



**Period Ending:** December 31, 2021

**Issued By:** Controller's Office

# City of South Bend

## Monthly Financial Report

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Chief of Staff  
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Common Council  
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## December 2021

### **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.

### **Cash Reserves Summary (6 - 9)**

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 (10 - 15)**

These summaries show the total revenue and expense by fund.

### **Revenue by Type (16 - 21)**

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

### **Expenditures by Activity (23 - 26)**

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

### **Outstanding Debt (27 - 29)**

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 (30 - 36)**

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

### **Fund Summaries (37 - 167)**

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

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

City of South Bend  
 Report of Changes in Cash Balance  
 January 1, 2021 through December 31, 2021

	Beginning Cash Balance 1/1/2021	2021 Year to Date Revenue	2021 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 12/31/2021	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
<b>City Controlled Funds</b>								
101 General Fund	53,544,921	77,019,698	75,567,091	(789,455)	663,152	54,208,073	27,456,404	26,751,670
<b>Special Revenue Funds</b>								
102 Rainy Day	10,845,986	64,091	-	-	64,091	10,910,077	8,206,983	2,703,095
201 Parks & Recreation	4,156,004	16,604,000	14,974,277	80,130	1,709,854	5,865,858	3,977,920	1,887,938
202 Motor Vehicle Highway	6,607,820	8,159,765	9,972,287	(22,883)	(1,835,405)	4,772,416	2,619,611	2,152,805
209 Studebaker-Oliver Revitalizing Grants	763,112	4,318	75,182	-	(70,864)	692,248	-	-
210 Economic Development State Grants	27,154	77,180	77,457	(1)	(278)	26,876	-	-
211 Dept of Community Investment Operating	1,629,498	2,172,743	3,396,182	(11,934)	(1,235,373)	394,125	-	-
212 Dept of Community Investment Grants	313,907	2,905,379	2,811,571	2,102	95,910	409,818	-	-
216 Police State Seizures	213,569	31,299	71,043	-	(39,744)	173,825	24,261	149,564
217 Gift, Donation, Bequest	981,455	478,492	481,425	-	(2,933)	978,522	-	-
218 Police Curfew Violations	13,799	82	-	-	82	13,880	250	13,630
219 Unsafe Building	832,938	38,879	107,286	450	(67,957)	764,981	-	-
220 Law Enforcement Continuing Education	483,549	325,862	422,985	(7,445)	(104,568)	378,981	119,628	259,354
221 Rental Units Regulation	189,090	57,608	159,283	-	(101,674)	87,416	-	-
227 Loss Recovery	481,214	2,515	69,630	-	(67,115)	414,099	-	-
230 Code Enforcement Fund	803,572	3,065,940	3,369,933	(2,088)	(306,080)	497,492	-	-
249 Local Income Tax - Public Safety	4,045,717	9,416,761	9,618,013	-	(201,253)	3,844,465	769,441	3,075,024
251 Local Road & Street	3,632,884	2,628,875	3,912,948	565	(1,283,507)	2,349,376	-	-
257 LOIT Special Distribution	266,588	2,969	23,927	-	(20,958)	245,630	-	-
258 Human Rights Federal Grants	486,159	175,390	235,005	-	(59,614)	426,544	-	-
263 American Rescue Plan	-	29,536,642	-	-	29,536,642	29,536,642	-	-
264 COVID-19 Response	53,214	2,943,368	2,996,232	(350)	(53,214)	-	-	-
265 Local Road & Bridge Grant	1,391,493	1,795,904	2,482,521	-	(686,618)	704,875	-	-
266 MVH Restricted Fund	1,126,297	3,213,833	2,291,664	(6,134)	916,035	2,042,332	-	-
273 Morris PAC / Palais Royale Marketing	76,521	5,936	7,648	-	(1,712)	74,809	7,496	67,313
274 Morris PAC Self-Promotion	225,432	38,578	-	-	38,578	264,010	28,570	235,260
280 Police Block Grants	4,138	24	-	-	24	4,162	-	-
289 Haz-Mat	27,937	165	-	-	165	28,102	2,500	25,602
291 Indiana River Rescue	330,404	97,843	53,135	(14,800)	29,908	360,311	21,310	339,001
292 Police Grants	26,716	-	-	-	-	26,716	-	-
294 Regional Police Academy	125,984	20,444	100	-	20,344	146,328	4,313	142,016
295 COPS MORE Grant	73,474	111,077	139,203	-	(28,126)	45,349	-	-
299 Police Federal Drug Enforcement	83,275	58,110	81,148	-	(23,037)	60,237	27,412	32,825
404 Local Income Tax - Certified Shares	14,902,237	15,414,847	11,687,709	1,870	3,729,008	18,631,245	7,135,186	11,496,059
408 Local Income Tax - Economic Development	19,044,274	14,286,985	8,380,845	(155,061)	5,751,079	24,795,353	6,068,335	18,727,019
410 Urban Development Action Grant	32,733	18,449	24,000	-	(5,551)	27,182	-	-
655 Project ReLeaf	425,913	468,643	587,350	(25,149)	(143,856)	282,057	158,572	123,485
705 Police K-9 Unit	2,420	14	-	-	14	2,435	-	-
730 City Cemetery	30,041	178	-	-	178	30,218	-	-
731 Bowman Cemetery	472,576	2,793	-	-	2,793	475,369	400,000	75,369
754 Industrial Revolving Fund	2,406,914	2,959,263	3,190,699	1,525,365	1,293,929	3,700,843	-	-
<b>Total Special Revenue Funds</b>	<b>77,636,007</b>	<b>117,185,248</b>	<b>81,700,688</b>	<b>1,364,638</b>	<b>36,849,199</b>	<b>114,485,206</b>	<b>29,571,966</b>	<b>41,505,359</b>
<b>Debt Service Funds</b>								
312 2017 Parks Bond Debt Service	187,578	1,185,775	1,189,190	-	(3,415)	184,163	-	-
350 2018 Fire Station #9 Bond Debt Service	-	345,306	345,306	-	-	-	-	-
672 Century Center Energy Conservation Debt Svc	193,705	409,708	406,711	-	2,997	196,702	-	-
752 South Bend Redevelopment Authority	232,423	2,866,071	2,856,069	-	10,002	242,425	242,425	-
755 South Bend Building Corporation	833,535	11,424,080	12,033,240	-	(609,159)	224,375	224,375	-
756 2015 Smart Streets Bond Debt Service	1,739,076	1,716,091	1,712,469	-	3,623	1,742,699	1,742,699	-
757 2015 Parks Bond Debt Service	586,111	376,033	374,381	-	1,652	587,763	587,763	-
760 2017 Eddy Street Commons Bond Debt Service	3,463,323	1,916,164	1,710,875	-	205,289	3,668,611	2,500,000	1,168,611
<b>Total Debt Service Funds</b>	<b>7,235,750</b>	<b>20,239,229</b>	<b>20,628,241</b>	<b>-</b>	<b>(389,012)</b>	<b>6,846,739</b>	<b>5,297,263</b>	<b>1,168,611</b>
<b>Capital Funds</b>								
287 Fire Department Capital	3,111,296	2,125,468	2,478,126	(300)	(352,958)	2,758,339	-	-
401 Coveleski Stadium Capital	11,685	58	10,183	(746)	(10,870)	814	-	-
406 Cumulative Capital Development	169,893	511,620	394,767	-	116,853	286,746	-	-
407 Cumulative Capital Improvement	676,798	236,443	262,145	-	(25,702)	651,096	-	-
412 Major Moves Construction	1,386,436	587,639	84,882	-	502,758	1,889,193	-	-
413 Professional Sports Convention Development Area	-	775,632	-	-	775,632	775,632	-	-
416 Morris Performing Arts Center Capital	203,098	1,838,280	128,451	-	1,709,829	1,912,926	-	-
450 Palais Royale Historic Preservation	80,911	12,571	-	-	12,571	93,481	-	-
451 2018 Fire Station #9 Bond Capital	314,233	1,857	-	-	1,857	316,090	-	-
455 2021 Infrastructure Bond Capital	-	8,622,248	4,785,766	-	3,836,482	3,836,482	-	-
471 2017 Parks Bond Capital	5,926,118	31,461	1,695,211	(2,642)	(1,666,392)	4,259,726	-	-
750 Equipment/Vehicle Leasing	347,680	17	-	-	17	347,697	-	-
759 2017 Eddy Street Commons Bond Capital	25,762	1	-	-	1	25,763	-	-
<b>Total Capital Funds</b>	<b>12,253,909</b>	<b>14,743,295</b>	<b>9,839,531</b>	<b>(3,688)</b>	<b>4,900,076</b>	<b>17,153,985</b>	<b>-</b>	<b>-</b>

City of South Bend  
**Report of Changes in Cash Balance**  
**January 1, 2021 through December 31, 2021**

	Beginning Cash Balance 1/1/2021	2021 Year to Date Revenue	2021 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 12/31/2021	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
<b>Enterprise Funds</b>								
288 Emergency Medical Services Operating	607,079	-	607,079	-	(607,079)	-	-	-
600 Consolidated Building Fund	2,127,056	1,531,105	1,555,614	(175)	(24,684)	2,102,372	417,473	1,684,898
601 Parking Garages	674,268	956,029	724,568	1,650	233,112	907,380	229,879	677,500
610 Solid Waste Operations	87,032	7,939,316	6,606,356	(513,522)	819,438	906,471	694,644	211,827
611 Solid Waste Capital	388,126	1,626,271	1,235,235	-	391,036	779,163	-	-
620 Water Works Operations	4,840,727	21,989,022	19,681,182	(598,110)	1,709,730	6,550,457	1,059,524	5,490,933
622 Water Works Capital	7,652,044	3,606,371	1,533,903	(51,533)	2,020,935	9,672,979	-	-
624 Water Works Customer Deposit	1,263,319	7,493	7,493	15,996	15,996	1,279,314	1,279,314	-
625 Water Works Sinking (Debt Service)	2,323	1,511,520	1,513,843	-	(2,323)	-	-	-
626 Water Works Bond Reserve	1,422,800	8,191	8,188	-	4	1,422,804	1,422,804	-
629 Water Works Operations & Maintenance Reserve	2,912,652	17,168	17,168	-	-	2,912,652	2,706,529	206,123
640 Sewer Repair Insurance	2,052,857	709,391	723,314	(35,074)	(48,996)	2,003,861	215,001	1,788,860
641 Sewage Works Operations	11,466,153	41,265,804	37,949,214	(957,372)	2,359,218	13,825,371	2,107,920	11,717,451
642 Sewage Works Capital	13,821,218	6,598,607	6,047,698	(12,418)	538,490	14,359,708	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	32,719	32,719	-	-	5,550,801	4,762,109	788,693
649 Sewage Sinking (Debt Service)	1,320,833	22,204,969	23,525,803	-	(1,320,833)	-	-	-
653 Sewage Debt Service Reserve	3,990,250	1,509,481	1,749,971	-	(240,490)	3,749,760	3,749,760	-
654 Sewage Works Customer Deposit	649,073	4,446	4,446	254,768	254,768	903,840	903,840	-
667 Storm Sewer Fund	1,032,916	1,139,829	511,602	(56,988)	571,239	1,604,154	135,535	1,468,620
670 Century Center Operations	1,016,748	2,111,688	2,948,380	14,294	(822,398)	194,350	1,054,307	(859,957)
671 Century Center Capital	983,612	98	-	-	98	983,710	800,000	183,710
<b>Total Enterprise Funds</b>	<b>63,861,888</b>	<b>114,769,519</b>	<b>106,983,776</b>	<b>(1,938,484)</b>	<b>5,847,259</b>	<b>69,709,146</b>	<b>21,538,640</b>	<b>69,709,146</b>
<b>Internal Service Funds</b>								
222 Central Services	1,209,079	7,497,135	8,239,216	191,668	(550,413)	658,666	880,123	(221,457)
224 Central Services Capital	26,221	84,157	110,378	-	(26,221)	-	-	-
226 Liability Insurance	5,956,858	3,386,046	3,228,301	(13,737)	144,009	6,100,867	1,966,102	4,134,764
278 Police Take Home Vehicle	681,823	18,678	270	(1,685)	16,723	698,546	750,000	(51,454)
279 IT / Innovation / 311 Call Center	2,125,192	10,219,588	8,831,973	(29,942)	1,357,673	3,482,865	-	-
711 Self-Funded Employee Benefits	10,143,060	17,243,514	16,602,496	2,336	643,354	10,786,414	4,682,881	6,103,534
713 Unemployment Compensation	31,859	103,474	75,914	(59,419)	(31,859)	-	24,000	(24,000)
714 Parental Leave Fund	157,521	249,526	180,337	-	69,189	226,711	20,308	206,403
<b>Total Internal Service Funds</b>	<b>20,331,613</b>	<b>38,802,118</b>	<b>37,268,885</b>	<b>89,222</b>	<b>1,622,455</b>	<b>21,954,068</b>	<b>8,323,414</b>	<b>10,147,790</b>
<b>Fiduciary Funds</b>								
701 Fire Pension	453,561	4,103,087	4,136,468	-	(33,381)	420,180	449,626	(29,446)
702 Police Pension	566,569	5,957,118	5,962,764	-	(5,646)	560,923	605,774	(44,851)
718 State Tax Withholding Fund	336,042	-	-	459,570	459,570	795,612	795,612	-
725 Morris / Palais Box Office	393,326	-	-	398,272	398,272	791,599	791,599	-
726 Police Distributions Payable	894,848	-	-	746,555	746,555	1,641,403	1,641,403	-
<b>Total Fiduciary Funds</b>	<b>2,644,346</b>	<b>10,060,205</b>	<b>10,099,232</b>	<b>1,604,397</b>	<b>1,565,370</b>	<b>4,209,716</b>	<b>4,284,013</b>	<b>(74,297)</b>
<b>Total City Controlled Funds</b>	<b>237,508,434</b>	<b>392,819,312</b>	<b>342,087,442</b>	<b>326,630</b>	<b>51,058,499</b>	<b>288,566,933</b>	<b>96,471,699</b>	<b>149,208,279</b>
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing Funds</b>								
324 TIF - River West Development Area	29,039,261	20,134,540	15,442,915	(17,845)	4,673,780	33,713,041	-	-
422 TIF - West Washington	1,127,293	356,020	248,282	-	107,738	1,235,031	-	-
429 TIF - River East Development Area (NE Dev)	5,864,278	5,116,467	1,404,591	(69,709)	3,642,167	9,506,445	-	-
430 TIF - Southside Development Area #1	12,586,134	3,057,189	1,162,353	(7,789)	1,887,048	14,473,182	-	-
435 TIF - Douglas Road	93,140	270,610	106,170	-	164,440	257,579	-	-
436 TIF - River East Residential Area (NE Res)	4,678,334	6,318,471	5,566,837	-	751,634	5,429,968	-	-
<b>Total Tax Increment Financing Funds</b>	<b>53,388,440</b>	<b>35,253,296</b>	<b>23,931,147</b>	<b>(95,343)</b>	<b>11,226,807</b>	<b>64,615,246</b>	<b>-</b>	<b>-</b>
<b>Redevelopment Funds</b>								
433 Redevelopment General	2,444,710	1,429,434	686,149	-	743,285	3,187,994	243,950	2,944,044
439 Certified Technology Park	11,080	65	-	-	65	11,145	-	-
452 2018 TIF Park Bond Capital	2,614,468	15,033	188,982	(7,283)	(181,232)	2,433,236	-	-
454 Airport Urban Enterprise Zone	407,982	2,411	-	-	2,411	410,393	-	-
<b>Total Redevelopment Funds</b>	<b>5,478,239</b>	<b>1,446,943</b>	<b>875,132</b>	<b>(7,283)</b>	<b>564,529</b>	<b>6,042,769</b>	<b>243,950</b>	<b>2,944,044</b>
<b>Debt Service Funds</b>								
315 Airport 2003 Debt Reserve	1,040,462	6,133	6,133	-	-	1,040,462	1,040,462	-
328 SBCDA 2003 Debt Reserve	1,739,495	10,253	10,253	-	-	1,739,495	1,739,495	-
351 2018 TIF Park Bond Debt Service	1,029,665	6,085	-	-	6,085	1,035,750	1,035,750	-
352 2019 South Shore Double Tracking Debt Service	690	1,036,503	1,027,750	-	8,753	9,443	9,443	-
353 2020 TIF Library Bond Debt Service Reserve	326,939	16	11	-	5	326,944	326,944	-
<b>Total Debt Service Funds</b>	<b>4,137,251</b>	<b>1,058,990</b>	<b>1,044,147</b>	<b>-</b>	<b>14,843</b>	<b>4,152,094</b>	<b>4,152,094</b>	<b>-</b>
<b>Total Redevelopment Commission Funds</b>	<b>63,003,930</b>	<b>37,759,230</b>	<b>25,850,426</b>	<b>(102,625)</b>	<b>11,806,179</b>	<b>74,810,109</b>	<b>4,396,044</b>	<b>2,944,044</b>
<b>Grand Total</b>	<b>300,512,364</b>	<b>430,578,541</b>	<b>367,937,868</b>	<b>224,005</b>	<b>62,864,678</b>	<b>363,377,042</b>	<b>100,867,743</b>	<b>152,152,323</b>

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**December 31, 2021**

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
<b>Under Reserve Requirement</b>										
222	Central Services	658,666	-	658,666	880,123	(221,457)	7%	✗	Charges for services came in under budget	10% of Annual expenditures
278	Police Take Home Vehicle	698,546	-	698,546	750,000	(51,454)	1397%	✗	Slightly under reserve requirement	Set dollar amount of \$750,000
670	Century Center Operations	194,350	-	194,350	1,054,307	(859,957)	5%	✗	Operations slowed due to pandemic	25% of Annual expenditures
701	Fire Pension	420,180	-	420,180	449,626	(29,446)	9%	✗	Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	560,923	-	560,923	605,774	(44,851)	9%	✗	Pension payments received in June & Sept	10% of Annual expenditures
713	Unemployment Compensation	-	-	-	24,000	(24,000)	0%	✗	Higher claims than anticipated	25% of Annual expenditures
<b>Under Reserve Requirement Total</b>		<b>\$ 2,532,664</b>	<b>\$ -</b>	<b>\$ 2,532,664</b>	<b>\$ 3,763,830</b>	<b>\$ (1,231,165)</b>				

**Meets or Exceeds Requirement**

101	General Fund	54,208,073	-	54,208,073	27,456,404	26,751,670	69%	✓	Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day	10,910,077	-	10,910,077	8,206,983	2,703,095	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
201	Parks & Recreation	5,865,858	-	5,865,858	3,977,920	1,887,938	37%	✓	Property tax distribution received in June & Dec	25% of Annual expenditures
202	Motor Vehicle Highway	4,772,416	-	4,772,416	2,619,611	2,152,805	46%	✓		25% of Annual expenditures
216	Police State Seizures	173,825	-	173,825	24,261	149,564	179%	✓		25% of Annual expenditures
218	Police Curfew Violations	13,880	-	13,880	250	13,630	1388%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	378,981	-	378,981	119,628	259,354	79%	✓		25% of Annual expenditures
226	Liability Insurance	6,100,867	-	6,100,867	1,966,102	4,134,764	155%	✓		50% of Annual expenditures
249	Local Income Tax - Public Safety	3,844,465	-	3,844,465	769,441	3,075,024	40%	✓		8% of Annual expenditures - one month reserve
266	MVH Restricted Fund	2,042,332	-	2,042,332	-	2,042,332	100%	✓		No reserve requirement
273	Morris PAC / Palais Royale Marketing	74,809	-	74,809	7,496	67,313	249%	✓		25% of Annual expenditures
274	Morris PAC Self-Promotion	264,010	-	264,010	28,750	235,260	230%	✓		25% of Annual expenditures
289	Haz-Mat	28,102	-	28,102	2,500	25,602	281%	✓		25% of Annual expenditures
291	Indiana River Rescue	360,311	-	360,311	21,310	339,001	423%	✓		25% of Annual expenditures
294	Regional Police Academy	146,328	-	146,328	4,313	142,016	848%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	60,237	-	60,237	27,412	32,825	55%	✓		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	1,035,750	-	1,035,750	1,035,750	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Service	9,443	-	9,443	9,443	-	100%	✓		100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Service Reserve	326,944	-	326,944	326,944	-	100%	✓		100% debt service reserve per bond covenants
404	Local Income Tax - Certified Shares	18,631,245	-	18,631,245	7,135,186	11,496,059	131%	✓		50% of Annual expenditures

City of South Bend

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

Cash Reserves Summary by Fund Status

December 31, 2021

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
408	Local Income Tax - Economic Development	24,795,353	-	24,795,353	6,068,335	18,727,019	204%	✓	50% of Annual expenditures
433	Redevelopment General	3,187,994	-	3,187,994	243,950	2,944,044	327%	✓	25% of Annual expenditures
600	Consolidated Building Fund	2,102,372	-	2,102,372	417,473	1,684,898	126%	✓	25% of Annual expenditures
601	Parking Garages	907,380	-	907,380	229,879	677,500	99%	✓	25% of Annual expenditures
610	Solid Waste Operations	906,471	-	906,471	694,644	211,827	13%	✓	10% of Annual expenditures
620	Water Works Operations	6,550,457	-	6,550,457	1,059,524	5,490,933	31%	✓	5% of Annual expenditures
624	Water Works Customer Deposit	1,279,314	-	1,279,314	1,279,314	-	100%	✓	100% cash reserves for customer deposits
625	Water Works Sinking (Debt Service)	-	-	-	-	-	100%	✓	100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,422,804	-	1,422,804	1,422,804	-	100%	✓	100% cash reserves per bond covenants
629	Water Works Operations & Maintenance Reserve	2,912,652	-	2,912,652	2,706,529	206,123	18%	✓	16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	2,003,861	-	2,003,861	215,001	1,788,860	233%	✓	25% of Annual expenditures
641	Sewage Works Operations	13,825,371	-	13,825,371	2,107,920	11,717,451	33%	✓	5% of Annual expenditures
643	Sewage Works Operations & Maintenance Reserve	5,550,801	-	5,550,801	4,762,109	788,693	19%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Sinking (Debt Service)	-	-	-	-	-	100%	✓	100% cash reserves per bond covenants
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	903,840	-	903,840	903,840	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	282,057	-	282,057	158,572	123,485	44%	✓	25% of Annual expenditures
667	Storm Sewer Fund	1,604,154	-	1,604,154	135,535	1,468,620	296%	✓	25% of Annual expenditures
671	Century Center Capital	983,710	-	983,710	800,000	183,710	100%	✓	\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	10,786,414	-	10,786,414	4,682,881	6,103,534	58%	✓	25% of Annual expenditures
714	Parental Leave Fund	226,711	-	226,711	20,308	206,403	89%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	795,612	-	795,612	795,612	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	791,599	-	791,599	791,599	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	1,641,403	-	1,641,403	1,641,403	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,218	-	30,218	-	30,218	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	475,369	-	475,369	400,000	75,369	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	242,425	-	242,425	242,425	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	224,375	-	224,375	224,375	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,742,699	-	1,742,699	1,742,699	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	587,763	-	587,763	587,763	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Ser	3,668,611	-	3,668,611	2,500,000	1,168,611	214%	✓	\$2,500,000 minimum

Meets or Exceeds Requirement Total    \$ 206,209,463    \$ -    \$ 206,209,463    \$ 97,103,913    \$ 109,105,550

**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**December 31, 2021**

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
<b>No Reserve Requirement</b>										
209	Studebaker-Oliver Revitalizing Grants	692,248	-	692,248	-	692,248	100%	✓		No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	26,876	-	26,876	-	26,876	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
211	Dept of Community Investment Operating	394,125	-	394,125	-	394,125	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
212	Dept of Community Investment Grants	409,818	-	409,818	-	409,818	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	978,522	-	978,522	-	978,522	100%	✓		No reserve requirement
219	Unsafe Building	764,981	-	764,981	-	764,981	100%	✓		No reserve requirement
221	Rental Units Regulation	87,416	-	87,416	-	87,416	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
224	Central Services Capital	-	-	-	-	-	100%	✓	Receives transfers from Fund 222 as needed	No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery	414,099	-	414,099	-	414,099	100%	✓		No reserve requirement
230	Code Enforcement Fund	497,492	-	497,492	-	497,492	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
251	Local Road & Street	2,349,376	-	2,349,376	-	2,349,376	100%	✓		No reserve requirement
257	LOIT Special Distribution	245,630	-	245,630	-	245,630	100%	✓		No reserve requirement - one-time distribution - spend down to zero
258	Human Rights Federal Grants	426,544	-	426,544	-	426,544	100%	✓		No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	29,536,642	-	29,536,642	-	29,536,642	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	-	-	-	-	-	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	704,875	-	704,875	-	704,875	100%	✓	Reimbursed through interfund transfer to cover matching portion	No reserve requirement - Grant fund - spend down to zero
279	IT / Innovation / 311 Call Center	3,482,865	-	3,482,865	-	3,482,865	100%	✓	Reimbursed through interfund allocation	No reserve requirement
280	Police Block Grants	4,162	-	4,162	-	4,162	100%	✓		No reserve requirement - Grant fund - spend down to zero
287	Fire Department Capital	2,758,339	-	2,758,339	-	2,758,339	100%	✓		No reserve requirement - Capital fund - spend down to zero
292	Police Grants	26,716	-	26,716	-	26,716	100%	✓		No reserve requirement - Grant fund - spend down to zero
295	COPS MORE Grant	45,349	-	45,349	-	45,349	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
312	2017 Parks Bond Debt Service	184,163	-	184,163	-	184,163	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
324	TIF - River West Development Area	33,713,041	-	33,713,041	-	33,713,041	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	814	-	814	-	814	100%	✓		No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	286,746	-	286,746	-	286,746	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	651,096	-	651,096	-	651,096	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

December 31, 2021

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
410	Urban Development Action Grant	27,182	-	27,182	-	27,182	100%	✓	No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,889,193	-	1,889,193	-	1,889,193	100%	✓	No reserve requirement - Capital fund - spend down to zero
413	Professional Sports Convention Development Area	775,632	-	775,632	-	775,632	100%	✓	No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	1,912,926	-	1,912,926	-	1,912,926	100%	✓	No reserve requirement
422	TIF - West Washington	1,235,031	-	1,235,031	-	1,235,031	100%	✓	Property tax distribution received in June & Dec No reserve requirement
429	TIF - River East Development Area (NE Dev)	9,506,445	-	9,506,445	-	9,506,445	100%	✓	Property tax distribution received in June & Dec No reserve requirement
430	TIF - Southside Development Area #1	14,473,182	-	14,473,182	-	14,473,182	100%	✓	Property tax distribution received in June & Dec No reserve requirement
435	TIF - Douglas Road	257,579	-	257,579	-	257,579	100%	✓	Property tax distribution received in June & Dec No reserve requirement
436	TIF - River East Residential Area (NE Res)	5,429,968	-	5,429,968	-	5,429,968	100%	✓	Property tax distribution received in June & Dec No reserve requirement
439	Certified Technology Park	11,145	-	11,145	-	11,145	100%	✓	No reserve requirement
450	Palais Royale Historic Preservation	93,481	-	93,481	-	93,481	100%	✓	No reserve requirement
451	2018 Fire Station #9 Bond Capital	316,090	-	316,090	-	316,090	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,433,236	-	2,433,236	-	2,433,236	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	410,393	-	410,393	-	410,393	100%	✓	No reserve requirement
455	2021 Infrastructure Bond Capital	3,836,482	-	3,836,482	-	3,836,482	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	4,259,726	-	4,259,726	-	4,259,726	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	779,163	-	779,163	-	779,163	100%	✓	Receives transfers from Fund 610 as needed No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	9,672,979	-	9,672,979	-	9,672,979	100%	✓	No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	14,359,708	-	14,359,708	-	14,359,708	100%	✓	Receives transfers from Fund 641 as needed No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	196,702	-	196,702	-	196,702	100%	✓	No reserve requirement
705	Police K-9 Unit	2,435	-	2,435	-	2,435	100%	✓	No reserve requirement
750	Equipment/Vehicle Leasing	347,697	-	347,697	-	347,697	100%	✓	No reserve requirement - Capital lease fund - spend down to zero
754	Industrial Revolving Fund	3,700,843	-	3,700,843	-	3,700,843	100%	✓	No City reserve requirement; there are program requirements
759	2017 Eddy Street Commons Bond Capital	25,763	-	25,763	-	25,763	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
<b>No Reserve Requirement Total</b>		<b>\$ 154,634,914</b>	<b>\$ -</b>	<b>\$ 154,634,914</b>	<b>\$ -</b>	<b>\$ 154,634,914</b>			
<b>Total Funds</b>		<b>\$ 363,377,042</b>	<b>\$ -</b>	<b>\$ 363,377,042</b>	<b>\$ 100,867,743</b>	<b>\$ 262,509,299</b>			

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**December 31, 2021**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
<b>City Controlled Funds</b>						
101 <b>General Fund</b>	76,973,401	23,766,027	77,019,698	74,885,707	(46,297)	100%
<b>Special Revenue Funds</b>						
102 Rainy Day	64,091	3,857	64,091	94,111	-	100%
201 Parks & Recreation	16,562,569	5,359,867	16,604,000	15,876,432	(41,431)	100%
202 Motor Vehicle Highway	8,153,438	674,229	8,159,765	10,238,117	(6,327)	100%
209 Studebaker-Oliver Revitalizing Grants	4,318	247	4,318	107,035	-	100%
210 Economic Development State Grants	647,555	15,620	77,180	90,725	570,375	12%
211 Dept of Community Investment Operating	3,035,581	603,351	2,172,743	3,372,939	862,838	72%
212 Dept of Community Investment Grants	8,976,541	685,640	2,905,379	2,579,168	6,071,162	32%
216 Police State Seizures	31,299	1,442	31,299	6,591	-	100%
217 Gift, Donation, Bequest	619,966	2,713	478,492	765,453	141,474	77%
218 Police Curfew Violations	1,158	5	82	883	1,076	7%
219 Unsafe Building	123,032	2,065	38,879	59,018	84,153	32%
220 Law Enforcement Continuing Education	270,724	16,652	325,862	258,705	(55,138)	120%
221 Rental Units Regulation	342,217	50,351	57,608	353,999	284,609	17%
227 Loss Recovery	2,515	146	2,515	5,076	-	100%
230 Code Enforcement Fund	4,235,500	453,719	3,065,940	4,235,305	1,169,560	72%
249 Local Income Tax - Public Safety	9,424,386	759,269	9,416,761	9,736,892	7,625	100%
251 Local Road & Street	2,628,876	176,855	2,628,875	1,945,448	1	100%
257 LOIT Special Distribution	2,969	87	2,969	145,354	-	100%
258 Human Rights Federal Grants	175,773	3,491	175,390	177,140	383	100%
263 American Rescue Plan	29,536,642	10,441	29,536,642	-	-	100%
264 COVID-19 Response	4,036,756	1,522,111	2,943,368	6,086,138	1,093,388	73%
265 Local Road & Bridge Grant	2,145,182	209,104	1,795,904	2,632,372	349,278	84%
266 MVH Restricted Fund	3,213,833	352,187	3,213,833	2,997,747	-	100%
273 Morris PAC / Palais Royale Marketing	6,078	27	5,936	4,183	142	98%
274 Morris PAC Self-Promotion	66,737	17,463	38,578	39,372	28,159	58%
280 Police Block Grants	56	1	24	36	32	44%
289 Haz-Mat	10,376	10	165	243	10,211	2%
291 Indiana River Rescue	95,192	2,224	97,843	57,555	(2,651)	103%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	28,000	52	20,444	10,456	7,556	73%
295 COPS MORE Grant	109,415	747	111,077	188,771	(1,662)	102%
299 Police Federal Drug Enforcement	58,802	9	58,110	723	692	99%
404 Local Income Tax - Certified Shares	15,370,652	1,082,266	15,414,847	16,500,074	(44,195)	100%
408 Local Income Tax - Economic Development	14,335,440	1,209,172	14,286,985	14,090,026	48,455	100%
410 Urban Development Action Grant	22,568	10	18,449	18,803	4,119	82%
655 Project ReLeaf	453,932	37,840	468,643	450,312	(14,711)	103%
705 Police K-9 Unit	25	1	14	21	11	57%
730 City Cemetery	178	11	178	259	-	100%
731 Bowman Cemetery	2,793	168	2,793	4,082	-	100%
754 Industrial Revolving Fund	7,933,001	476,365	2,959,263	266,643	4,973,738	37%
<b>Total Special Revenue Funds</b>	<b>132,728,166</b>	<b>13,729,815</b>	<b>117,185,248</b>	<b>93,396,208</b>	<b>15,542,922</b>	<b>88%</b>
<b>Debt Service Fund</b>						
312 2017 Parks Bond Debt Service	1,185,775	530,296	1,185,775	1,151,444	-	100%
350 2018 Fire Station #9 Bond Debt Service	345,307	-	345,306	341,231	1	100%
672 Century Center Energy Conservation Debt Svc	408,266	43,801	409,708	415,154	(1,442)	100%
752 South Bend Redevelopment Authority	2,870,500	5	2,866,071	2,872,851	4,429	100%
755 South Bend Building Corporation	11,428,022	2	11,424,080	2,648,478	3,942	100%
756 2015 Smart Streets Bond Debt Service	1,719,500	7	1,716,091	1,716,869	3,409	100%
757 2015 Parks Bond Debt Service	378,007	31,193	376,033	376,746	1,974	99%
760 2017 Eddy Street Commons Bond Debt Service	1,921,979	15	1,916,164	1,392,248	5,815	100%
<b>Total Debt Service Funds</b>	<b>20,257,356</b>	<b>605,318</b>	<b>20,239,229</b>	<b>10,915,022</b>	<b>18,128</b>	<b>100%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**December 31, 2021**

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Capital Funds</b>						
287	Fire Department Capital	2,134,964	159,357	2,125,468	4,192,303	9,496 100%
401	Coveleski Stadium Capital	30,351	0	58	144	30,293 0%
406	Cumulative Capital Development	511,620	229,099	511,620	475,372	- 100%
407	Cumulative Capital Improvement	239,809	130,729	236,443	243,373	3,366 99%
412	Major Moves Construction	587,641	668	587,639	511,407	2 100%
413	Professional Sports Convention Development Area	850,000	266,170	775,632	-	74,368 91%
416	Morris Performing Arts Center Capital	2,417,175	1,817,411	1,838,280	217,114	578,895 76%
450	Palais Royale Historic Preservation	12,571	751	12,571	7,094	- 100%
451	2018 Fire Station #9 Bond Capital	1,857	112	1,857	2,981	- 100%
453	2018 Zoo Bond Capital	-	-	-	293	- 0%
455	2021 Infrastructure Bond Capital	8,622,247	1,992	8,622,248	-	(1) 100%
471	2017 Parks Bond Capital	30,000	1,559	31,461	72,162	(1,461) 105%
750	Equipment/Vehicle Leasing	20	1	17	682	3 87%
759	2017 Eddy Street Commons Bond Capital	1	0	1	306,537	- 131%
<b>Total Capital Funds</b>		<b>15,438,256</b>	<b>2,607,850</b>	<b>14,743,295</b>	<b>6,029,462</b>	<b>694,961 95%</b>
<b>Enterprise Funds</b>						
288	Emergency Medical Services Operating	-	-	-	11,113	- 0%
600	Consolidated Building Fund	1,786,441	121,680	1,531,105	1,324,083	255,336 86%
601	Parking Garages	966,303	110,262	956,029	894,253	10,274 99%
610	Solid Waste Operations	7,064,807	771,095	7,939,316	6,007,008	(874,509) 112%
611	Solid Waste Capital	1,823,548	3	1,626,271	1,355,159	197,277 89%
620	Water Works Operations	20,811,261	2,178,238	21,989,022	21,461,793	(1,177,761) 106%
622	Water Works Capital	3,644,412	286,997	3,606,371	4,160,101	38,041 99%
624	Water Works Customer Deposit	17,381	451	7,493	11,222	9,888 43%
625	Water Works Sinking (Debt Service)	1,535,817	123,533	1,511,520	1,226,907	24,297 98%
626	Water Works Bond Reserve	20,000	492	8,191	12,438	11,809 41%
629	Water Works Operations & Maintenance Reserve	41,884	1,030	17,168	42,357	24,716 41%
640	Sewer Repair Insurance	673,403	57,521	709,391	691,083	(35,988) 105%
641	Sewage Works Operations	38,522,120	4,348,033	41,265,804	37,610,549	(2,743,684) 107%
642	Sewage Works Capital	6,595,463	499,499	6,598,607	8,613,472	(3,144) 100%
643	Sewage Works Operations & Maintenance Reserve	75,112	1,963	32,719	48,416	42,393 44%
649	Sewage Sinking (Debt Service)	23,804,621	(958,082)	22,204,969	13,896,394	1,599,652 93%
653	Sewage Debt Service Reserve	1,574,210	-	1,509,481	20,901	64,729 96%
654	Sewage Works Customer Deposit	5,578	311	4,446	4,641	1,132 80%
667	Storm Sewer Fund	1,096,169	86,809	1,139,829	1,042,729	(43,660) 104%
670	Century Center Operations	3,461,335	142,471	2,111,688	1,955,594	1,349,647 61%
671	Century Center Capital	200	8	98	1,931	102 49%
<b>Total Enterprise Funds</b>		<b>113,520,065</b>	<b>7,772,314</b>	<b>114,769,519</b>	<b>100,392,145</b>	<b>(1,249,453) 101%</b>
<b>Internal Service Funds</b>						
222	Central Services	8,825,750	741,879	7,497,135	7,101,248	1,328,615 85%
224	Central Services Capital	105,050	-	84,157	214,611	20,893 80%
226	Liability Insurance	3,381,046	293,999	3,386,046	4,644,513	(5,000) 100%
278	Police Take Home Vehicle	17,318	2,966	18,678	11,478	(1,360) 108%
279	IT / Innovation / 311 Call Center	10,216,849	768,465	10,219,588	6,843,915	(2,739) 100%
711	Self-Funded Employee Benefits	17,119,142	1,403,082	17,243,514	16,348,427	(124,372) 101%
713	Unemployment Compensation	20,754	8,624	103,474	8,087	(82,720) 499%
714	Parental Leave Fund	258,334	22,319	249,526	244,841	8,808 97%
<b>Total Internal Service Funds</b>		<b>39,944,243</b>	<b>3,241,335</b>	<b>38,802,118</b>	<b>35,417,117</b>	<b>1,142,125 97%</b>
<b>Fiduciary Funds</b>						
701	Fire Pension	4,106,550	273	4,103,087	4,325,739	3,463 100%
702	Police Pension	5,966,089	373	5,957,118	6,058,223	8,971 100%
<b>Total Fiduciary Funds</b>		<b>10,072,639</b>	<b>646</b>	<b>10,060,205</b>	<b>10,383,961</b>	<b>12,434 100%</b>
<b>Total City Controlled Funds</b>		<b>408,934,126</b>	<b>51,723,306</b>	<b>392,819,312</b>	<b>331,419,621</b>	<b>16,114,820 96%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**December 31, 2021**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
324	TIF - River West Development Area	20,207,357	7,821,921	20,134,540	22,045,151	72,817 100%
422	TIF - West Washington	356,020	136,101	356,020	246,422	- 100%
429	TIF - River East Development Area (NE Dev)	5,116,466	1,925,126	5,116,467	3,059,362	(1) 100%
430	TIF - Southside Development Area #1	3,057,189	1,513,528	3,057,189	3,171,100	- 100%
435	TIF - Douglas Road	270,610	178,581	270,610	1,154	- 100%
436	TIF - River East Residential Area (NE Res)	6,318,471	2,808,026	6,318,471	5,324,035	- 100%
	<b>Total Tax Increment Financing Funds</b>	<b>35,326,113</b>	<b>14,383,283</b>	<b>35,253,296</b>	<b>33,847,224</b>	<b>72,816 100%</b>
<b>Redevelopment Funds</b>						
433	Redevelopment General	1,578,444	1,219	1,429,434	1,635,456	149,010 91%
439	Certified Technology Park	65	4	65	96	- 101%
452	2018 TIF Park Bond Capital	15,033	860	15,033	28,865	- 100%
454	Airport Urban Enterprise Zone	4,209	145	2,411	3,540	1,798 57%
	<b>Total Redevelopment Funds</b>	<b>1,597,751</b>	<b>2,229</b>	<b>1,446,943</b>	<b>1,667,957</b>	<b>150,808 91%</b>
<b>Debt Service Funds</b>						
315	Airport 2003 Debt Reserve	40,000	368	6,133	9,075	33,867 15%
328	SBCDA 2003 Debt Reserve	50,000	615	10,253	15,173	39,747 21%
351	2018 TIF Park Bond Debt Service	6,085	366	6,085	8,934	- 100%
352	2019 South Shore Double Tracking Debt Service	1,036,503	0	1,036,503	488,184	- 100%
353	2020 TIF Library Bond Debt Service Reserve	15	1	16	326,939	(1) 109%
	<b>Total Debt Service Funds</b>	<b>1,132,603</b>	<b>1,351</b>	<b>1,058,990</b>	<b>848,306</b>	<b>73,613 94%</b>
	<b>Total Redevelopment Commission Funds</b>	<b>38,056,467</b>	<b>14,386,862</b>	<b>37,759,230</b>	<b>36,363,487</b>	<b>297,237 99%</b>
	<b>Grand Total</b>	<b>446,990,593</b>	<b>66,110,168</b>	<b>430,578,541</b>	<b>367,783,108</b>	<b>16,412,057 96%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**December 31, 2021**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>City Controlled Funds</b>							
101 General Fund	78,446,867	9,985,740	75,567,091	66,534,960	-	2,879,777	96%
<b>Special Revenue Funds</b>							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	15,911,679	1,061,618	14,974,277	15,360,434	-	937,401	94%
202 Motor Vehicle Highway	10,478,443	670,744	9,972,287	8,356,994	-	506,156	95%
209 Studebaker-Oliver Revitalizing Grants	109,228	5,648	75,182	274,931	-	34,046	69%
210 Economic Development State Grants	77,459	15,611	77,457	128,362	-	1	100%
211 Dept of Community Investment Operating	3,865,024	266,452	3,396,182	2,769,940	-	468,842	88%
212 Dept of Community Investment Grants	2,811,571	585,489	2,811,571	2,569,980	-	1	100%
216 Police State Seizures	97,043	-	71,043	31,753	-	26,000	73%
217 Gift, Donation, Bequest	642,310	30,770	481,425	453,294	-	160,885	75%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	113,805	2,290	107,286	141,751	-	6,519	94%
220 Law Enforcement Continuing Education	478,511	41,623	422,985	196,900	-	55,526	88%
221 Rental Units Regulation	321,906	9,096	159,283	182,762	-	162,624	49%
227 Loss Recovery	69,630	-	69,630	130,370	-	-	100%
230 Code Enforcement Fund	4,076,720	235,094	3,369,933	3,433,820	-	706,787	83%
249 Local Income Tax - Public Safety	9,618,013	898,556	9,618,013	8,950,540	-	-	100%
251 Local Road & Street	4,252,350	424,423	3,912,948	3,554,685	-	339,403	92%
257 LOIT Special Distribution	152,513	-	23,927	49,793	-	128,586	16%
258 Human Rights Federal Grants	275,166	23,252	235,005	212,926	-	40,162	85%
263 American Rescue Plan	-	-	-	-	-	-	0%
264 COVID-19 Response	3,384,813	67,318	2,996,232	6,033,275	-	388,581	89%
265 Local Road & Bridge Grant	2,497,142	-	2,482,521	1,691,081	-	14,621	99%
266 MVH Restricted Fund	2,885,791	53,851	2,291,664	2,532,426	-	594,127	79%
273 Morris PAC / Palais Royale Marketing	29,984	1,763	7,648	832	-	22,336	26%
274 Morris PAC Self-Promotion	115,000	-	-	1,100	-	115,000	0%
280 Police Block Grants	-	-	-	-	-	-	0%
289 Haz-Mat	10,000	-	-	-	-	10,000	0%
291 Indiana River Rescue	85,241	-	53,135	19,679	-	32,105	62%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	17,250	-	100	3,157	-	17,150	1%
295 COPS MORE Grant	154,343	56,155	139,203	285,026	-	15,140	90%
299 Police Federal Drug Enforcement	109,648	-	81,148	31,000	-	28,500	74%
404 Local Income Tax - Certified Shares	14,270,372	2,372,386	11,687,709	14,341,653	-	2,582,663	82%
408 Local Income Tax - Economic Development	12,136,670	1,351,153	8,380,845	12,470,279	-	3,755,825	69%
410 Urban Development Action Grant	24,000	-	24,000	40,000	-	-	100%
655 Project ReLeaf	634,287	78,258	587,350	410,497	-	46,937	93%
705 Police K-9 Unit	-	-	-	-	-	-	0%
730 City Cemetery	-	-	-	-	-	-	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	3,052,131	682,843	3,190,699	104,026	-	(138,568)	105%
<b>Total Special Revenue Funds</b>	<b>92,759,044</b>	<b>8,934,391</b>	<b>81,700,688</b>	<b>84,763,266</b>	<b>-</b>	<b>11,058,356</b>	<b>88%</b>
<b>Debt Service Fund</b>							
312 2017 Parks Bond Debt Service	1,189,193	-	1,189,190	1,172,965	-	3	100%
350 2018 Fire Station #9 Bond Debt Service	345,307	-	345,306	341,231	-	1	100%
672 Century Center Energy Conservation Debt Svc	406,711	-	406,711	411,096	-	-	100%
752 South Bend Redevelopment Authority	2,858,669	1,200	2,856,069	2,863,013	-	2,600	100%
755 South Bend Building Corporation	12,035,889	-	12,033,240	2,629,968	-	2,649	100%
756 2015 Smart Streets Bond Debt Service	1,712,819	-	1,712,469	1,712,694	-	350	100%
757 2015 Parks Bond Debt Service	374,382	-	374,381	381,131	-	1	100%
760 2017 Eddy Street Commons Bond Debt Service	1,710,875	-	1,710,875	1,390,625	-	-	100%
<b>Total Debt Service Funds</b>	<b>20,633,845</b>	<b>1,200</b>	<b>20,628,241</b>	<b>10,902,723</b>	<b>-</b>	<b>5,604</b>	<b>100%</b>

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

**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**December 31, 2021**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>Capital Funds</b>							
287	2,872,310	266,510	2,478,126	3,046,584	-	394,184	86%
401	29,285	-	10,183	15,099	-	19,102	35%
406	397,118	-	394,767	529,479	-	2,351	99%
407	262,145	21,845	262,145	256,770	-	-	100%
412	257,821	1,789	84,882	1,324,708	-	172,939	53%
413	-	-	-	-	-	-	0%
416	130,265	4,571	128,451	436,865	-	1,814	99%
450	35,000	-	-	34,160	-	35,000	0%
451	-	-	-	89,311	-	-	0%
453	-	-	-	121,222	-	-	0%
455	4,785,766	973,065	4,785,766	-	-	-	100%
471	1,695,211	147,845	1,695,211	3,227,021	-	1	100%
750	-	-	-	669,482	-	-	0%
759	25,681	-	-	3,328,966	-	25,681	0%
<b>Total Capital Funds</b>	<b>10,490,602</b>	<b>1,415,626</b>	<b>9,839,531</b>	<b>13,079,668</b>	<b>-</b>	<b>651,072</b>	<b>94%</b>
<b>Enterprise Funds</b>							
288	707,215	-	607,079	1,821,886	-	100,136	86%
600	1,669,893	121,221	1,555,614	1,486,678	-	114,279	93%
601	919,518	180,590	724,568	1,546,063	-	194,950	79%
610	6,946,441	474,972	6,606,356	6,266,076	-	340,085	95%
611	1,419,390	-	1,235,235	1,032,069	-	184,155	87%
620	21,190,477	1,479,900	19,681,182	20,600,437	-	1,509,295	93%
622	3,016,156	61,047	1,533,903	758,488	-	1,482,253	51%
624	17,381	451	7,493	16,448	-	9,888	43%
625	1,535,817	1,302,379	1,513,843	1,511,205	-	21,974	99%
626	20,000	491	8,188	20,000	-	11,812	41%
629	41,884	1,030	17,168	37,210	-	24,716	41%
640	860,002	76,340	723,314	796,097	-	136,688	84%
641	42,158,407	1,661,384	37,949,214	41,181,385	-	4,209,193	90%
642	9,356,832	1,259,476	6,047,698	4,248,134	-	3,309,133	65%
643	75,112	1,963	32,719	71,004	-	42,393	44%
649	23,634,166	15,454,496	23,525,803	13,665,170	-	108,363	100%
653	1,749,971	-	1,749,971	322,566	-	-	100%
654	5,578	311	4,446	6,318	-	1,132	80%
667	542,138	179,800	511,602	104,322	-	30,536	94%
670	4,217,227	294,753	2,948,380	2,593,886	-	1,268,847	70%
671	-	-	-	-	-	-	0%
<b>Total Enterprise Funds</b>	<b>120,083,605</b>	<b>22,550,604</b>	<b>106,983,776</b>	<b>98,085,443</b>	<b>-</b>	<b>13,099,828</b>	<b>89%</b>
<b>Internal Service Funds</b>							
222	8,801,228	778,661	8,239,216	7,243,566	-	562,012	94%
224	128,212	-	110,378	210,349	-	17,834	86%
226	3,932,205	219,111	3,228,301	3,657,562	-	703,904	82%
278	50,000	-	270	57,777	-	49,730	1%
279	10,163,507	643,721	8,831,973	7,875,840	-	1,331,534	87%
711	18,731,523	1,567,975	16,602,496	15,544,965	-	2,129,027	89%
713	96,000	780	75,914	157,449	-	20,086	79%
714	253,846	11,797	180,337	119,938	-	73,509	71%
<b>Total Internal Service Funds</b>	<b>42,156,521</b>	<b>3,222,045</b>	<b>37,268,885</b>	<b>34,867,445</b>	<b>-</b>	<b>4,887,636</b>	<b>88%</b>
<b>Fiduciary Funds</b>							
701	4,496,259	350,782	4,136,468	4,209,256	-	359,791	92%
702	6,057,740	494,666	5,962,764	6,190,998	-	94,976	98%
<b>Total Fiduciary Funds</b>	<b>10,553,999</b>	<b>845,448</b>	<b>10,099,232</b>	<b>10,400,254</b>	<b>-</b>	<b>454,767</b>	<b>96%</b>
<b>Total City Controlled Funds</b>	<b>375,124,483</b>	<b>46,955,055</b>	<b>342,087,442</b>	<b>318,633,760</b>	<b>-</b>	<b>33,037,040</b>	<b>91%</b>

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

**City of South Bend  
Monthly Fund Financials  
Expenditure Summary  
December 31, 2021**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing Funds</b>							
324	TIF - River West Development Area	17,871,218	1,394,557	15,442,915	24,020,117	-	2,428,304 86%
422	TIF - West Washington	248,282	197,800	248,282	152,721	-	- 100%
429	TIF - River East Development Area (NE Dev)	1,404,592	-	1,404,591	5,501,295	-	1 100%
430	TIF - Southside Development Area #1	1,162,353	288,708	1,162,353	217,025	-	- 100%
435	TIF - Douglas Road	106,170	-	106,170	96,143	-	- 100%
436	TIF - River East Residential Area (NE Res)	5,597,031	-	5,566,837	4,358,953	-	30,194 99%
	<b>Total Tax Increment Financing Funds</b>	<b>26,389,645</b>	<b>1,881,065</b>	<b>23,931,147</b>	<b>34,346,252</b>	<b>-</b>	<b>2,458,499 91%</b>
<b>Redevelopment Funds</b>							
433	Redevelopment General	975,800	2,800	686,149	670,193	-	289,650 70%
439	Certified Technology Park	-	-	-	-	-	- 0%
452	2018 TIF Park Bond Capital	188,983	-	188,982	1,514,357	-	1 100%
454	Airport Urban Enterprise Zone	-	-	-	-	-	- 0%
	<b>Total Redevelopment Funds</b>	<b>1,164,782</b>	<b>2,800</b>	<b>875,132</b>	<b>2,184,550</b>	<b>-</b>	<b>289,651 75%</b>
<b>Debt Service Funds</b>							
315	Airport 2003 Debt Reserve	40,000	368	6,133	13,309	-	33,867 15%
328	SBCDA 2003 Debt Reserve	50,000	615	10,253	22,251	-	39,747 21%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	- 0%
352	2019 South Shore Double Tracking Debt Service	1,027,750	-	1,027,750	517,313	-	- 100%
353	2020 TIF Library Bond Debt Service Reserve	11	-	11	-	-	- 100%
	<b>Total Debt Service Funds</b>	<b>1,117,761</b>	<b>983</b>	<b>1,044,147</b>	<b>552,873</b>	<b>-</b>	<b>73,614 93%</b>
	<b>Total Redevelopment Commission Funds</b>	<b>28,672,189</b>	<b>1,884,848</b>	<b>25,850,426</b>	<b>37,083,676</b>	<b>-</b>	<b>2,821,763 90%</b>
	<b>Grand Total</b>	<b>403,796,672</b>	<b>48,839,904</b>	<b>367,937,868</b>	<b>355,717,435</b>	<b>-</b>	<b>35,858,803 91%</b>

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

City of South Bend  
Revenue by Type Report

Period Ending: December 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Taxes</b>															
<b>Property Taxes</b>															
Civil City	-	-	-	-	-	30,837,463	-	-	-	-	-	24,679,490	55,516,953	55,516,953	100%
TIF Districts	-	-	-	-	-	17,986,621	-	-	-	-	-	14,362,823	32,349,444	32,349,444	100%
<b>Sub Total</b>	-	-	-	-	-	48,824,084	-	-	-	-	-	39,042,312	87,866,397	87,866,397	100%
<b>Local Income Tax</b>															
LIT Certified Shares	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	12,912,855	12,912,855	100%
LIT for Economic Development	1,059,543	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,876	12,597,307	12,597,307	100%
LIT for Public Safety	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	9,094,317	9,094,317	100%
LIT for Redevelopment	92	92	92	92	92	92	92	92	92	92	92	92	1,099	1,099	100%
LIT Additional - Supplemental Distrib	-	-	-	-	1,131,137	-	-	-	-	-	-	-	1,131,137	1,131,137	100%
<b>Sub Total</b>	2,893,565	2,882,911	2,882,911	2,882,911	4,014,048	2,882,911	2,882,911	2,882,911	2,882,911	2,882,911	2,882,911	2,882,899	35,736,715	35,736,715	100%
<b>Total Taxes</b>	<b>2,893,565</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>4,014,048</b>	<b>51,706,996</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>41,925,211</b>	<b>123,603,112</b>	<b>123,603,112</b>	<b>100%</b>
<b>Intergovernmental Revenue</b>															
<b>State Shared Revenue</b>															
Auto Excise Tax	-	-	-	-	-	2,014,998	-	-	-	-	-	1,956,141	3,971,138	3,971,139	100%
Commercial Vehicle Tax	-	-	-	-	-	462,171	-	-	-	-	-	462,170	924,341	924,342	100%
Liquor Excise Tax	-	-	-	-	-	30,773	-	23,542	-	-	-	-	54,315	54,315	100%
Liquor Gallonage Tax	65,691	-	-	61,643	-	-	66,655	-	-	72,686	-	-	266,674	266,674	100%
Cigarette Tax	-	-	-	-	-	130,102	-	-	-	-	-	134,320	264,422	264,413	100%
Gasoline Tax	468,382	500,477	521,342	517,482	556,744	536,706	554,993	298,868	557,686	585,572	547,304	536,180	6,181,737	6,181,738	100%
Wheel Tax	140,003	110,670	174,810	199,428	237,634	195,094	185,497	207,935	187,195	184,859	-	342,895	2,166,019	2,166,018	100%
PSCDA Tax	-	-	-	-	-	-	-	-	-	220,741	288,683	265,990	775,414	850,000	91%
State Pension Subsidy	-	-	-	-	-	5,029,486	-	-	5,022,486	-	-	-	10,051,971	10,051,971	100%
<b>Sub Total</b>	674,076	611,147	696,152	778,553	794,378	8,399,329	807,145	530,344	5,767,367	1,063,857	835,987	3,697,696	24,656,032	24,730,610	100%
<b>Local Government Shared Revenue</b>															
Hotel Motel Tax	540,187	-	-	191,500	-	-	318,750	-	-	191,500	-	-	1,241,937	1,241,937	100%
<b>Sub Total</b>	540,187	-	-	191,500	-	-	318,750	-	-	191,500	-	-	1,241,937	1,241,937	100%
<b>Grants</b>															
Federal Grants	33,327	442,874	542,832	1,305,330	29,691,344	464,112	3,224,504	852,107	897,103	1,117,786	702,762	1,102,761	40,376,842	52,912,680	76%
State Grants	23,785	-	141,622	22,507	48,650	19,599	82,216	28,554	11,059	19,622	13,873	15,611	427,098	961,083	44%
<b>Sub Total</b>	57,112	442,874	684,454	1,327,837	29,739,994	483,711	3,306,719	880,661	908,163	1,137,408	716,635	1,118,372	40,803,939	53,873,763	76%
<b>Other Intergovernmental</b>															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	5,550	-	-	-	-	3,650	-	-	-	-	-	9,200	68,550	13%
Federal Seized Drug	-	-	-	-	-	-	1,593	56,326	-	-	-	-	57,919	57,919	100%
State Seized Drug	-	808	3,416	8,888	-	3,965	3,626	-	-	587	-	1,381	22,670	22,670	100%
<b>Sub Total</b>	-	36,358	3,416	8,888	-	3,965	8,868	56,326	-	587	-	1,381	119,789	179,139	67%
<b>Total Intergovernmental Revenue</b>	<b>1,271,375</b>	<b>1,090,379</b>	<b>1,384,022</b>	<b>2,306,777</b>	<b>30,534,372</b>	<b>8,887,005</b>	<b>4,441,482</b>	<b>1,467,331</b>	<b>6,675,530</b>	<b>2,393,353</b>	<b>1,552,622</b>	<b>4,817,448</b>	<b>66,821,697</b>	<b>80,025,449</b>	<b>84%</b>
<b>Licenses &amp; Permits</b>															
<b>Business</b>															
Business Licenses	12,517	21,063	17,002	13,475	16,156	6,566	4,554	3,377	2,115	2,230	830	250	100,133	105,391	95%
Taxi Cab Licensing	21	55	55	370	870	-	165	55	42	294	784	-	2,711	2,700	100%
<b>Sub Total</b>	12,538	21,118	17,057	13,845	17,026	6,566	4,719	3,432	2,157	2,524	1,614	250	102,844	108,091	95%
<b>Nonbusiness</b>															
Lawn Parking	-	-	-	-	-	589	1,718	2,754	5,823	595	740	(10)	12,209	10,000	122%
Engineering	3,150	13,280	11,460	17,265	7,725	5,395	18,360	9,800	5,630	22,735	4,520	3,255	122,575	127,000	97%
Right-of-Way Closures	-	-	250	250	175	575	175	250	25	200	-	75	1,975	3,000	66%
Park Food Sales Permit	-	-	-	-	30	28	-	86	30	-	26	53	253	201	126%
Fire Dept-Building Plan Review	706	1,133	2,656	1,856	2,013	2,229	3,064	3,451	1,793	1,265	2,302	669	23,137	24,000	96%
Building Department	124,091	85,198	129,678	124,315	142,613	138,393	107,590	145,890	134,038	121,539	141,272	120,734	1,515,351	1,771,452	86%
SBARC - Pet Licenses	2,820	3,055	4,655	5,485	2,745	4,860	4,550	4,095	4,615	2,670	2,065	1,940	43,555	31,200	140%
<b>Sub Total</b>	130,767	102,666	148,699	149,171	155,301	152,069	135,457	166,326	151,954	149,004	150,925	126,716	1,719,055	1,966,853	87%
<b>Total Licenses &amp; Permits</b>	<b>143,305</b>	<b>123,784</b>	<b>165,756</b>	<b>163,015</b>	<b>172,326</b>	<b>158,635</b>	<b>140,176</b>	<b>169,758</b>	<b>154,111</b>	<b>151,528</b>	<b>152,539</b>	<b>126,966</b>	<b>1,821,899</b>	<b>2,074,944</b>	<b>88%</b>



City of South Bend  
Revenue by Type Report

Period Ending: December 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>General Government</b>															
Plan Commission Charges	-	350	650	350	500	250	250	300	100	200	200	200	3,350	4,100	82%
Copies of Public Records	-	-	-	-	-	-	-	216	-	137	27	-	380	1,200	32%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	60	120	180	340	140	200	240	220	260	280	160	80	2,280	1,920	119%
IT Services	-	-	-	-	-	-	47,379	-	-	-	-	-	47,379	47,379	100%
<b>Sub Total</b>	60	470	830	690	640	450	47,869	736	360	617	387	280	53,389	54,599	98%
<b>Public Safety</b>															
Accident Report Copies	5,986	6,349	7,126	7,489	6,463	6,683	5,967	4,382	7,059	7,159	7,080	9,544	81,286	89,000	91%
Gun Permit Applications	6,641	4,758	6,790	7,082	4,102	3,670	1,034	-	-	-	-	-	34,077	34,077	100%
Traffic Signal Maintenance	13,457	13,457	-	73,065	47,908	13,457	-	-	40,372	-	2,845	17,044	221,606	224,670	99%
EMS Special Event Coverage	-	-	-	-	30,990	28,508	-	1,575	(1,500)	-	(2,874)	74,309	131,008	100,000	131%
Regional Academy Tuition	-	8,400	1,950	7,600	1,500	-	-	75	100	-	-	-	19,625	25,000	79%
River Rescue School Tuition	31,850	-	-	450	-	10,400	2,700	1,300	1,650	26,600	17,500	2,100	94,550	90,000	105%
Fire Training Center Tuition	-	-	-	-	-	-	-	-	-	-	-	0	0	50,000	0%
Emergency Medical Service	218,556	219,951	220,674	280,859	315,800	329,252	378,931	478,791	269,649	197,795	266,203	278,619	3,455,081	3,350,000	103%
Medicaid Reimbursements	-	-	-	590,368	-	-	-	-	-	-	-	-	590,368	590,368	100%
EMS for County	-	476,340	-	158,780	158,780	158,780	317,560	-	158,780	317,560	-	158,780	1,905,360	1,837,850	104%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Police Special Event Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Crime Lab Services	813	2,369	1,963	1,400	450	1,438	3,225	325	6,350	4,381	1,288	2,169	26,169	26,170	100%
EMS Late Payment Interest	-	1,979	1,191	1,147	586	1,932	742	4,905	778	2,067	-	3,579	18,906	15,000	126%
Misc Revenue	-	-	-	-	-	-	-	(1,500)	1,500	-	-	-	-	500	0%
<b>Sub Total</b>	277,303	733,603	239,819	1,128,113	566,580	554,120	710,159	489,853	484,738	555,562	292,042	546,145	6,578,036	6,457,635	102%
<b>Highways &amp; Streets</b>															
Sale of Signs/Materials	-	-	-	-	-	-	276	-	-	-	-	-	276	5,000	6%
Special Events	-	-	-	-	-	-	-	-	-	-	2,965	-	2,965	3,000	99%
<b>Sub Total</b>	-	-	-	-	-	-	276	-	-	-	2,965	-	3,241	8,000	41%
<b>Culture &amp; Recreation</b>															
Morris Performing Arts Center	1,293	-	-	8,004	24,513	144,861	20,353	25,016	72,262	22,715	70,813	344,279	734,109	807,023	91%
Palais Royale Ballroom	14,903	5,530	21,902	7,256	5,852	9,567	11,147	12,171	11,273	10,139	5,749	19,164	134,653	154,478	87%
Parks & Recreation	197,197	107,814	228,135	233,107	301,986	379,768	407,208	402,653	301,868	124,809	63,896	174,525	2,922,965	2,892,612	101%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Century Center	15,521	12,117	123,098	45,048	126,096	105,626	114,502	101,224	256,521	196,894	113,083	133,636	1,343,366	2,650,000	51%
<b>Sub Total</b>	228,914	125,460	373,136	293,415	458,446	639,822	553,211	541,064	641,924	354,557	253,541	671,603	5,135,092	6,534,113	79%
<b>Health - Animal Care &amp; Control</b>															
Pet Impound Reclaim Fee	210	145	405	945	525	610	655	720	565	325	400	320	5,825	6,300	92%
Pet Adoption Fees	1,386	1,707	1,110	2,044	1,044	2,188	1,490	1,659	1,378	1,497	1,662	1,310	18,475	32,000	58%
Pick Up Fees	40	-	-	50	120	80	143	80	80	80	-	20	693	550	126%
Pet Micro Chipping	300	110	320	580	340	460	300	520	460	290	1,099	300	5,079	3,325	153%
Vet Expenses	190	65	247	630	288	317	369	497	249	100	335	215	3,502	2,025	173%
Pet Euthanasia	20	20	20	20	20	20	20	20	-	-	-	-	120	-	NA
Animal Surrenders	460	280	1,000	880	720	490	760	930	1,040	1,040	740	640	8,980	8,000	112%
Cremation	348	-	51	178	483	43	178	435	-	228	536	388	2,868	525	546%
Rabies Specimen Prep	-	-	60	-	30	60	-	120	30	-	-	60	360	525	69%
Boarding	-	-	-	-	-	1,038	380	305	-	-	-	-	1,723	-	NA
<b>Sub Total</b>	2,954	2,327	3,213	5,327	3,570	5,286	4,295	5,266	3,802	3,560	4,772	3,253	47,624	53,250	89%

