



Period Ending: May 31, 2022

Issued By: Controller's Office

City of South Bend

Monthly Financial Report

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May 2022

Monthly Financial Report

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

Report of Changes in Cash Balance (4 - 5)

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

Projected Cash Balance (6 - 8)

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

Cash Reserves Summary (9 - 12)

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

Cash Reserve Requirements

Cash reserve requirements are typically based on fund type.

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

Changes in Cash Balance

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

Negative Cash Balances

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

Revenue & Expense Summaries (13 - 18)

These summaries show the total revenue and expense by fund.

Revenue by Type (19 - 24)

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

Expenditures by Activity (25 - 28)

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

Outstanding Debt (29 - 30)

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

Employee Headcount (31 - 36)

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

Fund Summaries (37 - 170)

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

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

City of South Bend
Report of Changes in Cash Balance
January 1, 2022 through May 31, 2022

	Beginning Cash Balance 1/1/2022	2022 Year to Date Revenue	2022 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 5/31/2022	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
City Controlled Funds								
101 General Fund	54,208,073	10,679,593	31,092,554	232,306	(20,180,655)	34,027,418	39,933,603	(5,906,185)
Special Revenue Funds								
102 Rainy Day	10,910,077	17,228	-	-	17,228	10,927,305	8,717,131	2,210,174
201 Parks & Recreation	5,865,858	1,776,045	6,845,810	92,194	(4,977,570)	888,287	4,616,399	(3,728,112)
202 Motor Vehicle Highway	4,772,416	3,845,194	4,515,866	34,699	(635,974)	4,136,442	2,966,538	1,169,904
209 Studebaker-Oliver Revitalizing Grants	692,248	1,091	4,931	-	(3,840)	688,408	-	-
210 Economic Development State Grants	26,876	20,880	123,056	29,721	(72,455)	(45,579)	-	-
211 Dept of Community Investment Operating	394,125	1,298,716	1,558,067	(481)	(259,831)	134,294	-	-
212 Dept of Community Investment Grants	409,818	592,553	701,151	(67,870)	(176,468)	233,350	-	-
216 Police State Seizures	173,825	1,015	-	-	1,015	174,841	11,125	163,716
217 Gift, Donation, Bequest	978,522	200,861	123,110	960	78,711	1,057,233	-	-
218 Police Curfew Violations	13,880	8	13,888	-	(13,880)	-	-	-
219 Unsafe Building	764,981	7,357	7,120	1,470	1,707	766,688	-	-
220 Law Enforcement Continuing Education	378,981	448,812	252,116	1,243	197,939	576,921	130,892	446,028
221 Rental Units Regulation	87,416	62,732	43,338	(250)	19,145	106,560	-	-
227 Loss Recovery	414,099	654	-	-	654	414,753	-	-
230 Code Enforcement	497,492	1,311,147	1,445,096	-	(133,949)	363,543	-	-
249 Local Income Tax - Public Safety	3,844,465	4,095,879	5,368,440	-	(1,272,561)	2,571,904	-	-
251 Local Road & Street	2,349,376	854,041	800,951	(4,490)	48,600	2,397,976	-	-
257 LOIT Special Distribution	245,630	388	-	-	388	246,018	-	-
258 Human Rights Federal Grants	426,544	4,802	85,049	-	(80,247)	346,297	-	-
263 American Rescue Plan	29,536,642	44,727	2,028,280	-	(1,983,553)	27,553,088	-	-
264 COVID-19 Response	-	216,766	221,242	(20,224)	(24,700)	(24,700)	-	-
265 Local Road & Bridge Grant	704,875	701,325	341,127	-	360,198	1,065,073	-	-
266 MVH Restricted	2,042,332	1,376,425	642,628	22,862	756,658	2,798,991	-	-
273 Morris PAC / Palais Royale Marketing	74,809	43	74,852	-	(74,809)	-	-	-
274 Morris PAC Self-Promotion	264,010	150	264,160	-	(264,010)	-	-	-
280 Police Block Grants	4,162	2	4,165	-	(4,162)	-	-	-
289 Haz-Mat	28,102	44	-	-	44	28,147	2,500	25,647
291 Indiana River Rescue	360,311	53,768	53,771	(15,293)	(15,296)	345,015	24,840	320,175
292 Police Grants	26,716	-	26,716	-	(26,716)	-	-	-
294 Regional Police Academy	146,328	83	146,411	-	(146,328)	-	-	-
295 COPS MORE Grant	45,349	30	24,566	-	(24,536)	20,813	-	-
299 Police Federal Drug Enforcement	60,237	89,111	9,692	3,307	82,726	142,963	7,125	135,838
404 Local Income Tax - Certified Shares	18,631,245	4,923,212	5,817,059	680	(893,166)	17,738,079	8,590,792	9,147,287
408 Local Income Tax - Economic Development	24,795,353	5,780,567	4,229,963	149,811	1,700,414	26,495,768	13,353,929	13,141,839
410 Urban Development Action Grant	27,182	55,051	12,000	-	43,051	70,233	-	-
655 Project ReLeaf	282,057	226,080	192,519	24,055	57,616	339,673	112,427	227,246
705 Police K-9 Unit	2,435	1	2,436	-	(2,435)	-	-	-
730 City Cemetery	30,218	48	-	-	48	30,266	-	-
731 Bowman Cemetery	475,369	751	-	-	751	476,120	400,000	76,120
754 Industrial Revolving Fund	3,700,843	3,931,849	3,533,663	331,684	729,870	4,430,712	-	-
Total Special Revenue Funds	114,485,206	31,939,437	39,513,240	584,079	(6,989,724)	107,495,481	38,933,698	23,335,862
Debt Service Funds								
312 2017 Parks Bond Debt Service	184,163	105	572,683	-	(572,578)	(388,415)	-	-
350 2018 Fire Station #9 Bond Debt Service	-	172,866	172,866	-	-	-	-	-
672 Century Center Energy Conservation Debt Svc	196,702	289,405	200,952	-	88,453	285,155	-	-
752 South Bend Redevelopment Authority	242,425	1,430,589	1,596,941	-	(166,352)	76,073	76,073	-
755 South Bend Building Corporation	224,375	1,238,275	1,388,778	-	(150,503)	73,873	73,873	-
756 2015 Smart Streets Bond Debt Service	1,742,699	858,038	855,434	-	2,604	1,745,303	1,745,303	-
757 2015 Parks Bond Debt Service	587,763	154,535	187,141	-	(32,606)	555,158	555,158	-
760 2017 Eddy Street Commons Bond Debt Service	3,668,611	962,703	962,625	-	78	3,668,689	2,500,000	1,168,689
Total Debt Service Funds	6,846,739	5,106,515	5,937,418	-	(830,903)	6,015,835	4,950,406	1,168,689
Capital Funds								
287 Fire Department Capital	2,758,339	515,665	1,375,074	-	(859,409)	1,898,929	-	-
401 Coveleski Stadium Capital	814	274	8,979	-	(8,704)	(7,890)	-	-
406 Cumulative Capital Development	286,746	381	243,773	-	(243,392)	43,354	-	-
407 Cumulative Capital Improvement	651,096	977	105,728	-	(104,751)	546,345	-	-
412 Major Moves Construction	1,889,193	249,823	44,689	-	205,134	2,094,328	-	-
413 Professional Sports Convention Development Area	775,632	1,049,883	1,002,433	11,408	58,858	834,489	-	-
416 Morris Performing Arts Center Capital	1,912,926	6,504,906	494,324	-	6,010,582	7,923,509	-	-
450 Palais Royale Historic Preservation	93,481	2,169	-	-	2,169	95,650	-	-
451 2018 Fire Station #9 Bond Capital	316,090	499	-	-	499	316,589	-	-
453 Zoo Bond Capital	-	5,891,846	318,188	-	5,573,659	5,573,659	-	-
455 2021 Infrastructure Bond Capital	3,836,482	5,938	1,052,736	-	(1,046,798)	2,789,684	-	-
471 2017 Parks Bond Capital	4,259,726	6,608	260,460	-	(253,852)	4,005,874	-	-
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	(347,697)	-	-	-
759 2017 Eddy Street Commons Bond Capital	25,763	25,564	-	(25,564)	1	25,763	-	-
Total Capital Funds	17,153,985	14,254,534	5,254,079	(14,156)	8,986,298	26,140,283	-	-

City of South Bend
Report of Changes in Cash Balance
January 1, 2022 through May 31, 2022

	Beginning Cash Balance 1/1/2022	2022 Year to Date Revenue	2022 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 5/31/2022	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
Enterprise Funds								
600 Consolidated Building	2,102,372	636,356	797,487	23	(161,107)	1,941,265	511,713	1,429,551
601 Parking Garages	907,380	350,792	549,626	10	(198,824)	708,556	353,374	355,182
602 Morris Performing Arts Center Operations	-	1,296,659	485,693	330	811,295	811,295	168,358	642,938
610 Solid Waste Operations	906,471	3,065,109	3,717,790	268,395	(384,286)	522,185	710,676	(188,492)
611 Solid Waste Capital	779,163	629,723	1,166,756	-	(537,034)	242,129	-	-
620 Water Works Operations	6,550,457	8,035,279	10,169,227	532,332	(1,601,616)	4,948,841	1,210,680	3,738,161
622 Water Works Capital	9,672,979	1,692,816	559,851	123,793	1,256,757	10,929,735	-	-
624 Water Works Customer Deposit	1,279,314	-	-	(1,621)	(1,621)	1,277,694	1,277,694	-
625 Water Works Sinking (Debt Service)	-	1,109,345	500	-	1,108,845	1,108,845	-	-
626 Water Works Bond Reserve	1,422,804	5	-	-	5	1,422,809	1,422,809	-
629 Water Works Operations & Maintenance Reserve	2,912,652	15,296	-	-	15,296	2,927,948	2,927,948	-
640 Sewer Repair Insurance	2,003,861	343,539	392,703	29,940	(19,224)	1,984,637	188,267	1,796,369
641 Sewage Works Operations	13,825,371	17,583,495	18,423,639	919,393	79,248	13,904,619	2,286,325	11,618,294
642 Sewage Works Capital	14,359,708	1,756,558	2,189,279	9,308	(423,413)	13,936,295	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	-	-	-	-	5,550,801	5,160,100	390,701
649 Sewage Sinking (Debt Service)	-	4,644,285	633,696	-	4,010,589	4,010,589	-	-
653 Sewage Debt Service Reserve	3,749,760	-	-	-	-	3,749,760	3,749,760	-
654 Sewage Works Customer Deposit	903,840	-	-	72,279	72,279	976,119	976,119	-
667 Storm Sewer	1,604,154	517,668	208,025	64,962	374,605	1,978,759	-	-
670 Century Center Operations	194,350	1,997,593	1,542,915	(95,438)	359,239	553,589	1,023,739	(470,150)
671 Century Center Capital	983,710	41	-	-	41	983,751	800,000	183,751
Total Enterprise Funds	69,709,146	43,674,560	40,837,188	1,923,705	4,761,076	74,470,223	22,767,564	74,470,223
Internal Service Funds								
222 Central Services	658,666	3,724,363	4,060,675	107,823	(228,489)	430,176	887,373	(457,197)
226 Liability Insurance	6,100,867	1,414,956	590,899	38,366	862,423	6,963,289	2,801,539	4,161,750
278 Police Take Home Vehicle	698,546	18,111	-	-	18,111	716,657	750,000	(33,343)
279 IT / Innovation / 311 Call Center	3,482,865	4,414,904	4,017,396	43,386	440,895	3,923,760	-	-
711 Self-Funded Employee Benefits	10,786,414	7,163,073	6,470,215	(612)	692,245	11,478,660	4,599,966	6,878,694
713 Unemployment Compensation	-	46,261	23,394	23,394	46,261	46,261	20,000	26,261
714 Parental Leave	226,711	107,882	34,367	-	73,515	300,225	20,308	279,917
Total Internal Service Funds	21,954,068	16,889,549	15,196,946	212,357	1,904,960	23,859,028	9,079,185	10,856,082
Fiduciary Funds								
701 Fire Pension	420,180	4,177	1,717,191	-	(1,713,014)	(1,292,834)	458,389	(1,751,223)
702 Police Pension	560,923	1,858	2,504,833	-	(2,502,975)	(1,942,052)	605,774	(2,547,826)
718 State Tax Withholding Fund	795,612	-	-	(490,591)	(490,591)	305,021	305,021	-
725 Morris / Palais Box Office	791,599	-	-	165,240	165,240	956,838	956,838	-
726 Police Distributions Payable	1,641,403	-	-	(642,917)	(642,917)	998,486	998,486	-
Total Fiduciary Funds	4,209,716	6,034	4,222,023	(968,269)	(5,184,258)	(974,542)	3,324,508	(4,299,049)
Total City Controlled Funds	288,566,933	122,550,221	142,053,448	1,970,021	(17,533,206)	271,033,727	118,988,964	99,625,622
Redevelopment Commission Controlled Funds								
Tax Increment Financing Funds								
324 TIF - River West Development Area	33,713,041	474,597	6,373,777	420,610	(5,478,570)	28,234,471	-	-
422 TIF - West Washington	1,235,031	1,950	-	-	1,950	1,236,981	-	-
429 TIF - River East Development Area (NE Dev)	9,506,445	31,746	249,345	(7,000)	(224,599)	9,281,846	-	-
430 TIF - Southside Development Area #1	14,473,182	22,807	572,218	-	(549,411)	13,923,771	-	-
435 TIF - Douglas Road	257,579	227	179,861	-	(179,634)	77,945	-	-
436 TIF - River East Residential Area (NE Res)	5,429,968	6,160	2,442,289	-	(2,436,129)	2,993,839	-	-
Total Tax Increment Financing Funds	64,615,246	537,487	9,817,489	413,610	(8,866,393)	55,748,854	-	-
Redevelopment Funds								
433 Redevelopment General	3,187,994	5,421	158,842	-	(153,421)	3,034,574	247,821	2,786,753
439 Certified Technology Park	11,145	18	-	-	18	11,163	-	-
452 2018 TIF Park Bond Capital	2,433,236	3,842	-	-	3,842	2,437,078	-	-
454 Airport Urban Enterprise Zone	410,393	648	-	-	648	411,041	-	-
Total Redevelopment Funds	6,042,769	9,929	158,842	-	(148,913)	5,893,856	247,821	2,786,753
Debt Service Funds								
315 Airport 2003 Debt Reserve	1,040,462	-	-	-	-	1,040,462	1,040,462	-
328 SBCDA 2003 Debt Reserve	1,739,495	-	-	-	-	1,739,495	1,739,495	-
351 2018 TIF Park Bond Debt Service	1,035,750	1,636	-	-	1,636	1,037,385	1,037,385	-
352 2019 South Shore Double Tracking Debt Service	9,443	518,502	516,625	-	1,877	11,319	11,319	-
353 2020 TIF Library Bond Debt Service Reserve	326,944	7	8	-	(1)	326,943	326,943	-
Total Debt Service Funds	4,152,094	520,144	516,633	-	3,511	4,155,604	4,155,604	-
Total Redevelopment Commission Funds	74,810,109	1,067,560	10,492,965	413,610	(9,011,795)	65,798,314	4,403,425	2,786,753
Grand Total	363,377,042	123,617,781	152,546,413	2,383,631	(26,545,001)	336,832,041	123,392,389	102,412,375

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

City of South Bend
Projected Cash Balance
Based on 2022 Amended Budget as of May 31, 2022

	Beginning Cash Balance 1/1/2022	2022 Estimated Revenue	2022 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2022
City Controlled Funds						
101 General Fund	54,208,073	73,217,720	114,096,009	-	(40,878,289)	13,329,785
Special Revenue Funds						
102 Rainy Day	10,910,077	99,340	-	-	99,340	11,009,417
201 Parks & Recreation	5,865,858	17,505,813	18,465,596	-	(959,783)	4,906,075
202 Motor Vehicle Highway	4,772,416	9,922,075	11,866,151	-	(1,944,076)	2,828,339
209 Studebaker-Oliver Revitalizing Grants	692,248	5,942	262,443	-	(256,501)	435,747
210 Economic Development State Grants	26,876	568,361	595,236	-	(26,875)	1
211 Dept of Community Investment Operating	394,125	5,365,416	5,759,541	-	(394,125)	-
212 Dept of Community Investment Grants	409,818	9,033,557	9,443,375	-	(409,818)	-
216 Police State Seizures	173,825	5,896	44,500	-	(38,604)	135,221
217 Gift, Donation, Bequest	978,522	246,270	650,289	-	(404,019)	574,503
218 Police Curfew Violations	13,880	8	18,799	4,911	(13,880)	-
219 Unsafe Building	764,981	70,871	23,000	-	47,871	812,852
220 Law Enforcement Continuing Education	378,981	827,245	523,568	-	303,677	682,658
221 Rental Units Regulation	87,416	404,123	450,794	-	(46,671)	40,745
227 Loss Recovery	414,099	3,769	-	-	3,769	417,868
230 Code Enforcement	497,492	4,880,820	5,014,435	-	(133,615)	363,877
249 Local Income Tax - Public Safety	3,844,465	9,178,554	12,689,047	-	(3,510,493)	333,972
251 Local Road & Street	2,349,376	2,783,569	3,656,900	-	(873,331)	1,476,045
257 LOIT Special Distribution	245,630	543	56,950	-	(56,407)	189,223
258 Human Rights Federal Grants	426,544	155,250	248,783	-	(93,533)	333,012
263 American Rescue Plan	29,536,642	29,455,024	13,510,000	-	15,945,024	45,481,666
264 COVID-19 Response	-	790,735	790,735	-	-	-
265 Local Road & Bridge Grant	704,875	2,001,049	2,923,443	-	(922,394)	(217,519)
266 MVH Restricted	2,042,332	3,938,292	5,054,806	-	(1,116,514)	925,819
273 Morris PAC / Palais Royale Marketing	74,809	43	100,000	25,148	(74,809)	-
274 Morris PAC Self-Promotion	264,010	150	410,000	145,840	(264,010)	-
280 Police Block Grants	4,162	2	4,338	174	(4,162)	-
289 Haz-Mat	28,102	10,256	10,000	-	256	28,358
291 Indiana River Rescue	360,311	92,991	99,359	-	(6,368)	353,943
292 Police Grants	26,716	-	26,716	-	(26,716)	-
294 Regional Police Academy	146,328	83	175,000	28,589	(146,328)	-
295 COPS MORE Grant	45,349	30	145,808	100,429	(45,349)	-
299 Police Federal Drug Enforcement	60,237	89,697	28,500	-	61,197	121,434
404 Local Income Tax - Certified Shares	18,631,245	12,096,973	17,181,584	-	(5,084,611)	13,546,634
408 Local Income Tax - Economic Development	24,795,353	13,315,608	26,707,859	-	(13,392,251)	11,403,103
410 Urban Development Action Grant	27,182	22,261	24,000	-	(1,739)	25,443
655 Project ReLeaf	282,057	490,012	449,708	-	40,304	322,361
705 Police K-9 Unit	2,435	1	2,520	84	(2,435)	-
730 City Cemetery	30,218	273	-	-	273	30,491
731 Bowman Cemetery	475,369	4,328	-	-	4,328	479,697
754 Industrial Revolving Fund	3,700,843	4,804,698	4,918,709	-	(114,011)	3,586,831
Total Special Revenue Funds	114,485,206	128,169,928	142,332,490	305,175	(13,857,387)	100,627,816
Debt Service Funds						
312 2017 Parks Bond Debt Service	184,163	1,150,804	1,169,368	-	(18,564)	165,599
350 2018 Fire Station #9 Bond Debt Service	-	344,157	344,157	-	-	-
672 Century Center Energy Conservation Debt Svc	196,702	404,367	402,368	-	1,999	198,701
752 South Bend Redevelopment Authority	242,425	3,058,250	3,044,328	-	13,922	256,347
755 South Bend Building Corporation	224,375	2,769,500	2,751,956	-	17,544	241,919
756 2015 Smart Streets Bond Debt Service	1,742,699	1,716,000	1,711,694	-	4,306	1,747,005
757 2015 Parks Bond Debt Service	587,763	375,106	372,557	-	2,549	590,312
760 2017 Eddy Street Commons Bond Debt Service	3,668,611	1,928,125	1,926,375	-	1,750	3,670,361
Total Debt Service Funds	6,846,739	11,746,309	11,722,804	-	23,505	6,870,244

