	-	-	-	-	-	-	-
Utilities	276,273	348,609	392,296	392,296	131,884	-	131,884	260,412	34%
Repairs & Maintenance	74,654	71,901	115,000	128,088	25,181	46,687	71,869	56,219	56%
Education & Training	1,724	428	2,500	2,500	-	-	-	2,500	0%
Travel	-	574	-	-	-	-	-	-	-
Insurance	47,272	48,906	58,188	58,188	15,488	-	15,488	42,700	27%
Other Services & Charges	311,417	268,797	537,589	540,627	104,988	7,956	112,944	427,683	21%
Total Services & Charges	747,314	846,920	1,227,681	1,243,806	325,928	54,644	380,572	863,235	31%
Operating Expenditures	2,330,403	2,603,968	3,736,817	3,753,044	1,108,601	55,297	1,163,898	2,589,146	31%
Interfund									
Interfund Allocations	169,544	247,195	241,226	241,226	80,409	-	80,409	160,817	33%
Interfund Transfers Out	93,939	97,217	100,688	100,688	49,131	-	49,131	51,557	49%
Total Interfund	263,483	344,412	341,914	341,914	129,540	-	129,540	212,374	38%
Total Expenditures	2,593,886	2,948,380	4,078,731	4,094,958	1,238,141	55,297	1,293,438	2,801,520	32%

Net Surplus / (Deficit)	(638,292)	(836,692)	47,204	30,977	520,186	464,889
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Beginning Cash Balance	1,537,206	1,016,748		194,350		Cash Reserves Target
Cash Adjustments	117,834	14,294		-		
Ending Cash Balance	1,016,748	194,350		225,327	698,471	
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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Fund Name	Century Center Capital					Fund Number	671			
Fund Type	Enterprise Funds					Control	City Funds			
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Interest Earnings	1,931	98	1,000	1,000	32		32	968	3%	
Other Income	-	-	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	1,931	98	1,000	1,000	32		32	968	3%	
Expenditures by Type										
Services & Charges										
Professional Services	-	-	-	-	-		-	-	-	
Other Services & Charges	-	-	-	-	-		-	-	-	
Total Services & Charges	-	-	-	-	-		-	-	-	
Capital	-	-	35,000	35,000	-		-	35,000	0%	
Total Expenditures	-	-	35,000	35,000	-		-	35,000	0%	
Net Surplus / (Deficit)	1,931	98	(34,000)	(34,000)	32		32			
Beginning Cash Balance	981,681	983,612		983,710					Cash Reserves Target	
Cash Adjustments	-	-		-						
Ending Cash Balance	983,612	983,710		949,710	983,743					
Cash Reserves Target	800,000	800,000		800,000					\$800,000 Minimum per Board of Managers	

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The Century Center's capital needs are being met by an allocation from the St. Joseph County Hotel/Motel Tax Board. These capital expenditures for the Century Center are paid directly from the County budget and do not pass through the City's accounting system; therefore, these expenditures do not appear in the City's budget.

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Fund Name	Century Center Energy Conservation Debt Svc					Fund Number	672		
Fund Type	Debt Service 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
Revenue									
Intergov./ Shared Revenues	221,437	221,437	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	2,552	1,574	2,000	2,000	370		370	1,630	19%
Other Income	97,225	89,480	80,242	80,242	18,406		18,406	61,836	23%
Interfund Transfers In	93,939	97,217	100,688	100,688	49,131		49,131	51,557	49%
Total Revenue	415,154	409,708	404,367	404,367	289,344		289,344	115,023	72%
Expenditures by Type									
Services & Charges									
Debt Service Principal	285,614	291,274	297,175	297,175	147,069	-	147,069	150,106	49%
Debt Service Interest & Fees	125,482	115,437	105,193	105,193	53,883	-	53,883	51,310	51%
Total Expenditures	411,096	406,711	402,368	402,368	200,952	-	200,952	201,416	50%
Net Surplus / (Deficit)	4,058	2,997	1,999	1,999	88,392		88,392		
Beginning Cash Balance	189,409	193,705		196,702					
Cash Adjustments	238	-		-					
Ending Cash Balance	193,705	196,702		198,701	285,094				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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

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

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

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Fund Name	City Cemetery					Fund Number	730			
Fund Type	Special Revenue 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	
Revenue										
Interest Earnings	259	178	273	273	40		40	233	15%	
Other Income	-	-	-	-	-		-	-	-	
Total Revenue	259	178	273	273	40		40	233	15%	
Expenditures by Type										
Services & Charges										
Repairs & Maintenance	-	-	-	-	-		-	-	-	
Other Services & Charges	-	-	-	-	-		-	-	-	
Total Services & Charges	-	-	-	-	-		-	-	-	
Capital	-	-	-	-	-		-	-	-	
Total Expenditures	-	-	-	-	-		-	-	-	
Net Surplus / (Deficit)	259	178	273	273	40		40			
Beginning Cash Balance	29,730	30,041		30,218				Cash Reserves Target		
Cash Adjustments	51	-		-						
Ending Cash Balance	30,041	30,218		30,491	30,258			25% of Annual expenditures		
Cash Reserves Target	-	-		-						
Fund Purpose:	This fund was established (ordinance 10638-18) to provide perpetual care and maintenance for the South Bend City Cemetery.									
Explanation of Revenue Sources:	Revenue was originally derived from the sale of cemetery plots and burial expenses. There are few sites available for sale and most plots are occupied, resulting in little burial activity. Currently, this fund only receives revenue from interest earned on the fund's cash balance.									
Explanation of Expenditures and Significant Changes/Variations:	Expenses are for maintaining the City Cemetery. There are no expenditures budgeted for 2022. Appropriation requests for expenditures will be made as needed.									

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Fund Name	Bowman Cemetery	Fund Number	731
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Fund Type	Special Revenue Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	4,082	2,793	4,328	4,328	631		631	3,697	15%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	4,082	2,793	4,328	4,328	631		631	3,697	15%

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	4,082	2,793	4,328	4,328	631	631
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Beginning Cash Balance	467,692	472,576		475,369		Cash Reserves Target \$400,000 minimum
Cash Adjustments	802	-		-		
Ending Cash Balance	472,576	475,369		479,697	476,000	
Cash Reserves Target	400,000	400,000		400,000		

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

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

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

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Fund Name	2015 Parks Bond Debt Service	Fund Number	757
Fund Type	Debt Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	807	47	1,000	1,000	17		17	983	2%
Interfund Transfers In	375,939	375,986	374,106	374,106	123,602		123,602	250,504	33%
Total Revenue	376,746	376,033	375,106	375,106	123,619		123,619	251,487	33%

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

Net Surplus / (Deficit)	(4,385)	1,652	2,549	2,549	(63,521)		(63,521)
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Beginning Cash Balance	590,497	586,111		587,763		Cash Reserves Target
Cash Adjustments	-	-		-		
Ending Cash Balance	586,111	587,763		590,312	524,242	
Cash Reserves Target	586,111	587,763		590,312		100% cash reserves per bond covenants

Fund Purpose:
This fund accounts for the semi-annual payment of debt service principal and interest to the bondholders of the 2015 Parks Bond. The par amount of the bonds were \$5,605,000. The debt service reserve will be used towards the last debt service payment. The accounting records are maintained in trustee bank accounts. | Capital expenditures of this bond were tracked in the 2015 Parks Bond Capital Fund (#751). The capital proceeds were fully expended in 2019.

Explanation of Revenue Sources:
The Local Income Tax Economic Development Fund (#408) transfers money into this fund on a monthly basis, as per the bond ordinance, to cover debt service payments. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
The semi-annual debt service payments are set forth in the 20-year debt amortization schedule (debt schedule #141) with the first payment made on February 1, 2016 and the final payment due on August 1, 2035.

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Fund Name	Studebaker-Oliver Revitalizing Grants	Fund Number	209
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	-	-	-		-	-	-
Interest Earnings	7,035	4,318	5,942	5,942	919		919	5,023	15%
Other Income	100,000	-	-	-	-		-	-	-
Total Revenue	107,035	4,318	5,942	5,942	919		919	5,023	15%

Expenditures by Type									
Services & Charges									
Professional Services	274,931	75,182	50,000	262,443	4,781	50,443	55,223	207,219	21%
Total Services & Charges	274,931	75,182	50,000	262,443	4,781	50,443	55,223	207,219	21%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	274,931	75,182	50,000	262,443	4,781	50,443	55,223	207,219	21%
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Net Surplus / (Deficit)	(167,896)	(70,864)	(44,058)	(256,501)	(3,862)		(54,305)		
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Beginning Cash Balance	929,415	763,112		692,248		Cash Reserves Target			
Cash Adjustments	1,593	-		-					
Ending Cash Balance	763,112	692,248		435,747	688,386	No reserve requirement - Grant fund - spend down to zero			
Cash Reserves Target	-	-		-					

Fund Purpose:

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

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

Past grant activity includes:

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

Professional services include ground water testing and other ongoing costs related to the study and planning for the various brownfields. The City also participates in the Indiana Department of Environmental Management's voluntary remediation program, and will continue using this fund in 2022 for those costs.

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Fund Name	Economic Development State Grants					Fund Number	210						
Fund Type	Special Revenue Funds					Control	City Funds						
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget				
Revenue													
Intergov./ Grants	-	41,015	-	568,343	20,845		20,845	547,498	4%				
Interest Earnings	712	160	18	18	36		36	(18)	198%				
Other Income	90,013	36,005	-	-	-		-	-	-				
Total Revenue	90,725	77,180	18	568,361	20,880		20,880	547,480	4%				
Expenditures by Type													
Services & Charges													
Professional Services	56,352	438	-	90,850	5,790	63,703	69,493	21,358	76%				
Repairs & Maintenance	-	-	-	400,000	65,972	-	65,972	334,028	16%				
Debt Service Principal	69,632	35,604	-	-	-	-	-	-	-				
Debt Service Interest & Fees	2,379	401	-	-	-	-	-	-	-				
Grants & Subsidies	-	41,015	-	92,986	20,845	7,386	28,231	64,755	30%				
Other Services & Charges	-	-	-	11,400	-	-	-	11,400	0%				
Total Services & Charges	128,362	77,457	-	595,236	92,607	71,088	163,695	431,541	28%				
Interfund Transfers Out	-	-	-	-	-	-	-	-	-				
Total Expenditures	128,362	77,457	-	595,236	92,607	71,088	163,695	431,541	28%				
Net Surplus / (Deficit)	(37,637)	(277)	18	(26,875)	(71,726)		(142,815)						
Beginning Cash Balance	64,775	27,154		26,876		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Grant fund - spend down to zero</td> </tr> </table>				Cash Reserves Target		No reserve requirement - Grant fund - spend down to zero	
Cash Reserves Target													
No reserve requirement - Grant fund - spend down to zero													
Cash Adjustments	16	-		-									
Ending Cash Balance	27,154	26,876		1	(22,722)								
Cash Reserves Target	-	-		-									
Fund Purpose:	This fund was established to track the receipt and subsequent expenditure of grants from the State of Indiana.												
Explanation of Revenue Sources:	This fund receives grant monies and revenue from interest earned on the fund's cash balance.												
Explanation of Expenditures and Significant Changes/Variiances:	Past expenditures include demolition of vacant and abandoned houses/lots, equipment for the Ignition Park/ND Turbo project, and debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment in 2021. Current expenses are related to the State Lead Grant program.												