City of South Bend  
Revenue by Type Report

Period Ending: December 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Other</b>															
DCI Staff Contracts	6,500	485,527	121,664	50,732	54,770	105,275	45,297	46,679	88,514	572,631	7,880	159,707	1,745,175	1,339,979	130%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	102,331	62,416	73,522	81,091	57,128	77,322	68,892	74,042	93,459	65,728	42,155	107,261	905,346	900,000	101%
Parking-Century Center	1,280	1,125	14,860	3,460	5,355	5,815	4,370	6,640	6,555	2,540	3,655	2,459	58,114	100,000	58%
Central Services-Internal Customers	498,636	475,798	630,557	540,064	482,750	622,627	561,956	663,868	620,510	543,096	584,736	663,053	6,887,650	7,931,504	87%
Central Services-External Customers	18,366	29,893	29,647	-	58,183	33,157	34,436	31,108	38,243	28,458	50,279	40,526	392,294	674,199	58%
Employee & Employer Assessments	1,350,100	1,325,420	1,353,323	1,332,060	1,345,076	1,318,837	1,328,730	1,341,888	1,327,050	1,326,921	1,325,018	1,352,769	16,027,191	15,982,257	100%
<b>Sub Total</b>	<b>1,977,212</b>	<b>2,380,179</b>	<b>2,223,573</b>	<b>2,007,407</b>	<b>2,003,261</b>	<b>2,163,033</b>	<b>2,043,680</b>	<b>2,164,226</b>	<b>2,174,330</b>	<b>2,539,374</b>	<b>2,013,723</b>	<b>2,325,774</b>	<b>26,015,771</b>	<b>26,962,939</b>	<b>96%</b>
<b>Sanitation</b>															
Trash Collection/Residential	566,808	444,281	437,845	438,116	438,472	440,593	441,431	442,582	444,380	444,251	444,890	444,888	5,428,537	4,873,200	111%
Trash Collection/Commercial	12,966	9,090	9,055	9,248	9,259	9,237	9,292	9,314	9,352	9,374	9,506	9,515	115,207	107,405	107%
Trash Collection/Apt 2 Units	4,648	3,825	3,639	3,777	3,808	3,738	3,785	3,788	3,766	3,792	3,763	3,789	46,118	44,005	105%
Trash Collection/Apt 3 Units	2,329	1,742	1,706	1,706	1,740	1,818	1,774	1,799	1,785	1,760	1,767	1,767	21,692	20,512	106%
Trash Collection/Apt 4 Units	2,485	2,166	2,134	2,111	2,104	2,106	2,106	2,139	2,139	2,148	2,165	2,216	26,020	24,817	105%
Trash Collection/Seniors	17,551	96	300	258	228	228	236	122	-	-	-	-	19,021	19,021	100%
Trash Collection/Special Pickup	2,700	1,760	2,638	3,080	1,880	3,240	3,020	3,240	3,220	1,900	1,560	2,980	31,218	29,418	106%
Trash Collection/Yard Waste Pickup	-	-	90	130	20	40	310	170	130	(20)	80	50	1,000	950	105%
Misc/Additional Trash Totes	15,049	(1,344)	(441)	86	(303)	(342)	(178)	(218)	(49)	(269)	(92)	(336)	11,562	11,784	98%
Misc/Return Trip Customer Error	2,525	1,530	1,730	1,110	880	1,040	1,180	1,200	890	890	680	1,040	14,695	13,895	106%
Misc/Contamination Fee	-	-	-	10	200	210	620	460	450	10	-	-	1,960	1,960	100%
Misc/Tote Replacement Fee	400	300	400	250	334	624	718	1,150	1,026	660	190	306	6,358	6,170	103%
Misc/Trash Start Fee	5,104	2,810	3,570	4,100	3,960	5,710	4,290	4,180	4,800	4,340	3,930	3,840	50,634	48,124	105%
Misc/Yard Waste Totes	-	-	2	35,442	36,624	37,672	38,954	40,879	41,419	41,478	41,297	4,425	318,192	315,917	101%
<b>Sub Total</b>	<b>632,564</b>	<b>466,256</b>	<b>462,668</b>	<b>499,424</b>	<b>499,208</b>	<b>505,913</b>	<b>507,537</b>	<b>510,804</b>	<b>513,309</b>	<b>510,313</b>	<b>509,737</b>	<b>474,480</b>	<b>6,092,214</b>	<b>5,517,178</b>	<b>110%</b>
<b>Utilities - Water</b>															
Metered Sales/Residential	899,835	604,003	651,414	621,685	646,183	803,793	785,485	770,000	804,265	691,157	631,726	648,884	8,558,430	7,994,505	107%
Metered Sales/Commercial	245,452	172,629	187,410	189,675	188,311	205,825	223,460	196,527	209,616	200,918	188,155	189,224	2,397,202	2,536,515	95%
Metered Sales/Industrial	35,083	18,277	43,275	27,680	29,198	31,816	33,690	33,881	32,872	30,949	27,513	28,179	372,413	485,540	77%
Metered Sales/Multi Family	131,843	96,662	108,130	106,551	99,960	109,094	109,309	100,853	115,406	97,837	100,479	102,367	1,278,492	1,211,773	106%
Bulk Sales/Olive St	29	29	-	-	-	-	-	-	-	-	-	-	58	7,000	1%
Metered Sales/Institution	13,811	10,230	9,261	9,961	10,460	11,217	12,294	11,845	12,408	12,308	11,103	10,961	135,859	131,355	103%
Public Fire Protection	256,006	218,316	216,704	264,338	215,048	118,769	216,270	216,885	216,564	216,007	216,083	216,071	2,587,061	2,553,185	101%
Private Fire Protection	(2,112)	37,839	38,077	37,978	37,755	37,612	38,151	38,482	37,428	37,934	37,880	37,946	414,970	480,120	86%
Sales to Public Authorities	39,481	34,170	32,054	28,557	31,920	42,977	48,805	51,065	52,646	47,076	35,041	33,763	477,555	282,805	169%
Irrigation Sales	14,502	3,152	1,548	8,995	145,954	282,587	301,760	302,453	326,047	226,014	42,279	6,991	1,662,282	1,354,840	123%
Other Water/Misc Service	18,645	9,884	13,544	14,714	35,316	26,612	23,185	20,857	22,840	31,726	24,164	22,320	263,807	465,500	57%
Backflow Prevention Insp.	17,675	22,725	20,275	10,125	6,750	13,075	11,050	13,650	15,475	20,425	15,000	12,450	178,675	159,200	112%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	1,350	-	434	-	-	-	-	-	-	-	-	-	1,784	16,200	11%
Revenue From Cut Off Fees	-	150	375	525	525	375	150	75	375	300	75	-	2,925	5,000	59%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	44,000	0%
Water Leak Insurance	119,606	89,335	88,159	88,064	88,074	88,284	88,332	88,380	88,447	88,385	88,520	88,527	1,092,113	1,041,115	105%
System Development Fee	444	62,423	3,001	7,703	14,971	5,993	30,788	2,146	5,993	32,498	3,428	2,573	171,959	210,000	82%
<b>Sub Total</b>	<b>1,791,649</b>	<b>1,379,824</b>	<b>1,413,660</b>	<b>1,416,551</b>	<b>1,550,424</b>	<b>1,778,028</b>	<b>1,922,729</b>	<b>1,847,099</b>	<b>1,940,382</b>	<b>1,733,535</b>	<b>1,421,448</b>	<b>1,400,255</b>	<b>19,595,583</b>	<b>18,978,653</b>	<b>103%</b>

City of South Bend  
Revenue by Type Report

Period Ending: December 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Utilities - Sewage</b>															
Metered Sales/Residential	2,306,914	1,744,705	1,735,503	1,713,690	1,719,599	1,756,843	1,756,066	1,703,036	1,720,514	1,458,714	1,677,936	1,697,959	20,991,478	19,280,912	109%
Metered Sales/Commercial	722,542	628,267	567,277	602,329	624,001	629,819	661,299	651,803	667,802	500,093	570,805	614,973	7,441,009	7,285,095	102%
Metered Sales/Industrial	364,003	464,185	406,552	419,021	489,756	419,914	410,283	447,865	425,913	460,008	410,407	456,826	5,174,732	5,194,000	100%
Metered Sales/Multi Family	297,204	257,940	262,684	254,823	256,118	259,014	256,143	240,759	263,217	238,179	235,197	241,814	3,063,092	3,031,160	101%
Metered Sales/Institution	32,407	25,676	26,010	25,117	25,884	27,299	28,214	26,460	28,248	26,407	26,633	26,310	324,665	288,120	113%
Sales to Public Authority	90,872	70,069	76,152	73,872	74,470	93,631	96,638	102,303	109,194	101,345	84,430	81,723	1,054,698	1,081,410	98%
Wholesale Meter/New Carlisle	22,739	-	-	-	-	-	-	-	-	-	-	-	22,739	245,857	9%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	750	-	-	-	-	-	750	327,195	0%
Dumping Fees	3,903	3,815	1,033	3,605	3,763	2,538	4,025	3,815	4,257	2,025	2,013	140	34,930	22,116	158%
Organic Resources	16,991	150	14,556	6,661	5,675	6,884	9,819	7,264	6,474	5,812	9,151	7,399	96,835	59,780	162%
Laboratory Service Fees	-	15	-	-	160	-	-	-	-	-	-	-	175	1,500	12%
Discharge Permit Fees	3,500	1,750	-	-	2,500	-	-	1,950	2,825	500	500	2,250	15,775	5,500	287%
System Development Fee	1,069	151,503	10,324	18,568	23,754	14,479	70,126	2,113	13,449	115,468	7,266	6,235	434,354	431,210	101%
Sewer Repair Insurance	65,905	49,318	48,696	48,653	48,436	48,698	48,724	48,763	48,838	48,790	49,013	49,036	602,870	571,738	105%
Sewer Repair Deductible	10,271	6,217	11,765	7,149	8,249	7,267	6,700	6,300	8,999	7,052	6,735	7,764	94,468	89,612	105%
Misc Revenues	-	-	-	-	-	-	-	57	-	-	-	595	653	194,040	0%
UAP Assistance Fee	-	-	-	-	-	9	73,263	73,228	518,796	73,226	73,066	811,588	840,000	97%	
UAP Credit (Contra)	-	-	-	-	-	-	(30,204)	(29,910)	(208,139)	(29,004)	(28,229)	(325,485)	(840,000)	39%	
RINS Credits	-	-	-	-	-	-	-	103,455	-	-	-	-	103,455	103,455	100%
Disconnect Program Fee	10,729	(8,808)	-	-	-	-	-	-	-	-	-	-	1,921	1,921	100%
Storm Water Fees	117,908	87,317	85,389	85,478	85,806	86,619	86,884	86,585	84,682	85,199	86,265	86,206	1,064,337	1,020,677	104%
Organic Resources-Mulch/Compost	35	-	6,946	12,682	13,460	2,827	3,830	3,908	9,336	1,864	5,188	4,298	64,375	51,940	124%
Clean Air/ReLeaf	51,483	38,089	37,556	37,531	37,588	37,686	37,703	37,728	37,763	37,729	37,741	37,725	466,321	451,610	103%
<b>Sub Total</b>	<b>4,118,473</b>	<b>3,520,208</b>	<b>3,290,442</b>	<b>3,309,178</b>	<b>3,419,218</b>	<b>3,393,516</b>	<b>3,477,213</b>	<b>3,413,713</b>	<b>3,578,342</b>	<b>3,399,843</b>	<b>3,253,502</b>	<b>3,366,090</b>	<b>41,539,737</b>	<b>39,738,848</b>	<b>105%</b>
<b>Total Charges for Services</b>	<b>9,029,129</b>	<b>8,608,326</b>	<b>8,007,341</b>	<b>8,660,106</b>	<b>8,501,346</b>	<b>9,040,169</b>	<b>9,266,968</b>	<b>8,972,762</b>	<b>9,337,186</b>	<b>9,097,361</b>	<b>7,752,116</b>	<b>8,787,879</b>	<b>105,060,688</b>	<b>104,305,215</b>	<b>101%</b>
<b>Fines, Forfeitures, &amp; Fees</b>															
<b>General</b>															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Bad Checks Fines	11	20	10	12	24	-	24	12	24	-	12	-	149	779	19%
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	-	1,344	-	1,322	-	-	-	1,350	100	1,006	50	-	5,171	10,000	52%
Plan Commission Application Fee	250	2,700	1,600	2,400	2,300	1,600	1,400	800	1,000	2,250	1,600	1,900	19,800	18,480	107%
Zoning Appeals Application Fee	650	125	700	1,425	1,625	1,675	1,720	550	1,150	1,725	800	750	12,895	12,360	104%
Zoning Admin Fees	1,100	750	1,050	1,600	1,300	1,700	1,500	1,850	1,750	1,100	1,850	1,250	16,800	8,000	210%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Tax Abatement Admin Fees	-	-	2,913	1,956	-	2,211	1,329	-	-	-	-	-	8,409	15,000	56%
Test Filling Fees	50	200	250	200	150	50	200	300	400	200	250	200	2,450	2,000	123%
Econ Dev-CDBG Loan Late Fees	-	-	-	10	-	490	-	-	-	-	-	-	500	500	100%
<b>Sub Total</b>	<b>2,061</b>	<b>5,139</b>	<b>6,523</b>	<b>8,925</b>	<b>5,399</b>	<b>7,726</b>	<b>6,173</b>	<b>4,862</b>	<b>4,424</b>	<b>6,281</b>	<b>4,562</b>	<b>4,100</b>	<b>66,174</b>	<b>73,119</b>	<b>91%</b>
<b>Code Enforcement</b>															
Vacant Bldg Registration	-	-	-	-	-	-	-	-	-	-	-	-	-	12,900	0%
Landlord Registration Fee	20	5	-	5	-	-	-	10	5	-	-	85	130	-	NA
Rental Unit Safety Fees	-	-	-	-	750	1,500	-	250	1,000	2,750	250	250	6,750	100,000	7%
Demolition & Boarding	3,098	4,325	4,317	4,378	1,371	2,470	3,264	2,002	1,487	2,187	50	1,719	30,666	98,200	31%
Collections	449	2,491	2,008	1,250	-	429	13,530	-	-	-	-	28,039	48,195	3,600	1339%
Environmental Violations	24,439	10,500	22,026	14,383	10,002	27,016	24,345	27,569	14,502	17,638	6,099	21,124	219,644	131,000	168%
Ordinance Violation	650	-	2,900	7,600	2,411	2,210	5,225	8,845	2,990	1,750	1,700	2,470	38,750	48,400	80%
Animal Ordinance Violation	19,610	28,495	(44,295)	2,017	550	1,096	1,577	787	1,049	350	2,392	1,540	15,169	-	NA
Forfeitures-Civil Penalties	425	1,038	985	10,012	250	2,195	33,866	1,000	440	-	-	42,521	92,732	121,000	77%
<b>Sub Total</b>	<b>48,690</b>	<b>46,854</b>	<b>(12,058)</b>	<b>39,645</b>	<b>15,333</b>	<b>36,915</b>	<b>81,808</b>	<b>40,463</b>	<b>21,473</b>	<b>24,675</b>	<b>10,491</b>	<b>97,748</b>	<b>452,036</b>	<b>515,100</b>	<b>88%</b>

City of South Bend  
Revenue by Type Report

Period Ending: December 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Fines, Forfeitures, &amp; Fees</b>															
<b>Parking</b>															
Street Parking Fines	2,761	2,432	4,140	6,436	3,815	6,221	4,205	5,540	4,057	4,955	4,680	2,755	51,998	66,850	78%
<b>Public Safety</b>															
False Alarms Fine	4,173	11,366	3,712	2,023	2,512	4,255	4,607	5,671	3,583	9,592	6,688	6,814	64,997	100,300	65%
Noise Ordinance	115	95	70	20	2,986	3,074	1,589	6,309	3,195	1,028	1,131	169	19,780	19,740	100%
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Impound Towing Fees	530	620	740	570	610	640	496	680	670	586	460	710	7,312	10,000	73%
<b>Sub Total</b>	<b>4,818</b>	<b>12,081</b>	<b>4,522</b>	<b>2,613</b>	<b>6,108</b>	<b>7,970</b>	<b>6,692</b>	<b>12,660</b>	<b>7,448</b>	<b>11,206</b>	<b>8,278</b>	<b>7,693</b>	<b>92,089</b>	<b>131,040</b>	<b>70%</b>
<b>Total Fines, Forfeitures, &amp; Fees</b>	<b>58,330</b>	<b>66,506</b>	<b>3,127</b>	<b>57,619</b>	<b>30,655</b>	<b>58,832</b>	<b>98,878</b>	<b>63,525</b>	<b>37,402</b>	<b>47,116</b>	<b>28,012</b>	<b>112,296</b>	<b>662,297</b>	<b>786,109</b>	<b>84%</b>
<b>Other Income</b>															
<b>Miscellaneous Revenue</b>															
Miscellaneous Revenue	51,848	106,822	37,233	100,461	26,239	24,004	(12,731)	87,197	4,549	997	1,876	272,576	701,070	588,643	119%
Sale of Scrap Metal	3,876	2,116	3,590	1,476	1,623	3,790	7,591	1,457	1,047	-	3,753	1,684	32,004	27,667	116%
Bond Interest Rebate	-	-	-	45,718	-	-	-	-	-	-	-	43,762	89,480	88,057	102%
Bosch Principal Income	-	-	17,736	-	-	17,869	-	-	-	-	-	-	35,604	69,632	51%
Bosch Interest Income IDFA	-	-	267	-	-	134	-	-	-	-	-	-	401	2,379	17%
Origination Fees	-	-	-	7,750	-	-	-	18,750	1,750	-	-	750	29,000	7,000	414%
Loan Servicing Fees	8,703	7,908	-	-	-	359	3,000	1,000	1,343	-	5,083	-	27,396	17,000	161%
<b>Sub Total</b>	<b>64,427</b>	<b>116,846</b>	<b>58,826</b>	<b>155,405</b>	<b>27,862</b>	<b>46,155</b>	<b>(2,140)</b>	<b>108,404</b>	<b>8,688</b>	<b>997</b>	<b>10,712</b>	<b>318,773</b>	<b>914,956</b>	<b>800,378</b>	<b>114%</b>
<b>Bank Account Interest</b>	<b>247,262</b>	<b>74,427</b>	<b>67,151</b>	<b>385,080</b>	<b>47,893</b>	<b>56,887</b>	<b>425,511</b>	<b>64,320</b>	<b>117,798</b>	<b>75,689</b>	<b>54,935</b>	<b>110,271</b>	<b>1,727,224</b>	<b>2,074,859</b>	<b>83%</b>
<b>Rental of Property</b>	<b>2,047</b>	<b>20,300</b>	<b>20,761</b>	<b>7,063</b>	<b>23,786</b>	<b>10,832</b>	<b>(637)</b>	<b>10,832</b>	<b>-</b>	<b>16,061</b>	<b>5,715</b>	<b>30,417</b>	<b>147,175</b>	<b>143,103</b>	<b>103%</b>
<b>Donations</b>	<b>548,608</b>	<b>1,502</b>	<b>609,311</b>	<b>994</b>	<b>1,214</b>	<b>388,893</b>	<b>1,406</b>	<b>65,234</b>	<b>2,824,465</b>	<b>76,938</b>	<b>840</b>	<b>62,357</b>	<b>4,581,762</b>	<b>4,724,149</b>	<b>97%</b>
<b>3rd Party Revenue</b>															
Cable TV Franchise Fees	-	-	162,574	-	169,473	-	-	170,802	-	-	167,912	-	670,761	670,761	100%
Video Franchise Fees	-	-	-	35,160	-	-	-	36,173	-	-	33,682	-	105,016	105,016	100%
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>162,574</b>	<b>35,160</b>	<b>169,473</b>	<b>-</b>	<b>-</b>	<b>206,975</b>	<b>-</b>	<b>-</b>	<b>201,594</b>	<b>-</b>	<b>775,777</b>	<b>775,777</b>	<b>100%</b>
<b>Total Other Income</b>	<b>862,344</b>	<b>213,075</b>	<b>918,624</b>	<b>583,702</b>	<b>270,229</b>	<b>502,767</b>	<b>424,140</b>	<b>455,764</b>	<b>2,950,951</b>	<b>169,684</b>	<b>273,796</b>	<b>521,818</b>	<b>8,146,893</b>	<b>8,518,266</b>	<b>96%</b>
<b>Reimbursements</b>															
Miscellaneous Reimbursements	645	9,160	3,926	(96,588)	5,405	117,425	12,349	21,514	(29,530)	1,222	92,386	7,626	145,541	63,901	228%
Insurance Claim	-	-	-	-	-	-	-	-	1,066	-	208	-	1,274	-	NA
IT Services	6,471	6,377	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	77,553	77,647	100%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	0%
Lamppost Program	-	-	-	1,350	1,800	3,500	1,100	-	-	-	-	-	7,750	8,000	97%
Energy Rebates	-	-	-	-	77,120	-	-	-	-	-	-	-	77,120	76,941	100%
Repair Reimbursement	75	-	75	8,604	-	710	75	75	75	18,773	713	75	29,251	-	NA
Salary/Overtime Reimb	2,574	9,900	8,421	3,140	9,489	46,731	22,400	24,180	25,766	2,661	15,541	110,671	281,472	297,000	95%
Diesel Tax Rebate	-	-	-	-	-	-	-	14,166	-	-	-	-	22,864	37,030	74%
Pharmacy Rebates	-	340,848	31,192	30,441	198,970	-	30,861	155,732	30,831	30,921	85,691	33,148	968,634	935,487	104%
Beck's Lake Reimbursement	-	-	8,114	-	-	-	-	-	-	-	-	-	8,114	8,114	100%
EPA Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Total Reimbursements</b>	<b>9,764</b>	<b>366,284</b>	<b>58,200</b>	<b>(46,582)</b>	<b>299,254</b>	<b>174,836</b>	<b>73,257</b>	<b>222,138</b>	<b>34,679</b>	<b>60,048</b>	<b>201,009</b>	<b>180,854</b>	<b>1,633,739</b>	<b>1,518,890</b>	<b>108%</b>

City of South Bend  
Revenue by Type Report

Period Ending: December 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Other Sources</b>															
<b>Interfund Transfers &amp; Fixed Cost Allocations</b>															
Interfund Transfers In	6,435,249	3,433,527	3,548,093	3,444,470	11,274,105	3,459,807	7,594,624	2,993,020	7,417,431	2,735,212	2,561,450	6,946,930	61,843,919	65,250,678	95%
PILOT	512,861	512,860	512,860	512,860	512,860	512,860	512,860	512,860	512,860	512,860	512,860	512,860	6,154,321	6,154,321	100%
Administration Cost Allocation	696,661	696,674	696,674	696,674	696,674	696,674	696,674	696,674	696,674	696,674	696,674	696,674	8,360,075	8,360,075	100%
IT Cost Allocation	760,815	760,821	760,821	760,821	760,821	760,821	760,821	760,821	760,821	760,821	760,821	760,821	9,129,846	9,129,846	100%
Liability Insurance Allocation	272,054	272,086	272,086	272,086	272,086	272,086	272,086	272,086	272,086	272,086	272,086	272,086	3,265,000	3,265,000	100%
Payroll Cost Allocation	206,352	206,348	206,348	206,348	206,348	206,348	206,348	206,348	206,348	206,348	206,348	206,348	2,476,180	2,476,180	100%
Facilities Management Allocation	10,818	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	129,585	129,585	100%
Utility Customer Service Mgmt Allocatio	147,022	147,019	147,019	147,019	147,019	147,019	147,019	147,019	147,019	147,019	147,019	147,019	1,764,231	1,764,231	100%
<b>Sub Total</b>	<b>9,041,832</b>	<b>6,040,132</b>	<b>6,154,698</b>	<b>6,051,075</b>	<b>13,880,710</b>	<b>6,066,412</b>	<b>10,201,229</b>	<b>5,599,625</b>	<b>10,024,036</b>	<b>5,341,817</b>	<b>5,168,055</b>	<b>9,553,535</b>	<b>93,123,157</b>	<b>96,529,916</b>	<b>96%</b>
<b>Sale of Assets</b>															
Sale of Capital Assets	-	-	-	-	-	-	-	168,498	-	-	-	-	168,498	165,766	102%
Sale of Non-Capital Assets	-	-	-	-	-	-	-	9,168	-	-	-	-	9,168	2,024	453%
Sale of Property	1,000	24,993	-	-	-	-	-	3,105	900	-	-	(18,575)	11,424	124,005	9%
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
<b>Sub Total</b>	<b>1,000</b>	<b>24,993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,771</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>(18,575)</b>	<b>189,089</b>	<b>301,795</b>	<b>63%</b>
<b>Issuance of Debt</b>															
Capital Lease Proceeds	-	-	-	-	-	900,928	-	-	3,691,270	-	-	-	4,592,198	4,592,198	100%
Bond Proceeds	-	-	-	76,100	7,533,900	-	-	-	12,450,000	-	-	-	20,060,000	20,060,000	100%
Premium on Bonds	-	-	-	-	1,250,022	-	-	-	1,889,893	-	-	-	3,139,916	3,139,915	100%
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,100</b>	<b>8,783,922</b>	<b>900,928</b>	<b>-</b>	<b>-</b>	<b>18,031,163</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,792,114</b>	<b>27,792,113</b>	<b>100%</b>
<b>Refunds</b>															
Refunds	273	3,622	5,874	60,359	13,007	(6,469)	259	23,644	54,499	45	11,983	18,756	185,853	97,420	191%
Specific Stop Loss	-	-	-	133,739	3,884	58,968	11,801	6,705	26,060	104,922	78,966	39,703	464,747	425,044	109%
Utility Receipts Tax Refund	-	-	-	10,695	-	-	-	-	-	-	-	-	10,695	10,695	100%
<b>Sub Total</b>	<b>273</b>	<b>3,622</b>	<b>5,874</b>	<b>204,793</b>	<b>16,891</b>	<b>52,499</b>	<b>12,060</b>	<b>30,349</b>	<b>80,559</b>	<b>104,966</b>	<b>90,949</b>	<b>58,459</b>	<b>661,295</b>	<b>533,159</b>	<b>124%</b>
<b>Other</b>															
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Interfund Loan - Principal Income	6,000	211,261	-	6,000	-	250,000	6,000	215,776	-	6,000	-	-	701,037	701,038	100%
Interfund Loan - Interest Income	-	35,403	-	-	-	-	-	30,888	-	-	-	-	66,291	66,291	100%
Other Loan - Principal Income	429	5,931	611	2,922	443	4,875	5,261	1,068	5,796	7,020	2,819	22,828	60,003	31,996	188%
Other Loan - Interest Income	-	-	-	417	97,760	1,631	33,511	31,065	17,772	13,495	18,132	21,449	235,232	202,300	116%
<b>Sub Total</b>	<b>6,429</b>	<b>252,595</b>	<b>611</b>	<b>9,339</b>	<b>98,202</b>	<b>256,506</b>	<b>44,772</b>	<b>278,797</b>	<b>23,568</b>	<b>26,515</b>	<b>20,951</b>	<b>44,277</b>	<b>1,062,562</b>	<b>1,001,625</b>	<b>106%</b>
<b>Total Other Sources</b>	<b>9,049,534</b>	<b>6,321,342</b>	<b>6,161,183</b>	<b>6,341,306</b>	<b>22,779,725</b>	<b>7,276,346</b>	<b>10,258,062</b>	<b>6,089,543</b>	<b>28,160,226</b>	<b>5,473,299</b>	<b>5,279,956</b>	<b>9,637,696</b>	<b>122,828,218</b>	<b>126,158,608</b>	<b>97%</b>
<b>Revenue Total</b>	<b>23,317,346</b>	<b>19,672,607</b>	<b>19,581,165</b>	<b>20,948,855</b>	<b>66,601,955</b>	<b>77,805,585</b>	<b>27,585,873</b>	<b>20,323,731</b>	<b>50,232,996</b>	<b>20,275,300</b>	<b>18,122,961</b>	<b>66,110,168</b>	<b>430,578,541</b>	<b>446,990,593</b>	<b>96%</b>

City of South Bend  
Expenditures by Activity

Period Ending: December 31, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>General Fund</b>																
<b>General Government</b>																
Mayor	101	73,215	65,435	75,228	98,307	74,555	74,695	81,082	79,817	76,000	107,996	78,582	105,271	990,182	1,006,452	98%
Community Initiatives	101	14,825	28,771	350,437	34,534	87,780	48,869	24,441	34,441	87,348	34,539	86,941	24,500	857,425	924,381	93%
Community Police Review Office	101	-	-	-	-	-	2,701	6,452	7,722	10,331	-	-	-	27,206	123,530	22%
Clerk	101	52,635	54,274	45,970	59,562	48,108	42,266	50,129	47,309	49,721	70,281	54,818	58,640	633,713	668,839	95%
Common Council	101	27,616	55,413	34,572	51,579	54,178	71,361	37,259	38,859	46,819	54,469	38,510	83,185	593,820	737,291	81%
General City	101	-	-	43,000	-	-	-	-	-	1,500,055	27,832	-	3,420,206	4,991,093	5,043,000	99%
Controller' Office	101	162,116	161,321	180,742	214,656	153,328	196,526	162,139	163,319	170,430	220,218	153,586	172,632	2,111,012	2,327,925	91%
Human Resources	101	55,358	49,024	54,884	74,531	44,468	49,532	49,703	48,190	48,428	64,958	48,807	63,442	651,325	731,634	89%
Diversity & Inclusion	101	31,137	32,682	29,936	44,969	43,126	40,624	41,114	39,929	38,662	66,036	38,880	99,593	546,687	600,344	91%
Human Rights	101	19,745	22,471	21,853	25,909	18,181	20,164	27,419	25,438	26,622	33,597	25,375	28,906	295,679	438,995	67%
Legal	101	118,717	115,419	123,427	152,534	123,126	98,063	94,476	97,525	101,670	139,229	103,527	131,782	1,399,494	1,559,166	90%
<b>Sub Total</b>		<b>555,364</b>	<b>584,810</b>	<b>960,050</b>	<b>756,581</b>	<b>646,849</b>	<b>644,801</b>	<b>574,213</b>	<b>582,548</b>	<b>2,156,084</b>	<b>819,155</b>	<b>629,025</b>	<b>4,188,157</b>	<b>13,097,637</b>	<b>14,161,557</b>	<b>92%</b>
<b>Public Works</b>																
Engineering	101	262,290	251,902	235,407	311,482	229,537	228,693	236,927	228,200	246,683	339,572	256,815	295,985	3,123,492	3,379,331	92%
Office of Sustainability	101	1,677	1,679	1,679	4,679	1,679	6,080	10,357	10,357	10,806	17,528	10,650	13,269	90,441	177,616	51%
AmeriCorps Grant Program	101	22,699	22,800	22,938	32,103	24,899	20,446	23,698	18,641	10,839	21,494	456	1,650	222,663	378,886	59%
<b>Sub Total</b>		<b>286,666</b>	<b>276,380</b>	<b>260,024</b>	<b>348,264</b>	<b>256,114</b>	<b>255,219</b>	<b>270,983</b>	<b>257,199</b>	<b>268,328</b>	<b>378,595</b>	<b>267,921</b>	<b>310,905</b>	<b>3,436,597</b>	<b>3,935,833</b>	<b>87%</b>
<b>Public Safety</b>																
Police	101	2,463,331	2,335,463	2,420,377	3,026,710	2,248,136	2,348,097	2,359,350	2,202,212	2,323,888	3,265,739	2,309,692	2,728,484	30,031,479	30,546,714	98%
Crime Lab	101	54,445	56,520	50,186	62,916	51,419	50,673	53,020	46,326	48,395	68,666	43,505	42,605	628,676	800,075	79%
Fire	101	2,114,952	1,946,682	2,061,821	2,782,873	1,961,237	2,090,396	2,004,982	2,021,198	2,079,326	2,882,624	1,887,642	2,540,090	26,373,821	26,653,000	99%
EMS	101	64,246	63,033	54,728	60,370	53,689	49,322	50,303	50,432	52,628	55,295	84,589	72,143	710,778	772,704	92%
Fire Training Center	101	2,553	-	2,364	794	2,894	806	2,181	2,248	2,214	1,883	12,008	2,309	32,253	40,370	80%
<b>Sub Total</b>		<b>4,699,527</b>	<b>4,401,697</b>	<b>4,589,476</b>	<b>5,933,664</b>	<b>4,317,376</b>	<b>4,539,293</b>	<b>4,469,836</b>	<b>4,322,415</b>	<b>4,506,451</b>	<b>6,274,208</b>	<b>4,337,436</b>	<b>5,385,629</b>	<b>57,777,007</b>	<b>58,812,864</b>	<b>98%</b>
<b>Arts &amp; Culture</b>																
Morris Performing Arts Center	101	76,560	68,405	81,945	108,769	82,116	95,687	96,163	87,945	104,118	122,258	93,050	89,287	1,106,303	1,331,611	83%
Palais Royale Ballroom	101	17,172	9,582	13,544	13,554	9,912	15,653	10,321	9,916	16,999	10,021	11,111	11,762	149,547	205,003	73%
<b>Sub Total</b>		<b>93,731</b>	<b>77,987</b>	<b>95,489</b>	<b>122,323</b>	<b>92,028</b>	<b>111,340</b>	<b>106,483</b>	<b>97,861</b>	<b>121,117</b>	<b>132,279</b>	<b>104,161</b>	<b>101,050</b>	<b>1,255,850</b>	<b>1,536,614</b>	<b>82%</b>
<b>Total General Fund</b>		<b>5,635,288</b>	<b>5,340,875</b>	<b>5,905,038</b>	<b>7,160,831</b>	<b>5,312,367</b>	<b>5,550,654</b>	<b>5,421,515</b>	<b>5,260,023</b>	<b>7,051,980</b>	<b>7,604,237</b>	<b>5,338,542</b>	<b>9,985,740</b>	<b>75,567,091</b>	<b>78,446,867</b>	<b>96%</b>
<b>Venues, Parks &amp; Arts</b>																
<b>Parks &amp; Recreation</b>																
Park Administration	201	137,889	120,770	112,863	131,681	128,165	125,313	127,753	123,940	122,997	147,680	124,847	120,420	1,524,318	1,601,199	95%
Park Maintenance	201	547,125	484,603	510,762	737,946	558,862	595,042	637,759	591,969	531,871	809,228	495,313	487,009	6,987,490	7,322,456	95%
Golf Courses	201	106,682	75,818	173,233	153,247	188,450	171,785	151,736	152,651	141,835	215,609	89,966	79,787	1,700,799	1,818,279	94%
Recreation	201	288,470	161,421	170,904	201,063	217,160	277,678	278,300	264,073	182,436	209,916	235,719	196,174	2,683,314	2,891,007	93%
Development & Promotions	201	66,132	62,736	73,805	100,835	77,530	43,967	84,708	88,631	83,911	102,805	66,438	59,677	911,174	1,087,189	84%
Park Projects & Capital	201	9,616	99,009	469	688	29,778	26,923	63,711	59,222	15,611	755	36,650	118,387	460,817	484,584	95%
Potawatomi Zoo	201	350,161	164	164	350,164	164	164	164	164	164	164	164	164	701,965	701,965	100%
Park Debt	201	-	-	-	4,400	-	-	-	-	-	-	-	-	4,400	5,000	88%
Morris Palais Marketing	273	-	-	-	-	832	1,664	832	832	832	893	-	1,763	7,648	29,984	26%
Morris PAC Self-Promotion	274	-	-	-	-	-	-	-	-	-	-	-	-	-	115,000	0%
Coveleski Stadium Capital	401	-	-	-	-	-	3,533	-	-	-	6,650	-	-	10,183	29,285	35%
Professional Sports Convention Dev. Area	413	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Morris PAC Improvement	416	-	-	-	-	-	81,702	4,242	30,880	7,056	-	-	4,571	128,451	130,265	99%
Palais Historic Preservation	450	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
City Cemetery	730	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Bowman Cemetery	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		<b>1,506,076</b>	<b>1,004,520</b>	<b>1,042,200</b>	<b>1,680,023</b>	<b>1,200,940</b>	<b>1,327,771</b>	<b>1,349,204</b>	<b>1,312,362</b>	<b>1,086,714</b>	<b>1,493,700</b>	<b>1,049,097</b>	<b>1,067,952</b>	<b>15,120,560</b>	<b>16,251,213</b>	<b>93%</b>
<b>Parking Garages</b>																
Parking Enforcement	601	332	330	330	310	330	330	330	330	330	380	330	330	3,992	14,067	28%
Parking General Operations	601	78,489	7,229	9,626	7,659	12,846	7,541	7,257	7,257	7,257	96,139	32,195	162,384	435,881	577,524	75%
Main Street Garage	601	6,826	9,655	5,620	20,814	19,580	9,558	2,661	5,119	9,216	4,910	7,934	7,464	109,357	130,701	84%
Leighton Plaza Garage	601	11,792	10,486	7,574	12,867	7,740	10,069	6,845	5,772	10,434	5,911	11,935	6,606	108,032	120,750	89%
Wayne Street Garage	601	6,499	6,695	5,564	7,477	5,333	5,415	2,056	3,585	10,041	3,631	7,204	3,806	67,306	76,477	88%
Eddy St Commons Garage	601	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		<b>103,939</b>	<b>34,395</b>	<b>28,714</b>	<b>49,126</b>	<b>45,830</b>	<b>32,913</b>	<b>19,149</b>	<b>22,064</b>	<b>37,278</b>	<b>110,972</b>	<b>59,597</b>	<b>180,590</b>	<b>724,568</b>	<b>919,518</b>	<b>79%</b>

City of South Bend  
Expenditures by Activity

Period Ending: December 31, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Century Center</b>																
Century Center Operations	670	185,124	199,434	202,628	239,672	215,221	214,667	247,904	223,544	337,999	369,241	218,193	294,753	2,948,380	4,217,227	70%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Century Center Energy Saving	672	-	-	-	203,185	-	-	-	-	-	203,526	-	-	406,711	406,711	100%
<b>Sub Total</b>		185,124	199,434	202,628	442,857	215,221	214,667	247,904	223,544	337,999	572,767	218,193	294,753	3,355,091	4,623,938	73%
<b>Total Venues, Parks &amp; Arts</b>		<b>1,795,139</b>	<b>1,238,349</b>	<b>1,273,542</b>	<b>2,172,007</b>	<b>1,461,991</b>	<b>1,575,351</b>	<b>1,616,257</b>	<b>1,557,970</b>	<b>1,461,991</b>	<b>2,177,439</b>	<b>1,326,887</b>	<b>1,543,296</b>	<b>19,200,219</b>	<b>21,794,669</b>	88%
<b>Public Safety</b>																
<b>Police Department</b>																
Police Seizures	216	19,260	51,783	-	-	-	-	-	-	-	-	-	-	71,043	97,043	73%
Curfew Violations	218	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Law Enforcement Education	220	148,048	31,551	16,730	28,546	3,529	41,897	15,197	24,310	33,167	16,357	22,030	41,623	422,985	478,511	88%
Public Safety Local Income Tax - Police	249	347,023	306,344	323,476	488,923	403,183	431,690	406,390	399,632	438,004	395,199	398,848	398,848	4,737,560	4,737,560	100%
Police Take Home Vehicle	278	-	-	165	105	-	-	-	-	-	-	-	-	270	50,000	1%
Police Block Grant	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Grants	292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Academy	294	-	-	-	-	-	-	-	-	-	100	-	-	100	17,250	1%
COPS More Grants	295	-	-	8,625	25,273	10,696	20,084	-	12,300	1,313	400	4,358	56,155	139,203	154,343	90%
Drug Enforcement	299	-	-	-	-	-	-	-	-	81,148	-	-	-	81,148	109,648	74%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		514,331	389,678	348,995	542,847	417,408	493,672	421,587	436,242	553,631	412,055	425,236	496,626	5,452,308	5,645,355	97%
<b>Fire Department</b>																
Public Safety Local Income Tax - Fire	249	328,355	307,712	314,398	496,564	398,923	439,457	414,752	413,902	387,617	379,357	499,708	499,708	4,880,453	4,880,453	100%
Fire Department Capital	287	561,345	-	48,125	4,750	167,231	100,364	553,270	608,300	-	1,000	167,231	266,510	2,478,126	2,872,310	86%
EMS Operating Fund	288	607,079	-	-	-	-	-	-	-	-	-	-	-	607,079	707,215	86%
Haz-Mat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Indiana River Rescue	291	(1,300)	1,950	2,243	5,548	9,479	14,055	1,580	9,797	3,949	1,305	4,529	-	53,135	85,241	62%
<b>Sub Total</b>		1,495,479	309,662	364,767	506,862	575,633	553,875	969,602	1,032,000	391,566	381,662	671,468	766,218	8,018,793	8,555,219	94%
<b>Total Public Safety</b>		<b>2,009,810</b>	<b>699,340</b>	<b>713,762</b>	<b>1,049,709</b>	<b>993,041</b>	<b>1,047,547</b>	<b>1,391,189</b>	<b>1,468,242</b>	<b>945,197</b>	<b>793,717</b>	<b>1,096,704</b>	<b>1,262,844</b>	<b>13,471,102</b>	<b>14,200,574</b>	95%
<b>Public Works</b>																
<b>Streets</b>																
Motor Vehicle Highway	202	1,909,790	917,821	1,183,120	644,891	601,766	691,953	627,363	995,343	418,431	728,080	582,986	670,744	9,972,287	10,478,443	95%
Local Road & Street	251	369,450	249,783	313,567	261,492	492,375	265,188	265,191	223,088	496,607	322,564	229,219	424,423	3,912,948	4,252,350	92%
LOIT 2016 Special Distribution	257	-	23,927	-	-	-	-	-	-	-	-	-	-	23,927	152,513	16%
Local Road & Bridge Grant	265	778,207	-	360,033	-	-	-	-	-	1,344,281	-	-	-	2,482,521	2,497,142	99%
MVH Restricted Fund	266	31,279	143,527	81,664	127,160	53,233	408,216	567,769	271,682	297,238	49,068	206,977	53,851	2,291,664	2,885,791	79%
Major Moves	412	6,587	922	-	31,089	-	16,227	1,071	-	20,505	-	6,691	1,789	84,882	257,821	33%
Project Rel.eaf	655	45,025	45,026	44,816	44,761	45,155	44,913	44,965	44,990	45,154	46,668	57,619	78,258	587,350	634,287	93%
<b>Sub Total</b>		3,140,338	1,381,008	1,983,200	1,109,393	1,192,528	1,426,497	1,506,358	1,535,104	2,622,215	1,146,380	1,083,492	1,229,066	19,355,579	21,158,348	91%
<b>Solid Waste</b>																
Solid Waste Operations	610	412,061	350,113	736,836	591,302	551,143	673,449	599,451	544,923	505,712	554,906	611,488	474,972	6,606,356	6,946,441	95%
Solid Waste Capital	611	161,823	147,604	-	76,259	128,665	-	161,823	-	354,135	76,259	128,665	-	1,235,235	1,419,390	87%
<b>Sub Total</b>		573,884	497,717	736,836	667,561	679,808	673,449	761,274	544,923	859,847	631,165	740,154	474,972	7,841,590	8,365,831	94%
<b>Water Works</b>																
Water Works Operations	620	1,976,533	1,729,387	1,414,873	1,753,794	1,433,385	1,665,555	1,639,312	1,614,323	1,718,946	1,702,206	1,552,967	1,479,900	19,681,182	21,190,477	93%
Water Works Capital	622	128,880	6,134	73,444	42,292	30,128	281,627	155,390	102,613	276,771	254,873	120,705	61,047	1,533,903	3,016,156	51%
Water Works Deposit	624	1,138	360	327	1,899	240	252	1,603	250	462	294	217	451	7,493	17,381	43%
Water Works Sinking (Debt Service)	625	2	36	65	1,068	95	208,188	693	633	291	214	179	1,302,379	1,513,843	1,535,817	99%
Water Works Bond Reserve	626	1,251	392	357	2,074	262	275	1,751	273	504	321	236	491	8,188	20,000	41%
Water Works Oper & Maint Reserve	629	2,624	822	749	4,349	549	577	3,671	573	1,057	672	495	1,030	17,168	41,884	41%
<b>Sub Total</b>		2,110,429	1,737,131	1,489,816	1,805,476	1,464,659	2,156,474	1,802,419	1,718,665	1,998,031	1,958,580	1,674,800	2,845,298	22,761,778	25,821,715	88%

City of South Bend  
Expenditures by Activity

Period Ending: December 31, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Wastewater/Sewer/Organic Resources</b>																
Sewer Repair Insurance	640	49,434	87,137	53,150	76,879	29,934	83,569	64,070	64,126	38,787	40,362	59,526	76,340	723,314	860,002	84%
Sewer Division	641	638,176	461,187	407,204	1,661,137	384,570	431,588	436,438	438,057	448,073	552,430	385,558	559,017	6,803,434	7,642,660	89%
Concrete Crew	641	40,163	41,072	40,058	43,078	33,127	32,091	47,213	40,506	36,176	39,721	32,859	39,997	466,063	514,198	91%
Wastewater Operations	641	2,594,127	2,461,601	2,623,054	2,624,470	2,414,380	2,819,558	2,495,212	2,410,599	2,638,456	2,784,600	2,495,465	991,738	29,353,258	32,515,706	90%
Organic Resources	641	181,923	144,899	89,810	138,436	65,050	72,867	180,541	90,170	66,369	84,012	141,751	70,631	1,326,459	1,485,842	89%
Sewage Works Capital	642	38,486	-	-	332,694	1,071,582	528,119	933,409	1,168,615	484,308	28,341	202,668	1,259,476	6,047,698	9,356,832	65%
Sewage Works Oper & Maint Reserve	643	5,000	1,566	1,428	8,289	1,047	1,099	6,995	1,092	2,015	1,281	944	1,963	32,719	75,112	44%
Sewage Works Sinking (Debt Service)	649	-	-	-	1,850	756,833	-	-	-	1,670,297	-	5,642,327	15,454,496	23,525,803	23,634,166	100%
Sewage Works Debt Service Reserve	653	-	-	-	-	-	-	-	-	1,749,971	-	-	-	1,749,971	1,749,971	100%
Sewage Works Customer Deposit	654	585	187	183	1,095	142	152	990	159	301	194	147	311	4,446	5,578	80%
<b>Sub Total</b>		3,547,894	3,197,649	3,214,887	4,887,928	4,756,665	3,969,042	4,164,868	4,213,324	7,134,752	3,530,941	8,961,246	18,453,969	70,033,164	77,840,068	90%
<b>Storm Water Fees</b>																
Storm Sewer Fund	667	23,535	42,547	74,799	2,402	10,528	149,669	6,398	3,434	13,536	1,320	3,634	179,800	511,602	542,138	94%
<b>Sub Total</b>		23,535	42,547	74,799	2,402	10,528	149,669	6,398	3,434	13,536	1,320	3,634	179,800	511,602	542,138	94%
<b>Total Public Works</b>		<b>9,396,080</b>	<b>6,856,051</b>	<b>7,499,538</b>	<b>8,472,760</b>	<b>8,104,188</b>	<b>8,375,131</b>	<b>8,241,318</b>	<b>8,015,450</b>	<b>12,628,381</b>	<b>7,268,385</b>	<b>12,463,325</b>	<b>23,183,106</b>	<b>120,503,714</b>	<b>133,728,099</b>	90%
<b>Department of Community Investment</b>																
Studebaker/Oliver Revitalizing Grant	209	9,540	4,200	6,794	21,159	7,805	4,133	-	3,973	2,030	8,039	1,863	5,648	75,182	109,228	69%
Economic Development State Grants	210	-	-	18,003	-	-	18,003	14,216	1,482	1,409	88	8,646	15,611	77,457	77,459	100%
DCI Operating	211	257,023	258,754	310,110	355,536	251,364	263,979	263,735	265,041	262,730	353,177	288,282	266,452	3,396,182	3,865,024	88%
DCI Grants	212	164,339	190,486	53,005	177,225	143,633	161,071	239,840	112,255	326,684	599,164	58,379	585,489	2,811,571	2,811,571	100%
Unsafe Building	219	11,653	940	560	910	3,590	14,429	63,814	1,100	990	4,840	2,170	2,290	107,286	113,805	94%
Rental Units Regulation	221	14,919	14,919	14,920	20,781	14,921	15,493	10,220	10,014	10,014	13,943	10,044	9,096	159,283	321,906	49%
Neighborhood Code Enforcement	230	190,533	148,755	149,130	241,049	156,817	146,300	176,008	156,586	144,044	186,629	148,843	144,529	1,989,223	2,486,005	80%
Animal Resource Center	230	46,225	42,467	35,120	41,771	28,595	42,628	18,284	36,273	33,129	41,396	35,012	30,696	431,596	568,666	76%
NEAT Crew	230	68,401	79,080	75,733	92,562	76,424	94,585	77,049	80,861	80,775	88,206	75,572	59,869	949,115	1,022,049	93%
UDAG	410	6,000	-	-	6,000	-	-	6,000	-	-	6,000	-	-	24,000	24,000	100%
Building Dept Operations	600	145,412	125,164	159,575	140,902	114,362	108,913	130,287	109,968	113,628	162,651	123,533	121,221	1,555,614	1,669,893	93%
Industrial Revolving Fund	754	11,287	199,126	141,967	612,661	3,809	12,762	304,778	1,025,490	11,735	172,461	11,781	682,843	3,190,699	3,052,131	105%
<b>Total Dept of Community Investment</b>		<b>925,331</b>	<b>1,063,891</b>	<b>964,916</b>	<b>1,710,557</b>	<b>801,318</b>	<b>882,294</b>	<b>1,304,231</b>	<b>1,803,043</b>	<b>987,169</b>	<b>1,636,593</b>	<b>764,123</b>	<b>1,923,742</b>	<b>14,767,207</b>	<b>16,121,738</b>	92%
<b>Liability Insurance</b>																
Safety & Risk Management	226	2,348	1,915	5,354	1,802	1,832	2,502	2,307	1,802	1,805	3,817	2,927	2,538	30,947	67,374	46%
Business Insurance	226	26,242	-	41,575	4,708	24,632	-	911,010	24,450	107,582	-	-	48,310	1,188,510	1,190,900	100%
Liability Insurance	226	43,831	15,444	82,161	16,476	29,573	16,181	72,713	84,055	13,259	47,059	20,352	11,546	452,651	852,286	53%
Workers Compensation	226	57,343	99,567	78,221	218,172	44,574	523,884	101,592	68	58,371	172,693	20,724	156,101	1,531,310	1,794,647	85%
Catastrophic Events	226	213	22,840	-	-	1,215	-	-	-	-	-	-	616	24,884	26,997	92%
<b>Total Liability Insurance</b>		<b>129,977</b>	<b>139,766</b>	<b>207,310</b>	<b>241,158</b>	<b>101,827</b>	<b>542,567</b>	<b>1,087,621</b>	<b>110,375</b>	<b>181,017</b>	<b>223,570</b>	<b>44,003</b>	<b>219,111</b>	<b>3,228,301</b>	<b>3,932,205</b>	82%
<b>Central Services</b>																
Equipment Services	222	520,271	494,784	773,734	681,423	530,934	630,522	690,170	699,672	700,745	647,286	583,405	742,408	7,695,353	8,160,014	94%
Print Shop	222	835	835	835	-	-	-	-	-	-	-	-	-	2,504	3,340	75%
Radio Shop	222	19,443	25,577	22,892	21,690	14,077	14,111	14,078	14,529	14,088	18,914	14,127	14,114	207,641	268,392	77%
Building Maintenance	222	15,837	16,627	11,362	18,901	15,670	16,506	16,074	16,702	15,905	21,492	12,988	10,757	188,820	208,875	90%
Facilities Management	222	11,458	11,691	11,938	14,602	11,921	11,477	11,374	11,374	11,599	14,707	11,374	11,382	144,897	157,031	92%
Central Services Capital	222	-	-	-	-	-	-	-	-	-	-	-	-	-	3,575	0%
Central Services Capital	224	-	7,500	72,763	4,245	-	16,396	-	-	3,598	5,876	-	-	110,378	128,212	86%
<b>Total Central Services</b>		<b>567,844</b>	<b>557,014</b>	<b>893,523</b>	<b>740,861</b>	<b>572,602</b>	<b>689,012</b>	<b>731,697</b>	<b>742,278</b>	<b>745,934</b>	<b>708,276</b>	<b>621,894</b>	<b>778,661</b>	<b>8,349,594</b>	<b>8,929,440</b>	94%



City of South Bend  
Expenditures by Activity

Period Ending: December 31, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Capital &amp; Debt Service Funds</b>																
2017 Park Bond Debt Service	312	580,058	-	-	-	-	-	609,133	-	-	-	-	-	1,189,190	1,189,193	100%
2018 Fire Station #9 Debt Service	350	175,941	-	-	-	-	-	169,366	-	-	-	-	-	345,306	345,307	100%
Local Income Tax - Certified Shares	404	1,098,936	1,245,315	755,069	680,226	576,414	659,035	987,641	711,610	887,142	990,631	723,304	2,372,386	11,687,709	14,270,372	82%
Cumulative Capital Development	406	28,103	26,958	-	48,541	107,261	-	28,103	-	-	48,541	107,261	-	394,767	397,118	99%
Cumulative Capital Improvement	407	21,850	21,845	21,845	21,845	21,845	21,845	21,845	21,845	21,845	21,845	21,845	21,845	262,145	262,145	100%
Local Income Tax - Economic Develop.	408	695,459	225,194	603,839	607,183	550,648	629,882	1,060,540	514,959	847,508	606,042	688,438	1,351,153	8,380,845	12,136,670	69%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2021 Infrastructure Bond Capital	455	-	-	-	-	141,172	4,800	657,679	649,900	263,114	210,022	1,886,015	973,065	4,785,766	4,785,766	100%
2017 Park Bond Capital	471	66,580	6,346	285,005	110,416	305,936	14,716	164,495	336,513	168,596	73,261	15,502	147,845	1,695,211	1,695,211	100%
Equipment / Vehicle Leasing	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Redevelopment Authority Debt Service	752	-	1,231,478	-	-	364,950	-	-	1,231,478	1,200	-	25,763	1,200	2,856,069	2,858,669	100%
South Bend Building Corporation	755	-	1,445,278	647,198	-	8,860,022	-	-	1,078,392	-	1,250	1,100	-	12,033,240	12,035,889	100%
2015 Smart Streets Bond Debt Service	756	-	854,234	-	1,650	-	-	-	856,584	-	-	-	-	1,712,469	1,712,819	100%
2015 Park Bond Debt Service	757	-	185,516	-	-	-	-	-	188,866	-	-	-	-	374,381	374,382	100%
2017 Eddy St. Commons Bond Capital	759	-	-	-	-	-	-	-	-	-	-	-	-	-	25,681	0%
2017 Eddy St. Commons Bond Debt	760	-	744,500	-	-	-	-	-	966,375	-	-	-	-	1,710,875	1,710,875	100%
<b>Total Capital &amp; Debt Service</b>		<b>2,666,927</b>	<b>5,986,664</b>	<b>2,312,956</b>	<b>1,469,860</b>	<b>10,928,247</b>	<b>1,330,278</b>	<b>3,698,800</b>	<b>6,556,521</b>	<b>2,189,404</b>	<b>1,951,592</b>	<b>3,469,228</b>	<b>4,867,494</b>	<b>47,427,971</b>	<b>53,800,097</b>	<b>88%</b>
<b>Other</b>																
<b>Internal Service Funds</b>																
IT / Innovation /311 Call Center	279	677,216	1,001,326	799,348	534,652	726,769	477,229	746,753	790,485	795,911	967,139	671,425	643,721	8,831,973	10,163,507	87%
Self-Funded Employee Benefits	711	837,113	1,677,279	1,811,791	1,337,862	1,093,830	1,093,585	1,242,082	1,140,288	1,660,650	1,515,893	1,624,147	1,567,975	16,602,496	18,731,523	89%
Unemployment Compensation	713	13,632	5,737	44	2,648	8,524	6,475	11,295	12,295	-	-	14,484	780	75,914	96,000	79%
Parental Leave	714	7,250	10,936	19,229	8,544	10,979	12,883	11,837	29,546	19,442	21,170	16,725	11,797	180,337	253,846	71%
<b>Sub Total</b>		<b>1,535,210</b>	<b>2,695,278</b>	<b>2,630,412</b>	<b>1,883,706</b>	<b>1,840,102</b>	<b>1,590,172</b>	<b>2,011,967</b>	<b>1,972,614</b>	<b>2,476,003</b>	<b>2,504,201</b>	<b>2,326,781</b>	<b>2,224,273</b>	<b>25,690,720</b>	<b>29,244,876</b>	<b>88%</b>
<b>Miscellaneous</b>																
Gift, Donation, Bequest	217	36,953	21,348	24,447	57,325	33,001	72,484	39,962	60,681	21,457	31,912	51,085	30,770	481,425	642,310	75%
Loss Recovery	227	69,630	-	-	-	-	-	-	-	-	-	-	-	69,630	69,630	100%
Human Rights Federal Grants	258	45,493	12,773	19,048	21,549	17,379	14,704	14,701	15,161	15,051	20,351	15,543	23,252	235,005	275,166	85%
American Rescue Plan	263	-	-	1,361	16,207	27,590	13,711	22,879	-	(81,748)	-	-	-	-	-	NA
COVID-19 Response	264	505,696	216,130	253,683	217,574	162,330	1,126,358	109,501	81,757	275,335	65,656	(85,105)	67,318	2,996,232	3,384,813	89%
<b>Sub Total</b>		<b>657,771</b>	<b>250,251</b>	<b>298,538</b>	<b>312,654</b>	<b>240,300</b>	<b>1,227,258</b>	<b>187,043</b>	<b>157,599</b>	<b>230,095</b>	<b>117,919</b>	<b>(18,477)</b>	<b>121,340</b>	<b>3,782,292</b>	<b>4,371,919</b>	<b>87%</b>
<b>Fiduciary Funds</b>																
Fire Pension	701	346,209	344,372	345,182	339,276	354,500	339,126	341,915	341,914	340,353	352,621	340,218	350,782	4,136,468	4,496,259	92%
Police Pension	702	515,145	521,956	499,533	496,414	493,810	491,541	494,872	487,371	487,349	496,231	483,876	494,666	5,962,764	6,057,740	98%
<b>Sub Total</b>		<b>861,354</b>	<b>866,328</b>	<b>844,715</b>	<b>835,690</b>	<b>848,310</b>	<b>830,667</b>	<b>836,787</b>	<b>829,284</b>	<b>827,702</b>	<b>848,853</b>	<b>824,094</b>	<b>845,448</b>	<b>10,099,232</b>	<b>10,553,999</b>	<b>96%</b>
<b>Total Other</b>		<b>3,054,335</b>	<b>3,811,857</b>	<b>3,773,665</b>	<b>3,032,050</b>	<b>2,928,712</b>	<b>3,648,096</b>	<b>3,035,797</b>	<b>2,959,497</b>	<b>3,533,800</b>	<b>3,470,974</b>	<b>3,132,399</b>	<b>3,191,061</b>	<b>39,572,243</b>	<b>44,170,794</b>	<b>90%</b>
<b>Total Civil City</b>		<b>26,180,730</b>	<b>25,693,807</b>	<b>23,544,251</b>	<b>26,049,794</b>	<b>31,204,293</b>	<b>23,640,929</b>	<b>26,528,425</b>	<b>28,473,398</b>	<b>29,724,873</b>	<b>25,834,783</b>	<b>28,257,104</b>	<b>46,955,055</b>	<b>342,087,442</b>	<b>375,124,483</b>	<b>91%</b>

City of South Bend  
Expenditures by Activity

Period Ending: December 31, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Redevelopment Commission Controlled Funds</b>																
<b>Tax Increment Financing Funds</b>																
TIF River West Development Area	324	4,666,480	137,511	1,797,876	455,153	127,309	475,857	4,428,102	494,672	371,688	767,329	326,380	1,394,557	15,442,915	17,871,218	86%
TIF West Washington	422	-	518	-	1,600	-	20,266	-	-	-	-	28,098	197,800	248,282	248,282	100%
TIF River East Development Area	429	68,946	77,104	690	395,845	2,229	43,426	613	132,313	629,296	24,130	30,000	-	1,404,591	1,404,592	100%
TIF Southside Development #1	430	174,680	47,514	111,784	51,365	227,102	94,139	22,129	46,600	44,842	43,098	10,393	288,708	1,162,353	1,162,353	100%
TIF Douglas Road	435	-	1,368	-	3,808	-	-	9,625	-	91,370	-	-	-	106,170	106,170	100%
TIF River East Residential Area	436	1,981,000	246,664	205,104	673,180	-	-	2,199,375	260,014	1,500	-	-	-	5,566,837	5,597,031	99%
<b>Sub Total</b>		6,891,106	510,679	2,115,453	1,580,950	356,640	633,688	6,659,843	933,599	1,138,696	834,557	394,871	1,881,065	23,931,147	26,389,645	91%
<b>Redevelopment Funds</b>																
Redevelopment General	433	23,995	302,724	150,846	13,950	67,660	27,130	6,700	2,800	78,194	6,550	2,800	2,800	686,149	975,800	70%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	30,228	-	22,800	7,637	-	-	71,513	75	6,015	24,761	25,953	-	188,982	188,983	100%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		54,223	302,724	173,646	21,587	67,660	27,130	78,213	2,875	84,209	31,311	28,753	2,800	875,132	1,164,782	75%
<b>Debt Service Funds</b>																
Airport 2003 Debt Reserve	315	937	294	268	1,554	196	206	1,311	205	378	240	177	368	6,133	40,000	15%
SBCDA 2003 Debt Reserve	328	1,567	491	447	2,598	328	344	2,192	342	631	401	296	615	10,253	50,000	21%
2019 South Shore Double Tracking Res.	352	-	512,875	-	-	-	-	-	514,875	-	-	-	-	1,027,750	1,027,750	100%
2020 TIF Library Bond Debt Reserve	353	-	-	-	-	-	-	11	-	-	-	-	-	11	11	100%
<b>Sub Total</b>		2,504	513,659	715	4,151	524	551	3,514	515,422	1,009	642	473	983	1,044,147	1,117,761	93%
<b>Total Redevelopment Funds</b>		6,947,833	1,327,062	2,289,814	1,606,689	424,824	661,369	6,741,571	1,451,895	1,223,913	866,510	424,097	1,884,848	25,850,426	28,672,189	90%
<b>Total Expenditures</b>		33,128,564	27,020,869	25,834,065	27,656,483	31,629,117	24,302,298	33,269,996	29,925,293	30,948,786	26,701,292	28,681,202	48,839,904	367,937,868	403,796,672	91%