City of South Bend
Projected Cash Balance
Based on 2022 Amended Budget as of May 31, 2022

	Beginning Cash Balance 1/1/2022	2022 Estimated Revenue	2022 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2022
Capital Funds						
287 Fire Department Capital	2,758,339	4,276,873	6,798,339	-	(2,521,466)	236,873
401 Coveleski Stadium Capital	814	25,109	25,715	-	(606)	208
406 Cumulative Capital Development	286,746	514,423	512,428	-	1,995	288,741
407 Cumulative Capital Improvement	651,096	243,166	489,341	-	(246,175)	404,921
412 Major Moves Construction	1,889,193	496,809	1,789,238	-	(1,292,429)	596,764
413 Professional Sports Convention Development Area	775,632	1,500,000	2,304,900	-	(804,900)	(29,268)
416 Morris Performing Arts Center Capital	1,912,926	6,508,701	8,475,984	-	(1,967,283)	(54,357)
450 Palais Royale Historic Preservation	93,481	8,247	35,000	-	(26,753)	66,728
451 2018 Fire Station #9 Bond Capital	316,090	-	-	-	-	316,090
453 Zoo Bond Capital	-	5,891,800	5,891,800	-	-	-
455 2021 Infrastructure Bond Capital	3,836,482	-	3,815,260	-	(3,815,260)	21,222
471 2017 Parks Bond Capital	4,259,726	4,801	4,264,527	-	(4,259,726)	-
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	(347,697)	-
759 2017 Eddy Street Commons Bond Capital	25,763	-	-	-	-	25,763
Total Capital Funds	17,153,985	19,469,929	34,750,229	-	(15,280,300)	1,873,685
Enterprise Funds						
600 Consolidated Building	2,102,372	1,603,384	2,046,854	-	(443,470)	1,658,902
601 Parking Garages	907,380	965,795	1,413,495	-	(447,700)	459,680
602 Morris Performing Arts Center Operations	-	2,203,607	1,683,579	-	520,028	520,028
610 Solid Waste Operations	906,471	6,706,349	7,106,763	-	(400,414)	506,057
611 Solid Waste Capital	779,163	2,683,887	3,333,296	-	(649,409)	129,754
620 Water Works Operations	6,550,457	21,765,294	24,213,606	-	(2,448,312)	4,102,145
622 Water Works Capital	9,672,979	4,183,877	12,735,287	-	(8,551,410)	1,121,569
624 Water Works Customer Deposit	1,279,314	-	-	-	-	1,279,314
625 Water Works Sinking (Debt Service)	-	2,662,430	2,662,430	-	-	-
626 Water Works Bond Reserve	1,422,804	-	-	-	-	1,422,804
629 Water Works Operations & Maintenance Reserve	2,912,652	15,296	-	-	15,296	2,927,948
640 Sewer Repair Insurance	2,003,861	723,687	753,069	-	(29,382)	1,974,079
641 Sewage Works Operations	13,825,371	39,302,894	45,726,498	-	(6,423,604)	7,401,767
642 Sewage Works Capital	14,359,708	4,183,952	14,614,348	-	(10,430,396)	3,929,312
643 Sewage Works Operations & Maintenance Reserve	5,550,801	-	-	-	-	5,550,801
649 Sewage Sinking (Debt Service)	-	11,107,089	11,107,089	-	-	-
653 Sewage Debt Service Reserve	3,749,760	36,647	-	-	36,647	3,786,407
654 Sewage Works Customer Deposit	903,840	-	-	-	-	903,840
667 Storm Sewer	1,604,154	1,225,014	2,271,456	-	(1,046,442)	557,712
670 Century Center Operations	194,350	4,125,935	4,094,958	-	30,977	225,327
671 Century Center Capital	983,710	1,000	35,000	-	(34,000)	949,710
Total Enterprise Funds	69,709,146	103,496,137	133,797,727	-	(30,301,590)	39,407,556
Internal Service Funds						
222 Central Services	658,666	8,878,405	8,873,729	-	4,676	663,341
226 Liability Insurance	6,100,867	3,398,847	5,603,078	-	(2,204,231)	3,896,636
278 Police Take Home Vehicle	698,546	26,154	50,000	-	(23,846)	674,700
279 IT / Innovation / 311 Call Center	3,482,865	9,856,074	10,643,243	-	(787,169)	2,695,696
711 Self-Funded Employee Benefits	10,786,414	16,625,249	18,399,864	-	(1,774,615)	9,011,799
713 Unemployment Compensation	-	105,726	80,000	-	25,726	25,726
714 Parental Leave	226,711	258,703	253,846	-	4,857	231,568
Total Internal Service Funds	21,954,068	39,149,158	43,903,760	-	(4,754,602)	17,199,466
Fiduciary Funds						
701 Fire Pension	420,180	4,521,270	4,583,888	-	(62,618)	357,562
702 Police Pension	560,923	6,064,050	6,057,740	-	6,310	567,233
Total Fiduciary Funds	981,103	10,585,320	10,641,628	-	(56,308)	924,795
Total City Controlled Funds	285,338,320	385,834,501	491,244,646	305,175	(105,104,970)	180,233,347

City of South Bend
Projected Cash Balance
Based on 2022 Amended Budget as of May 31, 2022

	Beginning Cash Balance 1/1/2022	2022 Estimated Revenue	2022 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2022
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area	33,713,041	18,274,539	23,506,292	-	(5,231,753)	28,481,288
422 TIF - West Washington	1,235,031	293,562	228,561	-	65,001	1,300,032
429 TIF - River East Development Area (NE Dev)	9,506,445	3,850,354	6,078,801	-	(2,228,447)	7,277,998
430 TIF - Southside Development Area #1	14,473,182	1,885,035	7,611,164	-	(5,726,129)	8,747,053
435 TIF - Douglas Road	257,579	169,511	254,036	-	(84,525)	173,055
436 TIF - River East Residential Area (NE Res)	5,429,968	6,032,047	4,921,704	-	1,110,343	6,540,311
Total Tax Increment Financing Funds	64,615,246	30,505,048	42,600,558	-	(12,095,510)	52,519,737
Redevelopment Funds						
433 Redevelopment General	3,187,994	1,556,128	991,283	-	564,845	3,752,839
439 Certified Technology Park	11,145	101	-	-	101	11,246
452 2018 TIF Park Bond Capital	2,433,236	-	2,389,024	-	(2,389,024)	44,212
454 Airport Urban Enterprise Zone	410,393	2	-	-	2	410,395
Total Redevelopment Funds	6,042,769	1,556,231	3,380,307	-	(1,824,076)	4,218,692
Debt Service Funds						
315 Airport 2003 Debt Reserve	1,040,462	-	-	-	-	1,040,462
328 SBCDA 2003 Debt Reserve	1,739,495	-	-	-	-	1,739,495
351 2018 TIF Park Bond Debt Service	1,035,750	9,357	-	-	9,357	1,045,107
352 2019 South Shore Double Tracking Debt Service	9,443	1,035,010	1,029,750	-	5,260	14,703
353 2020 TIF Library Bond Debt Service Reserve	326,944	10	-	-	10	326,954
Total Debt Service Funds	4,152,094	1,044,377	1,029,750	-	14,627	4,166,721
Total Redevelopment Commission Funds	74,810,109	33,105,656	47,010,614	-	(13,904,958)	60,905,150
Grand Total	360,148,428	418,940,157	538,255,260	305,175	(119,009,928)	241,138,498
NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL						

City of South Bend

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

Cash Reserves Summary by Fund Status

May 31, 2022

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
Under Reserve Requirement										
101	General Fund	34,027,418	4,315,593	29,711,825	39,933,603	(10,221,778)	26%	✗	Property tax distribution received in June & Dec	35% of Annual expenditures
201	Parks & Recreation	888,287	1,373,905	(485,618)	4,616,399	(5,102,017)	-3%	✗	Property tax distribution received in June & Dec	25% of Annual expenditures
202	Motor Vehicle Highway	4,136,442	1,326,536	2,809,905	2,966,538	(156,632)	24%	✗	Slightly under reserve requirement	25% of Annual expenditures
222	Central Services	430,176	14,889	415,287	887,373	(472,085)	5%	✗	Charges for services came in under budget	10% of Annual expenditures
278	Police Take Home Vehicle	716,657	-	716,657	750,000	(33,343)	1433%	✗	One large claim in 2019, continuing to build cash reserves back up	Set dollar amount of \$750,000
610	Solid Waste Operations	522,185	719,083	(196,899)	710,676	(907,575)	-3%	✗	Large dollar amount of encumbrances is for truck purchases to be funded through capital lease proceeds in June	10% of Annual expenditures
670	Century Center Operations	553,589	74,039	479,550	1,023,739	(544,189)	12%	✗	Hotel/motel tax revenue to be received in July	25% of Annual expenditures
701	Fire Pension	(1,292,834)	-	(1,292,834)	458,389	(1,751,223)	-28%	✗	Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(1,942,052)	-	(1,942,052)	605,774	(2,547,826)	-32%	✗	Pension payments received in June & Sept	10% of Annual expenditures
Under Reserve Requirement Total		\$ 38,039,868	\$ 7,824,046	\$ 30,215,822	\$ 51,952,491	\$ (21,736,668)				

Meets or Exceeds Requirement

102	Rainy Day	10,927,305	-	10,927,305	8,717,131	2,210,174	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
216	Police State Seizures	174,841	-	174,841	11,125	163,716	393%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	576,921	134,005	442,916	130,892	312,024	85%	✓		25% of Annual expenditures
226	Liability Insurance	6,963,289	622,651	6,340,638	2,801,539	3,539,099	113%	✓		50% of Annual expenditures
289	Haz-Mat	28,147	-	28,147	2,500	25,647	281%	✓		25% of Annual expenditures
291	Indiana River Rescue	345,015	24,195	320,820	24,840	295,980	323%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	142,963	24,430	118,533	7,125	111,408	416%	✓		25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,040,462	-	1,040,462	1,040,462	-	100%	✓		100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,739,495	-	1,739,495	1,739,495	-	100%	✓		100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Service	1,037,385	-	1,037,385	1,037,385	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Service	11,319	-	11,319	11,319	-	100%	✓		100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Service Reserve	326,943	-	326,943	326,943	-	100%	✓		100% debt service reserve per bond covenants
404	Local Income Tax - Certified Shares	17,738,079	3,867,484	13,870,595	8,590,792	5,279,803	81%	✓		50% of Annual expenditures
408	Local Income Tax - Economic Development	26,495,768	4,252,312	22,243,456	13,353,929	8,889,526	83%	✓		50% of Annual expenditures
433	Redevelopment General	3,034,574	296,441	2,738,133	247,821	2,490,312	276%	✓		25% of Annual expenditures
600	Consolidated Building	1,941,265	613	1,940,652	511,713	1,428,939	95%	✓		25% of Annual expenditures
601	Parking Garages	708,556	173,692	534,864	353,374	181,490	38%	✓		25% of Annual expenditures
602	Morris Performing Arts Center Operations	811,295	31,917	779,379	168,358	611,021	46%	✓		10% of Annual expenditures
620	Water Works Operations	4,948,841	947,593	4,001,249	1,210,680	2,790,568	17%	✓		5% of Annual expenditures

City of South Bend

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

Cash Reserves Summary by Fund Status

May 31, 2022

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
624	Water Works Customer Deposit	1,277,694	-	1,277,694	1,277,694	-	100%	✓	100% cash reserves for customer deposits
626	Water Works Bond Reserve	1,422,809	-	1,422,809	1,422,809	-	100%	✓	100% cash reserves per bond covenants
629	Water Works Operations & Maintenance Reserve	2,927,948	-	2,927,948	2,927,948	-	17%	✓	16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	1,984,637	4,798	1,979,839	188,267	1,791,571	263%	✓	25% of Annual expenditures
641	Sewage Works Operations	13,904,619	3,599,846	10,304,773	2,286,325	8,018,449	23%	✓	5% of Annual expenditures
643	Sewage Works Operations & Maintenance Reserve	5,550,801	-	5,550,801	5,160,100	390,701	18%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
653	Sewage Debt Service Reserve	3,749,760	-	3,749,760	3,749,760	-	100%	✓	100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	976,119	-	976,119	976,119	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	339,673	-	339,673	112,427	227,246	76%	✓	25% of Annual expenditures
671	Century Center Capital	983,751	-	983,751	800,000	183,751	2811%	✓	\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	11,478,660	1,075,372	10,403,288	4,599,966	5,803,322	57%	✓	25% of Annual expenditures
713	Unemployment Compensation	46,261	-	46,261	20,000	26,261	58%	✓	25% of Annual expenditures
714	Parental Leave	300,225	-	300,225	20,308	279,917	118%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	305,021	-	305,021	305,021	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	956,838	-	956,838	956,838	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	998,486	-	998,486	998,486	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,266	-	30,266	-	30,266	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	476,120	-	476,120	400,000	76,120	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	76,073	-	76,073	76,073	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	73,873	-	73,873	73,873	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,745,303	-	1,745,303	1,745,303	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	555,158	-	555,158	555,158	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Service	3,668,689	-	3,668,689	2,500,000	1,168,689	190%	✓	\$2,500,000 minimum
Meets or Exceeds Requirement Total		\$ 132,821,246	\$ 15,055,348	\$ 117,765,898	\$ 71,439,898	\$ 46,326,000			

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

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
No Reserve Requirement									
209	Studebaker-Oliver Revitalizing Grants	688,408	50,443	637,966	-	637,966	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	(45,579)	112,135	(157,714)	-	(157,714)	100%	✓	Reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
211	Dept of Community Investment Operating	134,294	297,604	(163,311)	-	(163,311)	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
212	Dept of Community Investment Grants	233,350	3,926,163	(3,692,813)	-	(3,692,813)	100%	✓	Reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	1,057,233	210,984	846,249	-	846,249	100%	✓	No reserve requirement
219	Unsafe Building	766,688	12,880	753,808	-	753,808	100%	✓	No reserve requirement
221	Rental Units Regulation	106,560	99,686	6,874	-	6,874	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
227	Loss Recovery	414,753	-	414,753	-	414,753	100%	✓	No reserve requirement
230	Code Enforcement	363,543	464,864	(101,321)	-	(101,321)	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
249	Local Income Tax - Public Safety	2,571,904	-	2,571,904	-	2,571,904	100%	✓	No reserve requirement
251	Local Road & Street	2,397,976	1,493,373	904,603	-	904,603	100%	✓	No reserve requirement
257	LOIT Special Distribution	246,018	56,950	189,068	-	189,068	100%	✓	No reserve requirement - one-time distribution - spend down to zero
258	Human Rights Federal Grants	346,297	13,333	332,963	-	332,963	100%	✓	No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	27,553,088	44,550	27,508,538	-	27,508,538	100%	✓	No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(24,700)	771,247	(795,947)	-	(795,947)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	1,065,073	373,988	691,085	-	691,085	100%	✓	Reimbursed through interfund transfer to cover matching portion No reserve requirement - Grant fund - spend down to zero
266	MVH Restricted	2,798,991	1,759,671	1,039,320	-	1,039,320	100%	✓	No reserve requirement
279	IT / Innovation / 311 Call Center	3,923,760	1,529,107	2,394,653	-	2,394,653	100%	✓	Reimbursed through interfund allocation No reserve requirement
287	Fire Department Capital	1,898,929	1,308,186	590,743	-	590,743	100%	✓	No reserve requirement - Capital fund - spend down to zero
295	COPS MORE Grant	20,813	20,808	4	-	4	100%	✓	No reserve requirement
312	2017 Parks Bond Debt Service	(388,415)	-	(388,415)	-	(388,415)	100%	✓	Property tax distribution received in June & Dec No reserve requirement
324	TIF - River West Development Area	28,234,471	6,168,926	22,065,545	-	22,065,545	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	(7,890)	7,405	(15,295)	-	(15,295)	100%	✓	Revenue based on stadium attendance is received in the fall No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	43,354	-	43,354	-	43,354	100%	✓	Property tax distribution received in June & Dec No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	546,345	10,498	535,847	-	535,847	100%	✓	No reserve requirement - Capital fund - spend down to zero
410	Urban Development Action Grant	70,233	-	70,233	-	70,233	100%	✓	No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	2,094,328	445,349	1,648,979	-	1,648,979	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

May 31, 2022

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
413	Professional Sports Convention Development Area	834,489	32,318	802,172	-	802,172	100%	✓	No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	7,923,509	6,968,590	954,919	-	954,919	100%	✓	No reserve requirement
422	TIF - West Washington	1,236,981	93,577	1,143,404	-	1,143,404	100%	✓	Property tax distribution received in June & Dec No reserve requirement
429	TIF - River East Development Area (NE Dev)	9,281,846	2,575,943	6,705,903	-	6,705,903	100%	✓	Property tax distribution received in June & Dec No reserve requirement
430	TIF - Southside Development Area #1	13,923,771	1,921,841	12,001,930	-	12,001,930	100%	✓	Property tax distribution received in June & Dec No reserve requirement
435	TIF - Douglas Road	77,945	-	77,945	-	77,945	100%	✓	Property tax distribution received in June & Dec No reserve requirement
436	TIF - River East Residential Area (NE Res)	2,993,839	-	2,993,839	-	2,993,839	100%	✓	Property tax distribution received in June & Dec No reserve requirement
439	Certified Technology Park	11,163	-	11,163	-	11,163	100%	✓	No reserve requirement
450	Palais Royale Historic Preservation	95,650	-	95,650	-	95,650	100%	✓	No reserve requirement
451	2018 Fire Station #9 Bond Capital	316,589	-	316,589	-	316,589	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
453	Zoo Bond Capital	5,573,659	-	5,573,659	-	5,573,659	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,437,078	2,225,241	211,838	-	211,838	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	411,041	-	411,041	-	411,041	100%	✓	No reserve requirement
455	2021 Infrastructure Bond Capital	2,789,684	608,343	2,181,341	-	2,181,341	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	4,005,874	2,643,940	1,361,934	-	1,361,934	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	242,129	1,294,726	(1,052,597)	-	(1,052,597)	100%	✓	Receives transfers from Fund 610 as needed No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	10,929,735	4,635,056	6,294,680	-	6,294,680	100%	✓	Receives transfers from Fund 620 as needed No reserve requirement - Capital fund - spend down to zero
625	Water Works Sinking (Debt Service)	1,108,845	-	1,108,845	-	1,108,845	100%	✓	Receives transfers from Fund 620 as needed No reserve requirement
642	Sewage Works Capital	13,936,295	2,448,834	11,487,462	-	11,487,462	100%	✓	Receives transfers from Fund 641 as needed No reserve requirement - Capital fund - spend down to zero
649	Sewage Sinking (Debt Service)	4,010,589	-	4,010,589	-	4,010,589	100%	✓	Receives transfers from Fund 641 as needed No reserve requirement
667	Storm Sewer	1,978,759	1,261,769	716,990	-	716,990	100%	✓	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	285,155	-	285,155	-	285,155	100%	✓	No reserve requirement
754	Industrial Revolving Fund	4,430,712	6,017	4,424,696	-	4,424,696	100%	✓	No City reserve requirement; there are program requirements
759	2017 Eddy Street Commons Bond Capital	25,763	-	25,763	-	25,763	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
No Reserve Requirement Total		\$ 165,970,927	\$ 45,894,342	\$ 120,076,586	\$ -	\$ 120,076,583			
Total Funds		\$ 336,832,041	\$ 68,773,736	\$ 268,058,305	\$ 123,392,389	\$ 144,665,915			