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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
Revenue									
Intergov./ Grants	10,650	9,200	5,000	5,000	-		-	5,000	0%
Charges for Services	861,309	1,453,279	1,049,655	1,066,156	99,824		99,824	966,332	9%
Fines, Forfeitures, and Fees	46,076	57,904	58,450	58,450	17,085		17,085	41,365	29%
Interest Earnings	8,876	6,023	10,000	10,000	311		311	9,689	3%
Other Income	2,598	573	-	-	970		970	(970)	-
Interfund Allocation Reimb	174,531	145,765	181,981	181,981	60,660		60,660	121,321	33%
Interfund Transfers In	2,268,899	500,000	4,179,829	4,043,829	720,000		720,000	3,323,829	18%
Total Revenue	3,372,939	2,172,743	5,484,915	5,365,416	898,851		898,851	4,466,566	17%
Expenditures by Type									
Personnel									
Salaries & Wages	1,529,047	1,779,295	2,743,056	2,743,056	680,472	-	680,472	2,062,584	25%
Fringe Benefits	568,983	649,973	1,097,667	1,097,667	251,851	-	251,851	845,816	23%
Total Personnel	2,098,029	2,429,268	3,840,723	3,840,723	932,322	-	932,322	2,908,400	24%
Supplies	13,503	20,424	45,870	49,922	10,113	1,431	11,544	38,378	23%
Services & Charges									
Professional Services	224,609	196,969	809,200	1,071,194	68,552	291,219	359,771	711,423	34%
Printing & Advertising	7,560	4,758	23,675	23,675	1,498	-	1,498	22,177	6%
Education & Training	4,576	14,288	30,500	39,080	367	8,683	9,050	30,030	23%
Travel	4,502	268	33,762	33,762	-	-	-	33,762	0%
Repairs & Maintenance	12,447	2,822	3,100	3,100	130	-	130	2,970	4%
Other Services & Charges	11,746	24,660	32,225	32,225	3,833	-	3,833	28,392	12%
Total Services & Charges	265,440	243,765	932,462	1,203,036	74,381	299,902	374,283	828,754	31%
Operating Expenditures	2,376,973	2,693,456	4,819,055	5,093,681	1,016,816	301,333	1,318,149	3,775,532	26%
Bad Debt	26	-	-	-	-	-	-	-	-
Interfund									
Interfund Allocations	357,941	652,726	665,860	665,860	221,953	-	221,953	443,907	33%
Interfund Transfers Out	35,000	50,000	-	-	-	-	-	-	-
Total Interfund	392,941	702,726	665,860	665,860	221,953	-	221,953	443,907	33%
Total Expenditures	2,769,940	3,396,182	5,484,915	5,759,541	1,238,769	301,333	1,540,102	4,219,439	27%
Net Surplus / (Deficit)	603,000	(1,223,439)	-	(394,125)	(339,918)		(641,251)		
Beginning Cash Balance	1,012,307	1,629,498		394,125					
Cash Adjustments	14,191	(11,934)		-					
Ending Cash Balance	1,629,498	394,125		60,546					
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement		

Fund Purpose:

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

Explanation of Revenue Sources:

This fund is mainly supported by interfund transfers from the Local Income Tax Economic Development Fund (#408). Therefore, there is no cash reserve requirement in this fund as it is supported by interfund transfers and does not need to carry a cash balance. This fund also receives revenue from federal grants and staff contracts. Starting in 2020, the wages and benefits for two Zoning staff are allocated back to the Building Department (Fund #600). This revenue is represented as an interfund allocation reimbursement transferred from Fund #600.

Explanation of Expenditures and Significant Changes/Variations:

In 2021, two new positions were added to the Business Development team to support the newly awarded Revolving Loan Fund Grant as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). These positions will handle all loan applications and processing through closing. The positions are fully funded by grant revenue. Since 2019 there have been transition efforts to consolidate the Building and Code Enforcement departments, as well as the division of Sustainability, into DCI. In 2022, those consolidation efforts will be finalized and result in a reorganization of staff and reporting structures. In addition, several new or expanded initiatives will be added to DCI to facilitate the goals of the American Rescue Plan. Within the new structure there are five teams: (1) Engagement and Economic Empowerment; (2) Growth and Opportunity: formerly Business Development; (3) Neighborhoods: includes South Bend Animal Resource Center, Neighborhood Services & Enforcement (formerly the Department of Code Enforcement), Neighborhood Grants, and Neighborhood Health and Housing; (4) Planning: includes Building, Historic Preservation, Planning, and Zoning; (5) Sustainability. | Note: In 2022, the Sustainability Division will be moved from the General Fund (#101) into this fund as it will now be part of the Department of Community Investment.

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Fund Name	Dept of Community Investment Grants					Fund Number	212		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Grants	2,392,383	2,563,504	2,832,655	8,913,870	287,492		287,492	8,626,378	3%
Fines, Forfeitures, and Fees	121	500	-	-	-		-	-	-
Other Income	186,664	341,376	119,687	119,687	45,406		45,406	74,281	38%
Total Revenue	2,579,168	2,905,379	2,952,342	9,033,557	332,898		332,898	8,700,659	4%
Expenditures by Type									
Services & Charges									
Professional Services	40,488	10,343	-	249,170	5,665	125,155	130,820	118,350	53%
Grants & Subsidies	2,529,492	2,801,228	2,832,655	9,194,205	584,000	3,912,493	4,496,494	4,697,711	49%
Total Services & Charges	2,569,980	2,811,571	2,832,655	9,443,375	589,665	4,037,648	4,627,314	4,816,061	49%
Total Expenditures	2,569,980	2,811,571	2,832,655	9,443,375	589,665	4,037,648	4,627,314	4,816,061	49%
Net Surplus / (Deficit)	9,188	93,809	119,687	(409,818)	(256,768)		(4,294,416)		
Beginning Cash Balance	305,248	313,907		409,818					
Cash Adjustments	(528)	2,102		-					
Ending Cash Balance	313,907	409,818		-	282,834				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

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

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

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

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

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

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Fund Name	Unsafe Building					Fund Number	219		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Fines, Forfeitures, and Fees	51,581	34,066	62,900	62,900	5,481		5,481	57,419	9%
Interest Earnings	7,420	4,812	7,971	7,971	1,018		1,018	6,954	13%
Other Income	18	-	-	-	366		366	(366)	-
Total Revenue	59,018	38,879	70,871	70,871	6,865		6,865	64,007	10%
Expenditures by Type									
Supplies	5,458	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	27,070	25,970	23,000	23,000	5,650	14,350	20,000	3,000	87%
Other Services & Charges	109,058	81,316	-	-	-	-	-	-	-
Total Services & Charges	136,128	107,286	23,000	23,000	5,650	14,350	20,000	3,000	87%
Operating Expenditures	141,586	107,286	23,000	23,000	5,650	14,350	20,000	3,000	87%
Bad Debt	165	-	-	-	-	-	-	-	-
Total Expenditures	141,751	107,286	23,000	23,000	5,650	14,350	20,000	3,000	87%
Net Surplus / (Deficit)	(82,733)	(68,407)	47,871	47,871	1,215		(13,135)		
Beginning Cash Balance	923,154	832,938		764,981			Cash Reserves Target		
Cash Adjustments	(7,482)	450		-					
Ending Cash Balance	832,938	764,981		812,852	767,836		No reserve requirement		
Cash Reserves Target	-	-		-					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Rental Units Regulation					Fund Number	221		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Fines, Forfeitures, and Fees	107,800	6,880	100,000	100,000	2,600		2,600	97,400	3%
Interest Earnings	573	728	200	200	107		107	93	54%
Interfund Transfers In	245,626	50,000	303,923	303,923	50,000		50,000	253,923	16%
Total Revenue	353,999	57,608	404,123	404,123	52,707		52,707	351,416	13%
Expenditures by Type									
Personnel									
Salaries & Wages	119,900	106,421	236,047	236,047	25,829	-	25,829	210,218	11%
Fringe Benefits	59,277	52,625	114,076	114,076	11,959	-	11,959	102,117	10%
Total Personnel	179,177	159,046	350,123	350,123	37,787	-	37,787	312,335	11%
Supplies	332	236	-	-	-	-	-	-	-
Services & Charges									
Professional Services	1,505	-	54,000	100,671	985	99,686	100,671	-	100%
Other Services & Charges	1,748	-	-	-	-	-	-	-	-
Total Services & Charges	3,254	-	54,000	100,671	985	99,686	100,671	-	100%
Total Expenditures	182,762	159,283	404,123	450,794	38,772	99,686	138,458	312,335	31%
Net Surplus / (Deficit)	171,237	(101,674)	-	(46,671)	13,935		(85,751)		
Beginning Cash Balance	17,823	189,090		87,416					
Cash Adjustments	31	-		-					
Ending Cash Balance	189,090	87,416		40,745	101,101				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement		

Fund Purpose:

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

RSVP Program:

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

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

Explanation of Revenue Sources:

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

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

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

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

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Fund Name	Code Enforcement					Fund Number	230		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	30,425	43,555	37,000	37,000	9,650		9,650	27,350	26%
Charges for Services	43,360	47,624	50,300	50,300	18,455		18,455	31,845	37%
Fines, Forfeitures, and Fees	367,113	411,114	342,000	342,000	31,397		31,397	310,603	9%
Interest Earnings	2,492	941	-	-	176		176	(176)	-
Debt Proceeds	80,000	235,000	385,000	385,000	-		-	385,000	0%
Other Income	15,396	2,998	500	500	1,495		1,495	(995)	299%
Interfund Allocation Reimb	76,927	34,708	-	-	-		-	-	-
Interfund Transfers In	3,619,593	2,290,000	3,950,930	3,950,930	935,000		935,000	3,015,930	24%
Total Revenue	4,235,305	3,065,940	4,765,730	4,765,730	996,173		996,173	3,769,557	21%
Expenditures by Subdivisions									
Neighborhood Services	2,498,995	2,420,819	3,644,322	3,881,606	858,856	240,520	1,099,376	2,782,230	28%
Animal Resource Center	934,825	949,115	1,121,408	1,132,829	319,336	9,209	328,546	804,284	29%
Total Expenditures	3,433,820	3,369,933	4,765,730	5,014,435	1,178,192	249,729	1,427,921	3,586,514	28%
Expenditures by Type									
Personnel									
Salaries & Wages	1,415,442	1,410,684	1,463,721	1,463,721	471,715	-	471,715	992,006	32%
Fringe Benefits	588,698	575,669	677,513	677,513	193,533	-	193,533	483,980	29%
Total Personnel	2,004,140	1,986,353	2,141,234	2,141,234	665,248	-	665,248	1,475,986	31%
Supplies	113,969	110,837	153,450	165,115	53,195	6,821	60,016	105,099	36%
Services & Charges									
Professional Services	40,574	67,185	102,300	102,800	32,522	6,109	38,632	64,168	38%
Printing & Advertising	10,559	11,260	22,201	23,741	7,980	170	8,150	15,591	34%
Utilities	31,984	32,310	41,389	41,389	12,807	-	12,807	28,582	31%
Repairs & Maintenance	239,861	137,334	404,900	404,900	51,232	-	51,232	353,668	13%
Education & Training	2,933	4,013	18,900	18,900	1,446	-	1,446	17,454	8%
Travel	3,826	777	16,800	16,800	-	-	-	16,800	0%
Other Services & Charges	119,803	112,003	495,160	495,160	39,254	1,629	40,883	454,277	8%
Debt Service Principal	47,510	90,535	203,054	203,054	56,658	-	56,658	146,396	28%
Debt Service Interest & Fees	2,954	4,350	13,726	13,726	1,978	-	1,978	11,748	14%
Total Services & Charges	500,003	459,767	1,318,430	1,320,470	203,877	7,908	211,785	1,108,684	16%
Operating Expenditures	2,618,112	2,556,956	3,613,114	3,626,819	922,320	14,729	937,049	2,689,769	26%
Capital	-	49,478	385,000	620,000	-	-	235,000	385,000	38%
Bad Debt	861	15	-	-	-	-	-	-	-
Interfund Allocations	814,847	763,484	767,616	767,616	255,872	-	255,872	511,744	33%
Total Expenditures	3,433,820	3,369,933	4,765,730	5,014,435	1,178,192	249,729	1,427,921	3,586,513	28%
Net Surplus / (Deficit)	801,485	(303,993)	-	(248,705)	(182,019)		(431,748)		
Beginning Cash Balance	-	803,572		497,492					
Cash Adjustments	2,088	(2,088)		-					
Ending Cash Balance	803,572	497,492		248,787	340,031				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement		
Fund Purpose:									
This fund was established in 2020 to account for the activity of the Neighborhoods Division of the Department of Community Investment (DCI). Operating under the Neighborhoods Division is Neighborhood Code Enforcement (NCE), the South Bend Animal Resource Center (SBARC), and Neighborhood Enforcement Action Team (NEAT). NCE upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. SBARC runs the animal resource center (aka animal shelter) and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. NEAT works in tandem with NCE to provide services for environmental clean-ups to homeowners and/or businesses. These clean-ups consist of illegal dumping of household items, tires, building materials, appliances, and any other form of litter and debris. Additional fines may be assessed for failure to comply upon notification. Note: In 2021, the Department of Code Enforcement was brought under the Department of Community Investment (DCI) and was renamed the Neighborhoods Division.									
Explanation of Revenue Sources:									
Neighborhood Code Enforcement collects revenues from fees for environmental clean-ups, processing abandoned vehicles, and ordinance violations. The South Bend Animal Resource Center (SBARC) collects revenues from fees for animal shelter activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fee. SBARC also collects fines it assesses for animal welfare ordinance violations. These revenues do not cover the expenditures of these activities. The difference is covered by an interfund transfer from the Local Income Tax Economic Development Fund (#408).									
Explanation of Expenditures, Staffing, and Significant Changes/Variations:									
This fund accounts for the administrative costs for the Neighborhoods Division along with operational costs such as repair & maintenance of Code Inspector trucks and vehicles used by the NEAT Crew, and the operational costs of running the Animal Resource Center (SBARC). Personnel - The personnel budget includes the wages and benefits for twenty (20) full-time Neighborhood Services employees and nine (9) full-time Animal Resource Center employees, along with a budget for part-time and seasonal/intern wages. Supplies - Includes uniforms, small tools & equipment for inspectors, fuel for inspectors' vehicles, medical/safety supplies, and operating supplies for SBARC such as animal feed and cleaning supplies. Services - Professional services include environmental testing, Code Hearing Officer, collection costs, and veterinary services for SBARC. Repair & maintenance includes vehicle R&M for inspectors' vehicles, building R&M for SBARC, and a \$225k agreement with the Park Maintenance Division for mowing of properties cited for grass and weeds. Other services & charges includes \$400k for landfill dumping fees for illegal dumps and neighborhood cleanups. Includes four (4) tire disposal amnesty days for neighborhood dumpster and disposal fees (\$90k), and trash/litter campaign monthly per six (6) Council districts cleanup (\$200k). Debt Service - The principal and interest expense budgeted is for capital lease payments for vehicles.									