City of South Bend  
Outstanding Debt

Fiscal Year 2021

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/21	2021 Additions	2021 Principal	2021 Interest	Debt at 12/31/21	2021 Total Debt Payments
<b>Civil City Debt</b>													
<b>Capital Leases</b>													
147	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	32,525	1,838	-	1,838	16	-	1,854
148	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	11,413	645	-	645	6	-	651
149	2016 Vehicle/Equip Lease No. 1	2016	N/A	2021	Various	Biannual	3,339,830	345,933	-	345,933	2,764	-	348,697
152	2016 Vehicle/Equip Lease No. 2	2016	N/A	2021	Various	Biannual	3,992,549	823,956	-	823,956	9,420	-	833,376
153	2016 Vehicle/Equip Lease Amendment No. 1	2016	N/A	2021	201	Biannual	78,808	16,243	-	16,243	186	-	16,429
154	2016 Vehicle/Equip Lease No. 3	2016	N/A	2021	Various	Biannual	1,256,097	258,698	-	258,698	2,910	-	261,609
158	2017 Vehicle/Equip Lease No. 1	2017	N/A	2022	Various	Biannual	2,916,500	1,209,108	-	598,320	21,980	610,788	620,300
160	2017 HP Computer Lease #14	2017	N/A	2021	Various	Monthly	10,305	1,171	-	1,171	11	-	1,182
162	2017 Vehicle/Equip Lease No. 2	2017	N/A	2022	404	Biannual	1,632,000	671,622	-	332,563	11,448	339,059	344,011
164	2017 HP Computer Lease #16	2017	N/A	2021	Various	Monthly	108,922	26,750	-	26,750	670	-	27,420
166	2018 Police Radio Equipment Lease Purchase	2018	N/A	2021	404	Biannual	2,240,967	584,102	-	584,102	15,898	-	600,000
167	2017 HP Computer Lease #15	2018	N/A	2022	279	Monthly	9,698	3,378	-	2,345	94	1,033	2,439
170	2018 HP Computer Lease #17	2018	N/A	2023	279	Monthly	9,092	3,683	-	2,201	121	1,481	2,322
171	2018 Vehicle/Equip Lease #1 (PNC) Sched 1	2018	N/A	2023	Various	Biannual	5,898,310	3,057,462	-	1,196,093	76,218	1,861,369	1,272,311
172	2018 AT&T Lease 1	2018	N/A	2021	279	Monthly	27,101	3,993	-	3,993	46	-	4,040
173	2018 Canon Copier Leases 1 & 2	2018	N/A	2021	279	Monthly	297,967	163,790	-	60,664	6,812	103,126	67,476
174	2018 HP Computer Lease #18	2018	N/A	2022	279	Monthly	214,471	100,679	-	51,484	4,075	49,194	55,559
176	2018 AT&T Lease 3	2018	N/A	2021	279	Monthly	16,230	4,737	-	4,737	101	-	4,838
177	2018 Vehicle/Equip Lease #2	2018	N/A	2023	Various	Biannual	522,878	320,450	-	103,448	9,422	217,002	112,870
178	2018 Fitness Equipment Lease	2018	N/A	2023	201	Annual	205,473	123,645	-	38,720	7,802	84,925	46,522
179	2019 AT&T Lease 4	2019	N/A	2021	279	Monthly	11,520	4,019	-	4,019	102	-	4,121
180	2018 HP Computer Lease #19	2018	N/A	2023	279	Monthly	36,860	20,400	-	8,505	795	11,894	9,301
181	2019 Dell Computer Equipment Lease	2019	N/A	2022	279	Biannual	7,984	3,293	-	1,589	238	1,704	1,827
182	2019 Vehicle/Equip Lease #1	2019	N/A	2024	Various	Biannual	1,472,985	1,046,121	-	290,471	22,205	755,651	312,676
183	2018 Golf Cart Lease	2018	N/A	2022	201	Annual	146,287	62,827	-	30,647	3,141	32,180	33,789
184	2019 Dell Computer Equipment Lease 2	2019	N/A	2023	279	Annual	51,468	31,976	-	10,280	1,162	21,695	11,442
185	2019 AT&T Lease 5	2019	N/A	2022	279	Monthly	17,310	7,527	-	5,984	239	1,543	6,223
186	2019 Golf Cart Lease	2019	N/A	2023	201	Annual	168,970	106,282	-	33,714	5,314	72,569	39,028
187	2018 HP Computer Lease #21	2019	N/A	2023	279	Monthly	237,388	175,066	-	51,893	7,551	123,173	59,445
188	2019 AT&T Lease 6	2019	N/A	2022	279	Monthly	8,755	4,297	-	3,002	146	1,295	3,148
189	2019 AT&T Lease 7	2019	N/A	2022	279	Monthly	5,400	2,650	-	1,851	90	799	1,941
190	2019 Canon Copier Lease 3	2019	N/A	2023	279	Monthly	5,584	3,544	-	1,194	150	2,350	1,344
191	2019 Canon Copier Lease 4	2019	N/A	2023	279	Monthly	3,514	2,264	-	842	94	1,422	936
192	2019 Canon Copier Lease 5	2019	N/A	2023	279	Monthly	9,249	5,995	-	2,309	247	3,686	2,556
193	2019 Canon Copier Lease 6	2019	N/A	2023	279	Monthly	11,464	7,894	-	2,838	330	5,056	3,168
194	2019 Dell Equipment Lease 3 (Fire)	2019	N/A	2023	279	Annual	3,800	2,387	-	758	116	1,629	874
195	2019 Wireless Controller Consolidation Lease	2019	N/A	2021	279	Annual	89,329	30,510	-	30,510	758	-	31,269
196	2019 HP Computer Lease #20	2019	N/A	2023	279	Monthly	24,205	18,347	-	5,316	842	13,031	6,159
197	2019 Lease of SmartNet & VOIP	2019	N/A	2022	279	Annual	286,353	192,785	-	95,438	3,856	97,347	99,294
198	2019 AT&T Lease 8	2019	N/A	2022	279	Monthly	6,034	3,958	-	2,018	151	1,940	2,169
199	2019 AT&T Lease 9	2019	N/A	2022	279	Monthly	10,059	6,297	-	3,375	201	2,923	3,576
201	2020 Dell Equipment Lease 4 (Water Works)	2020	N/A	2024	279	Annual	33,000	25,457	-	5,720	1,824	19,737	7,543
202	2020 HP Computer Lease #22	2020	N/A	2024	279	Monthly	39,800	31,467	-	8,568	1,285	22,899	9,853
203	2020 VLocker Equipment Lease Purchase	2020	N/A	2025	201	Annual	86,961	62,126	-	-	-	62,126	-
204	2020 AT&T Lease 10	2020	N/A	2023	279	Monthly	18,103	13,826	-	5,955	553	7,872	6,508
205	2020 Dell Computer Equipment Lease 5 (equip for Water Works)	2020	N/A	2024	279	Annual	11,455	8,836	-	1,985	633	6,851	2,618
206	2020 HP Computer Lease #23	2020	N/A	2024	279	Monthly	29,652	25,016	-	6,380	803	18,635	7,184
207	2020 Dell Computer Equipment Lease 6 (equip for various depts)	2020	N/A	2023	279	Annual	217,111	159,246	-	50,793	7,073	108,453	57,865
208	2020 Canon Copier Lease 7	2020	N/A	2023	279	Monthly	3,575	3,006	-	1,170	90	1,836	1,260

City of South Bend  
Outstanding Debt

Fiscal Year 2021

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/21	2021 Additions	2021 Principal	2021 Interest	Debt at 12/31/21	2021 Total Debt Payments
<b>Civil City Debt</b>													
<b>Capital Leases continued</b>													
209	2020 Vehicle/Equip Lease #1	2020	N/A	2025	Various	Biannual	6,156,108	6,156,108	-	1,209,127	58,706	4,946,981	1,267,832
211	2020 Canon Copier Lease 8	2020	N/A	2023	279	Monthly	5,625	5,301	-	1,989	171	3,312	2,160
213	2021 Canon Copier Lease 9	2021	N/A	2023	279	Monthly	2,566	-	2,566	720	126	1,845	846
214	2021 Network Solutions Cisco Infrastructure Lease	2021	N/A	2025	279	Annual	900,000	-	900,928	218,757	1,658	682,171	220,415
216	2021 Dell Computer Equipment Lease 7	2021	N/A	2025	279	Annual	529,046	-	529,046	113,957	-	415,089	113,957
217	2021 Dell Computer Equipment Lease 8	2021	N/A	2024	279	Annual	214,222	-	214,222	56,672	-	157,550	56,672
218	2021 Vehicle/Equip Lease #1	2021	N/A	2026	Various	Biannual	3,691,270	-	3,691,270	-	-	3,691,270	-
<b>Total City Capital Lease Debt</b>							37,374,143	15,950,711	5,338,032	6,722,253	290,650	14,566,490	7,012,903
<b>Bonds</b>													
25	2012 Water Works Refunding Revenue Bonds	2002	2012	2023	625	Biannual	5,975,000	835,000	-	410,000	16,700	425,000	426,700
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds	2001	2010	2021	755	Biannual	9,250,000	330,000	-	330,000	6,600	-	336,600
39	2012 Bldg Corp Mortgage Refunding Bonds (Fire/Police Bldgs)	2003	2012	2023	755	Biannual	21,335,000	3,670,000	-	1,420,000	146,750	2,250,000	1,566,750
69	2009 Water Works Revenue Bonds, Series B	2009	2019	2030	625	Biannual	2,814,257	2,814,257	-	-	161,117	2,814,257	161,117
80	2020 Sewage Works Revenue Bonds Refunding 2010	2010	2020	2030	649	Biannual	4,830,000	4,680,000	-	390,000	187,200	4,290,000	577,200
93	2011 Sewage Works Revenue Bonds	2011	2021	2021	649	Biannual	21,500,000	13,560,000	-	13,560,000	537,375	-	-
99	2012 Water Works Revenue Bonds	2012	N/A	2033	625	Biannual	8,300,000	5,465,000	-	385,000	176,861	5,080,000	561,861
101	2012 Sewage Works Revenue Bonds	2012	N/A	2032	649	Biannual	25,000,000	16,540,000	-	1,150,000	399,680	15,390,000	1,549,680
105	2013A Sewage Works Refunding Revenue Bonds	2013	N/A	2024	649	Biannual	14,765,000	2,785,000	-	675,000	54,029	2,110,000	729,029
116	2013 Bldg Corp Mortgage Bonds (Fire St #5 & Training Tower)	2013	N/A	2033	755	Biannual	5,580,000	4,220,000	-	250,000	149,355	3,970,000	399,355
133	2014 St. Joseph County PSAP Revenue Bonds	2014	N/A	2034	408	Monthly	2,657,697	1,878,241	-	139,344	59,927	1,738,897	199,271
141	2015 Redev Authority Lease Rental Revenue Bonds (Parks)	2015	N/A	2035	757	Biannual	5,605,000	4,535,000	-	225,000	149,381	4,310,000	374,381
145	2015 Sewage Works Refunding Bonds	2015	N/A	2025	649	Biannual	27,440,000	14,495,000	-	2,775,000	289,900	11,720,000	3,064,900
156	2016 Waterworks Refunding Bonds	2016	N/A	2027	625	Biannual	3,300,000	1,775,000	-	275,000	53,250	1,500,000	328,250
163	2017 Taxable Econ. Develop. Revenue Bonds (Eddy St Phase II)	2017	N/A	2037	760	Biannual	25,000,000	24,780,000	-	475,000	1,235,875	24,305,000	1,710,875
165	2017 Park District Bonds, Series 2017A-K	2017	N/A	2033	312	Biannual	14,075,000	12,170,000	-	825,000	364,190	11,345,000	1,189,190
168	2018 General Obligation Bonds (Fire St #9 & Training Classroom)	2018	N/A	2038	287	Biannual	5,045,000	4,605,000	-	205,000	140,306	4,400,000	345,306
175	2018 Econ. Develop. Revenue Bonds (Potawatomi Zoo)	2018	N/A	2034	408	Biannual	3,440,000	3,175,000	-	175,000	149,100	3,000,000	324,100
215	2021 Bldg Corp LIT Lease Rental Revenue Bonds (Infrastructure)	2021	N/A	2036	755	Biannual	7,610,000	-	7,610,000	150,000	70,964	7,460,000	220,964
219	2021 Sewage Works Refunding Revenue Bonds (Ref 2009 & 2011)	2021	N/A	2031	649	Biannual	12,450,000	-	12,450,000	1,150,020	71,923	12,335,000	186,923
<b>Total City Bond Debt</b>							225,971,953	122,312,498	20,060,000	24,964,364	4,420,483	118,443,154	14,252,452
<b>Interfund Loan</b>													
82	2010 Interfund Loan from Fund 404 to UDAG Fund 410	2010	N/A	2026	410	Biannual	2,700,000	380,253	-	24,000	-	356,253	24,000
84	2013 Major Moves-Triangle Development Interfund Loan	2011	2013	2029	436	Biannual	1,558,050	938,982	-	102,623	18,269	836,359	120,892
85	2013 Major Moves-Eddy Street Commons Interfund Loan	2011	2013	2026	436	Biannual	3,942,529	1,040,537	-	324,414	48,022	716,123	372,436
212	2020 Interfund Loan from Fund 641 to Fund 610	2020	N/A	2021	610	One-time	250,000	250,000	-	250,000	-	-	250,000
<b>Total City Interfund Loan Debt</b>							8,450,579	2,609,773	-	701,037	66,291	1,908,735	767,328
<b>Loan Payable</b>													
68	2009 Water Works Improvements - State Revolving Fund	2009	N/A	2030	625	Biannual	427,400	244,589	-	23,877	8,243	220,712	32,120
70	2009 Sewage Works Improvements - State Revolving Fund	2009	2021	2021	649	Biannual	3,297,000	1,571,844	-	1,571,844	44,168	-	-
139	2015 Century Center Energy QECB Conservation Bond	2015	N/A	2031	672	Biannual	4,167,897	3,370,300	-	291,274	115,437	3,079,026	406,711
<b>Total City Loan Payable Debt</b>							7,892,297	5,186,733	-	1,886,995	167,848	3,299,738	438,831
<b>Total Civil City Debt</b>							279,688,972	146,059,714	25,398,032	34,274,649	4,945,272	138,218,117	22,471,514

City of South Bend  
Outstanding Debt

Fiscal Year 2021

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/21	2021 Additions	2021 Principal	2021 Interest	Debt at 12/31/21	2021 Total Debt Payments
<b>Redevelopment Commission Debt</b>													
<b>Capital Leases</b>													
13	2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch)	2006	N/A	2025	324	Biannual	2,510,278	875,207	-	158,193	41,807	717,014	200,000
<b>Total Redevelopment Capital Lease Debt</b>							2,510,278	875,207	-	158,193	41,807	717,014	200,000
<b>Loans Payable</b>													
3	2001 Indiana Develop. Finance Authority (Bosch) - Nonforgivable	2001	N/A	2021	210	Qtrly	1,040,000	35,604	-	35,604	401	-	36,005
<b>Total Redevelopment Loan Payable Debt</b>							1,040,000	35,604	-	35,604	401	-	36,005
<b>Revenue Bonds</b>													
5	2011A Indiana Bond Bank Special Program Bonds (TIF A)	2003	2011	2024	324	Biannual	19,795,000	6,855,000	-	1,590,000	328,640	5,265,000	1,918,640
6	2011A Indiana Bond Bank Special Program Bonds (TIF B)	2003	2011	2024	324	Biannual	14,420,000	3,905,000	-	905,000	187,266	3,000,000	1,092,266
12	2014 Redev District Special Taxing District Refunding Bonds	2002	2014	2022	324	Biannual	6,620,000	470,000	-	470,000	14,100	-	484,100
54	2015 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2015	2027	436	Biannual	36,000,000	24,530,000	-	1,515,000	947,956	23,015,000	2,462,956
62	2013 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2013	2026	324	Biannual	4,655,000	1,920,000	-	335,000	55,713	1,585,000	390,713
135	2015 Redev Authority Lease Rental Revenue Bonds (Smart Streets)	2015	N/A	2037	324	Biannual	25,000,000	21,630,000	-	1,030,000	680,819	20,600,000	1,710,819
169	2018 Redev District Revenue Bonds (Parks Improvements)	2018	N/A	2033	324	Biannual	11,995,000	10,255,000	-	685,000	302,550	9,570,000	987,550
200	2019 South Shore Double Tracking Bonds	2019	N/A	2030	324	Biannual	7,985,000	7,715,000	-	650,000	377,750	7,065,000	1,027,750
210	2020 TIF Library Bonds	2020	N/A	2037	324	Biannual	4,225,000	4,225,000	-	75,000	83,352	4,150,000	158,352
<b>Total Redevelopment Revenue Bond Debt</b>							130,695,000	81,505,000	-	7,255,000	2,978,146	74,250,000	10,233,146
<b>Total Redevelopment Commission Debt</b>							134,245,278	82,415,811	-	7,448,797	3,020,354	74,967,014	10,469,151
<b>Total Debt</b>							413,934,250	228,475,526	25,398,032	41,723,447	7,965,625	213,185,131	32,940,665

City of South Bend  
Staffing Headcount

December 31, 2021

Full-Time Staffing Summary by Fund

**101 - General Fund**

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	8	7	7	7	8	8	8	8	7	8	8	8	8
Community Initiatives	4	4	4	4	4	4	4	4	4	4	4	4	4
Community Police Review Board	1	-	-	-	-	-	1	1	-	-	-	-	-
City Clerk	5	5	5	4	4	4	4	5	5	5	5	4	4
Common Council	9	9	9	9	9	9	9	9	9	9	9	9	9
Controller's Office	22	21	19	20	20	20	20	19	19	19	19	19	17
Human Resources	7	6	6	5	5	6	6	6	6	6	6	5	5
Diversity & Inclusion	3	3	3	3	3	3	3	3	3	3	3	3	3
Human Rights	4	3	3	2	2	2	3	3	3	3	3	3	4
Legal Department	12	12	12	11	9	10	9	9	9	11	11	11	10
Engineering	24	24	23	24	24	23	23	23	24	24	24	23	23
Office of Sustainability	1	-	-	-	-	-	1	1	1	1	1	1	1
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	1	1	-	-	-
Police Department	227	223	221	222	214	216	215	212	216	216	214	215	213
Police Crime Lab	7	6	6	6	6	6	6	6	6	6	5	5	5
Fire Department	216	212	212	221	212	209	208	206	206	205	203	204	203
EMS	4	4	4	4	4	4	4	4	4	4	4	4	4
Morris Performing Arts Center	10	8	9	9	9	9	9	9	9	9	9	9	9
	<b>566</b>	<b>548</b>	<b>544</b>	<b>552</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>529</b>	<b>532</b>	<b>534</b>	<b>528</b>	<b>527</b>	<b>522</b>

**201 - Parks & Recreation**

Administration	6	5	5	5	6	6	6	6	6	6	6	5	5
Maintenance	47	48	49	49	48	47	47	46	46	45	46	47	47
Golf Courses	8	8	8	7	7	7	8	8	8	8	8	7	7
Recreation	18	19	19	19	18	18	18	18	18	18	17	18	20
Development & Promotions	8	8	7	7	8	8	8	8	8	8	8	7	7
	<b>87</b>	<b>88</b>	<b>88</b>	<b>87</b>	<b>87</b>	<b>86</b>	<b>87</b>	<b>86</b>	<b>86</b>	<b>85</b>	<b>85</b>	<b>84</b>	<b>86</b>

**202/266 - Motor Vehicle Highway**

Streets/Traffic & Lighting	51	51	51	49	48	51	51	50	50	48	49	50	49
Curb & Sidewalk	8	7	7	8	8	8	8	8	8	8	8	8	8
	<b>59</b>	<b>58</b>	<b>58</b>	<b>57</b>	<b>56</b>	<b>59</b>	<b>59</b>	<b>58</b>	<b>58</b>	<b>56</b>	<b>57</b>	<b>58</b>	<b>57</b>

**211 - Department of Community Investment**

Community Investment	29	27	27	27	26	27	26	27	27	26	25	26	26
Historic Preservation	2	2	2	2	1	1	1	1	1	1	1	1	1
	<b>31</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>27</b>	<b>28</b>	<b>27</b>	<b>28</b>	<b>28</b>	<b>27</b>	<b>26</b>	<b>27</b>	<b>27</b>

City of South Bend  
Staffing Headcount

December 31, 2021

**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
4	3	3	3	3	3	2	2	2	2	2	2	2

**222 - Central Services**

Equipment Services  
Radio Shop  
Building Maintenance  
Facilities Management

31	26	27	26	26	26	26	27	27	27	26	26	26
3	3	3	2	2	2	2	2	2	2	2	2	2
3	2	2	3	3	3	3	3	3	3	3	2	2
1	1	1	1	1	1	1	1	1	1	1	1	1
<b>38</b>	<b>32</b>	<b>33</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>32</b>	<b>31</b>	<b>31</b>

**230 - Code Enforcement Fund**

Neighborhood Services & Enforce.  
NEAT Crew  
Animal Resource Center

17	18	17	17	17	17	17	16	16	16	16	17	17
4	4	4	4	4	4	4	4	4	4	4	4	4
9	9	9	9	9	9	9	9	9	9	9	8	9
<b>30</b>	<b>31</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>30</b>

**249 - Public Safety LOIT**

Police Department  
Fire Department

49	41	41	41	49	49	49	49	49	49	49	49	49
49	41	41	41	49	49	49	49	49	49	49	49	49
<b>98</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>

**258 - Human Rights Federal Grants**

EEOC  
HUD

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

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

311 Call Center  
Innovation & Technology

7	7	7	7	7	7	7	7	7	7	7	7	7
23	22	22	22	22	21	20	21	22	22	22	22	22
<b>30</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>28</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>

**600 - Consolidated Building Fund**

Building Department

16	14	14	14	14	14	13	14	14	15	15	15	16
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**610 - Solid Waste**

Solid Waste

24	24	24	23	22	22	23	24	24	19	23	20	22
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**620 - Water Works**

Water Works

68	61	61	63	62	60	57	59	60	60	58	61	62
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Staffing Headcount

Full-Time Staffing Summary by Fund

640 - Sewer Insurance

Sewer Repair

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

641 - Sewage Works

Sewers

Concrete Crew

Wastewater

Organic Resources

35	35	34	34	35	34	34	35	35	34	36	35	34
4	4	4	4	4	4	4	4	4	4	4	4	4
44	42	42	41	41	41	41	40	42	42	43	42	40
6	6	6	6	6	6	6	6	6	6	6	6	6
<b>89</b>	<b>87</b>	<b>86</b>	<b>85</b>	<b>86</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>87</b>	<b>86</b>	<b>89</b>	<b>87</b>	<b>84</b>

670 - Century Center

Century Center

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

<b>1,151</b>	<b>1,095</b>	<b>1,090</b>	<b>1,095</b>	<b>1,089</b>	<b>1,088</b>	<b>1,083</b>	<b>1,082</b>	<b>1,089</b>	<b>1,082</b>	<b>1,080</b>	<b>1,077</b>	<b>1,075</b>
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Full-Time Staffing Summary by Activity

General Government

Mayor's Office

Community Initiatives

City Clerk

Community Police Review Board

Common Council

Controller's Office

Human Resources

Diversity & Inclusion

Human Rights

Legal Department

Central Services

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
8	7	7	7	8	8	8	8	7	8	8	8	8
4	4	4	4	4	4	4	4	4	4	4	4	4
5	5	5	4	4	4	4	5	5	5	5	4	4
1	-	-	-	-	-	1	1	-	-	-	-	-
9	9	9	9	9	9	9	9	9	9	9	9	9
22	21	19	20	20	20	20	19	19	19	19	19	17
7	6	6	5	5	6	6	6	6	6	6	5	5
3	3	3	3	3	3	3	3	3	3	3	3	3
6	5	5	4	4	4	5	5	5	5	5	5	6
12	12	12	11	9	10	9	9	9	11	11	11	10
38	32	33	32	32	32	32	33	33	33	32	31	31
<b>115</b>	<b>104</b>	<b>103</b>	<b>99</b>	<b>98</b>	<b>100</b>	<b>101</b>	<b>102</b>	<b>100</b>	<b>103</b>	<b>102</b>	<b>99</b>	<b>97</b>

Public Works

Engineering

Streets & Sewers

Solid Waste

Wastewater

Organic Resources

Water Works

24	24	23	24	24	23	23	23	24	24	24	23	23
100	99	98	97	97	99	99	99	99	96	99	99	97
24	24	24	23	22	22	23	24	24	19	23	20	22
44	42	42	41	41	41	41	40	42	42	43	42	40
6	6	6	6	6	6	6	6	6	6	6	6	6
68	61	61	63	62	60	57	59	60	60	58	61	62
<b>266</b>	<b>256</b>	<b>254</b>	<b>254</b>	<b>252</b>	<b>251</b>	<b>249</b>	<b>251</b>	<b>255</b>	<b>247</b>	<b>253</b>	<b>251</b>	<b>250</b>



City of South Bend  
Staffing Headcount

December 31, 2021

Full-Time Staffing Summary by Activity

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Public Safety</b>												
Police - Sworn Officers	232	226	225	220	220	222	223	222	221	220	221	218
Police - Civilians	43	40	40	42	42	42	42	41	41	42	38	41
Police - Police Recruit	8	4	3	7	7	7	5	4	9	9	9	8
Fire/EMS - Sworn Firefighters	256	250	250	250	249	247	246	244	251	250	250	249
Fire/EMS - Civilians	7	7	7	7	7	7	7	7	7	6	7	7
Fire/EMS - Fire Recruits	6	-	-	9	9	8	8	8	-	-	-	-
<b>552</b>	<b>527</b>	<b>525</b>	<b>535</b>	<b>534</b>	<b>533</b>	<b>531</b>	<b>526</b>	<b>530</b>	<b>529</b>	<b>524</b>	<b>526</b>	<b>523</b>

**Venues, Parks & Arts**

Parks & Recreation	87	88	88	87	87	86	87	86	86	85	85	84	86
Morris Performing Arts Center	10	8	9	9	9	9	9	9	9	9	9	9	9
Century Center	7	5	5	5	5	5	5	5	5	5	5	5	5
<b>104</b>	<b>101</b>	<b>102</b>	<b>101</b>	<b>101</b>	<b>100</b>	<b>101</b>	<b>100</b>	<b>100</b>	<b>99</b>	<b>99</b>	<b>98</b>	<b>100</b>	

**Department of Community Investment**

Community Investment	31	29	29	29	27	28	27	28	28	27	26	27	27
Office of Sustainability	1	-	-	-	-	-	1	1	1	1	1	1	1
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	1	1	-	-	-
Code Enforcement	25	25	24	24	24	24	23	22	22	22	22	23	23
Animal Resource Center	9	9	9	9	9	9	9	9	9	9	9	8	9
Building Department	16	14	14	14	14	14	13	14	14	15	15	15	16
<b>84</b>	<b>78</b>	<b>77</b>	<b>77</b>	<b>75</b>	<b>76</b>	<b>74</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>73</b>	<b>74</b>	<b>76</b>	

**Department of Innovation & Technology**

<b>30</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>28</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>
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**Total Full-Time Employees by Activity**

<b>1,151</b>	<b>1,095</b>	<b>1,090</b>	<b>1,095</b>	<b>1,089</b>	<b>1,088</b>	<b>1,083</b>	<b>1,082</b>	<b>1,089</b>	<b>1,082</b>	<b>1,080</b>	<b>1,077</b>	<b>1,075</b>
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Part-Time Staffing Summary by Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>101 - General Fund</b>												
Diversity & Inclusion	-	-	-	-	-	-	1	-	-	-	-	-
Human Rights	-	-	-	-	-	1	1	1	1	1	1	1
Legal Department	1	1	1	1	1	1	1	1	1	1	1	1
Engineering	1	1	1	1	1	1	1	1	1	1	1	1
Police Department	17	18	20	20	20	20	19	23	23	26	24	6
Police Crime Lab	1	1	2	2	2	2	1	1	1	2	2	1
Fire Department	1	1	1	1	1	1	1	1	1	1	1	1
Morris Performing Arts Center	5	5	4	4	4	4	4	4	4	4	4	3
<b>26</b>	<b>27</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>30</b>	<b>29</b>	<b>32</b>	<b>32</b>	<b>36</b>	<b>34</b>	<b>14</b>

City of South Bend  
Staffing Headcount

December 31, 2021

**Part-Time Staffing Summary by Fund**

**201 - Parks & Recreation**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Maintenance	17	18	21	19	20	21	19	19	18	17	19	13
Golf Courses	40	40	51	51	57	56	57	57	57	57	58	3
Recreation	23	23	24	24	24	26	26	26	25	27	27	14
Marketing & Events	-	-	1	1	1	1	1	1	1	1	1	1
	<b>80</b>	<b>81</b>	<b>97</b>	<b>95</b>	<b>102</b>	<b>104</b>	<b>103</b>	<b>103</b>	<b>101</b>	<b>102</b>	<b>105</b>	<b>31</b>

**202 - Motor Vehicle Highway**

Streets/Traffic & Lighting	<b>3</b>	<b>2</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>5</b>
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**211 - Department of Community Investment**

Historic Preservation	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
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**222 - Central Services**

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

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

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

311 Call Center	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
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**620 - Water Works**

Water Works	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**641 - Sewage Works**

Sewers	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>3</b>
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**670 - Century Center**

Century Center	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
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<b>Total Part-Time Employees by Fund</b>	<b>124</b>	<b>125</b>	<b>146</b>	<b>143</b>	<b>148</b>	<b>151</b>	<b>147</b>	<b>149</b>	<b>147</b>	<b>155</b>	<b>156</b>	<b>61</b>
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City of South Bend

December 31, 2021

Staffing Headcount

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	2	2	2	5	6	6	7	7	7	2
City Clerk	2	2	2	2	2	2	2	2	2	2	2	1
Common Council	6	6	6	6	6	6	6	6	6	6	6	-
Human Resources	1	1	2	3	3	2	2	1	-	-	-	-
Diversity & Inclusion	-	-	-	-	-	-	-	1	1	1	1	2
Legal Department	-	-	-	-	3	3	3	3	3	3	-	-
Engineering	1	1	-	-	5	5	5	5	5	5	5	-
AmeriCorps Grant Program	10	10	10	10	10	9	7	-	-	-	-	-
Police Department	-	-	-	2	3	24	24	22	22	2	1	-
Police Crime Lab	-	-	-	-	-	-	1	1	1	-	-	-
	<b>22</b>	<b>22</b>	<b>22</b>	<b>25</b>	<b>34</b>	<b>56</b>	<b>56</b>	<b>47</b>	<b>47</b>	<b>26</b>	<b>22</b>	<b>5</b>

**201 - Parks & Recreation**

Maintenance	9	8	8	15	21	25	27	27	25	23	18	5
Golf Courses	9	9	9	10	10	12	12	12	12	12	8	-
Recreation	59	59	31	33	100	128	128	91	60	96	98	55
Marketing & Events	-	-	-	-	-	-	7	-	-	-	-	-
	<b>77</b>	<b>76</b>	<b>48</b>	<b>58</b>	<b>131</b>	<b>165</b>	<b>174</b>	<b>130</b>	<b>97</b>	<b>131</b>	<b>124</b>	<b>60</b>

**202 - Motor Vehicle Highway**

Streets/Traffic & Lighting	-	-	5	6	6	7	5	4	3	1	-	-
Curb & Sidewalk	-	-	1	1	3	3	2	2	1	-	-	-
	<b>-</b>	<b>-</b>	<b>6</b>	<b>7</b>	<b>9</b>	<b>10</b>	<b>7</b>	<b>6</b>	<b>4</b>	<b>1</b>	<b>-</b>	<b>-</b>

**230 - Code Enforcement Fund**

NEAT Crew	1	1	1	1	1	1	1	1	1	1	1	-
Animal Resource Center	2	2	2	2	1	1	1	1	1	1	1	-
	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>

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

Innovation & Technology	-	-	-	-	-	2	3	2	2	2	2	1
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**610 - Solid Waste**

Solid Waste	-	-	-	1	1	1	-	-	1	1	1	-
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**620 - Water Works**

Water Works	1	1	1	-	-	4	4	3	3	2	2	1
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City of South Bend  
Staffing Headcount

December 31, 2021

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

641 - Sewage Works

Sewers  
Wastewater

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sewers	3	3	7	7	9	8	8	6	5	4	1	1
Wastewater	-	-	1	1	-	1	1	1	1	1	1	1
	<b>3</b>	<b>3</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>7</b>	<b>6</b>	<b>5</b>	<b>2</b>	<b>2</b>

655 - Project ReLeaf

Leaf Pickup

Leaf Pickup	-	-	-	-	-	-	-	-	-	1	11	9
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**Total Paid Temporary, Seasonal, and Intern Staff**

	<b>106</b>	<b>105</b>	<b>88</b>	<b>102</b>	<b>186</b>	<b>249</b>	<b>255</b>	<b>197</b>	<b>162</b>	<b>171</b>	<b>166</b>	<b>78</b>
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Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full-Time Staff	1,151	1,095	1,090	1,095	1,089	1,088	1,083	1,082	1,089	1,082	1,080	1,077	1,075
Part-Time Staff		124	125	146	143	148	151	147	149	147	155	156	61
Temporary / Seasonal		106	105	88	102	186	249	255	197	162	171	166	78
<b>City Total</b>	<b>1,151</b>	<b>1,325</b>	<b>1,320</b>	<b>1,329</b>	<b>1,334</b>	<b>1,422</b>	<b>1,483</b>	<b>1,484</b>	<b>1,435</b>	<b>1,391</b>	<b>1,406</b>	<b>1,399</b>	<b>1,214</b>

**City of South Bend, Indiana  
Monthly Financial Report  
December 31, 2021**

Fund Name		General Fund					Fund Number	101	
Fund Type		General Fund					Control	City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	42,705,987	40,660,123	39,300,913	43,659,873	43,659,873		43,659,873	-	100%
Intergov./ Shared Revenues	4,750,922	4,837,992	3,943,752	4,251,806	4,251,806		4,251,806	-	100%
Intergov./ Grants	419,724	191,097	177,238	1,482,044	1,482,045		1,482,045	(1)	100%
Licenses & Permits	283,282	281,230	265,025	266,391	258,054		258,054	8,337	97%
Charges for Services	1,626,516	4,468,596	4,713,599	5,274,560	5,286,199		5,286,199	(11,639)	100%
Fines, Forfeitures, and Fees	24,068	5,298	8,525	9,075	6,235		6,235	2,840	69%
Interest Earnings	907,722	309,268	548,936	290,597	290,597		290,597	-	100%
Donations	1,534,957	1,357,432	1,452,800	1,769,377	1,769,377		1,769,377	-	100%
Other Income	1,602,843	1,706,245	1,459,420	1,192,224	1,238,059		1,238,059	(45,835)	104%
Interfund Allocation Reimb	7,460,048	8,563,135	9,896,054	9,896,054	9,896,054		9,896,054	-	100%
Interfund Transfers In	135,000	6,283,500	2,827,215	2,727,079	2,727,079		2,727,079	-	100%
PILOT	6,340,990	6,221,791	6,154,321	6,154,321	6,154,321		6,154,321	-	100%
<b>Total Revenue</b>	<b>67,792,059</b>	<b>74,885,707</b>	<b>70,747,798</b>	<b>76,973,401</b>	<b>77,019,698</b>		<b>77,019,698</b>	<b>(46,298)</b>	<b>100%</b>
<b>Expenditures by Subdivisions</b>									
Mayor	864,336	1,037,853	1,005,985	1,006,452	990,182	-	990,182	16,270	98%
Community Initiatives	-	300,312	940,881	924,381	857,425	-	857,425	66,956	93%
Community Police Review Office	-	-	-	123,530	27,206	-	27,206	96,324	22%
City Clerk	498,306	512,958	665,083	668,839	633,713	-	633,713	35,127	95%
Common Council	536,158	483,761	693,909	737,291	593,820	-	593,820	143,471	81%
General City	43,000	44,841	43,000	5,043,000	4,991,093	-	4,991,093	51,907	99%
Finance	2,469,719	2,217,244	2,277,123	2,327,925	2,111,012	-	2,111,012	216,913	91%
Human Resources	-	597,913	734,444	731,634	651,325	-	651,325	80,309	89%
Diversity & Inclusion	-	254,986	568,390	600,344	546,687	-	546,687	53,657	91%
Human Rights General	257,243	267,591	438,592	438,995	295,679	-	295,679	143,316	67%
Legal Dept	1,177,385	1,299,029	1,557,916	1,559,166	1,399,494	-	1,399,494	159,673	90%
Police General	30,011,366	27,639,992	30,551,690	30,546,714	30,031,479	-	30,031,479	515,235	98%
Crime Lab	-	552,838	797,312	800,075	628,676	-	628,676	171,400	79%
Fire General	21,716,141	26,056,166	26,468,401	26,653,000	26,373,821	-	26,373,821	279,179	99%
EMS	-	592,302	810,101	772,704	710,778	-	710,778	61,926	92%
Fire Training Center	-	30,175	148,000	40,370	32,253	-	32,253	8,117	80%
Morris PAC	1,091,053	1,003,966	1,360,920	1,331,611	1,106,303	-	1,106,303	225,308	83%
Palais Royale	358,410	221,414	218,047	205,003	149,547	-	149,547	55,456	73%
Engineering	2,724,221	2,879,656	3,303,257	3,379,331	3,123,492	-	3,123,492	255,838	92%
Sustainability	171,719	234,165	199,146	177,616	90,441	-	90,441	87,175	51%
AmeriCorps	357,600	307,799	417,483	378,886	222,663	-	222,663	156,222	59%
<b>Total Expenditures</b>	<b>62,276,656</b>	<b>66,534,960</b>	<b>73,199,680</b>	<b>78,446,867</b>	<b>75,567,091</b>	<b>-</b>	<b>75,567,091</b>	<b>2,879,779</b>	<b>96%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	36,055,875	38,858,879	40,770,894	40,405,509	39,390,302	-	39,390,302	1,015,207	97%
Fringe Benefits	11,145,074	13,303,099	13,912,565	14,453,740	13,920,158	-	13,920,158	533,582	96%
<b>Total Personnel</b>	<b>47,200,949</b>	<b>52,161,978</b>	<b>54,683,459</b>	<b>54,859,249</b>	<b>53,310,460</b>	<b>-</b>	<b>53,310,460</b>	<b>1,548,789</b>	<b>97%</b>
<b>Supplies</b>	<b>1,609,558</b>	<b>1,720,163</b>	<b>2,292,821</b>	<b>2,243,273</b>	<b>2,033,958</b>	<b>-</b>	<b>2,033,958</b>	<b>209,315</b>	<b>91%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,380,819	1,755,294	2,045,289	2,355,807	1,811,607	-	1,811,607	544,200	77%
Printing & Advertising	134,261	83,792	220,773	241,257	188,451	-	188,451	52,805	78%
Utilities	689,427	663,087	778,508	754,865	654,363	-	654,363	100,502	87%
Education & Training	91,606	152,685	241,484	215,117	186,351	-	186,351	28,765	87%
Travel	87,683	17,787	92,168	40,455	25,843	-	25,843	14,612	64%
Repairs & Maintenance	2,110,509	2,191,066	2,460,404	2,176,000	1,951,940	-	1,951,940	224,060	90%
Debt Service Principal	151,720	149,934	149,565	149,565	145,798	-	145,798	3,767	97%
Debt Service Interest & Fees	6,245	3,937	2,240	2,240	1,667	-	1,667	573	74%
Grants & Subsidies	46,026	48,635	325,000	398,118	390,075	-	390,075	8,043	98%
Other Services & Charges	394,145	500,043	587,849	690,802	598,363	-	598,363	92,438	87%
<b>Total Services &amp; Charges</b>	<b>5,092,440</b>	<b>5,566,260</b>	<b>6,903,280</b>	<b>7,024,225</b>	<b>5,954,459</b>	<b>-</b>	<b>5,954,459</b>	<b>1,069,765</b>	<b>85%</b>
<b>Operating Expenditures</b>	<b>53,902,948</b>	<b>59,448,401</b>	<b>63,879,560</b>	<b>64,126,747</b>	<b>61,298,878</b>	<b>-</b>	<b>61,298,878</b>	<b>2,827,869</b>	<b>96%</b>
<b>Capital</b>	<b>125,115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund</b>									
Interfund Allocations	7,614,119	6,910,980	9,320,120	9,320,120	9,320,120	-	9,320,120	-	100%
Interfund Transfers Out	634,475	175,579	-	5,000,000	4,948,093	-	4,948,093	51,907	99%
<b>Total Interfund</b>	<b>8,248,594</b>	<b>7,086,559</b>	<b>9,320,120</b>	<b>14,320,120</b>	<b>14,268,213</b>	<b>-</b>	<b>14,268,213</b>	<b>51,907</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>62,276,656</b>	<b>66,534,960</b>	<b>73,199,680</b>	<b>78,446,867</b>	<b>75,567,091</b>	<b>-</b>	<b>75,567,091</b>	<b>2,879,776</b>	<b>96%</b>
<b>Net Surplus / (Deficit)</b>	<b>5,515,403</b>	<b>8,350,746</b>	<b>(2,451,882)</b>	<b>(1,473,466)</b>	<b>1,452,607</b>		<b>1,452,607</b>		
Beginning Cash Balance	38,854,906	44,871,229		53,544,921					
Cash Adjustments	500,919	322,946		-					
<b>Ending Cash Balance</b>	<b>44,871,229</b>	<b>53,544,921</b>		<b>52,071,455</b>	<b>54,208,073</b>				
Cash Reserves Target	21,796,830	23,287,236		27,456,404					
						<b>Cash Reserves Target</b>			
						35% of Annual expenditures			
<b>Fund Purpose:</b>									
The General Fund is the primary operating fund for City operations including general government, public safety, certain culture & recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. Secondary sources of revenue include auto and commercial vehicle excise tax, business licensing revenue, EMS billing revenue, and payment in lieu of taxes (PILOT) from the Water and Wastewater Utility.									

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Department Name</b>	Mayor's Office	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	537,624	568,439	584,707	581,963	577,992	-	577,992	3,971	99%
Fringe Benefits	181,423	199,062	208,360	211,104	205,069	-	205,069	6,035	97%
<b>Total Personnel</b>	<b>719,047</b>	<b>767,501</b>	<b>793,067</b>	<b>793,067</b>	<b>783,061</b>	<b>-</b>	<b>783,061</b>	<b>10,006</b>	<b>99%</b>
<b>Supplies</b>	<b>750</b>	<b>6,028</b>	<b>850</b>	<b>4,350</b>	<b>3,888</b>	<b>-</b>	<b>3,888</b>	<b>462</b>	<b>89%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	143,724	7,000	-	-	-	-	-	-
Printing & Advertising	18,742	25,634	40,500	44,259	43,385	-	43,385	874	98%
Education & Training	105	-	1,000	1,000	171	-	171	829	17%
Travel	5,059	-	5,000	3,500	-	-	-	3,500	0%
Repairs & Maintenance	250	800	150	650	650	-	650	-	100%
Other Services & Charges	186	740	500	1,708	1,110	-	1,110	598	65%
<b>Total Services &amp; Charges</b>	<b>24,342</b>	<b>170,898</b>	<b>54,150</b>	<b>51,117</b>	<b>45,316</b>	<b>-</b>	<b>45,316</b>	<b>5,801</b>	<b>89%</b>
<b>Operating Expenditures</b>	<b>744,139</b>	<b>944,428</b>	<b>848,067</b>	<b>848,534</b>	<b>832,264</b>	<b>-</b>	<b>832,264</b>	<b>16,269</b>	<b>98%</b>
<b>Interfund Allocations</b>	<b>120,197</b>	<b>93,425</b>	<b>157,918</b>	<b>157,918</b>	<b>157,918</b>	<b>-</b>	<b>157,918</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>864,336</b>	<b>1,037,853</b>	<b>1,005,985</b>	<b>1,006,452</b>	<b>990,182</b>	<b>-</b>	<b>990,182</b>	<b>16,269</b>	<b>98%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

The Professional Services budget was much higher in 2020 than 2021 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**  
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<b>Division Name</b>	Community Initiatives	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds

	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	119,402	223,064	219,164	218,129	-	218,129	1,035	100%
Fringe Benefits	-	46,102	89,817	93,717	91,386	-	91,386	2,331	98%
<b>Total Personnel</b>	<b>-</b>	<b>165,504</b>	<b>312,881</b>	<b>312,881</b>	<b>309,515</b>	<b>-</b>	<b>309,515</b>	<b>3,366</b>	<b>99%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Professional Services	-	134,808	403,000	273,500	210,500	-	210,500	63,000	77%
Printing & Advertising	-	-	-	2,000	1,410	-	1,410	590	71%
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	-	225,000	336,000	336,000	-	336,000	-	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>134,808</b>	<b>628,000</b>	<b>611,500</b>	<b>547,910</b>	<b>-</b>	<b>547,910</b>	<b>63,590</b>	<b>90%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>300,312</b>	<b>940,881</b>	<b>924,381</b>	<b>857,425</b>	<b>-</b>	<b>857,425</b>	<b>66,956</b>	<b>93%</b>

**Division Purpose:**

This is a new division, under the Mayor's Office, to centralize the Administration's efforts to respond to the most pressing issues facing the community. In 2021, 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:**

In 2020, two new positions were added: GVI Program Manager and Director of Community Initiatives. In 2021, two full-time positions will be transferred from the VPA Recreation Division (Parks & Recreation Fund #201) to this division and the positions will be retitled Violence Prevention Coordinator II. This division has \$225,000 in grants for violence reduction initiatives in the community, and \$380,000 set aside for the S.A.V.E. Program through Goodwill.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Division Name</b>	Community Police Review Office					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-

**Division Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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



**City of South Bend, Indiana**  
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<b>Department Name</b>	City Clerk					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	258,911	270,954	310,119	305,510	288,911	-	288,911	16,599	95%
Fringe Benefits	85,361	103,502	121,838	122,447	113,731	-	113,731	8,716	93%
<b>Total Personnel</b>	<b>344,272</b>	<b>374,456</b>	<b>431,957</b>	<b>427,957</b>	<b>402,642</b>	<b>-</b>	<b>402,642</b>	<b>25,315</b>	<b>94%</b>
<b>Supplies</b>	<b>11,385</b>	<b>6,389</b>	<b>4,700</b>	<b>8,700</b>	<b>8,089</b>	<b>-</b>	<b>8,089</b>	<b>611</b>	<b>93%</b>
<b>Services &amp; Charges</b>									
Professional Services	20,177	25,275	27,500	17,593	15,066	-	15,066	2,527	86%
Printing & Advertising	33,443	18,528	27,500	24,514	23,705	-	23,705	809	97%
Education & Training	2,880	1,393	3,000	14,600	14,250	-	14,250	350	98%
Travel	481	342	5,000	-	-	-	-	-	-
Repairs & Maintenance	6,491	32,656	5,000	7,900	6,400	-	6,400	1,500	81%
Other Services & Charges	2,849	4,963	4,500	11,650	7,635	-	7,635	4,015	66%
<b>Total Services &amp; Charges</b>	<b>66,322</b>	<b>83,157</b>	<b>72,500</b>	<b>76,256</b>	<b>67,056</b>	<b>-</b>	<b>67,056</b>	<b>9,201</b>	<b>88%</b>
<b>Operating Expenditures</b>	<b>421,979</b>	<b>464,002</b>	<b>509,157</b>	<b>512,913</b>	<b>477,787</b>	<b>-</b>	<b>477,787</b>	<b>35,127</b>	<b>93%</b>
<b>Interfund Allocations</b>	<b>76,327</b>	<b>48,956</b>	<b>155,926</b>	<b>155,926</b>	<b>155,926</b>	<b>-</b>	<b>155,926</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>498,306</b>	<b>512,958</b>	<b>665,083</b>	<b>668,839</b>	<b>633,713</b>	<b>-</b>	<b>633,713</b>	<b>35,127</b>	<b>95%</b>

**Department 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:**

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:**

From 2020 to 2021, the salary caps for the following positions will increase: Executive Assistant to the City Clerk - increase 15% | Chief Deputy Clerk - increase 14% | Ordinance Violations Bureau Clerk - increase 4.5%. City-wide, all salary caps will increase by 0.8% from 2020 to 2021. Printing and advertising includes \$19,500 for required legal notices in the newspaper to advertise public meetings.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Department Name</b>	Common Council	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	195,562	187,249	226,304	226,292	182,138	-	182,138	44,154	80%
Fringe Benefits	100,195	84,521	143,997	144,009	95,359	-	95,359	48,650	66%
<b>Total Personnel</b>	<b>295,757</b>	<b>271,770</b>	<b>370,301</b>	<b>370,301</b>	<b>277,497</b>	<b>-</b>	<b>277,497</b>	<b>92,804</b>	<b>75%</b>
<b>Supplies</b>	<b>2,784</b>	<b>2,716</b>	<b>5,000</b>	<b>5,000</b>	<b>1,894</b>	<b>-</b>	<b>1,894</b>	<b>3,106</b>	<b>38%</b>
<b>Services &amp; Charges</b>									
Professional Services	162,889	117,174	217,308	231,759	193,211	-	193,211	38,547	83%
Printing & Advertising	12,558	7,973	9,097	36,097	35,048	-	35,048	1,049	97%
Education & Training	496	2,069	12,000	1,470	599	-	599	871	41%
Travel	1,378	1,479	10,000	1,700	1,334	-	1,334	366	78%
Repairs & Maintenance	-	34,153	1,255	25,386	24,584	-	24,584	802	97%
Other Services & Charges	3,764	4,091	14,010	10,640	4,714	-	4,714	5,926	44%
<b>Total Services &amp; Charges</b>	<b>181,084</b>	<b>166,939</b>	<b>263,670</b>	<b>307,052</b>	<b>259,491</b>	<b>-</b>	<b>259,491</b>	<b>47,561</b>	<b>85%</b>
<b>Operating Expenditures</b>	<b>479,626</b>	<b>441,425</b>	<b>638,971</b>	<b>682,353</b>	<b>538,882</b>	<b>-</b>	<b>538,882</b>	<b>143,471</b>	<b>79%</b>
<b>Interfund Allocations</b>	<b>56,532</b>	<b>42,336</b>	<b>54,938</b>	<b>54,938</b>	<b>54,938</b>	<b>-</b>	<b>54,938</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>536,158</b>	<b>483,761</b>	<b>693,909</b>	<b>737,291</b>	<b>593,820</b>	<b>-</b>	<b>593,820</b>	<b>143,471</b>	<b>81%</b>

**Department Purpose:**

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:**

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:**

The budget accounts for the wages and benefits for the nine (9) Council Members along with some costs associated with public meetings. In 2021, the annual salary will be \$20,256. There is a small budget of \$44,000 for interns. Professional services include \$200k for legal services for the Council. \$5,000 is budgeted for upgrades for the informal meeting room.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**December 31, 2021**

<b>Division Name</b>	Controller's Office	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,619,488	1,353,939	1,445,027	1,443,707	1,321,367	-	1,321,367	122,340	92%
Fringe Benefits	502,640	480,160	540,798	542,118	464,963	-	464,963	77,155	86%
<b>Total Personnel</b>	<b>2,122,128</b>	<b>1,834,099</b>	<b>1,985,825</b>	<b>1,985,825</b>	<b>1,786,330</b>	<b>-</b>	<b>1,786,330</b>	<b>199,495</b>	<b>90%</b>
<b>Supplies</b>	<b>14,283</b>	<b>14,013</b>	<b>16,420</b>	<b>15,054</b>	<b>8,804</b>	<b>-</b>	<b>8,804</b>	<b>6,250</b>	<b>58%</b>
<b>Services &amp; Charges</b>									
Professional Services	51,168	43,980	55,000	98,180	92,490	-	92,490	5,690	94%
Printing & Advertising	327	1,203	2,000	5,578	4,914	-	4,914	664	88%
Education & Training	7,175	1,994	5,760	4,260	4,235	-	4,235	25	99%
Travel	12,343	2,045	6,000	1,500	1,300	-	1,300	200	87%
Repairs & Maintenance	784	2,254	1,100	1,100	225	-	225	875	20%
Other Services & Charges	33,225	14,429	11,585	22,995	19,283	-	19,283	3,712	84%
<b>Total Services &amp; Charges</b>	<b>105,021</b>	<b>65,905</b>	<b>81,445</b>	<b>133,613</b>	<b>122,446</b>	<b>-</b>	<b>122,446</b>	<b>11,166</b>	<b>92%</b>
<b>Operating Expenditures</b>	<b>2,241,432</b>	<b>1,914,017</b>	<b>2,083,690</b>	<b>2,134,492</b>	<b>1,917,579</b>	<b>-</b>	<b>1,917,579</b>	<b>216,911</b>	<b>90%</b>
<b>Interfund Allocations</b>	<b>228,287</b>	<b>303,227</b>	<b>193,433</b>	<b>193,433</b>	<b>193,433</b>	<b>-</b>	<b>193,433</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>2,469,719</b>	<b>2,217,244</b>	<b>2,277,123</b>	<b>2,327,925</b>	<b>2,111,012</b>	<b>-</b>	<b>2,111,012</b>	<b>216,911</b>	<b>91%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

87% of the Controller's Office budget is for the wages and benefits of its 22 full-time staff members which include payroll, purchasing, and accounting staff. Professional services budgeted include bond continuing disclosure, arbitrage compliance, actuarial evaluation for GASB 74 (done every other year), and ACFR preparation. 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. In 2020, Human Resources (6 positions) and the Office of Diversity & Inclusion (2 positions) were separated into their own divisions budgeted in the General Fund (#101). Personnel, supplies, and services associated with those divisions will be budgeted in those divisions going forward.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Department Name</b>	<b>Human Resources</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>		<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	374,910	446,303	446,303	400,053	-	400,053	46,250	90%
Fringe Benefits	-	139,389	170,653	170,653	148,223	-	148,223	22,430	87%
<b>Total Personnel</b>	<b>-</b>	<b>514,299</b>	<b>616,956</b>	<b>616,956</b>	<b>548,276</b>	<b>-</b>	<b>548,276</b>	<b>68,680</b>	<b>89%</b>
<b>Supplies</b>	<b>-</b>	<b>642</b>	<b>750</b>	<b>2,250</b>	<b>2,165</b>	<b>-</b>	<b>2,165</b>	<b>85</b>	<b>96%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	999	7,060	6,360	287	-	287	6,073	5%
Education & Training	-	795	3,200	3,200	1,361	-	1,361	1,839	43%
Travel	-	-	3,000	3,000	-	-	-	3,000	0%
Repairs & Maintenance	-	100	-	150	150	-	150	-	100%
Other Services & Charges	-	1,760	6,000	2,240	1,609	-	1,609	631	72%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>3,655</b>	<b>19,260</b>	<b>14,950</b>	<b>3,407</b>	<b>-</b>	<b>3,407</b>	<b>11,543</b>	<b>23%</b>
<b>Operating Expenditures</b>	<b>-</b>	<b>518,596</b>	<b>636,966</b>	<b>634,156</b>	<b>553,847</b>	<b>-</b>	<b>553,847</b>	<b>80,308</b>	<b>87%</b>
<b>Interfund Allocations</b>	<b>-</b>	<b>79,317</b>	<b>97,478</b>	<b>97,478</b>	<b>97,478</b>	<b>-</b>	<b>97,478</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>597,913</b>	<b>734,444</b>	<b>731,634</b>	<b>651,325</b>	<b>-</b>	<b>651,325</b>	<b>80,308</b>	<b>89%</b>

**Department Purpose:**

The Department of 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, such as expanding the utilization of volunteer time-off and increasing training opportunities for employees.

**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:**

In 2020, Human Resources was separated into its own department budget. Personnel (6 positions), supplies, and services associated with Human Resources were transferred out of the Controller's Office budget and budgeted in this department going forward.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Division Name</b>	<b>Diversity &amp; Inclusion</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	165,515	226,777	226,778	206,014	-	206,014	20,764	91%
Fringe Benefits	-	50,278	75,209	75,208	64,933	-	64,933	10,275	86%
<b>Total Personnel</b>	<b>-</b>	<b>215,793</b>	<b>301,986</b>	<b>301,986</b>	<b>270,948</b>	<b>-</b>	<b>270,948</b>	<b>31,039</b>	<b>90%</b>
<b>Supplies</b>	<b>-</b>	<b>74</b>	<b>1,500</b>	<b>1,500</b>	<b>1,486</b>	<b>-</b>	<b>1,486</b>	<b>14</b>	<b>99%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	14,260	80,000	215,274	194,734	-	194,734	20,540	90%
Printing & Advertising	-	2,025	3,000	3,000	1,581	-	1,581	1,419	53%
Education & Training	-	1,000	100,000	10,780	10,780	-	10,780	-	100%
Travel	-	-	10,000	-	-	-	-	-	-
Repairs & Maintenance	-	50	-	-	-	-	-	-	-
Other Services & Charges	-	2,843	8,500	4,400	3,755	-	3,755	645	85%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>20,177</b>	<b>201,500</b>	<b>233,454</b>	<b>210,850</b>	<b>-</b>	<b>210,850</b>	<b>22,604</b>	<b>90%</b>
<b>Operating Expenditures</b>	<b>-</b>	<b>236,044</b>	<b>504,986</b>	<b>536,940</b>	<b>483,283</b>	<b>-</b>	<b>483,283</b>	<b>53,657</b>	<b>90%</b>
<b>Interfund Allocations</b>	<b>-</b>	<b>18,942</b>	<b>63,404</b>	<b>63,404</b>	<b>63,404</b>	<b>-</b>	<b>63,404</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>254,986</b>	<b>568,390</b>	<b>600,344</b>	<b>546,687</b>	<b>-</b>	<b>546,687</b>	<b>53,657</b>	<b>91%</b>
<b>Revenue</b>									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Other Income	-	400	-	-	500	-	500	(500)	-
Donations	-	50,000	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>50,400</b>	<b>35,000</b>	<b>35,000</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>34,500</b>	<b>1%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

In 2020, the Office of Diversity & Inclusion was separated into its own division budget. Personnel (3 positions), supplies, and services associated with Diversity & Inclusion were transferred out of the Controller's budget and budgeted in this division going forward.

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

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<b>Division Name</b>	<b>Human Rights</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	116,754	134,381	238,622	238,622	135,895	-	135,895	102,727	57%
Fringe Benefits	30,779	49,745	90,378	90,378	55,005	-	55,005	35,373	61%
<b>Total Personnel</b>	<b>147,533</b>	<b>184,125</b>	<b>329,000</b>	<b>329,000</b>	<b>190,901</b>	<b>-</b>	<b>190,901</b>	<b>138,100</b>	<b>58%</b>
<b>Supplies</b>	<b>1,022</b>	<b>765</b>	<b>1,000</b>	<b>1,000</b>	<b>969</b>	<b>-</b>	<b>969</b>	<b>31</b>	<b>97%</b>
<b>Services &amp; Charges</b>									
Professional Services	2,902	819	1,070	4,350	3,538	-	3,538	812	81%
Printing & Advertising	-	347	1,571	1,645	407	-	407	1,238	25%
Education & Training	2,320	600	2,500	391	-	-	-	391	0%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	9,275	9,716	9,200	9,393	8,151	-	8,151	1,242	87%
Other Services & Charges	44,701	44,073	48,076	47,041	45,538	-	45,538	1,503	97%
<b>Total Services &amp; Charges</b>	<b>59,198</b>	<b>55,555</b>	<b>62,417</b>	<b>62,820</b>	<b>57,634</b>	<b>-</b>	<b>57,634</b>	<b>5,186</b>	<b>92%</b>
<b>Operating Expenditures</b>	<b>207,752</b>	<b>240,446</b>	<b>392,417</b>	<b>392,820</b>	<b>249,504</b>	<b>-</b>	<b>249,504</b>	<b>143,317</b>	<b>64%</b>
<b>Interfund Allocations</b>	<b>49,491</b>	<b>27,145</b>	<b>46,175</b>	<b>46,175</b>	<b>46,175</b>	<b>-</b>	<b>46,175</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>257,243</b>	<b>267,591</b>	<b>438,592</b>	<b>438,995</b>	<b>295,679</b>	<b>-</b>	<b>295,679</b>	<b>143,317</b>	<b>67%</b>
<b>Revenue</b>									
Other Income	39,613	30,069	30,000	30,000	30,049	-	30,049	(49)	100%
<b>Total Revenue</b>	<b>39,613</b>	<b>30,069</b>	<b>30,000</b>	<b>30,000</b>	<b>30,049</b>	<b>-</b>	<b>30,049</b>	<b>(49)</b>	<b>100%</b>

**Division Purpose:**

The purpose of the South Bend Human Rights Commission 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 South Bend Human Rights Commission'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 Human Rights Commission provides keys to unlock the doors of discrimination.

**Explanation of Revenue Sources:**

This division is funded by property tax revenue collected in the General Fund. Starting in 2019, as part of the interlocal agreement, St Joseph County will pay \$30,000 a year to support the HRC. 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:**

In 2017, the South Bend Human Rights Commission entered into an interlocal agreement with St. Joseph County. In 2019, the South Bend Human Rights Commission handled 4,279 inquiries, both city and 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 in the amount of \$30,000 per year to support the costs associated with the increased caseload.

In 2021, the Director of Human Rights position was added back. The Director of Human Rights will serve on the senior leadership team of the Office of Diversity and Inclusion and provide strategic leadership for the administration, operation, and functions of the Human Rights Commission in accordance with the City of South Bend Human Rights Ordinance and St. Joseph County Human Rights Ordinance. The director shall manage staff in the identification, investigation, mediation, and adjudication of human rights discrimination claims in housing, employment, public accommodations, and education.