City of South Bend
Monthly Fund Financials
Revenue Summary
May 31, 2022

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
City Controlled Funds						
101 General Fund	73,217,720	2,022,996	10,679,593	11,266,740	62,538,127	15%
Special Revenue Funds						
102 Rainy Day	99,340	2,737	17,228	33,897	82,112	17%
201 Parks & Recreation	17,505,813	321,160	1,776,045	2,398,265	15,729,768	10%
202 Motor Vehicle Highway	9,922,075	791,938	3,845,194	3,144,263	6,076,881	39%
209 Studebaker-Oliver Revitalizing Grants	5,942	172	1,091	2,349	4,851	18%
210 Economic Development State Grants	568,361	-	20,880	18,087	547,481	4%
211 Dept of Community Investment Operating	5,365,416	399,866	1,298,716	742,032	4,066,700	24%
212 Dept of Community Investment Grants	9,033,557	259,655	592,553	796,051	8,441,004	7%
216 Police State Seizures	5,896	44	1,015	13,650	4,881	17%
217 Gift, Donation, Bequest	246,270	1,245	200,861	434,284	45,409	82%
218 Police Curfew Violations	8	-	8	43	-	99%
219 Unsafe Building	70,871	492	7,357	20,090	63,514	10%
220 Law Enforcement Continuing Education	827,245	12,677	448,812	93,821	378,433	54%
221 Rental Units Regulation	404,123	10,025	62,732	1,280	341,391	16%
227 Loss Recovery	3,769	104	654	1,369	3,115	17%
230 Code Enforcement	4,880,820	314,974	1,311,147	673,280	3,569,673	27%
249 Local Income Tax - Public Safety	9,178,554	1,189,471	4,095,879	4,099,993	5,082,675	45%
251 Local Road & Street	2,783,569	186,360	854,041	954,560	1,929,528	31%
257 LOIT Special Distribution	543	62	388	2,290	155	71%
258 Human Rights Federal Grants	155,250	90	4,802	13,865	150,448	3%
263 American Rescue Plan	29,455,024	6,918	44,727	29,455,024	29,410,297	0%
264 COVID-19 Response	790,735	46,305	216,766	790,778	573,969	27%
265 Local Road & Bridge Grant	2,001,049	299	701,325	285,115	1,299,724	35%
266 MVH Restricted	3,938,292	309,813	1,376,425	1,324,228	2,561,867	35%
273 Morris PAC / Palais Royale Marketing	43	-	43	1,026	-	99%
274 Morris PAC Self-Promotion	150	-	150	3,174	-	100%
280 Police Block Grants	2	-	2	13	-	119%
289 Haz-Mat	10,256	7	44	87	10,212	0%
291 Indiana River Rescue	92,991	25,989	53,768	33,360	39,223	58%
294 Regional Police Academy	83	-	83	19,864	-	100%
295 COPS MORE Grant	30	-	30	15,680	-	100%
299 Police Federal Drug Enforcement	89,697	34	89,111	75	586	99%
404 Local Income Tax - Certified Shares	12,096,973	1,437,784	4,923,212	6,076,967	7,173,761	41%
408 Local Income Tax - Economic Development	13,315,608	1,718,357	5,780,567	5,727,120	7,535,041	43%
410 Urban Development Action Grant	22,261	6	55,051	5,598	(32,790)	247%
655 Project ReLeaf	490,012	37,869	226,080	203,540	263,932	46%
705 Police K-9 Unit	1	-	1	8	-	139%
730 City Cemetery	273	8	48	94	225	17%
731 Bowman Cemetery	4,328	119	751	1,477	3,577	17%
754 Industrial Revolving Fund	4,804,698	636,202	3,931,849	861,656	872,849	82%
Total Special Revenue Funds	128,169,928	7,710,781	31,939,437	58,248,352	96,230,492	25%
Debt Service Fund						
312 2017 Parks Bond Debt Service	1,150,804	-	105	169	1,150,699	0%
350 2018 Fire Station #9 Bond Debt Service	344,157	-	172,866	175,941	171,291	50%
672 Century Center Energy Conservation Debt Svc	404,367	61	289,405	315,561	114,962	72%
752 South Bend Redevelopment Authority	3,058,250	50	1,430,589	1,435,544	1,627,661	47%
755 South Bend Building Corporation	2,769,500	8	1,238,275	10,185,812	1,531,225	45%
756 2015 Smart Streets Bond Debt Service	1,716,000	7	858,038	858,038	857,962	50%
757 2015 Parks Bond Debt Service	375,106	30,915	154,535	157,399	220,571	41%
760 2017 Eddy Street Commons Bond Debt Service	1,928,125	15	962,703	949,679	965,422	50%
Total Debt Service Funds	11,746,309	31,057	5,106,515	14,078,142	6,639,793	43%

City of South Bend
Monthly Fund Financials
Revenue Summary
May 31, 2022

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Capital Funds						
287 Fire Department Capital	4,276,873	435	515,665	798,435	3,761,208	12%
401 Coveleski Stadium Capital	25,109	-	274	35	24,835	1%
406 Cumulative Capital Development	514,423	41	381	407	514,042	0%
407 Cumulative Capital Improvement	243,166	143	977	1,983	242,190	0%
412 Major Moves Construction	496,809	525	249,823	268,899	246,986	50%
413 Professional Sports Convention Development Area	1,500,000	183,296	1,049,883	-	450,117	70%
416 Morris Performing Arts Center Capital	6,508,701	477	6,504,906	3,104	3,795	100%
450 Palais Royale Historic Preservation	8,247	24	2,169	1,233	6,078	26%
451 2018 Fire Station #9 Bond Capital	-	79	499	982	(499)	0%
453 Zoo Bond Capital	5,891,800	23	5,891,846	-	(46)	100%
455 2021 Infrastructure Bond Capital	-	906	5,938	8,601,026	(5,938)	0%
471 2017 Parks Bond Capital	4,801	1,023	6,608	17,914	(1,807)	138%
750 Equipment/Vehicle Leasing	-	-	-	7	-	0%
759 2017 Eddy Street Commons Bond Capital	-	25,564	25,564	1	(25,564)	0%
Total Capital Funds	19,469,929	212,536	14,254,534	9,694,026	5,215,397	73%
Enterprise Funds						
600 Consolidated Building	1,603,384	171,034	636,356	613,945	967,028	40%
601 Parking Garages	965,795	68,150	350,792	395,937	615,003	36%
602 Morris Performing Arts Center Operations	2,203,607	7,673	1,296,659	-	906,948	59%
610 Solid Waste Operations	6,706,349	599,829	3,065,109	2,604,422	3,641,240	46%
611 Solid Waste Capital	2,683,887	87,499	629,723	501,239	2,054,164	23%
620 Water Works Operations	21,765,294	1,656,365	8,035,279	8,189,962	13,730,015	37%
622 Water Works Capital	4,183,877	339,221	1,692,816	1,519,250	2,491,061	40%
624 Water Works Customer Deposit	-	-	-	3,963	-	0%
625 Water Works Sinking (Debt Service)	2,662,430	221,869	1,109,345	630,581	1,553,085	42%
626 Water Works Bond Reserve	-	4	5	4,338	(5)	0%
629 Water Works Operations & Maintenance Reserve	15,296	-	15,296	9,093	-	100%
640 Sewer Repair Insurance	723,687	59,268	343,539	311,075	380,148	47%
641 Sewage Works Operations	39,302,894	3,328,292	17,583,495	17,031,442	21,719,399	45%
642 Sewage Works Capital	4,183,952	320,520	1,756,558	2,693,109	2,427,394	42%
643 Sewage Works Operations & Maintenance Reserve	-	-	-	17,330	-	0%
649 Sewage Sinking (Debt Service)	11,107,089	923,257	4,644,285	3,214,150	6,462,804	42%
653 Sewage Debt Service Reserve	36,647	-	-	167	36,647	0%
654 Sewage Works Customer Deposit	-	-	-	2,192	-	0%
667 Storm Sewer	1,225,014	86,875	517,668	465,504	707,346	42%
670 Century Center Operations	4,125,935	239,265	1,997,593	695,130	2,128,342	48%
671 Century Center Capital	1,000	8	41	41	959	4%
Total Enterprise Funds	103,496,137	8,109,128	43,674,560	38,902,871	59,821,578	42%
Internal Service Funds						
222 Central Services	8,878,405	696,366	3,724,363	2,833,917	5,154,042	42%
224 Central Services Capital	-	-	-	58,287	-	0%
226 Liability Insurance	3,398,847	282,100	1,414,956	1,420,645	1,983,891	42%
278 Police Take Home Vehicle	26,154	3,619	18,111	5,210	8,043	69%
279 IT / Innovation / 311 Call Center	9,856,074	808,020	4,414,904	3,862,080	5,441,170	45%
711 Self-Funded Employee Benefits	16,625,249	1,394,132	7,163,073	7,366,962	9,462,176	43%
713 Unemployment Compensation	105,726	9,322	46,261	3,076	59,465	44%
714 Parental Leave	258,703	19,613	107,882	104,592	150,821	42%
Total Internal Service Funds	39,149,158	3,213,171	16,889,549	15,654,770	22,259,608	43%
Fiduciary Funds						
701 Fire Pension	4,521,270	-	4,177	439	4,517,094	0%
702 Police Pension	6,064,050	-	1,858	4,644	6,062,192	0%
Total Fiduciary Funds	10,585,320	-	6,034	5,083	10,579,286	0%
Total City Controlled Funds	385,834,501	21,299,668	122,550,221	147,849,983	263,284,281	32%

City of South Bend
Monthly Fund Financials
Revenue Summary
May 31, 2022

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area	18,274,539	7,843	474,597	979,114	17,799,942	3%
422 TIF - West Washington	293,562	310	1,950	3,522	291,612	1%
429 TIF - River East Development Area (NE Dev)	3,850,354	2,327	31,746	691,123	3,818,608	1%
430 TIF - Southside Development Area #1	1,885,035	3,615	22,807	38,642	1,862,228	1%
435 TIF - Douglas Road	169,511	20	227	288	169,284	0%
436 TIF - River East Residential Area (NE Res)	6,032,047	750	6,160	9,268	6,025,887	0%
Total Tax Increment Financing Funds	30,505,048	14,865	537,487	1,721,958	29,967,561	2%
Redevelopment Funds						
433 Redevelopment General	1,556,128	1,242	5,421	10,714	1,550,707	0%
439 Certified Technology Park	101	3	18	35	83	17%
452 2018 TIF Park Bond Capital	-	610	3,842	8,058	(3,842)	0%
454 Airport Urban Enterprise Zone	2	103	648	1,275	(646)	32402%
Total Redevelopment Funds	1,556,231	1,958	9,929	20,082	1,546,302	1%
Debt Service Funds						
315 Airport 2003 Debt Reserve	-	-	-	3,248	-	0%
328 SBCDA 2003 Debt Reserve	-	-	-	5,431	-	0%
351 2018 TIF Park Bond Debt Service	9,357	260	1,636	3,218	7,721	17%
352 2019 South Shore Double Tracking Debt Service	1,035,010	0	518,502	518,001	516,509	50%
353 2020 TIF Library Bond Debt Service Reserve	10	1	7	7	3	68%
Total Debt Service Funds	1,044,377	261	520,144	529,905	524,233	50%
Total Redevelopment Commission Funds	33,105,656	17,084	1,067,560	2,271,944	32,038,096	3%
Grand Total	418,940,157	21,316,752	123,617,781	150,121,927	295,322,377	30%

City of South Bend
Monthly Fund Financials
Expenditure Summary
May 31, 2022

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
City Controlled Funds							
101 General Fund	114,096,009	5,742,307	31,092,554	29,354,400	4,315,593	78,687,862	31%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	18,465,596	1,743,664	6,845,810	6,432,927	1,373,905	10,245,880	45%
202 Motor Vehicle Highway	11,866,151	616,439	4,515,866	5,257,388	1,326,536	6,023,749	49%
209 Studebaker-Oliver Revitalizing Grants	262,443	150	4,931	49,498	50,443	207,069	21%
210 Economic Development State Grants	595,236	30,449	123,056	18,003	112,135	360,045	40%
211 Dept of Community Investment Operating	5,759,541	319,298	1,558,067	1,432,787	297,604	3,903,869	32%
212 Dept of Community Investment Grants	9,443,375	111,485	701,151	728,688	3,926,163	4,816,061	49%
216 Police State Seizures	44,500	-	-	71,043	-	44,500	0%
217 Gift, Donation, Bequest	650,289	12,895	123,110	173,074	210,984	316,195	51%
218 Police Curfew Violations	18,799	-	13,888	-	-	4,911	74%
219 Unsafe Building	23,000	1,470	7,120	17,653	12,880	3,000	87%
220 Law Enforcement Continuing Education	523,568	35,028	252,116	228,405	134,005	137,448	74%
221 Rental Units Regulation	450,794	4,566	43,338	80,459	99,686	307,770	32%
227 Loss Recovery	-	-	-	69,630	-	-	0%
230 Code Enforcement	5,014,435	266,904	1,445,096	1,451,971	464,864	3,104,475	38%
249 Local Income Tax - Public Safety	12,689,047	976,080	5,368,440	3,714,901	-	7,320,607	42%
251 Local Road & Street	3,656,900	209,220	800,951	1,686,667	1,493,373	1,362,576	63%
257 LOIT Special Distribution	56,950	-	-	23,927	56,950	-	100%
258 Human Rights Federal Grants	248,783	14,972	85,049	116,242	13,333	150,400	40%
263 American Rescue Plan	13,510,000	68,700	2,028,280	45,157	44,550	11,437,170	15%
264 COVID-19 Response	790,735	24,700	221,242	1,355,412	771,247	(201,754)	126%
265 Local Road & Bridge Grant	2,923,443	130,582	341,127	1,138,240	373,988	2,208,327	24%
266 MVH Restricted	5,054,806	92,024	642,628	436,862	1,759,671	2,652,507	48%
273 Morris PAC / Palais Royale Marketing	100,000	-	74,852	832	-	25,148	75%
274 Morris PAC Self-Promotion	410,000	-	264,160	-	-	145,840	64%
280 Police Block Grants	4,338	-	4,165	-	-	173	96%
289 Haz-Mat	10,000	-	-	-	-	10,000	0%
291 Indiana River Rescue	99,359	14,005	53,771	17,920	24,195	21,393	78%
292 Police Grants	26,716	-	26,716	-	-	1	100%
294 Regional Police Academy	175,000	-	146,411	-	-	28,589	84%
295 COPS MORE Grant	145,808	-	24,566	44,594	20,808	100,434	31%
299 Police Federal Drug Enforcement	28,500	9,692	9,692	-	24,430	(5,622)	120%
404 Local Income Tax - Certified Shares	17,181,584	1,221,008	5,817,059	4,355,961	3,867,484	7,497,041	56%
408 Local Income Tax - Economic Development	26,707,859	779,490	4,229,963	2,682,322	4,252,312	18,225,583	32%
410 Urban Development Action Grant	24,000	-	12,000	12,000	-	12,000	50%
655 Project ReLeaf	449,708	29,536	192,519	224,784	-	257,189	43%
705 Police K-9 Unit	2,520	-	2,436	-	-	84	97%
730 City Cemetery	-	-	-	-	-	-	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	4,918,709	621,545	3,533,663	968,850	6,017	1,379,030	72%
Total Special Revenue Funds	142,332,490	7,333,903	39,513,240	32,836,195	20,717,563	82,101,688	42%
Debt Service Fund							
312 2017 Parks Bond Debt Service	1,169,368	-	572,683	580,058	-	596,686	49%
350 2018 Fire Station #9 Bond Debt Service	344,157	-	172,866	175,941	-	171,291	50%
672 Century Center Energy Conservation Debt Svc	402,368	-	200,952	203,185	-	201,416	50%
752 South Bend Redevelopment Authority	3,044,328	365,763	1,596,941	1,596,428	-	1,447,387	52%
755 South Bend Building Corporation	2,751,956	-	1,388,778	10,952,498	-	1,363,179	50%
756 2015 Smart Streets Bond Debt Service	1,711,694	-	855,434	855,884	-	856,260	50%
757 2015 Parks Bond Debt Service	372,557	-	187,141	185,516	-	185,416	50%
760 2017 Eddy Street Commons Bond Debt Service	1,926,375	-	962,625	744,500	-	963,750	50%
Total Debt Service Funds	11,722,804	365,763	5,937,418	15,294,009	-	5,785,385	51%