City of South Bend, Indiana
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Fund Name	Urban Development Action Grant	Fund Number	410
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	361	172	265	265	35		35	230	13%
Other Income	18,442	18,278	21,996	21,996	55,010		55,010	(33,014)	250%
Total Revenue	18,803	18,449	22,261	22,261	55,045		55,045	(32,784)	247%

Expenditures by Type									
Services & Charges									
Debt Service Principal	40,000	24,000	24,000	24,000	12,000	-	12,000	12,000	50%
Total Expenditures	40,000	24,000	24,000	24,000	12,000	-	12,000	12,000	50%

Net Surplus / (Deficit)	(21,197)	(5,551)	(1,739)	(1,739)	43,045				43,045
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Beginning Cash Balance	53,838	32,733		27,182				Cash Reserves Target	
Cash Adjustments	92	-		-				No reserve requirement - Grant fund - spend down to zero	
Ending Cash Balance	32,733	27,182		25,443	24,033				
Cash Reserves Target	-	-		-					

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

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

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

City of South Bend, Indiana
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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
Revenue									
Licenses & Permits	1,304,739	1,515,351	1,585,100	1,585,100	458,728		458,728	1,126,372	29%
Fines, Forfeitures, and Fees	1,140	2,516	2,000	2,000	2,862		2,862	(862)	143%
Interest Earnings	17,782	12,194	16,284	16,284	2,705		2,705	13,579	17%
Other Income	422	1,044	-	-	1,027		1,027	(1,027)	-
Total Revenue	1,324,083	1,531,105	1,603,384	1,603,384	465,322		465,322	1,138,062	29%
Expenditures by Type									
Personnel									
Salaries & Wages	763,648	739,269	870,751	870,751	263,550	-	263,550	607,201	30%
Fringe Benefits	305,840	319,458	392,308	392,308	121,927	630	122,557	269,751	31%
Total Personnel	1,069,488	1,058,727	1,263,059	1,263,059	385,477	630	386,107	876,952	31%
Supplies	14,538	15,666	19,861	19,914	7,927	172	8,099	11,815	41%
Services & Charges									
Professional Services	2,411	-	8,000	8,000	-	-	-	8,000	0%
Printing & Advertising	336	716	4,200	4,200	161	-	161	4,039	4%
Education & Training	2,429	219	6,000	6,000	550	-	550	5,450	9%
Travel	-	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	14,257	28,086	15,000	15,000	13,539	-	13,539	1,461	90%
Other Services & Charges	9,408	18,348	34,310	34,310	13,374	-	13,374	20,936	39%
Debt Service Principal	41,198	43,020	23,594	23,594	7,188	-	7,188	16,406	30%
Debt Service Interest & Fees	2,184	1,316	567	567	150	-	150	417	26%
Total Services & Charges	72,223	91,705	97,671	97,671	34,962	-	34,962	62,709	36%
Operating Expenditures	1,156,248	1,166,098	1,380,591	1,380,644	428,366	802	429,168	951,476	31%
Capital	-	49,478	-	-	-	-	-	-	-
Bad Debt	1,631	100	1,000	1,000	-	-	-	1,000	0%
Interfund Allocations	328,799	339,938	665,210	665,210	221,737	-	221,737	443,473	33%
Total Expenditures	1,486,678	1,555,614	2,046,801	2,046,854	650,103	802	650,905	1,395,949	32%
Net Surplus / (Deficit)	(162,595)	(24,509)	(443,417)	(443,470)	(184,781)		(185,583)		
Beginning Cash Balance	2,285,733	2,127,056		2,102,372					
Cash Adjustments	3,918	(175)		-					
Ending Cash Balance	2,127,056	2,102,372		1,658,902	1,917,752				
Cash Reserves Target	371,670	388,904		511,713					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

This fund was established (ordinance 8412-93) to receive monies and fees to pay expenses related to the operation of the St Joseph County/South Bend Building Department. The fund is operated in accordance with the interlocal agreement between St Joseph County and the City of South Bend executed December 31, 1991 as amended. | The Building Department regulates the "built environment" through enforcement of current building codes and zoning ordinances. The Building Department's purpose is to promote safe occupancy for all residents of the jurisdiction, serving all properties within the City of South Bend and all properties with a 5-digit address within St. Joseph County. | Note: From 2019 through 2021, the Building Department has transitioned to a team within the Department of Community Investment (DCI). In 2022, that transition is complete and Building is now part of the DCI Planning team.

Explanation of Revenue Sources:

Revenue for the Building Department is primarily generated through issuing permits for construction, demolition, or occupancy. In addition, contractor registrations and licenses are also issued and monitored. Prior to the COVID-19 pandemic, revenue was anticipated to increase based on trends. Due to the unknown nature of economic impacts of COVID-19, permit revenue is budgeted at 2021 anticipated actual levels.

Explanation of Expenditures and Significant Changes/Variations:

This fund accounts for the operational costs of running the Building Department. | **Personnel** - The personnel budget includes the wages and benefits for sixteen (16) full-time employees. | **Supplies** - Includes fuel for inspectors' vehicles and office supplies. | **Services** - Repair & maintenance includes vehicle R&M for inspectors' vehicles. | **Debt Service** - The principal and interest expense budgeted is for capital lease payments for vehicles. | **Capital** - Forecasted to purchase one new vehicle per year starting in 2023 in order to replace aging fleet. | **Interfund Allocations** - In 2022, it is anticipated that a new permitting system will be sourced and implemented, resulting in a planned spend down of cash reserves. The implementation and software costs for the new permitting system are budgeted in the IT Department's budget (Fund #279) and allocated back to this fund through the IT interfund allocation.

City of South Bend, Indiana
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Fund Name	Industrial Revolving Fund					Fund Number	754		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Grants	-	2,658,410	-	-	3,164,805		3,164,805	(3,164,805)	-
Interest Earnings	-	380	2,000	2,000	97		97	1,903	5%
Other Income	266,643	300,472	172,000	172,000	130,745		130,745	41,255	76%
Total Revenue	266,643	2,959,263	174,000	174,000	3,295,646		3,295,646	(3,121,647)	1894%
Expenditures by Type									
Services & Charges									
Professional Services	88,742	291,043	455,982	589,021	80,163	6,051	86,214	502,807	15%
Other Services & Charges	15,285	14,830	26,298	39,688	4,555	-	4,555	35,134	11%
Grants & Subsidies	-	2,700,000	-	4,290,000	2,827,400	-	2,827,400	1,462,600	66%
Total Services & Charges	104,026	3,005,872	482,280	4,918,709	2,912,118	6,051	2,918,169	2,000,541	59%
Bad Debt	-	184,827	-	-	-	-	-	-	-
Total Expenditures	104,026	3,190,699	482,280	4,918,709	2,912,118	6,051	2,918,169	2,000,541	59%
Net Surplus / (Deficit)	162,616	(231,436)	(308,280)	(4,744,709)	383,529		377,478		
Beginning Cash Balance	2,078,333	2,406,914		3,700,843					
Cash Adjustments	165,965	1,525,365		-					
Ending Cash Balance	2,406,914	3,700,843		(1,043,867)	4,178,012				
Cash Reserves Target	-	-		-					

Cash Reserves Target
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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Fund Name	2015 Smart Streets Bond Debt Service					Fund Number	756		
Fund Type	Debt Service Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	869	91	1,000	1,000	31		31	969	3%
Interfund Transfers In	1,716,000	1,716,000	1,715,000	1,715,000	858,000		858,000	857,000	50%
Total Revenue	1,716,869	1,716,091	1,716,000	1,716,000	858,031		858,031	857,969	50%
Expenditures by Type									
Services & Charges									
Debt Service Principal	1,000,000	1,030,000	1,060,000	1,060,000	525,000	-	525,000	535,000	50%
Debt Service Interest & Fees	712,694	682,469	651,694	651,694	330,434	-	330,434	321,260	51%
Total Expenditures	1,712,694	1,712,469	1,711,694	1,711,694	855,434	-	855,434	856,260	50%
Net Surplus / (Deficit)	4,175	3,623	4,306	4,306	2,597		2,597		
Beginning Cash Balance	1,734,901	1,739,076		1,742,699					
Cash Adjustments	-	-		-					
Ending Cash Balance	1,739,076	1,742,699		1,747,005	1,745,295				
Cash Reserves Target	1,739,076	1,742,699		1,747,005					
							Cash Reserves Target		
							100% cash reserves per bond covenants		
Fund Purpose:	This fund accounts for the bi-annual principal and interest payments to bondholders for the 2015 Smart Streets Bond. It also accounts for the related debt service reserve cash balance held at trustee bank. The bonds were closed on April 9, 2015 and the par amount was \$25 million.								
Explanation of Revenue Sources:	This fund accounts for the trustee bank's receipt of debt service payments from the City, recorded as interfund transfers from the River West TIF Fund (#324). This fund also receives revenue from interest earned on the cash balance at the trustee bank.								
Explanation of Expenditures and Significant Changes/Variations:	The River West TIF Fund (#324) transfers money into this fund semi-annually to cover debt service payments. The bonds are to be repaid over 21 years, with the final payment due February 1, 2037 (debt schedule #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
Monthly Financial Report
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Fund Name	2017 Eddy Street Commons Bond Capital	Fund Number	759
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	306,537	1	-	-	-		-	-	-
Total Revenue	306,537	1	-	-	-		-	-	-

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Capital	3,328,966	-	-	-	-		-	-	-
Total Expenditures	3,328,966	-	-	-	-		-	-	-

Net Surplus / (Deficit)	(3,022,429)	1	-	-	-		-
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Beginning Cash Balance	3,048,190	25,762		25,763		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-		
Ending Cash Balance	25,762	25,763		25,763	25,763	
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.