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<b>Department Name</b>	<b>Legal Department</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	798,210	907,628	996,152	976,152	895,492	-	895,492	80,660	92%
Fringe Benefits	251,604	298,375	345,475	345,475	291,446	-	291,446	54,029	84%
<b>Total Personnel</b>	<b>1,049,814</b>	<b>1,206,003</b>	<b>1,341,627</b>	<b>1,321,627</b>	<b>1,186,938</b>	<b>-</b>	<b>1,186,938</b>	<b>134,689</b>	<b>90%</b>
<b>Supplies</b>	<b>1,771</b>	<b>3,568</b>	<b>3,550</b>	<b>3,550</b>	<b>1,515</b>	<b>-</b>	<b>1,515</b>	<b>2,035</b>	<b>43%</b>
<b>Services &amp; Charges</b>									
Professional Services	475	1,440	2,550	22,487	9,384	-	9,384	13,103	42%
Printing & Advertising	-	106	500	500	252	-	252	248	50%
Education & Training	10,998	8,063	11,000	11,021	7,108	-	7,108	3,913	64%
Travel	2,804	-	5,000	3,000	-	-	-	3,000	0%
Repairs & Maintenance	-	100	-	1,000	1,000	-	1,000	-	100%
Other Services & Charges	14,804	16,929	18,800	21,092	18,408	-	18,408	2,684	87%
<b>Total Services &amp; Charges</b>	<b>29,081</b>	<b>26,638</b>	<b>37,850</b>	<b>59,100</b>	<b>36,152</b>	<b>-</b>	<b>36,152</b>	<b>22,948</b>	<b>61%</b>
<b>Operating Expenditures</b>	<b>1,080,666</b>	<b>1,236,209</b>	<b>1,383,027</b>	<b>1,384,277</b>	<b>1,224,605</b>	<b>-</b>	<b>1,224,605</b>	<b>159,672</b>	<b>88%</b>
<b>Interfund Allocations</b>	<b>96,719</b>	<b>62,820</b>	<b>174,889</b>	<b>174,889</b>	<b>174,889</b>	<b>-</b>	<b>174,889</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>1,177,385</b>	<b>1,299,029</b>	<b>1,557,916</b>	<b>1,559,166</b>	<b>1,399,494</b>	<b>-</b>	<b>1,399,494</b>	<b>159,672</b>	<b>90%</b>
<b>Revenue</b>									
Charges for Services	66,475	135,710	91,799	91,799	91,343		91,343	456	100%
Other Income	394	-	-	-	-		-	-	-
Interfund Allocation Reimb	54,689	56,529	-	-	-		-	-	-
<b>Total Revenue</b>	<b>121,558</b>	<b>192,239</b>	<b>91,799</b>	<b>91,799</b>	<b>91,343</b>		<b>91,343</b>	<b>456</b>	<b>100%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

This department is 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. This department also collects revenue for legal services provided to the South Bend Redevelopment Commission. The Interfund Allocation Reimbursement is 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:**

86% of the Legal Department's budget is for the wages and benefits of its twelve (12) full-time staff members and seasonal 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. Interfund allocations have increased as a result of a Worker's Compensation claim allocated to Legal between 2017-2019. All other items in the "Services and Charges" category have been decreased.

**City of South Bend, Indiana**  
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Division Name	Engineering					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,630,795	1,680,220	1,816,881	1,816,881	1,731,698	-	1,731,698	85,184	95%
Fringe Benefits	515,864	588,063	645,176	645,176	592,477	-	592,477	52,699	92%
<b>Total Personnel</b>	<b>2,146,659</b>	<b>2,268,284</b>	<b>2,462,057</b>	<b>2,462,057</b>	<b>2,324,174</b>	<b>-</b>	<b>2,324,174</b>	<b>137,883</b>	<b>94%</b>
<b>Supplies</b>	<b>12,665</b>	<b>5,144</b>	<b>22,700</b>	<b>21,989</b>	<b>7,128</b>	<b>-</b>	<b>7,128</b>	<b>14,861</b>	<b>32%</b>
<b>Services &amp; Charges</b>									
Professional Services	139,573	151,673	150,000	256,289	192,618	-	192,618	63,670	75%
Printing & Advertising	3,520	1,872	8,535	9,567	5,897	-	5,897	3,670	62%
Education & Training	7,953	1,500	21,000	2,800	1,157	-	1,157	1,643	41%
Travel	9,682	3,762	15,250	5,273	3,986	-	3,986	1,287	76%
Repairs & Maintenance	4,840	5,718	26,500	25,500	5,931	-	5,931	19,569	23%
Debt Service Principal	14,637	10,755	8,259	8,259	4,493	-	4,493	3,766	54%
Debt Service Interest & Fees	407	194	624	624	51	-	51	573	8%
Other Services & Charges	18,918	12,314	21,300	19,941	11,024	-	11,024	8,917	55%
<b>Total Services &amp; Charges</b>	<b>199,530</b>	<b>187,788</b>	<b>251,468</b>	<b>328,253</b>	<b>225,158</b>	<b>-</b>	<b>225,158</b>	<b>103,095</b>	<b>69%</b>
<b>Operating Expenditures</b>	<b>2,358,855</b>	<b>2,461,216</b>	<b>2,736,225</b>	<b>2,812,299</b>	<b>2,556,460</b>	<b>-</b>	<b>2,556,460</b>	<b>255,839</b>	<b>91%</b>
<b>Interfund Allocations</b>	<b>365,366</b>	<b>418,440</b>	<b>567,032</b>	<b>567,032</b>	<b>567,032</b>	<b>-</b>	<b>567,032</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>2,724,221</b>	<b>2,879,656</b>	<b>3,303,257</b>	<b>3,379,331</b>	<b>3,123,492</b>	<b>-</b>	<b>3,123,492</b>	<b>255,839</b>	<b>92%</b>
<b>Revenue</b>									
Licenses & Permits	160,730	161,952	127,000	127,000	122,575		122,575	4,425	97%
Charges for Services	136,717	415,210	192,000	192,000	192,000		192,000	-	100%
Other Income	10,321	21,032	5,000	5,000	6,401		6,401	(1,401)	128%
Interfund Allocation Reimb	1,400,059	1,436,881	1,449,233	1,449,233	1,449,233		1,449,233	-	100%
<b>Total Revenue</b>	<b>1,707,827</b>	<b>2,035,075</b>	<b>1,773,233</b>	<b>1,773,233</b>	<b>1,770,209</b>		<b>1,770,209</b>	<b>3,024</b>	<b>100%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

This division is funded by property tax revenue collected in the General Fund, an interfund allocation, permits issued, and charges for engineering services.

Engineering has an Engineering Service Agreement (ESA) agreement with the Department of Community Investment (DCI).

The salaries and benefits for the Engineering staff is allocated back to the departments they serve. This is recognized as interfund allocation reimbursement.

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

The Engineering division's budget is primarily personnel costs. Personnel changes in 2021 include the addition of one (1) full-time Engineer II and the elimination of the budget for permanent part-time engineers. Supplies include office supplies and supplies for engineers to perform field work. Professional Services include consulting and design services for various Public Works projects.



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<b>Division Name</b>	Office of Sustainability					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	81,071	85,683	85,548	85,548	45,231	-	45,231	40,317	53%
Fringe Benefits	26,572	27,950	28,965	28,965	14,506	-	14,506	14,459	50%
<b>Total Personnel</b>	<b>107,643</b>	<b>113,634</b>	<b>114,513</b>	<b>114,513</b>	<b>59,737</b>	<b>-</b>	<b>59,737</b>	<b>54,776</b>	<b>52%</b>
<b>Supplies</b>	<b>3,934</b>	<b>23,361</b>	<b>1,250</b>	<b>3,838</b>	<b>534</b>	<b>-</b>	<b>534</b>	<b>3,305</b>	<b>14%</b>
<b>Services &amp; Charges</b>									
Professional Services	37,201	74,584	53,000	25,882	5,890	-	5,890	19,992	23%
Printing & Advertising	-	-	675	675	-	-	-	675	0%
Education & Training	18	86	1,400	3,400	150	-	150	3,250	4%
Travel	201	-	2,162	2,162	-	-	-	2,162	0%
Repairs & Maintenance	-	-	-	1,000	285	-	285	715	29%
Other Services & Charges	3,487	12,760	6,000	6,000	3,700	-	3,700	2,300	62%
<b>Total Services &amp; Charges</b>	<b>40,908</b>	<b>87,431</b>	<b>63,237</b>	<b>39,119</b>	<b>10,025</b>	<b>-</b>	<b>10,025</b>	<b>29,094</b>	<b>26%</b>
<b>Operating Expenditures</b>	<b>152,485</b>	<b>224,425</b>	<b>179,000</b>	<b>157,470</b>	<b>70,295</b>	<b>-</b>	<b>70,295</b>	<b>87,175</b>	<b>45%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Allocations</b>	<b>19,234</b>	<b>9,740</b>	<b>20,146</b>	<b>20,146</b>	<b>20,146</b>	<b>-</b>	<b>20,146</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>171,719</b>	<b>234,165</b>	<b>199,146</b>	<b>177,616</b>	<b>90,441</b>	<b>-</b>	<b>90,441</b>	<b>87,175</b>	<b>51%</b>
<b>Revenue</b>									
Other Income	-	9,299	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>9,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Division Purpose:**

The Office of Sustainability designs and implements projects and programs that bring environmental, social, and economic value to city government and the public. The Office of Sustainability is a division of the Department of Public Works.

**Goals:**

- Create a culture of sustainability as “business as usual” across all municipal operations
- Incorporate sustainability into awareness, culture, and common practice of South Bend businesses and residents
- Prepare for impacts of climate change in the community
- Reduce the community’s greenhouse gas emissions

**Explanation of Revenue Sources:**

This division is funded by property tax revenue collected in the General Fund. The Office of Sustainability also receives revenue from grants and energy rebates.

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

Professional services are for climate action and climate adaptation planning. Rate case participation will not be funded by Sustainability except for specific renewable or efficiency actions at the Indiana Utility Regulatory Commission (IURC). No implementation activity or capital projects will be schedule for 2021. The Office of Sustainability will not install any electric vehicle chargers, however intends to install, one per year thereafter for the next several years. Therefore showing a decrease in supplies, services and capital.

Note: Prior to 2019, this division was accounted for in the Central Services Fund (#222).

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<b>Division Name</b>	AmeriCorps Grant Program	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	244,129	225,247	263,032	213,032	166,836	-	166,836	46,196	78%
Fringe Benefits	40,651	37,207	57,140	57,140	28,717	-	28,717	28,423	50%
<b>Total Personnel</b>	<b>284,780</b>	<b>262,454</b>	<b>320,172</b>	<b>270,172</b>	<b>195,554</b>	<b>-</b>	<b>195,554</b>	<b>74,619</b>	<b>72%</b>
<b>Supplies</b>	<b>43,669</b>	<b>10,067</b>	<b>30,850</b>	<b>28,350</b>	<b>2,903</b>	<b>-</b>	<b>2,903</b>	<b>25,447</b>	<b>10%</b>
<b>Services &amp; Charges</b>									
Professional Services	12,054	31,982	44,051	78,418	22,862	-	22,862	55,556	29%
Printing & Advertising	594	139	1,200	200	-	-	-	200	0%
Education & Training	4,769	676	3,624	-	-	-	-	-	-
Travel	10,609	726	10,006	-	-	-	-	-	-
Repairs & Maintenance	-	-	400	400	-	-	-	400	0%
Other Services & Charges	1,125	1,755	7,180	1,346	1,345	-	1,345	1	100%
<b>Total Services &amp; Charges</b>	<b>29,151</b>	<b>35,278</b>	<b>66,461</b>	<b>80,364</b>	<b>24,207</b>	<b>-</b>	<b>24,207</b>	<b>56,157</b>	<b>30%</b>
<b>Total Expenditures</b>	<b>357,600</b>	<b>307,799</b>	<b>417,483</b>	<b>378,886</b>	<b>222,663</b>	<b>-</b>	<b>222,663</b>	<b>156,223</b>	<b>59%</b>
<b>Revenue</b>									
Intergov./ Grants	117,240	176,231	177,238	184,811	184,811		184,811	-	100%
Interfund Transfers In	135,000	105,000	120,000	120,000	120,000		120,000	-	100%
<b>Total Revenue</b>	<b>252,240</b>	<b>281,231</b>	<b>297,238</b>	<b>304,811</b>	<b>304,811</b>		<b>304,811</b>	<b>-</b>	<b>100%</b>

**Division Purpose:**

In 2018, the City of South Bend won a \$150,000 grant to fund South Bend Home Corps, a new residential efficiency, health, and safety program staffed by 10 full-time AmeriCorps members. This is a division of the Department of Public Works and works directly with the Office of Sustainability.

**Goals:**

- Empower homeowners to understand bills and manage energy and water use.
- Assess homes for energy or water savings and safety or health hazards.
- Install basic efficiency and weatherization measures.
- Facilitate homeowner in accessing other City or community programs for significant repair or health/safety issues.
- Hold public workshops and education events.

**Explanation of Revenue Sources:**

This division is funded by property tax revenue collected in the General Fund, the AmeriCorps grant, and interfund transfers in from City departments that benefit from the AmeriCorps program.

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

- Living Allowance line item = largest increase. Due to 1) additional members awarded by AmeriCorps and 2) assumed 10% increase in living allowance beginning in Sept. 2021 (to be covered by increase in grant award June 2021). Additional members will serve in DCI, SBF'D, and other depts. Additional members have minimal impact on program overhead or staffing costs.
- Supplies, services and charges decrease as program becomes established and startup tasks and purchases have been completed.
- AmeriCorps is a reimbursement grant, so the City is required to budget for the total cost of the program. While the program grows to serve more residents and provide capacity to more City programs, the proportion of expenses reimbursed by a grant increases every year. In other words, the percent of total costs that the City matches decreases every year.

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Department Name	Police Department					Fund Number	101			
Fund Type	General Fund					Control	City Funds			
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	17,218,225	15,563,454	16,627,644	16,379,544	16,370,447	-	16,370,447	9,097	100%	
Fringe Benefits	5,275,228	5,423,162	5,468,221	5,776,221	5,728,486	-	5,728,486	47,735	99%	
<b>Total Personnel</b>	<b>22,493,452</b>	<b>20,986,615</b>	<b>22,095,865</b>	<b>22,155,765</b>	<b>22,098,933</b>	-	<b>22,098,933</b>	<b>56,832</b>	<b>100%</b>	
<b>Supplies</b>	<b>905,823</b>	<b>767,165</b>	<b>1,152,960</b>	<b>1,048,166</b>	<b>955,573</b>	-	<b>955,573</b>	<b>92,592</b>	<b>91%</b>	
<b>Services &amp; Charges</b>										
Professional Services	657,704	765,305	710,000	713,592	495,799	-	495,799	217,793	69%	
Printing & Advertising	-	3,288	24,721	63,244	55,375	-	55,375	7,869	88%	
Utilities	185,066	170,952	174,408	199,665	182,655	-	182,655	17,010	91%	
Education & Training	350	426	-	60,175	56,136	-	56,136	4,039	93%	
Travel	1,339	1,648	250	2,619	2,618	-	2,618	1	100%	
Repairs & Maintenance	906,259	871,987	980,199	902,954	822,096	-	822,096	80,858	91%	
Debt Service Principal	137,083	139,178	141,306	141,306	141,305	-	141,305	1	100%	
Debt Service Interest & Fees	5,837	3,742	1,616	1,616	1,615	-	1,615	1	100%	
Grants & Subsidies	3,026	5,635	57,000	19,118	11,075	-	11,075	8,043	58%	
Other Services & Charges	252,846	272,619	349,908	375,038	344,841	-	344,841	30,197	92%	
<b>Total Services &amp; Charges</b>	<b>2,149,511</b>	<b>2,234,781</b>	<b>2,439,408</b>	<b>2,479,327</b>	<b>2,113,516</b>	-	<b>2,113,516</b>	<b>365,812</b>	<b>85%</b>	
<b>Operating Expenditures</b>	<b>25,548,786</b>	<b>23,988,561</b>	<b>25,688,233</b>	<b>25,683,257</b>	<b>25,168,022</b>	-	<b>25,168,022</b>	<b>515,236</b>	<b>98%</b>	
<b>Capital</b>	<b>102,885</b>	-	-	-	-	-	-	-	-	
<b>Interfund</b>										
Interfund Allocations	4,333,272	3,651,431	4,863,457	4,863,457	4,863,457	-	4,863,457	-	100%	
Interfund Transfers Out	26,423	-	-	-	-	-	-	-	-	
<b>Interfund Total</b>	<b>4,359,695</b>	<b>3,651,431</b>	<b>4,863,457</b>	<b>4,863,457</b>	<b>4,863,457</b>	-	<b>4,863,457</b>	-	<b>100%</b>	
<b>Total Expenditures</b>	<b>30,011,366</b>	<b>27,639,992</b>	<b>30,551,690</b>	<b>30,546,714</b>	<b>30,031,479</b>	-	<b>30,031,479</b>	<b>515,236</b>	<b>98%</b>	
<b>Revenue</b>										
Intergov./ Grants	-	-	-	210,402	210,402	-	210,402	-	100%	
Charges for Services	-	8,316	-	-	-	-	-	-	-	
Other Income	613,356	655,931	457,000	331,716	338,317	-	338,317	(6,601)	102%	
Donations	-	-	7,500	-	-	-	-	-	-	
Interfund Transfers In	-	1,547,272	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>613,356</b>	<b>2,211,518</b>	<b>464,500</b>	<b>542,118</b>	<b>548,719</b>	-	<b>548,719</b>	<b>(6,601)</b>	<b>101%</b>	

**Department Purpose:**

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

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

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. The department also receives reimbursement for officers working at various events and other units. Charges for Services includes \$320,000 for the School Resource Officer (SRO) program, \$60,000 from the ATF, \$7,000 from the DEA, and \$7,500 for firearms training of the University of Notre Dame police officers.

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).

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

**2021 Changes to Budgeted Personnel**

+1 Crime Resource Specialist, +2 Police Recruits, -5 Sworn Officers, -2 Records Clerk Positions (eliminate third shift of Records Division and close overnight, dedicated phone with direct line to 911 center will be available for emergencies), -1 Director of Civilian Services

**Supplies**

• Taser purchases - \$110,000 per year until 2023

**Services & Charges**

• ShotSpotter - Contract increased by \$200,000 from 2019 to 2020. ShotSpotter is an advanced system of sensors, algorithms and artificial intelligence to detect, locate and alert police to gunfire.

• Debt Service - Several police car leases funded by the General Fund will be fully paid off in 2021.

• Grants & Subsidies - Increase for the expansion of the Police Athletic League (PAL) Program. Funding for PAL is also budgeted in the C.O.P.S. M.O.R.E. Grant Fund (#295).

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<b>Division Name</b>	Police Crime Lab	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	395,207	463,759	463,859	346,190	-	346,190	117,669	75%
Fringe Benefits	-	142,250	167,982	167,982	118,776	-	118,776	49,206	71%
<b>Total Personnel</b>	<b>-</b>	<b>537,456</b>	<b>631,741</b>	<b>631,841</b>	<b>464,966</b>	<b>-</b>	<b>464,966</b>	<b>166,875</b>	<b>74%</b>
<b>Supplies</b>	<b>-</b>	<b>15,373</b>	<b>17,000</b>	<b>19,663</b>	<b>15,138</b>	<b>-</b>	<b>15,138</b>	<b>4,525</b>	<b>77%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	8	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenditures</b>	<b>-</b>	<b>552,838</b>	<b>648,741</b>	<b>651,504</b>	<b>480,105</b>	<b>-</b>	<b>480,105</b>	<b>171,400</b>	<b>74%</b>
<b>Interfund Allocations</b>	<b>-</b>	<b>-</b>	<b>148,571</b>	<b>148,571</b>	<b>148,571</b>	<b>-</b>	<b>148,571</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>552,838</b>	<b>797,312</b>	<b>800,075</b>	<b>628,676</b>	<b>-</b>	<b>628,676</b>	<b>171,400</b>	<b>79%</b>
<b>Revenue</b>									
Charges for Services	-	7,756	-	26,170	26,169	-	26,169	1	100%
<b>Total Revenue</b>	<b>-</b>	<b>7,756</b>	<b>-</b>	<b>26,170</b>	<b>26,169</b>	<b>-</b>	<b>26,169</b>	<b>1</b>	<b>100%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

The Crime Lab plans to offer services to other agencies for a charge. Currently, the Lab provides these services free of charge. Revenue estimates will be set after the demand for services and billable charges are determined.

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

Personnel & Supplies

In 2020, seven (7) existing positions were transferred from the Police Dept to this new division along with the lab's budget for operating supplies. Separating the Crime Lab's budget from the rest of the Police Department will allow the Department to better track expenditures directly related to the Crime Lab.

Lab Information Management System (LIMS)

In order to manage the workflow and be able to bill other agencies, the City received a grant in 2020 to purchase a Lab Information Management System (LIMS) software solution. LIMS tracks the chain of custody of evidence, test results, and other lab information. In 2020, the City was also awarded a grant to purchase a new lab microscope. The new microscope will be for firearm and tool mark examination, replacing a 13+ year-old microscope.

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	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	12,884,584	16,374,216	16,126,290	16,031,089	15,905,583	-	15,905,583	125,506	99%
Fringe Benefits	3,938,049	5,397,609	5,452,133	5,647,334	5,621,419	-	5,621,419	25,915	100%
<b>Total Personnel</b>	<b>16,822,632</b>	<b>21,771,825</b>	<b>21,578,423</b>	<b>21,678,423</b>	<b>21,527,001</b>	<b>-</b>	<b>21,527,001</b>	<b>151,421</b>	<b>99%</b>
<b>Supplies</b>	<b>585,336</b>	<b>591,801</b>	<b>666,391</b>	<b>630,350</b>	<b>592,256</b>	<b>-</b>	<b>592,256</b>	<b>38,095</b>	<b>94%</b>
<b>Services &amp; Charges</b>									
Professional Services	294,517	233,686	204,000	361,189	351,832	-	351,832	9,357	97%
Printing & Advertising	-	2,063	22,214	2,142	2,040	-	2,040	102	95%
Utilities	287,600	293,257	340,000	301,100	271,750	-	271,750	29,350	90%
Education & Training	51,604	67,844	73,000	84,796	79,268	-	79,268	5,527	93%
Travel	38,139	6,318	20,500	14,074	12,979	-	12,979	1,096	92%
Repairs & Maintenance	1,042,780	1,159,796	1,032,000	1,025,973	992,999	-	992,999	32,974	97%
Other Services & Charges	5,702	39,047	38,500	61,581	50,324	-	50,324	11,257	82%
<b>Total Services &amp; Charges</b>	<b>1,720,342</b>	<b>1,802,010</b>	<b>1,730,214</b>	<b>1,850,854</b>	<b>1,761,191</b>	<b>-</b>	<b>1,761,191</b>	<b>89,663</b>	<b>95%</b>
<b>Operating Expenditures</b>	<b>19,128,311</b>	<b>24,165,636</b>	<b>23,975,028</b>	<b>24,159,627</b>	<b>23,880,448</b>	<b>-</b>	<b>23,880,448</b>	<b>279,179</b>	<b>99%</b>
<b>Interfund</b>									
Interfund Allocations	1,979,778	1,890,530	2,493,373	2,493,373	2,493,373	-	2,493,373	-	100%
Interfund Transfers Out	608,052	-	-	-	-	-	-	-	-
<b>Interfund Total</b>	<b>2,587,830</b>	<b>1,890,530</b>	<b>2,493,373</b>	<b>2,493,373</b>	<b>2,493,373</b>	<b>-</b>	<b>2,493,373</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>21,716,141</b>	<b>26,056,166</b>	<b>26,468,401</b>	<b>26,653,000</b>	<b>26,373,821</b>	<b>-</b>	<b>26,373,821</b>	<b>279,179</b>	<b>99%</b>
<b>Revenue</b>									
Charges for Services	409	337	4,500	4,500	340		340	4,160	8%
Intergov./ Grants	302,484	14,866	-	94,668	94,668		94,668	-	100%
Licenses & Permits	-	19,227	24,000	24,000	23,137		23,137	863	96%
Donations	345	420	87,800	-	-		-	-	-
Other Income	11,447	6,033	1,000	1,000	20,678		20,678	(19,678)	2068%
Interfund Transfers In	-	3,474,135	707,215	607,079	607,079		607,079	-	100%
<b>Total Revenue</b>	<b>314,685</b>	<b>3,515,018</b>	<b>824,515</b>	<b>731,247</b>	<b>745,902</b>		<b>745,902</b>	<b>(14,655)</b>	<b>102%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. This department also collects fire building plan review fees.

In 2020, the Fire Department received funds from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) to help offset public safety personnel overtime costs related to the COVID-19 pandemic. This revenue is represented as an interfund transfer in from the COVID-19 Response Fund (#264).

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

2021 is the fourth year of a 4-year collective bargaining agreement - the negotiated 2% increase in wages from 2020 to 2021 is reflected. 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.

- In 2021, the Community Paramedic Program will continue to interact with repeat users of the EMS system to assess their needs prior to them calling 911 and taking a trip to the emergency room. This program proved to be very successful and an additional position was added in 2020 to expand the program and work with even more citizens to prevent unnecessary calls and trips to the emergency room.

- 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.

- Fire Department capital needs are budgeted in the Fire Department Capital Fund (#287).

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<b>Division Name</b>	Emergency Medical Services					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	138,124	150,859	146,259	146,217	-	146,217	42	100%
Fringe Benefits	-	75,881	75,932	80,532	79,326	-	79,326	1,206	99%
<b>Total Personnel</b>	-	<b>214,005</b>	<b>226,791</b>	<b>226,791</b>	<b>225,543</b>	-	<b>225,543</b>	<b>1,248</b>	<b>99%</b>
<b>Supplies</b>	-	<b>232,073</b>	<b>332,900</b>	<b>395,378</b>	<b>387,434</b>	-	<b>387,434</b>	<b>7,944</b>	<b>98%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	14,058	80,610	39,735	22,033	-	22,033	17,702	55%
Printing & Advertising	-	220	12,200	200	-	-	-	200	0%
Education & Training	-	66,239	4,000	14,000	7,912	-	7,912	6,088	57%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	2,640	133,600	22,600	3,704	-	3,704	18,896	16%
Other Services & Charges	-	52,907	20,000	74,000	64,153	-	64,153	9,847	87%
<b>Total Services &amp; Charges</b>	-	<b>136,065</b>	<b>250,410</b>	<b>150,535</b>	<b>97,802</b>	-	<b>97,802</b>	<b>52,733</b>	<b>65%</b>
<b>Operating Expenditures</b>	-	<b>582,143</b>	<b>810,101</b>	<b>772,704</b>	<b>710,778</b>	-	<b>710,778</b>	<b>61,925</b>	<b>92%</b>
<b>Interfund Allocations</b>	-	<b>10,159</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	<b>592,302</b>	<b>810,101</b>	<b>772,704</b>	<b>710,778</b>	-	<b>710,778</b>	<b>61,925</b>	<b>92%</b>
<b>Revenue</b>									
Charges for Services	-	3,491,328	3,593,000	4,055,368	4,195,362		4,195,362	(139,994)	103%
Fines, Forfeitures, and Fees	-	-	-	-	11		11	(11)	-
Other Income	-	186	-	-	588		588	(588)	-
<b>Total Revenue</b>	-	<b>3,491,515</b>	<b>3,593,000</b>	<b>4,055,368</b>	<b>4,195,961</b>		<b>4,195,961</b>	<b>(140,593)</b>	<b>103%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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.

This budget covers the cost of four (4) EMS billing personnel (wages & benefits); office supplies, postage, and collection fees for EMS billing; various EMS supplies; and preventative maintenance and repairs to EMS equipment.

Ideally, the cost of firefighters assigned to EMS activities would be tracked here as well; but due to frequent changes in assignments, it has proven impractical. Instead, the Fire Department will estimate EMS personnel costs by number of positions assigned, rather than specific firefighters.

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<b>Division Name</b>	Fire Training Center					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
Supplies	-	13,842	5,000	16,370	13,287	-	13,287	3,083	81%
<b>Services &amp; Charges</b>									
Utilities	-	5,729	33,000	23,000	18,331	-	18,331	4,669	80%
Repairs & Maintenance	-	10,605	110,000	1,000	635	-	635	365	63%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>16,334</b>	<b>143,000</b>	<b>24,000</b>	<b>18,966</b>	<b>-</b>	<b>18,966</b>	<b>5,034</b>	<b>79%</b>
<b>Operating Expenditures</b>	<b>-</b>	<b>30,175</b>	<b>148,000</b>	<b>40,370</b>	<b>32,253</b>	<b>-</b>	<b>32,253</b>	<b>8,117</b>	<b>80%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>30,175</b>	<b>148,000</b>	<b>40,370</b>	<b>32,253</b>	<b>-</b>	<b>32,253</b>	<b>8,117</b>	<b>80%</b>
<b>Revenue</b>									
Charges for Services	-	1,050	50,000	50,000	0	-	0	50,000	0%
<b>Total Revenue</b>	<b>-</b>	<b>1,050</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>50,000</b>	<b>0%</b>

**Division Purpose:**

The Training Center hosts the recruit academy, as well as other classes to the South Bend Fire Departments as well as other agencies, and is utilized for specialized training.

**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. Recruitment 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 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 will be made to the training center through the use of bond proceeds. Capital expenditures related to the fire training center upgrade can be seen in the Fire Station #9 Bond Capital Fund (#451).

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Division Name	Morris Performing Arts Center					Fund Number	101			
Fund Type	General Fund					Control	City Funds			
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	381,917	285,767	539,806	539,806	430,859	-	430,859	108,947	80%	
Fringe Benefits	147,033	131,601	230,491	231,051	200,379	-	200,379	30,672	87%	
<b>Total Personnel</b>	<b>528,950</b>	<b>417,368</b>	<b>770,297</b>	<b>770,857</b>	<b>631,239</b>	<b>-</b>	<b>631,239</b>	<b>139,619</b>	<b>82%</b>	
<b>Supplies</b>	<b>20,954</b>	<b>22,110</b>	<b>25,000</b>	<b>32,765</b>	<b>29,271</b>	<b>-</b>	<b>29,271</b>	<b>3,494</b>	<b>89%</b>	
<b>Services &amp; Charges</b>										
Professional Services	2,160	2,518	10,200	8,261	1,650	-	1,650	6,611	20%	
Printing & Advertising	43,730	15,702	60,000	40,976	14,150	-	14,150	26,825	35%	
Utilities	128,031	112,645	139,100	139,100	110,532	-	110,532	28,568	79%	
Education & Training	2,938	-	-	3,224	3,224	-	3,224	-	100%	
Travel	5,648	1,469	-	3,627	3,626	-	3,626	1	100%	
Repairs & Maintenance	85,650	34,268	100,000	73,579	61,776	-	61,776	11,803	84%	
Other Services & Charges	10,358	11,433	18,350	21,250	12,862	-	12,862	8,388	61%	
<b>Total Services &amp; Charges</b>	<b>278,515</b>	<b>178,034</b>	<b>327,650</b>	<b>290,016</b>	<b>207,820</b>	<b>-</b>	<b>207,820</b>	<b>82,196</b>	<b>72%</b>	
<b>Operating Expenditures</b>	<b>828,418</b>	<b>617,512</b>	<b>1,122,947</b>	<b>1,093,638</b>	<b>868,330</b>	<b>-</b>	<b>868,330</b>	<b>225,309</b>	<b>79%</b>	
<b>Capital</b>	<b>22,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Interfund</b>										
Interfund Allocations	240,405	210,875	237,973	237,973	237,973	-	237,973	-	100%	
Interfund Transfers Out	-	175,579	-	-	-	-	-	-	-	
<b>Interfund Total</b>	<b>240,405</b>	<b>386,454</b>	<b>237,973</b>	<b>237,973</b>	<b>237,973</b>	<b>-</b>	<b>237,973</b>	<b>-</b>	<b>100%</b>	
<b>Total Expenditures</b>	<b>1,091,053</b>	<b>1,003,966</b>	<b>1,360,920</b>	<b>1,331,611</b>	<b>1,106,303</b>	<b>-</b>	<b>1,106,303</b>	<b>225,309</b>	<b>83%</b>	
<b>Revenue</b>										
Charges for Services	1,220,096	317,745	700,000	672,023	654,679		654,679	17,344	97%	
Intergov./ Grants	-	-	-	992,163	992,163		992,163	-	100%	
Other Income	46,536	5,930	25,000	13,817	2,864		2,864	10,953	21%	
Interfund Allocation Reimb	-	40,118	86,746	86,746	86,746		86,746	-	100%	
Interfund Transfers In	-	55,367	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>1,266,632</b>	<b>419,160</b>	<b>811,746</b>	<b>1,764,749</b>	<b>1,736,453</b>		<b>1,736,453</b>	<b>28,297</b>	<b>98%</b>	

**Division Purpose:**

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

**Explanation of Revenue Sources:**

This division is funded by charges for services including facility rental, concessions, ticket handling fees, and more. If the charges for services don't cover the annual expenditures, the remainder is subsidized by property tax revenue. Highly popular Broadway shows, such as Wicked and Phantom of the Opera, have increased profits over the last few years. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (#101), \$1.00 deposited into Morris/Palais Self-Promotion Fund (#274), and \$1.00 deposited into Morris PAC Capital Fund (#416). Starting in 2020, the Parking Garage Fund (#601) will reimburse the Morris PAC for 100% of costs of wages and benefits for the Manager-Facility Operations. This is represented as an Interfund Allocation Reimbursement. 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:**

There are many Personnel changes in 2021. The Manager I-Assistant Box Office position is not funded and was eliminated. The Manager-Assistant Facility Operations position was transferred from the Palais Royale Division to the Morris PAC Division (within the General Fund #101). The Marketing Manager position was transferred back from the VPA Experience Division to the Morris PAC Division (from Fund #201 to #101). The Manager Facility Operations (MPAC) position will continue to be paid out of the Morris PAC Division and the associated wages and benefits will be 100% allocated back to the Parking Garage Fund (#601). The General Manager-Venues position will continue to be paid out of the Century Center Operations Fund (#670) and the associated wages and benefits will be allocated back to the Morris PAC Division at 50% (this expense is part of interfund allocations). In 2020, \$175,579 was transferred to the Morris Capital Fund (#416) to help fund the Morris ceiling repair. Due to the COVID-19 pandemic, the Morris Performing Arts Center was shut down for several months during 2020 and several employees were furloughed. As a result, 2020 actual expenditures for wages & benefits were much lower as compared to prior years.



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<b>Division Name</b>	Palais Royale Ballroom					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	88,606	28,543	-	-	-	-	-	-	-
Fringe Benefits	49,675	28,243	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>138,282</b>	<b>56,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>5,181</b>	<b>5,031</b>	<b>5,000</b>	<b>5,000</b>	<b>1,626</b>	-	<b>1,626</b>	<b>3,374</b>	<b>33%</b>
<b>Services &amp; Charges</b>									
Printing & Advertising	21,346	3,693	-	300	-	-	-	300	0%
Utilities	88,730	80,505	92,000	92,000	71,095	-	71,095	20,905	77%
Repairs & Maintenance	54,179	26,223	61,000	52,416	23,356	-	23,356	29,060	45%
Other Services & Charges	2,181	5,539	14,640	9,880	8,062	-	8,062	1,818	82%
<b>Total Services &amp; Charges</b>	<b>166,436</b>	<b>115,959</b>	<b>167,640</b>	<b>154,596</b>	<b>102,514</b>	<b>-</b>	<b>102,514</b>	<b>52,083</b>	<b>66%</b>
<b>Operating Expenditures</b>	<b>309,899</b>	<b>177,777</b>	<b>172,640</b>	<b>159,596</b>	<b>104,140</b>	<b>-</b>	<b>104,140</b>	<b>55,457</b>	<b>65%</b>
<b>Interfund Allocations</b>	<b>48,511</b>	<b>43,637</b>	<b>45,407</b>	<b>45,407</b>	<b>45,407</b>	<b>-</b>	<b>45,407</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>358,410</b>	<b>221,414</b>	<b>218,047</b>	<b>205,003</b>	<b>149,547</b>	<b>-</b>	<b>149,547</b>	<b>55,457</b>	<b>73%</b>
<b>Revenue</b>									
Charges for Services	197,585	88,843	42,000	142,400	122,575		122,575	19,825	86%
Other Income	18,694	4,966	100,400	-	-		-	-	-
<b>Total Revenue</b>	<b>216,280</b>	<b>93,809</b>	<b>142,400</b>	<b>142,400</b>	<b>122,575</b>		<b>122,575</b>	<b>19,825</b>	<b>86%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

This division is funded by property tax revenue collected in the General Fund. Charges for Services is for the rental of the retail space. Other Income is the 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 (within the same fund) and one position was eliminated (Administrative Assistant I). All utilities are paid for by the City and will be reimbursed by the caterer (included in the Other Income). All other expenses were reduced or eliminated.

**City of South Bend, Indiana**

**Monthly Financial Report**

**December 31, 2021**

Fund Name	Motor Vehicle Highway					Fund Number	202		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
<b>Revenue</b>									
Intergov./ Shared Revenues	3,209,051	2,985,157	3,041,250	3,204,129	3,204,129		3,204,129	-	100%
Intergov./ Grants	-	-	-	123,272	123,272		123,272	-	100%
Licenses & Permits	3,150	300	3,000	3,000	1,975		1,975	1,025	66%
Charges for Services	253,301	290,475	232,670	232,670	224,847		224,847	7,823	97%
Interest Earnings	165,725	39,751	26,878	26,878	23,518		23,518	3,360	87%
Debt Proceeds	-	1,778,948	-	890,000	890,000		890,000	-	100%
Other Income	42,383	56,716	5,300	23,326	41,861		41,861	(18,535)	179%
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	150,163		150,163	-	100%
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	3,500,000		3,500,000	-	100%
<b>Total Revenue</b>	<b>7,663,825</b>	<b>10,238,117</b>	<b>6,959,261</b>	<b>8,153,438</b>	<b>8,159,765</b>		<b>8,159,765</b>	<b>(6,327)</b>	<b>100%</b>
<b>Expenditures by Activity</b>									
Streets / Traffic & Lighting	9,441,018	7,154,221	7,146,111	9,035,887	8,652,023	-	8,652,023	383,864	96%
Curb & Sidewalk Program	1,494,709	1,202,773	1,480,290	1,442,556	1,320,264	-	1,320,264	122,292	92%
<b>Total Expenditures</b>	<b>10,935,727</b>	<b>8,356,994</b>	<b>8,626,401</b>	<b>10,478,443</b>	<b>9,972,287</b>	-	<b>9,972,287</b>	<b>506,156</b>	<b>95%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,602,952	2,715,345	2,994,880	2,980,876	2,826,835	-	2,826,835	154,041	95%
Fringe Benefits	970,717	1,138,382	1,240,258	1,248,262	1,168,166	-	1,168,166	80,096	94%
<b>Total Personnel</b>	<b>3,573,668</b>	<b>3,853,726</b>	<b>4,235,138</b>	<b>4,229,138</b>	<b>3,995,001</b>	-	<b>3,995,001</b>	<b>234,137</b>	<b>94%</b>
<b>Supplies</b>	<b>1,080,335</b>	<b>1,065,253</b>	<b>764,833</b>	<b>1,010,352</b>	<b>898,714</b>	-	<b>898,714</b>	<b>111,638</b>	<b>89%</b>
<b>Services &amp; Charges</b>									
Professional Services	645,007	255,097	483,476	393,612	389,410	-	389,410	4,203	99%
Printing & Advertising	222	194	3,250	3,058	771	-	771	2,287	25%
Utilities	49,037	44,364	48,231	53,521	41,299	-	41,299	12,222	77%
Education & Training	9,540	13,900	15,000	11,460	2,845	-	2,845	8,615	25%
Travel	3,391	2,210	5,000	4,998	-	-	-	4,998	0%
Repairs & Maintenance	424,771	699,746	555,941	686,722	637,358	-	637,358	49,364	93%
Debt Service Principal	734,901	590,097	920,461	920,461	874,648	-	874,648	45,813	95%
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	39,036	-	39,036	8,209	83%
Other Services & Charges	177,033	165,904	128,070	127,040	102,368	-	102,368	24,672	81%
<b>Total Services &amp; Charges</b>	<b>2,089,129</b>	<b>1,800,187</b>	<b>2,206,674</b>	<b>2,248,118</b>	<b>2,087,736</b>	-	<b>2,087,736</b>	<b>160,383</b>	<b>93%</b>
<b>Operating Expenditures</b>	<b>6,743,132</b>	<b>6,719,167</b>	<b>7,206,645</b>	<b>7,487,607</b>	<b>6,981,451</b>	-	<b>6,981,451</b>	<b>506,158</b>	<b>93%</b>
<b>Capital</b>	<b>64,316</b>	<b>102,840</b>	<b>-</b>	<b>1,571,080</b>	<b>1,571,080</b>	-	<b>1,571,080</b>	<b>-</b>	<b>100%</b>
<b>Interfund</b>									
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	1,419,756	-	1,419,756	-	100%
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>4,128,279</b>	<b>1,534,987</b>	<b>1,419,756</b>	<b>1,419,756</b>	<b>1,419,756</b>	-	<b>1,419,756</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>10,935,727</b>	<b>8,356,994</b>	<b>8,626,401</b>	<b>10,478,443</b>	<b>9,972,287</b>	-	<b>9,972,287</b>	<b>506,158</b>	<b>95%</b>
<b>Net Surplus / (Deficit)</b>	<b>(3,271,902)</b>	<b>1,881,123</b>	<b>(1,667,140)</b>	<b>(2,325,005)</b>	<b>(1,812,522)</b>		<b>(1,812,522)</b>		
Beginning Cash Balance	7,993,003	4,743,203		6,607,820					
Cash Adjustments	22,101	(16,506)		-					
<b>Ending Cash Balance</b>	<b>4,743,203</b>	<b>6,607,820</b>		<b>4,282,815</b>	<b>4,772,416</b>				
Cash Reserves Target	2,733,932	2,089,248		2,619,611					
									<b>Cash Reserves Target</b>
									25% of Annual expenditures

**Fund Purpose:**

This fund accounts 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.

**Streets:** Repairs and maintains 2,200 lane miles of road surface in the city limits, including paving and patching in the summer to plowing snow in the winter. Additionally, Streets maintains around 398 miles of alley surface. Also operating under Streets is Unit 211, a 24/7 response vehicle that works with the South Bend Police and Fire Departments for emergencies. | **Traffic & Lighting:** Maintains traffic signs, signals, and city-owned streetlights. Not only does this office provide traffic control in construction areas for Streets & Sewers, but Traffic & Lighting also works with the South Bend Police Dept to provide traffic control for special events in the city, setting up traffic control for events. Additionally, it is responsible for street painting, i.e., line striping, crosswalks, stop bars, etc. | **Curb & Sidewalk:** An annual program to replace sidewalks, curbs, and curb ramps in poor condition at residential properties throughout the City. City Council members select the locations to be reviewed by Engineering for bidding as a public works project.

**Explanation of Revenue Sources:**

This fund receives 50% of the City's gas tax and wheel tax distribution from the State of Indiana. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. Wheel tax is collected by the Indiana Bureau of Motor Vehicles, remitted to the County, and distributed monthly to the local units based on population and road miles. Tax revenues are not keeping pace with expenses. The City continues to use income tax revenues to support the current level of street maintenance and repair, transferring funds from Local Income Tax Certified Shares Fund (#404).

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

**Personnel** - The personnel budget in this fund includes the wages and benefits of 59 full-time employees and part-time & seasonal workers as well. | **Supplies** - The supplies budget is for the procurement of street paving materials and materials needed to repair and replace street and traffic lights and signs. It also includes operating supplies such as fuel for vehicles, small tools & equipment, uniforms, and road salt. | **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). | **Capital** - The capital budget includes capital lease purchases of vehicles and equipment for the Streets and Traffic & Lighting operations.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**December 31, 2021**

<b>Fund Name</b>	MVH Restricted Fund	<b>Fund Number</b>	266
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	3,209,051	2,985,157	3,041,250	3,204,129	3,204,129		3,204,129	-	100%
Interest Earnings	15,007	12,589	187	9,704	9,704		9,704	-	100%
<b>Total Revenue</b>	<b>3,224,058</b>	<b>2,997,747</b>	<b>3,041,437</b>	<b>3,213,833</b>	<b>3,213,833</b>		<b>3,213,833</b>	-	<b>100%</b>

**Expenditures by Type**

<b>Personnel</b>									
Salaries & Wages	290,561	221,144	353,095	359,095	247,754	-	247,754	111,341	69%
Fringe Benefits	148,185	103,529	140,277	140,277	110,873	-	110,873	29,405	79%
<b>Total Personnel</b>	<b>438,746</b>	<b>324,673</b>	<b>493,372</b>	<b>499,372</b>	<b>358,626</b>	-	<b>358,626</b>	<b>140,746</b>	<b>72%</b>
<b>Supplies</b>	<b>1,355,841</b>	<b>1,165,290</b>	<b>1,189,768</b>	<b>1,136,317</b>	<b>1,099,093</b>	-	<b>1,099,093</b>	<b>37,224</b>	<b>97%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	250,000	249,700	-	249,700	300	100%
Repairs & Maintenance	774,629	1,042,462	1,358,110	984,302	568,445	-	568,445	415,857	58%
<b>Total Services &amp; Charges</b>	<b>774,629</b>	<b>1,042,462</b>	<b>1,358,110</b>	<b>1,234,302</b>	<b>818,145</b>	-	<b>818,145</b>	<b>416,157</b>	<b>66%</b>
<b>Capital</b>	-	-	-	15,800	15,800	-	15,800	-	100%
<b>Total Expenditures</b>	<b>2,569,216</b>	<b>2,532,426</b>	<b>3,041,250</b>	<b>2,885,791</b>	<b>2,291,664</b>	-	<b>2,291,664</b>	<b>594,127</b>	<b>79%</b>

<b>Net Surplus / (Deficit)</b>	654,842	465,321	187	328,042	922,169	922,169
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Beginning Cash Balance	-	650,402		1,126,297		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	(4,440)	10,574		-		
<b>Ending Cash Balance</b>	<b>650,402</b>	<b>1,126,297</b>		<b>1,454,339</b>	<b>2,042,332</b>	
Cash Reserves Target	-	-		-		

**Fund Purpose:**

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

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

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**December 31, 2021**

**Motor Vehicle Highway Budget Summary - Fund 202 & 266**

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	6,418,102	5,970,315	6,082,500	6,408,258	6,408,258		6,408,258	-	100%
Intergov./ Grants	-	-	-	123,272	123,272		123,272	-	100%
Licenses & Permits	3,150	300	3,000	3,000	1,975		1,975	1,025	66%
Charges for Services	253,301	290,475	232,670	232,670	224,847		224,847	7,823	97%
Interest Earnings	180,733	52,340	27,065	36,582	33,222		33,222	3,360	91%
Debt Proceeds	-	1,778,948	-	890,000	890,000		890,000	-	100%
Other Income	42,383	56,716	5,300	23,326	41,861		41,861	(18,535)	179%
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	150,163		150,163	-	100%
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	3,500,000		3,500,000	-	100%
<b>Total Revenue</b>	<b>10,887,884</b>	<b>13,235,863</b>	<b>10,000,698</b>	<b>11,367,271</b>	<b>11,373,598</b>		<b>11,373,598</b>	<b>(6,327)</b>	<b>100%</b>
<b>Expenditures by Fund</b>									
Motor Vehicle Highway (#202)	10,935,727	8,356,994	8,626,401	10,478,443	9,972,287	-	9,972,287	506,156	95%
MVH Restricted (#266)	2,569,216	2,532,426	3,041,250	2,885,791	2,291,664	-	2,291,664	594,127	79%
<b>Total Expenditures</b>	<b>13,504,943</b>	<b>10,889,419</b>	<b>11,667,651</b>	<b>13,364,235</b>	<b>12,263,951</b>	-	<b>12,263,951</b>	<b>1,100,283</b>	<b>92%</b>
<b>Expenditures by Activity</b>									
Streets / Traffic & Lighting	12,010,234	9,686,646	10,187,361	11,921,678	10,943,687	-	10,943,687	977,992	92%
Curb & Sidewalk Program	1,494,709	1,202,773	1,480,290	1,442,556	1,320,264	-	1,320,264	122,292	92%
<b>Total Expenditures</b>	<b>13,504,943</b>	<b>10,889,419</b>	<b>11,667,651</b>	<b>13,364,235</b>	<b>12,263,951</b>	-	<b>12,263,951</b>	<b>1,100,284</b>	<b>92%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,893,512	2,936,488	3,347,975	3,339,971	3,074,589	-	3,074,589	265,382	92%
Fringe Benefits	1,118,902	1,241,911	1,380,535	1,388,539	1,279,038	-	1,279,038	109,501	92%
<b>Total Personnel</b>	<b>4,012,414</b>	<b>4,178,400</b>	<b>4,728,510</b>	<b>4,728,510</b>	<b>4,353,627</b>	-	<b>4,353,627</b>	<b>374,883</b>	<b>92%</b>
<b>Supplies</b>	<b>2,436,176</b>	<b>2,230,544</b>	<b>1,954,601</b>	<b>2,146,669</b>	<b>1,997,807</b>	-	<b>1,997,807</b>	<b>148,862</b>	<b>93%</b>
<b>Services &amp; Charges</b>									
Professional Services	645,007	255,097	483,476	643,612	639,109	-	639,109	4,503	99%
Printing & Advertising	222	194	3,250	3,058	771	-	771	2,287	25%
Utilities	49,037	44,364	48,231	53,521	41,299	-	41,299	12,222	77%
Education & Training	9,540	13,900	15,000	11,460	2,845	-	2,845	8,615	25%
Travel	3,391	2,210	5,000	4,998	-	-	-	4,998	0%
Repairs & Maintenance	1,199,400	1,742,208	1,914,051	1,671,025	1,205,803	-	1,205,803	465,221	72%
Debt Service Principal	734,901	590,097	920,461	920,461	874,648	-	874,648	45,813	95%
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	39,036	-	39,036	8,209	83%
Other Services & Charges	177,033	165,904	128,070	127,040	102,368	-	102,368	24,672	81%
<b>Total Services &amp; Charges</b>	<b>2,863,758</b>	<b>2,842,649</b>	<b>3,564,784</b>	<b>3,482,420</b>	<b>2,905,881</b>	-	<b>2,905,881</b>	<b>576,540</b>	<b>83%</b>
<b>Operating Expenditures</b>	<b>9,312,348</b>	<b>9,251,592</b>	<b>10,247,895</b>	<b>10,357,599</b>	<b>9,257,315</b>	-	<b>9,257,315</b>	<b>1,100,285</b>	<b>89%</b>
<b>Capital</b>	<b>64,316</b>	<b>102,840</b>	<b>-</b>	<b>1,586,880</b>	<b>1,586,880</b>	-	<b>1,586,880</b>	<b>-</b>	<b>100%</b>
<b>Interfund</b>									
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	1,419,756	-	1,419,756	-	100%
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>4,128,279</b>	<b>1,534,987</b>	<b>1,419,756</b>	<b>1,419,756</b>	<b>1,419,756</b>	-	<b>1,419,756</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>13,504,943</b>	<b>10,889,419</b>	<b>11,667,651</b>	<b>13,364,235</b>	<b>12,263,951</b>	-	<b>12,263,951</b>	<b>1,100,285</b>	<b>92%</b>
<b>Net Surplus / (Deficit)</b>	<b>(2,617,060)</b>	<b>2,346,444</b>	<b>(1,666,953)</b>	<b>(1,996,964)</b>	<b>(890,352)</b>		<b>(890,352)</b>		
Beginning Cash Balance	7,993,003	5,393,605		7,734,117					
Cash Adjustments	17,661	(5,932)		-					
<b>Ending Cash Balance</b>	<b>5,393,605</b>	<b>7,734,117</b>		<b>5,737,153</b>	<b>6,814,748</b>				

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

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

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

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

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Fund Name	Local Road & Street					Fund Number	251		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	1,858,579	1,781,618	1,539,462	1,939,498	1,939,498		1,939,498	-	100%
Intergov./ Grants	117,020	101,082	350,000	670,528	670,528		670,528	-	100%
Interest Earnings	132,553	43,781	7,007	18,850	18,850		18,850	-	100%
Other Income	38,375	18,968	-	-	-		-	-	-
Interfund Transfers In	2,500,000	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,646,528</b>	<b>1,945,448</b>	<b>1,896,469</b>	<b>2,628,876</b>	<b>2,628,875</b>		<b>2,628,875</b>	<b>-</b>	<b>100%</b>
<b>Expenditures by Type</b>									
Supplies	63,646	4,468	350,000	367,364	367,364	-	367,364	-	100%
<b>Services &amp; Charges</b>									
Professional Services	175,032	200,078	80,000	596,651	459,207	-	459,207	137,444	77%
Repairs & Maintenance	376,289	795,967	-	660,650	534,977	-	534,977	125,673	81%
Other Services & Charges	5,000	2,094	15,000	15,000	8,202	-	8,202	6,798	55%
<b>Total Services &amp; Charges</b>	<b>556,321</b>	<b>998,139</b>	<b>95,000</b>	<b>1,272,301</b>	<b>1,002,386</b>	<b>-</b>	<b>1,002,386</b>	<b>269,915</b>	<b>79%</b>
Capital	2,095,286	1,552,078	300,000	612,685	543,198	-	543,198	69,488	89%
Interfund Transfers Out	617,569	1,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000	-	100%
<b>Total Expenditures</b>	<b>3,332,822</b>	<b>3,554,685</b>	<b>2,745,000</b>	<b>4,252,350</b>	<b>3,912,948</b>	<b>-</b>	<b>3,912,948</b>	<b>339,403</b>	<b>92%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,313,706</b>	<b>(1,609,236)</b>	<b>(848,531)</b>	<b>(1,623,474)</b>	<b>(1,284,072)</b>		<b>(1,284,072)</b>		
Beginning Cash Balance	3,919,938	5,233,148		3,632,884					
Cash Adjustments	(495)	8,971		-					
<b>Ending Cash Balance</b>	<b>5,233,148</b>	<b>3,632,884</b>		<b>2,009,409</b>	<b>2,349,376</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

This fund receives gas taxes from the State of Indiana as its primary revenue source. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. 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). In 2022, this fund will resume the \$1,000,000 matching transfer.

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<b>Fund Name</b>	LOIT Special Distribution	<b>Fund Number</b>	257
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	144,097	-	-	-		-	-	-
Interest Earnings	10,922	1,257	129	1,469	1,469		1,469	-	100%
Other Income	92,453	-	-	1,500	1,500		1,500	-	100%
<b>Total Revenue</b>	<b>103,375</b>	<b>145,354</b>	<b>129</b>	<b>2,969</b>	<b>2,969</b>		<b>2,969</b>	<b>-</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	257,469	17,856	-	106,004	3,762	-	3,762	102,242	4%
<b>Total Services &amp; Charges</b>	<b>257,469</b>	<b>17,856</b>	<b>-</b>	<b>106,004</b>	<b>3,762</b>	<b>-</b>	<b>3,762</b>	<b>102,242</b>	<b>4%</b>
<b>Capital</b>	<b>434,025</b>	<b>31,938</b>	<b>-</b>	<b>46,509</b>	<b>20,166</b>	<b>-</b>	<b>20,166</b>	<b>26,343</b>	<b>43%</b>
<b>Total Expenditures</b>	<b>691,494</b>	<b>49,793</b>	<b>-</b>	<b>152,513</b>	<b>23,927</b>	<b>-</b>	<b>23,927</b>	<b>128,585</b>	<b>16%</b>

<b>Net Surplus / (Deficit)</b>	<b>(588,119)</b>	<b>95,560</b>	<b>129</b>	<b>(149,544)</b>	<b>(20,958)</b>		<b>(20,958)</b>
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Beginning Cash Balance	757,509	170,735		266,588		<b>Cash Reserves Target</b> No reserve requirement - one-time distribution - spend down to zero
Cash Adjustments	1,345	293		-		
<b>Ending Cash Balance</b>	<b>170,735</b>	<b>266,588</b>		<b>117,044</b>	<b>245,630</b>	
Cash Reserves Target	-	-		-		

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

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

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

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<b>Fund Name</b>	Local Road & Bridge Grant	<b>Fund Number</b>	265
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	553,253	1,102,365	1,000,000	1,141,172	791,072		791,072	350,100	69%
Interest Earnings	10,466	7,642	10	4,010	4,832		4,832	(822)	120%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	553,253	1,522,365	1,000,000	1,000,000	1,000,000		1,000,000	-	100%
<b>Total Revenue</b>	<b>1,116,972</b>	<b>2,632,372</b>	<b>2,000,010</b>	<b>2,145,182</b>	<b>1,795,904</b>		<b>1,795,904</b>	<b>349,278</b>	<b>84%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	996,856	1,691,081	2,000,000	2,497,142	2,482,521	-	2,482,521	14,621	99%
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>996,856</b>	<b>1,691,081</b>	<b>2,000,000</b>	<b>2,497,142</b>	<b>2,482,521</b>	<b>-</b>	<b>2,482,521</b>	<b>14,621</b>	<b>99%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>996,856</b>	<b>1,691,081</b>	<b>2,000,000</b>	<b>2,497,142</b>	<b>2,482,521</b>	<b>-</b>	<b>2,482,521</b>	<b>14,621</b>	<b>99%</b>
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<b>Net Surplus / (Deficit)</b>	<b>120,116</b>	<b>941,291</b>	<b>10</b>	<b>(351,960)</b>	<b>(686,618)</b>	<b>-</b>	<b>(686,618)</b>		
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Beginning Cash Balance	329,373	449,431		1,391,493					
Cash Adjustments	(58)	770		-					
<b>Ending Cash Balance</b>	<b>449,431</b>	<b>1,391,493</b>		<b>1,039,532</b>	<b>704,875</b>				
Cash Reserves Target	-	-		-	-				

<b>Cash Reserves Target</b>
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.

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

**Explanation of Expenditures and Significant Changes/Variations:**  
2021 Expenditures are calculated on anticipated grant proceeds, plus the City's matching portion funded by the 2021 Infrastructure Bonds Fund (#455) in 2021. The Community Crossings Matching Grant project includes pavement reconstruction - asphalt milling and resurfacing and curb ramps. Projects are managed by the Engineering division of the Department of Public Works.

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<b>Fund Name</b>	Major Moves Construction	<b>Fund Number</b>	412
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<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	668	-	84,756	84,756		84,756	-	100%
Interest Earnings	69,658	17,411	7,533	9,556	9,556		9,556	-	100%
Other Income	584,181	493,328	493,329	493,329	493,328		493,328	1	100%
<b>Total Revenue</b>	<b>653,840</b>	<b>511,407</b>	<b>500,862</b>	<b>587,641</b>	<b>587,639</b>		<b>587,639</b>	<b>1</b>	<b>100%</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	450,000	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	1,502	108,890	-	57,027	57,027	-	57,027	-	100%
Repairs & Maintenance	710,820	44,201	-	97,898	-	-	-	97,898	0%
<b>Total Services &amp; Charges</b>	<b>712,322</b>	<b>153,090</b>	<b>-</b>	<b>154,925</b>	<b>57,027</b>	<b>-</b>	<b>57,027</b>	<b>97,898</b>	<b>37%</b>
<b>Capital</b>	<b>513,712</b>	<b>649,253</b>	<b>-</b>	<b>102,896</b>	<b>27,855</b>	<b>-</b>	<b>27,855</b>	<b>75,041</b>	<b>27%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>522,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,226,034</b>	<b>1,324,708</b>	<b>450,000</b>	<b>257,821</b>	<b>84,882</b>	<b>-</b>	<b>84,882</b>	<b>172,939</b>	<b>33%</b>

<b>Net Surplus / (Deficit)</b>	(572,194)	(813,301)	50,862	329,820	502,758		502,758
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Beginning Cash Balance	2,765,949	2,195,972		1,386,436		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	2,216	3,765		-		
<b>Ending Cash Balance</b>	<b>2,195,972</b>	<b>1,386,436</b>		<b>1,716,256</b>	<b>1,889,193</b>	
Cash Reserves Target	-	-		-		

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

For 2021, \$450,000 was budgeted for the Streets Division to use for street paving materials. The 2021 amended budget includes open purchase orders carried forward from 2020 for active capital improvement projects.



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<b>Fund Name</b>	2021 Infrastructure Bond Capital					<b>Fund Number</b>	455		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	-	-	-	21,221	21,221		21,221	-	100%
Interfund Transfers In	-	-	-	8,601,026	8,601,026		8,601,026	-	100%
<b>Total Revenue</b>	-	-	-	8,622,247	8,622,248		8,622,248	-	100%
<b>Expenditures by Type</b>									
Capital	-	-	-	3,785,766	3,785,766		3,785,766	-	100%
Interfund Transfers Out	-	-	-	1,000,000	1,000,000		1,000,000	-	100%
<b>Total Expenditures</b>	-	-	-	4,785,766	4,785,766		4,785,766	-	100%
<b>Net Surplus / (Deficit)</b>	-	-	-	3,836,481	3,836,482		3,836,482		
Beginning Cash Balance	-	-		-				<b>Cash Reserves Target</b>	
Cash Adjustments	-	-		-				No reserve requirement - Bond capital fund - spend down to zero	
<b>Ending Cash Balance</b>	-	-		3,836,481	3,836,482				
Cash Reserves Target	-	-		-					

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The bonds proceeds will be spent towards improving the City's neighborhoods through street and infrastructure improvements. \$1,000,000 will be 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).

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Fund Name	Solid Waste Operations					Fund Number	610		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	5,463,922	5,656,106	5,506,237	5,517,178	6,092,214		6,092,214	(575,036)	110%
Interest Earnings	12,252	2,362	-	781	781		781	-	100%
Other Income	13,220	98,540	45,500	46,848	49,951		49,951	(3,103)	107%
Interfund Transfers In	-	250,000	965,000	1,500,000	1,796,371		1,796,371	(296,371)	120%
<b>Total Revenue</b>	<b>5,489,395</b>	<b>6,007,008</b>	<b>6,516,737</b>	<b>7,064,807</b>	<b>7,939,316</b>		<b>7,939,316</b>	<b>(874,510)</b>	<b>112%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,030,068	1,151,775	1,146,617	1,146,557	1,116,262	-	1,116,262	30,295	97%
Fringe Benefits	421,865	491,924	521,476	491,536	450,803	-	450,803	40,733	92%
<b>Total Personnel</b>	<b>1,451,934</b>	<b>1,643,699</b>	<b>1,668,093</b>	<b>1,638,093</b>	<b>1,567,066</b>	-	<b>1,567,066</b>	<b>71,028</b>	<b>96%</b>
<b>Supplies</b>	<b>254,413</b>	<b>328,387</b>	<b>472,330</b>	<b>443,892</b>	<b>314,035</b>	-	<b>314,035</b>	<b>129,857</b>	<b>71%</b>
<b>Services &amp; Charges</b>									
Printing & Advertising	-	504	5,193	4,193	4,106	-	4,106	87	98%
Education & Training	975	-	20,000	17,200	17,160	-	17,160	40	100%
Travel	1,137	-	9,900	-	-	-	-	-	-
Repairs & Maintenance	810,289	1,156,210	995,000	1,263,000	1,249,530	-	1,249,530	13,470	99%
Debt Service Principal	-	-	-	250,000	250,000	-	250,000	-	100%
Other Services & Charges	998,584	1,199,086	1,114,933	1,154,679	1,151,364	-	1,151,364	3,315	100%
<b>Total Services &amp; Charges</b>	<b>1,810,984</b>	<b>2,355,800</b>	<b>2,145,026</b>	<b>2,689,072</b>	<b>2,672,159</b>	-	<b>2,672,159</b>	<b>16,912</b>	<b>99%</b>
<b>Operating Expenditures</b>	<b>3,517,330</b>	<b>4,327,885</b>	<b>4,285,449</b>	<b>4,771,057</b>	<b>4,553,260</b>	-	<b>4,553,260</b>	<b>217,797</b>	<b>95%</b>
<b>Interfund</b>									
Interfund Allocations	998,406	958,978	1,185,129	1,185,129	1,185,129	-	1,185,129	-	100%
Interfund Transfers Out	1,053,026	979,213	1,065,255	990,255	867,967	-	867,967	122,288	88%
<b>Total Interfund</b>	<b>2,051,432</b>	<b>1,938,191</b>	<b>2,250,384</b>	<b>2,175,384</b>	<b>2,053,096</b>	-	<b>2,053,096</b>	<b>122,288</b>	<b>94%</b>
<b>Total Expenditures</b>	<b>5,568,762</b>	<b>6,266,076</b>	<b>6,535,833</b>	<b>6,946,441</b>	<b>6,606,356</b>	-	<b>6,606,356</b>	<b>340,085</b>	<b>95%</b>
<b>Net Surplus / (Deficit)</b>	<b>(79,367)</b>	<b>(259,069)</b>	<b>(19,096)</b>	<b>118,366</b>	<b>1,332,960</b>		<b>1,332,960</b>		
Beginning Cash Balance	525,571	449,145		87,032					
Cash Adjustments	2,941	(103,044)		-					
<b>Ending Cash Balance</b>	<b>449,145</b>	<b>87,032</b>		<b>205,399</b>	<b>906,471</b>				
Cash Reserves Target	556,876	626,608		694,644					
							<b>Cash Reserves Target</b>		
							10% of Annual expenditures		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund is funded by charging City residents a monthly fee for pick-up and disposal of trash at an area landfill/transfer station and recycling centers. The most recent rate increases were in 2008 (ordinance no. 9861-08), 2017 (ordinance no. 10400-15), and 2021 (ordinance no. 10797-21). At the end of 2020, the Common Council approved an interfund loan from the Sewage Works Operations Fund (#641) to this fund in order to ensure the cash balance was not negative at year-end. The loan was repaid June 30, 2021.