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

City of South Bend
Monthly Fund Financials
Expenditure Summary
May 31, 2022

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
Capital Funds							
287 Fire Department Capital	6,798,339	807,991	1,375,074	781,452	1,308,186	4,115,079	39%
401 Coveleski Stadium Capital	25,715	2,017	8,979	-	7,405	9,332	64%
406 Cumulative Capital Development	512,428	119,235	243,773	210,863	-	268,655	48%
407 Cumulative Capital Improvement	489,341	19,945	105,728	109,230	10,498	373,115	24%
412 Major Moves Construction	1,789,238	-	44,689	38,599	445,349	1,299,201	27%
413 Professional Sports Convention Development Area	2,304,900	11,408	1,002,433	-	32,318	1,270,150	45%
416 Morris Performing Arts Center Capital	8,475,984	23,525	494,324	-	6,968,590	1,013,070	88%
450 Palais Royale Historic Preservation	35,000	-	-	-	-	35,000	0%
451 2018 Fire Station #9 Bond Capital	-	-	-	-	-	-	0%
453 Zoo Bond Capital	5,891,800	-	318,188	-	-	5,573,613	5%
455 2021 Infrastructure Bond Capital	3,815,260	768,998	1,052,736	141,172	608,343	2,154,181	44%
471 2017 Parks Bond Capital	4,264,527	44,948	260,460	774,283	2,643,940	1,360,127	68%
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	-	-	100%
759 2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	0%
Total Capital Funds	34,750,229	1,798,066	5,254,079	2,055,597	12,024,628	17,471,523	50%
Enterprise Funds							
600 Consolidated Building	2,046,854	147,383	797,487	706,106	613	1,248,754	39%
601 Parking Garages	1,413,495	174,087	549,626	262,004	173,692	690,177	51%
602 Morris Performing Arts Center Operations	1,683,579	64,730	485,693	-	31,917	1,165,969	31%
610 Solid Waste Operations	7,106,763	593,493	3,717,790	2,641,455	719,083	2,669,890	62%
611 Solid Waste Capital	3,333,296	128,665	1,166,756	514,352	1,294,726	871,814	74%
620 Water Works Operations	24,213,606	1,445,993	10,169,227	8,307,973	947,593	13,096,787	46%
622 Water Works Capital	12,735,287	257,304	559,851	280,878	4,635,056	7,540,380	41%
624 Water Works Customer Deposit	-	-	-	3,963	-	-	0%
625 Water Works Sinking (Debt Service)	2,662,430	-	500	1,267	-	2,661,930	0%
626 Water Works Bond Reserve	-	-	-	4,337	-	-	0%
629 Water Works Operations & Maintenance Reserve	-	-	-	9,093	-	-	0%
640 Sewer Repair Insurance	753,069	72,678	392,703	296,533	4,798	355,568	53%
641 Sewage Works Operations	45,726,498	2,823,443	18,423,639	17,087,521	3,599,846	23,703,013	48%
642 Sewage Works Capital	14,614,348	21,374	2,189,279	1,442,763	2,448,834	9,976,236	32%
643 Sewage Works Operations & Maintenance Reserve	-	-	-	17,330	-	-	0%
649 Sewage Sinking (Debt Service)	11,107,089	603,846	633,696	758,683	-	10,473,393	6%
653 Sewage Debt Service Reserve	-	-	-	-	-	-	0%
654 Sewage Works Customer Deposit	-	-	-	2,192	-	-	0%
667 Storm Sewer	2,271,456	108,249	208,025	153,811	1,261,769	801,661	65%
670 Century Center Operations	4,094,958	304,774	1,542,915	1,042,079	74,039	2,478,003	39%
671 Century Center Capital	35,000	-	-	-	-	35,000	0%
Total Enterprise Funds	133,797,727	6,746,020	40,837,188	33,532,339	15,191,965	77,768,575	42%
Internal Service Funds							
222 Central Services	8,873,729	745,329	4,060,675	3,247,334	14,889	4,798,165	46%
224 Central Services Capital	-	-	-	84,508	-	-	0%
226 Liability Insurance	5,603,078	40,201	590,899	820,038	622,651	4,389,527	22%
278 Police Take Home Vehicle	50,000	-	-	270	-	50,000	0%
279 IT / Innovation / 311 Call Center	10,643,243	830,736	4,017,396	3,739,310	1,529,107	5,096,741	52%
711 Self-Funded Employee Benefits	18,399,864	1,114,825	6,470,215	6,757,876	1,075,372	10,854,277	41%
713 Unemployment Compensation	80,000	15,403	23,394	30,585	-	56,606	29%
714 Parental Leave	253,846	4,664	34,367	56,938	-	219,479	14%
Total Internal Service Funds	43,903,760	2,751,159	15,196,946	14,736,859	3,242,019	25,464,795	42%
Fiduciary Funds							
701 Fire Pension	4,583,888	348,534	1,717,191	1,729,538	-	2,866,697	37%
702 Police Pension	6,057,740	489,753	2,504,833	2,526,858	-	3,552,907	41%
Total Fiduciary Funds	10,641,628	838,287	4,222,023	4,256,396	-	6,419,604	40%
Total City Controlled Funds	491,244,646	25,575,504	142,053,448	132,065,796	55,491,768	293,699,432	40%

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

City of South Bend
Monthly Fund Financials
Expenditure Summary
May 31, 2022

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
Redevelopment Commission Controlled Funds							
Tax Increment Financing Funds							
324 TIF - River West Development Area	23,506,292	725,987	6,373,777	7,184,329	6,168,926	10,963,590	53%
422 TIF - West Washington	228,561	-	-	2,118	93,577	134,984	41%
429 TIF - River East Development Area (NE Dev)	6,078,801	3,000	249,345	544,813	2,575,943	3,253,513	46%
430 TIF - Southside Development Area #1	7,611,164	509,917	572,218	612,445	1,921,841	5,117,105	33%
435 TIF - Douglas Road	254,036	1,308	179,861	5,175	-	74,175	71%
436 TIF - River East Residential Area (NE Res)	4,921,704	-	2,442,289	3,105,948	-	2,479,415	50%
Total Tax Increment Financing Funds	42,600,558	1,240,212	9,817,489	11,454,827	10,760,286	22,022,782	48%
Redevelopment Funds							
433 Redevelopment General	991,283	41,667	158,842	559,175	296,441	536,000	46%
439 Certified Technology Park	-	-	-	-	-	-	0%
452 2018 TIF Park Bond Capital	2,389,024	-	-	60,665	2,225,241	163,783	93%
454 Airport Urban Enterprise Zone	-	-	-	-	-	-	0%
Total Redevelopment Funds	3,380,307	41,667	158,842	619,841	2,521,682	699,783	79%
Debt Service Funds							
315 Airport 2003 Debt Reserve	-	-	-	3,248	-	-	0%
328 SBCDA 2003 Debt Reserve	-	-	-	5,431	-	-	0%
351 2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352 2019 South Shore Double Tracking Debt Service	1,029,750	-	516,625	512,875	-	513,125	50%
353 2020 TIF Library Bond Debt Service Reserve	-	-	8	-	-	(8)	0%
Total Debt Service Funds	1,029,750	-	516,633	521,554	-	513,117	50%
Total Redevelopment Commission Funds	47,010,614	1,281,879	10,492,965	12,596,222	13,281,968	23,235,682	51%
Grand Total	538,255,260	26,857,383	152,546,413	144,662,018	68,773,736	316,935,114	41%

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

City of South Bend
Revenue by Type Report

Period Ending: May 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Taxes															
Property Taxes															
Civil City	-	-	-	-	-	-	-	-	-	-	-	-	-	57,130,137	0%
TIF Districts	-	-	-	-	-	-	-	-	-	-	-	-	-	29,771,076	0%
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	86,901,213	0%
Local Income Tax															
LIT Certified Shares	744,465	744,465	744,465	744,465	744,465	-	-	-	-	-	-	-	3,722,327	8,933,585	42%
LIT for Economic Development	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	-	-	-	-	-	-	-	5,027,252	12,065,405	42%
LIT for Public Safety	725,425	725,425	725,425	725,425	725,425	-	-	-	-	-	-	-	3,627,125	8,705,099	42%
LIT for Redevelopment	8	8	8	8	8	-	-	-	-	-	-	-	38	92	42%
LIT Additional - Supplemental Distrib	-	-	-	-	1,760,616	-	-	-	-	-	-	-	1,760,616	1,760,616	100%
Sub Total	2,475,348	2,475,348	2,475,348	2,475,348	4,235,964	-	-	-	-	-	-	-	14,137,358	31,464,797	45%
Total Taxes	2,475,348	2,475,348	2,475,348	2,475,348	4,235,964	-	-	-	-	-	-	-	14,137,358	118,366,010	12%
Intergovernmental Revenue															
State Shared Revenue															
Auto Excise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	3,831,277	0%
Commercial Vehicle Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	822,505	0%
Liquor Excise Tax	22,556	-	-	-	-	-	-	-	-	-	-	-	22,556	90,000	25%
Liquor Gallonage Tax	71,052	-	-	58,872	-	-	-	-	-	-	-	-	129,924	239,165	54%
Cigarette Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	272,798	0%
Gasoline Tax	557,915	545,448	549,715	554,658	596,187	-	-	-	-	-	-	-	2,803,923	5,829,152	48%
Wheel Tax	135,309	114,163	157,569	176,831	202,639	-	-	-	-	-	-	-	786,511	2,100,000	37%
PSCDA Tax	265,657	224,381	103,144	272,388	183,129	-	-	-	-	-	-	-	1,048,699	1,500,000	70%
State Pension Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	10,578,999	0%
Sub Total	1,052,488	883,992	810,428	1,062,749	981,954	-	-	-	-	-	-	-	4,791,612	25,263,896	19%
Local Government Shared Revenue															
Hotel Motel Tax	1,258,937	-	-	200,000	-	-	-	-	-	-	-	-	1,458,937	2,274,437	64%
Grants															
Federal Grants	397,089	527,201	2,683,009	527,979	880,693	-	-	-	-	-	-	-	5,015,972	45,976,455	11%
State Grants	-	75,432	-	15,196	-	-	-	-	-	-	-	-	90,628	638,126	14%
Sub Total	397,089	602,634	2,683,009	543,175	880,693	-	-	-	-	-	-	-	5,106,600	46,614,581	11%
Other Intergovernmental															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	55,000	0%
Federal Seized Drug	-	-	70,027	-	-	-	-	-	-	-	-	-	70,027	70,000	100%
State Seized Drug	-	-	-	741	-	-	-	-	-	-	-	-	741	5,000	15%
Sub Total	-	30,000	70,027	741	-	-	-	-	-	-	-	-	100,768	160,000	63%
Total Intergovernmental Revenue	2,708,515	1,516,626	3,563,464	1,806,665	1,862,647	-	-	-	-	-	-	-	11,457,917	74,312,914	15%
Licenses & Permits															
Business															
Business Licenses	15,490	25,501	16,589	16,519	7,868	-	-	-	-	-	-	-	81,966	104,025	79%
Taxi Cab Licensing	21	-	220	1,020	401	-	-	-	-	-	-	-	1,662	2,300	72%
Sub Total	15,511	25,501	16,809	17,539	8,269	-	-	-	-	-	-	-	83,628	106,325	79%
Nonbusiness															
Lawn Parking	180	45	560	132	965	-	-	-	-	-	-	-	1,882	10,000	19%
Engineering	3,975	3,955	5,860	9,835	19,460	-	-	-	-	-	-	-	43,085	156,100	28%
Right-of-Way Closures	-	100	350	100	175	-	-	-	-	-	-	-	725	1,500	48%
Park Food Sales Permit	-	25	26	53	26	-	-	-	-	-	-	-	130	-	NA
Fire Dept-Building Plan Review	874	2,229	2,633	1,565	2,535	-	-	-	-	-	-	-	9,836	24,000	41%
Building Department	98,526	86,698	141,787	131,717	169,850	-	-	-	-	-	-	-	628,578	1,585,100	40%
SBARC - Pet Licenses	1,490	2,300	3,235	2,625	4,435	-	-	-	-	-	-	-	14,085	37,000	38%
Sub Total	105,045	95,352	154,451	146,026	197,446	-	-	-	-	-	-	-	698,321	1,813,700	39%
Total Licenses & Permits	120,555	120,853	171,260	163,566	205,715	-	-	-	-	-	-	-	781,949	1,920,025	41%

City of South Bend
Revenue by Type Report

Period Ending: May 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
General Government															
Plan Commission Charges	800	100	300	250	100	-	-	-	-	-	-	-	1,550	4,100	38%
Copies of Public Records	129	-	26	-	-	-	-	-	-	-	-	-	154	1,200	13%
Historic Preserv Certificate of Approval	40	20	220	240	260	-	-	-	-	-	-	-	780	2,000	39%
IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	969	120	546	490	360	-	-	-	-	-	-	-	2,484	7,300	34%
Public Safety															
Accident Report Copies	7,467	3,554	12,126	7,083	6,681	-	-	-	-	-	-	-	36,910	81,000	46%
Traffic Signal Maintenance	8,511	10,921	-	11,855	3,322	-	-	-	-	-	-	-	34,608	257,500	13%
EMS Special Event Coverage	-	4,740	49,122	6,248	-	-	-	-	-	-	-	-	60,109	150,000	40%
Regional Academy Tuition	5,400	2,600	850	1,025	-	-	-	-	-	-	-	-	9,875	20,000	49%
River Rescue School Tuition	19,405	(2,800)	-	10,700	25,900	-	-	-	-	-	-	-	53,205	90,000	59%
Fire Training Center Tuition	505	3,915	1,515	-	-	-	-	-	-	-	-	-	5,935	50,000	12%
Emergency Medical Service	261,028	254,111	364,083	292,212	274,418	-	-	-	-	-	-	-	1,445,852	3,000,000	48%
Medicaid Reimbursements	-	-	-	-	578,790	-	-	-	-	-	-	-	578,790	443,000	131%
EMS for County	164,337	164,337	164,337	-	-	-	-	-	-	-	-	-	493,011	1,837,850	27%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Police Special Event Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Crime Lab Services	925	1,706	875	900	1,063	-	-	-	-	-	-	-	5,469	10,000	55%
EMS Late Payment Interest	-	3,703	1,192	837	1,096	-	-	-	-	-	-	-	6,829	15,000	46%
Misc Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Sub Total	467,578	446,786	594,100	330,860	891,269	-	-	-	-	-	-	-	2,730,593	5,979,850	46%
Culture & Recreation															
Morris Performing Arts Center	22,058	24,638	191,643	66,611	-	-	-	-	-	-	-	-	304,950	987,000	31%
Palais Royale Ballroom	4,720	20,484	11,463	17,143	10,114	-	-	-	-	-	-	-	63,925	144,190	44%
Parks & Recreation	232,465	209,399	220,174	171,252	304,691	-	-	-	-	-	-	-	1,137,981	3,135,581	36%
Lease of Coveleski Stadium	-	-	274	-	-	-	-	-	-	-	-	-	274	25,000	1%
Century Center	68,058	136,585	196,809	199,327	229,382	-	-	-	-	-	-	-	830,161	2,678,000	31%
Sub Total	327,302	391,106	620,363	454,333	544,187	-	-	-	-	-	-	-	2,337,290	6,969,771	34%
Highways & Streets															
Sale of Signs/Materials	883	-	-	1,270	-	-	-	-	-	-	-	-	2,153	3,300	65%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	0%
Sub Total	883	-	-	1,270	-	-	-	-	-	-	-	-	2,153	4,800	45%
Sanitation															
Trash Collection/Residential	467,840	498,325	497,781	498,620	500,078	-	-	-	-	-	-	-	2,462,644	5,504,876	45%
Trash Collection/Commercial	9,998	10,506	10,511	10,530	10,596	-	-	-	-	-	-	-	52,141	124,680	42%
Trash Collection/Apt 2 Units	3,996	4,233	4,260	4,246	4,215	-	-	-	-	-	-	-	20,949	51,950	40%
Trash Collection/Apt 3 Units	1,879	1,979	1,993	1,949	1,949	-	-	-	-	-	-	-	9,748	23,897	41%
Trash Collection/Apt 4 Units	2,313	2,440	2,478	2,570	2,526	-	-	-	-	-	-	-	12,328	29,092	42%
Trash Collection/Seniors	-	-	-	-	-	-	-	-	-	-	-	-	-	46,755	0%
Trash Collection/Special Pickup	1,580	1,700	2,080	2,940	2,515	-	-	-	-	-	-	-	10,815	32,000	34%
Trash Collection/Yard Waste Pickup	40	10	90	60	140	-	-	-	-	-	-	-	340	250	136%
Misc/Additional Trash Totes	(67)	(90)	(148)	(189)	(601)	-	-	-	-	-	-	-	(1,095)	-	NA
Misc/Return Trip Customer Error	1,130	880	1,390	1,080	880	-	-	-	-	-	-	-	5,360	10,000	54%
Misc/Contamination Fee	-	-	-	-	740	-	-	-	-	-	-	-	740	500	148%
Misc/Tote Replacement Fee	350	598	450	650	791	-	-	-	-	-	-	-	2,839	3,000	95%
Misc/Trash Start Fee	3,320	2,940	3,510	3,760	3,710	-	-	-	-	-	-	-	17,240	48,000	36%
Misc/Yard Waste Totes	108	64	33	71,345	72,146	-	-	-	-	-	-	-	143,695	523,200	27%
Sub Total	492,487	523,586	524,426	597,561	599,685	-	-	-	-	-	-	-	2,737,745	6,398,200	43%

City of South Bend
Revenue by Type Report

Period Ending: May 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Utilities - Water															
Metered Sales/Residential	655,684	645,891	632,796	633,323	634,827	-	-	-	-	-	-	-	3,202,522	8,534,213	38%
Metered Sales/Commercial	188,023	185,869	194,028	193,806	196,396	-	-	-	-	-	-	-	958,123	2,708,998	35%
Metered Sales/Industrial	25,906	25,142	31,102	28,122	27,842	-	-	-	-	-	-	-	138,114	518,557	27%
Metered Sales/Multi Family	103,007	102,043	101,128	100,521	97,293	-	-	-	-	-	-	-	503,992	1,294,174	39%
Bulk Sales/Olive St	-	-	-	-	-	-	-	-	-	-	-	-	-	7,476	0%
Metered Sales/Institution	11,203	11,968	10,909	10,412	10,760	-	-	-	-	-	-	-	55,252	140,287	39%
Public Fire Protection	216,186	214,425	217,050	215,834	215,505	-	-	-	-	-	-	-	1,079,000	2,726,802	40%
Private Fire Protection	37,837	37,666	37,801	37,676	37,808	-	-	-	-	-	-	-	188,789	512,768	37%
Sales to Public Authorities	31,382	29,827	30,862	31,549	38,252	-	-	-	-	-	-	-	161,871	302,036	54%
Irrigation Sales	710	152	849	3,453	150,198	-	-	-	-	-	-	-	155,364	1,446,969	11%
Other Water/Misc Service	12,104	10,211	18,162	16,312	13,230	-	-	-	-	-	-	-	70,019	497,154	14%
Backflow Prevention Insp.	16,800	12,500	13,825	14,675	17,825	-	-	-	-	-	-	-	75,625	170,026	44%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Revenue From Cut Off Fees	375	-	375	375	375	-	-	-	-	-	-	-	1,500	5,000	30%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	44,000	0%
Water Leak Insurance	85,216	93,374	88,566	88,540	88,644	-	-	-	-	-	-	-	444,340	1,111,911	40%
System Development Fee	3,856	436	3,001	4,031	4,283	-	-	-	-	-	-	-	15,606	210,000	7%
Sub Total	1,388,288	1,369,506	1,380,455	1,378,629	1,533,239	-	-	-	-	-	-	-	7,050,116	20,230,371	35%
Utilities - Sewage															
Metered Sales/Residential	1,747,223	1,720,245	1,722,884	1,729,106	1,727,829	-	-	-	-	-	-	-	8,647,288	20,052,148	43%
Metered Sales/Commercial	626,435	668,879	659,390	662,636	662,423	-	-	-	-	-	-	-	3,279,763	7,576,499	43%
Metered Sales/Industrial	526,602	724,506	444,049	524,943	449,322	-	-	-	-	-	-	-	2,669,422	5,401,760	49%
Metered Sales/Multi Family	251,249	305,370	260,575	258,684	250,905	-	-	-	-	-	-	-	1,326,782	3,152,406	42%
Metered Sales/Institution	27,331	28,021	27,276	26,441	26,877	-	-	-	-	-	-	-	135,947	299,645	45%
Sales to Public Authority	80,407	77,689	79,879	79,335	86,792	-	-	-	-	-	-	-	404,103	1,124,666	36%
Wholesale Meter/New Carlisle	-	-	-	-	-	-	-	-	-	-	-	-	-	255,691	0%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	340,283	0%
Dumping Fees	788	928	1,645	1,960	-	-	-	-	-	-	-	-	5,320	23,001	23%
Laboratory Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	1,560	0%
Discharge Permit Fees	500	1,250	2,500	-	-	-	-	-	-	-	-	-	4,250	5,720	74%
System Development Fee	8,296	1,083	17,899	7,683	9,294	-	-	-	-	-	-	-	44,255	339,000	13%
Sewer Repair Insurance	47,219	51,667	49,076	49,112	49,214	-	-	-	-	-	-	-	246,288	579,500	43%
Sewer Repair Deductible	8,086	9,218	8,434	10,614	9,548	-	-	-	-	-	-	-	45,900	80,000	57%
UAP Assistance Fee	94,855	95,027	94,545	94,502	94,445	-	-	-	-	-	-	-	473,375	840,000	56%
UAP Credit (Contra)	(35,000)	(35,950)	(37,322)	(38,572)	(41,341)	-	-	-	-	-	-	-	(188,184)	(840,000)	22%
RINS Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Disconnect Program Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	3,383,990	3,647,933	3,330,829	3,406,446	3,325,309	-	-	-	-	-	-	-	17,094,507	39,231,879	44%
Utilities - Other															
Storm Water Fees	80,646	89,900	86,029	86,307	86,377	-	-	-	-	-	-	-	429,259	1,147,200	37%
Clean Air/ReLeaf (Leaf Pickup)	36,205	40,005	37,726	37,730	37,785	-	-	-	-	-	-	-	189,451	451,610	42%
Sub Total	116,851	129,904	123,755	124,038	124,162	-	-	-	-	-	-	-	618,710	1,598,810	39%
Organic Resources															
Yard Waste Drop-Off	28,266	1,215	4,626	12,613	6,400	-	-	-	-	-	-	-	53,121	95,501	56%
Mulch/Compost Sales	160	288	4,220	11,504	14,746	-	-	-	-	-	-	-	30,917	70,070	44%
Sub Total	28,426	1,504	8,846	24,117	21,146	-	-	-	-	-	-	-	84,038	165,571	51%