City of South Bend, Indiana
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Fund Name	2017 Eddy Street Commons Bond Debt Service	Fund Number	760
Fund Type	Debt Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	1,623	184	1,750	1,750	63		63	1,687	4%
Interfund Transfers In	1,390,625	1,915,979	1,926,375	1,926,375	962,625		962,625	963,750	50%
Total Revenue	1,392,248	1,916,164	1,928,125	1,928,125	962,688		962,688	965,437	50%

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

Net Surplus / (Deficit)	1,623	205,289	1,750	1,750	63		63
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Beginning Cash Balance	3,461,700	3,463,323		3,668,611		Cash Reserves Target
Cash Adjustments	-	-		-		
Ending Cash Balance	3,463,323	3,668,611		3,670,361	3,668,674	\$2,500,000 minimum
Cash Reserves Target	2,500,000	2,500,000		2,500,000		

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

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

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

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

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	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
Revenue									
Licenses & Permits	2,511	2,711	2,300	2,300	1,261		1,261	1,039	55%
Charges for Services	6,882,174	7,279,944	8,636,001	8,636,001	2,960,336		2,960,336	5,675,665	34%
Interest Earnings	10,210	6,268	11,090	11,090	924		924	10,166	8%
Other Income	84,210	78,626	69,000	69,000	12,143		12,143	56,857	18%
Interfund Allocation Reimb	122,143	129,585	160,000	160,000	53,333		53,333	106,667	33%
Total Revenue	7,101,248	7,497,135	8,878,391	8,878,391	3,027,998		3,027,998	5,850,394	34%
Expenditures by Division									
Equipment Services	6,717,971	7,695,353	7,943,058	7,945,303	3,149,492	5,424	3,154,915	4,790,387	40%
Print Shop	13,844	2,504	-	-	-	-	-	-	-
Radio Shop	229,304	207,641	283,073	283,073	64,619	284	64,903	218,170	23%
Building Maintenance	180,749	188,820	221,091	221,091	37,302	-	37,302	183,789	17%
Facilities Management	101,697	144,897	181,838	181,838	34,928	-	34,928	146,910	19%
Capital	-	-	190,000	242,425	29,006	23,419	52,425	190,000	22%
Total Expenditures	7,243,566	8,239,216	8,819,060	8,873,729	3,315,346	29,127	3,344,473	5,529,256	38%
Expenditures by Type									
Personnel									
Salaries & Wages	1,795,351	1,772,151	2,125,646	2,125,646	613,349	-	613,349	1,512,297	29%
Fringe Benefits	780,402	758,851	982,988	982,988	268,002	-	268,002	714,986	27%
Total Personnel	2,575,754	2,531,003	3,108,634	3,108,634	881,351	-	881,351	2,227,283	28%
Supplies	3,998,093	4,782,010	4,594,490	4,595,876	2,088,890	1,732	2,090,622	2,505,253	45%
Services & Charges									
Professional Services	7,777	12,174	38,825	38,825	-	-	-	38,825	0%
Printing & Advertising	863	42	4,650	4,650	-	-	-	4,650	0%
Utilities	53,701	61,782	64,468	64,468	34,123	-	34,123	30,345	53%
Repairs & Maintenance	54,985	62,344	148,575	198,759	47,401	24,395	71,796	126,963	36%
Education & Training	9,389	8,696	12,050	12,150	1,819	-	1,819	10,331	15%
Travel	-	51	1,850	1,850	-	-	-	1,850	0%
Other Services & Charges	13,132	12,504	16,850	16,850	5,124	-	5,124	11,726	30%
Debt Service Principal	15,596	2,483	8,069	8,069	4,012	-	4,012	4,057	50%
Debt Service Interest & Fees	463	22	423	423	234	-	234	189	55%
Total Services & Charges	155,905	160,096	295,760	346,044	92,713	24,395	117,108	228,936	34%
Operating Expenditures	6,729,752	7,473,109	7,998,884	8,050,553	3,062,954	26,127	3,089,081	4,961,472	38%
Capital	-	-	63,000	66,000	-	3,000	3,000	63,000	5%
Interfund									
Interfund Allocations	306,521	683,462	757,176	757,176	252,392	-	252,392	504,784	33%
Interfund Transfers Out	207,293	82,645	-	-	-	-	-	-	-
Total Interfund	513,814	766,107	757,176	757,176	252,392	-	252,392	504,784	33%
Total Expenditures	7,243,566	8,239,216	8,819,060	8,873,729	3,315,346	29,127	3,344,473	5,529,256	38%
Net Surplus / (Deficit)	(142,319)	(742,081)	59,331	4,662	(287,349)		(316,476)		
Beginning Cash Balance	1,455,158	1,209,079		658,666					
Cash Adjustments	(103,760)	191,668		-					
Ending Cash Balance	1,209,079	658,666		663,327	627,668				
Cash Reserves Target	724,357	823,922		887,373					
							Cash Reserves Target		
								10% of Annual expenditures	

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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Fund Name	Central Services Capital					Fund Number	224		
Fund Type	Internal Service Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	50	40	-	-	-		-	-	-
Other Income	7,268	1,472	-	-	-		-	-	-
Interfund Transfers In	207,293	82,645	-	-	-		-	-	-
Total Revenue	214,611	84,157	-	-	-		-	-	-
Expenditures by Type									
Supplies	5,501	-	-	-	-	-	-	-	-
Services & Charges									
Repairs & Maintenance	15,267	17,143	-	-	-	-	-	-	-
Debt Service Principal	-	7,888	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	603	-	-	-	-	-	-	-
Total Services & Charges	15,267	25,634	-	-	-	-	-	-	-
Capital	189,582	84,745	-	-	-	-	-	-	-
Total Expenditures	210,349	110,378	-	-	-	-	-	-	-
Net Surplus / (Deficit)	4,262	(26,221)	-	-	-		-		
Beginning Cash Balance	21,921	26,221		-					
Cash Adjustments	38	-		-					
Ending Cash Balance	26,221	-		-					
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement - Capital fund - spend down to zero		
Fund Purpose:									
This fund was established (ordinance 10339-14) to account for the capital expenditures of the Central Services Division.									
Explanation of Revenue Sources:									
This fund received transfers from the Central Services Operating Fund (#222) to cover expenditures as needed.									
Explanation of Expenditures and Significant Changes/Variations:									
Historically, this fund accounted for the annual maintenance of the CNG stations and radio tower inspections and the debt service principal and interest budget is for the capital lease payments. However, this fund did not have any source of revenue other than the interfund transfers. Therefore, Central Services' capital expenditures will be accounted for in the Central Services Operating Fund (#222) starting in 2022 and this fund will be discontinued.									

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Fund Name	Liability Insurance					Fund Number	226		
Fund Type	Internal Service Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	54,492	36,491	31,847	31,847	8,300		8,300	23,547	26%
Other Income	1,626,433	84,555	2,000	2,000	2,889		2,889	(889)	144%
Interfund Allocation Reimb	2,914,500	3,265,000	3,365,000	3,365,000	1,121,667		1,121,667	2,243,333	33%
Interfund Transfers In	49,087	-	-	-	-		-	-	-
Total Revenue	4,644,513	3,386,046	3,398,847	3,398,847	1,132,855		1,132,855	2,265,991	33%
Expenditures by Division									
Safety/Risk Management	151,479	30,947	-	-	-	-	-	-	-
Liability Insurance	761,414	1,188,510	1,230,000	1,230,000	63,591	183,951	247,542	982,458	20%
Business Insurance	622,434	452,651	1,865,000	3,001,754	93,242	425,537	518,779	2,482,975	17%
Workers' Compensation	1,211,428	1,531,310	1,268,000	1,268,000	393,386	24,500	417,886	850,114	33%
Catastrophic Events	910,806	24,884	-	103,324	479	12,845	13,324	90,000	13%
Total Expenditures	3,657,562	3,228,301	4,363,000	5,603,078	550,698	646,832	1,197,530	4,405,547	21%
Expenditures by Type									
Personnel									
Salaries & Wages	116,402	-	-	-	-	-	-	-	-
Fringe Benefits	46,090	-	-	-	-	-	-	-	-
Other Personnel Costs	17,308	14,052	42,000	42,000	11,700	-	11,700	30,301	28%
Total Personnel	179,800	14,052	42,000	42,000	11,700	-	11,700	30,301	28%
Supplies	1,988	2,187	-	-	-	-	-	-	-
Services & Charges									
Professional Services	420,313	334,849	1,001,000	1,237,754	65,193	450,037	515,230	722,524	42%
Education & Training	6,285	2,000	-	-	-	-	-	-	-
Travel	356	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,119	4,286	-	900,000	-	-	-	900,000	0%
Insurance	1,840,034	2,432,482	2,170,000	2,170,000	420,180	50,548	470,728	1,699,272	22%
Other Services & Charges	218,415	391,938	1,150,000	1,150,000	53,146	133,403	186,548	963,452	16%
Total Services & Charges	2,487,522	3,165,555	4,321,000	5,457,754	538,519	633,988	1,172,507	4,285,248	21%
Capital	910,806	24,884	-	103,324	479	12,845	13,324	90,000	13%
Interfund									
Interfund Allocations	77,446	21,624	-	-	-	-	-	-	-
Total Interfund	77,446	21,624	-	-	-	-	-	-	-
Total Expenditures	3,657,562	3,228,301	4,363,000	5,603,078	550,698	646,832	1,197,530	4,405,549	21%
Net Surplus / (Deficit)	986,951	157,746	(964,153)	(2,204,231)	582,158		(64,675)		
Beginning Cash Balance	4,961,426	5,956,858		6,100,867					
Cash Adjustments	8,481	(13,737)		-					
Ending Cash Balance	5,956,858	6,100,867		3,896,636	6,721,405				
Cash Reserves Target	1,828,781	1,614,150		2,801,539					
								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	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
Revenue									
Charges for Services	15,885,258	15,742,095	16,181,440	16,181,440	5,328,177		5,328,177	10,853,263	33%
Other Income	373,523	1,438,628	385,000	385,000	426,220		426,220	(41,220)	111%
Interest Earnings	89,646	62,791	58,809	58,809	14,544		14,544	44,265	25%
Total Revenue	16,348,427	17,243,514	16,625,249	16,625,249	5,768,940		5,768,940	10,856,308	35%
Expenditures by Subdivision									
Health Insurance	14,472,911	15,509,012	17,121,703	17,129,426	5,284,146	106,745	5,390,891	11,738,535	31%
Workplace Wellness Clinic	996,006	1,003,588	1,169,308	1,169,308	50,095	932,035	982,131	187,177	84%
Employee Wellness	76,048	89,896	99,974	101,130	21,148	48,982	70,130	31,000	69%
Total Expenditures	15,544,965	16,602,496	18,390,985	18,399,864	5,355,390	1,087,761	6,443,151	11,956,712	35%
Expenditures by Type									
Personnel									
Other Personnel Costs	13,740,971	14,681,353	16,308,759	16,309,915	5,039,562	48,982	5,088,544	11,221,371	31%
Total Personnel	13,740,971	14,681,353	16,308,759	16,309,915	5,039,562	48,982	5,088,544	11,221,371	31%
Supplies	131,045	110,297	150,000	150,000	13,568	62,000	75,568	74,432	50%
Services & Charges									
Professional Services	1,083,611	1,063,335	1,198,308	1,205,031	97,854	976,780	1,074,634	130,397	89%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	587,028	737,651	732,318	732,318	203,728	-	203,728	528,590	28%
Other Services & Charges	1,476	3,194	1,500	2,500	678	-	678	1,822	27%
Total Services & Charges	1,672,115	1,804,180	1,932,226	1,939,949	302,260	976,780	1,279,039	660,909	66%
Bad Debt	833	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	6,667	-	-	-	-	-	-	-
Total Expenditures	15,544,965	16,602,496	18,390,985	18,399,864	5,355,390	1,087,761	6,443,151	11,956,712	35%
Net Surplus / (Deficit)	803,462	641,018	(1,765,736)	(1,774,615)	413,551		(674,211)		
Beginning Cash Balance	9,277,319	10,143,060		10,786,414					
Cash Adjustments	62,279	2,336		-					
Ending Cash Balance	10,143,060	10,786,414		9,011,799	11,212,015				
Cash Reserves Target	3,886,241	4,150,624		4,599,966					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

This fund was established in 1983 when the Common Council determined that the City should become self-insured for employee health insurance (ordinance 7161-83). The purpose of this fund is to set aside monies assessed from City departments and monies collected from employees to be expended on insurance and claims relating to employees, including medical, dental, life, flex spending, etc. The City of South Bend is self-insured - it pays medical, dental, and vision claims directly, as opposed to paying an insurance company to pay 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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Fund Name	Unemployment Compensation					Fund Number	713		
Fund Type	Internal Service Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Charges for Services	6,899	22,056	105,517	105,517	36,927		36,927	68,590	35%
Interest Earnings	1,187	69	209	209	12		12	197	6%
Other Income	-	74,683	-	-	-		-	-	-
Interfund Transfers In	-	6,667	-	-	-		-	-	-
Total Revenue	8,087	103,474	105,726	105,726	36,939		36,939	68,787	35%
Expenditures by Type									
Personnel									
Other Personnel Costs	157,449	75,914	80,000	80,000	7,991	-	7,991	72,009	10%
Total Expenditures	157,449	75,914	80,000	80,000	7,991	-	7,991	72,009	10%
Net Surplus / (Deficit)	(149,363)	27,560	25,726	25,726	28,948		28,948		
Beginning Cash Balance	180,911	31,859		-					
Cash Adjustments	310	(59,419)		-					
Ending Cash Balance	31,859	-		25,726	36,939				
Cash Reserves Target	39,362	18,979		20,000					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Parental Leave					Fund Number	714		
Fund Type	Internal Service Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	244,090	248,401	257,209	257,209	87,949		87,949	169,260	34%
Interest Earnings	751	1,125	1,494	1,494	320		320	1,174	21%
Total Revenue	244,841	249,526	258,703	258,703	88,269		88,269	170,434	34%
Expenditures by Type									
Personnel									
Salaries & Wages	119,938	180,337	253,846	253,846	29,704	-	29,704	224,142	12%
Total Expenditures	119,938	180,337	253,846	253,846	29,704	-	29,704	224,142	12%
Net Surplus / (Deficit)	124,903	69,189	4,857	4,857	58,566		58,566		
Beginning Cash Balance	32,563	157,521		226,711		Cash Reserves Target			
Cash Adjustments	56	-		-					
Ending Cash Balance	157,521	226,711		231,568	285,276				
Cash Reserves Target	9,595	14,427		20,308		8% of Annual expenditures - one month reserve			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Rainy Day	Fund Number	102
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	94,111	64,091	99,340	99,340	14,491		14,491	84,849	15%
Total Revenue	94,111	64,091	99,340	99,340	14,491		14,491	84,849	15%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	94,111	64,091	99,340	99,340	14,491		14,491		
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Beginning Cash Balance	10,733,474	10,845,986		10,910,077			Cash Reserves Target		
Cash Adjustments	18,401	-		-					
Ending Cash Balance	10,845,986	10,910,077		11,009,417	10,924,569				
Cash Reserves Target	8,998,791	8,206,983		8,717,131			3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers		