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

The personnel budget includes the wages and benefits for twenty-four (24) full-time employees and a small budget for one (1) part-time employee. The supplies budget includes fuel for the trash trucks, trash and yard waste totes, uniforms, and other small operating supplies. The repair & maintenance budget includes R&M for the trash trucks. The majority of the budget for other charges & services is for landfill costs. Landfill costs continue to rise.

Solid Waste's capital needs are tracked in a separate capital fund (#611). Funds are transferred to capital fund as needed for the payment of debt service payments for capital leases. The City purchases new trash trucks through 5-year capital leases.

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<b>Fund Name</b>	Solid Waste Capital					<b>Fund Number</b>	611		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	5,423	946	-	23	34		34	(11)	148%
Debt Proceeds	-	375,000	-	758,270	758,270		758,270	-	100%
Interfund Transfers In	1,053,026	979,213	1,065,255	1,065,255	867,967		867,967	197,288	81%
<b>Total Revenue</b>	<b>1,058,449</b>	<b>1,355,159</b>	<b>1,065,255</b>	<b>1,823,548</b>	<b>1,626,271</b>		<b>1,626,271</b>	<b>197,277</b>	<b>89%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	970,891	927,626	1,002,558	1,002,558	843,122	-	843,122	159,436	84%
Debt Service Interest & Fees	67,113	51,027	62,697	62,697	37,977	-	37,977	24,720	61%
<b>Total Services &amp; Charges</b>	<b>1,038,004</b>	<b>978,653</b>	<b>1,065,255</b>	<b>1,065,255</b>	<b>881,100</b>	<b>-</b>	<b>881,100</b>	<b>184,156</b>	<b>83%</b>
<b>Capital</b>	<b>-</b>	<b>53,416</b>	<b>-</b>	<b>354,135</b>	<b>354,135</b>	<b>-</b>	<b>354,135</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>1,038,004</b>	<b>1,032,069</b>	<b>1,065,255</b>	<b>1,419,390</b>	<b>1,235,235</b>	<b>-</b>	<b>1,235,235</b>	<b>184,156</b>	<b>87%</b>
<b>Net Surplus / (Deficit)</b>	<b>20,445</b>	<b>323,090</b>	<b>-</b>	<b>404,158</b>	<b>391,036</b>		<b>391,036</b>		
Beginning Cash Balance	44,494	64,925		388,126					
Cash Adjustments	(15)	111		-					
<b>Ending Cash Balance</b>	<b>64,925</b>	<b>388,126</b>		<b>792,284</b>	<b>779,163</b>				
Cash Reserves Target	-	-		-					

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

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

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

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

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Fund Name	Water Works Operations					Fund Number	620		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	18,428,418	19,530,007	18,768,653	18,768,653	19,423,624		19,423,624	(654,971)	103%
Interest Earnings	89,938	29,477	21,605	28,409	28,409		28,409	-	100%
Other Income	37,155	30,256	42,500	54,241	23,582		23,582	30,660	43%
Interfund Allocation Reimb	1,734,889	1,788,327	1,856,424	1,856,424	1,856,424		1,856,424	-	100%
Interfund Transfers In	159,826	83,727	103,534	103,534	656,984		656,984	(553,450)	635%
<b>Total Revenue</b>	<b>20,450,225</b>	<b>21,461,793</b>	<b>20,792,716</b>	<b>20,811,261</b>	<b>21,989,022</b>		<b>21,989,022</b>	<b>(1,177,761)</b>	<b>106%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	3,287,529	3,387,258	3,694,444	3,661,444	3,192,897	-	3,192,897	468,547	87%
Fringe Benefits	1,287,012	1,442,985	1,532,758	1,532,758	1,353,254	-	1,353,254	179,504	88%
<b>Total Personnel</b>	<b>4,574,540</b>	<b>4,830,243</b>	<b>5,227,202</b>	<b>5,194,202</b>	<b>4,546,151</b>	-	<b>4,546,151</b>	<b>648,051</b>	<b>88%</b>
<b>Supplies</b>	<b>1,499,242</b>	<b>1,266,625</b>	<b>1,430,772</b>	<b>1,214,765</b>	<b>1,039,704</b>	-	<b>1,039,704</b>	<b>175,062</b>	<b>86%</b>
<b>Services &amp; Charges</b>									
Professional Services	891,024	850,848	676,560	855,781	749,968	-	749,968	105,813	88%
Printing & Advertising	1,165	2,209	10,359	5,779	2,029	-	2,029	3,750	35%
Utilities	769,708	752,924	823,700	831,450	774,893	-	774,893	56,557	93%
Education & Training	10,627	10,322	32,675	35,475	20,142	-	20,142	15,333	57%
Travel	2,386	2,754	18,750	3,750	-	-	-	3,750	0%
Repairs & Maintenance	321,740	388,841	475,200	564,673	465,164	-	465,164	99,509	82%
Debt Service Principal	396,892	401,882	296,672	296,672	296,671	-	296,671	1	100%
Debt Service Interest & Fees	23,014	15,525	8,065	8,065	8,064	-	8,064	1	100%
Other Services & Charges	3,008,526	3,097,555	3,539,879	3,346,322	2,947,701	-	2,947,701	398,621	88%
<b>Total Services &amp; Charges</b>	<b>5,425,081</b>	<b>5,522,862</b>	<b>5,881,860</b>	<b>5,947,967</b>	<b>5,264,631</b>	-	<b>5,264,631</b>	<b>683,335</b>	<b>89%</b>
<b>Operating Expenditures</b>	<b>11,498,863</b>	<b>11,619,730</b>	<b>12,539,834</b>	<b>12,356,935</b>	<b>10,850,486</b>	-	<b>10,850,486</b>	<b>1,506,448</b>	<b>88%</b>
<b>Interfund</b>									
Interfund Allocations	1,979,352	2,184,334	2,267,793	2,267,793	2,267,793	-	2,267,793	-	100%
PILOT	1,662,624	1,629,442	1,611,201	1,611,201	1,611,201	-	1,611,201	-	100%
Interfund Transfers Out	5,539,552	5,166,931	4,954,548	4,954,548	4,951,702	-	4,951,702	2,846	100%
<b>Total Interfund</b>	<b>9,181,528</b>	<b>8,980,707</b>	<b>8,833,542</b>	<b>8,833,542</b>	<b>8,830,696</b>	-	<b>8,830,696</b>	<b>2,846</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>20,680,391</b>	<b>20,600,437</b>	<b>21,373,376</b>	<b>21,190,477</b>	<b>19,681,182</b>	-	<b>19,681,182</b>	<b>1,509,294</b>	<b>93%</b>
<b>Net Surplus / (Deficit)</b>	<b>(230,166)</b>	<b>861,356</b>	<b>(580,660)</b>	<b>(379,216)</b>	<b>2,307,840</b>		<b>2,307,840</b>		
Beginning Cash Balance	4,618,205	4,204,418		4,840,727					
Cash Adjustments	(183,621)	(225,047)		-					
<b>Ending Cash Balance</b>	<b>4,204,418</b>	<b>4,840,727</b>		<b>4,461,511</b>	<b>6,550,457</b>				
Cash Reserves Target	1,034,020	1,030,022		1,059,524					
								<b>Cash Reserves Target</b>	
								5% of Annual expenditures	

**Fund Purpose:**

This fund was established to account for the revenues and operational expenses of the City-owned water utility. The water utility is run by the Water Works Division of the Department of Public Works. This fund also provides the monies for debt service obligations and capital improvements through transfer of monies to other water utility funds.

**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. Changes to water rates are subject to approval of the Indiana Utility Regulatory Commission (IURC). 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 specified position's salaries & benefits between the divisions it serves. 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. 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. 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 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 budget 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. Water Work's capital needs are tracked in a separate capital fund (#622). Funds are transferred as needed to cover capital expenditures.

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<b>Fund Name</b>	Water Works Capital	<b>Fund Number</b>	622
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	192,850	236,907	210,000	210,000	171,959		171,959	38,041	82%
Interest Earnings	90,537	51,626	59,877	50,372	50,372		50,372	-	100%
Other Income	-	9,568	-	11,040	11,040		11,040	-	100%
Interfund Transfers In	3,241,000	3,862,000	3,373,000	3,373,000	3,373,000		3,373,000	-	100%
<b>Total Revenue</b>	<b>3,524,387</b>	<b>4,160,101</b>	<b>3,642,877</b>	<b>3,644,412</b>	<b>3,606,371</b>		<b>3,606,371</b>	<b>38,041</b>	<b>99%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	65,611	31,704	-	22,740	22,740	-	22,740	-	100%
<b>Total Services &amp; Charges</b>	<b>65,611</b>	<b>31,704</b>	<b>-</b>	<b>22,740</b>	<b>22,740</b>	<b>-</b>	<b>22,740</b>	<b>-</b>	<b>100%</b>

<b>Capital</b>	<b>1,147,043</b>	<b>726,784</b>	<b>2,573,000</b>	<b>2,993,416</b>	<b>1,511,591</b>	<b>-</b>	<b>1,511,591</b>	<b>1,481,825</b>	<b>50%</b>
<b>Total Expenditures</b>	<b>1,212,655</b>	<b>758,488</b>	<b>2,573,000</b>	<b>3,016,156</b>	<b>1,534,331</b>	<b>-</b>	<b>1,534,331</b>	<b>1,481,825</b>	<b>51%</b>

<b>Net Surplus / (Deficit)</b>	<b>2,311,733</b>	<b>3,401,613</b>	<b>1,069,877</b>	<b>628,256</b>	<b>2,072,040</b>		<b>2,072,040</b>		
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Beginning Cash Balance	1,888,226	4,187,432		7,652,044		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;"><b>Cash Reserves Target</b></th> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Capital fund - spend down to zero</td> </tr> </table>				<b>Cash Reserves Target</b>		No reserve requirement - Capital fund - spend down to zero	
<b>Cash Reserves Target</b>													
No reserve requirement - Capital fund - spend down to zero													
Cash Adjustments	(12,526)	62,999		-									
<b>Ending Cash Balance</b>	<b>4,187,432</b>	<b>7,652,044</b>		<b>8,280,300</b>	<b>9,672,979</b>								
Cash Reserves Target	-	-		-									

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Restricted cash accumulation beginning in 2018-2022 will fund the 2022 \$4,000,000 exchange program.

<p><b>2021 projects include:</b></p> <p><b>Equipment:</b> \$44,000</p> <ul style="list-style-type: none"> <li>• (1) arrow board - \$12,000</li> <li>• (1) 12' cargo trailer - \$12,000</li> <li>• (1) trailer for shoring box - \$10,000</li> <li>• (1) long shoring utility trailer - \$10,000</li> </ul> <p><b>Vehicles:</b> \$429,000</p> <ul style="list-style-type: none"> <li>• (3) mini cargo vans - \$99,000</li> <li>• (1) midsize car - \$35,000</li> <li>• (2) 4WD trucks - \$70,000</li> <li>• (1) 2WD truck w/tommy gate - \$35,000</li> <li>• (1) 4WD pickup truck with plow - \$45,000</li> <li>• (1) 4WD truck w/plow - \$40,000</li> <li>• (1) Dump truck - \$150,000</li> </ul> <p><b>Booster Pump Stations:</b> \$81,000</p> <ul style="list-style-type: none"> <li>• Locust booster station - \$62,000</li> <li>• Topsfield booster station - \$19,000</li> </ul> <p><b>Mains:</b> \$867,000</p> <ul style="list-style-type: none"> <li>• Water main, hydrant, and valve replacement</li> </ul> <p><b>Edison Filtration Plant Rehabilitation:</b> \$822,000</p> <p><b>Northwest Elevated Tank:</b> \$330,000</p>	<p><b>Previous projects include:</b></p> <p><b>North Station Filtration Plant Rehabilitation:</b> \$672,000 (2020) / \$950,000 (2019)</p> <p>Upgrades and replacements include:</p> <ul style="list-style-type: none"> <li>• outdated chlorine gas system</li> <li>• scrubber chemical</li> <li>• filter media</li> <li>• raw water piping</li> <li>• dehumidification system</li> <li>• HVAC compressors</li> <li>• outdated PLCs</li> <li>• high service pumps</li> </ul> <p><b>Pinhook Filtration Plant Rehabilitation:</b> \$771,000 (2020) / \$2M overall budget</p> <p>Project elements include:</p> <ul style="list-style-type: none"> <li>• replacement of electronic actuator valves</li> <li>• replacement of filter underdrains</li> <li>• control panel and motor upgrades</li> <li>• air handling system upgrades</li> <li>• building roof repairs</li> </ul>
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<b>Fund Name</b>	Water Works Customer Deposit	<b>Fund Number</b>	624
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<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	39,720	11,222	17,381	17,381	7,493		7,493	9,888	43%
<b>Total Revenue</b>	<b>39,720</b>	<b>11,222</b>	<b>17,381</b>	<b>17,381</b>	<b>7,493</b>		<b>7,493</b>	<b>9,888</b>	<b>43%</b>

<b>Expenditures</b>									
Interfund Transfers Out	34,076	16,448	17,381	17,381	7,493	-	7,493	9,888	43%
<b>Total Expenditures</b>	<b>34,076</b>	<b>16,448</b>	<b>17,381</b>	<b>17,381</b>	<b>7,493</b>	<b>-</b>	<b>7,493</b>	<b>9,888</b>	<b>43%</b>

<b>Net Surplus / (Deficit)</b>	5,643	(5,227)	-	-	-		-
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Beginning Cash Balance	1,298,632	1,287,448		1,263,319		<b>Cash Reserves Target</b>  100% cash reserves for customer deposits			
Cash Adjustments	(16,827)	(18,903)		-					
<b>Ending Cash Balance</b>	<b>1,287,448</b>	<b>1,263,319</b>		<b>1,263,319</b>	<b>1,279,314</b>				
Cash Reserves Target	1,287,448	1,263,319		1,263,319					

**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:**

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

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

Interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (#620).

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<b>Fund Name</b>	Water Works Sinking (Debt Service)					<b>Fund Number</b>	625		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	26,869	8,907	24,269	24,269	2,818		2,818	21,451	12%
Interfund Transfers In	2,013,000	1,218,000	1,511,548	1,511,548	1,508,702		1,508,702	2,846	100%
<b>Total Revenue</b>	<b>2,039,869</b>	<b>1,226,907</b>	<b>1,535,817</b>	<b>1,535,817</b>	<b>1,511,520</b>		<b>1,511,520</b>	<b>24,297</b>	<b>98%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	2,653,962	1,058,099	1,093,877	1,093,877	1,093,877	-	1,093,877	-	100%
Debt Service Interest & Fees	803,857	443,037	417,671	417,671	417,148	-	417,148	523	100%
<b>Total Services &amp; Charges</b>	<b>3,457,819</b>	<b>1,501,136</b>	<b>1,511,548</b>	<b>1,511,548</b>	<b>1,511,025</b>	<b>-</b>	<b>1,511,025</b>	<b>523</b>	<b>100%</b>
<b>Interfund Transfers Out</b>	<b>25,229</b>	<b>10,069</b>	<b>24,269</b>	<b>24,269</b>	<b>2,818</b>	<b>-</b>	<b>2,818</b>	<b>21,451</b>	<b>12%</b>
<b>Total Expenditures</b>	<b>3,483,048</b>	<b>1,511,205</b>	<b>1,535,817</b>	<b>1,535,817</b>	<b>1,513,843</b>	<b>-</b>	<b>1,513,843</b>	<b>21,974</b>	<b>99%</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,443,179)</b>	<b>(284,298)</b>	<b>-</b>	<b>-</b>	<b>(2,323)</b>		<b>(2,323)</b>		
Beginning Cash Balance	1,726,068	286,131		2,323					
Cash Adjustments	3,242	491		-					
<b>Ending Cash Balance</b>	<b>286,131</b>	<b>2,323</b>		<b>2,323</b>	<b>-</b>				
Cash Reserves Target	286,131	2,323		2,323					
							<b>Cash Reserves Target</b>		
									100% cash reserves per bond covenants

**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.

**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)

Any interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (#620).

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<b>Fund Name</b>	Water Works Bond Reserve	<b>Fund Number</b>	626
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<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	39,016	12,438	20,000	20,000	8,191		8,191	11,809	41%
<b>Total Revenue</b>	<b>39,016</b>	<b>12,438</b>	<b>20,000</b>	<b>20,000</b>	<b>8,191</b>		<b>8,191</b>	<b>11,809</b>	<b>41%</b>

<b>Expenditures</b>									
Interfund Transfers Out	34,582	20,000	20,000	20,000	8,188	-	8,188	11,812	41%
<b>Total Expenditures</b>	<b>34,582</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>8,188</b>	<b>-</b>	<b>8,188</b>	<b>11,812</b>	<b>41%</b>

<b>Net Surplus / (Deficit)</b>	4,434	(7,562)	-	-	4		4
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Beginning Cash Balance	1,422,922	1,427,971		1,422,800		<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	615	2,390	-			
<b>Ending Cash Balance</b>	<b>1,427,971</b>	<b>1,422,800</b>	<b>1,422,800</b>	<b>1,422,804</b>		
Cash Reserves Target	1,427,971	1,422,800	1,422,800			

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Excess interest earned on this fund's cash balance is transferred to the Water Works Operation Fund (#620).



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<b>Fund Name</b>	Water Works Operations & Maintenance Reserve	<b>Fund Number</b>	629
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<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	78,460	25,426	41,884	41,884	17,168		17,168	24,716	41%
Interfund Transfers In	225,552	16,931	-	-	-		-	-	-
<b>Total Revenue</b>	<b>304,012</b>	<b>42,357</b>	<b>41,884</b>	<b>41,884</b>	<b>17,168</b>		<b>17,168</b>	<b>24,716</b>	<b>41%</b>

<b>Expenditures</b>									
Interfund Transfers Out	65,938	37,210	41,884	41,884	17,168	-	17,168	24,716	41%
<b>Total Expenditures</b>	<b>65,938</b>	<b>37,210</b>	<b>41,884</b>	<b>41,884</b>	<b>17,168</b>	<b>-</b>	<b>17,168</b>	<b>24,716</b>	<b>41%</b>

<b>Net Surplus / (Deficit)</b>	238,073	5,147	-	-	-		-
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Beginning Cash Balance	2,663,672	2,902,529		2,912,652		<b>Cash Reserves Target</b> 16.67% of annual operating expenses in Fund 620, net of transfers
Cash Adjustments	784	4,976		-		
<b>Ending Cash Balance</b>	<b>2,902,529</b>	<b>2,912,652</b>		<b>2,912,652</b>	<b>2,912,652</b>	
Cash Reserves Target	2,523,978	2,572,765		2,706,529		

**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:**

This fund receives revenue from interest earned on the fund's cash balance. If this fund's cash falls below the reserve requirement, the Water Works Operations Fund (#620) will transfer funds to increase the cash reserves.

**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 Water Works Operations Fund (#620).

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<b>Fund Name</b>	Sewer Repair Insurance					<b>Fund Number</b>	640		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	652,271	672,463	645,105	661,350	697,338		697,338	(35,988)	105%
Interest Earnings	57,505	18,620	28,298	12,053	12,053		12,053	-	100%
Other Income	365	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>710,141</b>	<b>691,083</b>	<b>673,403</b>	<b>673,403</b>	<b>709,391</b>		<b>709,391</b>	<b>(35,988)</b>	<b>105%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	108,341	116,128	115,953	119,690	119,441	-	119,441	249	100%
Fringe Benefits	44,267	51,106	48,395	57,258	52,566	-	52,566	4,692	92%
<b>Total Personnel</b>	<b>152,608</b>	<b>167,234</b>	<b>164,348</b>	<b>176,948</b>	<b>172,007</b>	-	<b>172,007</b>	<b>4,941</b>	<b>97%</b>
<b>Supplies</b>	<b>29,334</b>	<b>26,545</b>	<b>38,475</b>	<b>62,179</b>	<b>34,659</b>	-	<b>34,659</b>	<b>27,520</b>	<b>56%</b>
<b>Services &amp; Charges</b>									
Printing & Advertising	-	-	700	200	-	-	-	200	0%
Repairs & Maintenance	291,547	507,227	348,601	522,274	422,857	-	422,857	99,418	81%
Other Services & Charges	3,828	10,580	6,500	6,500	1,891	-	1,891	4,609	29%
<b>Total Services &amp; Charges</b>	<b>295,375</b>	<b>517,807</b>	<b>355,801</b>	<b>528,974</b>	<b>424,747</b>	-	<b>424,747</b>	<b>104,227</b>	<b>80%</b>
<b>Operating Expenditures</b>	<b>477,317</b>	<b>711,586</b>	<b>558,624</b>	<b>768,101</b>	<b>631,413</b>	-	<b>631,413</b>	<b>136,688</b>	<b>82%</b>
<b>Interfund Allocations</b>	<b>75,495</b>	<b>84,511</b>	<b>91,901</b>	<b>91,901</b>	<b>91,901</b>	-	<b>91,901</b>	-	<b>100%</b>
<b>Total Expenditures</b>	<b>552,812</b>	<b>796,097</b>	<b>650,525</b>	<b>860,002</b>	<b>723,314</b>	-	<b>723,314</b>	<b>136,688</b>	<b>84%</b>
<b>Net Surplus / (Deficit)</b>	<b>157,329</b>	<b>(105,014)</b>	<b>22,878</b>	<b>(186,599)</b>	<b>(13,923)</b>		<b>(13,923)</b>		
Beginning Cash Balance	2,014,803	2,173,605		2,052,857		<b>Cash Reserves Target</b>  25% of Annual expenditures			
Cash Adjustments	1,473	(15,735)		-					
<b>Ending Cash Balance</b>	<b>2,173,605</b>	<b>2,052,857</b>		<b>1,866,258</b>	<b>2,003,861</b>				
Cash Reserves Target	138,203	199,024		215,001					

**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:**  
The personnel budget includes the wages and benefits for two (2) full-time employees. The supplies budget includes materials, uniforms, and other small operating supplies. The majority of the repair & maintenance budget is for outside contracted work, with a small amount budgeted for equipment R&M.

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Fund Name	Sewage Works Operations					Fund Number	641		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	39,245,887	36,969,565	37,068,625	37,068,625	38,772,010		38,772,010	(1,703,385)	105%
Interest Earnings	387,785	80,803	38,711	69,545	69,545		69,545	-	100%
Other Income	93,446	36,100	5,142	273,760	276,595		276,595	(2,835)	101%
Interfund Allocation Reimb	421,463	446,759	449,895	449,895	449,895		449,895	-	100%
Interfund Transfers In	327,330	77,322	580,690	660,295	1,697,758		1,697,758	(1,037,463)	257%
<b>Total Revenue</b>	<b>40,475,911</b>	<b>37,610,549</b>	<b>38,143,063</b>	<b>38,522,120</b>	<b>41,265,804</b>		<b>41,265,804</b>	<b>(2,743,683)</b>	<b>107%</b>
<b>Expenditures by Division</b>									
Sewers	5,790,685	5,816,750	6,429,160	7,642,660	6,803,434	-	6,803,434	839,226	89%
Concrete Crew	418,317	416,511	514,138	514,198	466,063	-	466,063	48,135	91%
Wastewater	32,455,408	33,360,472	33,924,271	32,515,706	29,353,258	-	29,353,258	3,162,448	90%
Organic Resources	1,609,596	1,587,652	1,498,179	1,485,842	1,326,459	-	1,326,459	159,384	89%
<b>Total Expenditures</b>	<b>40,274,007</b>	<b>41,181,385</b>	<b>42,365,748</b>	<b>42,158,407</b>	<b>37,949,214</b>	-	<b>37,949,214</b>	<b>4,209,193</b>	<b>90%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	4,674,220	4,716,820	5,259,565	5,223,065	4,777,198	-	4,777,198	445,867	91%
Fringe Benefits	1,739,623	1,973,822	2,062,979	2,106,979	1,956,552	-	1,956,552	150,427	93%
<b>Total Personnel</b>	<b>6,413,843</b>	<b>6,690,642</b>	<b>7,322,544</b>	<b>7,330,044</b>	<b>6,733,749</b>	-	<b>6,733,749</b>	<b>596,294</b>	<b>92%</b>
<b>Supplies</b>	<b>1,739,090</b>	<b>1,666,866</b>	<b>1,975,014</b>	<b>1,946,363</b>	<b>1,569,805</b>	-	<b>1,569,805</b>	<b>376,558</b>	<b>81%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,634,972	849,692	2,301,000	1,138,197	399,309	-	399,309	738,888	35%
Printing & Advertising	297	849	9,711	9,711	1,623	-	1,623	8,088	17%
Utilities	1,206,860	1,101,420	1,313,160	1,239,910	1,160,652	-	1,160,652	79,258	94%
Education & Training	17,885	12,122	41,500	39,626	15,176	-	15,176	24,450	38%
Travel	10,139	6,202	48,000	48,000	356	-	356	47,644	1%
Repairs & Maintenance	2,267,292	1,455,801	2,021,350	1,881,206	1,677,510	-	1,677,510	203,696	89%
Debt Service Principal	564,025	514,260	294,415	294,415	294,414	-	294,414	1	100%
Debt Service Interest & Fees	25,784	16,278	7,816	7,816	7,815	-	7,815	1	100%
Other Services & Charges	2,909,301	2,597,472	2,583,705	3,772,195	3,240,924	-	3,240,924	531,271	86%
<b>Total Services &amp; Charges</b>	<b>8,636,557</b>	<b>6,554,095</b>	<b>8,620,657</b>	<b>8,431,076</b>	<b>6,797,778</b>	-	<b>6,797,778</b>	<b>1,633,297</b>	<b>81%</b>
<b>Operating Expenditures</b>	<b>16,789,490</b>	<b>14,911,603</b>	<b>17,918,215</b>	<b>17,707,484</b>	<b>15,101,333</b>	-	<b>15,101,333</b>	<b>2,606,149</b>	<b>85%</b>
<b>Capital</b>	-	-	-	<b>3,390</b>	-	-	-	<b>3,390</b>	<b>0%</b>
<b>Interfund</b>									
Interfund Allocations	5,730,856	5,645,332	6,312,945	6,312,945	6,312,945	-	6,312,945	-	100%
PILOT	4,678,366	4,592,349	4,543,120	4,543,120	4,543,120	-	4,543,120	-	100%
Interfund Transfers Out	13,075,295	16,032,102	13,591,468	13,591,468	11,991,816	-	11,991,816	1,599,652	88%
<b>Total Interfund</b>	<b>23,484,517</b>	<b>26,269,783</b>	<b>24,447,533</b>	<b>24,447,533</b>	<b>22,847,881</b>	-	<b>22,847,881</b>	<b>1,599,652</b>	<b>93%</b>
<b>Total Expenditures</b>	<b>40,274,007</b>	<b>41,181,385</b>	<b>42,365,748</b>	<b>42,158,407</b>	<b>37,949,214</b>	-	<b>37,949,214</b>	<b>4,209,191</b>	<b>90%</b>
<b>Net Surplus / (Deficit)</b>	<b>201,904</b>	<b>(3,570,836)</b>	<b>(4,222,685)</b>	<b>(3,636,287)</b>	<b>3,316,590</b>		<b>3,316,590</b>		
Beginning Cash Balance	15,164,622	15,409,455		11,466,153					
Cash Adjustments	42,928	(372,465)		-					
<b>Ending Cash Balance</b>	<b>15,409,455</b>	<b>11,466,153</b>		<b>7,829,867</b>	<b>13,825,371</b>				
Cash Reserves Target	2,013,700	2,059,069		2,107,920					

**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 vector truck outfitted with a specialized camera system that enables real-time viewing of the inside of the sewer lines. This allows for the identification of issues to be addressed before they become problems that can affect the public. Sewers also mows and upkeep the City's retention ponds. | **Organic Resources** - Recycles collected yard waste, leaves, and brush for compost and mulch products.

**Explanation of Revenue Sources:**

This fund receives revenue from charges for utility services for the City's residents. The last rate increase was approved in 2021 (ordinance no. 10797-21). The ordinance also established the Utility Assistance Program (UAP), to provide discounts to qualifying low-income customers. The program is funded by a fee of \$1.75 per month charged to all customers. Interfund Allocation Reimbursement is the Payroll Cost Allocation, which allocates a portion of wages and benefits for positions that serve other divisions within the Dept of Public Works. These positions are allocated out to the following 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. | 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. Capital needs are budgeted in the Sewage Works Capital Fund (#642). | Payment in lieu of taxes (PILOT) is transferred to the General Fund (#101). PILOT is calculated as 3% of the net book value of Sewage Work's capital assets.

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<b>Fund Name</b>	Sewage Works Capital	<b>Fund Number</b>	642
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<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	475,488	547,367	339,000	536,586	539,730		539,730	(3,144)	101%
Interest Earnings	282,731	137,764	55,792	87,851	87,851		87,851	-	100%
Other Income	-	17,342	-	24,656	24,656		24,656	-	100%
Interfund Transfers In	5,000,000	7,911,000	5,855,000	5,946,370	5,946,370		5,946,370	-	100%
<b>Total Revenue</b>	<b>5,758,219</b>	<b>8,613,472</b>	<b>6,249,792</b>	<b>6,595,463</b>	<b>6,598,607</b>		<b>6,598,607</b>	<b>(3,144)</b>	<b>100%</b>

**Expenditures by Type**

<b>Capital</b>	5,421,771	4,248,134	5,855,000	9,356,832	6,048,729	-	6,048,729	3,308,103	65%
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<b>Total Expenditures</b>	5,421,771	4,248,134	5,855,000	9,356,832	6,048,729	-	6,048,729	3,308,103	65%
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<b>Net Surplus / (Deficit)</b>	336,448	4,365,338	394,792	(2,761,369)	549,878		549,878		
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Beginning Cash Balance	9,100,782	9,417,064		13,821,218					
Cash Adjustments	(20,166)	38,815		-					
<b>Ending Cash Balance</b>	<b>9,417,064</b>	<b>13,821,218</b>		<b>11,059,849</b>	<b>14,359,708</b>				
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:**

2021 projects include:	<u>Wastewater Treatment Plant (WWTP) Upgrades</u>
<u>Capital Equipment</u>	Projects 2021: \$1.25 M
Wastewater and Organic Resources:	• CSO 29 Lift Station \$850,000
• (1) 3/4 ton cargo van AWD - \$40,000	Other:
• (1) screen machine - \$400,000	• Sewer Lining \$2.0 M
• (1) beast horizontal grinder - \$750,000	• Public Works Service Center Roof Replacement \$250,000
• (1) utility cart - \$18,000 and pressure washer \$10,000	
Sewers Division:	
• (2) vacuum sweepers - \$660,000	
• (1) skid loader w/trailer - \$125,000	
• (2) Crew plow trucks with CNG - \$352,000	

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<b>Fund Name</b>	Sewage Works Operations & Maintenance Reserve					<b>Fund Number</b>	643		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	151,410	48,416	75,112	75,112	32,719		32,719	42,393	44%
Interfund Transfers In	151,717	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>303,127</b>	<b>48,416</b>	<b>75,112</b>	<b>75,112</b>	<b>32,719</b>		<b>32,719</b>	<b>42,393</b>	<b>44%</b>
<b>Expenditures</b>									
Interfund Transfers Out	127,330	71,004	75,112	75,112	32,719	-	32,719	42,393	44%
<b>Total Expenditures</b>	<b>127,330</b>	<b>71,004</b>	<b>75,112</b>	<b>75,112</b>	<b>32,719</b>	-	<b>32,719</b>	<b>42,393</b>	<b>44%</b>
<b>Net Surplus / (Deficit)</b>	<b>175,797</b>	<b>(22,588)</b>	-	-	-		-		
Beginning Cash Balance	5,385,946	5,563,851		5,550,801					
Cash Adjustments	2,108	9,538		-					
<b>Ending Cash Balance</b>	<b>5,563,851</b>	<b>5,550,801</b>		<b>5,550,801</b>	<b>5,550,801</b>				
Cash Reserves Target	4,534,025	4,192,386		4,762,109					

<b>Cash Reserves Target</b>
16.67% of annual operating expenses in Fund 641, net of transfers

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

**Explanation of Revenue Sources:**  
This fund receives revenue from interest earned on the fund's cash balance. If this fund's cash falls below the reserve requirement, the Sewage Works Operations Fund (#641) will transfer funds to increase the cash reserves.

**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).

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<b>Fund Name</b>	<b>Sewage Sinking (Debt Service)</b>					<b>Fund Number</b>	<b>649</b>		
<b>Fund Type</b>	<b>Enterprise Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Interest Earnings	119,465	41,998	15,333	19,986	19,986		19,986	-	100%
Debt Proceeds	-	5,743,815	-	14,339,893	14,339,893		14,339,893	-	100%
Interfund Transfers In	7,780,676	8,110,581	7,694,771	9,444,742	7,845,090		7,845,090	1,599,652	83%
<b>Total Revenue</b>	<b>7,900,141</b>	<b>13,896,394</b>	<b>7,710,104</b>	<b>23,804,621</b>	<b>22,204,969</b>		<b>22,204,969</b>	<b>1,599,652</b>	<b>93%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	5,931,732	11,716,557	6,176,519	20,236,844	20,236,844	-	20,236,844	-	100%
Debt Service Interest & Fees	1,844,562	1,948,613	1,518,252	1,888,112	1,779,749	-	1,779,749	108,363	94%
<b>Total Services &amp; Charges</b>	<b>7,776,294</b>	<b>13,665,170</b>	<b>7,694,771</b>	<b>22,124,956</b>	<b>22,016,593</b>	-	<b>22,016,593</b>	<b>108,363</b>	<b>100%</b>
<b>Interfund Transfers Out</b>	-	-	-	<b>1,509,210</b>	<b>1,509,210</b>	-	<b>1,509,210</b>	-	<b>100%</b>
<b>Total Expenditures</b>	<b>7,776,294</b>	<b>13,665,170</b>	<b>7,694,771</b>	<b>23,634,166</b>	<b>23,525,803</b>	-	<b>23,525,803</b>	<b>108,363</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>123,847</b>	<b>231,224</b>	<b>15,333</b>	<b>170,455</b>	<b>(1,320,833)</b>		<b>(1,320,833)</b>		
Beginning Cash Balance	963,679	1,087,745		1,320,833					
Cash Adjustments	219	1,865		-					
<b>Ending Cash Balance</b>	<b>1,087,745</b>	<b>1,320,833</b>		<b>1,491,288</b>	-				
Cash Reserves Target	1,087,745	1,320,833		1,491,288					

<b>Cash Reserves Target</b>
100% cash reserves per bond covenants

**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. Any interest earned on this fund's cash balance is 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.

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

Current debt includes:

- 2012 Sewage Works Revenue Bonds - final payment 12/1/32, (debt schedule #101)
- 2013A Sewage Works Revenue Bonds - final payment 12/1/24, (debt schedule #105)
- 2015 Sewage Works Revenue Bonds, Refunding 2006 & 2007 - final payment 12/1/25, (debt schedule #145)
- 2020 Sewage Works Revenue Bonds, Refunding 2010 - final payment 12/1/30, (debt schedule #80)
- 2021 Sewage Works Revenue Bonds, Refunding 2009 & 2011 - final payment 12/1/31 (debt schedule #219)

Any interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (#641).

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 is higher than usual due to the refunding of the 2009 and 2011 debt. The proceeds from the issuance of the refunding were used to pay off of the original debt. The payoff was \$15.1 million in principal and \$323k in interest. The refunding saved the City approximately \$3.5 million in principal and interest over the remaining life of the bonds.

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<b>Fund Name</b>	Sewage Debt Service Reserve	<b>Fund Number</b>	653
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<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	87,669	20,901	65,000	65,000	271		271	64,729	0%
Interfund Transfers In	-	-	-	1,509,210	1,509,210		1,509,210	-	100%
<b>Total Revenue</b>	<b>87,669</b>	<b>20,901</b>	<b>65,000</b>	<b>1,574,210</b>	<b>1,509,481</b>		<b>1,509,481</b>	<b>64,729</b>	<b>96%</b>

<b>Expenditures by Type</b>									
Interfund Transfers Out	-	322,566	-	1,749,971	1,749,971		1,749,971	-	100%
<b>Total Expenditures</b>	<b>-</b>	<b>322,566</b>	<b>-</b>	<b>1,749,971</b>	<b>1,749,971</b>		<b>1,749,971</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	87,669	(301,665)	65,000	(175,761)	(240,490)		(240,490)
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Beginning Cash Balance	4,204,246	4,291,915		3,990,250			
Cash Adjustments	-	-		-			
<b>Ending Cash Balance</b>	<b>4,291,915</b>	<b>3,990,250</b>		<b>3,814,489</b>	<b>3,749,760</b>		
Cash Reserves Target	4,291,915	3,990,250		3,814,489			

<b>Cash Reserves Target</b>
100% cash reserves per bond covenants

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

**Explanation of Revenue Sources:**  
This fund receives revenue from interest earned on the fund's cash balance.  
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 Sewage Works Sinking Fund (#649) in 2021.

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

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<b>Fund Name</b>	Sewage Works Customer Deposit	<b>Fund Number</b>	654
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	3,107	4,641	5,578	5,578	4,446		4,446	1,132	80%
<b>Total Revenue</b>	<b>3,107</b>	<b>4,641</b>	<b>5,578</b>	<b>5,578</b>	<b>4,446</b>		<b>4,446</b>	<b>1,132</b>	<b>80%</b>

<b>Expenditures</b>									
Interfund Transfers Out	-	6,318	5,578	5,578	4,446	-	4,446	1,132	80%
<b>Total Expenditures</b>	<b>-</b>	<b>6,318</b>	<b>5,578</b>	<b>5,578</b>	<b>4,446</b>	<b>-</b>	<b>4,446</b>	<b>1,132</b>	<b>80%</b>

<b>Net Surplus / (Deficit)</b>	3,107	(1,677)	-	-	-		-
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Beginning Cash Balance	204,693	413,157		649,073		<b>Cash Reserves Target</b>  100% cash reserves for customer deposits
Cash Adjustments	205,357	237,593		-		
<b>Ending Cash Balance</b>	<b>413,157</b>	<b>649,073</b>		<b>649,073</b>	<b>903,840</b>	
Cash Reserves Target	413,157	649,073		649,073		

**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:**

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

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

Interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (#641).



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<b>Fund Name</b>	<b>Project ReLeaf</b>					<b>Fund Number</b>	655		
<b>Fund Type</b>	<b>Special Revenue Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
<b>Revenue</b>									
Charges for Services	447,563	446,136	451,610	451,610	466,321		466,321	(14,711)	103%
Interest Earnings	15,370	4,176	3,221	2,322	2,322		2,322	-	100%
Other Income	103	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>463,036</b>	<b>450,312</b>	<b>454,831</b>	<b>453,932</b>	<b>468,643</b>		<b>468,643</b>	<b>(14,711)</b>	<b>103%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	61,398	56,338	73,920	73,920	40,726	-	40,726	33,194	55%
Fringe Benefits	4,659	4,376	5,655	5,655	3,115	-	3,115	2,540	55%
<b>Total Personnel</b>	<b>66,057</b>	<b>60,714</b>	<b>79,575</b>	<b>79,575</b>	<b>43,841</b>	<b>-</b>	<b>43,841</b>	<b>35,734</b>	<b>55%</b>
<b>Supplies</b>	<b>-</b>	<b>4,764</b>	<b>10,476</b>	<b>10,476</b>	<b>3,980</b>	<b>-</b>	<b>3,980</b>	<b>6,496</b>	<b>38%</b>
<b>Services &amp; Charges</b>									
Other Services & Charges	3,419	2,634	6,500	6,500	1,793	-	1,793	4,707	28%
<b>Total Services &amp; Charges</b>	<b>3,419</b>	<b>2,634</b>	<b>6,500</b>	<b>6,500</b>	<b>1,793</b>	<b>-</b>	<b>1,793</b>	<b>4,707</b>	<b>28%</b>
<b>Operating Expenditures</b>	<b>69,476</b>	<b>68,112</b>	<b>96,551</b>	<b>96,551</b>	<b>49,614</b>	<b>-</b>	<b>49,614</b>	<b>46,937</b>	<b>51%</b>
<b>Interfund</b>									
Interfund Allocations	40,243	42,385	37,736	37,736	37,736	-	37,736	-	100%
Interfund Transfers Out	550,000	300,000	500,000	500,000	500,000	-	500,000	-	100%
<b>Total Interfund</b>	<b>590,243</b>	<b>342,385</b>	<b>537,736</b>	<b>537,736</b>	<b>537,736</b>	<b>-</b>	<b>537,736</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>659,719</b>	<b>410,497</b>	<b>634,287</b>	<b>634,287</b>	<b>587,350</b>	<b>-</b>	<b>587,350</b>	<b>46,937</b>	<b>93%</b>
<b>Net Surplus / (Deficit)</b>	<b>(196,683)</b>	<b>39,815</b>	<b>(179,456)</b>	<b>(180,355)</b>	<b>(118,707)</b>		<b>(118,707)</b>		
Beginning Cash Balance	593,308	398,183		425,913					
Cash Adjustments	1,558	(12,085)		-					
<b>Ending Cash Balance</b>	<b>398,183</b>	<b>425,913</b>		<b>245,558</b>	<b>282,057</b>				
Cash Reserves Target	164,930	102,624		158,572					

<b>Cash Reserves Target</b>
25% of Annual expenditures

**Fund Purpose:**

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

This fund was established in 1989 (ordinance 8007-89) in response to the problems brought about by the layers of dead leaves that collect in the fall. The City instituted a leaf pick-up program, called "Operation Re-Leaf," which encompassed using leaf vacuums as the primary collection tool. The City collects and disposes of leaves for residents to mitigate the practice of burning leaves. Burning leaves impacts air quality and can cause house/wildfires.  
 (Ord. No. 7895-88, § 1; Ord. No. 8023-89, § 1; Ord. No. 9641-05, § 1, 11-18-05)

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Fund Name</b>	<b>Storm Sewer Fund</b>					<b>Fund Number</b>	667		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	517,091	1,037,898	1,020,677	1,020,677	1,064,337		1,064,337	(43,660)	104%
Intergov./ Grants	-	-	-	68,000	68,000		68,000	-	100%
Interest Earnings	1,341	4,831	3,992	7,492	7,492		7,492	-	100%
<b>Total Revenue</b>	<b>518,432</b>	<b>1,042,729</b>	<b>1,024,669</b>	<b>1,096,169</b>	<b>1,139,829</b>		<b>1,139,829</b>	<b>(43,660)</b>	<b>104%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	54,500	11,085	200,000	79,912	74,572	-	74,572	5,340	93%
Other Services & Charges	-	3,186	-	1,000	175	-	175	825	17%
<b>Total Services &amp; Charges</b>	<b>54,500</b>	<b>14,272</b>	<b>200,000</b>	<b>80,912</b>	<b>74,747</b>	<b>-</b>	<b>74,747</b>	<b>6,165</b>	<b>92%</b>
<b>Capital</b>	<b>275,886</b>	<b>90,050</b>	<b>824,000</b>	<b>461,226</b>	<b>436,855</b>	<b>-</b>	<b>436,855</b>	<b>24,371</b>	<b>95%</b>
<b>Total Expenditures</b>	<b>330,386</b>	<b>104,322</b>	<b>1,024,000</b>	<b>542,138</b>	<b>511,602</b>	<b>-</b>	<b>511,602</b>	<b>30,536</b>	<b>94%</b>
<b>Net Surplus / (Deficit)</b>	<b>188,046</b>	<b>938,407</b>	<b>669</b>	<b>554,031</b>	<b>628,227</b>		<b>628,227</b>		
Beginning Cash Balance	-	124,406		1,032,916		<b>Cash Reserves Target</b>			
Cash Adjustments	(63,640)	(29,898)		-					
<b>Ending Cash Balance</b>	<b>124,406</b>	<b>1,032,916</b>		<b>1,586,946</b>	<b>1,604,154</b>				
Cash Reserves Target	82,597	26,080		135,535		25% of Annual expenditures			
<b>Fund Purpose:</b>									
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 stormwater utility fee is a fee that produces revenue dedicated to improving drainage, controlling flooding, improving water quality and implementing regulations.									
<b>Explanation of Revenue Sources:</b>									
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.									
<b>Explanation of Expenditures and Significant Changes/Variiances:</b>									
In 2021 budget stormwater projects: Riverbank Stabilization \$550,000 and \$274,000 budgeted for miscellaneous storm sewer projects such as: downspout disconnection plan, drainage projects, South Bend Dam, Flood Mitigation, Western Avenue Phase III Storm Sewer, and the Michigan Street Separation, along with misc. repairs, Professional Services for these projects budgeted \$200,000.									

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<b>Fund Name</b>	Police State Seizures					<b>Fund Number</b>	216		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	5,018	4,678	10,000	22,670	22,670		22,670	-	100%
Interest Earnings	6,364	1,895	1,415	993	993		993	-	100%
Other Income	310	18	-	-	-		-	-	-
Interfund Transfers In	-	-	-	7,636	7,636		7,636	-	100%
<b>Total Revenue</b>	<b>11,691</b>	<b>6,591</b>	<b>11,415</b>	<b>31,299</b>	<b>31,299</b>		<b>31,299</b>	<b>-</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Education & Training	-	-	10,000	10,000	-	-	-	10,000	0%
Other Services & Charges	-	-	12,000	12,000	-	-	-	12,000	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>31,753</b>	<b>45,000</b>	<b>75,043</b>	<b>71,043</b>	<b>-</b>	<b>71,043</b>	<b>4,000</b>	<b>95%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>31,753</b>	<b>67,000</b>	<b>97,043</b>	<b>71,043</b>	<b>-</b>	<b>71,043</b>	<b>26,000</b>	<b>73%</b>
<b>Net Surplus / (Deficit)</b>	<b>11,691</b>	<b>(25,162)</b>	<b>(55,585)</b>	<b>(65,744)</b>	<b>(39,744)</b>		<b>(39,744)</b>		
Beginning Cash Balance	226,550	238,323		213,569					
Cash Adjustments	81	409		-					
<b>Ending Cash Balance</b>	<b>238,323</b>	<b>213,569</b>		<b>147,825</b>	<b>173,825</b>				
Cash Reserves Target	-	7,938		24,261					
							<b>Cash Reserves Target</b>		
							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 budgeted for law enforcement training and various Police Department expenses.

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<b>Fund Name</b>	Police Curfew Violations	<b>Fund Number</b>	218
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Fines, Forfeitures, and Fees	75	768	200	1,000	-		-	1,000	0%
Interest Earnings	359	115	158	158	82		82	76	52%
<b>Total Revenue</b>	<b>434</b>	<b>883</b>	<b>358</b>	<b>1,158</b>	<b>82</b>		<b>82</b>	<b>1,076</b>	<b>7%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Other Services & Charges	623	-	1,000	1,000	-	-	-	1,000	0%
<b>Total Services &amp; Charges</b>	<b>623</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Capital</b>									
	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>623</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	(190)	883	(642)	158	82		82
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Beginning Cash Balance	13,077	12,894		13,799	
Cash Adjustments	6	22		-	
<b>Ending Cash Balance</b>	<b>12,894</b>	<b>13,799</b>		<b>13,957</b>	<b>13,880</b>
Cash Reserves Target	156	-		250	

**Cash Reserves Target**

25% of Annual expenditures

**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. The Police Department has not been spending this fund's cash balance in order to let the fund build up a better cash reserve. Past expenditures include Drug Abuse Resistance Education and Juvenile Aid Bureau.

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<b>Fund Name</b>	<b>Law Enforcement Continuing Education</b>	<b>Fund Number</b>	<b>220</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Control</b>	<b>City Funds</b>

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	-	-	41,980		41,980	(41,980)	-
Charges for Services	135,148	148,550	130,000	134,077	115,024		115,024	19,053	86%
Fines, Forfeitures, and Fees	103,233	92,751	111,000	129,740	89,648		89,648	40,092	69%
Interest Earnings	11,017	3,849	2,937	2,937	2,229		2,229	708	76%
Donations	-	2,000	1,000	1,000	500		500	500	50%
Other Income	12,238	11,555	15,000	2,970	2,970		2,970	-	100%
Interfund Transfers In	26,423	-	-	-	73,512		73,512	(73,512)	-
<b>Total Revenue</b>	<b>288,059</b>	<b>258,705</b>	<b>259,937</b>	<b>270,724</b>	<b>325,862</b>		<b>325,862</b>	<b>(55,139)</b>	<b>120%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	168,527	62,084	135,500	204,508	193,652	-	193,652	10,856	95%
<b>Services &amp; Charges</b>									
Professional Services	-	1,136	-	500	188	-	188	312	38%
Education & Training	64,459	81,558	80,000	150,483	131,259	-	131,259	19,224	87%
Travel	41,704	20,646	50,000	45,113	28,840	-	28,840	16,273	64%
Other Services & Charges	37,480	31,475	55,000	77,908	69,045	-	69,045	8,862	89%
<b>Total Services &amp; Charges</b>	<b>143,643</b>	<b>134,816</b>	<b>185,000</b>	<b>274,004</b>	<b>229,333</b>	<b>-</b>	<b>229,333</b>	<b>44,671</b>	<b>84%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>312,170</b>	<b>196,900</b>	<b>320,500</b>	<b>478,511</b>	<b>422,985</b>	<b>-</b>	<b>422,985</b>	<b>55,527</b>	<b>88%</b>

<b>Net Surplus / (Deficit)</b>	(24,110)	61,806	(60,563)	(207,787)	(97,123)	(97,123)
Beginning Cash Balance	445,146	421,276		483,549		
Cash Adjustments	240	467		-		
<b>Ending Cash Balance</b>	<b>421,276</b>	<b>483,549</b>		<b>275,762</b>	<b>378,981</b>	
Cash Reserves Target	78,042	49,225		119,628		

**Cash Reserves Target**

25% of Annual expenditures

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

**Explanation of Revenue Sources:**  
This fund is funded by fees from accident reports and fines for false alarm and loud noise ordinance violations. 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.

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<b>Fund Name</b>	Local Income Tax - Public Safety	<b>Fund Number</b>	249
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Local Income Taxes	9,205,130	9,703,297	7,999,276	9,391,746	9,391,746		9,391,746	-	100%
Interest Earnings	78,327	33,595	32,640	32,640	25,015		25,015	7,625	77%
<b>Total Revenue</b>	<b>9,283,457</b>	<b>9,736,892</b>	<b>8,031,916</b>	<b>9,424,386</b>	<b>9,416,761</b>		<b>9,416,761</b>	<b>7,625</b>	<b>100%</b>

<b>Expenditures by Department</b>									
Police Department	4,114,929	4,619,654	4,737,560	4,737,560	4,737,560	-	4,737,560	-	100%
Fire Department	3,867,331	4,330,886	4,880,453	4,880,453	4,880,453	-	4,880,453	-	100%
<b>Total Expenditures</b>	<b>7,982,259</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>9,618,013</b>	<b>9,618,013</b>	<b>-</b>	<b>9,618,013</b>	<b>-</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	6,114,800	6,703,431	7,146,723	7,651,358	7,651,358	-	7,651,358	-	100%
Fringe Benefits	1,867,459	2,247,109	2,471,290	1,966,655	1,966,655	-	1,966,655	-	100%
<b>Total Personnel</b>	<b>7,982,259</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>9,618,013</b>	<b>9,618,013</b>	<b>-</b>	<b>9,618,013</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>7,982,259</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>9,618,013</b>	<b>9,618,013</b>	<b>-</b>	<b>9,618,013</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	1,301,198	786,352	(1,586,097)	(193,627)	(201,253)	(201,253)
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Beginning Cash Balance	1,953,942	3,253,787		4,045,717		<b>Cash Reserves Target</b>  8% of Annual expenditures - one month reserve
Cash Adjustments	(1,353)	5,578		-		
<b>Ending Cash Balance</b>	<b>3,253,787</b>	<b>4,045,717</b>		<b>3,852,090</b>	<b>3,844,465</b>	
Cash Reserves Target	638,581	716,043		769,441		

**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:**  
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:**  
In 2021, the wages and benefits for three (3) first class patrolman and three (3) first class firefighters were transferred from the General Fund (#101), bringing the total number of FTE's budgeted in this fund to 49 police officers and 49 firefighters. The number of FTE's budgeted will increase or decrease based on the public safety local income tax revenue received.

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<b>Fund Name</b>	Police Take Home Vehicle					<b>Fund Number</b>	278		
<b>Fund Type</b>	Internal Service Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	5,333	5,480	5,720	13,280	14,640		14,640	(1,360)	110%
Interest Earnings	20,608	5,998	8,046	4,038	4,038		4,038	-	100%
<b>Total Revenue</b>	<b>25,941</b>	<b>11,478</b>	<b>13,766</b>	<b>17,318</b>	<b>18,678</b>		<b>18,678</b>	<b>(1,360)</b>	<b>108%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Other Services & Charges	50,000	8,690	50,000	50,000	270	-	270	49,730	1%
<b>Total Services &amp; Charges</b>	<b>50,000</b>	<b>8,690</b>	<b>50,000</b>	<b>50,000</b>	<b>270</b>	<b>-</b>	<b>270</b>	<b>49,730</b>	<b>1%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>49,087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>50,000</b>	<b>57,777</b>	<b>50,000</b>	<b>50,000</b>	<b>270</b>	<b>-</b>	<b>270</b>	<b>49,730</b>	<b>1%</b>
<b>Net Surplus / (Deficit)</b>	<b>(24,059)</b>	<b>(46,299)</b>	<b>(36,234)</b>	<b>(32,682)</b>	<b>18,408</b>		<b>18,408</b>		
Beginning Cash Balance	748,876	725,194		681,823					
Cash Adjustments	376	2,928		-					
<b>Ending Cash Balance</b>	<b>725,194</b>	<b>681,823</b>		<b>649,141</b>	<b>698,546</b>				
Cash Reserves Target	750,000	750,000		750,000					

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Expenditures are driven by the number of off duty accident claims. Claims have been minimal in this fund since it was created.

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<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	111	36	56	56	24		24	32	44%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>111</b>	<b>36</b>	<b>56</b>	<b>56</b>	<b>24</b>		<b>24</b>	<b>32</b>	<b>44%</b>

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

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	111	36	56	56	24		24		
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Beginning Cash Balance	3,983	4,095		4,138		<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero			
Cash Adjustments	2	7		-					
<b>Ending Cash Balance</b>	<b>4,095</b>	<b>4,138</b>		<b>4,194</b>	<b>4,162</b>				
Cash Reserves Target	-	-		-					

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Federal grant revenue and expenditures for the Police Department are now tracked in Fund #295. In 2022, the remaining cash balance will be transferred to Fund #295 and this fund will be closed.



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Fund Name	Fire Department Capital					Fund Number	287		
Fund Type	Capital Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	0%
Charges for Services	-	2,514,908	1,837,850	1,837,850	1,905,360		1,905,360	(67,510)	104%
Fines, Forfeitures, and Fees	-	-	-	300	300		300	-	100%
Interest Earnings	79,926	9,151	11,814	11,814	8,474		8,474	3,340	72%
Debt Proceeds	-	1,660,000	-	210,000	210,000		210,000	-	100%
Other Income	25,437	8,244	-	-	1,334		1,334	(1,334)	-
Interfund Transfers In	545,695	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>651,058</b>	<b>4,192,303</b>	<b>1,924,664</b>	<b>2,134,964</b>	<b>2,125,468</b>		<b>2,125,468</b>	<b>9,496</b>	<b>100%</b>
<b>Expenditures by Type</b>									
Supplies	18,800	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
Debt Service Principal	434,910	343,971	702,189	702,189	662,651		662,651	39,538	94%
Debt Service Interest & Fees	43,560	31,114	43,578	43,578	36,120		36,120	7,458	83%
<b>Total Services &amp; Charges</b>	<b>478,470</b>	<b>375,085</b>	<b>745,767</b>	<b>745,767</b>	<b>698,771</b>		<b>698,771</b>	<b>46,996</b>	<b>94%</b>
Capital	1,570,388	1,925,268	400,000	1,376,236	1,029,049		1,029,049	347,187	75%
Interfund Transfers Out	726,206	746,231	750,307	750,307	750,306		750,306	1	100%
<b>Total Expenditures</b>	<b>2,793,864</b>	<b>3,046,584</b>	<b>1,896,074</b>	<b>2,872,310</b>	<b>2,478,126</b>		<b>2,478,126</b>	<b>394,184</b>	<b>86%</b>
<b>Net Surplus / (Deficit)</b>	<b>(2,142,806)</b>	<b>1,145,719</b>	<b>28,590</b>	<b>(737,346)</b>	<b>(352,658)</b>		<b>(352,658)</b>		
<b>Cash Reserves Target</b>									
Beginning Cash Balance	4,099,519	1,962,214		3,111,296		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero			
Cash Adjustments	5,501	3,364		-					
<b>Ending Cash Balance</b>	<b>1,962,214</b>	<b>3,111,296</b>		<b>2,373,950</b>	<b>2,758,339</b>				
Cash Reserves Target	-	-		-					

**Fund Purpose:**  
 This fund was established in 2015 (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:**  
 This fund received revenue from Medicaid settlements prior to 2019. 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. In recent years, the City has begun purchasing equipment through five year capital leases. The budgeted expenditures for debt service principal and interest have increased as the capital expenditures for vehicles and equipment has gone down. 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 2/1/33, debt schedule #116) and 2018 General Obligation Bonds-Fire Station #9 (final payment 1/15/38, debt schedule #168).

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<b>Fund Name</b>	<b>Emergency Medical Services Operating</b>					<b>Fund Number</b>	<b>288</b>		
<b>Fund Type</b>	<b>Enterprise Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Licenses & Permits	23,943	-	-	-	-		-	-	-
Charges for Services	5,661,421	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	1,275	-	-	-	-		-	-	-
Interest Earnings	59,267	10,316	-	-	-		-	-	-
Other Income	2,993	797	-	-	-		-	-	-
Interfund Transfers In	988,936	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,737,835</b>	<b>11,113</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	3,956,680	-	-	-	-		-	-	-
Fringe Benefits	1,213,698	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>5,170,378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>351,249</b>	<b>1,468</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Professional Services	71,285	1,292	-	-	-		-	-	-
Utilities	8,758	-	-	-	-		-	-	-
Education & Training	19,688	4,778	-	-	-		-	-	-
Repairs & Maintenance	93,053	42,719	-	-	-		-	-	-
Other Services & Charges	222,012	54,946	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>414,797</b>	<b>103,734</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>35,359</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund</b>									
Interfund Allocations	261,156	-	-	-	-		-	-	-
Interfund Transfers Out	-	1,716,684	707,215	707,215	607,079		607,079	100,136	86%
<b>Total Interfund</b>	<b>261,156</b>	<b>1,716,684</b>	<b>707,215</b>	<b>707,215</b>	<b>607,079</b>		<b>607,079</b>	<b>100,136</b>	<b>86%</b>
<b>Total Expenditures</b>	<b>6,232,938</b>	<b>1,821,886</b>	<b>707,215</b>	<b>707,215</b>	<b>607,079</b>		<b>607,079</b>	<b>100,136</b>	<b>86%</b>
<b>Net Surplus / (Deficit)</b>	<b>504,897</b>	<b>(1,810,773)</b>	<b>(707,215)</b>	<b>(707,215)</b>	<b>(607,079)</b>		<b>(607,079)</b>		
Beginning Cash Balance	1,956,568	2,520,160		607,079					
Cash Adjustments	58,695	(102,309)		100,136					
<b>Ending Cash Balance</b>	<b>2,520,160</b>	<b>607,079</b>		<b>-</b>					
Cash Reserves Target	-	-		-					

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

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

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

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<b>Fund Name</b>	Haz-Mat	<b>Fund Number</b>	289
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	9,350	-	10,000	10,000	-		-	10,000	0%
Interest Earnings	709	243	376	376	165		165	211	44%
Other Income	12	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>10,071</b>	<b>243</b>	<b>10,376</b>	<b>10,376</b>	<b>165</b>		<b>165</b>	<b>10,211</b>	<b>2%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	1,457	-	10,000	10,000	-	-	-	10,000	0%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,457</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	8,614	243	376	376	165	165
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Beginning Cash Balance	19,039	27,647		27,937		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(6)	47		-		
<b>Ending Cash Balance</b>	<b>27,647</b>	<b>27,937</b>		<b>28,313</b>	<b>28,102</b>	
Cash Reserves Target	364	-		2,500		

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

**Explanation of Revenue Sources:**  
By ordinance, the South Bend Fire Department charges businesses for hazardous materials response. This typically happens once or twice a year. Funding is entirely dependent on the number of billable hazardous material responses in any given calendar year. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
In recent years, this fund has been used to purchase supplies for the Haz-Mat response team. No major expenditures are planned.

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<b>Fund Name</b>	Indiana River Rescue					<b>Fund Number</b>	291		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	111,870	54,600	90,000	90,000	94,550		94,550	(4,550)	105%
Interest Earnings	6,998	2,955	3,892	3,892	1,993		1,993	1,899	51%
Donations	24,945	-	-	-	-		-	-	-
Other Income	-	-	-	1,300	1,300		1,300	-	100%
<b>Total Revenue</b>	<b>143,813</b>	<b>57,555</b>	<b>93,892</b>	<b>95,192</b>	<b>97,843</b>		<b>97,843</b>	<b>(2,651)</b>	<b>103%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	462	-	3,000	-	-	-	-	-	-
Fringe Benefits	-	-	2,500	-	-	-	-	-	-
<b>Total Personnel</b>	<b>462</b>	<b>-</b>	<b>5,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>10,913</b>	<b>16,731</b>	<b>18,500</b>	<b>37,525</b>	<b>32,702</b>	-	<b>32,702</b>	<b>4,822</b>	<b>87%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	890	-	1,300	1,300	-	-	-	1,300	0%
Education & Training	10,855	425	9,000	17,900	13,608	-	13,608	4,292	76%
Travel	942	2,524	15,000	9,890	1,483	-	1,483	8,407	15%
Repairs & Maintenance	7,520	-	43,000	17,416	4,210	-	4,210	13,206	24%
Other Services & Charges	-	-	-	1,210	1,133	-	1,133	77	94%
<b>Total Services &amp; Charges</b>	<b>20,206</b>	<b>2,949</b>	<b>68,300</b>	<b>47,716</b>	<b>20,433</b>	-	<b>20,433</b>	<b>27,282</b>	<b>43%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>31,581</b>	<b>19,679</b>	<b>92,300</b>	<b>85,241</b>	<b>53,135</b>	-	<b>53,135</b>	<b>32,104</b>	<b>62%</b>
<b>Net Surplus / (Deficit)</b>	<b>112,232</b>	<b>37,876</b>	<b>1,592</b>	<b>9,951</b>	<b>44,708</b>		<b>44,708</b>		
Beginning Cash Balance	181,204	293,325		330,404					
Cash Adjustments	(111)	(797)		-					
<b>Ending Cash Balance</b>	<b>293,325</b>	<b>330,404</b>		<b>340,355</b>	<b>360,311</b>				
Cash Reserves Target	7,895	4,920		21,310					
							<b>Cash Reserves Target</b>		
								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 has been the site of many U.S. Olympic trials and World Class kayak events. It allows for realistic but controlled training in river rescue, what is now formally known as the premier training ground for "Swiftwater rescue." Class lectures will provide a background in theory and concepts that enables students to go directly to the water. Students become familiar with such equipment as inflatable boats, outboards, rescue ropes, rope rescue systems & necessary personal gear. Many of the teaching sites have actual accident histories.