City of South Bend
Revenue by Type Report

Period Ending: May 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Health - Animal Care & Control															
Pet Impound Reclaim Fee	150	305	910	485	470	-	-	-	-	-	-	-	2,320	6,300	37%
Pet Adoption Fees	1,422	1,546	2,469	2,504	1,301	-	-	-	-	-	-	-	9,242	25,000	37%
Pick Up Fees	80	-	-	80	120	-	-	-	-	-	-	-	280	500	56%
Pet Micro Chipping	160	320	400	400	500	-	-	-	-	-	-	-	1,780	3,600	49%
Vet Expenses	75	160	385	341	406	-	-	-	-	-	-	-	1,367	3,100	44%
Pet Euthanasia	-	20	-	-	-	-	-	-	-	-	-	-	20	100	20%
Animal Surrenders	860	640	1,000	1,100	800	-	-	-	-	-	-	-	4,400	8,000	55%
Cremation	263	430	770	730	260	-	-	-	-	-	-	-	2,453	2,200	112%
Rabies Specimen Prep	30	60	-	30	60	-	-	-	-	-	-	-	180	500	36%
Boarding	-	240	30	60	10	-	-	-	-	-	-	-	340	1,000	34%
Sub Total	3,040	3,721	5,964	5,730	3,927	-	-	-	-	-	-	-	22,382	50,300	44%
Other															
DCI Staff Contracts	8,297	9,352	134,589	21,140	30,475	-	-	-	-	-	-	-	203,853	1,438,326	14%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	70,942	69,500	79,946	49,726	64,296	-	-	-	-	-	-	-	334,410	913,300	37%
Parking-Century Center	12,745	6,720	27,565	12,140	3,655	-	-	-	-	-	-	-	62,825	100,000	63%
Central Services-Internal Customers	651,692	617,253	792,125	764,995	643,214	-	-	-	-	-	-	-	3,469,278	8,166,626	42%
Central Services-External Customers	35,872	34,872	32,507	31,021	36,237	-	-	-	-	-	-	-	170,509	469,375	36%
Employee & Employer Assessments	1,379,185	1,360,234	1,370,480	1,356,714	1,409,967	-	-	-	-	-	-	-	6,876,579	16,564,886	42%
Sub Total	2,158,732	2,097,930	2,437,212	2,235,736	2,187,845	-	-	-	-	-	-	-	11,117,455	27,687,513	40%
Total Charges for Services	8,368,546	8,612,097	9,026,496	8,559,210	9,231,128	-	-	-	-	-	-	-	43,797,475	108,324,365	40%
Fines, Forfeitures, & Fees															
General															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	5,500	0%
Bad Checks Fines	-	-	24	-	-	-	-	-	-	-	-	-	24	525	5%
Court Fees	-	1,640	50	-	1,972	-	-	-	-	-	-	-	3,663	10,000	37%
Plan Commission Application Fee	2,300	1,250	1,150	975	1,800	-	-	-	-	-	-	-	7,475	23,250	32%
Zoning Appeals Application Fee	650	1,125	1,650	850	650	-	-	-	-	-	-	-	4,925	11,250	44%
Zoning Admin Fees	1,400	1,200	1,400	1,100	1,500	-	-	-	-	-	-	-	6,600	13,950	47%
Zoning Admin Fines	-	-	100	-	-	-	-	-	-	-	-	-	100	-	NA
Tax Abatement Admin Fees	-	-	1,935	-	-	-	-	-	-	-	-	-	1,935	10,000	19%
Test Filing Fees	450	900	600	900	600	-	-	-	-	-	-	-	3,450	2,000	173%
Econ Dev-CDBG Loan Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	4,800	6,115	6,909	3,825	6,522	-	-	-	-	-	-	-	28,172	76,475	37%
Code Enforcement															
Vacant Bldg Registration	-	300	-	75	-	-	-	-	-	-	-	-	375	12,900	3%
Landlord Registration Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rental Unit Safety Fees	750	250	750	850	-	-	-	-	-	-	-	-	2,600	100,000	3%
Demolition & Boarding	358	771	301	1,452	300	-	-	-	-	-	-	-	3,181	45,000	7%
Collections	698	-	5	598	-	-	-	-	-	-	-	-	1,301	12,000	11%
Environmental Violations	2,952	9,265	5,315	8,016	2,391	-	-	-	-	-	-	-	27,939	165,000	17%
Ordinance Violation	2,216	538	205	700	50	-	-	-	-	-	-	-	3,709	27,500	13%
Animal Ordinance Violation	3,564	208	1,210	(2,867)	4,151	-	-	-	-	-	-	-	6,265	25,000	25%
Forfeitures-Civil Penalties	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000	117,500	1%
Sub Total	10,539	12,330	7,785	8,823	6,892	-	-	-	-	-	-	-	46,370	504,900	9%
Parking															
Street Parking Fines	2,270	1,770	4,495	4,020	4,250	-	-	-	-	-	-	-	16,805	52,500	32%

City of South Bend
Revenue by Type Report

Period Ending: May 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Fines, Forfeitures, & Fees															
Public Safety															
False Alarms Fine	16,638	8,585	5,123	5,074	2,800	-	-	-	-	-	-	-	38,220	80,000	48%
Noise Ordinance	103	170	179	170	-	-	-	-	-	-	-	-	622	1,000	62%
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	200	0%
Impound Towing Fees	715	828	697	580	433	-	-	-	-	-	-	-	3,253	10,000	33%
Sub Total	17,456	9,583	6,000	5,824	3,233	-	-	-	-	-	-	-	42,096	91,200	46%
Total Fines, Forfeitures, & Fees	35,065	29,799	25,189	22,492	20,897	-	-	-	-	-	-	-	133,442	725,075	18%
Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	746	76,520	6,636	12,847	24,711	-	-	-	-	-	-	-	121,459	500,694	24%
Sale of Scrap Metal	-	2,082	1,773	1,542	7,971	-	-	-	-	-	-	-	13,368	20,142	66%
Bond Interest Rebate	-	-	-	18,406	-	-	-	-	-	-	-	-	18,406	80,242	23%
Origination Fees	4,840	31,243	-	-	-	-	-	-	-	-	-	-	36,083	43,083	84%
Loan Servicing Fees	7,000	-	975	-	10,597	-	-	-	-	-	-	-	18,571	15,975	116%
Sub Total	12,586	109,844	9,383	32,794	43,278	-	-	-	-	-	-	-	207,886	660,136	31%
Bank Account Interest	194,087	65,944	93,291	87,024	104,554	-	-	-	-	-	-	-	544,900	1,611,055	34%
Rental of Property	5,416	14,663	10,932	1,947	12,685	-	-	-	-	-	-	-	45,642	121,387	38%
Donations	584,444	183,567	92,351	808	68,476	-	-	-	-	-	-	-	929,646	3,745,000	25%
3rd Party Revenue															
Cable TV Franchise Fees	-	163,168	-	-	166,031	-	-	-	-	-	-	-	329,200	700,000	47%
Video Franchise Fees	-	32,549	-	-	30,792	-	-	-	-	-	-	-	63,341	135,000	47%
Sub Total	-	195,718	-	-	196,823	-	-	-	-	-	-	-	392,541	835,000	47%
Total Other Income	796,533	569,737	205,957	122,572	425,816	-	-	-	-	-	-	-	2,120,614	6,972,578	30%
Reimbursements															
Miscellaneous Reimbursements	5,303	131,228	63,936	18,650	7,818	-	-	-	-	-	-	-	226,934	21,250	1068%
Insurance Claim	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
IT Services	5,377	5,377	5,377	5,377	5,377	-	-	-	-	-	-	-	26,885	64,525	42%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	0%
Lampost Program	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
Energy Rebates	-	-	-	83,452	-	-	-	-	-	-	-	-	83,452	84,607	99%
Repair Reimbursement	-	75	75	150	-	-	-	-	-	-	-	-	300	20,000	2%
Salary/Overtime Reimb	6,230	8,645	12,188	3,117	8,302	-	-	-	-	-	-	-	38,481	387,000	10%
Diesel Tax Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Pharmacy Rebates	133,067	198,064	20,416	70,512	13,650	-	-	-	-	-	-	-	435,709	375,000	116%
Morris Advertising Reimbursement	-	-	600	300	-	-	-	-	-	-	-	-	900	-	NA
Sub Total	149,977	343,389	102,591	181,557	35,147	-	-	-	-	-	-	-	812,661	1,032,182	79%
Departmental Reimbursements	-	-	4,916	-	-	-	-	-	-	-	-	-	4,916	245,441	2%
Total Reimbursements	149,977	343,389	107,508	181,557	35,147	-	-	-	-	-	-	-	817,578	1,277,623	64%
Other Sources															
Interfund Transfers & Fixed Cost Allocations															
Interfund Transfers In	8,902,932	2,862,538	4,535,535	3,654,964	3,067,814	-	-	-	-	-	-	-	23,023,783	52,501,173	44%
PILOT	3,039,663	-	-	-	-	-	-	-	-	-	-	-	3,039,663	6,079,325	50%
Administration Cost Allocation	752,500	752,500	752,500	752,500	752,500	-	-	-	-	-	-	-	3,762,500	9,030,000	42%
IT Cost Allocation	801,684	801,684	801,684	801,684	801,684	-	-	-	-	-	-	-	4,008,418	9,620,204	42%
Liability Insurance Allocation	280,417	280,417	280,417	280,417	280,417	-	-	-	-	-	-	-	1,402,084	3,365,000	42%
Payroll Cost Allocation	216,811	216,811	216,811	216,811	216,811	-	-	-	-	-	-	-	1,084,056	2,601,735	42%
Facilities Management Allocation	13,333	13,333	13,333	13,333	13,333	-	-	-	-	-	-	-	66,667	160,000	42%
Utility Customer Service Mgmt Allocatio	109,977	109,977	109,977	109,977	109,977	-	-	-	-	-	-	-	549,886	1,319,726	42%
Sub Total	14,117,317	5,037,260	6,710,258	5,829,686	5,242,536	-	-	-	-	-	-	-	36,937,056	84,677,163	44%

City of South Bend
Revenue by Type Report

Period Ending: May 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Other Sources															
Sale of Assets															
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Non-Capital Assets	-	-	23,500	-	-	-	-	-	-	-	-	-	23,500	-	NA
Sale of Property	17,925	-	-	4,156	-	-	-	-	-	-	-	-	22,081	-	NA
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Sub Total	17,925	-	23,500	4,156	-	-	-	-	-	-	-	-	45,581	500	9116%
Issuance of Debt															
Capital Lease Proceeds	-	-	-	166,343	-	-	-	-	-	-	-	-	166,343	9,208,578	2%
Bond Proceeds	-	-	12,110,000	-	-	-	-	-	-	-	-	-	12,110,000	12,110,000	100%
Premium on Bonds	-	-	283,690	-	-	-	-	-	-	-	-	-	283,690	283,690	100%
Sub Total	-	-	12,393,690	166,343	-	-	-	-	-	-	-	-	12,560,034	21,602,268	58%
Refunds															
Refunds	240,646	287	1,188	10,760	6,203	-	-	-	-	-	-	-	259,085	-	NA
Specific Stop Loss	234	3,927	-	-	-	-	-	-	-	-	-	-	4,161	10,000	42%
Utility Receipts Tax Refund	-	-	-	10,160	-	-	-	-	-	-	-	-	10,160	-	NA
Sub Total	240,880	4,213	1,188	20,920	6,203	-	-	-	-	-	-	-	273,406	10,000	2734%
Other															
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Interfund Loan - Principal Income	6,000	220,397	-	6,000	-	-	-	-	-	-	-	-	232,397	469,523	49%
Interfund Loan - Interest Income	-	26,267	-	-	-	-	-	-	-	-	-	-	26,267	47,805	55%
Other Loan - Principal Income	26,498	10,533	97,475	50,764	26,916	-	-	-	-	-	-	-	212,186	59,590	356%
Other Loan - Interest Income	13,593	23,271	23,876	-	23,782	-	-	-	-	-	-	-	84,521	174,718	48%
Sub Total	46,091	280,467	121,351	56,764	50,698	-	-	-	-	-	-	-	555,371	751,636	74%
Total Other Sources	14,422,213	5,321,940	19,249,987	6,077,870	5,299,437	-	-	-	-	-	-	-	50,371,448	107,041,567	47%
Revenue Total	29,076,752	18,989,788	34,825,209	19,409,280	21,316,752	-	-	-	-	-	-	-	123,617,781	418,940,157	30%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Century Center																
Century Center Operations	670	227,604	299,954	342,643	367,940	304,774	-	-	-	-	-	-	-	1,542,915	4,094,958	38%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Century Center Energy Saving	672	-	-	-	200,952	-	-	-	-	-	-	-	-	200,952	402,368	50%
Sub Total		227,604	299,954	342,643	568,892	304,774	-	-	-	-	-	-	-	1,743,867	4,532,326	38%
Total Venues, Parks & Arts		2,359,402	2,263,369	2,281,504	2,241,264	2,324,204	-	-	-	-	-	-	-	11,469,744	37,446,594	31%
Public Safety																
Police Department																
Police Seizures	216	-	-	-	-	-	-	-	-	-	-	-	-	-	44,500	0%
Curfew Violations	218	13,888	-	-	-	-	-	-	-	-	-	-	-	13,888	18,799	74%
Law Enforcement Education	220	37,418	62,683	66,514	50,473	35,028	-	-	-	-	-	-	-	252,116	523,568	48%
Public Safety Local Income Tax - Police	249	488,040	488,040	488,040	732,060	488,040	-	-	-	-	-	-	-	2,684,220	6,344,523	42%
Police Take Home Vehicle	278	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Police Block Grant	280	4,165	-	-	-	-	-	-	-	-	-	-	-	4,165	4,338	96%
Police Grants	292	26,716	-	-	-	-	-	-	-	-	-	-	-	26,716	26,716	100%
Police Academy	294	146,411	-	-	-	-	-	-	-	-	-	-	-	146,411	175,000	84%
COPS MORE Grants	295	24,566	-	-	-	-	-	-	-	-	-	-	-	24,566	145,808	17%
Drug Enforcement	299	-	-	-	-	9,692	-	-	-	-	-	-	-	9,692	28,500	34%
K-9 Unit	705	2,436	-	-	-	-	-	-	-	-	-	-	-	2,436	2,520	97%
Sub Total		743,640	550,723	554,554	782,533	532,760	-	-	-	-	-	-	-	3,164,210	7,364,273	43%
Fire Department																
Public Safety Local Income Tax - Fire	249	488,040	488,040	488,040	732,060	488,040	-	-	-	-	-	-	-	2,684,220	6,344,524	42%
Fire Department Capital	287	567,083	-	-	-	807,991	-	-	-	-	-	-	-	1,375,074	6,798,339	20%
Haz-Mat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Indiana River Rescue	291	6,946	22,300	7,181	3,339	14,005	-	-	-	-	-	-	-	53,771	99,359	54%
Sub Total		1,062,069	510,340	495,221	735,399	1,310,036	-	-	-	-	-	-	-	4,113,065	13,252,222	31%
Total Public Safety		1,805,709	1,061,063	1,049,776	1,517,931	1,842,796	-	-	-	-	-	-	-	7,277,276	20,616,495	35%
Public Works																
Streets																
Motor Vehicle Highway	202	1,398,252	764,390	781,157	955,629	616,439	-	-	-	-	-	-	-	4,515,866	11,866,151	38%
Local Road & Street	251	20,092	2,268	110,904	458,466	209,220	-	-	-	-	-	-	-	800,951	3,656,900	22%
LOIT 2016 Special Distribution	257	-	-	-	-	-	-	-	-	-	-	-	-	-	56,950	0%
Local Road & Bridge Grant	265	-	197,847	-	12,698	130,582	-	-	-	-	-	-	-	341,127	2,923,443	12%
MVH Restricted Fund	266	37,790	7,307	478,294	27,213	92,024	-	-	-	-	-	-	-	642,628	5,054,806	13%
Major Moves	412	-	867	43,822	-	-	-	-	-	-	-	-	-	44,689	1,789,238	2%
Project ReLeaf	655	38,751	29,271	65,638	29,323	29,536	-	-	-	-	-	-	-	192,519	449,708	43%
Sub Total		1,494,885	1,001,950	1,479,815	1,483,328	1,077,802	-	-	-	-	-	-	-	6,537,780	25,797,196	25%
Solid Waste																
Solid Waste Operations	610	655,522	626,031	1,153,359	689,386	593,493	-	-	-	-	-	-	-	3,717,790	7,106,763	52%
Solid Waste Capital	611	203,562	-	758,270	76,259	128,665	-	-	-	-	-	-	-	1,166,756	3,333,296	35%
Sub Total		859,084	626,031	1,911,629	765,645	722,159	-	-	-	-	-	-	-	4,884,547	10,440,059	47%
Water Works																
Water Works Operations	620	2,704,987	1,726,045	2,459,159	1,833,043	1,445,993	-	-	-	-	-	-	-	10,169,227	24,213,606	42%
Water Works Capital	622	76,443	54,469	116,951	54,685	257,304	-	-	-	-	-	-	-	559,851	12,735,287	4%
Water Works Sinking (Debt Service)	625	-	500	-	-	-	-	-	-	-	-	-	-	500	2,662,430	0%
Sub Total		2,781,430	1,781,014	2,576,110	1,887,727	1,703,298	-	-	-	-	-	-	-	10,729,578	39,611,323	27%
Wastewater/Sewer/Organic Resources																
Sewer Repair Insurance	640	53,257	53,984	139,898	72,885	72,678	-	-	-	-	-	-	-	392,703	753,069	52%
Sewer Division	641	542,054	435,590	1,970,000	489,545	439,521	-	-	-	-	-	-	-	3,876,709	7,988,649	49%
Concrete Crew	641	46,554	43,557	38,540	47,380	46,674	-	-	-	-	-	-	-	222,706	558,385	40%
Wastewater Operations	641	4,632,060	2,192,494	2,272,603	2,408,207	2,253,710	-	-	-	-	-	-	-	13,759,074	35,630,625	39%
Organic Resources	641	165,677	74,217	100,962	140,757	83,538	-	-	-	-	-	-	-	565,151	1,548,840	36%
Sewage Works Capital	642	-	-	726,313	1,441,592	21,374	-	-	-	-	-	-	-	2,189,279	14,614,348	15%
Sewage Works Sinking (Debt Service)	649	1,100	-	28,000	750	603,846	-	-	-	-	-	-	-	633,696	11,107,089	6%
Sub Total		5,440,702	2,799,843	5,276,316	4,601,115	3,521,341	-	-	-	-	-	-	-	21,639,317	72,201,004	30%