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	7,284	6,884	3,270	3,270	1,363		1,363	1,907	42%
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	-	-	21		21	(21)	-
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	8,233		8,233	26,767	24%
Pokagon Band Donation	100,000	100,000	-	100,000	100,000		100,000	-	100%
Total Revenue	765,453	478,492	56,270	246,270	199,617		199,617	46,653	81%

Expenditures by Project									
Wayfinding Signage Project	56,258	33,500	-	-	-		-	-	-
Bloomberg Mayors Challenge	313,871	323,775	322,506	477,704	63,784	200,415	264,198	213,506	55%
Human Rights Scholarship Prog.	6,655	-	14,000	14,000	-		-	14,000	0%
Historic Preservation Commiss.	-	-	1,000	1,000	-		-	1,000	0%
Bike Signage	-	-	2,500	2,500	-		-	2,500	0%
Electric Vehicle Charging Station	-	-	41,000	41,000	-		-	41,000	0%
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	2,007		2,007	47,993	4%
Code Enforcement Demolitions	-	2,863	-	52,625	44,425	8,200	52,625	-	100%
Pokagon Band Donation	-	-	-	-	-		-	-	-
Total Expenditures	453,294	481,425	431,006	650,289	110,215	220,075	330,290	319,999	51%

Expenditures by Type									
Supplies	-	-	43,500	43,500	-		-	43,500	0%
Services & Charges									
Professional Services	382,631	360,185	372,506	527,704	65,790	200,415	266,205	261,499	50%
Printing & Advertising	6,650	-	6,000	6,000	-		-	6,000	0%
Repairs & Maintenance	64,008	118,377	-	11,460	-	11,460	11,460	-	100%
Grants & Subsidies	-	-	9,000	9,000	-		-	9,000	0%
Other Services & Charges	5	2,863	-	52,625	44,425	8,200	52,625	-	100%
Total Services & Charges	453,294	481,425	387,506	606,789	110,215	220,075	330,290	276,499	54%

Total Expenditures	453,294	481,425	431,006	650,289	110,215	220,075	330,290	319,999	51%
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Net Surplus / (Deficit)	312,160	(2,933)	(374,736)	(404,019)	89,401	(130,674)
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Beginning Cash Balance	668,273	981,455		978,522		Cash Reserves Target
Cash Adjustments	1,022	-		-		
Ending Cash Balance	981,455	978,522		574,503	1,073,007	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.

City of South Bend, Indiana
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Fund Name	Loss Recovery					Fund Number	227			
Fund Type	Special Revenue Funds					Control	City Funds			
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Interest Earnings	5,076	2,515	3,769	3,769	550		550	3,219	15%	
Total Revenue	5,076	2,515	3,769	3,769	550		550	3,219	15%	
Expenditures by Type										
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	
Other Services & Charges	130,370	69,630	-	-	-	-	-	-	-	
Total Expenditures	130,370	69,630	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	(125,295)	(67,115)	3,769	3,769	550		550			
Beginning Cash Balance	605,471	481,214		414,099						
Cash Adjustments	1,038	-		-						
Ending Cash Balance	481,214	414,099		417,868	414,649					
Cash Reserves Target	-	-		-		Cash Reserves Target No reserve requirement				

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
Monthly Financial Report
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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	
Revenue										
Intergov./ Grants	167,100	162,140	68,200	68,200	2,500		2,500	65,700	4%	
Charges for Services	8,500	10,833	85,000	85,000	1,667		1,667	83,333	2%	
Interest Earnings	1,540	2,417	-	-	544		544	(544)	-	
Other Income	-	-	2,050	2,050	-		-	2,050	0%	
Total Revenue	177,140	175,390	155,250	155,250	4,711		4,711	150,539	3%	
Expenditures by Subdivision										
General	19,061	9,928	3,000	9,000	2,760	-	2,760	6,240	31%	
EEOC	100,391	98,139	124,371	126,038	35,212	15,250	50,463	75,575	40%	
HUD	93,473	126,938	113,745	113,745	32,105	-	32,105	81,640	28%	
Total Expenditures	212,926	235,005	241,116	248,783	70,077	15,250	85,327	163,455	34%	
Expenditures by Type										
Personnel										
Salaries & Wages	124,770	125,084	128,156	128,156	44,293	-	44,293	83,863	35%	
Fringe Benefits	38,541	38,636	52,160	52,160	13,591	-	13,591	38,569	26%	
Total Personnel	163,311	163,721	180,316	180,316	57,883	-	57,883	122,432	32%	
Supplies	1,724	3,864	2,000	2,000	106	-	106	1,894	5%	
Services & Charges										
Professional Services	24,667	18,333	27,800	31,467	7,909	15,000	22,909	8,558	73%	
Printing & Advertising	16,215	11,878	6,000	12,000	2,899	250	3,149	8,851	26%	
Education & Training	5,960	5,178	6,000	4,000	649	-	649	3,351	16%	
Travel	-	-	17,800	17,800	490	-	490	17,310	3%	
Other Services & Charges	1,049	32,032	1,200	1,200	141	-	141	1,059	12%	
Total Services & Charges	47,891	67,420	58,800	66,467	12,088	15,250	27,338	39,129	41%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Expenditures	212,926	235,005	241,116	248,783	70,077	15,250	85,327	163,455	34%	
Net Surplus / (Deficit)	(35,786)	(59,614)	(85,866)	(93,533)	(65,366)		(80,616)			
Beginning Cash Balance	521,051	486,159		426,544					Cash Reserves Target	
Cash Adjustments	893	-		-					No reserve requirement - Grant fund - spend down to zero	
Ending Cash Balance	486,159	426,544		333,012	361,178					
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
Monthly Financial Report
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Fund Name	American Rescue Plan					Fund Number	263		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	29,455,024	29,455,024	29,455,024	-		-	29,455,024	0%
Interest Earnings	-	81,618	-	-	37,809		37,809	(37,809)	-
Total Revenue	-	29,536,642	29,455,024	29,455,024	37,809		37,809	29,417,215	0%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	1,910,000	1,889,660	-	1,889,660	20,340	99%
Total Personnel	-	-	-	1,910,000	1,889,660	-	1,889,660	20,340	99%
Services & Charges									
Grants & Subsidies	-	-	-	500,000	-	-	-	500,000	0%
Other Services & Charges	-	-	-	-	1,270	-	1,270	(1,270)	-
Total Services & Charges	-	-	-	500,000	1,270	-	1,270	498,730	0%
Capital	-	-	10,100,000	11,100,000	68,650	113,250	181,900	10,918,100	2%
Total Expenditures	-	-	10,100,000	13,510,000	1,959,580	113,250	2,072,830	11,437,170	15%
Net Surplus / (Deficit)	-	29,536,642	19,355,024	15,945,024	(1,921,771)		(2,035,021)		
Beginning Cash Balance	-	-		29,536,642					
Cash Adjustments	-	-		-					
Ending Cash Balance	-	29,536,642		45,481,666	27,614,871				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

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

In its guidance, the Department of the Treasury outlined four funding objectives for the ARP Funds. In developing its own plan for spending, the City of South Bend further grouped these four objectives into two main categories of spending:

Response & Relief

- Support urgent COVID-19 response efforts
- Support immediate economic stabilization for households and businesses

Equitable Recovery

- Replace lost revenue for eligible state, local, territorial, and Tribal governments
- Address systemic public health and economic challenges that have contributed to the inequal impact of the pandemic

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.

In Sections 602(c)(1) and 603(c)(1) of ARPA, Congress provided four eligible uses of funds:

- a) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- b) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- c) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- d) To make necessary investments in water, sewer, or broadband infrastructure

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.

City of South Bend, Indiana
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American Rescue Plan Budget Summary - Fund 101 & 263

	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Fund								
General Fund (#101)	4,948,093	36,195,000	39,495,000	1,227,982	1,676,982	2,904,964	36,590,036	7%
American Rescue Plan (#263)	-	10,100,000	13,510,000	1,959,580	113,250	2,072,830	11,437,170	15%
Total Expenditures by Fund	4,948,093	46,295,000	53,005,000	3,187,562	1,790,232	4,977,794	48,027,206	9%
Expenditures by ARP Programs								
<u>Strong Neighborhoods</u>								
Home Repair Assistance Programs	-	2,500,000	2,500,000	-	-	-	2,500,000	0%
Housing Financing	-	2,500,000	2,500,000	-	-	-	2,500,000	0%
Home Buying Assistance	-	1,000,000	1,000,000	-	-	-	1,000,000	0%
Additional Neighborhood Infrastructure	-	2,500,000	2,500,000	450	-	450	2,499,550	0%
City-wide Comprehensive Plan	-	500,000	500,000	-	200,000	200,000	300,000	40%
Plan Implementation	-	300,000	300,000	-	-	-	300,000	0%
Land Bank Startup Costs	-	250,000	250,000	-	-	-	250,000	0%
Demolitions (Vacant & Abandoned / Commercial)	-	3,670,000	4,170,000	-	-	-	4,170,000	0%
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	40,585	40,228	80,812	1,519,188	5%
Subtotal	-	17,170,000	18,170,000	41,035	240,228	281,262	17,888,738	2%
<u>Safe Community for Everyone</u>								
Homelessness Strategy Implementation	-	200,000	200,000	-	-	-	200,000	0%
County Partnerships on Homelessness & Mental Health	-	5,800,000	5,800,000	-	-	-	5,800,000	0%
Gun Violence Intervention	-	500,000	500,000	-	-	-	500,000	0%
Public Safety Technology Upgrades	-	1,500,000	1,500,000	-	-	-	1,500,000	0%
COVID Response	1,448,093	-	-	-	-	-	-	-
COVID Facilities Upgrades	-	1,800,000	2,000,000	-	1,026,635	1,026,635	973,365	51%
ARP Premium Pay	-	-	1,910,000	1,889,660	-	1,889,660	20,340	99%
Subtotal	1,448,093	9,800,000	11,910,000	1,889,660	1,026,635	2,916,295	8,993,705	24%
<u>Robust, Sustainable Infrastructure - Green Infrastructure</u>								
Greener Homes	-	100,000	100,000	-	-	-	100,000	0%
Solarize, Switch & Save	-	300,000	300,000	24,500	185,000	209,500	90,500	70%
Commercial Recycling Partnership for CBD's	-	75,000	75,000	-	-	-	75,000	0%
EV Plan & Deployment	-	150,000	150,000	-	-	-	150,000	0%
Distributed Solar/Storage	-	1,000,000	1,000,000	-	-	-	1,000,000	0%
Subtotal	-	1,625,000	1,625,000	24,500	185,000	209,500	1,415,500	13%
<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	1,129,605	-	1,129,605	870,395	56%
Streamlined Assistance	-	500,000	600,000	21,179	178,491	199,670	400,330	33%
Opportunity Fund	-	1,000,000	1,000,000	-	-	-	1,000,000	0%
Immigration Support	-	100,000	100,000	-	-	-	100,000	0%
Subtotal	3,500,000	5,350,000	5,450,000	1,150,784	178,491	1,329,275	4,120,725	24%
<u>Youth and Workforce Development</u>								
Workforce Development	-	250,000	250,000	-	-	-	250,000	0%
Dream Center	-	10,100,000	11,100,000	69,920	113,250	183,170	10,916,830	2%
Pre-K Centers	-	2,000,000	4,500,000	11,664	46,628	58,292	4,441,708	1%
Subtotal	-	12,350,000	15,850,000	81,584	159,878	241,462	15,608,538	2%
Total Expenditures by Program	4,948,093	46,295,000	53,005,000	3,187,562	1,790,232	4,977,794	48,027,206	9%

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").