**Explanation of Revenue Sources:**

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

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

Expenditures are for the maintenance and repair of rescue equipment and the wages for the instructors. No major expenditures are planned.

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<b>Fund Name</b>	Police Grants					<b>Fund Number</b>	292		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Other Income	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
<b>Net Surplus / (Deficit)</b>	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	26,716	26,716	-	26,716	-	-	<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero		
Cash Adjustments	-	-	-	-	-				
<b>Ending Cash Balance</b>	<b>26,716</b>	<b>26,716</b>	-	<b>26,716</b>	<b>26,716</b>				
Cash Reserves Target	-	-	-	-	-				
<b>Fund Purpose:</b>	This fund was established to track the revenue and expenditures related to specific federal grants for the Police Department.								
<b>Explanation of Revenue Sources:</b>	Historically, this fund received grant revenue. Per the grant restrictions, no interest is earned on the cash balance in this fund.								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	Federal grant revenue and expenditures for the Police Department are now tracked in Fund #295. In 2022, the remaining cash balance will be transferred to Fund #295 and this fund will be closed.								

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<b>Fund Name</b>	Regional Police Academy	<b>Fund Number</b>	294
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	23,525	9,350	20,000	25,000	19,625		19,625	5,375	79%
Interest Earnings	3,069	1,106	1,620	3,000	819		819	2,181	27%
Other Income	175	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>26,769</b>	<b>10,456</b>	<b>21,620</b>	<b>28,000</b>	<b>20,444</b>		<b>20,444</b>	<b>7,556</b>	<b>73%</b>

**Expenditures by Type**

<b>Supplies</b>	-	214	1,500	1,500	-	-	-	1,500	0%
<b>Services &amp; Charges</b>									
Education & Training	157	-	10,000	9,900	-	-	-	9,900	0%
Travel	-	-	1,500	1,500	-	-	-	1,500	0%
Other Services & Charges	6,579	2,943	4,250	4,350	100	-	100	4,250	2%
<b>Total Services &amp; Charges</b>	<b>6,737</b>	<b>2,943</b>	<b>15,750</b>	<b>15,750</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>15,650</b>	<b>1%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,737</b>	<b>3,157</b>	<b>17,250</b>	<b>17,250</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>17,150</b>	<b>1%</b>

<b>Net Surplus / (Deficit)</b>	<b>20,032</b>	<b>7,299</b>	<b>4,370</b>	<b>10,750</b>	<b>20,344</b>	<b>20,344</b>
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Beginning Cash Balance	98,440	118,481		125,984		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	10	203		-		
<b>Ending Cash Balance</b>	<b>118,481</b>	<b>125,984</b>		<b>136,734</b>	<b>146,328</b>	
Cash Reserves Target	1,684	789		4,313		

**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:**  
The enforcement courses are offered to other police departments who pay a fee to attend the training. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are for seminars, travel, lectures, and career days.

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<b>Fund Name</b>	<b>COPS MORE Grant</b>	<b>Fund Number</b>	<b>295</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Control</b>	<b>City Funds</b>
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	56,495	180,998	-	98,920	103,213		103,213	(4,293)	104%
Fines, Forfeitures, and Fees	9,219	6,919	10,000	10,000	7,312		7,312	2,688	73%
Interest Earnings	4,724	594	170	375	432		432	(57)	115%
Donations	5,098	-	-	-	-		-	-	-
Other Income	1,949	260	-	120	120		120	-	100%
<b>Total Revenue</b>	<b>77,485</b>	<b>188,771</b>	<b>10,170</b>	<b>109,415</b>	<b>111,077</b>		<b>111,077</b>	<b>(1,662)</b>	<b>102%</b>

**Expenditures by Type**

<b>Supplies</b>	<b>65,306</b>	<b>86,905</b>	<b>20,000</b>	<b>17,000</b>	<b>16,331</b>	<b>-</b>	<b>16,331</b>	<b>669</b>	<b>96%</b>
<b>Services &amp; Charges</b>									
Education & Training	300	-	-	4,790	-	-	-	4,790	0%
Other Services & Charges	44,622	12,317	20,000	6,275	6,214	-	6,214	61	99%
<b>Total Services &amp; Charges</b>	<b>44,922</b>	<b>12,317</b>	<b>20,000</b>	<b>11,065</b>	<b>6,214</b>	<b>-</b>	<b>6,214</b>	<b>4,851</b>	<b>56%</b>
<b>Capital</b>	<b>-</b>	<b>185,805</b>	<b>-</b>	<b>126,278</b>	<b>116,658</b>	<b>-</b>	<b>116,658</b>	<b>9,620</b>	<b>92%</b>
<b>Total Expenditures</b>	<b>110,228</b>	<b>285,026</b>	<b>40,000</b>	<b>154,343</b>	<b>139,203</b>	<b>-</b>	<b>139,203</b>	<b>15,140</b>	<b>90%</b>

<b>Net Surplus / (Deficit)</b>	<b>(32,743)</b>	<b>(96,255)</b>	<b>(29,830)</b>	<b>(44,928)</b>	<b>(28,126)</b>	<b>(28,126)</b>
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Beginning Cash Balance	202,035	169,439		73,474		<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	146	290		-		
<b>Ending Cash Balance</b>	<b>169,439</b>	<b>73,474</b>		<b>28,547</b>	<b>45,349</b>	
Cash Reserves Target	-	-		-		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives 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 receives revenue from impound towing fees.

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

In recent years, this fund has been used to pay for a youth boxing program. The South Bend Police Athletic League (PAL) relaunched in 2006 with the founding of the South Bend Police Boxing Club. This free program matches cops and youth ages 10-18 in a sports mentoring environment. The objective of the Boxing Club is to encourage young people to value peaceful and positive ways to resolve differences and frustrations. It's a way for youth to "put down" violence and death—and "put on" the boxing gloves for a better life. The PAL program was expanded in 2020, with more funding budgeted in the Police Department's budget in the General Fund (#101).

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<b>Fund Name</b>	Police Federal Drug Enforcement	<b>Fund Number</b>	299
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	-	-	25,000	57,919	57,919		57,919	-	100%
Interest Earnings	3,131	723	883	883	192		192	691	22%
<b>Total Revenue</b>	<b>3,131</b>	<b>723</b>	<b>25,883</b>	<b>58,802</b>	<b>58,110</b>		<b>58,110</b>	<b>691</b>	<b>99%</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	6,000	6,000	-	-	-	6,000	0%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-
<b>Capital</b>	43,499	31,000	22,500	22,500	-	-	-	22,500	0%
<b>Interfund Transfers Out</b>	-	-	-	81,148	81,148	-	81,148	-	100%
<b>Total Expenditures</b>	<b>43,499</b>	<b>31,000</b>	<b>28,500</b>	<b>109,648</b>	<b>81,148</b>	<b>-</b>	<b>81,148</b>	<b>28,500</b>	<b>74%</b>

<b>Net Surplus / (Deficit)</b>	(40,368)	(30,277)	(2,617)	(50,846)	(23,037)	(23,037)
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Beginning Cash Balance	153,920	113,552		83,275		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>113,552</b>	<b>83,275</b>		<b>32,429</b>	<b>60,237</b>	
Cash Reserves Target	10,875	7,750		27,412		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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



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<b>Fund Name</b>	2018 Fire Station #9 Bond Debt Service					<b>Fund Number</b>	350		
<b>Fund Type</b>	Debt Service Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interfund Transfers In	321,706	341,231	345,307	345,307	345,306		345,306	1	100%
<b>Total Revenue</b>	<b>321,706</b>	<b>341,231</b>	<b>345,307</b>	<b>345,307</b>	<b>345,306</b>		<b>345,306</b>	<b>1</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	170,000	195,000	205,000	205,000	205,000	-	205,000	-	100%
Debt Service Interest & Fees	151,706	146,231	140,307	140,307	140,306	-	140,306	1	100%
<b>Total Services &amp; Charges</b>	<b>321,706</b>	<b>341,231</b>	<b>345,307</b>	<b>345,307</b>	<b>345,306</b>	<b>-</b>	<b>345,306</b>	<b>1</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>321,706</b>	<b>341,231</b>	<b>345,307</b>	<b>345,307</b>	<b>345,306</b>	<b>-</b>	<b>345,306</b>	<b>1</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	-	-	-	-	-		-		
Beginning Cash Balance	-	-		-					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>					
Cash Reserves Target	-	-		-					
						<b>Cash Reserves Target</b>			
						No reserve requirement			
<b>Fund Purpose:</b>	<p>This fund was established (ordinance 10590-18) to pay for the semi-annual payment of debt service principal and interest to the bondholders for the General Obligation Bonds, Series 2018 (debt schedule #168). The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%. The capital expenditures of this bond are tracked in the 2018 Fire Station #9 Bond Capital Fund (#451).</p>								
<b>Explanation of Revenue Sources:</b>	<p>This fund receives interfund transfers from the Fire Department Capital Fund (#287) in the amount of the debt service payments.</p>								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	<p>Debt service payments are due on January 15 and July 15. The final bond payment is due January 15, 2038.</p>								

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<b>Fund Name</b>	2018 Fire Station #9 Bond Capital	<b>Fund Number</b>	451
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<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	42,008	2,981	-	1,857	1,857		1,857	-	100%
<b>Total Revenue</b>	<b>42,008</b>	<b>2,981</b>	<b>-</b>	<b>1,857</b>	<b>1,857</b>		<b>1,857</b>	<b>-</b>	<b>100%</b>

**Expenditures by Type**

<b>Capital</b>	3,143,446	89,311	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	3,143,446	89,311	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	(3,101,438)	(86,330)	-	1,857	1,857	1,857			
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Beginning Cash Balance	3,494,445	399,877		314,233					
Cash Adjustments	6,871	686		-					
<b>Ending Cash Balance</b>	<b>399,877</b>	<b>314,233</b>		<b>316,090</b>	<b>316,090</b>				
Cash Reserves Target	-	-		-	-				

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Fund Name</b>	<b>Fire Pension</b>					<b>Fund Number</b>	<b>701</b>		
<b>Fund Type</b>	<b>Pension Trust Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Year-to-Date Actual</b>	<b>2021 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	4,466,993	4,323,533	4,443,096	4,101,278	4,101,279		4,101,279	(1)	100%
Interest Earnings	8,670	2,205	5,272	5,272	1,809		1,809	3,463	34%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,475,663</b>	<b>4,325,739</b>	<b>4,448,368</b>	<b>4,106,550</b>	<b>4,103,087</b>		<b>4,103,087</b>	<b>3,462</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	4,449,225	4,205,078	4,488,409	4,488,409	4,131,672	-	4,131,672	356,737	92%
<b>Total Personnel</b>	<b>4,449,225</b>	<b>4,205,078</b>	<b>4,488,409</b>	<b>4,488,409</b>	<b>4,131,672</b>	<b>-</b>	<b>4,131,672</b>	<b>356,737</b>	<b>92%</b>
<b>Supplies</b>	-	-	100	100	-	-	-	100	0%
<b>Services &amp; Charges</b>									
Professional Services	4,000	3,500	6,000	6,000	3,500	-	3,500	2,500	58%
Travel	-	-	350	350	-	-	-	350	0%
Other Services & Charges	1,126	679	1,400	1,400	1,296	-	1,296	104	93%
<b>Total Services &amp; Charges</b>	<b>5,126</b>	<b>4,179</b>	<b>7,750</b>	<b>7,750</b>	<b>4,796</b>	<b>-</b>	<b>4,796</b>	<b>2,954</b>	<b>62%</b>
<b>Total Expenditures</b>	<b>4,454,351</b>	<b>4,209,256</b>	<b>4,496,259</b>	<b>4,496,259</b>	<b>4,136,468</b>	<b>-</b>	<b>4,136,468</b>	<b>359,791</b>	<b>92%</b>
<b>Net Surplus / (Deficit)</b>	<b>21,312</b>	<b>116,482</b>	<b>(47,891)</b>	<b>(389,709)</b>	<b>(33,381)</b>		<b>(33,381)</b>		
Beginning Cash Balance	315,085	336,501		453,561					
Cash Adjustments	104	577		-					
<b>Ending Cash Balance</b>	<b>336,501</b>	<b>453,561</b>		<b>63,852</b>	<b>420,180</b>				
Cash Reserves Target	445,435	420,926		449,626					
						<b>Cash Reserves Target</b>			
						10% of Annual expenditures			

**Fund Purpose:**

This fund accounts for the operation of a pension plan for retired South Bend firefighters and receives reimbursement from the State of Indiana.

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Police Pension</b>					<b>Fund Number</b>	<b>702</b>		
<b>Fund Type</b>	<b>Pension Trust Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	6,111,782	6,048,813	6,147,998	5,950,693	5,950,693		5,950,693	-	100%
Interest Earnings	17,014	3,126	9,277	9,277	2,305		2,305	6,972	25%
Other Income	2,890	6,284	2,000	6,119	4,119		4,119	2,000	67%
<b>Total Revenue</b>	<b>6,131,686</b>	<b>6,058,223</b>	<b>6,159,275</b>	<b>5,966,089</b>	<b>5,957,118</b>		<b>5,957,118</b>	<b>8,972</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	6,374,654	6,186,554	6,049,340	6,049,340	5,958,435	-	5,958,435	90,905	98%
<b>Total Personnel</b>	<b>6,374,654</b>	<b>6,186,554</b>	<b>6,049,340</b>	<b>6,049,340</b>	<b>5,958,435</b>	<b>-</b>	<b>5,958,435</b>	<b>90,905</b>	<b>98%</b>
<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	4,000	3,500	6,500	6,500	3,500	-	3,500	3,000	54%
Travel	-	-	500	500	-	-	-	500	0%
Other Services & Charges	1,271	945	1,400	1,400	829	-	829	571	59%
<b>Total Services &amp; Charges</b>	<b>5,271</b>	<b>4,445</b>	<b>8,400</b>	<b>8,400</b>	<b>4,329</b>	<b>-</b>	<b>4,329</b>	<b>4,071</b>	<b>52%</b>
<b>Total Expenditures</b>	<b>6,379,925</b>	<b>6,190,998</b>	<b>6,057,740</b>	<b>6,057,740</b>	<b>5,962,764</b>	<b>-</b>	<b>5,962,764</b>	<b>94,976</b>	<b>98%</b>
<b>Net Surplus / (Deficit)</b>	<b>(248,240)</b>	<b>(132,776)</b>	<b>101,535</b>	<b>(91,651)</b>	<b>(5,646)</b>		<b>(5,646)</b>		
Beginning Cash Balance	945,540	698,148		566,569					
Cash Adjustments	848	1,197		-					
<b>Ending Cash Balance</b>	<b>698,148</b>	<b>566,569</b>		<b>474,918</b>	<b>560,923</b>				
Cash Reserves Target	637,993	619,100		605,774					
							<b>Cash Reserves Target</b>		
								10% of Annual expenditures	

**Fund Purpose:**

This fund accounts for the operation of a pension plan 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. After 2020, there will be no 1977 convertees.

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<b>Fund Name</b>	Police K-9 Unit	<b>Fund Number</b>	705
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	65	21	5	25	14		14	11	57%
Donations	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>65</b>	<b>21</b>	<b>5</b>	<b>25</b>	<b>14</b>		<b>14</b>	<b>11</b>	<b>57%</b>

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

<b>Net Surplus / (Deficit)</b>	65	21	5	25	14		14
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Beginning Cash Balance	2,330	2,395		2,420		2,435	<b>Cash Reserves Target</b>
Cash Adjustments	1	4		-		-	
<b>Ending Cash Balance</b>	<b>2,395</b>	<b>2,420</b>		<b>2,445</b>		<b>2,435</b>	No reserve requirement
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 receives donations for the Police K-9 unit. This fund also receives revenue from interest earned on the fund's cash balance.

**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.

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Fund Name		Parks & Recreation					Fund Number		201	
Fund Type		Special Revenue Funds					Control		City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
Property Taxes	10,048,047	9,566,845	9,247,389	10,271,000	10,271,000		10,271,000	-	100%	
Intergov./ Shared Revenues	890,592	904,581	906,694	911,439	911,437		911,437	2	100%	
Intergov./ Grants	3,635,801	648,098	-	200,000	200,000		200,000	-	100%	
Licenses & Permits	-	-	-	201	253		253	(52)	126%	
Charges for Services	2,583,508	2,760,462	2,881,450	2,892,612	2,922,965		2,922,965	(30,353)	101%	
Fines, Forfeitures, and Fees	-	-	-	-	12		12	(12)	-	
Interest Earnings	140,690	7,167	40,000	20,758	20,758		20,758	-	100%	
Donations	1,714,670	1,061,421	715,000	912,899	912,899		912,899	-	100%	
Other Income	329,248	127,858	25,000	121,119	132,135		132,135	(11,016)	109%	
Interfund Transfers In	410,867	800,000	1,234,486	1,232,541	1,232,541		1,232,541	-	100%	
<b>Total Revenue</b>	<b>19,753,423</b>	<b>15,876,432</b>	<b>15,050,019</b>	<b>16,562,569</b>	<b>16,604,000</b>		<b>16,604,000</b>	<b>(41,431)</b>	<b>100%</b>	
<b>Expenditures by Division</b>										
Park Administration	1,723,159	1,499,024	1,605,828	1,606,199	1,528,718	-	1,528,718	77,481	95%	
Park Maintenance	9,916,774	6,962,316	7,183,287	7,322,456	6,987,490	-	6,987,490	334,966	95%	
Golf Courses	1,621,929	1,501,398	1,503,657	1,818,279	1,700,799	-	1,700,799	117,480	94%	
Recreation	3,034,640	2,773,309	2,936,242	2,891,007	2,683,314	-	2,683,314	207,692	93%	
Development & Promotions	965,503	882,516	1,117,095	1,087,189	911,174	-	911,174	176,015	84%	
Park Projects & Capital	6,432,472	1,041,871	-	484,584	460,817	-	460,817	23,767	95%	
Potawatomi Zoo	700,000	700,000	701,965	701,965	701,965	-	701,965	-	100%	
<b>Total Expenditures</b>	<b>24,394,477</b>	<b>15,360,434</b>	<b>15,048,074</b>	<b>15,911,679</b>	<b>14,974,277</b>	<b>-</b>	<b>14,974,277</b>	<b>937,401</b>	<b>94%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	5,970,871	6,015,996	5,830,401	6,036,930	5,799,795	-	5,799,795	237,135	96%	
Fringe Benefits	1,850,776	2,133,462	2,018,043	2,129,383	2,037,827	-	2,037,827	91,556	96%	
<b>Total Personnel</b>	<b>7,821,647</b>	<b>8,149,458</b>	<b>7,848,444</b>	<b>8,166,313</b>	<b>7,837,623</b>	<b>-</b>	<b>7,837,623</b>	<b>328,691</b>	<b>96%</b>	
<b>Supplies</b>	<b>1,291,583</b>	<b>1,173,909</b>	<b>1,508,997</b>	<b>1,569,530</b>	<b>1,372,042</b>	<b>-</b>	<b>1,372,042</b>	<b>197,488</b>	<b>87%</b>	
<b>Services &amp; Charges</b>										
Professional Services	443,786	192,616	338,049	155,894	114,458	-	114,458	41,436	73%	
Printing & Advertising	112,043	102,375	263,606	201,959	155,635	-	155,635	46,323	77%	
Utilities	764,164	790,831	675,223	1,052,512	930,114	-	930,114	122,398	88%	
Education & Training	23,428	11,167	25,425	25,273	15,827	-	15,827	9,446	63%	
Travel	20,508	3,355	32,922	27,010	5,123	-	5,123	21,887	19%	
Repairs & Maintenance	689,481	515,084	544,893	682,909	636,277	-	636,277	46,633	93%	
Debt Service Principal	456,436	504,636	459,625	461,923	452,898	-	452,898	9,025	98%	
Debt Service Interest & Fees	43,303	47,338	39,584	37,286	31,020	-	31,020	6,266	83%	
Grants & Subsidies	715,000	715,000	715,000	715,000	715,000	-	715,000	-	100%	
Other Services & Charges	1,176,018	691,376	528,291	665,717	565,456	-	565,456	100,260	85%	
<b>Total Services &amp; Charges</b>	<b>4,444,167</b>	<b>3,573,777</b>	<b>3,622,618</b>	<b>4,025,482</b>	<b>3,621,808</b>	<b>-</b>	<b>3,621,808</b>	<b>403,674</b>	<b>90%</b>	
<b>Operating Expenditures</b>	<b>13,557,398</b>	<b>12,897,144</b>	<b>12,980,059</b>	<b>13,761,326</b>	<b>12,831,473</b>	<b>-</b>	<b>12,831,473</b>	<b>929,853</b>	<b>93%</b>	
<b>Capital</b>	<b>9,164,819</b>	<b>1,030,272</b>	<b>400,000</b>	<b>482,338</b>	<b>474,790</b>	<b>-</b>	<b>474,790</b>	<b>7,548</b>	<b>98%</b>	
<b>Interfund</b>										
Interfund Allocations	1,672,261	1,421,220	1,668,015	1,668,015	1,668,015	-	1,668,015	-	100%	
Interfund Transfers Out	-	11,799	-	-	-	-	-	-	-	
<b>Total Interfund</b>	<b>1,672,261</b>	<b>1,433,019</b>	<b>1,668,015</b>	<b>1,668,015</b>	<b>1,668,015</b>	<b>-</b>	<b>1,668,015</b>	<b>-</b>	<b>100%</b>	
<b>Total Expenditures</b>	<b>24,394,477</b>	<b>15,360,434</b>	<b>15,048,074</b>	<b>15,911,679</b>	<b>14,974,277</b>	<b>-</b>	<b>14,974,277</b>	<b>937,401</b>	<b>94%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(4,641,054)</b>	<b>515,998</b>	<b>1,945</b>	<b>650,890</b>	<b>1,629,723</b>		<b>1,629,723</b>			
Beginning Cash Balance	8,278,260	3,649,543		4,156,004						
Cash Adjustments	12,338	(9,538)		-						
<b>Ending Cash Balance</b>	<b>3,649,543</b>	<b>4,156,004</b>		<b>4,806,894</b>	<b>5,865,858</b>					
Cash Reserves Target	6,098,619	3,840,108		3,977,920						
								<b>Cash Reserves Target</b>		
								25% of Annual expenditures		
<b>Fund Purpose:</b>										
This fund accounts for the operation of the Parks & Recreation side of South Bend Venues, Parks & Arts (VPA). The purpose is to provide quality spaces, places, and experiences within the City. There are several operational divisions within the department: Administration, Maintenance, Golf Courses, Recreation, and Marketing & Events.										
<b>Explanation of Revenue Sources:</b>										
This fund's main source of revenue is property taxes (distributions received in June and December). 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. It will be received annually through 2023. The Regional Cities Grant of \$5 million dollars was completed in 2020. In 2019, VPA received \$1,000,000 from the Leighton Foundation. Interfund transfers from the Local Income Tax Certified Shares Fund (#404) help subsidize the Parks operations.										
<b>Explanation of Expenditures, Staffing, and Significant Changes/Variations:</b>										
<b>Capital Projects</b> - In 2019, capital expenditures reflect the use of the Regional Cities, Leighton Foundation, and Pokagon Band funds for the Howard Park renovation project. In 2020, the decrease in capital expenditures reflects the substantial completion of the Howard Park renovation project and the use of the noted grants and donations. The increase in Professional Services and decrease in Other Services & Charges is primarily due to the reclassification of a service contract for the maintenance of the streetscapes and sidewalks downtown. <b>Personnel</b> - From 2020 to 2021, several personnel changes were made: six positions were eliminated from this fund and three positions were transferred to other funds (two positions transferred to the Community Initiatives division in Fund #101 and one position transferred to the Morris Performing Arts Center budget in Fund #101). <b>Accounting Change</b> - In 2019, the Recreation Nonreverting Fund (#203) and the Park Nonreverting Capital Fund (#405) were discontinued and the activity formerly appearing in them is represented in the Parks & Recreation Fund (#201). This allowed for better reporting and more efficient use of funds.										

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<b>Fund Name</b>	Morris PAC / Palais Royale Marketing					<b>Fund Number</b>	273		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	21,618	3,535	5,000	5,000	4,983		4,983	17	100%
Interest Earnings	1,802	648	578	578	453		453	125	78%
Donations	-	-	-	500	500		500	-	100%
<b>Total Revenue</b>	<b>23,421</b>	<b>4,183</b>	<b>5,578</b>	<b>6,078</b>	<b>5,936</b>		<b>5,936</b>	<b>142</b>	<b>98%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Printing & Advertising	7,720	832	20,000	29,984	7,648	-	7,648	22,336	26%
<b>Total Services &amp; Charges</b>	<b>7,720</b>	<b>832</b>	<b>20,000</b>	<b>29,984</b>	<b>7,648</b>	<b>-</b>	<b>7,648</b>	<b>22,336</b>	<b>26%</b>
<b>Interfund Transfers Out</b>							-	-	-
<b>Total Expenditures</b>	<b>7,720</b>	<b>832</b>	<b>20,000</b>	<b>29,984</b>	<b>7,648</b>	<b>-</b>	<b>7,648</b>	<b>22,336</b>	<b>26%</b>
<b>Net Surplus / (Deficit)</b>	<b>15,701</b>	<b>3,351</b>	<b>(14,422)</b>	<b>(23,906)</b>	<b>(1,712)</b>		<b>(1,712)</b>		
Beginning Cash Balance	57,345	73,045		76,521		<b>Cash Reserves Target</b>			
Cash Adjustments	(1)	125		-					
<b>Ending Cash Balance</b>	<b>73,045</b>	<b>76,521</b>		<b>52,615</b>	<b>74,809</b>				
Cash Reserves Target	1,930	208		7,496		25% of Annual expenditures			

**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.

**Explanation of Revenue Sources:**

Revenue for this fund is collected through donations and sponsorships. This fund also receives revenue from interest earned on the fund's cash balance.

Due to the COVID-19 pandemic, the Morris PAC 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 and Significant Changes/Variations:**

Expenditures are for advertisements and promotional services. The City is able to not only advertise on the local area digital billboards, but also secure sponsorships to help fund the advertising displayed on them.

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<b>Fund Name</b>	Morris PAC Self-Promotion	<b>Fund Number</b>	274
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	82,464	37,554	65,000	65,000	37,223		37,223	27,777	57%
Interest Earnings	3,934	1,818	1,737	1,737	1,355		1,355	382	78%
<b>Total Revenue</b>	<b>86,398</b>	<b>39,372</b>	<b>66,737</b>	<b>66,737</b>	<b>38,578</b>		<b>38,578</b>	<b>28,159</b>	<b>58%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	956	-	80,000	80,000	-	-	-	80,000	0%
Printing & Advertising	-	1,100	35,000	35,000	-	-	-	35,000	0%
<b>Total Services &amp; Charges</b>	<b>956</b>	<b>1,100</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,000</b>	<b>0%</b>

<b>Total Expenditures</b>	<b>956</b>	<b>1,100</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,000</b>	<b>0%</b>
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<b>Net Surplus / (Deficit)</b>	<b>85,442</b>	<b>38,272</b>	<b>(48,263)</b>	<b>(48,263)</b>	<b>38,578</b>		<b>38,578</b>		
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Beginning Cash Balance	101,499	186,839		225,432		<b>Cash Reserves Target</b>			
Cash Adjustments	(101)	320		-					
<b>Ending Cash Balance</b>	<b>186,839</b>	<b>225,432</b>		<b>177,169</b>	<b>264,010</b>				
Cash Reserves Target	239	275		28,750		25% of Annual expenditures			

**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.

**Explanation of Revenue Sources:**  
This fund receives revenue from a ticket surcharge. There is a ticket surcharge fee of \$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 receives revenue from interest earned on the fund's cash balance.  
  
Due to the COVID-19 pandemic, the Morris PAC 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 and Significant Changes/Variations:**  
Expenditures are for marketing and advertising for the Morris Performing Arts Center.



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<b>Fund Name</b>	2017 Parks Bond Debt Service					<b>Fund Number</b>	312		
<b>Fund Type</b>	Debt Service Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	1,166,972	1,087,915	1,100,842	1,116,956	1,116,956		1,116,956	-	100%
Intergov./ Shared Revenues	74,210	63,774	45,280	68,319	68,319		68,319	-	100%
Interest Earnings	1,412	(244)	2,023	500	500		500	-	100%
<b>Total Revenue</b>	<b>1,242,595</b>	<b>1,151,444</b>	<b>1,148,145</b>	<b>1,185,775</b>	<b>1,185,775</b>		<b>1,185,775</b>	<b>-</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	770,000	785,000	825,000	825,000	825,000	-	825,000	-	100%
Debt Service Interest & Fees	411,140	387,965	364,193	364,193	364,190	-	364,190	3	100%
<b>Total Services &amp; Charges</b>	<b>1,181,140</b>	<b>1,172,965</b>	<b>1,189,193</b>	<b>1,189,193</b>	<b>1,189,190</b>	<b>-</b>	<b>1,189,190</b>	<b>3</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>1,181,140</b>	<b>1,172,965</b>	<b>1,189,193</b>	<b>1,189,193</b>	<b>1,189,190</b>	<b>-</b>	<b>1,189,190</b>	<b>3</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>61,455</b>	<b>(21,521)</b>	<b>(41,048)</b>	<b>(3,418)</b>	<b>(3,415)</b>		<b>(3,415)</b>		
Beginning Cash Balance	147,325	208,740		187,578		<b>Cash Reserves Target</b>  No reserve requirement			
Cash Adjustments	(39)	358		-					
<b>Ending Cash Balance</b>	<b>208,740</b>	<b>187,578</b>		<b>184,160</b>	<b>184,163</b>				
Cash Reserves Target	-	-		-					
<b>Fund Purpose:</b>	<p>This fund was established (ordinance 10580-18) to collect a separate property tax levy that is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K (debt schedule #165).</p> <p>The par amount of the 2017 Park District Bonds, Series A-K was \$14,075,000. The bonds were closed on December 20, 2017 and have a net interest rate of 3.056%. The net proceeds after bond issuance costs were \$13,715,350. This amount was deposited into the 2017 Parks Bond Capital Fund (#471) to be used towards the approved capital projects.</p>								
<b>Explanation of Revenue Sources:</b>	<p>This fund receives property tax revenue (distributions received in June and December) from a levy that was previously collected in Fund #313 for the College Football Hall of Fame debt service (final payment February 1, 2018). This fund also receives a small portion of auto excise and commercial vehicle excise tax (intergovernmental shared revenues).</p>								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	<p>Debt service payments are due on January 15 and July 15. The first debt service payment was due July 15, 2018 and the final payment is due January 15, 2033. Property taxes are assumed to come in to cover the debt service payments through the life of the bond.</p> <p>Capital expenditures related to this bond are tracked in the 2017 Parks Bond Capital Fund (#471).</p>								

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<b>Fund Name</b>	Coveleski Stadium Capital					<b>Fund Number</b>	401		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	23,125	-	30,000	30,000	-		-	30,000	0%
Interest Earnings	823	144	351	351	58		58	293	17%
<b>Total Revenue</b>	<b>23,947</b>	<b>144</b>	<b>30,351</b>	<b>30,351</b>	<b>58</b>		<b>58</b>	<b>30,293</b>	<b>0%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	38,513	15,099	30,000	29,285	10,183	-	10,183	19,102	35%
<b>Total Services &amp; Charges</b>	<b>38,513</b>	<b>15,099</b>	<b>30,000</b>	<b>29,285</b>	<b>10,183</b>	<b>-</b>	<b>10,183</b>	<b>19,102</b>	<b>35%</b>
<b>Capital</b>	<b>32,955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>71,468</b>	<b>15,099</b>	<b>30,000</b>	<b>29,285</b>	<b>10,183</b>	<b>-</b>	<b>10,183</b>	<b>19,102</b>	<b>35%</b>
<b>Net Surplus / (Deficit)</b>	<b>(47,520)</b>	<b>(14,955)</b>	<b>351</b>	<b>1,066</b>	<b>(10,125)</b>		<b>(10,125)</b>		
Beginning Cash Balance	73,256	25,850		11,685					
Cash Adjustments	114	790		-					
<b>Ending Cash Balance</b>	<b>25,850</b>	<b>11,685</b>		<b>12,751</b>	<b>814</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

This fund was established (ordinance 7492-85) to account for minor capital improvements for Four Winds Field at Coveleski Stadium, located in downtown South Bend. The fund is administered by the Department of Venues, Parks & Arts.

**Explanation of Revenue Sources:**

Revenues are in the form of compensation received by the City based on stadium attendance.

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

Planned expenditures are for painting, landscaping, and mechanical upgrades.

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<b>Fund Name</b>	Professional Sports Convention Development Area					<b>Fund Number</b>	413		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	-	-	-	850,000	775,414		775,414	74,586	91%
Interest Earnings	-	-	-	-	218		218	(218)	-
<b>Total Revenue</b>	-	-	-	<b>850,000</b>	<b>775,632</b>		<b>775,632</b>	<b>74,368</b>	<b>91%</b>
<b>Expenditures by Type</b>									
Capital	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
<b>Net Surplus / (Deficit)</b>	-	-	-	<b>850,000</b>	<b>775,632</b>		<b>775,632</b>		
Beginning Cash Balance	-	-	-	-	-				
Cash Adjustments	-	-	-	-	-				
<b>Ending Cash Balance</b>	-	-	-	<b>850,000</b>	<b>775,632</b>				
Cash Reserves Target	-	-	-	-	-				

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Fund Name</b>	Morris Performing Arts Center Capital					<b>Fund Number</b>	416		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	82,464	37,554	65,000	65,000	37,223		37,223	27,777	57%
Interest Earnings	10,956	3,981	2,175	2,175	1,057		1,057	1,118	49%
Other Income	575	-	-	-	-		-	-	-
Interfund Transfers In	-	175,579	-	2,350,000	1,800,000		1,800,000	550,000	77%
<b>Total Revenue</b>	<b>93,995</b>	<b>217,114</b>	<b>67,175</b>	<b>2,417,175</b>	<b>1,838,280</b>		<b>1,838,280</b>	<b>578,895</b>	<b>76%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>14,469</b>	<b>-</b>	<b>25,000</b>	<b>15,000</b>	<b>14,811</b>	<b>-</b>	<b>14,811</b>	<b>189</b>	<b>99%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	90	90	-	90	-	100%
Repairs & Maintenance	21,435	90,471	25,000	1,625	-	-	-	1,625	0%
<b>Total Services &amp; Charges</b>	<b>21,435</b>	<b>90,471</b>	<b>25,000</b>	<b>1,715</b>	<b>90</b>	<b>-</b>	<b>90</b>	<b>1,625</b>	<b>5%</b>
<b>Capital</b>	<b>14,149</b>	<b>346,394</b>	<b>-</b>	<b>113,550</b>	<b>113,550</b>	<b>-</b>	<b>113,550</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>50,052</b>	<b>436,865</b>	<b>50,000</b>	<b>130,265</b>	<b>128,451</b>	<b>-</b>	<b>128,451</b>	<b>1,814</b>	<b>99%</b>
<b>Net Surplus / (Deficit)</b>	<b>43,943</b>	<b>(219,751)</b>	<b>17,175</b>	<b>2,286,910</b>	<b>1,709,829</b>		<b>1,709,829</b>		
Beginning Cash Balance	378,088	422,125		203,098					
Cash Adjustments	94	724		-					
<b>Ending Cash Balance</b>	<b>422,125</b>	<b>203,098</b>		<b>2,490,008</b>	<b>1,912,926</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives revenue from a ticket surcharge. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.00 deposited into Morris PAC Capital Fund (#416), \$1.50 deposited into the General Fund (#101), and \$1.00 deposited into Morris PAC Self-Promotion Fund (#274). 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.

Due to the COVID-19 pandemic, the Morris PAC 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 and Significant Changes/Variations:**

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

The Morris is getting ready to celebrate its 100 year anniversary in 2022 and is planning for major renovations. Funds will be raised, deposited, and expensed through the Venues, Parks & Arts Foundation.

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<b>Fund Name</b>	Palais Royale Historic Preservation					<b>Fund Number</b>	450		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	14,425	6,477	8,000	12,078	12,078		12,078	-	100%
Interest Earnings	2,961	617	369	493	493		493	-	100%
<b>Total Revenue</b>	<b>17,386</b>	<b>7,094</b>	<b>8,369</b>	<b>12,571</b>	<b>12,571</b>		<b>12,571</b>	<b>-</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	38,779	34,160	35,000	35,000	-	-	-	35,000	0%
<b>Total Services &amp; Charges</b>	<b>38,779</b>	<b>34,160</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>38,779</b>	<b>34,160</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(21,393)</b>	<b>(27,066)</b>	<b>(26,631)</b>	<b>(22,429)</b>	<b>12,571</b>		<b>12,571</b>		
Beginning Cash Balance	129,091	107,792		80,911				<b>Cash Reserves Target</b>	
Cash Adjustments	94	185		-				No reserve requirement	
<b>Ending Cash Balance</b>	<b>107,792</b>	<b>80,911</b>		<b>58,482</b>	<b>93,481</b>				
Cash Reserves Target	-	-		-					
<b>Fund Purpose:</b>	This fund was established (ordinance 9706-06) for the sole purpose of assisting with the continued historic preservation, maintenance and repair of the Palais Royale building and related facilities.								
<b>Explanation of Revenue Sources:</b>	This fund receives a 2% percent historic preservation charge assessed on all services provided in connection with the use and rental of Palais Royale facilities from functions held at the Palais (excluding fund raising events presented by not-for-profits). This fund also receives revenue from interest earned on the fund's cash balance.								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	Repairs/improvements needed include wall repairs (interior and exterior), including painting, light fixtures, etc.								

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<b>Fund Name</b>	2018 Zoo Bond Capital	<b>Fund Number</b>	453
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<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	22,489	293	-	-	-		-	-	-
<b>Total Revenue</b>	<b>22,489</b>	<b>293</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures by Type</b>	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Capital	3,166,419	121,222	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>3,166,419</b>	<b>121,222</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	(3,143,930)	(120,929)	-	-	-		-
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Beginning Cash Balance	3,264,859	120,929		-		<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>120,929</b>	<b>-</b>		<b>-</b>		
Cash Reserves Target	-	-		-		

**Fund Purpose:**

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 renovations at the Potawatomi Zoo. Debt service principal and interest to the bondholders will be repaid by the Economic Development Income Tax (EDIT) Fund (#408) over 15 years, final payment due 2/1/34.

**Explanation of Revenue Sources:**

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

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

This bond was issued to finance the costs of the construction, expansion, renovation, equipping, furnishing and improving the Potawatomi Zoo, located at 500 Greenlawn Avenue. The capital project includes the construction, equipping and furnishing of a new, modern visitor-centric front entrance building that will include a gift shop, universally accessible gathering plaza, public restrooms and a separate, more secure entrance for field trips and group visits and that will double the Zoo's education space, allowing for more classes, camps and educational experiences. Also included is completion of various deferred maintenance improvements throughout the Zoo which will enhance the safety of visitors to the Zoo, staff and animals and necessary to maintain the Zoo's accreditation, including, without limitation, repair, replacement, renovation or enhancement of guest pathways and parking lots, animal holding and exhibit areas, HVAC improvements, roofs, patron fencing, animal containment fencing and exhibitory, and electrical work throughout the Zoo.

The bond capital was fully spent in 2020.

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<b>Fund Name</b>	<b>2017 Parks Bond Capital</b>					<b>Fund Number</b>	471		
<b>Fund Type</b>	<b>Capital Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Interest Earnings	297,324	72,162	-	30,000	31,461		31,461	(1,461)	105%
<b>Total Revenue</b>	<b>297,324</b>	<b>72,162</b>	<b>-</b>	<b>30,000</b>	<b>31,461</b>		<b>31,461</b>	<b>(1,461)</b>	<b>105%</b>
<b>Expenditures by Division</b>									
Series A - Howard Park	842,454	73,054	-	-	-	-	-	-	-
Series B - St. Louis Street	1,041,033	6,643	-	-	-	-	-	-	-
Series C - Colfax-Seitz	-	-	-	821,301	821,301	-	821,301	-	100%
Series D - Howard-Farmers	69,413	1,071,889	-	104,566	104,566	-	104,566	-	100%
Series E - Miami-Twyckenham	-	685,828	-	97,564	97,564	-	97,564	-	100%
Series F - Seitz Park	-	-	-	-	-	-	-	-	-
Series G - East Race	162,500	22,320	-	2,230	2,230	-	2,230	-	100%
Series H - Pinhook Park	886,000	454,571	-	471,842	471,842	-	471,842	-	100%
Series I - Other Park Improv.	1,178,907	109,488	-	66,543	66,543	-	66,543	-	100%
Series J - Pinhook Connect	-	755,805	-	127,248	127,248	-	127,248	-	100%
Series K - Future Projects	10,800	47,423	-	3,917	3,917	-	3,917	1	100%
<b>Total Expenditures</b>	<b>4,191,107</b>	<b>3,227,021</b>	<b>-</b>	<b>1,695,211</b>	<b>1,695,211</b>	<b>-</b>	<b>1,695,211</b>	<b>1</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	15,000	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>4,176,107</b>	<b>3,227,021</b>	<b>-</b>	<b>1,695,211</b>	<b>1,695,211</b>	<b>-</b>	<b>1,695,211</b>	<b>1</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>4,191,107</b>	<b>3,227,021</b>	<b>-</b>	<b>1,695,211</b>	<b>1,695,211</b>	<b>-</b>	<b>1,695,211</b>	<b>1</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>(3,893,782)</b>	<b>(3,154,859)</b>	<b>-</b>	<b>(1,665,211)</b>	<b>(1,663,750)</b>		<b>(1,663,750)</b>		
Beginning Cash Balance	12,944,127	9,062,798		5,926,118					
Cash Adjustments	12,453	18,179		-					
<b>Ending Cash Balance</b>	<b>9,062,798</b>	<b>5,926,118</b>		<b>4,260,907</b>	<b>4,259,726</b>				
Cash Reserves Target	-	-		-	-				
							<b>Cash Reserves Target</b>		
							No reserve requirement - Bond capital fund - spend down to zero		
<b>Fund Purpose:</b>	<p>This fund was established per the bond agreement in order to track the capital expenditures of the 2017 Park District Bonds, Series A-K. The bonds were issued to fund certain improvements in connection with the MY SB Parks &amp; Trails initiative. The bonds will be repaid over a period of 15 years with the first debt service payment due on July 15, 2018 and the final payment due on January 15, 2033. Debt service payments are tracked in the 2017 Parks Bond Debt Service Fund (#312).</p>								
<b>Explanation of Revenue Sources:</b>	<p>The par amount of the bonds was \$14,075,000. The bond closing date was December 20, 2017. Net proceeds after bond issuance costs were deposited into this fund in the amount of \$13,856,100. This fund also receives revenue from interest earned on the fund's cash balance.</p>								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	<p>These are the various projects: Series A - Howard Park riverfront promenade, storm water habitat area   Series B - St. Louis Street parking and street upgrades (Howard Park)   Series C - Riverfront trail upgrades - Colfax to Seitz Park   Series D - Riverfront trail upgrades - Howard Park to Farmer's Market   Series E - Riverfront trail upgrades - Miami to Twyckenham   Series F - Riverfront trail upgrades - Seitz Park to Howard Park, Seitz Park parking   Series G - Seitz Park - AM General parking and plaza area, East Race promenade and bridge   Series H - Pinhook Park pavilion upgrade, reconnect river flow to lagoon, playground and site improvements   Series I - Other Park Improvements - Park security, lighting, and storage - Restrooms modernization &amp; ADA compliance   Series J - Pinhook Park neighborhood connectivity   Series K - Future Projects - park acquisitions, partnerships, and build-outs</p>								

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<b>Fund Name</b>	<b>Parking Garages</b>					<b>Fund Number</b>	<b>601</b>		
<b>Fund Type</b>	<b>Enterprise Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Charges for Services	945,347	844,835	900,000	900,000	905,346		905,346	(5,346)	101%
Fines, Forfeitures, and Fees	42,745	38,862	61,500	61,500	45,810		45,810	15,690	74%
Interest Earnings	32,323	8,089	10,068	4,803	4,803		4,803	-	100%
Other Income	16,084	2,468	-	-	71		71	(71)	-
<b>Total Revenue</b>	<b>1,036,499</b>	<b>894,253</b>	<b>971,568</b>	<b>966,303</b>	<b>956,029</b>		<b>956,029</b>	<b>10,273</b>	<b>99%</b>
<b>Expenditures by Subdivisions</b>									
Parking Enforcement	105,009	71,212	13,962	14,067	3,992	-	3,992	10,075	28%
Parking General Operations	-	40,118	574,746	577,524	435,881	-	435,881	141,643	75%
Main Street Garage	270,215	638,343	211,426	130,701	109,357	-	109,357	21,344	84%
Leighton Plaza Garage	450,815	478,042	227,584	120,750	108,032	-	108,032	12,718	89%
Wayne Street Garage	197,869	307,837	171,020	76,477	67,306	-	67,306	9,171	88%
Eddy St Commons Garage	15,000	10,511	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,038,908</b>	<b>1,546,063</b>	<b>1,198,738</b>	<b>919,518</b>	<b>724,568</b>	-	<b>724,568</b>	<b>194,951</b>	<b>79%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	-	-	-	289,315	172,990	-	172,990	116,325	40%
<b>Total Personnel</b>	-	-	-	<b>289,315</b>	<b>172,990</b>	-	<b>172,990</b>	<b>116,325</b>	<b>40%</b>
<b>Supplies</b>	-	-	-	<b>28,301</b>	<b>21,389</b>	-	<b>21,389</b>	<b>6,912</b>	<b>76%</b>
<b>Services &amp; Charges</b>									
Professional Services	700,335	490,335	488,000	184,825	164,606	-	164,606	20,219	89%
Utilities	104,528	100,720	117,000	115,450	101,784	-	101,784	13,666	88%
Repairs & Maintenance	126,794	237,452	125,000	84,948	63,496	-	63,496	21,453	75%
Other Services & Charges	13,574	17,088	7,000	27,708	24,317	-	24,317	3,391	88%
<b>Total Services &amp; Charges</b>	<b>945,232</b>	<b>845,594</b>	<b>737,000</b>	<b>412,931</b>	<b>354,203</b>	-	<b>354,203</b>	<b>58,729</b>	<b>86%</b>
<b>Operating Expenditures</b>	<b>945,232</b>	<b>845,594</b>	<b>737,000</b>	<b>730,547</b>	<b>548,582</b>	-	<b>548,582</b>	<b>181,966</b>	<b>75%</b>
<b>Capital</b>	<b>44,650</b>	<b>576,152</b>	<b>300,000</b>	<b>27,233</b>	<b>14,248</b>	-	<b>14,248</b>	<b>12,985</b>	<b>52%</b>
<b>Interfund Allocations</b>	<b>49,026</b>	<b>124,317</b>	<b>161,738</b>	<b>161,738</b>	<b>161,738</b>	-	<b>161,738</b>	-	<b>100%</b>
<b>Total Expenditures</b>	<b>1,038,908</b>	<b>1,546,063</b>	<b>1,198,738</b>	<b>919,518</b>	<b>724,568</b>	-	<b>724,568</b>	<b>194,951</b>	<b>79%</b>
<b>Net Surplus / (Deficit)</b>	<b>(2,409)</b>	<b>(651,810)</b>	<b>(227,170)</b>	<b>46,785</b>	<b>231,462</b>		<b>231,462</b>		
Beginning Cash Balance	1,325,951	1,326,253		674,268					
Cash Adjustments	2,710	(175)		-					
<b>Ending Cash Balance</b>	<b>1,326,253</b>	<b>674,268</b>		<b>721,053</b>	<b>907,380</b>				
Cash Reserves Target	259,727	386,516		229,879					
							<b>Cash Reserves Target</b>		
								25% of Annual expenditures	

**Fund Purpose:**  
This fund was established (ordinance 5089-69) to account for the maintenance and operation of off-street parking facilities. This fund accounts for the revenues and expenditures from the various parking garages owned by the City of South Bend. There are currently 1,484 stalls. Starting in 2021, parking garage operations are under outside contract with ASM Global.

**Explanation of Revenue Sources:**  
This fund receives revenue from the collection of daily and monthly parking fees at several downtown parking garages. 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. There are many capital improvement needs. Starting in 2020, the Parking Garage Fund reimburses the Morris Performing Arts Center Division (in Fund #101) for 100% of costs of wages and benefits for the Manager-Facility Operations position. This is represented as an Interfund Allocation expense.



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Fund Name	Century Center Operations					Fund Number	670		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	1,275,000	956,250	637,500	637,500	637,500		637,500	-	100%
Charges for Services	3,192,290	924,923	2,750,000	2,750,000	1,401,480		1,401,480	1,348,520	51%
Interest Earnings	24	7	-	54	54		54	-	100%
Other Income	9,692	5,936	6,275	6,304	5,177		5,177	1,127	82%
Interfund Allocation Reimb	66,045	68,478	67,477	67,477	67,477		67,477	-	100%
<b>Total Revenue</b>	<b>4,543,051</b>	<b>1,955,594</b>	<b>3,461,252</b>	<b>3,461,335</b>	<b>2,111,688</b>		<b>2,111,688</b>	<b>1,349,647</b>	<b>61%</b>
<b>Expenditures by Subdivisions</b>									
City Operations	1,390,766	1,149,345	1,453,760	1,444,916	1,246,312	-	1,246,312	198,605	86%
Food & Beverage Operations	3,137,910	1,444,541	2,772,311	2,772,311	1,702,069	-	1,702,069	1,070,242	61%
<b>Total Expenditures</b>	<b>4,528,676</b>	<b>2,593,886</b>	<b>4,226,071</b>	<b>4,217,227</b>	<b>2,948,380</b>	-	<b>2,948,380</b>	<b>1,268,847</b>	<b>70%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	473,272	368,842	423,365	438,365	350,615	-	350,615	87,750	80%
Fringe Benefits	155,072	138,803	166,211	151,211	124,970	-	124,970	26,241	83%
Other Personnel Costs	1,197,879	757,895	900,000	900,000	730,187	-	730,187	169,813	81%
<b>Total Personnel</b>	<b>1,826,223</b>	<b>1,265,540</b>	<b>1,489,576</b>	<b>1,489,576</b>	<b>1,205,772</b>	-	<b>1,205,772</b>	<b>283,804</b>	<b>81%</b>
<b>Supplies</b>	<b>1,145,517</b>	<b>317,548</b>	<b>1,150,000</b>	<b>1,149,899</b>	<b>551,277</b>	-	<b>551,277</b>	<b>598,622</b>	<b>48%</b>
<b>Services &amp; Charges</b>									
Professional Services	76,325	35,698	120,628	144,174	107,162	-	107,162	37,012	74%
Printing & Advertising	2,893	277	-	1,000	543	-	543	457	54%
Utilities	375,552	276,273	383,819	387,437	348,609	-	348,609	38,829	90%
Education & Training	-	1,724	-	2,228	428	-	428	1,800	19%
Travel	-	-	-	574	574	-	574	-	100%
Repairs & Maintenance	101,642	74,654	101,000	81,870	71,901	-	71,901	9,969	88%
Insurance	57,019	47,272	57,047	57,047	48,906	-	48,906	8,141	86%
Other Services & Charges	512,899	311,417	579,589	559,010	268,797	-	268,797	290,213	48%
<b>Total Services &amp; Charges</b>	<b>1,126,329</b>	<b>747,314</b>	<b>1,242,083</b>	<b>1,233,341</b>	<b>846,920</b>	-	<b>846,920</b>	<b>386,421</b>	<b>69%</b>
<b>Operating Expenditures</b>	<b>4,098,069</b>	<b>2,330,403</b>	<b>3,881,659</b>	<b>3,872,815</b>	<b>2,603,968</b>	-	<b>2,603,968</b>	<b>1,268,847</b>	<b>67%</b>
<b>Interfund</b>									
Interfund Allocations	162,380	169,544	247,195	247,195	247,195	-	247,195	-	100%
Interfund Transfers Out	268,227	93,939	97,217	97,217	97,217	-	97,217	-	100%
<b>Total Interfund</b>	<b>430,607</b>	<b>263,483</b>	<b>344,412</b>	<b>344,412</b>	<b>344,412</b>	-	<b>344,412</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>4,528,676</b>	<b>2,593,886</b>	<b>4,226,071</b>	<b>4,217,227</b>	<b>2,948,380</b>	-	<b>2,948,380</b>	<b>1,268,847</b>	<b>70%</b>
<b>Net Surplus / (Deficit)</b>	<b>14,375</b>	<b>(638,292)</b>	<b>(764,819)</b>	<b>(755,892)</b>	<b>(836,692)</b>		<b>(836,692)</b>		
Beginning Cash Balance	1,532,952	1,537,206		1,016,748					
Cash Adjustments	(10,121)	117,834		-					
<b>Ending Cash Balance</b>	<b>1,537,206</b>	<b>1,016,748</b>		<b>260,856</b>	<b>194,350</b>				
Cash Reserves Target	1,132,169	648,472		1,054,307					

<b>Cash Reserves Target</b>
25% of Annual expenditures

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

The City has a contract with ASM Global (a company that specializes in venue management) for the food & beverage operations at the Century Center. The repair and maintenance operations are handled by the City. | **Personnel** - The City's portion of the personnel budget includes the wages and benefits for seven (7) full-time employees, and budget 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 includes supplies needed to operate the Century Center for events, such as food & beverage inventory. | **Services** - The repair & maintenance budget includes HVAC and elevator maintenance, along with other general building maintenance expenses. The utilities budget includes the costs of electric, natural gas, and water for the Century Center. | **Interfund Transfers Out** include transfers to the Century Center Energy Conservation Debt Service Fund (#672) to fund debt service payments. | **Capital** - See the Century Center Capital Fund (#671).

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<b>Fund Name</b>	Century Center Capital					<b>Fund Number</b>	671			
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	City Funds			
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
Interest Earnings	12,966	1,931	200	200	98		98	102	49%	
Other Income	-	-	-	-	-		-	-	-	
Interfund Transfers In	177,475	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>190,441</b>	<b>1,931</b>	<b>200</b>	<b>200</b>	<b>98</b>		<b>98</b>	<b>102</b>	<b>49%</b>	
<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	66,123	-	-	-	-		-	-	-	
Other Services & Charges	-	-	-	-	-		-	-	-	
<b>Total Services &amp; Charges</b>	<b>66,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>66,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Surplus / (Deficit)</b>	<b>124,318</b>	<b>1,931</b>	<b>200</b>	<b>200</b>	<b>98</b>		<b>98</b>			
Beginning Cash Balance	857,363	981,681		983,612						
Cash Adjustments	-	-		-						
<b>Ending Cash Balance</b>	<b>981,681</b>	<b>983,612</b>		<b>983,812</b>	<b>983,710</b>					
Cash Reserves Target	800,000	800,000		800,000						
						<b>Cash Reserves Target</b>				
						\$800,000 Minimum per Board of Managers				

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

**Explanation of Revenue Sources:**  
This fund receives revenue from interest earned on the fund's cash balance. The Century Center Board of Managers would like to begin transferring the annual net profit from the Century Center Operations Fund (#670) into this fund.

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

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<b>Fund Name</b>	Century Center Energy Conservation Debt Svc	<b>Fund Number</b>	672
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<b>Fund Type</b>	Debt Service Fund	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	235,000	221,437	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	4,232	2,552	1,200	1,555	1,574		1,574	(19)	101%
Other Income	104,511	97,225	88,057	88,057	89,480		89,480	(1,423)	102%
Interfund Transfers In	90,752	93,939	97,217	97,217	97,217		97,217	-	100%
<b>Total Revenue</b>	<b>434,495</b>	<b>415,154</b>	<b>407,911</b>	<b>408,266</b>	<b>409,708</b>		<b>409,708</b>	<b>(1,442)</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	280,090	285,614	291,274	291,274	291,274	-	291,274	-	100%
Debt Service Interest & Fees	135,333	125,482	115,437	115,437	115,437	-	115,437	-	100%
<b>Total Expenditures</b>	<b>415,423</b>	<b>411,096</b>	<b>406,711</b>	<b>406,711</b>	<b>406,711</b>	-	<b>406,711</b>	-	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>19,071</b>	<b>4,058</b>	<b>1,200</b>	<b>1,555</b>	<b>2,997</b>	<b>2,997</b>
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Beginning Cash Balance	170,316	189,409		193,705		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	21	238		-		
<b>Ending Cash Balance</b>	<b>189,409</b>	<b>193,705</b>		<b>195,260</b>	<b>196,702</b>	
Cash Reserves Target	-	-		-		

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

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

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

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<b>Fund Name</b>	City Cemetery	<b>Fund Number</b>	730
<b>Fund Type</b>	Special Revenue Fund	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	803	259	134	178	178		178	-	100%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>803</b>	<b>259</b>	<b>134</b>	<b>178</b>	<b>178</b>		<b>178</b>	<b>-</b>	<b>100%</b>

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

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	803	259	134	178	178		178		
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Beginning Cash Balance	28,916	29,730		30,041				<b>Cash Reserves Target</b>	
Cash Adjustments	12	51		-					
<b>Ending Cash Balance</b>	<b>29,730</b>	<b>30,041</b>		<b>30,219</b>	<b>30,218</b>			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 2021. Appropriation requests for expenditures will be made as needed.

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<b>Fund Name</b>	Bowman Cemetery	<b>Fund Number</b>	731
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<b>Fund Type</b>	Special Revenue Fund	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	12,623	4,082	6,392	2,793	2,793		2,793	-	100%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>12,623</b>	<b>4,082</b>	<b>6,392</b>	<b>2,793</b>	<b>2,793</b>		<b>2,793</b>	<b>-</b>	<b>100%</b>

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

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	12,623	4,082	6,392	2,793	2,793	2,793	2,793	-	-
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Beginning Cash Balance	454,888	467,692		472,576		475,369	475,369	<b>Cash Reserves Target</b>	
Cash Adjustments	182	802		-		-	-	\$400,000 minimum	
<b>Ending Cash Balance</b>	<b>467,692</b>	<b>472,576</b>		<b>475,369</b>		<b>475,369</b>	<b>475,369</b>		
Cash Reserves Target	400,000	400,000		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 2021. Appropriation requests for expenditures will be made as needed.

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<b>Fund Name</b>	2015 Parks Bond Debt Service	<b>Fund Number</b>	757
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<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	3,527	807	2,000	2,000	47		47	1,953	2%
Interfund Transfers In	409,270	375,939	376,007	376,007	375,986		375,986	21	100%
<b>Total Revenue</b>	<b>412,797</b>	<b>376,746</b>	<b>378,007</b>	<b>378,007</b>	<b>376,033</b>		<b>376,033</b>	<b>1,974</b>	<b>99%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	220,000	225,000	225,000	225,000	225,000	-	225,000	-	100%
Debt Service Interest & Fees	162,731	156,131	149,382	149,382	149,381	-	149,381	1	100%
<b>Total Expenditures</b>	<b>382,731</b>	<b>381,131</b>	<b>374,382</b>	<b>374,382</b>	<b>374,381</b>	<b>-</b>	<b>374,381</b>	<b>1</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>30,066</b>	<b>(4,385)</b>	<b>3,625</b>	<b>3,625</b>	<b>1,652</b>		<b>1,652</b>
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Beginning Cash Balance	560,431	590,497		586,111		<b>Cash Reserves Target</b>
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>590,497</b>	<b>586,111</b>		<b>589,736</b>	<b>587,763</b>	100% cash reserves per bond covenants
Cash Reserves Target	590,497	586,111		589,736		

**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 was \$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.

**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.  
  
Capital expenditures of this bond were tracked in the 2015 Parks Bond Capital Fund (#751). The capital proceeds were fully expended in 2019.

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<b>Fund Name</b>	Studebaker-Oliver Revitalizing Grants	<b>Fund Number</b>	209
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	-	-	-		-	-	-
Interest Earnings	24,778	7,035	3,388	4,318	4,318		4,318	-	100%
Other Income	100,000	100,000	100,000	-	-		-	-	-
<b>Total Revenue</b>	<b>124,778</b>	<b>107,035</b>	<b>103,388</b>	<b>4,318</b>	<b>4,318</b>		<b>4,318</b>	<b>-</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	149,969	274,931	25,000	109,228	75,182	-	75,182	34,046	69%
<b>Total Services &amp; Charges</b>	<b>149,969</b>	<b>274,931</b>	<b>25,000</b>	<b>109,228</b>	<b>75,182</b>	<b>-</b>	<b>75,182</b>	<b>34,046</b>	<b>69%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>149,969</b>	<b>274,931</b>	<b>25,000</b>	<b>109,228</b>	<b>75,182</b>	<b>-</b>	<b>75,182</b>	<b>34,046</b>	<b>69%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(25,191)</b>	<b>(167,896)</b>	<b>78,388</b>	<b>(104,910)</b>	<b>(70,864)</b>	<b>(70,864)</b>			
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Beginning Cash Balance	954,136	929,415		763,112		<b>Cash Reserves Target</b>			
Cash Adjustments	470	1,593		-					
<b>Ending Cash Balance</b>	<b>929,415</b>	<b>763,112</b>		<b>658,202</b>	<b>692,248</b>	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.

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<b>Fund Name</b>	Economic Development State Grants					<b>Fund Number</b>	210		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	-	575,000	41,015		41,015	533,986	7%
Interest Earnings	2,878	712	544	544	160		160	384	29%
Other Income	72,010	90,013	72,011	72,011	36,005		36,005	36,006	50%
<b>Total Revenue</b>	<b>74,888</b>	<b>90,725</b>	<b>72,555</b>	<b>647,555</b>	<b>77,180</b>		<b>77,180</b>	<b>570,376</b>	<b>12%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	53,699	56,352	-	438	438	-	438	1	100%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Debt Service Principal	67,581	69,632	35,605	35,605	35,604	-	35,604	1	100%
Debt Service Interest & Fees	4,429	2,379	401	401	401	-	401	-	100%
Grants & Subsidies	-	-	-	41,015	41,015	-	41,015	-	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>125,710</b>	<b>128,362</b>	<b>36,006</b>	<b>77,459</b>	<b>77,457</b>	-	<b>77,457</b>	<b>2</b>	<b>100%</b>
<b>Interfund Transfers Out</b>	<b>230,000</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>355,710</b>	<b>128,362</b>	<b>36,006</b>	<b>77,459</b>	<b>77,457</b>	-	<b>77,457</b>	<b>2</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>(280,822)</b>	<b>(37,637)</b>	<b>36,549</b>	<b>570,096</b>	<b>(277)</b>		<b>(277)</b>		
Beginning Cash Balance	344,987	64,775		27,154					
Cash Adjustments	610	16		-					
<b>Ending Cash Balance</b>	<b>64,775</b>	<b>27,154</b>		<b>597,250</b>	<b>26,876</b>				
Cash Reserves Target	-	-		-					

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Past expenditures include demolition of vacant and abandoned houses/lots, equipment for the Ignition Park/ND Turbo project, and debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment due in 2021.