City of South Bend
Expenditures by Activity

Period Ending: May 31, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Storm Water Fees																
Storm Sewer Fund	667	2,385	10,083	86,430	878	108,249	-	-	-	-	-	-	-	208,025	2,271,456	9%
Sub Total		2,385	10,083	86,430	878	108,249	-	-	-	-	-	-	-	208,025	2,271,456	9%
Total Public Works		10,578,486	6,218,919	11,330,299	8,738,694	7,132,848	-	-	-	-	-	-	-	43,999,247	150,321,038	29%

Department of Community Investment

Studebaker/Oliver Revitalizing Grant	209	-	-	2,717	2,064	150	-	-	-	-	-	-	-	4,931	262,443	2%
Economic Development State Grants	210	-	5,649	4,332	82,625	30,449	-	-	-	-	-	-	-	123,056	595,236	21%
DCI Operating	211	254,919	275,336	284,453	424,061	319,298	-	-	-	-	-	-	-	1,558,067	5,759,541	27%
DCI Grants	212	74,337	82,586	194,358	238,384	111,485	-	-	-	-	-	-	-	701,151	9,443,375	7%
Unsafe Building	219	700	1,510	-	3,440	1,470	-	-	7,120	23,000	-	-	-	7,120	23,000	31%
Rental Units Regulation	221	10,065	11,650	9,127	7,930	4,566	-	-	-	-	-	-	-	43,338	450,794	10%
Neighborhood Services & Enforcement	230	234,472	186,104	198,925	239,355	194,183	-	-	-	-	-	-	-	1,053,039	3,881,606	27%
Animal Resource Center	230	67,272	68,101	76,129	107,834	72,720	-	-	-	-	-	-	-	392,057	1,132,829	35%
UDAG	410	6,000	-	-	6,000	-	-	-	-	-	-	-	-	12,000	24,000	50%
Building Dept Operations	600	173,560	143,680	146,873	185,990	147,383	-	-	-	-	-	-	-	797,487	2,046,854	39%
Industrial Revolving Fund	754	123,432	2,272,544	441,050	75,093	621,545	-	-	-	-	-	-	-	3,533,663	4,918,709	72%
Total Dept of Community Investment		944,756	3,047,161	1,357,964	1,372,777	1,503,250	-	-	-	-	-	-	-	8,225,907	28,538,385	29%

Liability Insurance

Business Insurance	226	38,439	24,555	-	597	8,979	-	-	-	-	-	-	-	72,570	1,431,000	5%
Liability Insurance	226	4,030	13,597	52,521	23,093	18,973	-	-	-	-	-	-	-	112,214	2,800,754	4%
Workers Compensation	226	218,111	1,581	253,259	(79,565)	12,250	-	-	-	-	-	-	-	405,636	1,268,000	32%
Catastrophic Events	226	364	115	-	-	-	-	-	-	-	-	-	-	479	103,324	0%
Total Liability Insurance		260,944	39,848	305,780	(55,875)	40,201	-	-	-	-	-	-	-	590,899	5,603,078	11%

Central Services

Equipment Services	222	763,846	748,148	701,554	935,944	695,495	-	-	-	-	-	-	-	3,844,987	7,945,303	48%
Radio Shop	222	15,590	14,629	14,783	19,617	14,714	-	-	-	-	-	-	-	79,334	283,073	28%
Building Maintenance	222	12,506	11,754	7,862	5,180	6,163	-	-	-	-	-	-	-	43,465	221,091	20%
Facilities Management	222	14,890	6,925	6,557	6,557	6,557	-	-	-	-	-	-	-	41,485	181,838	23%
Central Services Capital	222	-	2,256	-	26,750	22,400	-	-	-	-	-	-	-	51,406	242,425	21%
Total Central Services		806,831	783,711	730,755	994,048	745,329	-	-	-	-	-	-	-	4,060,675	8,873,729	46%

Capital & Debt Service Funds

2017 Park Bond Debt Service	312	572,683	-	-	-	-	-	-	-	-	-	-	-	572,683	1,169,368	49%
2018 Fire Station #9 Debt Service	350	172,866	-	-	-	-	-	-	-	-	-	-	-	172,866	344,157	50%
Local Income Tax - Certified Shares	404	1,470,173	1,635,497	801,893	688,487	1,221,008	-	-	-	-	-	-	-	5,817,059	17,181,584	34%
Cumulative Capital Development	406	40,076	11,974	11,974	60,515	119,235	-	-	-	-	-	-	-	243,773	512,428	48%
Cumulative Capital Improvement	407	19,946	19,945	19,945	25,947	19,945	-	-	-	-	-	-	-	105,728	489,341	22%
Local Income Tax - Economic Develop.	408	889,690	734,084	1,029,366	797,333	779,490	-	-	-	-	-	-	-	4,229,963	26,707,859	16%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2022 Zoo Bond Capital	453	-	-	318,188	-	-	-	-	-	-	-	-	-	318,188	5,891,800	5%
2021 Infrastructure Bond Capital	455	-	33,466	170,828	79,445	768,998	-	-	-	-	-	-	-	1,052,736	3,815,260	28%
2017 Park Bond Capital	471	-	111,492	68,518	35,501	44,948	-	-	-	-	-	-	-	260,460	4,264,527	6%
Equipment / Vehicle Leasing	750	-	-	347,697	-	-	-	-	-	-	-	-	-	347,697	347,697	100%
Redevelopment Authority Debt Service	752	-	1,231,178	-	-	365,763	-	-	-	-	-	-	-	1,596,941	3,044,328	52%
South Bend Building Corporation	755	-	1,388,778	-	-	-	-	-	-	-	-	-	-	1,388,778	2,751,956	50%
2015 Smart Streets Bond Debt Service	756	-	853,784	-	1,650	-	-	-	-	-	-	-	-	855,434	1,711,694	50%
2015 Park Bond Debt Service	757	-	187,141	-	-	-	-	-	-	-	-	-	-	187,141	372,557	50%
2017 Eddy St. Commons Bond Capital	759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2017 Eddy St. Commons Bond Debt	760	-	962,625	-	-	-	-	-	-	-	-	-	-	962,625	1,926,375	50%
Total Capital & Debt Service		3,165,433	7,169,965	2,768,409	1,688,878	3,319,386	-	-	-	-	-	-	-	18,112,070	70,530,931	26%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Other																
Internal Service Funds																
IT / Innovation /311 Call Center	279	796,631	859,083	942,872	588,074	830,736	-	-	-	-	-	-	-	4,017,396	10,643,243	38%
Self-Funded Employee Benefits	711	1,355,367	1,263,751	1,489,383	1,246,889	1,114,825	-	-	-	-	-	-	-	6,470,215	18,399,864	35%
Unemployment Compensation	713	611	1,625	5,072	683	15,403	-	-	-	-	-	-	-	23,394	80,000	29%
Parental Leave	714	6,041	9,818	7,200	6,645	4,664	-	-	-	-	-	-	-	34,367	253,846	14%
Sub Total		2,158,649	2,134,277	2,444,527	1,842,290	1,965,629	-	-	-	-	-	-	-	10,545,372	29,376,953	36%
Miscellaneous																
Gift, Donation, Bequest	217	16,100	51,404	16,192	26,520	12,895	-	-	-	-	-	-	-	123,110	650,289	19%
Loss Recovery	227	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Human Rights Federal Grants	258	14,958	15,083	19,199	20,837	14,972	-	-	-	-	-	-	-	85,049	248,783	34%
American Rescue Plan	263	1,859,986	28,704	5,240	65,650	68,700	-	-	-	-	-	-	-	2,028,280	13,510,000	15%
COVID-19 Response	264	57,024	41,280	72,156	26,081	24,700	-	-	-	-	-	-	-	221,242	790,735	28%
Sub Total		1,948,068	136,471	112,787	139,088	121,267	-	-	-	-	-	-	-	2,457,682	15,199,807	16%
Fiduciary Funds																
Fire Pension	701	344,630	342,637	340,526	340,863	348,534	-	-	-	-	-	-	-	1,717,191	4,583,888	37%
Police Pension	702	504,789	504,920	502,540	502,830	489,753	-	-	-	-	-	-	-	2,504,833	6,057,740	41%
Sub Total		849,419	847,558	843,066	843,693	838,287	-	-	-	-	-	-	-	4,222,023	10,641,628	40%
Total Other		4,956,137	3,118,306	3,400,380	2,825,071	2,925,183	-	-	-	-	-	-	-	17,225,077	55,218,388	31%
Total Civil City		30,974,038	29,189,572	29,863,104	26,451,229	25,575,504	-	-	-	-	-	-	-	142,053,448	491,244,646	29%
Redevelopment Commission Controlled Funds																
Tax Increment Financing Funds																
TIF River West Development Area	324	4,399,775	339,849	624,965	283,199	725,987	-	-	-	-	-	-	-	6,373,777	23,506,292	27%
TIF West Washington	422	-	-	-	-	-	-	-	-	-	-	-	-	-	228,561	0%
TIF River East Development Area	429	27,053	83,420	118,016	17,856	3,000	-	-	-	-	-	-	-	249,345	6,078,801	4%
TIF Southside Development #1	430	51,507	1,494	6,950	2,351	509,917	-	-	-	-	-	-	-	572,218	7,611,164	8%
TIF Douglas Road	435	178,553	-	-	-	1,308	-	-	-	-	-	-	-	179,861	254,036	71%
TIF River East Residential Area	436	2,195,625	246,664	-	-	-	-	-	-	-	-	-	-	2,442,289	4,921,704	50%
Sub Total		6,852,513	671,427	749,932	303,406	1,240,212	-	-	-	-	-	-	-	9,817,489	42,600,558	23%
Redevelopment Funds																
Redevelopment General	433	110,000	3,675	1,750	1,750	41,667	-	-	-	-	-	-	-	158,842	991,283	16%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	-	-	-	-	-	-	-	-	-	-	-	-	-	2,389,024	0%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		110,000	3,675	1,750	1,750	41,667	-	-	-	-	-	-	-	158,842	3,380,307	5%
Debt Service Funds																
2019 South Shore Double Tracking Res.	352	-	516,625	-	-	-	-	-	-	-	-	-	-	516,625	1,029,750	50%
2020 TIF Library Bond Debt Reserve	353	-	8	-	-	-	-	-	-	-	-	-	-	8	-	NA
Sub Total		-	516,633	-	-	-	-	-	-	-	-	-	-	516,633	1,029,750	50%
Total Redevelopment Funds		6,962,513	1,191,735	751,682	305,156	1,281,879	-	-	-	-	-	-	-	10,492,965	47,010,614	22%
Total Expenditures		37,936,551	30,381,307	30,614,786	26,756,386	26,857,383	-	-	-	-	-	-	-	152,546,413	538,255,260	28%

City of South Bend
Outstanding Debt

Fiscal Year 2022

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

City of South Bend
Outstanding Debt

Fiscal Year 2022

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

Full-Time Staffing Summary by Fund

101 - General Fund

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	8	9	9	9	8	8	-	-	-	-	-	-	-
Community Initiatives	6	4	4	5	5	4	-	-	-	-	-	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk	5	3	4	5	3	5	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	9	-	-	-	-	-	-	-
Controller's Office	21	17	17	17	17	18	-	-	-	-	-	-	-
Human Resources	8	5	5	4	2	5	-	-	-	-	-	-	-
Diversity & Inclusion	3	3	3	3	1	1	-	-	-	-	-	-	-
Human Rights	4	4	3	3	4	3	-	-	-	-	-	-	-
Legal Department	13	10	9	11	11	11	-	-	-	-	-	-	-
Engineering	25	23	23	23	22	22	-	-	-	-	-	-	-
Police Department	276	270	260	257	265	262	-	-	-	-	-	-	-
Police Crime Lab	7	6	6	6	5	5	-	-	-	-	-	-	-
Fire Department	265	251	243	247	249	249	-	-	-	-	-	-	-
EMS	4	4	4	4	4	4	-	-	-	-	-	-	-
	655	618	599	603	605	606	-	-	-	-	-	-	-

201 - Parks & Recreation

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

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	51	52	50	52	50	48	-	-	-	-	-	-	-
Curb & Sidewalk	8	7	8	8	8	8	-	-	-	-	-	-	-
	59	59	58	60	58	56	-	-	-	-	-	-	-

211 - Dept of Community Investment Operating

Community Investment	37	28	28	28	27	28	-	-	-	-	-	-	-
Historic Preservation	2	2	2	2	2	2	-	-	-	-	-	-	-
Office of Sustainability	2	1	1	1	1	1	-	-	-	-	-	-	-
	41	31	31	31	30	31	-	-	-	-	-	-	-

City of South Bend
Staffing Headcount

May 31, 2022

Full-Time Staffing Summary by Fund

221 - Rental Units Regulation

Rental Unit Inspection

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

222 - Central Services

Equipment Services
Radio Shop
Building Maintenance
Facilities Management

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

230 - Code Enforcement Fund

Neighborhood Services
Animal Resource Center

20	20	20	19	19	17	-	-	-	-	-	-	-
9	7	8	9	8	8	-	-	-	-	-	-	-
29	27	28	28	27	25	-	-	-	-	-	-	-

258 - Human Rights Federal Grants

EEOC
HUD

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

279 - IT / Innovation / 311 Call Center

311 Call Center
Innovation & Technology

8	8	8	8	8	8	-	-	-	-	-	-	-
24	22	21	21	21	20	-	-	-	-	-	-	-
32	30	29	29	29	28	-	-	-	-	-	-	-

600 - Consolidated Building Fund

Building Department

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

Morris Performing Arts Center

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

Solid Waste

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

Water Works

68	62	61	62	59	58	-	-	-	-	-	-	-
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640 - Sewer Insurance

Sewer Repair

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

May 31, 2022

Full-Time Staffing Summary by Fund

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

670 - Century Center

Century Center

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

1,165	1,084	1,061	1,064	1,052	1,054	-	-	-	-	-	-	-
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Full-Time Staffing Summary by Activity

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

Public Works

Engineering	25	23	23	23	22	22	-	-	-	-	-	-
Streets & Sewers	100	102	98	99	96	97	-	-	-	-	-	-
Solid Waste	25	23	24	24	24	24	-	-	-	-	-	-
Wastewater	44	39	42	42	41	39	-	-	-	-	-	-
Organic Resources	6	6	6	6	6	5	-	-	-	-	-	-
Water Works	68	62	61	62	59	58	-	-	-	-	-	-
268	255	254	256	248	245	-	-	-	-	-	-	-

Staffing Headcount

Full-Time Staffing Summary by Activity

Public Safety

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Police - Sworn Officers	232	228	218	220	213	215	-	-	-	-	-	-	-
Police - Civilians	43	42	42	38	41	41	-	-	-	-	-	-	-
Police - Police Recruit	8	6	6	5	16	11	-	-	-	-	-	-	-
Fire/EMS - Sworn Firefighters	256	248	240	239	241	241	-	-	-	-	-	-	-
Fire/EMS - Civilians	7	7	7	7	7	7	-	-	-	-	-	-	-
Fire/EMS - Fire Recruits	6	-	-	5	5	5	-	-	-	-	-	-	-
	552	531	513	514	523	520	-	-	-	-	-	-	-

Venues, Parks & Arts

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

Department of Community Investment

Community Investment	39	30	30	30	29	30	-	-	-	-	-	-	-
Office of Sustainability	2	1	1	1	1	1	-	-	-	-	-	-	-
Neighborhood Services	25	22	21	20	20	18	-	-	-	-	-	-	-
Animal Resource Center	9	7	8	9	8	8	-	-	-	-	-	-	-
Building Department	16	15	15	15	14	14	-	-	-	-	-	-	-
	91	75	75	75	72	71	-	-	-	-	-	-	-

Department of Innovation & Technology

	32	30	29	29	29	28	-	-	-	-	-	-	-
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Total Full-Time Employees by Activity	1,165	1,084	1,061	1,064	1,052	1,054	-	-	-	-	-	-	-
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City of South Bend
Staffing Headcount

May 31, 2022

Part-Time Staffing Summary by Fund

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Human Rights	1	1	1	-	-	-	-	-	-	-	-	-
Legal Department	1	1	1	1	1	-	-	-	-	-	-	-
Engineering	1	1	1	1	1	-	-	-	-	-	-	-
Police Department	18	20	20	18	41	-	-	-	-	-	-	-
Police Crime Lab	1	1	1	1	1	-	-	-	-	-	-	-
Fire Department	1	1	1	1	1	-	-	-	-	-	-	-
	23	25	25	22	45	-	-	-	-	-	-	-

201 - Parks & Recreation

Maintenance	13	9	9	15	18	-	-	-	-	-	-	-
Golf Courses	6	10	38	43	48	-	-	-	-	-	-	-
Recreational Experiences	18	18	20	22	26	-	-	-	-	-	-	-
Development & Promotions	1	1	2	2	1	-	-	-	-	-	-	-
	38	38	69	82	93	-	-	-	-	-	-	-

202 - Motor Vehicle Highway

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

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

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

602 - Morris Performing Arts Center Operations

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

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

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

Century Center	3	3	3	3	3	-	-	-	-	-	-	-
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Total Part-Time Employees by Fund	77	79	110	120	158	-	-	-	-	-	-	-
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Paid Temporary, Seasonal, and Intern Staffing

101 - General Fund

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

201 - Parks & Recreation

Maintenance		3	3	8	14	22	-	-	-	-	-	-
Golf Courses		-	2	5	7	7	-	-	-	-	-	-
Recreational Experiences		58	54	48	12	72	-	-	-	-	-	-
	61	59	61	33	101	-	-	-	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting		-	-	-	1	3	-	-	-	-	-	-
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230 - Code Enforcement Fund