City of South Bend, Indiana
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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
Revenue									
Intergov./ Grants	5,086,138	1,490,275	-	790,735	170,461		170,461	620,274	22%
Other Income	-	5,000	-	-	-		-	-	-
Interfund Transfers In	1,000,000	1,448,093	-	-	-		-	-	-
Total Revenue	6,086,138	2,943,368	-	790,735	170,461		170,461	620,274	22%
Expenditures by Activity									
Mayor's Office	11,344	-	-	-	-	-	-	-	-
Common Council	5,010	-	-	-	-	-	-	-	-
Administration & Finance	34,700	1,000,100	-	-	-	-	-	-	-
Public Works	39,150	(96)	-	-	-	-	-	-	-
Innovation & Technology	6,406	750	-	-	-	-	-	-	-
Police Department	1,631,779	28,830	-	-	-	-	-	-	-
Fire Department	1,816,511	1,180	-	-	-	-	-	-	-
Community Investment	2,355,704	1,959,874	-	790,735	196,542	795,947	992,489	(201,754)	126%
Venues, Parks & Arts	127,466	5,595	-	-	-	-	-	-	-
Code Enforcement	4,339	-	-	-	-	-	-	-	-
Building Department	863	-	-	-	-	-	-	-	-
Total Expenditures	6,033,275	2,996,232	-	790,735	196,542	795,947	992,489	(201,754)	126%
Expenditures by Type									
Supplies	252,665	18,318	-	-	-	-	-	-	-
Services & Charges									
Professional Services	7,058	-	-	-	-	-	-	-	-
Printing & Advertising	19,717	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,016	-	-	-	-	-	-	-	-
Grants & Subsidies	2,349,076	1,959,664	-	790,735	196,542	795,947	992,489	(201,754)	126%
Other Services & Charges	54,452	18,250	-	-	-	-	-	-	-
Total Services & Charges	2,432,318	1,977,914	-	790,735	196,542	795,947	992,489	(201,754)	126%
Interfund Transfers Out	3,348,292	1,000,000	-	-	-	-	-	-	-
Total Expenditures	6,033,275	2,996,232	-	790,735	196,542	795,947	992,489	(201,754)	126%
Net Surplus / (Deficit)	52,864	(52,864)	-	-	(26,081)	(822,029)			
Beginning Cash Balance	-	53,214		-					
Cash Adjustments	350	(350)		-					
Ending Cash Balance	53,214	-		-					
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

City of South Bend, Indiana

Monthly Financial Report

April 30, 2022

Fund Name	Local Income Tax - Certified Shares					Fund Number	404		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	13,764,809	13,334,937	9,021,120	10,230,282	2,977,862		2,977,862	7,252,420	29%
Interest Earnings	111,181	87,126	110,950	110,950	20,194		20,194	90,756	18%
Debt Proceeds	2,262,160	1,598,000	1,462,000	1,462,000	-		-	1,462,000	0%
Other Income	361,924	246,998	32,000	32,000	12,000		12,000	20,000	38%
Interfund Transfers In	-	147,786	383,028	730,725	475,373		475,373	255,352	65%
Total Revenue	16,500,074	15,414,847	11,009,098	12,565,957	3,485,429		3,485,429	9,080,528	28%
Expenditures by Activity									
General City	2,263,417	3,173,836	1,185,625	1,459,152	665,115	376,488	1,041,603	417,549	71%
Legal Dept	3,441	2,527	15,000	15,000	-	-	-	15,000	0%
Information Technology	1,579,347	28,098	80,000	151,500	8,550	62,950	71,500	80,000	47%
Police Department	2,136,734	1,826,705	2,952,548	6,003,350	1,104,780	2,338,028	3,442,807	2,560,543	57%
Vacant & Abandoned Houses	232,822	185,684	-	400,390	26,068	374,322	400,390	-	100%
Community Investment	357,659	25,880	-	798,629	12,244	781,330	793,574	5,055	99%
Parks & Recreation	1,778,605	1,596,732	956,850	1,235,925	563,321	418,399	981,720	254,204	79%
Morris Performing Arts Center	-	1,800,000	-	-	-	-	-	-	-
Light Up South Bend	88,137	146,590	260,000	394,924	8,009	124,894	132,903	262,021	34%
Streets	2,899,656	-	3,750,000	3,755,179	1,250,000	5,179	1,255,179	2,500,000	33%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	500,000	-	500,000	1,000,000	33%
Traffic Signals & Street Lighting	1,501,835	1,401,657	1,467,536	1,467,536	457,964	-	457,964	1,009,572	31%
Total Expenditures	14,341,653	11,687,709	12,167,559	17,181,584	4,596,051	4,481,589	9,077,640	8,103,944	53%
Expenditures by Type									
Supplies	92,245	145,595	200,000	334,924	8,009	124,599	132,608	202,316	40%
Services & Charges									
Professional Services	1,681,956	35,065	155,000	359,073	13,779	167,324	181,103	177,970	50%
Printing & Advertising	500	24,785	-	-	-	-	-	-	-
Utilities	1,501,835	1,401,657	1,467,536	1,467,536	457,964	-	457,964	1,009,572	31%
Repairs & Maintenance	756,305	565,186	610,000	890,520	295,685	218,905	514,590	375,930	58%
Grants & Subsidies	397,553	340,711	341,129	1,016,129	157,043	859,086	1,016,129	-	100%
Other Services & Charges	1,292,054	1,086,776	1,102,449	1,647,525	753,582	667,316	1,420,898	226,627	86%
Debt Service Principal	1,364,172	1,631,258	1,379,062	1,379,062	550,035	-	550,035	829,027	40%
Debt Service Interest & Fees	59,809	53,009	71,486	71,486	18,756	-	18,756	52,730	26%
Total Services & Charges	7,054,183	5,138,446	5,126,662	6,831,332	2,246,843	1,912,632	4,159,475	2,671,856	61%
Capital	825,101	123,519	1,462,000	4,636,431	548,232	2,444,358	2,992,590	1,643,841	65%
Interfund									
Interfund Allocations	8,633	9,753	9,676	9,676	3,225	-	3,225	6,451	33%
Interfund Transfers Out	6,361,491	6,270,396	5,369,221	5,369,221	1,789,741	-	1,789,741	3,579,480	33%
Total Interfund	6,370,124	6,280,149	5,378,897	5,378,897	1,792,966	-	1,792,966	3,585,931	33%
Total Expenditures	14,341,653	11,687,709	12,167,559	17,181,584	4,596,051	4,481,589	9,077,640	8,103,944	53%
Net Surplus / (Deficit)	2,158,421	3,727,138	(1,158,461)	(4,615,627)	(1,110,622)		(5,592,211)		
Beginning Cash Balance	12,724,697	14,902,237		18,631,245					
Cash Adjustments	19,120	1,870		-					
Ending Cash Balance	14,902,237	18,631,245		14,015,618	17,526,233				
Cash Reserves Target	7,170,827	5,843,854		8,590,792					
							Cash Reserves Target		
							50% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives the Certified Shares portion of the City's Local Income Tax (LIT) revenue distribution. Local income tax revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF). In 2021, the St. Joseph County Council passed a resolution to amend the local income tax rate and dedicate a portion of the certified shares income tax to fund the consolidated county-wide 911 call center called PSAP (Public Safety Answering Point). As a result, the City's certified shares distribution will be reduced going forward, starting in 2022. Previously, the City paid for its portion of the operating costs for PSAP out of the Local Income Tax Economic Development Fund (#408). Other Income is principal from an interfund loan (debt schedule #82) being repaid by the UDAG Fund (#410). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Funds are used for debt service payments for police cars & equipment, certain organizations' grants and operational subsidies, capital expenditures, and other uses as deemed by the Mayor and Council. | In 2022, the interfund transfer to the Motor Vehicle Highway Fund (#202) is \$3.75 million for **street paving & patching** and \$1.5 million for the **curb & sidewalk program**. | The City replaced its 20+ year-old accounting software system. The implementation lasted 18 months, cost about \$3 million, and went live on May 1, 2020. An ongoing software support contract is budgeted at \$80k a year. | In 2021, **Dept of Community Investment (DCI)** activities formerly paid out of this fund were moved into Fund #408 in order to consolidate DCI expenditures. | The City continues to budget funding for the demolition of **vacant & abandoned** houses, budgeted in Fund #101 for 2022. | The Dept of Public Works manages the **Light Up South Bend** program - a partnership with Indiana/Michigan Power Co. to install additional street lights in neighborhoods throughout South Bend. The **Lamppost Lighting Program** is meant to improve safety by adding more street lighting throughout South Bend. The City selected two areas where residents pay less for a lamppost. They were chosen based on income, number of vacant lots, and need for lighting in the neighborhood. | This fund also provides operating subsidies to the **Studebaker Museum** and the **South Bend Museum of Art**. | Police patrol cars are purchased through 5-year capital leases. The **debt service principal and interest** payments are paid by this fund.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2022

Fund Name	Cumulative Capital Development					Fund Number	406		
Fund Type	Capital Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Property Taxes	433,812	469,124	473,780	473,780	-		-	473,780	0%
Intergov./ Shared Revenues	40,795	41,568	38,648	38,648	-		-	38,648	0%
Interest Earnings	765	928	1,995	1,995	341		341	1,654	17%
Total Revenue	475,372	511,620	514,423	514,423	341		341	514,082	0%
Expenditures by Activity									
Transfer to Fund 404	-	-	143,687	143,687	47,895	-	47,895	95,792	33%
Police Department	516,510	394,767	368,741	368,741	76,644	-	76,644	292,097	21%
Park Capital	12,970	-	-	-	-	-	-	-	-
Total Expenditures	529,479	394,767	512,428	512,428	124,539	-	124,539	387,889	24%
Expenditures by Type									
Services & Charges									
Debt Service Principal	484,511	370,109	353,115	353,115	72,242	-	72,242	280,873	20%
Debt Service Interest & Fees	31,998	24,658	15,626	15,626	4,401	-	4,401	11,225	28%
Total Services & Charges	516,510	394,767	368,741	368,741	76,644	-	76,644	292,098	21%
Capital	12,970	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	143,687	143,687	47,895	-	47,895	95,792	33%
Total Expenditures	529,479	394,767	512,428	512,428	124,539	-	124,539	387,890	24%
Net Surplus / (Deficit)	(54,108)	116,853	1,995	1,995	(124,198)		(124,198)		
Beginning Cash Balance	223,617	169,893		286,746					
Cash Adjustments	383			-					
Ending Cash Balance	169,893	286,746		288,741	162,548				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
Monthly Financial Report
April 30, 2022

Fund Name	Cumulative Capital Improvement					Fund Number	407		
Fund Type	Capital Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	219,253	207,761	214,341	214,341	-		-	214,341	0%
Interest Earnings	5,369	3,682	3,825	3,825	833		833	2,992	22%
Other Income	18,750	25,000	25,000	25,000	-		-	25,000	0%
Total Revenue	243,373	236,443	243,166	243,166	833		833	242,333	0%
Expenditures by Activity									
Transfer to Fund 404	-	-	239,341	239,341	79,781	-	79,781	159,560	33%
Community Investment	6,770	-	-	-	-	-	-	-	-
Park Vehicles & Equipment	-	262,145	-	-	-	-	-	-	-
Venues, Parks & Arts Capital	-	-	250,000	250,000	6,002	10,498	16,500	233,500	7%
Streets Vehicles & Equipment	250,000	-	-	-	-	-	-	-	-
Total Expenditures	256,770	262,145	489,341	489,341	85,783	10,498	96,281	393,060	20%
Expenditures by Type									
Capital	6,770	-	250,000	250,000	6,002	10,498	16,500	233,500	7%
Interfund Transfers Out	250,000	262,145	239,341	239,341	79,781	-	79,781	159,560	33%
Total Expenditures	256,770	262,145	489,341	489,341	85,783	10,498	96,281	393,060	20%
Net Surplus / (Deficit)	(13,397)	(25,702)	(246,175)	(246,175)	(84,950)		(95,448)		
Beginning Cash Balance	689,015	676,798		651,096					
Cash Adjustments	1,181	-		-					
Ending Cash Balance	676,798	651,096		404,921	572,148				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement - Capital fund - spend down to zero		
Fund Purpose:	This fund was established (ordinance 4832-66) in 1966 to account for the receipt of cigarette tax revenue designated to be used solely for capital improvements.								
Explanation of Revenue Sources:	This fund receives cigarette tax revenue. Other Income is \$25,000 from the South Bend School Corporation for rental of property. In 2020, the revenue was only \$18,750 as the City gave a discount due to COVID-19. This fund also receives revenue from interest earned on the fund's cash balance.								
Explanation of Expenditures and Significant Changes/Variations:	In 2019, \$28,000 was used to purchase furniture for the Howard Park Renovation Project, part of the greater My SB Parks & Trails Project managed by the Department of Venues, Parks & Arts. In 2020, \$250,000 was transferred to the Motor Vehicle Highway Fund (#202) to support vehicle and equipment capital purchases for the Streets Division. In 2021, \$262,145 was budgeted for an interfund transfer to the Parks & Recreation Fund (#201) to support vehicle and equipment capital purchases for the Park Maintenance Division of the Department of Venues, Parks & Arts. In 2022, \$250,000 is budgeted for the Studebaker Museum roof project managed by the Department of Venues, Parks & Arts. Also budgeted in 2022, \$239,341 interfund transfer to the Local Income Tax Certified Shares Fund (#404) to help offset the debt service payments for police vehicle capital leases paid out of that fund.								