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Fund Name	Dept of Community Investment Operating					Fund Number	211		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	434,000	10,650	552,550	18,550	9,200		9,200	9,350	50%
Charges for Services	212,079	861,309	483,267	1,047,267	1,453,279		1,453,279	(406,012)	139%
Fines, Forfeitures, and Fees	-	46,076	56,840	56,840	57,904		57,904	(1,064)	102%
Interest Earnings	17,680	8,876	15,000	15,000	6,023		6,023	8,977	40%
Other Income	4,123	2,598	-	-	573		573	(573)	-
Interfund Allocation Reimb	-	174,531	175,765	145,765	145,765		145,765	-	100%
Interfund Transfers In	2,350,633	2,268,899	1,752,159	1,752,159	500,000		500,000	1,252,159	29%
<b>Total Revenue</b>	<b>3,018,515</b>	<b>3,372,939</b>	<b>3,035,581</b>	<b>3,035,581</b>	<b>2,172,743</b>		<b>2,172,743</b>	<b>862,837</b>	<b>72%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,493,197	1,529,047	1,921,625	1,949,974	1,779,295	-	1,779,295	170,679	91%
Fringe Benefits	528,540	568,983	716,373	722,116	649,973	-	649,973	72,143	90%
<b>Total Personnel</b>	<b>2,021,736</b>	<b>2,098,029</b>	<b>2,637,998</b>	<b>2,672,090</b>	<b>2,429,268</b>	<b>-</b>	<b>2,429,268</b>	<b>242,822</b>	<b>91%</b>
<b>Supplies</b>	<b>18,276</b>	<b>13,503</b>	<b>26,120</b>	<b>28,569</b>	<b>20,424</b>	<b>-</b>	<b>20,424</b>	<b>8,145</b>	<b>71%</b>
<b>Services &amp; Charges</b>									
Professional Services	157,623	224,609	281,800	346,969	196,969	-	196,969	150,000	57%
Printing & Advertising	13,604	7,560	24,000	24,000	4,758	-	4,758	19,242	20%
Education & Training	9,835	4,576	22,000	26,920	14,288	-	14,288	12,632	53%
Travel	24,271	4,502	20,000	20,000	268	-	268	19,732	1%
Repairs & Maintenance	9,911	12,447	3,100	5,100	2,822	-	2,822	2,278	55%
Other Services & Charges	16,116	11,772	26,450	38,650	24,660	-	24,660	13,990	64%
<b>Total Services &amp; Charges</b>	<b>231,360</b>	<b>265,466</b>	<b>377,350</b>	<b>461,639</b>	<b>243,765</b>	<b>-</b>	<b>243,765</b>	<b>217,874</b>	<b>53%</b>
<b>Operating Expenditures</b>	<b>2,271,372</b>	<b>2,376,999</b>	<b>3,041,468</b>	<b>3,162,298</b>	<b>2,693,456</b>	<b>-</b>	<b>2,693,456</b>	<b>468,841</b>	<b>85%</b>
<b>Interfund</b>									
Interfund Allocations	464,363	357,941	652,726	652,726	652,726	-	652,726	-	100%
Interfund Transfers Out	-	35,000	50,000	50,000	50,000	-	50,000	-	100%
<b>Total Interfund</b>	<b>464,363</b>	<b>392,941</b>	<b>702,726</b>	<b>702,726</b>	<b>702,726</b>	<b>-</b>	<b>702,726</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>2,735,735</b>	<b>2,769,940</b>	<b>3,744,194</b>	<b>3,865,024</b>	<b>3,396,182</b>	<b>-</b>	<b>3,396,182</b>	<b>468,841</b>	<b>88%</b>
<b>Net Surplus / (Deficit)</b>	<b>282,780</b>	<b>603,000</b>	<b>(708,613)</b>	<b>(829,443)</b>	<b>(1,223,439)</b>		<b>(1,223,439)</b>		
Beginning Cash Balance	729,684	1,012,307		1,629,498					
Cash Adjustments	(158)	14,191		-					
<b>Ending Cash Balance</b>	<b>1,012,307</b>	<b>1,629,498</b>		<b>800,055</b>	<b>394,125</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement		

**Fund Purpose:**

This fund was established (ordinance 10060-10) to account for the activities of the Department of Community Investment (DCI). DCI's mission is to spur investment in a stronger South Bend by doing the following:

- Attracting & retaining growing businesses
- Connecting residents to economic opportunities
- 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). 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. In 2021, the interfund transfer from Fund #408 was reduced in order to spend down this fund's cash reserves. 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.

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

In 2020, a part-time position was added to help promote greater regulatory compliance for the Historic Preservation Commission (HPC) and new City zoning responsibilities. Additional capacity will be used to support Business Licensing and to reduce the work load of a Code Inspector. In 2021, two new positions are 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.

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<b>Fund Name</b>	Dept of Community Investment Grants					<b>Fund Number</b>	212		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	2,030,043	2,392,383	3,150,111	8,650,111	2,563,504		2,563,504	6,086,607	30%
Fines, Forfeitures, and Fees	30	121	-	500	500		500	-	100%
Other Income	483,931	186,664	119,687	325,930	341,376		341,376	(15,446)	105%
<b>Total Revenue</b>	<b>2,514,004</b>	<b>2,579,168</b>	<b>3,269,798</b>	<b>8,976,541</b>	<b>2,905,379</b>		<b>2,905,379</b>	<b>6,071,161</b>	<b>32%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	40,488	-	10,343	10,343	-	10,343	-	100%
Grants & Subsidies	2,555,898	2,529,492	2,755,134	2,801,228	2,801,228	-	2,801,228	-	100%
<b>Total Services &amp; Charges</b>	<b>2,555,898</b>	<b>2,569,980</b>	<b>2,755,134</b>	<b>2,811,571</b>	<b>2,811,571</b>	<b>-</b>	<b>2,811,571</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>2,555,898</b>	<b>2,569,980</b>	<b>2,755,134</b>	<b>2,811,571</b>	<b>2,811,571</b>	<b>-</b>	<b>2,811,571</b>	<b>-</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>(41,893)</b>	<b>9,188</b>	<b>514,664</b>	<b>6,164,970</b>	<b>93,809</b>		<b>93,809</b>		
Beginning Cash Balance	347,782	305,248		313,907					
Cash Adjustments	(641)	(528)		-					
<b>Ending Cash Balance</b>	<b>305,248</b>	<b>313,907</b>		<b>6,478,877</b>	<b>409,818</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

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

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

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

**Shelter Plus Care Program (S+C)** - The S+C Program provides a variety of permanent housing choices, accompanied by a range of supportive services funded through other sources. S+C assists hard to serve homeless individuals with disabilities and their families. These individuals primarily include those with serious mental illness, chronic problems with alcohol and/or drugs, and HIV/AIDS or related diseases.

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

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

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<b>Fund Name</b>	<b>Unsafe Building</b>					<b>Fund Number</b>	<b>219</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Fines, Forfeitures, and Fees	263,172	51,581	111,100	111,100	34,066		34,066	77,034	31%
Interest Earnings	18,352	7,420	11,932	11,932	4,812		4,812	7,120	40%
Other Income	2,298	18	-	-	-		-	-	-
Interfund Transfers In	681,491	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>965,314</b>	<b>59,018</b>	<b>123,032</b>	<b>123,032</b>	<b>38,879</b>		<b>38,879</b>	<b>84,154</b>	<b>32%</b>
<b>Expenditures by Subdivisions</b>									
NEAT Crew	435,893	23,896	-	-	-	-	-	-	-
Unsafe Building	156,655	117,855	113,500	113,805	107,286	-	107,286	6,519	94%
<b>Total Expenditures</b>	<b>592,547</b>	<b>141,751</b>	<b>113,500</b>	<b>113,805</b>	<b>107,286</b>	<b>-</b>	<b>107,286</b>	<b>6,519</b>	<b>94%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	178,355	-	-	-	-	-	-	-	-
Fringe Benefits	65,378	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>243,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>22,623</b>	<b>5,458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Professional Services	39,500	27,070	17,500	27,805	25,970	-	25,970	1,835	93%
Repairs & Maintenance	153,241	-	-	-	-	-	-	-	-
Other Services & Charges	73,977	109,224	96,000	86,000	81,316	-	81,316	4,684	95%
<b>Total Services &amp; Charges</b>	<b>266,718</b>	<b>136,294</b>	<b>113,500</b>	<b>113,805</b>	<b>107,286</b>	<b>-</b>	<b>107,286</b>	<b>6,519</b>	<b>94%</b>
<b>Operating Expenditures</b>	<b>533,073</b>	<b>141,751</b>	<b>113,500</b>	<b>113,805</b>	<b>107,286</b>	<b>-</b>	<b>107,286</b>	<b>6,519</b>	<b>94%</b>
<b>Capital</b>	<b>24,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Allocations</b>	<b>34,894</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>592,547</b>	<b>141,751</b>	<b>113,500</b>	<b>113,805</b>	<b>107,286</b>	<b>-</b>	<b>107,286</b>	<b>6,519</b>	<b>94%</b>
<b>Net Surplus / (Deficit)</b>	<b>372,767</b>	<b>(82,733)</b>	<b>9,532</b>	<b>9,227</b>	<b>(68,407)</b>		<b>(68,407)</b>		
Beginning Cash Balance	543,230	923,154		832,938					
Cash Adjustments	7,157	(7,482)		-					
<b>Ending Cash Balance</b>	<b>923,154</b>	<b>832,938</b>		<b>842,165</b>	<b>764,981</b>				
Cash Reserves Target	-	-		-	-				

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

**Fund Purpose:**

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

**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:**

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

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<b>Fund Name</b>	Rental Units Regulation	<b>Fund Number</b>	221
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Fines, Forfeitures, and Fees	7,375	107,800	100,000	100,000	6,880		6,880	93,120	7%
Interest Earnings	351	573	200	690	728		728	(38)	106%
Interfund Transfers In	-	245,626	241,527	241,527	50,000		50,000	191,527	21%
<b>Total Revenue</b>	<b>7,726</b>	<b>353,999</b>	<b>341,727</b>	<b>342,217</b>	<b>57,608</b>		<b>57,608</b>	<b>284,609</b>	<b>17%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	119,900	184,228	184,228	106,421	-	106,421	77,807	58%
Fringe Benefits	-	59,277	82,349	82,349	52,625	-	52,625	29,724	64%
<b>Total Personnel</b>	<b>-</b>	<b>179,177</b>	<b>266,577</b>	<b>266,577</b>	<b>159,046</b>	<b>-</b>	<b>159,046</b>	<b>107,531</b>	<b>60%</b>

<b>Supplies</b>	-	332	5,800	5,800	236	-	236	5,564	4%
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<b>Services &amp; Charges</b>									
Professional Services	-	1,505	55,000	35,179	-	-	-	35,179	0%
Printing & Advertising	-	-	4,000	4,000	-	-	-	4,000	0%
Education & Training	-	-	750	750	-	-	-	750	0%
Travel	-	-	800	800	-	-	-	800	0%
Repairs & Maintenance	-	-	1,800	1,800	-	-	-	1,800	0%
Other Services & Charges	-	1,748	7,000	7,000	-	-	-	7,000	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>3,254</b>	<b>69,350</b>	<b>49,529</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,529</b>	<b>0%</b>

<b>Total Expenditures</b>	-	182,762	341,727	321,906	159,283	-	159,283	162,624	49%
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<b>Net Surplus / (Deficit)</b>	7,726	171,237	-	20,311	(101,674)	(101,674)			
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Beginning Cash Balance	10,105	17,823	-	189,090	-	<b>Cash Reserves Target</b>			
Cash Adjustments	(9)	31	-	-	-				
<b>Ending Cash Balance</b>	<b>17,823</b>	<b>189,090</b>	<b>-</b>	<b>209,401</b>	<b>87,416</b>	No reserve requirement			
Cash Reserves Target	-	-	-	-	-				

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

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.

**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 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:**  
Prior to 2020, the Rental Safety Verification Program (RSVP) was budgeted in the Consolidated Building Fund (#600). In 2020, RSVP was moved into this fund in order to better track its revenue and expenditures.

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Fund Name	Code Enforcement Fund					Fund Number	230		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Licenses & Permits	-	30,425	31,200	31,200	43,555		43,555	(12,355)	140%
Charges for Services	-	43,360	53,250	53,250	47,624		47,624	5,626	89%
Fines, Forfeitures, and Fees	-	367,113	304,000	304,000	411,114		411,114	(107,114)	135%
Interest Earnings	-	2,492	-	930	941		941	(11)	101%
Debt Proceeds	-	80,000	-	235,000	235,000		235,000	-	100%
Other Income	-	15,396	2,725	2,725	2,998		2,998	(273)	110%
Interfund Allocation Reimb	-	76,927	34,708	34,708	34,708		34,708	-	100%
Interfund Transfers In	-	3,619,593	3,573,687	3,573,687	2,290,000		2,290,000	1,283,687	64%
<b>Total Revenue</b>	-	<b>4,235,305</b>	<b>3,999,570</b>	<b>4,235,500</b>	<b>3,065,940</b>		<b>3,065,940</b>	<b>1,169,560</b>	<b>72%</b>
<b>Expenditures by Subdivisions</b>									
Neighborhood Services & Enforce.	-	2,084,724	2,402,890	2,486,005	1,989,223	-	1,989,223	496,782	80%
NEAT Crew	-	414,272	569,372	568,666	431,596	-	431,596	137,071	76%
Animal Resource Center	-	934,825	1,001,724	1,022,049	949,115	-	949,115	72,935	93%
<b>Total Expenditures</b>	-	<b>3,433,820</b>	<b>3,973,986</b>	<b>4,076,720</b>	<b>3,369,933</b>	-	<b>3,369,933</b>	<b>706,788</b>	<b>83%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	1,415,442	1,456,785	1,465,435	1,410,684	-	1,410,684	54,751	96%
Fringe Benefits	-	588,698	628,887	630,237	575,669	-	575,669	54,568	91%
<b>Total Personnel</b>	-	<b>2,004,140</b>	<b>2,085,672</b>	<b>2,095,672</b>	<b>1,986,353</b>	-	<b>1,986,353</b>	<b>109,319</b>	<b>95%</b>
<b>Supplies</b>	-	<b>113,969</b>	<b>163,700</b>	<b>146,671</b>	<b>110,837</b>	-	<b>110,837</b>	<b>35,835</b>	<b>76%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	40,574	110,300	105,501	67,185	-	67,185	38,316	64%
Printing & Advertising	-	10,559	24,305	22,052	11,260	-	11,260	10,791	51%
Utilities	-	31,984	30,667	36,667	32,310	-	32,310	4,357	88%
Education & Training	-	2,933	5,000	7,100	4,013	-	4,013	3,087	57%
Travel	-	3,826	2,400	3,600	777	-	777	2,823	22%
Repairs & Maintenance	-	239,861	410,650	433,517	137,334	-	137,334	296,183	32%
Debt Service Principal	-	47,510	124,425	124,425	90,535	-	90,535	33,890	73%
Debt Service Interest & Fees	-	2,954	9,573	9,573	4,350	-	4,350	5,223	45%
Other Services & Charges	-	120,664	243,810	248,459	112,018	-	112,018	136,442	45%
<b>Total Services &amp; Charges</b>	-	<b>500,864</b>	<b>961,130</b>	<b>990,893</b>	<b>459,782</b>	-	<b>459,782</b>	<b>531,112</b>	<b>46%</b>
<b>Operating Expenditures</b>	-	<b>2,618,973</b>	<b>3,210,502</b>	<b>3,233,236</b>	<b>2,556,971</b>	-	<b>2,556,971</b>	<b>676,266</b>	<b>79%</b>
<b>Capital</b>	-	-	-	<b>80,000</b>	<b>49,478</b>	-	<b>49,478</b>	<b>30,522</b>	<b>62%</b>
<b>Interfund Allocations</b>	-	<b>814,847</b>	<b>763,484</b>	<b>763,484</b>	<b>763,484</b>	-	<b>763,484</b>	-	<b>100%</b>
<b>Total Expenditures</b>	-	<b>3,433,820</b>	<b>3,973,986</b>	<b>4,076,720</b>	<b>3,369,933</b>	-	<b>3,369,933</b>	<b>706,788</b>	<b>83%</b>
<b>Net Surplus / (Deficit)</b>	-	<b>801,485</b>	<b>25,584</b>	<b>158,780</b>	<b>(303,993)</b>		<b>(303,993)</b>		
Beginning Cash Balance	-	-	-	803,572					<b>Cash Reserves Target</b>
Cash Adjustments	-	2,088	-	-					
<b>Ending Cash Balance</b>	-	<b>803,572</b>	-	<b>962,352</b>	<b>497,492</b>				<b>No reserve requirement</b>
Cash Reserves Target	-	-	-	-					

**Fund Purpose:**

This fund was established (ordinance 10686-19) in 2020 to track the revenue and expenditures of the Department of Code Enforcement's three main divisions: **Neighborhood Code Enforcement (NCE)**, **South Bend Animal Resource Center (SBARC)**, and **Neighborhood Enforcement Action Team (NEAT)**. The **Neighborhood Code Enforcement** division upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. The **South Bend Animal Resource Center** division runs the animal resource center (aka animal shelter) and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. The **NEAT** division works in tandem with the Neighborhood Code Enforcement division 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.

**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 collects revenues from fees for animal care & control activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fee. These revenues do not cover the expenditures of these divisions. The difference is covered by an interfund transfer from the Local Income Tax Economic Development Fund (#408). The interfund allocation reimbursement is an internal accounting method to allocate a portion of the Code Enforcement administration personnel costs to the South Bend Animal Resource Center division. This nets out against the allocation expense recorded in this fund.

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

In 2020, the Department of Code Enforcement was restructured from an accounting perspective in order to better track expenditures and align with the fund ordinances established by the Common Council. The Neighborhood Code Enforcement division and South Bend Animal Resource Center division were moved from the Consolidated Building Fund (#600) into this fund. The Neighborhood Enforcement Action Team (NEAT) division was also moved from the Unsafe Building Fund (#219) into this fund.

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**Code Enforcement Historical Budget Summary - Fund 219, 221, 230 & 600**

	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Licenses & Permits	34,657	30,425	31,200	31,200	43,555		43,555	(12,355)	140%
Charges for Services	57,616	43,360	53,250	53,250	47,624		47,624	5,626	89%
Fines, Forfeitures, and Fees	549,637	526,493	515,100	515,100	452,060		452,060	63,040	88%
Interest Earnings	18,704	10,484	12,132	13,552	6,482		6,482	7,070	48%
Debt Proceeds	-	80,000	-	235,000	235,000		235,000	-	100%
Other Income	12,659	15,414	2,725	2,725	2,998		2,998	(273)	110%
Interfund Allocation Reimb	73,304	76,927	34,708	34,708	34,708		34,708	-	100%
Interfund Transfers In	3,210,400	3,865,219	3,815,214	3,815,214	2,340,000		2,340,000	1,475,214	61%
<b>Total Revenue</b>	<b>3,956,977</b>	<b>4,648,322</b>	<b>4,464,329</b>	<b>4,700,749</b>	<b>3,162,428</b>		<b>3,162,428</b>	<b>1,538,322</b>	<b>67%</b>
<b>Expenditures by Fund</b>									
Consolidated Bldg Fund (#600)	3,001,390	-	-	(0)	-	-	-	-	0%
Rental Units Regulation (#221)	-	182,762	341,727	321,906	159,283	-	159,283	162,624	49%
Unsafe Building Fund (#219)	592,547	141,751	113,500	113,805	107,286	-	107,286	6,519	94%
Code Enforcement Fund (#230)	-	3,433,820	3,973,986	4,076,720	3,369,933	-	3,369,933	706,787	83%
<b>Total Expenditures</b>	<b>3,593,937</b>	<b>3,758,333</b>	<b>4,429,213</b>	<b>4,512,432</b>	<b>3,636,502</b>		<b>3,636,502</b>	<b>875,930</b>	<b>81%</b>
<b>Expenditures by Division</b>									
Neighborhood Services & Enforce.	1,923,446	2,084,724	2,402,890	2,486,005	1,989,223	-	1,989,223	496,782	80%
NEAT Crew	435,893	438,168	569,372	568,666	431,596	-	431,596	137,071	76%
Rental Safety Verification Program	144,603	182,762	341,727	321,906	159,283	-	159,283	162,624	49%
Unsafe Building	156,655	117,855	113,500	113,805	107,286	-	107,286	6,519	94%
Animal Care & Control	933,341	934,825	1,001,724	1,022,049	949,115	-	949,115	72,935	93%
<b>Total Expenditures</b>	<b>3,593,937</b>	<b>3,758,333</b>	<b>4,429,213</b>	<b>4,512,432</b>	<b>3,636,502</b>		<b>3,636,502</b>	<b>875,931</b>	<b>81%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,437,429	1,535,343	1,641,013	1,649,663	1,517,105	-	1,517,105	132,558	92%
Fringe Benefits	538,583	647,974	711,236	712,586	628,295	-	628,295	84,292	88%
<b>Total Personnel</b>	<b>1,976,013</b>	<b>2,183,317</b>	<b>2,352,249</b>	<b>2,362,249</b>	<b>2,145,399</b>		<b>2,145,399</b>	<b>216,850</b>	<b>91%</b>
<b>Supplies</b>	<b>108,267</b>	<b>119,758</b>	<b>169,500</b>	<b>152,471</b>	<b>111,073</b>		<b>111,073</b>	<b>41,398</b>	<b>73%</b>
<b>Services &amp; Charges</b>									
Professional Services	177,400	69,149	182,800	168,485	93,155	-	93,155	75,330	55%
Printing & Advertising	11,255	10,559	28,305	26,052	11,260	-	11,260	14,791	43%
Utilities	34,801	31,984	30,667	36,667	32,310	-	32,310	4,357	88%
Education & Training	6,873	2,933	5,750	7,850	4,013	-	4,013	3,837	51%
Travel	6,444	3,826	3,200	4,400	777	-	777	3,623	18%
Repairs & Maintenance	233,178	239,861	412,450	435,317	137,334	-	137,334	297,983	32%
Debt Service Principal	80,098	47,510	124,425	124,425	90,535	-	90,535	33,890	73%
Debt Service Interest & Fees	6,144	2,954	9,573	9,573	4,350	-	4,350	5,223	45%
Other Services & Charges	177,849	231,636	346,810	341,459	193,333	-	193,333	148,126	57%
<b>Total Services &amp; Charges</b>	<b>734,043</b>	<b>640,411</b>	<b>1,143,980</b>	<b>1,154,228</b>	<b>567,068</b>		<b>567,068</b>	<b>587,160</b>	<b>49%</b>
<b>Operating Expenditures</b>	<b>2,818,322</b>	<b>2,943,486</b>	<b>3,665,729</b>	<b>3,668,948</b>	<b>2,823,540</b>		<b>2,823,540</b>	<b>845,408</b>	<b>77%</b>
<b>Capital</b>	<b>56,567</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>49,478</b>		<b>49,478</b>	<b>30,522</b>	<b>62%</b>
<b>Interfund Allocations</b>	<b>719,048</b>	<b>814,847</b>	<b>763,484</b>	<b>763,484</b>	<b>763,484</b>		<b>763,484</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>3,593,937</b>	<b>3,758,333</b>	<b>4,429,213</b>	<b>4,512,432</b>	<b>3,636,502</b>		<b>3,636,502</b>	<b>875,930</b>	<b>81%</b>
<b>Net Surplus / (Deficit)</b>	<b>363,040</b>	<b>889,988</b>	<b>35,116</b>	<b>188,317</b>	<b>(474,075)</b>		<b>(474,075)</b>		

Operational expenditures for the Department of Code Enforcement are tracked in several different funds, each with a separate purpose. See individual fund summaries for more detail.

In 2020, the Department of Code Enforcement was restructured from an accounting perspective in order to better track expenditures and align with the fund ordinances established by the Common Council. The Neighborhood Code Enforcement division and South Bend Animal Resource Center division were moved from the Consolidated Building Fund (#600) into the Code Enforcement Fund (#230). The Neighborhood Enforcement Action Team (NEAT) division was also moved from the Unsafe Building Fund (#219) into Fund #230.

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<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	844	361	572	572	172		172	400	30%
Other Income	84,104	18,442	21,996	21,996	18,278		18,278	3,718	83%
<b>Total Revenue</b>	<b>84,948</b>	<b>18,803</b>	<b>22,568</b>	<b>22,568</b>	<b>18,449</b>		<b>18,449</b>	<b>4,118</b>	<b>82%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	60,000	40,000	24,000	24,000	24,000	-	24,000	-	100%
<b>Total Expenditures</b>	<b>60,000</b>	<b>40,000</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>-</b>	<b>24,000</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	24,948	(21,197)	(1,432)	(1,432)	(5,551)		(5,551)		
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Beginning Cash Balance	28,919	53,838		32,733		<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero			
Cash Adjustments	(30)	92		-					
<b>Ending Cash Balance</b>	<b>53,838</b>	<b>32,733</b>		<b>31,301</b>	<b>27,182</b>				
Cash Reserves Target	-	-		-					

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Currently, this fund is used for the repayment of an interfund loan from the COIT 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 COIT and potentially close this fund rather than following current amortization schedule which goes out to 2046. Payments in future years will be made as BDC loan collections are received. The BDC loan collections have been remitted at rates less than the current amortization schedule depicts due to poor portfolio performance and as such may require an amendment to the debt schedule.

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<b>Fund Name</b>	<b>Consolidated Building Fund</b>	<b>Fund Number</b>	<b>600</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Control</b>	<b>City Funds</b>

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
<b>Building Department</b>									
Licenses & Permits	1,646,044	1,304,739	1,772,552	1,771,452	1,515,351		1,515,351	256,101	86%
Fines, Forfeitures, and Fees	-	1,140	-	2,054	2,516		2,516	(462)	122%
Interest Earnings	54,618	17,782	30,280	12,194	12,194		12,194	-	100%
Other Income	6,317	422	-	741	1,044		1,044	(303)	141%
<b>Total Building Department</b>	<b>1,706,979</b>	<b>1,324,083</b>	<b>1,802,832</b>	<b>1,786,441</b>	<b>1,531,105</b>		<b>1,531,105</b>	<b>255,336</b>	<b>86%</b>
<b>Total Code Enforcement</b>	<b>2,983,937</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Revenue</b>	<b>4,690,916</b>	<b>1,324,083</b>	<b>1,802,832</b>	<b>1,786,441</b>	<b>1,531,105</b>		<b>1,531,105</b>	<b>255,336</b>	<b>86%</b>

<b>Expenditures</b>									
<b>Building Department</b>									
<b>Personnel</b>									
Salaries & Wages	716,916	763,648	828,457	802,911	739,269	-	739,269	63,642	92%
Fringe Benefits	273,508	305,840	316,605	342,151	319,458	-	319,458	22,693	93%
<b>Total Personnel</b>	<b>990,425</b>	<b>1,069,488</b>	<b>1,145,062</b>	<b>1,145,062</b>	<b>1,058,727</b>	<b>-</b>	<b>1,058,727</b>	<b>86,335</b>	<b>92%</b>
<b>Supplies</b>	<b>14,307</b>	<b>14,538</b>	<b>16,361</b>	<b>16,308</b>	<b>15,666</b>	<b>-</b>	<b>15,666</b>	<b>643</b>	<b>96%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	2,411	8,000	3,000	-	-	-	3,000	0%
Printing & Advertising	3,809	336	4,763	4,763	716	-	716	4,047	15%
Education & Training	2,859	2,429	3,500	2,000	219	-	219	1,781	11%
Travel	684	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	18,871	14,257	25,000	31,500	28,086	-	28,086	3,414	89%
Debt Service Principal	46,342	41,198	43,021	43,021	43,020	-	43,020	1	100%
Debt Service Interest & Fees	3,141	2,184	1,358	1,358	1,316	-	1,316	42	97%
Other Services & Charges	3,948	11,039	17,015	27,465	18,448	-	18,448	9,017	67%
<b>Total Services &amp; Charges</b>	<b>79,655</b>	<b>73,854</b>	<b>108,657</b>	<b>119,107</b>	<b>91,805</b>	<b>-</b>	<b>91,805</b>	<b>27,302</b>	<b>77%</b>
<b>Operating Expenditures</b>	<b>1,084,386</b>	<b>1,157,879</b>	<b>1,270,080</b>	<b>1,280,477</b>	<b>1,166,198</b>	<b>-</b>	<b>1,166,198</b>	<b>114,280</b>	<b>91%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,478</b>	<b>49,478</b>	<b>-</b>	<b>49,478</b>	<b>-</b>	<b>100%</b>
<b>Interfund</b>									
Interfund Allocations	252,023	328,799	339,938	339,938	339,938	-	339,938	-	100%
Interfund Transfers Out	158,943	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>410,966</b>	<b>328,799</b>	<b>339,938</b>	<b>339,938</b>	<b>339,938</b>	<b>-</b>	<b>339,938</b>	<b>-</b>	<b>100%</b>
<b>Total Building Department</b>	<b>1,495,352</b>	<b>1,486,678</b>	<b>1,610,018</b>	<b>1,669,893</b>	<b>1,555,614</b>	<b>-</b>	<b>1,555,614</b>	<b>114,280</b>	<b>93%</b>
<b>Total Code Enforcement</b>	<b>3,001,390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Expenditures</b>	<b>4,496,742</b>	<b>1,486,678</b>	<b>1,610,018</b>	<b>1,669,893</b>	<b>1,555,614</b>	<b>-</b>	<b>1,555,614</b>	<b>114,279</b>	<b>93%</b>

<b>Net Surplus / (Deficit)</b>	<b>194,174</b>	<b>(162,595)</b>	<b>192,814</b>	<b>116,548</b>	<b>(24,509)</b>	<b>(24,509)</b>
Beginning Cash Balance	2,092,204	2,285,733		2,127,056		
Cash Adjustments	(645)	3,918		-		
<b>Ending Cash Balance</b>	<b>2,285,733</b>	<b>2,127,056</b>		<b>2,243,604</b>	<b>2,102,372</b>	
Cash Reserves Target	1,124,185	371,670		417,473		

**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.

**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.

**Explanation of Expenditures, Staffing, and Significant Changes/Variations:**  
This fund accounts for the operational costs of running the Building Department. The majority of the costs are for Building Department personnel. In 2020, there were two promotions from Administrative Assistant to Executive Assistant and Assistant Manager of Customer Service to better align the responsibilities of the staff to the corresponding positions they hold, and to be more consistent with similar positions throughout the City. In 2021, a part-time licensing auditor will be added to audit contractor licensees. In 2014, Code Enforcement's budget was moved from the General Fund (#101) to this fund. In 2020, Code Enforcement's budget was moved out of this fund with the Neighborhood Code Enforcement division and South Bend Animal Resource Center division moved to the newly created Code Enforcement Fund (#230) and the Rental Safety Verification Program (RSVP) moved to the Rental Units Regulation Fund (#221).



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<b>Fund Name</b>	Industrial Revolving Fund	<b>Fund Number</b>	754
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	699,000	7,689,000	2,658,410		2,658,410	5,030,590	35%
Interest Earnings	-	-	-	20,001	380		380	19,621	2%
Other Income	293,958	266,643	244,000	224,000	300,472		300,472	(76,472)	134%
<b>Total Revenue</b>	<b>293,958</b>	<b>266,643</b>	<b>943,000</b>	<b>7,933,001</b>	<b>2,959,263</b>		<b>2,959,263</b>	<b>4,973,739</b>	<b>37%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	95,223	88,742	429,262	332,223	291,043	-	291,043	41,180	88%
Other Services & Charges	24,218	15,285	69,298	19,908	199,656	-	199,656	(179,749)	1003%
Grants & Subsidies	-	-	-	2,700,000	2,700,000	-	2,700,000	-	100%
<b>Total Expenditures</b>	<b>119,441</b>	<b>104,026</b>	<b>498,560</b>	<b>3,052,131</b>	<b>3,190,699</b>	-	<b>3,190,699</b>	<b>(138,569)</b>	<b>105%</b>

<b>Net Surplus / (Deficit)</b>	174,517	162,616	444,440	4,880,870	(231,436)		(231,436)
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Beginning Cash Balance	1,632,491	2,078,333		2,406,914		<b>Cash Reserves Target</b>  No City reserve requirement; there are program requirements
Cash Adjustments	271,325	165,965		-		
<b>Ending Cash Balance</b>	<b>2,078,333</b>	<b>2,406,914</b>		<b>7,287,784</b>	<b>3,700,843</b>	
Cash Reserves Target	-	-		-		

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

**Explanation of Revenue Sources:**  
This fund receives revenue from the repayments of small business loans. This fund also receives revenue from interest earned on its cash balance. In 2021, 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 \$6.9M Revolving Loan Fund (RLF II) grant as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). This grant will run through July 2022.

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

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<b>Fund Name</b>	2015 Smart Streets Bond Debt Service	<b>Fund Number</b>	756
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<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	4,629	869	3,000	3,000	91		91	2,909	3%
Interfund Transfers In	1,715,500	1,716,000	1,716,500	1,716,500	1,716,000		1,716,000	500	100%
<b>Total Revenue</b>	<b>1,720,129</b>	<b>1,716,869</b>	<b>1,719,500</b>	<b>1,719,500</b>	<b>1,716,091</b>		<b>1,716,091</b>	<b>3,409</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	970,000	1,000,000	1,030,000	1,030,000	1,030,000	-	1,030,000	-	100%
Debt Service Interest & Fees	742,019	712,694	682,819	682,819	682,469	-	682,469	350	100%
<b>Total Expenditures</b>	<b>1,712,019</b>	<b>1,712,694</b>	<b>1,712,819</b>	<b>1,712,819</b>	<b>1,712,469</b>	<b>-</b>	<b>1,712,469</b>	<b>350</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	8,111	4,175	6,681	6,681	3,623		3,623
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Beginning Cash Balance	1,726,790	1,734,901		1,739,076		<b>Cash Reserves Target</b>
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>1,734,901</b>	<b>1,739,076</b>		<b>1,745,757</b>	<b>1,742,699</b>	
Cash Reserves Target	1,734,901	1,739,076		1,745,757		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).

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<b>Fund Name</b>	2017 Eddy Street Commons Bond Capital					<b>Fund Number</b>	759		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	65	306,537	-	1	1		1	-	100%
<b>Total Revenue</b>	<b>65</b>	<b>306,537</b>	<b>-</b>	<b>1</b>	<b>1</b>		<b>1</b>	<b>-</b>	<b>100%</b>
<b>Expenditures by Type</b>									
Capital	4,602,119	3,328,966	-	25,681	-		-	25,681	0%
<b>Total Expenditures</b>	<b>4,602,119</b>	<b>3,328,966</b>	<b>-</b>	<b>25,681</b>	<b>-</b>		<b>-</b>	<b>25,681</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(4,602,054)</b>	<b>(3,022,429)</b>	<b>-</b>	<b>(25,680)</b>	<b>1</b>		<b>1</b>		
Beginning Cash Balance	7,650,244	3,048,190		25,762					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>3,048,190</b>	<b>25,762</b>		<b>81</b>	<b>25,763</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

This fund accounts for the expenditures of the bond proceeds from the 2017 Eddy Street Commons Phase II Bond. The funds will be spent on Phase II of the Eddy Street Commons, a mixed-use development area just south of the University of Notre Dame.

**Explanation of Revenue Sources:**

Initial revenues were bond proceeds from the \$25 million Eddy Street Commons Bond issued in 2017 (closing date 8/14/17, debt schedule #163). Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

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

In July 2007, the South Bend Common Council unanimously approved the rezoning of 25 acres of vacant land south of Notre Dame for the nearly \$200 million Eddy Street Commons project. **Phase I** - As part of the Phase I development deal, Kite Realty Group agreed to invest \$161.9 million while South Bend city officials agreed to invest \$36.7 million to help with, among other costs, a parking garage and street and utility upgrades. Phase I included retail/restaurant/office space, apartment units, condo units, townhomes, a 1,276-vehicle multi-level parking garage, a Fairfield Inn & Suites and an Embassy Suites. **Phase II** - Designed with input from the University, City of South Bend and nearby home and business owners, Phase II consists of five main buildings: two graduate-style apartment buildings and a new Robinson Community Learning Center on the east side of Eddy Street and two market-rate apartment buildings on the west side of Eddy Street. A stand-alone grocery store is proposed for the southwest corner of Howard and Indiana 23, where the Robinson Center now sits. The Robinson Center, an off-campus educational initiative of the University, will move to a new one-story, 13,000-square-foot building across the street. Phase II is a joint effort between the university and Kite Realty.

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<b>Fund Name</b>	2017 Eddy Street Commons Bond Debt Service	<b>Fund Number</b>	760
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<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	8,792	1,623	6,000	6,000	184		184	5,816	3%
Interfund Transfers In	1,298,125	1,390,625	1,710,875	1,915,979	1,915,979		1,915,979	-	100%
<b>Total Revenue</b>	<b>1,306,917</b>	<b>1,392,248</b>	<b>1,716,875</b>	<b>1,921,979</b>	<b>1,916,164</b>		<b>1,916,164</b>	<b>5,816</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	50,000	145,000	475,000	475,000	475,000	-	475,000	-	100%
Debt Service Interest & Fees	1,248,125	1,245,625	1,235,875	1,235,875	1,235,875	-	1,235,875	-	100%
<b>Total Expenditures</b>	<b>1,298,125</b>	<b>1,390,625</b>	<b>1,710,875</b>	<b>1,710,875</b>	<b>1,710,875</b>	<b>-</b>	<b>1,710,875</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	8,792	1,623	6,000	211,104	205,289	205,289
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Beginning Cash Balance	3,452,908	3,461,700	3,463,323	3,668,611	3,668,611	<b>Cash Reserves Target</b>  \$2,500,000 minimum
Cash Adjustments	-	-	-	-	-	
<b>Ending Cash Balance</b>	<b>3,461,700</b>	<b>3,463,323</b>	<b>3,674,427</b>	<b>3,668,611</b>	<b>3,668,611</b>	
Cash Reserves Target	2,500,000	2,500,000	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

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Fund Name	Central Services					Fund Number	222		
Fund Type	Internal Service Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
<b>Revenue</b>									
Licenses & Permits	3,320	2,511	2,700	2,700	2,711		2,711	(11)	100%
Charges for Services	7,496,447	6,882,174	8,605,703	8,605,703	7,279,944		7,279,944	1,325,759	85%
Interest Earnings	22,362	10,210	15,762	15,762	6,268		6,268	9,494	40%
Other Income	5,417,866	84,210	72,000	72,000	78,626		78,626	(6,626)	109%
Interfund Allocation Reimb	610,726	122,143	129,585	129,585	129,585		129,585	-	100%
<b>Total Revenue</b>	<b>13,550,721</b>	<b>7,101,248</b>	<b>8,825,750</b>	<b>8,825,750</b>	<b>7,497,135</b>		<b>7,497,135</b>	<b>1,328,616</b>	<b>85%</b>
<b>Expenditures by Division</b>									
Equipment Services	7,000,441	6,717,945	8,212,671	8,160,014	7,695,353	-	7,695,353	464,661	94%
Central Stores	284,301	26	-	-	-	-	-	-	-
Print Shop	160,886	13,844	3,340	3,340	2,504	-	2,504	836	75%
Radio Shop	230,894	229,304	268,978	268,392	207,641	-	207,641	60,752	77%
Building Maintenance	177,588	180,749	206,275	208,875	188,820	-	188,820	20,055	90%
Facilities Management	120,439	101,697	157,031	157,031	144,897	-	144,897	12,134	92%
Capital	-	-	-	3,575	-	-	-	3,575	0%
Utilities & Services	4,950,465	-	-	-	-	-	-	-	-
Sustainability	6,002	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>12,931,016</b>	<b>7,243,566</b>	<b>8,848,295</b>	<b>8,801,228</b>	<b>8,239,216</b>	-	<b>8,239,216</b>	<b>562,013</b>	<b>94%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,920,693	1,795,351	2,079,577	1,994,172	1,772,151	-	1,772,151	222,021	89%
Fringe Benefits	731,886	780,402	892,827	894,232	758,851	-	758,851	135,381	85%
<b>Total Personnel</b>	<b>2,652,580</b>	<b>2,575,754</b>	<b>2,972,404</b>	<b>2,888,404</b>	<b>2,531,003</b>	-	<b>2,531,003</b>	<b>357,402</b>	<b>88%</b>
<b>Supplies</b>	<b>4,515,181</b>	<b>3,998,093</b>	<b>4,923,729</b>	<b>4,930,402</b>	<b>4,782,010</b>	-	<b>4,782,010</b>	<b>148,392</b>	<b>97%</b>
<b>Services &amp; Charges</b>									
Professional Services	8,439	7,777	8,500	12,298	12,174	-	12,174	124	99%
Printing & Advertising	715	863	4,642	1,242	42	-	42	1,200	3%
Utilities	63,160	53,701	64,468	66,968	61,782	-	61,782	5,186	92%
Education & Training	4,603	9,389	12,050	10,375	8,696	-	8,696	1,679	84%
Travel	481	-	1,850	1,850	51	-	51	1,799	3%
Repairs & Maintenance	56,339	54,985	51,900	79,791	62,344	-	62,344	17,447	78%
Debt Service Principal	14,248	15,596	3,303	3,303	2,483	-	2,483	820	75%
Debt Service Interest & Fees	1,029	463	37	37	22	-	22	15	59%
Grants & Subsidies	2,434	-	-	-	-	-	-	-	-
Other Services & Charges	13,329	13,132	16,950	17,595	12,504	-	12,504	5,092	71%
<b>Total Services &amp; Charges</b>	<b>164,777</b>	<b>155,905</b>	<b>163,700</b>	<b>193,460</b>	<b>160,096</b>	-	<b>160,096</b>	<b>33,362</b>	<b>83%</b>
<b>Operating Expenditures</b>	<b>7,332,538</b>	<b>6,729,752</b>	<b>8,059,833</b>	<b>8,012,266</b>	<b>7,473,109</b>	-	<b>7,473,109</b>	<b>539,156</b>	<b>93%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>0%</b>
<b>Interfund</b>									
Interfund Allocations	648,014	306,521	683,462	683,462	683,462	-	683,462	-	100%
Interfund Transfers Out	-	207,293	105,000	105,000	82,645	-	82,645	22,355	79%
Utilities Allocated	4,950,465	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>5,598,479</b>	<b>513,814</b>	<b>788,462</b>	<b>788,462</b>	<b>766,107</b>	-	<b>766,107</b>	<b>22,355</b>	<b>97%</b>
<b>Total Expenditures</b>	<b>12,931,016</b>	<b>7,243,566</b>	<b>8,848,295</b>	<b>8,801,228</b>	<b>8,239,216</b>	-	<b>8,239,216</b>	<b>562,011</b>	<b>94%</b>
<b>Net Surplus / (Deficit)</b>	<b>619,705</b>	<b>(142,319)</b>	<b>(22,545)</b>	<b>24,522</b>	<b>(742,081)</b>		<b>(742,081)</b>		
Beginning Cash Balance	1,003,425	1,455,158		1,209,079					
Cash Adjustments	(167,972)	(103,760)		-					
<b>Ending Cash Balance</b>	<b>1,455,158</b>	<b>1,209,079</b>		<b>1,233,601</b>	<b>658,666</b>				
Cash Reserves Target	798,055	724,357		880,123					
									<b>Cash Reserves Target</b>
									10% of Annual expenditures
<b>Fund Purpose:</b>									
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.									
<b>Explanation of Revenue Sources:</b>									
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 workorder 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.									
<b>Explanation of Expenditures, Staffing, and Significant Changes/Variations:</b>									
In 2020, two costs centers were discontinued: Central Stores/Purchasing and Print Shop. The only remaining cost associated with the Print Shop is the principal and interest payments on two commercial-grade printers, to be paid off in 2021. In 2020, the City changed its for accounting for electric and natural gas utilities expenses. Prior to 2020, the Central Services Fund (#222) paid for all of the City's utilities and allocated it back to departments. Starting in 2020, the allocation was discontinued and the expenses are charged directly to departments. Central Services capital expenditures are tracked in the Central Services Capital Fund (#224). Interfund transfers out of this fund to the capital fund (#224) typically match the budgeted capital expenditures.									

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<b>Fund Name</b>	Central Services Capital					<b>Fund Number</b>	224		
<b>Fund Type</b>	Internal Service Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	3,218	50	50	50	40		40	10	80%
Other Income	-	7,268	-	-	1,472		1,472	(1,472)	-
Interfund Transfers In	-	207,293	105,000	105,000	82,645		82,645	22,355	79%
<b>Total Revenue</b>	<b>3,218</b>	<b>214,611</b>	<b>105,050</b>	<b>105,050</b>	<b>84,157</b>		<b>84,157</b>	<b>20,893</b>	<b>80%</b>
<b>Expenditures by Type</b>									
Supplies	4,718	5,501	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Repairs & Maintenance	63,060	15,267	25,000	34,824	17,143	-	17,143	17,681	49%
Debt Service Principal	3,881	-	7,888	7,888	7,888	-	7,888	-	100%
Debt Service Interest & Fees	365	-	603	603	603	-	603	-	100%
<b>Total Services &amp; Charges</b>	<b>67,305</b>	<b>15,267</b>	<b>33,491</b>	<b>43,315</b>	<b>25,634</b>	-	<b>25,634</b>	<b>17,681</b>	<b>59%</b>
Capital	77,795	189,582	68,500	84,897	84,745	-	84,745	152	100%
<b>Total Expenditures</b>	<b>149,818</b>	<b>210,349</b>	<b>101,991</b>	<b>128,212</b>	<b>110,378</b>	-	<b>110,378</b>	<b>17,833</b>	<b>86%</b>
<b>Net Surplus / (Deficit)</b>	<b>(146,601)</b>	<b>4,262</b>	<b>3,059</b>	<b>(23,162)</b>	<b>(26,221)</b>		<b>(26,221)</b>		
Beginning Cash Balance	168,196	21,921		26,221					
Cash Adjustments	326	38		-					
<b>Ending Cash Balance</b>	<b>21,921</b>	<b>26,221</b>		<b>3,059</b>	-				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**  
This fund was established (ordinance 10339-14) to account for the capital expenditures of the Central Services Division.

**Explanation of Revenue Sources:**  
This fund receives transfers from the Central Services Operating Fund (#222) to cover expenditures as needed. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
The repair & maintenance budget covers annual maintenance of the CNG stations and radio tower inspections.  
The debt service principal and interest budget is for the capital lease payments. Equipment purchased through a capital lease is typically paid off over 5 years.  
In 2021, \$68,500 is forecasted for the purchase of six (6) mobile column lifts. The lifts are used by Central Services to lift up vehicles in order to perform repairs and maintenance.

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Fund Name	Liability Insurance					Fund Number	226		
Fund Type	Internal Service Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	117,720	54,492	47,685	36,491	36,491		36,491	-	100%
Other Income	989,555	1,626,433	2,000	79,555	84,555		84,555	(5,000)	106%
Interfund Allocation Reimb	3,944,597	2,914,500	3,265,000	3,265,000	3,265,000		3,265,000	-	100%
Interfund Transfers In	-	49,087	-	-	-		-	-	-
<b>Total Revenue</b>	<b>5,051,872</b>	<b>4,644,513</b>	<b>3,314,685</b>	<b>3,381,046</b>	<b>3,386,046</b>		<b>3,386,046</b>	<b>(5,000)</b>	<b>100%</b>
<b>Expenditures by Division</b>									
Safety/Risk Management	232,240	151,479	63,924	67,374	30,947	-	30,947	36,427	46%
Liability Insurance	677,290	761,414	895,000	1,190,900	1,188,510	-	1,188,510	2,390	100%
Business Insurance	742,777	622,434	1,865,000	852,286	452,651	-	452,651	399,636	53%
Workers' Compensation	1,479,416	1,211,428	1,267,000	1,794,647	1,531,310	-	1,531,310	263,337	85%
Catastrophic Events	650,224	910,806	-	26,997	24,884	-	24,884	2,114	92%
<b>Total Expenditures</b>	<b>3,781,947</b>	<b>3,657,562</b>	<b>4,090,924</b>	<b>3,932,205</b>	<b>3,228,301</b>	-	<b>3,228,301</b>	<b>703,904</b>	<b>82%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	152,168	116,402	-	-	-	-	-	-	-
Fringe Benefits	61,226	46,090	-	-	-	-	-	-	-
Other Personnel Costs	33,353	17,308	42,000	48,753	14,052	-	14,052	34,702	29%
<b>Total Personnel</b>	<b>246,747</b>	<b>179,800</b>	<b>42,000</b>	<b>48,753</b>	<b>14,052</b>	-	<b>14,052</b>	<b>34,702</b>	<b>29%</b>
<b>Supplies</b>	<b>51,453</b>	<b>1,988</b>	<b>9,000</b>	<b>9,000</b>	<b>2,187</b>	-	<b>2,187</b>	<b>6,813</b>	<b>24%</b>
<b>Services &amp; Charges</b>									
Professional Services	521,468	420,313	990,000	505,080	334,849	-	334,849	170,232	66%
Education & Training	29,927	6,285	30,000	27,000	2,000	-	2,000	25,000	7%
Travel	3,245	356	3,000	2,915	-	-	-	2,915	0%
Repairs & Maintenance	31,110	2,119	-	5,850	4,286	-	4,286	1,564	73%
Insurance	2,010,853	1,840,034	1,845,000	2,655,000	2,432,482	-	2,432,482	222,518	92%
Other Services & Charges	169,766	218,415	1,150,300	629,985	391,938	-	391,938	238,047	62%
<b>Total Services &amp; Charges</b>	<b>2,766,368</b>	<b>2,487,522</b>	<b>4,018,300</b>	<b>3,825,830</b>	<b>3,165,555</b>	-	<b>3,165,555</b>	<b>660,276</b>	<b>83%</b>
<b>Capital</b>	<b>572,758</b>	<b>910,806</b>	<b>-</b>	<b>26,997</b>	<b>24,884</b>	-	<b>24,884</b>	<b>2,114</b>	<b>92%</b>
<b>Interfund</b>									
Interfund Allocations	144,621	77,446	21,624	21,624	21,624	-	21,624	-	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>144,621</b>	<b>77,446</b>	<b>21,624</b>	<b>21,624</b>	<b>21,624</b>	-	<b>21,624</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>3,781,947</b>	<b>3,657,562</b>	<b>4,090,924</b>	<b>3,932,205</b>	<b>3,228,301</b>	-	<b>3,228,301</b>	<b>703,905</b>	<b>82%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,269,925</b>	<b>986,951</b>	<b>(776,239)</b>	<b>(551,159)</b>	<b>157,746</b>		<b>157,746</b>		
Beginning Cash Balance	3,696,778	4,961,426		5,956,858					
Cash Adjustments	(5,277)	8,481		-					
<b>Ending Cash Balance</b>	<b>4,961,426</b>	<b>5,956,858</b>		<b>5,405,699</b>	<b>6,100,867</b>				
Cash Reserves Target	1,890,973	1,828,781		1,966,102					

<b>Cash Reserves Target</b>
50% of Annual expenditures

**Fund Purpose:**

This fund was established in 1979 when the Common Council determined that the City should become self-insured for liability insurance (ordinance 6657-79). The purpose of this fund is to set aside monies, assessed on all operations and departments of the City, for the payment of any premium for outside coverage, claims arising from retained risk and all incidental costs associated with any claims including, but not limited to, investigative and legal fees. Currently, this fund handles operations relating to business insurance and claims claims-- property, liability, workers compensation, etc.--and the operation of the Safety & Risk division. 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). Safety & Risk costs are allocated based on departments' budgeted positions. 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 brought to the attention of the Safety & Risk division. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries.

Capital expenditures budgeted in 2018, 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. This resulted in a substantial decrease to the budget for the Safety & Risk division. The remaining budget will be for active shooter training, miscellaneous safety supplies, other safety training, and membership fees for professional associations.

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Fund Name	IT / Innovation / 311 Call Center					Fund Number	279		
Fund Type	Internal Service Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interfund Allocation Reimb	7,991,331	6,656,930	9,129,846	9,129,846	9,129,846		9,129,846	-	100%
Charges for Services	92,585	111,796	-	47,379	47,379		47,379	-	100%
Debt Proceeds	-	-	-	900,928	900,928		900,928	-	100%
Other Income	66,798	53,757	77,647	111,496	111,836		111,836	(340)	100%
Donations	-	-	-	15,000	15,000		15,000	-	100%
Interest Earnings	67,048	21,431	5,000	12,200	14,598		14,598	(2,398)	120%
<b>Total Revenue</b>	<b>8,217,762</b>	<b>6,843,915</b>	<b>9,212,493</b>	<b>10,216,849</b>	<b>10,219,588</b>		<b>10,219,588</b>	<b>(2,738)</b>	<b>100%</b>
<b>Expenditures by Division</b>									
311 Call Center	519,646	551,515	578,572	593,657	567,939	-	567,939	25,718	96%
Innovation & Technology	7,348,706	7,324,325	8,618,830	9,569,850	8,264,034	-	8,264,034	1,305,817	86%
<b>Total Expenditures</b>	<b>7,868,352</b>	<b>7,875,840</b>	<b>9,197,402</b>	<b>10,163,507</b>	<b>8,831,973</b>	-	<b>8,831,973</b>	<b>1,331,533</b>	<b>87%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,689,240	1,844,342	1,996,316	2,000,073	1,908,602	-	1,908,602	91,471	95%
Fringe Benefits	569,382	708,812	752,106	762,449	704,230	-	704,230	58,219	92%
<b>Total Personnel</b>	<b>2,258,622</b>	<b>2,553,154</b>	<b>2,748,422</b>	<b>2,762,522</b>	<b>2,612,832</b>	-	<b>2,612,832</b>	<b>149,690</b>	<b>95%</b>
<b>Supplies</b>									
	<b>169,850</b>	<b>130,511</b>	<b>420,750</b>	<b>757,086</b>	<b>714,903</b>	-	<b>714,903</b>	<b>42,183</b>	<b>94%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,065,128	1,058,605	705,800	915,150	510,586	-	510,586	404,563	56%
Printing & Advertising	5,181	1,005	5,150	8,150	3,277	-	3,277	4,873	40%
Education & Training	22,957	9,162	57,900	61,919	33,654	-	33,654	28,264	54%
Travel	32,456	7,385	27,110	22,426	161	-	161	22,265	1%
Repairs & Maintenance	2,975,430	3,021,127	4,043,305	4,273,642	3,646,311	-	3,646,311	627,331	85%
Debt Service Principal	391,117	606,922	817,277	1,006,757	966,528	-	966,528	40,229	96%
Debt Service Interest & Fees	52,924	59,675	76,973	50,359	50,358	-	50,358	1	100%
Other Services & Charges	287,902	422,383	293,824	304,606	292,472	-	292,472	12,134	96%
<b>Total Services &amp; Charges</b>	<b>4,833,095</b>	<b>5,186,263</b>	<b>6,027,339</b>	<b>6,643,008</b>	<b>5,503,347</b>	-	<b>5,503,347</b>	<b>1,139,660</b>	<b>83%</b>
<b>Operating Expenditures</b>	<b>7,261,567</b>	<b>7,869,929</b>	<b>9,196,511</b>	<b>10,162,616</b>	<b>8,831,082</b>	-	<b>8,831,082</b>	<b>1,331,533</b>	<b>87%</b>
<b>Interfund</b>									
Interfund Allocations	6,785	5,911	891	891	891	-	891	-	100%
Interfund Transfers Out	600,000	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>606,785</b>	<b>5,911</b>	<b>891</b>	<b>891</b>	<b>891</b>	-	<b>891</b>	-	<b>100%</b>
<b>Total Expenditures</b>	<b>7,868,352</b>	<b>7,875,840</b>	<b>9,197,402</b>	<b>10,163,507</b>	<b>8,831,973</b>	-	<b>8,831,973</b>	<b>1,331,533</b>	<b>87%</b>
<b>Net Surplus / (Deficit)</b>	<b>349,410</b>	<b>(1,031,925)</b>	<b>15,091</b>	<b>53,342</b>	<b>1,387,615</b>		<b>1,387,615</b>		
Beginning Cash Balance	2,758,297	3,108,342		2,125,192					
Cash Adjustments	636	48,775		-					
<b>Ending Cash Balance</b>	<b>3,108,342</b>	<b>2,125,192</b>		<b>2,178,534</b>	<b>3,482,865</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement		

**Fund Purpose:**

This fund was established to account for the expenditures of the Department of Innovation & Technology, which includes the 311 Call Center, Services, Infrastructure, Business Analytics, Applications, and Civic Innovation. **The Department of Innovation & Technology's goal is to empower an innovative workforce and a thriving community through technology, data, and strategic partnerships.**

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

**Explanation of Revenue Sources:**

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

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

**ERP Implementation:** In 2019, \$600,000 (from prior year reserves) was transferred to the Local Income Tax Certified Shares Fund (#404) to cover the cost of the new enterprise resource planning (ERP) software implementation. The ERP implementation is estimated to cost about \$3 million with an anticipated go-live date of April 1, 2020.

**Mayoral Initiatives:** SBAcademy, the City's training program, has trained employees in novel techniques that enable process improvements and other innovations that will continue to make government more efficient.

**CityWorks:** In 2020, IT will continue to grow the enterprise work order, permits and licensing, and asset management system. In 2018, CityWorks was selected as the enterprise platform because it integrated well with GIS and had substantial adoption from similarly sized cities.

**Bloomberg Mayor's Challenge (2019- 2022):** \$1M grant to build a sustainable public-private transportation-as-a-benefit model in South Bend, key audience: transportation insecure hourly wage workers. Grant funds cover programming for 3 years of pilots, strategic planning, partnership building, and solution development. Funds cover personnel costs and pilots. Starting in late 2019, employers (ex: University of Notre Dame, Beacon Health Systems) will be financially contributing to pilots. NOTE: The revenue and expenditures of this grant are managed by the Department of Innovation & Technology, but are **recorded in the Gift/Donation/Bequest Fund (#217).**



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<b>Fund Name</b>	<b>Self-Funded Employee Benefits</b>					<b>Fund Number</b>	711		
<b>Fund Type</b>	<b>Internal Service Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Charges for Services	13,344,016	15,885,258	15,997,883	15,691,083	15,742,095		15,742,095	(51,012)	100%
Other Income	397,653	373,523	385,000	1,365,268	1,438,628		1,438,628	(73,360)	105%
Interest Earnings	288,858	89,646	68,169	62,791	62,791		62,791	-	100%
<b>Total Revenue</b>	<b>14,030,527</b>	<b>16,348,427</b>	<b>16,451,052</b>	<b>17,119,142</b>	<b>17,243,514</b>		<b>17,243,514</b>	<b>(124,372)</b>	<b>101%</b>
<b>Expenditures by Subdivision</b>									
Health Insurance	15,517,230	14,472,911	17,294,188	17,300,264	15,509,012	-	15,509,012	1,791,252	90%
Workplace Wellness Clinic	1,108,117	996,006	1,169,308	1,337,441	1,003,588	-	1,003,588	333,853	75%
Employee Wellness	86,863	76,048	91,160	93,818	89,896	-	89,896	3,921	96%
<b>Total Expenditures</b>	<b>16,712,210</b>	<b>15,544,965</b>	<b>18,554,656</b>	<b>18,731,523</b>	<b>16,602,496</b>	<b>-</b>	<b>16,602,496</b>	<b>2,129,026</b>	<b>89%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	14,704,500	13,740,971	16,472,430	16,371,387	14,681,353	-	14,681,353	1,690,034	90%
<b>Total Personnel</b>	<b>14,704,500</b>	<b>13,740,971</b>	<b>16,472,430</b>	<b>16,371,387</b>	<b>14,681,353</b>	<b>-</b>	<b>14,681,353</b>	<b>1,690,034</b>	<b>90%</b>
<b>Supplies</b>	<b>198,245</b>	<b>131,045</b>	<b>150,000</b>	<b>150,000</b>	<b>110,297</b>	<b>-</b>	<b>110,297</b>	<b>39,703</b>	<b>74%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,163,954	1,083,611	1,198,308	1,461,460	1,063,335	-	1,063,335	398,125	73%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	632,597	587,028	732,318	737,818	737,651	-	737,651	167	100%
Other Services & Charges	12,913	2,309	1,500	4,091	3,194	-	3,194	897	78%
<b>Total Services &amp; Charges</b>	<b>1,809,464</b>	<b>1,672,948</b>	<b>1,932,226</b>	<b>2,203,469</b>	<b>1,804,180</b>	<b>-</b>	<b>1,804,180</b>	<b>399,289</b>	<b>82%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,667</b>	<b>6,667</b>	<b>-</b>	<b>6,667</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>16,712,210</b>	<b>15,544,965</b>	<b>18,554,656</b>	<b>18,731,523</b>	<b>16,602,496</b>	<b>-</b>	<b>16,602,496</b>	<b>2,129,026</b>	<b>89%</b>
<b>Net Surplus / (Deficit)</b>	<b>(2,681,683)</b>	<b>803,462</b>	<b>(2,103,604)</b>	<b>(1,612,381)</b>	<b>641,018</b>		<b>641,018</b>		
Beginning Cash Balance	11,997,127	9,277,319		10,143,060					
Cash Adjustments	(38,125)	62,279		-					
<b>Ending Cash Balance</b>	<b>9,277,319</b>	<b>10,143,060</b>		<b>8,530,679</b>	<b>10,786,414</b>				
Cash Reserves Target	4,178,052	3,886,241		4,682,881					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		
<b>Fund Purpose:</b>	<p>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.</p>								
<b>Explanation of Revenue Sources:</b>	<p>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.</p>								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	<p>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.</p>								

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<b>Fund Name</b>	Unemployment Compensation	<b>Fund Number</b>	713
<b>Fund Type</b>	Internal Service Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	-	6,899	19,419	20,685	22,056		22,056	(1,371)	107%
Interest Earnings	5,213	1,187	1,335	69	69		69	-	100%
Other Income	-	-	-	-	74,683		74,683	(74,683)	-
Interfund Transfers In	-	-	-	-	6,667		6,667	(6,667)	-
<b>Total Revenue</b>	<b>5,213</b>	<b>8,087</b>	<b>20,754</b>	<b>20,754</b>	<b>103,474</b>		<b>103,474</b>	<b>(82,721)</b>	<b>499%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	32,957	157,449	55,000	96,000	75,914		75,914	20,086	79%
<b>Total Expenditures</b>	<b>32,957</b>	<b>157,449</b>	<b>55,000</b>	<b>96,000</b>	<b>75,914</b>		<b>75,914</b>	<b>20,086</b>	<b>79%</b>

<b>Net Surplus / (Deficit)</b>	(27,744)	(149,363)	(34,246)	(75,246)	27,560		27,560
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Beginning Cash Balance	208,514	180,911		31,859		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	141	310		-		
<b>Ending Cash Balance</b>	<b>180,911</b>	<b>31,859</b>		<b>(43,387)</b>	-	
Cash Reserves Target	8,239	39,362		24,000		

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
All unemployment claims and outplacement services for all departments are paid through this fund. Claims had remained fairly low in recent years, but in 2020 claims increased substantially due to the COVID-19 pandemic.

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<b>Fund Name</b>	Parental Leave Fund	<b>Fund Number</b>	714
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<b>Fund Type</b>	Internal Service Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	166,529	244,090	257,209	257,209	248,401		248,401	8,808	97%
Interest Earnings	937	751	540	1,125	1,125		1,125	-	100%
<b>Total Revenue</b>	<b>167,466</b>	<b>244,841</b>	<b>257,749</b>	<b>258,334</b>	<b>249,526</b>		<b>249,526</b>	<b>8,808</b>	<b>97%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	186,085	119,938	253,846	253,846	180,337	-	180,337	73,509	71%
<b>Total Expenditures</b>	<b>186,085</b>	<b>119,938</b>	<b>253,846</b>	<b>253,846</b>	<b>180,337</b>	<b>-</b>	<b>180,337</b>	<b>73,509</b>	<b>71%</b>

<b>Net Surplus / (Deficit)</b>	<b>(18,618)</b>	<b>124,903</b>	<b>3,903</b>	<b>4,488</b>	<b>69,189</b>		<b>69,189</b>		
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Beginning Cash Balance	51,126	32,563		157,521					
Cash Adjustments	55	56		-					
<b>Ending Cash Balance</b>	<b>32,563</b>	<b>157,521</b>		<b>162,009</b>	<b>226,711</b>				
Cash Reserves Target	14,887	9,595		20,308					

<b>Cash Reserves Target</b>
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 2021, the allocation is 0.35% of full-time wages.