Animal Resource Center		1	1	1	1	-	-	-	-	-	-	-
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620 - Water Works

Water Works		-	-	-	-	1	-	-	-	-	-	-
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640 - Sewer Insurance

Sewer Repair		-	-	-	-	-	-	-	-	-	-	-
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641 - Sewage Works

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

Total Paid Temporary, Seasonal, and Intern Staff	69	66	71	38	124	-	-	-	-	-	-	-
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Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Time Staff	1,165	1,084	1,061	1,064	1,052	1,054	-	-	-	-	-	-	-
Part Time Staff		77	79	110	120	158	-	-	-	-	-	-	-
Temporary / Seasonal		69	66	71	38	124	-	-	-	-	-	-	-
City Total	1,165	1,230	1,206	1,245	1,210	1,336	-	-	-	-	-	-	-

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

Fund Name	General Fund					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	40,660,123	43,659,873	44,975,102	44,975,102	-		-	44,975,102	0%
Intergov./ Shared Revenues	4,837,992	4,251,806	4,000,122	4,000,122	152,480		152,480	3,847,642	4%
Intergov./ Grants	191,097	1,482,045	-	-	-		-	-	-
Licenses & Permits	281,230	258,054	294,125	294,125	136,769		136,769	157,356	47%
Charges for Services	4,468,596	5,286,199	4,135,160	4,135,160	2,239,125		2,239,125	1,896,035	54%
Fines, Forfeitures, and Fees	5,298	6,235	8,525	8,525	1,822		1,822	6,703	21%
Interest Earnings	309,268	290,597	481,983	481,983	76,724		76,724	405,259	16%
Donations	1,357,432	1,769,377	1,365,000	1,365,000	100		100	1,364,900	0%
Other Income	1,706,245	1,238,059	1,333,520	1,333,958	639,401		639,401	694,557	48%
Interfund Allocation Reimb	8,563,135	9,896,054	10,544,420	10,544,420	4,393,508		4,393,508	6,150,912	42%
Interfund Transfers In	6,283,500	2,727,079	-	-	-		-	-	-
PILOT	6,221,791	6,154,321	6,079,325	6,079,325	3,039,663		3,039,663	3,039,663	50%
Total Revenue	74,885,707	77,019,698	73,217,282	73,217,720	10,679,593		10,679,593	62,538,129	15%
Expenditures by Type									
Personnel									
Salaries & Wages	38,858,879	39,390,302	36,304,419	36,284,319	14,543,210	-	14,543,210	21,741,109	40%
Fringe Benefits	13,303,099	13,920,158	17,929,005	17,949,105	6,690,571	735	6,691,306	11,257,799	37%
Total Personnel	52,161,978	53,310,460	54,233,424	54,233,424	21,233,781	735	21,234,516	32,998,908	39%
Supplies	1,720,163	2,033,958	2,265,998	2,487,218	1,128,510	277,226	1,405,736	1,081,483	57%
Services & Charges									
Professional Services	1,755,294	1,811,607	2,011,038	2,370,877	575,949	898,009	1,473,958	896,918	62%
Printing & Advertising	83,792	188,451	185,430	346,589	155,966	48,274	204,240	142,350	59%
Utilities	663,087	654,363	614,408	614,408	264,022	-	264,022	350,386	43%
Repairs & Maintenance	2,191,066	1,951,940	2,363,099	4,066,265	954,333	157,440	1,111,773	2,954,492	27%
Education & Training	152,685	186,351	296,460	463,064	98,447	63,103	161,550	301,514	35%
Travel	17,787	25,843	92,000	95,756	17,430	8,254	25,684	70,072	27%
Grants & Subsidies	48,635	390,075	36,645,000	27,119,099	608,603	883,557	1,492,160	25,626,939	6%
Other Services & Charges	491,973	597,714	575,273	7,246,348	246,764	869,169	1,115,933	6,130,415	15%
Debt Service Principal	149,934	145,798	-	-	-	-	-	-	-
Debt Service Interest & Fees	3,937	1,667	-	-	-	-	-	-	-
Total Services & Charges	5,558,190	5,953,810	42,782,708	42,322,405	2,921,515	2,927,805	5,849,319	36,473,086	14%
Operating Expenditures	59,440,332	61,298,229	99,282,130	99,043,048	25,283,806	3,205,765	28,489,571	70,553,477	29%
Capital	-	-	-	2,750,000	36,229	1,109,828	1,146,057	1,603,943	42%
Bad Debt	8,070	649	300	1,300	555	-	555	745	43%
Interfund									
Interfund Allocations	6,910,980	9,320,120	9,701,661	9,701,661	4,042,359	-	4,042,359	5,659,302	42%
Interfund Transfers Out	175,579	4,948,093	600,000	2,600,000	1,729,605	-	1,729,605	870,395	67%
Total Interfund	7,086,559	14,268,213	10,301,661	12,301,661	5,771,964	-	5,771,964	6,529,697	47%
Total Expenditures	66,534,960	75,567,091	109,584,091	114,096,009	31,092,554	4,315,593	35,408,147	78,687,862	31%
Net Surplus / (Deficit)	8,350,746	1,452,607	(36,366,809)	(40,878,289)	(20,412,961)		(24,728,554)		
Beginning Cash Balance	44,871,229	53,544,921		54,208,073					
Cash Adjustments	322,946	(789,455)		-					
Ending Cash Balance	53,544,921	54,208,073		13,329,785	34,027,418				
Cash Reserves Target	23,287,236	26,448,482		39,933,603					
								Cash Reserves Target	
								35% of Annual expenditures	

Fund Purpose:

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

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

Fund Name	General Fund	Fund Number	101
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Fund Type	General Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<u>Expenditures by Dept/Division</u>									
Mayor	1,037,853	990,182	1,048,882	1,048,915	431,147	1,687	432,834	616,081	41%
Community Initiatives	300,312	857,425	1,160,126	1,526,626	598,010	197,970	795,980	730,646	52%
Community Police Review Office	-	27,206	103,199	103,199	-	-	-	103,199	0%
City Clerk	512,958	633,713	694,547	694,547	234,283	3,918	238,202	456,345	34%
Common Council	483,761	593,820	724,311	724,941	193,467	4,439	197,906	527,035	27%
General City	44,841	43,000	43,000	43,000	43,000	-	43,000	-	100%
American Rescue Plan	-	4,948,093	36,195,000	39,495,000	1,520,609	2,755,735	4,276,344	35,218,656	11%
Finance	2,217,244	2,111,012	2,535,491	2,569,304	883,129	92,097	975,226	1,594,078	38%
Human Resources	597,913	651,325	957,327	957,327	228,061	86	228,147	729,180	24%
Diversity & Inclusion	254,986	546,687	611,073	740,743	200,243	105,055	305,298	435,445	41%
Human Rights General	267,591	295,679	462,479	462,479	163,233	33,228	196,461	266,018	42%
Legal Dept	1,299,029	1,399,494	1,695,716	1,695,716	584,126	8,728	592,854	1,102,862	35%
Police General	27,639,992	30,031,479	31,101,209	31,263,638	12,251,754	465,035	12,716,788	18,546,849	41%
Crime Lab	552,838	628,676	868,577	869,889	269,626	1,492	271,118	598,771	31%
Fire General	26,056,166	26,373,821	26,165,969	26,372,790	11,245,007	349,726	11,594,732	14,778,058	44%
EMS	592,302	710,778	825,174	843,828	269,147	45,499	314,646	529,182	37%
Fire Training Center	30,175	32,253	148,000	123,630	29,109	630	29,739	93,891	24%
Morris PAC	1,003,966	1,106,303	600,000	656,962	634,165	15,465	649,629	7,333	99%
Palais Royale	221,414	149,547	208,649	229,403	89,940	20,325	110,266	119,137	48%
Engineering	2,879,656	3,123,492	3,435,362	3,572,616	1,214,402	123,496	1,337,898	2,234,718	37%
Sustainability	234,165	90,441	-	101,458	10,095	90,984	101,080	378	100%
AmeriCorps	307,799	222,663	-	-	-	-	-	-	-
Total Expenditures	66,534,960	75,567,091	109,584,091	114,096,009	31,092,554	4,315,593	35,408,147	78,687,862	31%

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

City of South Bend, Indiana
Monthly Financial Report
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Department Name	Mayor's Office	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	568,439	577,992	621,971	621,971	260,321	-	260,321	361,650	42%
Fringe Benefits	199,062	205,069	231,870	231,870	93,233	-	93,233	138,637	40%
Total Personnel	767,501	783,061	853,841	853,841	353,554	-	353,554	500,287	41%
Supplies	6,028	3,888	5,500	5,500	1,676	60	1,736	3,765	32%
Services & Charges									
Professional Services	143,724	-	7,000	6,500	-	-	-	6,500	0%
Printing & Advertising	25,634	43,385	41,500	37,500	14,584	1,574	16,158	21,342	43%
Repairs & Maintenance	800	650	300	300	33	-	33	267	11%
Education & Training	-	171	1,000	1,000	-	-	-	1,000	0%
Travel	-	-	3,500	3,800	271	-	271	3,529	7%
Other Services & Charges	740	1,110	500	4,733	4,470	53	4,523	210	96%
Total Services & Charges	170,898	45,316	53,800	53,833	19,358	1,627	20,985	32,848	39%
Operating Expenditures	944,428	832,264	913,141	913,174	374,588	1,687	376,275	536,900	41%
Interfund Allocations	93,425	157,918	135,741	135,741	56,559	-	56,559	79,182	42%
Total Expenditures	1,037,853	990,182	1,048,882	1,048,915	431,147	1,687	432,834	616,082	41%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

Personnel - The personnel budget for the Mayor's Office includes wages and benefits for the Mayor and seven (7) full-time staff members, along with a small budget for interns. | **Supplies** - The supplies budget includes office supplies and promotional supplies. | **Services** - Professional services include outside legal services. The Professional Services budget was much higher in 2020 due to a one-time services contract (\$180k) with a law enforcement consulting firm. 21CP Solutions was brought in to evaluate the South Bend Police Department and provide suggestions for policy improvements.

City of South Bend, Indiana
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Division Name	Community Initiatives					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	119,402	218,129	320,394	320,394	104,062	-	104,062	216,332	32%
Fringe Benefits	46,102	91,386	144,080	144,080	44,579	-	44,579	99,501	31%
Total Personnel	165,504	309,515	464,474	464,474	148,641	-	148,641	315,833	32%
Supplies	-	-	-	-	187	-	187	(187)	-
Services & Charges									
Professional Services	134,808	210,500	273,000	385,500	163,500	187,500	351,000	34,500	91%
Printing & Advertising	-	1,410	25,000	24,880	550	470	1,020	23,861	4%
Education & Training	-	-	12,500	112,500	20,487	10,000	30,487	82,013	27%
Travel	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	336,000	350,000	504,000	250,000	-	250,000	254,000	50%
Other Services & Charges	-	-	-	120	-	-	-	120	0%
Total Services & Charges	134,808	547,910	660,500	1,027,000	434,536	197,970	632,506	394,494	62%
Operating Expenditures	300,312	857,425	1,124,974	1,491,474	583,364	197,970	781,334	710,140	52%
Interfund Allocations	-	-	35,152	35,152	14,647	-	14,647	20,505	42%
Total Expenditures	300,312	857,425	1,160,126	1,526,626	598,010	197,970	795,980	730,645	52%

Division Purpose:

This Community Initiatives Division was established within the Mayor's Office in 2020 to centralize the Administration's efforts to respond to the most pressing issues facing the community. This division will focus on administering grants for violence-reduction activities as well as other areas of public safety and wellness.

Explanation of Revenue Sources:

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

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

Personnel - The personnel budget includes the wages and benefits for six (6) full-time employees. In 2020, two new positions were added: GVI (Group Violence Intervention) Program Manager and Director of Community Initiatives. In 2021, two full-time positions will be transferred from the Recreation Division of the Department of Venues, Parks & Arts (Parks & Recreation Fund #201) to this division and the positions will be retitled Violence Prevention Coordinator II. In 2022, two full-time positions are being added: one Administrative Assistant II and an additional Violence Prevention Coordinator. Also, GVI is being renamed Office of Violence Prevention (OVP). **Services** - Professional Services include \$250,000 for S.A.V.E. (Stand Against Violence Everyday) through Goodwill, and \$23,000 for the National Network for Safe Communities at John Jay College of Criminal Justice provides strategic guidance, technical assistance, and other support for the City's efforts to reduce gun violence. Grants & Subsidies includes \$350,000 for community programs and partnerships to be determined. In 2022, \$25,000 will be added to Printing & Advertising for promotional activities such as community outreach and grantee events, and \$12,500 will be added for training Community Initiatives staff.

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

Division Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

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

Department Name	City Clerk	Fund Number	101
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Fund Type	General Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	270,954	288,911	320,512	320,512	113,984	-	113,984	206,528	36%
Fringe Benefits	103,502	113,731	133,959	133,959	39,201	-	39,201	94,758	29%
Total Personnel	374,456	402,642	454,471	454,471	153,185	-	153,185	301,286	34%
Supplies	6,389	8,089	9,200	9,200	1,304	1,183	2,488	6,712	27%
Services & Charges									
Professional Services	25,275	15,066	25,000	25,000	6,028	-	6,028	18,973	24%
Printing & Advertising	18,528	23,705	27,500	27,500	4,315	1,050	5,365	22,135	20%
Repairs & Maintenance	32,656	6,400	5,000	5,000	1,447	1,635	3,082	1,918	62%
Education & Training	1,393	14,250	6,000	4,500	350	50	400	4,100	9%
Travel	342	-	5,000	5,000	-	-	-	5,000	0%
Other Services & Charges	4,963	7,635	7,500	9,000	3,123	-	3,123	5,877	35%
Total Services & Charges	83,157	67,056	76,000	76,000	15,262	2,735	17,997	58,003	24%
Operating Expenditures	464,002	477,787	539,671	539,671	169,752	3,918	173,670	366,001	32%
Interfund Allocations	48,956	155,926	154,876	154,876	64,532	-	64,532	90,344	42%
Total Expenditures	512,958	633,713	694,547	694,547	234,283	3,918	238,202	456,345	34%

Purpose:

We ensure the integrity and accuracy of City records, and liaise between the Common Council, City Administration and South Bend residents fostering relationships and common ground.

We accomplish our mission by:

- Serving as a responsible steward of information and historical artifacts
- Empowering the community to engage
- Supporting open and transparent government
- Striving for the highest degree of excellence in customer service

Explanation of Revenue Sources:

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

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

Personnel - The personnel budget for the Clerk's Office includes wages and benefits for the City Clerk and four (4) full-time staff members, along with a small budget for interns. | **Supplies** - The supplies budget includes office supplies and law books. | **Services** - Professional services include outside legal services. Printing and advertising includes \$20,000 for required legal notices in the newspaper to advertise public meetings and \$6,500 to renew brochures, letterhead, resident information.

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

Department Name	Common Council					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	187,249	182,138	260,858	260,858	79,177	-	79,177	181,681	30%
Fringe Benefits	84,521	95,359	164,916	164,916	41,350	-	41,350	123,566	25%
Total Personnel	271,770	277,497	425,774	425,774	120,527	-	120,527	305,247	28%
Supplies	2,716	1,894	2,500	2,500	1,610	-	1,610	890	64%
Services & Charges									
Professional Services	117,174	193,211	214,308	212,938	44,984	2,500	47,484	165,454	22%
Printing & Advertising	7,973	35,048	6,200	5,900	3,899	304	4,203	1,697	71%
Repairs & Maintenance	34,153	24,584	3,000	5,000	1,400	1,635	3,035	1,965	61%
Education & Training	2,069	599	5,000	5,000	475	-	475	4,525	10%
Travel	1,479	1,334	10,000	10,000	459	-	459	9,541	5%
Other Services & Charges	4,091	4,714	14,000	14,300	1,976	-	1,976	12,324	14%
Total Services & Charges	166,939	259,491	252,508	253,138	53,193	4,439	57,632	195,506	23%
Operating Expenditures	441,425	538,882	680,782	681,412	175,330	4,439	179,769	501,643	26%
Interfund Allocations	42,336	54,938	43,529	43,529	18,137	-	18,137	25,392	42%
Total Expenditures	483,761	593,820	724,311	724,941	193,467	4,439	197,906	527,035	27%

Purpose:

The Common Council is the fiscal body of the City, which exists to make certain that our City Government is always responsive to the needs of our residents and that the betterment of South Bend is always our highest priority.

Explanation of Revenue Sources:

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

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

Personnel - The Common Council's budget includes the wages and benefits for the nine (9) Council Members along with some costs associated with public meetings. In 2022, the annual council member's salary will be \$20,762. There is also a budget of \$44,000 for interns. In 2022, \$30,000 will be added to the personnel budget for a part-time Legislative Assistant. | **Supplies** - There is a small budget for office supplies. | **Services** - Professional services include \$200k for legal services for the Council.

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Division Name	Controller's Office					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	1,353,939	1,321,367	1,490,200	1,490,200	502,284	-	502,284	987,916	34%
Fringe Benefits	480,160	464,963	580,534	580,534	181,958	-	181,958	398,576	31%
Total Personnel	1,834,099	1,786,330	2,070,734	2,070,734	684,242	-	684,242	1,386,492	33%
Supplies	14,013	8,804	16,420	16,691	2,395	1,400	3,795	12,896	23%
Services & Charges									
Professional Services	43,980	92,490	241,500	275,000	113,860	88,174	202,034	72,966	73%
Printing & Advertising	1,203	4,914	2,000	2,342	1,687	-	1,687	655	72%
Repairs & Maintenance	2,254	225	1,100	1,100	202	-	202	898	18%
Education & Training	1,994	4,235	5,760	5,760	315	-	315	5,445	5%
Travel	2,045	1,300	6,000	6,000	-	2,009	2,009	3,991	33%
Other Services & Charges	14,429	19,228	11,585	11,285	5,264	515	5,779	5,506	51%
Total Services & Charges	65,905	122,391	267,945	301,487	121,329	90,698	212,026	89,461	70%
Operating Expenditures	1,914,017	1,917,524	2,355,099	2,388,912	807,966	92,097	900,063	1,488,849	38%
Bad Debt	-	55	-	-	-	-	-	-	-
Interfund Allocations	303,227	193,433	180,392	180,392	75,163	-	75,163	105,229	42%
Total Expenditures	2,217,244	2,111,012	2,535,491	2,569,304	883,129	92,097	975,226	1,594,078	38%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

Personnel - Includes the wages and benefits for twenty-one (21) full-time employees which include accounts payable, payroll, purchasing, and accounting staff. | **Supplies** - Includes office supplies. | **Services** - Professional services budgeted include bond continuing disclosure, arbitrage compliance, actuarial evaluation for GASB 74 (done every other year), and the annual financial audit. Education and training budgeted includes funding for travel to conferences and membership dues for professional organizations. Printing and advertising is for the cost of printing the budget book, annual comprehensive financial report (ACFR), and legal notices in the newspaper.