City of South Bend, Indiana

Monthly Financial Report

April 30, 2022

Fund Name	Local Income Tax - Economic Development					Fund Number	408		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
Revenue									
Local Income Taxes	13,405,714	13,006,489	12,216,636	12,065,405	4,021,802		4,021,802	8,043,603	33%
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	33,425		33,425	103,370	24%
Other Income	153,272	151,545	349,424	349,424	6,983		6,983	342,441	2%
Interfund Transfers In	-	1,000,000	-	-	-		-	-	-
Total Revenue	14,090,026	14,286,985	12,752,855	12,601,624	4,062,210		4,062,210	8,539,414	32%
Expenditures by Activity									
General City	1,076,233	-	-	7,800,000	-	-	-	7,800,000	0%
PSAP	2,966,021	2,812,202	199,424	199,424	-	-	-	199,424	0%
Community Investment	3,829,468	2,274,806	6,643,295	10,875,863	1,591,769	3,444,923	5,036,692	5,839,170	46%
Neighborhoods	3,865,219	2,340,000	5,654,853	6,500,554	1,310,052	632,005	1,942,058	4,558,496	30%
Streets	35,749	-	-	18,812	-	18,812	18,812	-	100%
2015 Park Bonds	376,689	376,736	375,106	375,106	123,602	-	123,602	251,504	33%
2018 Zoo Bonds	320,900	324,100	332,100	332,100	172,050	-	172,050	160,050	52%
2021 Infrastructure Bonds	-	253,000	606,000	606,000	253,000	-	253,000	353,000	42%
Total Expenditures	12,470,279	8,380,845	13,810,778	26,707,859	3,450,474	4,095,741	7,546,214	19,161,644	28%
Expenditures by Type									
Services & Charges									
Professional Services	2,883,244	3,074,579	160,000	545,920	172,037	260,133	432,170	113,750	79%
Printing & Advertising	404	2,706	45,000	45,000	-	-	-	45,000	0%
Utilities	42,523	46,983	70,000	70,000	22,748	-	22,748	47,252	32%
Repairs & Maintenance	209,536	122,395	432,873	451,968	32,461	19,217	51,678	400,290	11%
Grants & Subsidies	1,220,570	1,028,845	2,220,000	6,798,284	793,352	3,793,699	4,587,050	2,211,233	67%
Other Services & Charges	1,603	-	635,593	635,593	38,723	-	38,723	596,870	6%
Debt Service Principal	301,441	314,344	333,699	333,699	100,000	-	100,000	233,699	30%
Debt Service Interest & Fees	219,669	209,777	198,825	198,825	72,050	-	72,050	126,775	36%
Total Services & Charges	4,878,989	4,799,629	4,095,990	9,079,288	1,231,371	4,073,048	5,304,420	3,774,869	58%
Capital	5,000	112,229	150,000	8,199,783	137,500	22,693	160,193	8,039,590	2%
Interfund Transfers Out	7,586,290	3,468,986	9,564,788	9,428,788	2,081,602	-	2,081,602	7,347,186	22%
Total Expenditures	12,470,279	8,380,845	13,810,778	26,707,859	3,450,474	4,095,741	7,546,214	19,161,645	28%
Net Surplus / (Deficit)	1,619,747	5,906,140	(1,057,923)	(14,106,235)	611,736		(3,484,005)		
Beginning Cash Balance	17,389,466	19,044,274		24,795,353					
Cash Adjustments	35,061	(155,061)		-					
Ending Cash Balance	19,044,274	24,795,353		10,689,119	25,637,813				
Cash Reserves Target	6,235,140	4,190,422		13,353,929					
							Cash Reserves Target		
							50% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Equipment/Vehicle Leasing					Fund Number	750		
Fund Type	Capital Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	682	17	-	-	-		-	-	-
Total Revenue	682	17	-	-	-		-	-	-
Expenditures by Type									
Services & Charges									
Debt Service Principal	355,128	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	12,324	-	-	-	-	-	-	-	-
Total Services & Charges	367,452	-	-	-	-	-	-	-	-
Capital	300,278	-	-	-	-	-	-	-	-
Interfund Transfers Out	1,752	-	-	347,697	347,697	-	347,697	-	100%
Total Expenditures	669,482	-	-	347,697	347,697	-	347,697	-	100%
Net Surplus / (Deficit)	(668,800)	17	-	(347,697)	(347,697)		(347,697)		
Beginning Cash Balance	1,016,476	347,680		347,697					
Cash Adjustments	3	-		-					
Ending Cash Balance	347,680	347,697		-					
Cash Reserves Target	-	-		-					

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

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.

City of South Bend, Indiana
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Fund Name	South Bend Redevelopment Authority	Fund Number	752
Fund Type	Debt Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,351	71	2,750	2,750	38		38	2,712	1%
Interfund Transfers In	2,870,500	2,866,000	2,865,000	3,055,500	1,430,500		1,430,500	1,625,000	47%
Total Revenue	2,872,851	2,866,071	2,867,750	3,058,250	1,430,538		1,430,538	1,627,712	47%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,790,000	1,850,000	1,925,000	2,030,000	780,000	-	780,000	1,250,000	38%
Debt Service Interest & Fees	1,073,013	1,006,069	934,282	1,014,328	451,178	-	451,178	563,150	44%
Total Expenditures	2,863,013	2,856,069	2,859,282	3,044,328	1,231,178	-	1,231,178	1,813,150	40%

Net Surplus / (Deficit)	9,839	10,002	8,468	13,922	199,360		199,360
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Beginning Cash Balance	222,584	232,423		242,425			Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-		-			
Ending Cash Balance	232,423	242,425		256,347	441,786		
Cash Reserves Target	232,423	242,425		256,347			

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

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

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

- 2013 Century Center Special Tax Bonds Refunding 2008 - debt payments paid for by 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 paid for by 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 paid for by the Redevelopment General Fund (#433), final payment 2/1/46, (debt sched. #221)

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

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,478	58	3,000	3,000	17		17	2,983	1%
Debt Proceeds	-	8,860,022	-	-	-		-	-	-
Interfund Transfers In	2,645,000	2,564,000	2,575,500	2,766,500	1,238,250		1,238,250	1,528,250	45%
Total Revenue	2,648,478	11,424,080	2,578,500	2,769,500	1,238,267		1,238,267	1,531,233	45%

Expenditures by Type									
Services & Charges									
Debt Service Principal	2,250,000	2,150,000	2,075,000	2,195,000	1,135,000	-	1,135,000	1,060,000	52%
Debt Service Interest & Fees	379,968	635,015	487,480	556,956	253,778	-	253,778	303,179	46%
Total Services & Charges	2,629,968	2,785,015	2,562,480	2,751,956	1,388,778	-	1,388,778	1,363,179	50%
Interfund Transfers Out	-	9,248,224	-	-	-	-	-	-	-
Total Expenditures	2,629,968	12,033,240	2,562,480	2,751,956	1,388,778	-	1,388,778	1,363,179	50%

Net Surplus / (Deficit)	18,510	(609,159)	16,020	17,544	(150,511)	(150,511)
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Beginning Cash Balance	815,025	833,535	224,375			Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-	-			
Ending Cash Balance	833,535	224,375	241,919	73,865		
Cash Reserves Target	833,535	224,375	241,919			

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 paid for by River West TIF Fund (#324), final payment 2/1/23, (debt schedule #39)
- 2013 EMS/Fire Station/Tower Bonds - debt payments paid for by the Fire Department Capital Fund (#287), final payment 2/1/33, (debt schedule #116)
- 2021 LIT Infrastructure Bonds - debt payments paid for by the 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 paid for by the 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.

City of South Bend, Indiana
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Fund Name	TIF - River West Development Area	Fund Number	324
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	16,814,400	18,120,969	17,704,130	17,704,130	-		-	17,704,130	0%
Intergov./ Shared Revenues	381,500	383,000	396,500	396,500	200,000		200,000	196,500	50%
Intergov./ Grants	13,844	868,707	-	-	94,235		94,235	(94,235)	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	199,544	153,650	173,901	173,901	44,056		44,056	129,845	25%
Donations	2,250	-	-	-	-		-	-	-
Debt Proceeds	4,345,059	-	-	-	-		-	-	-
Other Income	252,995	22,900	-	-	128,455		128,455	(128,455)	-
Interfund Transfers In	35,560	585,315	-	-	8		8	(8)	-
Total Revenue	22,045,151	20,134,540	18,274,531	18,274,531	466,754		466,754	17,807,777	3%

Expenditures by Type									
Services & Charges									
Professional Services	1,082,200	714,611	425,000	830,266	160,173	264,877	425,049	405,217	51%
Debt Service Principal	3,750,570	3,883,193	3,711,202	3,711,202	1,837,075	-	1,837,075	1,874,127	50%
Debt Service Interest & Fees	1,329,981	958,715	813,204	813,204	427,107	-	427,107	386,098	53%
Other Services & Charges	619,953	-	-	250,000	250,000	-	250,000	-	100%
Total Services & Charges	6,782,703	5,556,519	4,949,406	5,604,672	2,674,354	264,877	2,939,231	2,665,442	52%
Capital	12,152,391	4,873,092	-	13,191,620	615,935	6,318,212	6,934,147	6,257,473	53%
Interfund Transfers Out	5,085,022	5,013,303	4,710,000	4,710,000	2,357,500	-	2,357,500	2,352,500	50%
Total Expenditures	24,020,117	15,442,915	9,659,406	23,506,292	5,647,789	6,583,088	12,230,878	11,275,415	52%

Net Surplus / (Deficit)	(1,974,965)	4,691,625	8,615,125	(5,231,761)	(5,181,035)	(11,764,124)
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Beginning Cash Balance	30,950,203	29,039,261		33,713,041		Cash Reserves Target
Cash Adjustments	64,024	(17,845)		-		
Ending Cash Balance	29,039,261	33,713,041		28,481,280	28,528,304	No reserve requirement
Cash Reserves Target	-	-		-		

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

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

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: funds to better leverage state and federal grant opportunities, neighborhood revitalization and improvements, development agreements aimed at increasing early childhood education capacity, and projects that were started in 2021 and will still be in process in 2022. TIF support will also be used for various Public Works projects, and development opportunities which may be presented to the Redevelopment Commission in 2022. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations. This fund is also used to repay several bonds related to capital projects in the community.

In 2020, bonds were issued to fund the St. Joseph County Public Library Community Education Center Project. The par amount of the bonds was \$4,225,000 with a premium of \$120,058.95. The bond proceeds were deposited into this fund. \$4,000,000 went towards capital project expenses and the remaining amount went towards cost of issuance. The bonds are being repaid by this fund with the final payment due February 1, 2037.