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

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<b>Fund Name</b>	Rainy Day	<b>Fund Number</b>	102
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	289,770	94,111	146,696	64,091	64,091		64,091	-	100%
<b>Total Revenue</b>	<b>289,770</b>	<b>94,111</b>	<b>146,696</b>	<b>64,091</b>	<b>64,091</b>		<b>64,091</b>	-	<b>100%</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	289,770	94,111	146,696	64,091	64,091		64,091		
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Beginning Cash Balance	10,439,531	10,733,474		10,845,986					
Cash Adjustments	4,173	18,401		-					
<b>Ending Cash Balance</b>	<b>10,733,474</b>	<b>10,845,986</b>		<b>10,910,077</b>	<b>10,910,077</b>				
Cash Reserves Target	8,591,175	8,998,791		8,206,983					

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

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Gift, Donation, Bequest</b>	<b>Fund Number</b>	<b>217</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Control</b>	<b>City Funds</b>

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	13,279	7,284	5,630	6,480	6,884		6,884	(404)	106%
Wayfinding Signage Project	100,000	-	-	-	-		-	-	-
Bloomberg Mayors Challenge	274,000	404,000	322,506	322,506	322,000		322,000	506	100%
Human Rights Scholarship Prog.	91,517	8,370	18,000	18,000	-		-	18,000	0%
AEP Grant (Office of Sustainab.)	-	41,000	-	-	-		-	-	-
Historic Preservation	183	196	-	1,980	2,009		2,009	(29)	101%
Milton Trust Energy Grant	125,000	100,000	125,000	125,000	-		-	125,000	0%
Code Enforcement Demolitions	-	55,000	-	-	-		-	-	-
Animal Resource Center Donations	41,996	49,603	25,000	46,000	47,599		47,599	(1,599)	103%
Pokagon Band Donation	100,000	100,000	-	100,000	100,000		100,000	-	100%
<b>Total Revenue</b>	<b>745,975</b>	<b>765,453</b>	<b>496,136</b>	<b>619,966</b>	<b>478,492</b>		<b>478,492</b>	<b>141,474</b>	<b>77%</b>

<b>Expenditures by Project</b>									
Wayfinding Signage Project	53,988	56,258	-	35,186	33,500	-	33,500	1,686	95%
Bloomberg Mayors Challenge	127,296	313,871	322,506	401,597	323,775	-	323,775	77,823	81%
Human Rights Scholarship Prog.	19,310	6,655	28,150	28,150	-	-	-	28,150	0%
Bike Signage	-	-	2,500	2,500	-	-	-	2,500	0%
Historic Preservation Commiss.	-	-	5,000	5,000	-	-	-	5,000	0%
Milton Trust Energy Grant	2,600	61,608	125,000	128,440	118,377	-	118,377	10,063	92%
Animal Resource Center	38,658	14,902	35,000	38,574	2,910	-	2,910	35,664	8%
Code Enforcement Demolitions	-	-	-	2,863	2,863	-	2,863	-	100%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>241,853</b>	<b>453,294</b>	<b>518,156</b>	<b>642,310</b>	<b>481,425</b>		<b>481,425</b>	<b>160,886</b>	<b>75%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	-	-	5,000	5,000	-	-	-	5,000	0%
<b>Services &amp; Charges</b>									
Professional Services	218,362	382,631	344,806	460,657	360,185	-	360,185	100,472	78%
Printing & Advertising	3,479	6,650	21,650	21,650	-	-	-	21,650	0%
Repairs & Maintenance	4,181	64,008	135,000	140,440	118,377	-	118,377	22,063	84%
Grants & Subsidies	15,831	-	9,000	9,000	-	-	-	9,000	0%
Other Services & Charges	-	5	2,700	5,563	2,863	-	2,863	2,700	51%
<b>Total Services &amp; Charges</b>	<b>241,853</b>	<b>453,294</b>	<b>513,156</b>	<b>637,310</b>	<b>481,425</b>		<b>481,425</b>	<b>155,885</b>	<b>76%</b>

<b>Total Expenditures</b>	<b>241,853</b>	<b>453,294</b>	<b>518,156</b>	<b>642,310</b>	<b>481,425</b>		<b>481,425</b>	<b>160,885</b>	<b>75%</b>
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<b>Net Surplus / (Deficit)</b>	<b>504,122</b>	<b>312,160</b>	<b>(22,020)</b>	<b>(22,344)</b>	<b>(2,933)</b>		<b>(2,933)</b>		
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Beginning Cash Balance	164,817	668,273		981,455			<b>Cash Reserves Target</b>		
Cash Adjustments	(665)	1,022		-			No reserve requirement		
<b>Ending Cash Balance</b>	<b>668,273</b>	<b>981,455</b>		<b>959,111</b>	<b>978,522</b>				
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 (2019-2021)** - the City received a \$100,000 annual donation from the Pokagon Band of the Potawatomi to be used towards the Bowman Creek Project - In 2019, the City received \$100,000 from Bloomberg Philanthropies, the first installment of a three-year Mayors Challenge commitment from Bloomberg.  
 - In 2019, the Human Rights Scholarship Program was moved into this fund.  
**Milton Trust Energy Grant** - In 2019, the City's AmeriCorps program received \$125,000 from the Robert & Clara Milton Charitable Trust Foundation. This private grant is to be used for the South Bend Green Corps Senior Home Energy Improvements. The South Bend Green Corps Senior Home Energy Improvements program assists seniors 65 years and older with home repairs.  
**Bloomberg Mayor's Challenge Award (2019-2022)** - The City of South Bend is developing a transportation-as-a-benefit program, partnering with local employers to provide free or subsidized transportation to/from work for low-wage shift workers who are transport insecure. Goals include reducing employee turnover, increasing productivity, and increasing resident access to employment, all of which will in turn strengthen the local economy. Of this grant, 62% of funds are allocated to personnel who will design, implement and manage the program and develop a self-sustaining model. 17% of funds are allocated to covering costs of participant transportation; the 3-year period we will transition from program-funded transportation to employer/employee-funded transportation. 18% of costs are allocated to operational/technical partners to develop and manage infrastructure (data management, participant enrollment, etc.). 3% of costs are allocated to media/communications to support employer recruitment, participant enrollment, and public messaging. 1% of costs are allocated to travel/events; it's estimated that key program personnel will travel 1x for program research and 2x to relevant industry conferences and that the program will host 3 major events to recruit new partners/participants for the program. At the end of the 3-year period, it is expected the city will have developed a sustainable, replicable model for a transportation-as-a-benefit program which will continue to scale across the South Bend region and other similar geographies

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<b>Fund Name</b>	Loss Recovery					<b>Fund Number</b>	227		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	16,668	5,076	5,536	2,515	2,515		2,515	-	100%
<b>Total Revenue</b>	<b>16,668</b>	<b>5,076</b>	<b>5,536</b>	<b>2,515</b>	<b>2,515</b>		<b>2,515</b>	-	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	1,211	-	-	-	-	-	-	-	-
Other Services & Charges	36,100	130,370	-	69,630	69,630	-	69,630	-	100%
<b>Total Expenditures</b>	<b>37,311</b>	<b>130,370</b>	<b>-</b>	<b>69,630</b>	<b>69,630</b>	<b>-</b>	<b>69,630</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	(20,643)	(125,295)	5,536	(67,115)	(67,115)		(67,115)
Beginning Cash Balance	625,798	605,471		481,214		<b>Cash Reserves Target</b>	
Cash Adjustments	315	1,038		-		No reserve requirement	
<b>Ending Cash Balance</b>	<b>605,471</b>	<b>481,214</b>		<b>414,099</b>	<b>414,099</b>		
Cash Reserves Target	-	-		-			

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The fund has been used for capital projects related to environmental cleanup. In 2019, this fund was used to fund legal professional services related to environmental issues and granular activated carbon reconditioning.

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<b>Fund Name</b>	Human Rights Federal Grants					<b>Fund Number</b>	258		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	247,060	167,100	143,200	160,473	162,140		162,140	(1,667)	101%
Charges for Services	-	8,500	-	10,833	10,833		10,833	-	100%
Interest Earnings	12,491	1,540	-	2,417	2,417		2,417	-	100%
Other Income	312	-	2,050	2,050	-		-	2,050	0%
<b>Total Revenue</b>	<b>259,863</b>	<b>177,140</b>	<b>145,250</b>	<b>175,773</b>	<b>175,390</b>		<b>175,390</b>	<b>383</b>	<b>100%</b>
<b>Expenditures by Subdivision</b>									
General	76,493	19,061	3,000	16,441	9,928	-	9,928	6,513	60%
EEOC	103,333	100,391	125,846	123,127	98,139	-	98,139	24,988	80%
HUD	87,503	93,473	102,746	135,598	126,938	-	126,938	8,660	94%
<b>Total Expenditures</b>	<b>267,329</b>	<b>212,926</b>	<b>231,592</b>	<b>275,166</b>	<b>235,005</b>	<b>-</b>	<b>235,005</b>	<b>40,161</b>	<b>85%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	119,255	124,770	126,000	125,914	125,084	-	125,084	830	99%
Fringe Benefits	35,042	38,541	47,692	47,778	38,636	-	38,636	9,142	81%
<b>Total Personnel</b>	<b>154,296</b>	<b>163,311</b>	<b>173,692</b>	<b>173,692</b>	<b>163,721</b>	<b>-</b>	<b>163,721</b>	<b>9,972</b>	<b>94%</b>
<b>Supplies</b>	<b>1,330</b>	<b>1,724</b>	<b>2,000</b>	<b>8,500</b>	<b>3,864</b>	<b>-</b>	<b>3,864</b>	<b>4,636</b>	<b>45%</b>
<b>Services &amp; Charges</b>									
Professional Services	21,691	24,667	27,800	21,133	18,333	-	18,333	2,800	87%
Printing & Advertising	-	16,215	4,000	14,250	11,878	-	11,878	2,372	83%
Education & Training	3,709	5,960	3,500	11,040	5,178	-	5,178	5,862	47%
Travel	9,201	-	15,300	8,400	-	-	-	8,400	0%
Other Services & Charges	607	1,049	5,300	38,151	32,032	-	32,032	6,119	84%
<b>Total Services &amp; Charges</b>	<b>35,209</b>	<b>47,891</b>	<b>55,900</b>	<b>92,974</b>	<b>67,420</b>	<b>-</b>	<b>67,420</b>	<b>25,553</b>	<b>73%</b>
<b>Interfund Transfers Out</b>	<b>76,493</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>267,329</b>	<b>212,926</b>	<b>231,592</b>	<b>275,166</b>	<b>235,005</b>	<b>-</b>	<b>235,005</b>	<b>40,161</b>	<b>85%</b>
<b>Net Surplus / (Deficit)</b>	<b>(7,467)</b>	<b>(35,786)</b>	<b>(86,342)</b>	<b>(99,393)</b>	<b>(59,614)</b>		<b>(59,614)</b>		
Beginning Cash Balance	528,434	521,051		486,159					
Cash Adjustments	84	893		-					
<b>Ending Cash Balance</b>	<b>521,051</b>	<b>486,159</b>		<b>386,765</b>	<b>426,544</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement - Grant fund - spend down to zero		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Expenditures are for the wages and benefits of two 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.

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

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	-	29,455,024	29,455,024		29,455,024	-	100%
Interest Earnings	-	-	-	81,618	81,618		81,618	-	100%
<b>Total Revenue</b>	-	-	-	<b>29,536,642</b>	<b>29,536,642</b>		<b>29,536,642</b>	-	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Grants & Subsidies	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-
<b>Capital</b>									
Capital	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-

<b>Net Surplus / (Deficit)</b>	-	-	-	29,536,642	29,536,642		29,536,642		
Beginning Cash Balance	-	-	-	-	-	-	<b>Cash Reserves Target</b>		
Cash Adjustments	-	-	-	-	-	-	No reserve requirement - Grant fund - spend down to zero		
<b>Ending Cash Balance</b>	-	-	-	29,536,642	29,536,642	-			
Cash Reserves Target	-	-	-	-	-	-			

**Fund Purpose:**

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

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

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

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

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.

**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:**

In 2021, the Common Council appropriated \$1,500,000 of the funds: \$500,000 for vacant building development financing and \$1,000,000 for the Dream Center at Martin Luther King Jr. Park (a renovation to a community center managed by the City's Department of Venues, Parks & Arts). More projects will be appropriated in 2022, including additional funding for the Dream Center.

**Vacant Building Development Financing**

The City proposes to add \$2,000,000 to the \$500,000 that is already allocated through the City's 2021 structural budget to develop a fund 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 million renovation and upgrade to the Martin Luther King Jr. Center. The new facility will be called the Dream Center at Martin Luther King Jr. Park. This new, world-class, intergenerational community center will be developed in conjunction with the community, and community feedback will play a large role in deciding what facilities and programming are built at the Dream Center.



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Fund Name	COVID-19 Response					Fund Number	264		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	5,086,138	-	2,531,756	1,490,275		1,490,275	1,041,481	59%
Other Income	-	-	-	5,000	5,000		5,000	-	100%
Interfund Transfers In	-	1,000,000	-	1,500,000	1,448,093		1,448,093	51,907	97%
<b>Total Revenue</b>	-	<b>6,086,138</b>	-	<b>4,036,756</b>	<b>2,943,368</b>		<b>2,943,368</b>	<b>1,093,388</b>	<b>73%</b>
<b>Expenditures by Activity</b>									
Mayor's Office	-	11,344	-	-	-	-	-	-	-
Common Council	-	5,010	-	-	-	-	-	-	-
Administration & Finance	-	34,700	-	1,000,744	1,000,100	-	1,000,100	644	100%
Public Works	-	39,150	-	-	(96)	-	(96)	96	-
Innovation & Technology	-	6,406	-	750	750	-	750	-	100%
Police Department	-	1,631,779	-	40,380	28,830	-	28,830	11,550	71%
Fire Department	-	1,816,511	-	1,183	1,180	-	1,180	3	100%
Community Investment	-	2,355,704	-	2,336,162	1,959,874	-	1,959,874	376,288	84%
Venues, Parks & Arts	-	127,466	-	5,595	5,595	-	5,595	-	100%
Code Enforcement	-	4,339	-	-	-	-	-	-	-
Building Department	-	863	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	<b>6,033,275</b>	-	<b>3,384,813</b>	<b>2,996,232</b>	-	<b>2,996,232</b>	<b>388,581</b>	<b>89%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	-	<b>252,665</b>	-	<b>18,587</b>	<b>18,318</b>	-	<b>18,318</b>	<b>269</b>	<b>99%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	7,058	-	644	-	-	-	644	0%
Printing & Advertising	-	19,717	-	-	-	-	-	-	-
Repairs & Maintenance	-	2,016	-	-	-	-	-	-	-
Grants & Subsidies	-	2,349,076	-	2,335,782	1,959,664	-	1,959,664	376,118	84%
Other Services & Charges	-	54,452	-	29,800	18,250	-	18,250	11,550	61%
<b>Total Services &amp; Charges</b>	-	<b>2,432,318</b>	-	<b>2,366,226</b>	<b>1,977,914</b>	-	<b>1,977,914</b>	<b>388,312</b>	<b>84%</b>
<b>Interfund Transfers Out</b>	-	<b>3,348,292</b>	-	<b>1,000,000</b>	<b>1,000,000</b>	-	<b>1,000,000</b>	-	<b>100%</b>
<b>Total Expenditures</b>	-	<b>6,033,275</b>	-	<b>3,384,813</b>	<b>2,996,232</b>	-	<b>2,996,232</b>	<b>388,581</b>	<b>89%</b>
<b>Net Surplus / (Deficit)</b>	-	<b>52,864</b>	-	<b>651,943</b>	<b>(52,864)</b>	-	<b>(52,864)</b>	-	-
Beginning Cash Balance	-	-	-	53,214	-	-	<b>Cash Reserves Target</b>		
Cash Adjustments	-	350	-	-	-	-	No reserve requirement - Grant fund - spend down to zero		
<b>Ending Cash Balance</b>	-	<b>53,214</b>	-	<b>705,157</b>	-	-			
Cash Reserves Target	-	-	-	-	-	-			
<b>Fund Purpose:</b>									
This fund was established in 2020 to track the costs associated with the City's response to the COVID-19 coronavirus pandemic.									
<b>Explanation of Revenue Sources:</b>									
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).									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>									
Expenditures are related to various activities such as funding for quarantine sites, public health communications, personal protective equipment (PPE), cleaning/sanitizing supplies, and lost wages.									
In 2020 the U.S. Department of Housing and Urban Development (HUD) awarded special allocations of Community Development Block Grant (CDBG) and Emergency Solutions Grant (ESG) program funds to be used to prevent, prepare for, and respond to the coronavirus pandemic (COVID-19) as part of the CARES Act. The CDBG funds are aimed at community and economic development, and ESG funds are aimed at aiding individuals and families who are homeless or receiving homeless assistance and to support additional homeless assistance and homelessness prevention activities. The 2020 awards include \$1,491,174 CDBG-CV1, \$759,783 ESG-CV1, and \$787,585 ESG-CV2. These funds are required to be spent by July 2022. If any additional special allocations are awarded to the City, they will be accounted for in this fund.									

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Fund Name	Local Income Tax - Certified Shares					Fund Number	404		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Local Income Taxes	12,879,847	13,764,809	11,378,106	13,334,937	13,334,937		13,334,937	-	100%
Intergov./ Grants	12,500	-	-	-	-		-	-	-
Interest Earnings	348,410	111,181	147,313	87,113	87,126		87,126	(13)	100%
Debt Proceeds	-	2,262,160	-	1,598,000	1,598,000		1,598,000	-	100%
Donations	5,000	-	-	-	-		-	-	-
Other Income	83,772	361,924	24,000	202,816	246,998		246,998	(44,182)	122%
Interfund Transfers In	927,077	-	-	147,786	147,786		147,786	-	100%
<b>Total Revenue</b>	<b>14,256,606</b>	<b>16,500,074</b>	<b>11,549,419</b>	<b>15,370,652</b>	<b>15,414,847</b>		<b>15,414,847</b>	<b>(44,195)</b>	<b>100%</b>
<b>Expenditures by Activity</b>									
General City	1,707,359	2,263,417	4,268,835	4,261,029	3,173,836	-	3,173,836	1,087,193	74%
Legal Dept	10,400	3,441	15,000	15,000	2,527	-	2,527	12,473	17%
Information Technology	1,375,412	1,579,347	-	28,098	28,098	-	28,098	-	100%
Police Department	1,658,739	2,136,734	2,040,329	2,142,769	1,826,705	-	1,826,705	316,063	85%
Fire Department	926,579	-	-	-	-	-	-	-	-
Vacant & Abandoned Houses	380,612	232,822	400,000	438,025	185,684	-	185,684	252,342	42%
Community Investment	1,083,688	357,659	-	44,515	25,880	-	25,880	18,635	58%
Parks & Recreation	751,050	1,778,605	1,658,225	1,659,208	1,596,732	-	1,596,732	62,476	96%
Morris Performing Arts Center	-	-	-	2,350,000	1,800,000	-	1,800,000	550,000	77%
Light Up South Bend	207,469	88,137	260,000	245,908	146,590	-	146,590	99,318	60%
Streets	1,978,142	2,899,656	-	-	-	-	-	-	-
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-	1,500,000	-	100%
Traffic Signals & Street Lighting	1,729,535	1,501,835	1,585,820	1,585,820	1,401,657	-	1,401,657	184,163	88%
<b>Total Expenditures</b>	<b>13,308,985</b>	<b>14,341,653</b>	<b>11,728,209</b>	<b>14,270,372</b>	<b>11,687,709</b>	-	<b>11,687,709</b>	<b>2,582,663</b>	<b>82%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>207,469</b>	<b>92,245</b>	<b>200,000</b>	<b>185,908</b>	<b>145,595</b>	-	<b>145,595</b>	<b>40,313</b>	<b>78%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,675,224	1,681,956	75,000	119,943	35,065	-	35,065	84,878	29%
Printing & Advertising	-	500	-	24,785	24,785	-	24,785	-	100%
Utilities	1,729,535	1,501,835	1,585,820	1,585,820	1,401,657	-	1,401,657	184,163	88%
Repairs & Maintenance	725,734	756,305	762,271	719,778	565,186	-	565,186	154,592	79%
Debt Service Principal	1,557,180	1,364,172	1,906,509	1,906,509	1,631,258	-	1,631,258	275,251	86%
Debt Service Interest & Fees	90,721	59,809	93,820	93,820	53,009	-	53,009	40,811	57%
Grants & Subsidies	1,318,244	397,553	335,991	345,291	340,711	-	340,711	4,580	99%
Other Services & Charges	1,009,336	1,292,054	1,338,649	1,376,715	1,086,776	-	1,086,776	289,939	79%
<b>Total Services &amp; Charges</b>	<b>8,105,973</b>	<b>7,054,183</b>	<b>6,098,060</b>	<b>6,172,660</b>	<b>5,138,446</b>	-	<b>5,138,446</b>	<b>1,034,214</b>	<b>83%</b>
<b>Capital</b>	<b>222,583</b>	<b>825,101</b>	<b>-</b>	<b>131,654</b>	<b>123,519</b>	-	<b>123,519</b>	<b>8,135</b>	<b>94%</b>
<b>Interfund</b>									
Interfund Allocations	8,631	8,633	9,753	9,753	9,753	-	9,753	-	100%
Interfund Transfers Out	4,764,329	6,361,491	5,420,396	7,770,396	6,270,396	-	6,270,396	1,500,000	81%
<b>Total Interfund</b>	<b>4,772,960</b>	<b>6,370,124</b>	<b>5,430,149</b>	<b>7,780,149</b>	<b>6,280,149</b>	-	<b>6,280,149</b>	<b>1,500,000</b>	<b>81%</b>
<b>Total Expenditures</b>	<b>13,308,985</b>	<b>14,341,653</b>	<b>11,728,209</b>	<b>14,270,372</b>	<b>11,687,709</b>	-	<b>11,687,709</b>	<b>2,582,662</b>	<b>82%</b>
<b>Net Surplus / (Deficit)</b>	<b>947,621</b>	<b>2,158,421</b>	<b>(178,790)</b>	<b>1,100,280</b>	<b>3,727,138</b>		<b>3,727,138</b>		
Beginning Cash Balance	11,770,743	12,724,697		14,902,237					
Cash Adjustments	6,333	19,120		-					
<b>Ending Cash Balance</b>	<b>12,724,697</b>	<b>14,902,237</b>		<b>16,002,517</b>	<b>18,631,245</b>				
Cash Reserves Target	6,654,492	7,170,827		7,135,186					
							<b>Cash Reserves Target</b>		
							50% of Annual expenditures		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives the Certified Shares portion of the City's Local Income Tax (LIT) revenue distribution. Local Income Tax revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF). 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. | The City replaced its 20+ year-old **accounting software system**. The enterprise resource planning (ERP) implementation lasted 18 months and cost about \$3 million. The software successfully went live on May 1, 2020. An ongoing software support contract with the City's implementation partner is budgeted at \$80k a year. | In 2021, **Department 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. | The Department 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**.

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<b>Fund Name</b>	<b>Cumulative Capital Development</b>					<b>Fund Number</b>	<b>406</b>		
<b>Fund Type</b>	<b>Capital Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Year-to-Date Actual</b>	<b>2021 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>									
Property Taxes	455,002	433,812	411,061	469,124	469,124		469,124	-	100%
Intergov./ Shared Revenues	40,353	40,795	5,364	41,568	41,568		41,568	-	100%
Interest Earnings	9,852	765	1,053	928	928		928	-	100%
<b>Total Revenue</b>	<b>505,207</b>	<b>475,372</b>	<b>417,478</b>	<b>511,620</b>	<b>511,620</b>		<b>511,620</b>	<b>-</b>	<b>100%</b>
<b>Expenditures by Activity</b>									
Police Department	539,276	516,510	395,699	395,699	394,767		394,767	932	100%
Park Capital	271,112	12,970	-	1,419	-		-	1,419	0%
<b>Total Expenditures</b>	<b>810,388</b>	<b>529,479</b>	<b>395,699</b>	<b>397,118</b>	<b>394,767</b>		<b>394,767</b>	<b>2,351</b>	<b>99%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	498,598	484,511	370,109	370,109	370,109		370,109	-	100%
Debt Service Interest & Fees	40,678	31,998	25,590	25,590	24,658		24,658	932	96%
<b>Total Services &amp; Charges</b>	<b>539,276</b>	<b>516,510</b>	<b>395,699</b>	<b>395,699</b>	<b>394,767</b>		<b>394,767</b>	<b>932</b>	<b>100%</b>
<b>Capital</b>	<b>271,112</b>	<b>12,970</b>	<b>-</b>	<b>1,419</b>	<b>-</b>		<b>-</b>	<b>1,419</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>810,388</b>	<b>529,479</b>	<b>395,699</b>	<b>397,118</b>	<b>394,767</b>		<b>394,767</b>	<b>2,351</b>	<b>99%</b>
<b>Net Surplus / (Deficit)</b>	<b>(305,181)</b>	<b>(54,108)</b>	<b>21,779</b>	<b>114,502</b>	<b>116,853</b>		<b>116,853</b>		
<b>Beginning Cash Balance</b>	528,040	223,617		169,893		<b>Cash Reserves Target</b>			
Cash Adjustments	758	383		-					
<b>Ending Cash Balance</b>	<b>223,617</b>	<b>169,893</b>		<b>284,395</b>	<b>286,746</b>				
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 (intergovernmental shared revenues).

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

2019-2020 included a one-time capital expenditure of \$285,500 to help fund the My SB Parks & Trails project at Howard Park.

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.

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<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>					<b>Fund Number</b>	<b>407</b>		
<b>Fund Type</b>	<b>Capital Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	231,026	219,253	226,548	207,751	207,761		207,761	(10)	100%
Interest Earnings	14,444	5,369	7,058	7,058	3,682		3,682	3,376	52%
Other Income	25,000	18,750	25,000	25,000	25,000		25,000	-	100%
<b>Total Revenue</b>	<b>270,470</b>	<b>243,373</b>	<b>258,606</b>	<b>239,809</b>	<b>236,443</b>		<b>236,443</b>	<b>3,366</b>	<b>99%</b>
<b>Expenditures by Activity</b>									
Community Investment	-	6,770	-	-	-		-	-	-
Park Vehicles & Equipment	-	-	262,145	262,145	262,145		262,145	-	100%
Venues, Parks & Arts Capital	28,000	-	-	-	-		-	-	-
Streets Vehicles & Equipment	-	250,000	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>28,000</b>	<b>256,770</b>	<b>262,145</b>	<b>262,145</b>	<b>262,145</b>		<b>262,145</b>	<b>-</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>28,000</b>	<b>6,770</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>250,000</b>	<b>262,145</b>	<b>262,145</b>	<b>262,145</b>		<b>262,145</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>28,000</b>	<b>256,770</b>	<b>262,145</b>	<b>262,145</b>	<b>262,145</b>		<b>262,145</b>	<b>-</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>242,470</b>	<b>(13,397)</b>	<b>(3,539)</b>	<b>(22,336)</b>	<b>(25,702)</b>		<b>(25,702)</b>		
<b>Beginning Cash Balance</b>	<b>446,760</b>	<b>689,015</b>		<b>676,798</b>					
<b>Cash Adjustments</b>	<b>(215)</b>	<b>1,181</b>		<b>-</b>					
<b>Ending Cash Balance</b>	<b>689,015</b>	<b>676,798</b>		<b>654,462</b>	<b>651,096</b>				
<b>Cash Reserves Target</b>	<b>-</b>	<b>-</b>		<b>-</b>					

<b>Cash Reserves Target</b>
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 is 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.

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Fund Name	Local Income Tax - Economic Development					Fund Number	408		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
<b>Revenue</b>									
Local Income Taxes	12,474,651	13,405,714	11,040,237	13,006,489	13,006,489		13,006,489	-	100%
Intergov./ Grants	-	12,500	50,000	50,000	-		-	50,000	0%
Fines, Forfeitures, and Fees	354,660	354,660	-	-	-		-	-	-
Interest Earnings	463,996	163,880	197,890	128,951	128,951		128,951	-	100%
Other Income	160,625	153,272	150,000	150,000	151,545		151,545	(1,545)	101%
Interfund Transfers In	178,534	-	950,000	1,000,000	1,000,000		1,000,000	-	100%
<b>Total Revenue</b>	<b>13,632,466</b>	<b>14,090,026</b>	<b>12,388,127</b>	<b>14,335,440</b>	<b>14,286,985</b>		<b>14,286,985</b>	<b>48,455</b>	<b>100%</b>
<b>Expenditures by Activity</b>									
General City	19,365	1,076,233	-	-	-		-	-	-
PSAP	2,818,011	2,966,021	3,048,498	3,048,498	2,812,202		2,812,202	236,296	92%
Neighborhood Services & Enforce.	2,364,559	2,973,805	2,874,081	2,874,081	2,305,000		2,305,000	569,081	80%
Animal Resource Center	845,841	891,414	915,549	915,549	35,000		35,000	880,549	4%
Community Investment	4,225,555	3,829,468	5,490,143	4,344,435	2,274,806		2,274,806	2,069,628	52%
Streets	445,439	35,749	-	-	-		-	-	-
2015 Park Bonds	410,020	376,689	377,007	377,007	376,736		376,736	271	100%
2018 Zoo Bonds	214,487	320,900	324,100	324,100	324,100		324,100	-	100%
2021 LIT Infrastructure Bonds	-	-	-	253,000	253,000		253,000	-	100%
<b>Total Expenditures</b>	<b>11,343,276</b>	<b>12,470,279</b>	<b>13,029,378</b>	<b>12,136,670</b>	<b>8,380,845</b>		<b>8,380,845</b>	<b>3,755,825</b>	<b>69%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	3,267,745	2,883,244	3,009,226	3,419,679	3,074,579		3,074,579	345,100	90%
Printing & Advertising	350	404	45,000	45,000	2,706		2,706	42,294	6%
Utilities	3,274	42,523	51,000	57,000	46,983		46,983	10,017	82%
Repairs & Maintenance	626,634	209,536	137,000	137,367	122,395		122,395	14,972	89%
Debt Service Principal	100,000	301,441	314,344	314,344	314,344		314,344	-	100%
Debt Service Interest & Fees	115,237	219,669	210,028	210,028	209,777		209,777	251	100%
Grants & Subsidies	975,685	1,220,570	3,050,000	1,370,355	1,028,845		1,028,845	341,510	75%
Other Services & Charges	221	1,603	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>5,089,147</b>	<b>4,878,989</b>	<b>6,816,598</b>	<b>5,553,773</b>	<b>4,799,629</b>		<b>4,799,629</b>	<b>754,144</b>	<b>86%</b>
<b>Capital</b>	<b>427,769</b>	<b>5,000</b>	<b>150,000</b>	<b>417,117</b>	<b>112,229</b>		<b>112,229</b>	<b>304,888</b>	<b>27%</b>
<b>Interfund Transfers Out</b>	<b>5,826,360</b>	<b>7,586,290</b>	<b>6,062,780</b>	<b>6,165,780</b>	<b>3,468,986</b>		<b>3,468,986</b>	<b>2,696,794</b>	<b>56%</b>
<b>Total Expenditures</b>	<b>11,343,276</b>	<b>12,470,279</b>	<b>13,029,378</b>	<b>12,136,670</b>	<b>8,380,845</b>		<b>8,380,845</b>	<b>3,755,826</b>	<b>69%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,289,191</b>	<b>1,619,747</b>	<b>(641,251)</b>	<b>2,198,770</b>	<b>5,906,140</b>		<b>5,906,140</b>		
Beginning Cash Balance	15,097,440	17,389,466		19,044,274					
Cash Adjustments	2,835	35,061		-					
<b>Ending Cash Balance</b>	<b>17,389,466</b>	<b>19,044,274</b>		<b>21,243,044</b>	<b>24,795,353</b>				
Cash Reserves Target	5,671,638	6,235,140		6,068,335					
								<b>Cash Reserves Target</b>	
								50% of Annual expenditures	

**Fund Purpose:**

This fund was established to account for the receipt of the economic development component of the local income tax. Funds are used to items such as debt service payments, economic development, capital expenditures benefiting economic development street operations and other uses as deemed by the Mayor and Council. This fund is a source of bonding capacity for the City and efforts are made to keep significant cash reserves in order to receive a higher credit rating and lower interest rates.

**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:**

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, and the 2018 Zoo Bonds. This fund also provides operating subsidies (budgeted as interfund transfers out) for the Department of Community Investment (DCI) administration (Fund #211) and the Department of Code Enforcement (Fund #219 & #230). These departments do not collect enough revenue to support their operations so the City makes up the difference with income tax dollars.

It also funds various community and economic development initiatives administered by the Department of Community Investment (DCI). 2021 DCI budgeted expenditures in this fund include: **Business Development** - \$500k for workforce development, \$250k for small business assistance, \$115k for the South Bend Chamber of Commerce | **Neighborhoods** - \$650k for homeless strategy, \$350k for the home repair program | **Engagement** - \$175k for neighborhood organization support, \$25k for Love Your Block mini-grant program | **Planning** - \$500k for neighborhood development, \$150k for neighborhood development assistance, \$35k for West Side Main Streets, \$150k for development of two neighborhood plans, \$50k for the Portage Elwood neighborhood plan, \$100k for the Complete Streets Transportation projects | **Property** - \$50k for appraisals, \$100k for surveys, \$203k for expenses related to Redevelopment owned properties, \$50k for an alley stabilization pilot program.

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<b>Fund Name</b>	Equipment/Vehicle Leasing					<b>Fund Number</b>	750		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	16,783	682	-	20	17		17	3	87%
Debt Proceeds	1,472,985	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,489,768</b>	<b>682</b>	<b>-</b>	<b>20</b>	<b>17</b>		<b>17</b>	<b>3</b>	<b>87%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	91,941	355,128	-	-	-	-	-	-	-
Debt Service Interest & Fees	9,172	12,324	-	-	-	-	-	-	-
Other Services & Charges	250	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>101,364</b>	<b>367,452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>3,313,965</b>	<b>300,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>1,752</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,415,328</b>	<b>669,482</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,925,560)</b>	<b>(668,800)</b>	<b>-</b>	<b>20</b>	<b>17</b>		<b>17</b>		
Beginning Cash Balance	2,942,035	1,016,476		347,680					
Cash Adjustments	1	3		-					
<b>Ending Cash Balance</b>	<b>1,016,476</b>	<b>347,680</b>		<b>347,700</b>	<b>347,697</b>				
Cash Reserves Target	-	-		-					
						<b>Cash Reserves Target</b>			
						No reserve requirement - Capital lease fund - spend down to zero			

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	South Bend Redevelopment Authority	<b>Fund Number</b>	752
<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	6,383	2,351	4,500	4,500	71		71	4,429	2%
Interfund Transfers In	2,867,378	2,870,500	2,866,000	2,866,000	2,866,000		2,866,000	-	100%
<b>Total Revenue</b>	<b>2,873,761</b>	<b>2,872,851</b>	<b>2,870,500</b>	<b>2,870,500</b>	<b>2,866,071</b>		<b>2,866,071</b>	<b>4,429</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	1,725,000	1,790,000	1,850,000	1,850,000	1,850,000	-	1,850,000	-	100%
Debt Service Interest & Fees	1,136,669	1,073,013	1,008,669	1,008,669	1,006,069	-	1,006,069	2,600	100%
<b>Total Expenditures</b>	<b>2,861,669</b>	<b>2,863,013</b>	<b>2,858,669</b>	<b>2,858,669</b>	<b>2,856,069</b>	<b>-</b>	<b>2,856,069</b>	<b>2,600</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>12,092</b>	<b>9,839</b>	<b>11,831</b>	<b>11,831</b>	<b>10,002</b>		<b>10,002</b>		
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Beginning Cash Balance	210,492	222,584		232,423			<b>Cash Reserves Target</b>		
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>222,584</b>	<b>232,423</b>		<b>244,254</b>	<b>242,425</b>				
Cash Reserves Target	222,584	232,423		244,254			100% cash reserves per bond covenants		

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
This fund accounts for the bi-annual debt service principal and interest payments of Redevelopment Authority debt. 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 Street 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)

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<b>Fund Name</b>	South Bend Building Corporation					<b>Fund Number</b>	755		
<b>Fund Type</b>	Debt Service Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	15,243	3,478	4,000	4,000	58		58	3,942	1%
Debt Proceeds	-	-	-	8,860,022	8,860,022		8,860,022	-	100%
Interfund Transfers In	2,641,500	2,645,000	2,311,000	2,564,000	2,564,000		2,564,000	-	100%
<b>Total Revenue</b>	<b>2,656,743</b>	<b>2,648,478</b>	<b>2,315,000</b>	<b>11,428,022</b>	<b>11,424,080</b>		<b>11,424,080</b>	<b>3,942</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	2,175,000	2,250,000	2,000,000	2,150,000	2,150,000	-	2,150,000	-	100%
Debt Service Interest & Fees	457,744	379,968	307,705	637,665	635,015	-	635,015	2,650	100%
<b>Total Services &amp; Charges</b>	<b>2,632,744</b>	<b>2,629,968</b>	<b>2,307,705</b>	<b>2,787,665</b>	<b>2,785,015</b>	<b>-</b>	<b>2,785,015</b>	<b>2,650</b>	<b>100%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,248,224</b>	<b>9,248,224</b>	<b>-</b>	<b>9,248,224</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>2,632,744</b>	<b>2,629,968</b>	<b>2,307,705</b>	<b>12,035,889</b>	<b>12,033,240</b>	<b>-</b>	<b>12,033,240</b>	<b>2,650</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>23,999</b>	<b>18,510</b>	<b>7,295</b>	<b>(607,867)</b>	<b>(609,159)</b>		<b>(609,159)</b>		
Beginning Cash Balance	791,026	815,025		833,535					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>815,025</b>	<b>833,535</b>		<b>225,668</b>	<b>224,375</b>				
Cash Reserves Target	815,025	833,535		225,668					
							<b>Cash Reserves Target</b>		
							100% cash reserves per bond covenants		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

Current debt includes:

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

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

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



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<b>Fund Name</b>	TIF - River West Development Area	<b>Fund Number</b>	324
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
<b>Revenue</b>									
Property Taxes	18,555,308	16,814,400	16,247,264	18,120,969	18,120,969		18,120,969	-	100%
Intergov./ Shared Revenues	395,000	381,500	397,000	383,000	383,000		383,000	-	100%
Intergov./ Grants	41,206	13,844	-	868,707	868,707		868,707	-	100%
Charges for Services	2,160	-	-	-	-		-	-	-
Interest Earnings	744,246	199,544	178,188	154,188	153,650		153,650	538	100%
Donations	-	2,250	-	-	-		-	-	-
Debt Proceeds	-	4,345,059	-	-	-		-	-	-
Other Income	129,336	252,995	-	22,900	22,900		22,900	-	100%
Interfund Transfers In	64,022	35,560	90,000	657,593	585,315		585,315	72,278	89%
<b>Total Revenue</b>	<b>19,931,280</b>	<b>22,045,151</b>	<b>16,912,452</b>	<b>20,207,357</b>	<b>20,134,540</b>		<b>20,134,540</b>	<b>72,816</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	1,099,869	1,082,200	390,384	754,371	714,611	-	714,611	39,760	95%
Debt Service Principal	4,038,315	3,750,570	3,883,193	3,883,193	3,883,193	-	3,883,193	-	100%
Debt Service Interest & Fees	1,198,375	1,329,981	959,216	959,216	958,715	-	958,715	501	100%
Other Services & Charges	1,325,523	619,953	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>7,662,082</b>	<b>6,782,703</b>	<b>5,232,793</b>	<b>5,596,780</b>	<b>5,556,519</b>	-	<b>5,556,519</b>	<b>40,261</b>	<b>99%</b>
<b>Capital</b>	<b>8,735,222</b>	<b>12,152,391</b>	<b>-</b>	<b>7,260,635</b>	<b>4,873,092</b>	-	<b>4,873,092</b>	<b>2,387,543</b>	<b>67%</b>
<b>Interfund Transfers Out</b>	<b>4,266,098</b>	<b>5,085,022</b>	<b>5,013,803</b>	<b>5,013,803</b>	<b>5,013,303</b>	-	<b>5,013,303</b>	<b>500</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>20,663,402</b>	<b>24,020,117</b>	<b>10,246,596</b>	<b>17,871,218</b>	<b>15,442,915</b>	-	<b>15,442,915</b>	<b>2,428,304</b>	<b>86%</b>

<b>Net Surplus / (Deficit)</b>	<b>(732,123)</b>	<b>(1,974,965)</b>	<b>6,665,856</b>	<b>2,336,139</b>	<b>4,691,625</b>		<b>4,691,625</b>		
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Beginning Cash Balance	31,665,638	30,950,203		29,039,261					
Cash Adjustments	16,687	64,024		-					
<b>Ending Cash Balance</b>	<b>30,950,203</b>	<b>29,039,261</b>		<b>31,375,400</b>	<b>33,713,041</b>				
Cash Reserves Target	-	-		-					

**Cash Reserves Target**

No reserve requirement

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Various projects and development opportunities include: Clay's Candy, local match to federal funds for Coal Line Trail project, Dylan Street reconstruction, neighborhood plan for Western (east of Walnut), general road repairs, ongoing work with the State Theatre Block, and projects that were started in 2020 and will still be in process in 2021. TIF support will also be used for various Public Works projects, and development opportunities which may be presented to the Redevelopment Commission in 2021. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations. This fund is also used to repay several bonds related to capital projects in the community.  
  
In 2020, bonds were issued to fund the St. Joseph County Public Library Community Education Center Project. The par amount of the bonds was \$4,225,000 with a premium of \$120,058.95. The bond proceeds were deposited into this fund. \$4,000,000 went towards capital project expenses and the remaining amount went towards cost of issuance. The bonds are being repaid by this fund with the final payment due February 1, 2037.

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<b>Fund Name</b>	TIF - West Washington	<b>Fund Number</b>	422
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	261,830	237,261	287,082	348,856	348,856		348,856	-	100%
Interest Earnings	41,430	8,861	4,881	7,164	7,164		7,164	-	100%
Other Income	18,500	300	-	-	-		-	-	-
<b>Total Revenue</b>	<b>321,760</b>	<b>246,422</b>	<b>291,963</b>	<b>356,020</b>	<b>356,020</b>		<b>356,020</b>	-	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	55	-	45,544	45,544	-	45,544	-	100%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>55</b>	<b>-</b>	<b>45,544</b>	<b>45,544</b>	<b>-</b>	<b>45,544</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>									
	1,089,137	152,666	-	202,738	202,738	-	202,738	-	100%
<b>Total Expenditures</b>	<b>1,089,137</b>	<b>152,721</b>	<b>-</b>	<b>248,282</b>	<b>248,282</b>	<b>-</b>	<b>248,282</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	(767,377)	93,701	291,963	107,738	107,738	107,738
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Beginning Cash Balance	1,797,082	1,031,822		1,127,293		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	2,117	1,769		-		
<b>Ending Cash Balance</b>	<b>1,031,822</b>	<b>1,127,293</b>		<b>1,235,031</b>	<b>1,235,031</b>	
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 2021, this fund will be used for final expenses for the City Cemetery project as well as improvements to the 100 Block of Elm Street. Starting in 2021 and continuing through 2025, this fund will be primarily utilized to provide upgrades and programming at the Martin Luther King Jr. Community Center. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

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<b>Fund Name</b>	TIF - River East Development Area (NE Dev)	<b>Fund Number</b>	429
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	2,722,642	2,997,091	2,560,473	4,328,968	4,328,968		4,328,968	-	100%
Interest Earnings	249,447	62,271	22,737	39,992	39,992		39,992	-	100%
Other Income	7,725	-	-	74,326	74,327		74,327	(1)	100%
Interfund Transfers In	-	-	-	673,180	673,180		673,180	-	100%
<b>Total Revenue</b>	<b>2,979,815</b>	<b>3,059,362</b>	<b>2,583,210</b>	<b>5,116,466</b>	<b>5,116,467</b>		<b>5,116,467</b>	<b>(1)</b>	<b>100%</b>

**Expenditures by Type**

<b>Services &amp; Charges</b>									
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Professional Services	29,225	82,784	-	67,612	67,611	-	67,611	1	100%
Insurance	25,256	-	-	523	523	-	523	-	100%
Other Services & Charges	790	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>55,271</b>	<b>82,784</b>	<b>-</b>	<b>68,134</b>	<b>68,133</b>	<b>-</b>	<b>68,133</b>	<b>1</b>	<b>100%</b>
<b>Capital</b>	<b>5,686,682</b>	<b>5,418,511</b>	<b>-</b>	<b>1,336,457</b>	<b>1,336,457</b>	<b>-</b>	<b>1,336,457</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>5,741,954</b>	<b>5,501,295</b>	<b>-</b>	<b>1,404,592</b>	<b>1,404,591</b>	<b>-</b>	<b>1,404,591</b>	<b>1</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>(2,762,138)</b>	<b>(2,441,932)</b>	<b>2,583,210</b>	<b>3,711,874</b>	<b>3,711,876</b>		<b>3,711,876</b>
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Beginning Cash Balance	10,967,923	8,215,417		5,864,278		<b>Cash Reserves Target</b>
Cash Adjustments	9,633	90,793		-		
<b>Ending Cash Balance</b>	<b>8,215,417</b>	<b>5,864,278</b>		<b>9,576,152</b>	<b>9,506,445</b>	
Cash Reserves Target	-	-		-		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades) and East Bank Parking Analysis projects, Robert Henry Neighborhood improvements, Seitz Park improvements, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2021. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

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<b>Fund Name</b>	TIF - Southside Development Area #1	<b>Fund Number</b>	430
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	1,755,231	3,081,721	1,839,984	2,981,728	2,981,728		2,981,728	-	100%
Interest Earnings	249,564	89,378	49,667	75,461	75,461		75,461	-	100%
<b>Total Revenue</b>	<b>2,004,796</b>	<b>3,171,100</b>	<b>1,889,651</b>	<b>3,057,189</b>	<b>3,057,189</b>		<b>3,057,189</b>	<b>-</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	190,544	140,498	-	162,661	162,661	-	162,661	-	100%
<b>Total Services &amp; Charges</b>	<b>190,544</b>	<b>140,498</b>	<b>-</b>	<b>162,661</b>	<b>162,661</b>	<b>-</b>	<b>162,661</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>1,642,471</b>	<b>76,527</b>	<b>-</b>	<b>999,692</b>	<b>999,692</b>	<b>-</b>	<b>999,692</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>1,833,015</b>	<b>217,025</b>	<b>-</b>	<b>1,162,353</b>	<b>1,162,353</b>	<b>-</b>	<b>1,162,353</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	171,781	2,954,075	1,889,651	1,894,836	1,894,837		1,894,837		
Beginning Cash Balance	9,432,094	9,607,799		12,586,134					
Cash Adjustments	3,925	24,260		-					
<b>Ending Cash Balance</b>	<b>9,607,799</b>	<b>12,586,134</b>		<b>14,480,970</b>	<b>14,473,182</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**  
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the 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, and various development opportunities which may be presented to the Redevelopment Commission in 2021.

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<b>Fund Name</b>	TIF - Douglas Road	<b>Fund Number</b>	435
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	-	-	369,525	269,923	269,923		269,923	-	100%
Interest Earnings	5,428	1,154	296	687	687		687	-	100%
<b>Total Revenue</b>	<b>5,428</b>	<b>1,154</b>	<b>369,821</b>	<b>270,610</b>	<b>270,610</b>		<b>270,610</b>	<b>-</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	21,575	96,143	-	14,800	14,800	-	14,800	-	100%
<b>Total Services &amp; Charges</b>	<b>21,575</b>	<b>96,143</b>	<b>-</b>	<b>14,800</b>	<b>14,800</b>	<b>-</b>	<b>14,800</b>	<b>-</b>	<b>100%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,370</b>	<b>91,370</b>	<b>-</b>	<b>91,370</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>21,575</b>	<b>96,143</b>	<b>-</b>	<b>106,170</b>	<b>106,170</b>	<b>-</b>	<b>106,170</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	(16,147)	(94,989)	369,821	164,440	164,440		164,440		
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Beginning Cash Balance	203,834	187,806		93,140		<b>Cash Reserves Target</b>			
Cash Adjustments	119	322		-					
<b>Ending Cash Balance</b>	<b>187,806</b>	<b>93,140</b>		<b>257,580</b>	<b>257,579</b>	No reserve requirement			
Cash Reserves Target	-	-		-					

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

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
This fund will help fund a portion of the Douglas Road utility relocation.

**City of South Bend, Indiana**  
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<b>Fund Name</b>	TIF - River East Residential Area (NE Res)	<b>Fund Number</b>	436
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	4,933,558	5,308,975	5,712,495	6,299,000	6,299,000		6,299,000	-	100%
Interest Earnings	54,332	15,060	82,945	19,471	19,471		19,471	-	100%
<b>Total Revenue</b>	<b>4,987,889</b>	<b>5,324,035</b>	<b>5,795,440</b>	<b>6,318,471</b>	<b>6,318,471</b>		<b>6,318,471</b>	-	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	24,797	38,147	13,350	-	13,350	24,797	35%
Debt Service Principal	392,522	409,383	427,038	427,038	427,037	-	427,037	1	100%
Debt Service Interest & Fees	102,306	85,445	68,291	68,291	67,791	-	67,791	500	99%
<b>Total Services &amp; Charges</b>	<b>494,828</b>	<b>494,828</b>	<b>520,126</b>	<b>533,476</b>	<b>508,178</b>	-	<b>508,178</b>	<b>25,298</b>	<b>95%</b>
<b>Interfund Transfers Out</b>	<b>3,769,003</b>	<b>3,864,125</b>	<b>4,180,375</b>	<b>5,063,555</b>	<b>5,058,659</b>	-	<b>5,058,659</b>	<b>4,896</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>4,263,831</b>	<b>4,358,953</b>	<b>4,700,501</b>	<b>5,597,031</b>	<b>5,566,837</b>	-	<b>5,566,837</b>	<b>30,194</b>	<b>99%</b>

<b>Net Surplus / (Deficit)</b>	724,058	965,082	1,094,939	721,440	751,634	751,634
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Beginning Cash Balance	2,982,744	3,706,897		4,678,334		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	95	6,355		-		
<b>Ending Cash Balance</b>	<b>3,706,897</b>	<b>4,678,334</b>		<b>5,399,774</b>	<b>5,429,968</b>	
Cash Reserves Target	-	-		-		

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
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.  
  
This fund is repaying two interfund loans (debt schedules #84 & #85). Principal and interest payments are made to to the Major Moves Fund (#412). The loans will be paid off in 2024 and 2029.  
  
Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	28,483	9,075	40,000	40,000	6,133		6,133	33,867	15%
<b>Total Revenue</b>	<b>28,483</b>	<b>9,075</b>	<b>40,000</b>	<b>40,000</b>	<b>6,133</b>		<b>6,133</b>	<b>33,867</b>	<b>15%</b>

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
Interfund Transfers Out	23,962	13,309	40,000	40,000	6,133	-	6,133	33,867	15%
<b>Total Expenditures</b>	<b>23,962</b>	<b>13,309</b>	<b>40,000</b>	<b>40,000</b>	<b>6,133</b>	-	<b>6,133</b>	<b>33,867</b>	<b>15%</b>

<b>Net Surplus / (Deficit)</b>	4,521	(4,234)	-	-	-		-
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Beginning Cash Balance	1,037,930	1,042,908		1,040,462		<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants
Cash Adjustments	456	1,788		-		
<b>Ending Cash Balance</b>	<b>1,042,908</b>	<b>1,040,462</b>		<b>1,040,462</b>	<b>1,040,462</b>	
Cash Reserves Target	1,042,908	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:**  
The only activity is interest income which is promptly transferred out to the River West TIF Fund (#324).

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

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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	28,483	9,075	40,000	40,000	6,133		6,133	33,867	15%
<b>Total Revenue</b>	<b>28,483</b>	<b>9,075</b>	<b>40,000</b>	<b>40,000</b>	<b>6,133</b>		<b>6,133</b>	<b>33,867</b>	<b>15%</b>

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
Interfund Transfers Out	23,962	13,309	40,000	40,000	6,133	-	6,133	33,867	15%
<b>Total Expenditures</b>	<b>23,962</b>	<b>13,309</b>	<b>40,000</b>	<b>40,000</b>	<b>6,133</b>	-	<b>6,133</b>	<b>33,867</b>	<b>15%</b>

<b>Net Surplus / (Deficit)</b>	4,521	(4,234)	-	-	-		-
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Beginning Cash Balance	1,037,930	1,042,908		1,040,462		<b>Cash Reserves Target</b> 100% debt service reserve per bond covenants
Cash Adjustments	456	1,788		-		
<b>Ending Cash Balance</b>	<b>1,042,908</b>	<b>1,040,462</b>		<b>1,040,462</b>	<b>1,040,462</b>	
Cash Reserves Target	1,042,908	1,040,462		1,040,462		

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

**Explanation of Revenue Sources:**  
The only activity is interest income which is promptly transferred out to the River West TIF Fund (#324).

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



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<b>Fund Name</b>	2018 TIF Park Bond Debt Service					<b>Fund Number</b>	351		
<b>Fund Type</b>	Debt Service Funds								
<b>Control</b>	Redevelopment Commission Controlled Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	27,510	8,934	-	6,085	6,085		6,085	-	100%
<b>Total Revenue</b>	<b>27,510</b>	<b>8,934</b>	<b>-</b>	<b>6,085</b>	<b>6,085</b>		<b>6,085</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
<b>Net Surplus / (Deficit)</b>	27,510	8,934	-	6,085	6,085		6,085		
Beginning Cash Balance	991,077	1,018,984		1,029,665		<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants			
Cash Adjustments	396	1,747		-					
<b>Ending Cash Balance</b>	<b>1,018,984</b>	<b>1,029,665</b>		<b>1,035,750</b>	<b>1,035,750</b>				
Cash Reserves Target	1,018,984	1,029,665		1,035,750					

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	2019 South Shore Double Tracking Debt Service	<b>Fund Number</b>	352
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	-	13	-	3	3		3	-	97%
Debt Proceeds	9,447,841	-	-	-	-		-	-	-
Interfund Transfers In	-	488,171	1,036,500	1,036,500	1,036,500		1,036,500	-	100%
<b>Total Revenue</b>	<b>9,447,841</b>	<b>488,184</b>	<b>1,036,500</b>	<b>1,036,503</b>	<b>1,036,503</b>		<b>1,036,503</b>	-	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	-	270,000	650,000	650,000	650,000		650,000	-	100%
Debt Service Interest & Fees	293,022	247,313	377,750	377,750	377,750		377,750	-	100%
<b>Total Services &amp; Charges</b>	<b>293,022</b>	<b>517,313</b>	<b>1,027,750</b>	<b>1,027,750</b>	<b>1,027,750</b>		<b>1,027,750</b>	-	<b>100%</b>

<b>Capital</b>	9,125,000	-	-	-	-		-	-	-
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<b>Total Expenditures</b>	<b>9,418,022</b>	<b>517,313</b>	<b>1,027,750</b>	<b>1,027,750</b>	<b>1,027,750</b>		<b>1,027,750</b>	-	<b>100%</b>
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<b>Net Surplus / (Deficit)</b>	<b>29,819</b>	<b>(29,129)</b>	<b>8,750</b>	<b>8,753</b>	<b>8,753</b>		<b>8,753</b>		
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Beginning Cash Balance	-	29,819		690		<b>Cash Reserves Target</b>			
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>29,819</b>	<b>690</b>		<b>9,443</b>	<b>9,443</b>				
Cash Reserves Target	29,819	690		9,443		100% debt service reserve per bond covenants			

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

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

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

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<b>Fund Name</b>	2020 TIF Library Bond Debt Service Reserve	<b>Fund Number</b>	353
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	-	2	-	15	16		16	(1)	109%
Interfund Transfers In	-	326,938	-	-	-		-	-	-
<b>Total Revenue</b>	-	326,939	-	15	16		16	(1)	109%
<b>Expenditures by Type</b>									
Interfund Transfers Out	-	-	-	11	11	-	11	-	100%
<b>Total Expenditures</b>	-	-	-	11	11	-	11	-	100%

<b>Net Surplus / (Deficit)</b>	-	326,939	-	4	5	5
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Beginning Cash Balance	-	-	326,939	-	-	-	<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants
Cash Adjustments	-	-	-	-	-	-	
<b>Ending Cash Balance</b>	-	326,939	326,943	326,944	-	-	
Cash Reserves Target	-	326,939	326,943	-	-	-	

**Fund Purpose:**  
This fund was established to hold the debt service reserve for the Taxable Economic Development Tax Increment Revenue Bonds, Series 2020, Community Education Center Project (debt schedule #210). The bonds were issued to provide funds to the St. Joseph County Public Library for the purpose of construction, equipping, and furnishing of a new building for use as a community and education center to provide new and flexible spaces for community meeting and training, events and conferences, and a larger auditorium to meet increasing demand for program space and allow for a more diverse range of programs and community events.  
- The par amount of the bonds was \$4,225,000 with a premium of \$120,058.95. The bonds were closed on October 28, 2020 with a net interest rate of 3%.  
- The bond proceeds were deposited into the River West Development Area TIF Fund (#324). \$4,000,000 went towards the capital project and the remaining amount went towards cost of issuance.  
- The bonds are being repaid by Fund #324, with bond payments due on February 1 and August 1.

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

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

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<b>Fund Name</b>	<b>Redevelopment General</b>					<b>Fund Number</b>	<b>433</b>		
<b>Fund Type</b>	<b>Capital Funds</b>								
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>								
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Local Income Taxes	84,095	24,117	8,007	3,543	3,543		3,543	-	100%
Interest Earnings	24,815	11,827	26,301	13,014	13,014		13,014	-	100%
Donations	1,177,112	1,449,512	1,000,000	1,411,887	1,411,877		1,411,877	10	100%
Other Income	-	-	-	-	1,000		1,000	(1,000)	-
Interfund Transfers In	-	150,000	150,000	150,000	-		-	150,000	0%
<b>Total Revenue</b>	<b>1,286,022</b>	<b>1,635,456</b>	<b>1,184,308</b>	<b>1,578,444</b>	<b>1,429,434</b>		<b>1,429,434</b>	<b>149,010</b>	<b>91%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	5,211	1,657	4,500	4,500	91	-	91	4,409	2%
Grants & Subsidies	416,989	666,323	-	823,514	538,272	-	538,272	285,241	65%
<b>Total Services &amp; Charges</b>	<b>422,200</b>	<b>667,979</b>	<b>4,500</b>	<b>828,014</b>	<b>538,363</b>	<b>-</b>	<b>538,363</b>	<b>289,650</b>	<b>65%</b>
<b>Capital</b>	<b>-</b>	<b>2,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>147,786</b>	<b>147,786</b>	<b>-</b>	<b>147,786</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>422,200</b>	<b>670,193</b>	<b>4,500</b>	<b>975,800</b>	<b>686,149</b>	<b>-</b>	<b>686,149</b>	<b>289,650</b>	<b>70%</b>
<b>Net Surplus / (Deficit)</b>	<b>863,822</b>	<b>965,263</b>	<b>1,179,808</b>	<b>602,644</b>	<b>743,285</b>		<b>743,285</b>		
Beginning Cash Balance	614,296	1,476,915		2,444,710					
Cash Adjustments	(1,204)	2,532		-					
<b>Ending Cash Balance</b>	<b>1,476,915</b>	<b>2,444,710</b>		<b>3,047,354</b>	<b>3,187,994</b>				
Cash Reserves Target	105,550	167,548		243,950					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

Starting in 2019, this fund receives the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State. This fund also receives revenue from interest earned on the fund's cash balance.

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

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

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

As outlined in the agreement with the Pokagon Band, the donations will fund initiatives broadly aimed at contributing to the improvement of educational opportunities in the City and to address poverty and unemployment in the City. In 2021, projects will be aimed at addressing: Non-traditional financial capital and education, responsive neighborhood based amenities, westside greenhouse food security, and supporting the creation and growth of small businesses.

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<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	11,146	96	139	65	65		65	-	101%
<b>Total Revenue</b>	<b>11,146</b>	<b>96</b>	<b>139</b>	<b>65</b>	<b>65</b>		<b>65</b>	<b>-</b>	<b>101%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>624,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>624,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>(613,048)</b>	<b>96</b>	<b>139</b>	<b>65</b>	<b>65</b>		<b>65</b>		
Beginning Cash Balance	622,685	10,965		11,080				<b>Cash Reserves Target</b>	
Cash Adjustments	1,328	19		-				No reserve requirement	
<b>Ending Cash Balance</b>	<b>10,965</b>	<b>11,080</b>		<b>11,145</b>	<b>11,145</b>				
Cash Reserves Target	-	-		-					

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

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

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

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<b>Fund Name</b>	2018 TIF Park Bond Capital	<b>Fund Number</b>	452
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	202,657	28,865	-	15,033	15,033		15,033	-	100%
<b>Total Revenue</b>	<b>202,657</b>	<b>28,865</b>	<b>-</b>	<b>15,033</b>	<b>15,033</b>		<b>15,033</b>	<b>-</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	640,860	86,969	-	1	-	-	-	1	0%
<b>Total Services &amp; Charges</b>	<b>640,860</b>	<b>86,969</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>0%</b>
<b>Capital</b>	<b>5,895,577</b>	<b>1,427,387</b>	<b>-</b>	<b>188,982</b>	<b>188,982</b>	<b>-</b>	<b>188,982</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>6,536,438</b>	<b>1,514,357</b>	<b>-</b>	<b>188,983</b>	<b>188,982</b>	<b>-</b>	<b>188,982</b>	<b>1</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>(6,333,781)</b>	<b>(1,485,491)</b>	<b>-</b>	<b>(173,950)</b>	<b>(173,950)</b>	<b>(173,950)</b>
Beginning Cash Balance	10,403,960	4,085,672		2,614,468		
Cash Adjustments	15,493	14,287		-		
<b>Ending Cash Balance</b>	<b>4,085,672</b>	<b>2,614,468</b>		<b>2,440,518</b>	<b>2,433,236</b>	
Cash Reserves Target	-	-		-	-	

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

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**December 31, 2021**

<b>Fund Name</b>	Airport Urban Enterprise Zone	<b>Fund Number</b>	454
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<b>Fund Type</b>	Capital Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	10,900	3,540	4,209	4,209	2,411		2,411	1,798	57%
<b>Total Revenue</b>	<b>10,900</b>	<b>3,540</b>	<b>4,209</b>	<b>4,209</b>	<b>2,411</b>		<b>2,411</b>	<b>1,798</b>	<b>57%</b>

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

<b>Net Surplus / (Deficit)</b>	10,900	3,540	4,209	4,209	2,411		2,411
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Beginning Cash Balance	392,693	403,750		407,982			<b>Cash Reserves Target</b>
Cash Adjustments	157	692	-	-	-	-	
<b>Ending Cash Balance</b>	<b>403,750</b>	<b>407,982</b>	<b>-</b>	<b>412,191</b>	<b>410,393</b>	<b>-</b>	
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.