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Fund Name	TIF - West Washington	Fund Number	422
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	237,261	348,856	283,927	283,927	-		-	283,927	0%
Interest Earnings	8,861	7,164	9,635	9,635	1,640		1,640	7,995	17%
Other Income	300	-	-	-	-		-	-	-
Total Revenue	246,422	356,020	293,562	293,562	1,640		1,640	291,922	1%

Expenditures by Type									
Services & Charges									
Professional Services	55	45,544	-	4,456	-	1,200	1,200	3,256	27%
Total Services & Charges	55	45,544	-	4,456	-	1,200	1,200	3,256	27%
Capital									
	152,666	202,738	-	224,105	-	92,377	92,377	131,728	41%
Total Expenditures	152,721	248,282	-	228,561	-	93,577	93,577	134,984	41%

Net Surplus / (Deficit)	93,701	107,738	293,562	65,001	1,640		(91,937)
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Beginning Cash Balance	1,031,822	1,127,293		1,235,031		Cash Reserves Target No reserve requirement
Cash Adjustments	1,769	-		-		
Ending Cash Balance	1,127,293	1,235,031		1,300,032	1,236,671	
Cash Reserves Target	-	-		-		

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

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

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

City of South Bend, Indiana
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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	2,997,091	4,328,968	3,822,890	3,822,890	-		-	3,822,890	0%
Interest Earnings	62,271	39,992	27,464	27,464	12,569		12,569	14,895	46%
Other Income	-	74,327	-	-	16,850		16,850	(16,850)	-
Interfund Transfers In	-	673,180	-	-	-		-	-	-
Total Revenue	3,059,362	5,116,467	3,850,354	3,850,354	29,419		29,419	3,820,935	1%

Expenditures by Type									
Services & Charges									
Professional Services	82,784	67,611	-	665,224	131,729	462,585	594,314	70,910	89%
Insurance	-	523	-	221	-	-	-	221	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	82,784	68,133	-	665,445	131,729	462,585	594,314	71,131	89%
Capital	5,418,511	1,336,457	-	5,413,357	114,617	2,113,358	2,227,975	3,185,382	41%
Total Expenditures	5,501,295	1,404,591	-	6,078,801	246,345	2,575,943	2,822,289	3,256,513	46%

Net Surplus / (Deficit)	(2,441,932)	3,711,876	3,850,354	(2,228,447)	(216,926)		(2,792,870)		
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Beginning Cash Balance	8,215,417	5,864,278		9,506,445					
Cash Adjustments	90,793	(69,709)		-					
Ending Cash Balance	5,864,278	9,506,445		7,277,998	9,289,519				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

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

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

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

City of South Bend, Indiana
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Fund Name	TIF - Southside Development Area #1	Fund Number	430
Fund Type	Tax Increment Financing Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	3,081,721	2,981,728	1,815,749	1,815,749	-		-	1,815,749	0%
Interest Earnings	89,378	75,461	69,286	69,286	19,192		19,192	50,094	28%
Total Revenue	3,171,100	3,057,189	1,885,035	1,885,035	19,192		19,192	1,865,843	1%

Expenditures by Type									
Services & Charges									
Professional Services	140,498	162,661	-	668,761	42,480	340,914	383,395	285,366	57%
Total Services & Charges	140,498	162,661	-	668,761	42,480	340,914	383,395	285,366	57%
Capital	76,527	999,692	-	6,942,403	19,821	2,090,843	2,110,664	4,831,739	30%
Total Expenditures	217,025	1,162,353	-	7,611,164	62,301	2,431,757	2,494,059	5,117,105	33%

Net Surplus / (Deficit)	2,954,075	1,894,837	1,885,035	(5,726,129)	(43,109)	(2,474,866)
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Beginning Cash Balance	9,607,799	12,586,134		14,473,182		Cash Reserves Target No reserve requirement
Cash Adjustments	24,260	(7,789)		-		
Ending Cash Balance	12,586,134	14,473,182		8,747,053	14,430,073	
Cash Reserves Target	-	-		-		

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

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

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

City of South Bend, Indiana
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Fund Name	TIF - Douglas Road	Fund Number	435
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	269,923	166,000	166,000	-		-	166,000	0%
Interest Earnings	1,154	687	3,511	3,511	207		207	3,304	6%
Total Revenue	1,154	270,610	169,511	169,511	207		207	169,304	0%

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

Net Surplus / (Deficit)	(94,989)	164,440	169,511	(84,525)	(178,346)		(179,654)
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Beginning Cash Balance	187,806	93,140		257,579		Cash Reserves Target No reserve requirement
Cash Adjustments	322	-		-		
Ending Cash Balance	93,140	257,579		173,055	79,233	
Cash Reserves Target	-	-		-		

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

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

Prior to pay year 2021, the Redevelopment Commission did not collect the excess tax increment for use in projects. For pay year 2021 and after, the Redevelopment Commission has determined it will collect the increment.

Explanation of Expenditures and Significant Changes/Variations:
This fund will help fund a portion of the Douglas Road utility relocation by repaying \$300,517.13 to the Sewage Works Capital Fund (#642) for the City's share of the project. The repayment was started in 2021 and is anticipated to go through 2022 based on TIF revenue collections.

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

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	5,308,975	6,299,000	5,978,380	5,978,380	-		-	5,978,380	0%
Interest Earnings	15,060	19,471	53,667	53,667	5,410		5,410	48,257	10%
Total Revenue	5,324,035	6,318,471	6,032,047	6,032,047	5,410		5,410	6,026,637	0%

Expenditures by Type									
Services & Charges									
Professional Services	-	13,350	30,000	30,000	-	-	-	30,000	0%
Debt Service Principal	409,383	427,037	445,524	445,524	220,397	-	220,397	225,127	49%
Debt Service Interest & Fees	85,445	67,791	49,805	49,805	26,267	-	26,267	23,538	53%
Total Services & Charges	494,828	508,178	525,329	525,329	246,664	-	246,664	278,665	47%
Interfund Transfers Out	3,864,125	5,058,659	4,396,375	4,396,375	2,195,625	-	2,195,625	2,200,750	50%
Total Expenditures	4,358,953	5,566,837	4,921,704	4,921,704	2,442,289	-	2,442,289	2,479,415	50%

Net Surplus / (Deficit)	965,082	751,634	1,110,343	1,110,343	(2,436,879)	(2,436,879)
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Beginning Cash Balance	3,706,897	4,678,334		5,429,968		Cash Reserves Target No reserve requirement
Cash Adjustments	6,355	-		-		
Ending Cash Balance	4,678,334	5,429,968		6,540,311	2,993,090	
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:
At the end of 2017, Eddy Street Commons Phase II Bonds were issued to help fund the second phase of the mixed-use development area just south of the University of Notre Dame's campus. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (#759). Transfers Out are interfund transfers to the Eddy Street Commons Debt Service Fund (#760) which makes the debt payments on this bond. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations. This fund is repaying two interfund loans (debt schedules #84 & #85). Principal and interest payments are made to the Major Moves Fund (#412). The loans will be paid off in 2024 and 2029.

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

City of South Bend, Indiana
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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	9,075	6,133	-	-	-		-	-	-
Total Revenue	9,075	6,133	-	-	-		-	-	-

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

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

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

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

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

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Fund Name	Airport 2003 Debt Reserve					Fund Number	315		
Fund Type	Debt Service Funds								
Control	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
Revenue									
Interest Earnings	9,075	6,133	-	-	-		-	-	-
Total Revenue	9,075	6,133	-	-	-		-	-	-
Expenditures by Type									
Interfund Transfers Out	13,309	6,133	-	-	-		-	-	-
Total Expenditures	13,309	6,133	-	-	-		-	-	-
Net Surplus / (Deficit)	(4,234)	-	-	-	-		-		
Beginning Cash Balance	1,042,908	1,040,462		1,040,462			Cash Reserves Target		
Cash Adjustments	1,788	-		-					
Ending Cash Balance	1,040,462	1,040,462		1,040,462	1,040,462				
Cash Reserves Target	1,040,462	1,040,462		1,040,462			100% debt service reserve per bond covenants		
Fund Purpose:									
This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 South Bend Downtown Central Development Area TIF Redevelopment Authority bonds (debt schedule #5) for the Palais Royale project.									
Explanation of Revenue Sources:									
Historically, this fund received revenue from interest earned on the fund's cash balance. In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into the River West TIF Fund (#324) rather than transferring it.									
Explanation of Expenditures and Significant Changes/Variations:									
The debt service reserve will be used towards the last debt service payment due August 1, 2024.									

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Fund Name	2018 TIF Park Bond Debt Service	Fund Number	351
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	8,934	6,085	9,357	9,357	1,376		1,376	7,981	15%
Total Revenue	8,934	6,085	9,357	9,357	1,376		1,376	7,981	15%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	8,934	6,085	9,357	9,357	1,376	1,376
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Beginning Cash Balance	1,018,984	1,029,665		1,035,750		Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	1,747	-		-		
Ending Cash Balance	1,029,665	1,035,750		1,045,107	1,037,126	
Cash Reserves Target	1,029,665	1,035,750		1,045,107	-	

Fund Purpose:

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

- The Redevelopment District Bonds, Series 2018 were closed on April 25, 2018 with a par amount of \$11,995,000 and a premium of \$96,103. The bonds have a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into this fund per the bond agreement. The remaining \$10,825,000 was deposited into the 2018 TIF Park Bond Capital Fund (#452) and will be used towards the approved capital projects.

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	13	3	10	10	1		1	9	15%
Interfund Transfers In	488,171	1,036,500	1,035,000	1,035,000	518,500		518,500	516,500	50%
Total Revenue	488,184	1,036,503	1,035,010	1,035,010	518,501		518,501	516,509	50%

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

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

Cash Reserves Target

100% debt service reserve per bond covenants

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

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

Explanation of Expenditures and Significant Changes/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.

City of South Bend, Indiana
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Fund Name	2020 TIF Library Bond Debt Service Reserve	Fund Number	353
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2	16	10	10	5		5	5	54%
Interfund Transfers In	326,938	-	-	-	-		-	-	-
Total Revenue	326,939	16	10	10	5		5	5	54%
Expenditures by Type									
Interfund Transfers Out	-	11	-	-	8	-	8	(8)	-
Total Expenditures	-	11	-	-	8	-	8	(8)	-
Net Surplus / (Deficit)	326,939	5	10	10	(3)		(3)		

Beginning Cash Balance	-	326,939		326,944					
Cash Adjustments	-	-		-					
Ending Cash Balance	326,939	326,944		326,954	326,942				
Cash Reserves Target	326,939	326,944		326,954					

Cash Reserves Target
100% debt service reserve per bond covenants

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
The debt service reserve will be used towards the last debt service payment due February 1, 2037.

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

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	24,117	3,543	7,000	556	31		31	525	6%
Hotel/Motel Taxes	-	-	-	381,500	-		-	381,500	0%
Interest Earnings	11,827	13,014	24,072	24,072	4,149		4,149	19,923	17%
Donations	1,449,512	1,411,877	1,000,000	1,000,000	-		-	1,000,000	0%
Other Income	-	1,000	-	-	-		-	-	-
Interfund Transfers In	150,000	-	150,000	150,000	-		-	150,000	0%
Total Revenue	1,635,456	1,429,434	1,181,072	1,556,128	4,179		4,179	1,551,948	0%

Expenditures by Type									
Services & Charges									
Professional Services	1,657	91	4,500	4,500	-	-	-	4,500	0%
Grants & Subsidies	666,323	538,272	-	605,283	117,175	208,108	325,283	280,000	54%
Total Services & Charges	667,979	538,363	4,500	609,783	117,175	208,108	325,283	284,500	53%
Capital	2,214	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	147,786	-	381,500	-	-	-	381,500	0%
Total Expenditures	670,193	686,149	4,500	991,283	117,175	208,108	325,283	666,000	33%

Net Surplus / (Deficit)	965,263	743,285	1,176,572	564,845	(112,996)	(321,104)
Beginning Cash Balance	1,476,915	2,444,710		3,187,994		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	2,532	-		-		
Ending Cash Balance	2,444,710	3,187,994		3,752,839	3,074,999	
Cash Reserves Target	167,548	171,537		247,821		

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).

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

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	96	65	101	101	15		15	86	15%
Total Revenue	96	65	101	101	15		15	86	15%

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

Net Surplus / (Deficit)	96	65	101	101	15	15
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Beginning Cash Balance	10,965	11,080	11,145	11,145	11,160	Cash Reserves Target No reserve requirement
Cash Adjustments	19	-	-	-	-	
Ending Cash Balance	11,080	11,145	11,246	11,246	11,160	
Cash Reserves Target	-	-	-	-	-	

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

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

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

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Fund Name	2018 TIF Park Bond Capital	Fund Number	452
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	28,865	15,033	-	-	3,232		3,232	(3,232)	-
Total Revenue	28,865	15,033	-	-	3,232		3,232	(3,232)	-

Expenditures by Type									
Services & Charges									
Professional Services	86,969	-	-	30,888	-	-	-	30,888	0%
Total Services & Charges	86,969	-	-	30,888	-	-	-	30,888	0%
Capital	1,427,387	188,982	-	2,358,136	-	2,225,241	2,225,241	132,895	94%
Total Expenditures	1,514,357	188,982	-	2,389,024	-	2,225,241	2,225,241	163,783	93%

Net Surplus / (Deficit)	(1,485,491)	(173,950)	-	(2,389,024)	3,232	(2,222,009)
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Beginning Cash Balance	4,085,672	2,614,468		2,433,236		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	14,287	(7,283)		-		
Ending Cash Balance	2,614,468	2,433,236		44,212	2,436,468	
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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Fund Name	Airport Urban Enterprise Zone	Fund Number	454
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,540	2,411	2	2	545		545	(543)	27255%
Total Revenue	3,540	2,411	2	2	545		545	(543)	27255%

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

Net Surplus / (Deficit)	3,540	2,411	2	2	545		545		
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Beginning Cash Balance	403,750	407,982		410,393			Cash Reserves Target
Cash Adjustments	692	-		-			
Ending Cash Balance	407,982	410,393		410,395	410,938		
Cash Reserves Target	-	-		-			No reserve requirement

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

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

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