City of South Bend, Indiana
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Division Name	Human Resources	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	374,910	400,053	533,505	533,505	127,015	-	127,015	406,490	24%
Fringe Benefits	139,389	148,223	215,402	215,402	45,542	-	45,542	169,860	21%
Total Personnel	514,299	548,276	748,907	748,907	172,557	-	172,557	576,350	23%
Supplies	642	2,165	11,250	11,250	1,635	86	1,721	9,529	15%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	999	287	7,060	6,760	118	-	118	6,642	2%
Repairs & Maintenance	100	150	-	450	450	-	450	-	100%
Education & Training	795	1,361	52,700	52,700	-	-	-	52,700	0%
Travel	-	-	6,000	6,000	-	-	-	6,000	0%
Other Services & Charges	1,760	1,609	7,000	6,850	1,463	-	1,463	5,388	21%
Total Services & Charges	3,655	3,407	72,760	72,760	2,031	-	2,031	70,730	3%
Operating Expenditures	518,596	553,847	832,917	832,917	176,223	86	176,309	656,609	21%
Interfund Allocations	79,317	97,478	124,410	124,410	51,838	-	51,838	72,573	42%
Total Expenditures	597,913	651,325	957,327	957,327	228,061	86	228,147	729,182	24%

Division Purpose:

Human Resources oversees the interviewing and hiring of City employees, manages employee benefits and training, and ensures the City adheres to employment laws, making the City a great place to work. Human Resources continues to develop/implement innovative programs to build a positive workplace culture.

Explanation of Revenue Sources:

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

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

Personnel - The personnel budget includes the wages and benefits for eight (8) full-time employees. | **Supplies** - The supplies budget includes general office supplies and employee ID badges. | **Services** - Printing services include the printing of employee handbooks. Other charges & services includes dues & memberships with professional associations, background checks, and City sponsored events/job fairs.

City of South Bend, Indiana
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Division Name	Diversity & Inclusion					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	165,515	206,014	233,671	233,671	92,202	-	92,202	141,469	39%
Fringe Benefits	50,278	64,933	82,633	82,633	25,368	-	25,368	57,265	31%
Total Personnel	215,793	270,948	316,304	316,304	117,570	-	117,570	198,734	37%
Supplies	74	1,486	1,500	1,500	307	-	307	1,193	20%
Services & Charges									
Professional Services	14,260	194,734	80,000	160,050	47,665	55,435	103,100	56,950	64%
Printing & Advertising	2,025	1,581	6,000	6,000	422	-	422	5,578	7%
Repairs & Maintenance	50	-	-	-	-	-	-	-	-
Education & Training	1,000	10,780	100,000	149,620	-	49,620	49,620	100,000	33%
Travel	-	-	20,000	20,000	-	-	-	20,000	0%
Other Services & Charges	2,843	3,755	5,000	5,000	-	-	-	5,000	0%
Total Services & Charges	20,177	210,850	211,000	340,670	48,087	105,055	153,142	187,528	45%
Operating Expenditures	236,044	483,283	528,804	658,474	165,964	105,055	271,019	387,455	41%
Interfund Allocations	18,942	63,404	82,269	82,269	34,279	-	34,279	47,990	42%
Total Expenditures	254,986	546,687	611,073	740,743	200,243	105,055	305,298	435,445	41%
Revenue									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Other Income	400	500	-	-	-	-	-	-	-
Donations	50,000	-	-	-	-	-	-	-	-
Total Revenue	50,400	500	35,000	35,000	-	-	-	35,000	0%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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

City of South Bend, Indiana
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Division Name	Human Rights						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of	
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	134,381	135,895	245,062	245,062	89,624	-	89,624	155,438	37%	
Fringe Benefits	49,745	55,005	99,688	99,688	33,020	-	33,020	66,668	33%	
Total Personnel	184,125	190,901	344,750	344,750	122,644	-	122,644	222,106	36%	
Supplies	765	969	2,000	2,000	1,495	-	1,495	505	75%	
Services & Charges										
Professional Services	819	3,538	3,070	3,070	-	-	-	3,070	0%	
Printing & Advertising	347	407	1,500	1,805	807	-	807	998	45%	
Repairs & Maintenance	9,716	8,151	9,200	9,200	3,114	5,580	8,693	507	94%	
Education & Training	600	-	3,500	2,266	558	-	558	1,708	25%	
Travel	-	-	-	-	-	-	-	-	-	
Other Services & Charges	44,073	45,538	51,140	52,069	14,900	27,648	42,548	9,521	82%	
Total Services & Charges	55,555	57,634	68,410	68,410	19,379	33,228	52,606	15,804	77%	
Operating Expenditures	240,446	249,504	415,160	415,160	143,517	33,228	176,745	238,415	43%	
Interfund Allocations	27,145	46,175	47,319	47,319	19,716	-	19,716	27,603	42%	
Total Expenditures	267,591	295,679	462,479	462,479	163,233	33,228	196,461	266,018	42%	
Revenue										
Other Income	30,069	30,049	30,000	30,000	30,352	-	30,352	(352)	101%	
Total Revenue	30,069	30,049	30,000	30,000	30,352	-	30,352	(352)	101%	

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

City of South Bend, Indiana
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Department Name	Legal Department					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	907,628	895,492	1,093,537	1,093,537	374,382	-	374,382	719,155	34%
Fringe Benefits	298,375	291,446	386,599	386,599	123,225	-	123,225	263,374	32%
Total Personnel	1,206,003	1,186,938	1,480,136	1,480,136	497,607	-	497,607	982,529	34%
Supplies	3,568	1,515	3,500	3,500	3,202	-	3,202	298	91%
Services & Charges									
Professional Services	1,440	9,384	2,550	2,550	-	-	-	2,550	0%
Printing & Advertising	106	252	1,000	1,000	-	-	-	1,000	0%
Repairs & Maintenance	100	1,000	-	-	-	-	-	-	-
Education & Training	8,063	7,108	12,000	12,000	2,784	-	2,784	9,216	23%
Travel	-	-	5,500	3,500	-	-	-	3,500	0%
Other Services & Charges	16,829	18,408	19,500	21,500	9,062	8,728	17,790	3,710	83%
Total Services & Charges	26,538	36,152	40,550	40,550	11,846	8,728	20,574	19,976	51%
Operating Expenditures	1,236,109	1,224,605	1,524,186	1,524,186	512,655	8,728	521,383	1,002,803	34%
Bad Debt	100	-	-	-	-	-	-	-	-
Interfund Allocations	62,820	174,889	171,530	171,530	71,471	-	71,471	100,059	42%
Total Expenditures	1,299,029	1,399,494	1,695,716	1,695,716	584,126	8,728	592,854	1,102,862	35%
Revenue									
Charges for Services	135,710	91,343	93,170	93,170	23,407	-	23,407	69,763	25%
Interfund Allocation Reimb	56,529	-	-	-	-	-	-	-	-
Total Revenue	192,239	91,343	93,170	93,170	23,407	-	23,407	69,763	25%

Department Purpose:

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

Explanation of Revenue Sources:

This department is funded by the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures. This department also collects revenue for legal services provided to the South Bend Redevelopment Commission. The Interfund Allocation Reimbursement was a transfer from the Liability Insurance Fund (#226) to reimburse the Legal Dept for 50% of personnel costs for Assistant City Attorney. In 2021, the allocation was discontinued as the position was already covered by the administrative cost allocation.

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

Personnel - The personnel budget includes the wages and benefits for twelve (12) full-time employees, one part-time employee, and \$25k for interns. From 2020 to 2021, the personnel budget increased as one (1) full-time Paralegal position was transferred from the Liability Insurance Fund (#226) to the Legal Department's budget in the General Fund (#101). This position is under the Legal Department but was historically budgeted in Fund #226 because the position focuses on liability and workers' comp related matters. | **Supplies** - The supplies budget includes general office supplies. | **Services** - Education & training includes funding for professional development and continuing education for the attorneys. Other charges & services includes dues & memberships with professional associations, postage, and subscriptions to legal research sources.

City of South Bend, Indiana
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Division Name	Engineering	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	1,680,220	1,731,698	1,952,122	1,952,122	719,411	-	719,411	1,232,711	37%
Fringe Benefits	588,063	592,477	741,859	741,859	253,245	735	253,980	487,879	34%
Total Personnel	2,268,284	2,324,174	2,693,981	2,693,981	972,656	735	973,391	1,720,590	36%
Supplies	5,144	7,128	22,700	23,411	5,114	-	5,114	18,297	22%
Services & Charges									
Professional Services	151,673	192,618	150,000	286,543	24,769	119,117	143,886	142,656	50%
Printing & Advertising	1,872	5,897	8,535	10,535	3,089	116	3,205	7,330	30%
Repairs & Maintenance	5,718	5,931	27,700	25,700	2,338	-	2,338	23,362	9%
Education & Training	1,500	1,157	21,000	21,000	6,720	470	7,190	13,810	34%
Travel	3,762	3,986	15,250	15,250	4,317	1,723	6,040	9,210	40%
Other Services & Charges	12,230	11,024	36,300	36,300	3,775	1,335	5,110	31,190	14%
Debt Service Principal	10,755	4,493	-	-	-	-	-	-	-
Debt Service Interest & Fees	194	51	-	-	-	-	-	-	-
Total Services & Charges	187,704	225,158	258,785	395,328	45,009	122,761	167,770	227,558	42%
Operating Expenditures	2,461,132	2,556,460	2,975,466	3,112,720	1,022,779	123,496	1,146,274	1,966,445	37%
Bad Debt	84	-	-	-	-	-	-	-	-
Interfund Allocations	418,440	567,032	459,896	459,896	191,623	-	191,623	268,273	42%
Total Expenditures	2,879,656	3,123,492	3,435,362	3,572,616	1,214,402	123,496	1,337,898	2,234,718	37%
Revenue									
Licenses & Permits	161,952	122,575	156,100	156,100	43,085	-	43,085	113,015	28%
Charges for Services	415,210	192,000	196,000	196,000	49,000	-	49,000	147,000	25%
Other Income	21,032	6,401	-	-	12,317	-	12,317	(12,317)	-
Interfund Allocation Reimb	1,436,881	1,449,233	1,514,420	1,514,420	631,008	-	631,008	883,412	42%
Total Revenue	2,035,075	1,770,209	1,866,520	1,866,520	735,411	-	735,411	1,131,110	39%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
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Division Name	Office of Sustainability					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	85,683	45,231	-	-	-	-	-	-	-
Fringe Benefits	27,950	14,506	-	-	-	-	-	-	-
Total Personnel	113,634	59,737	-	-	-	-	-	-	-
Supplies	23,361	534	-	-	-	-	-	-	-
Services & Charges									
Professional Services	74,584	5,890	-	51,458	10,095	40,984	51,080	378	99%
Repairs & Maintenance	-	285	-	-	-	-	-	-	-
Education & Training	86	150	-	-	-	-	-	-	-
Other Services & Charges	12,760	3,700	-	-	-	-	-	-	-
Total Services & Charges	87,431	10,025	-	51,458	10,095	40,984	51,080	378	99%
Operating Expenditures	224,425	70,295	-	51,458	10,095	40,984	51,080	378	99%
Capital	-	-	-	50,000	-	50,000	50,000	-	100%
Interfund Allocations	9,740	20,146	-	-	-	-	-	-	-
Total Expenditures	234,165	90,441	-	101,458	10,095	90,984	101,080	378	100%
Revenue									
Other Income	9,299	-	-	-	-		-	-	-
Total Revenue	9,299	-	-	-	-		-	-	-
Division Purpose:									
The Office of Sustainability designs and implements projects and programs that bring environmental, social, and economic value to city government and the public.									
Explanation of Revenue Sources:									
This division was funded by property tax revenue collected in the General Fund.									
Explanation of Expenditures, Staffing, and Significant Changes/Variations:									
The Office of Sustainability was a division of the Department of Public Works prior to 2021. In 2021, Sustainability was moved under the Department of Community Investment (DCI) and will be accounted for in the DCI Fund (#211) beginning in 2022.									

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

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	15,563,454	16,370,447	14,882,155	14,882,055	5,839,826	-	5,839,826	9,042,229	39%
Fringe Benefits	5,423,162	5,728,486	7,600,855	7,600,955	2,889,710	-	2,889,710	4,711,245	38%
Total Personnel	20,986,615	22,098,933	22,483,010	22,483,010	8,729,536	-	8,729,536	13,753,474	39%
Supplies	767,165	955,573	1,152,960	1,249,949	617,574	130,037	747,611	502,338	60%
Services & Charges									
Professional Services	765,305	495,799	720,000	663,306	55,268	255,567	310,835	352,470	47%
Printing & Advertising	3,288	55,375	24,721	178,941	111,379	33,530	144,909	34,032	81%
Utilities	170,952	182,655	174,408	174,408	75,540	-	75,540	98,868	43%
Repairs & Maintenance	871,987	822,096	980,199	984,078	348,951	16,108	365,059	619,018	37%
Education & Training	426	56,136	-	-	-	-	-	-	-
Travel	1,648	2,618	250	350	451	-	451	(101)	129%
Grants & Subsidies	5,635	11,075	57,000	58,099	4,693	1,800	6,493	51,606	11%
Other Services & Charges	272,222	344,841	349,608	312,445	147,750	27,993	175,743	136,702	56%
Debt Service Principal	139,178	141,305	-	-	-	-	-	-	-
Debt Service Interest & Fees	3,742	1,615	-	-	-	-	-	-	-
Total Services & Charges	2,234,384	2,113,516	2,306,186	2,371,626	744,034	334,998	1,079,031	1,292,595	45%
Operating Expenditures	23,988,164	25,168,022	25,942,156	26,104,585	10,091,143	465,035	10,556,178	15,548,407	40%
Capital	-	-	-	-	11,130	-	11,130	(11,130)	-
Bad Debt	397	-	300	300	-	-	-	300	0%
Interfund Allocations	3,651,431	4,863,457	5,158,753	5,158,753	2,149,480	-	2,149,480	3,009,273	42%
Total Expenditures	27,639,992	30,031,479	31,101,209	31,263,638	12,251,754	465,035	12,716,788	18,546,850	41%

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	210,402	-	-	-	-	-	-	-
Charges for Services	8,316	-	-	-	-	-	-	-	-
Other Income	655,931	338,317	456,500	456,792	75,128	-	75,128	381,664	16%
Donations	-	-	7,500	7,500	-	-	-	7,500	0%
Interfund Transfers In	1,547,272	-	-	-	-	-	-	-	-
Total Revenue	2,211,518	548,719	464,000	464,292	75,128	-	75,128	389,164	16%

Department Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

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Division Name	Police Crime Lab					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	395,207	346,190	475,637	475,637	139,002	-	139,002	336,635	29%
Fringe Benefits	142,250	118,776	184,461	184,461	47,445	-	47,445	137,016	26%
Total Personnel	537,456	464,966	660,098	660,098	186,447	-	186,447	473,651	28%
Supplies	15,373	15,138	17,000	18,312	3,396	1,492	4,888	13,424	27%
Services & Charges									
Professional Services	8	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	8	-	-	-	-	-	-	-	-
Operating Expenditures	552,838	480,105	677,098	678,410	189,843	1,492	191,335	487,075	28%
Interfund Allocations	-	148,571	191,479	191,479	79,783	-	79,783	111,696	42%
Total Expenditures	552,838	628,676	868,577	869,889	269,626	1,492	271,118	598,771	31%
Revenue									
Charges for Services	7,756	26,169	10,000	10,000	5,469		5,469	4,531	55%
Total Revenue	7,756	26,169	10,000	10,000	5,469		5,469	4,531	55%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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Department Name	Fire Department						Fund Number	101	
Fund Type	General Fund						Control	City Funds	
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	16,374,216	15,905,583	13,651,366	13,631,366	6,039,854	-	6,039,854	7,591,512	44%
Fringe Benefits	5,397,609	5,621,419	7,250,515	7,270,515	2,837,513	-	2,837,513	4,433,002	39%
Total Personnel	21,771,825	21,527,001	20,901,881	20,901,881	8,877,367	-	8,877,367	12,024,514	42%
Supplies	591,801	592,256	678,568	767,787	343,348	109,849	453,197	314,590	59%
Services & Charges									
Professional Services	233,686	351,832	204,000	202,809	85,065	135,722	220,787	(17,978)	109%
Printing & Advertising	2,063	2,040	22,214	7,452	1,298	1,275	2,573	4,879	35%
Utilities	293,257	271,750	315,000	315,000	130,923	-	130,923	184,077	42%
Repairs & Maintenance	1,159,796	992,999	1,032,000	1,142,647	510,300	90,862	601,162	541,485	53%
Education & Training	67,844	79,268	73,000	88,204	66,733	2,963	69,696	18,508	79%
Travel	6,318	12,979	20,500	22,197	10,996	4,522	15,518	6,679	70%
Other Services & Charges	39,047	50,324	38,500	44,507	18,849	4,533	23,382	21,125	53%
Total Services & Charges	1,802,010	1,761,191	1,705,214	1,822,815	824,164	239,876	1,064,041	758,775	58%
Operating Expenditures	24,165,636	23,880,448	23,285,663	23,492,484	10,044,879	349,726	10,394,605	13,097,879	44%
Interfund Allocations	1,890,530	2,493,373	2,880,306	2,880,306	1,200,128	-	1,200,128	1,680,179	42%
Total Expenditures	26,056,166	26,373,821	26,165,969	26,372,790	11,245,007	349,726	11,594,732	14,778,058	44%
Revenue									
Charges for Services	337	340	1,500	1,500	126		126	1,374	8%
Intergov./ Grants	14,866	94,668	-	-	-		-	-	-
Licenses & Permits	19,227	23,137	24,000	24,000	9,836		9,836	14,164	41%
Donations	420	-	-	-	100		100	(100)	-
Other Income	6,033	20,678	1,000	1,146	16,534		16,534	(15,388)	1443%
Interfund Transfers In	3,474,135	607,079	-	-	-		-	-	-
Total Revenue	3,515,018	745,902	26,500	26,646	26,596		26,596	50	100%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

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Division Name	Emergency Medical Services					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	138,124	146,217	156,804	156,804	62,067	-	62,067	94,737	40%
Fringe Benefits	75,881	79,326	85,060	85,060	35,182	-	35,182	49,878	41%
Total Personnel	214,005	225,543	241,864	241,864	97,249	-	97,249	144,615	40%
Supplies	232,073	387,434	332,900	351,554	126,088	32,489	158,577	192,977	45%
Services & Charges									
Professional Services	14,058	22,033	80,610	80,610	19,171	13,010	32,182	48,428	40%
Printing & Advertising	220	-	12,200	12,200	-	-	-	12,200	0%
Repairs & Maintenance	2,640	3,704	133,600	116,600	-	-	-	116,600	0%
Education & Training	66,239	7,912	4,000	4,000	-	-	-	4,000	0%
Other Services & Charges	47,260	63,559	20,000	36,000	26,084	-	26,084	9,916	72%
Total Services & Charges	130,417	97,208	250,410	249,410	45,255	13,010	58,266	191,144	23%
Operating Expenditures	576,495	710,184	825,174	842,828	268,592	45,499	314,091	528,736	37%
Bad Debt	5,648	594	-	1,000	555	-	555	445	55%
Interfund Allocations	10,159	-	-	-	-	-	-	-	-
Total Expenditures	592,302	710,778	825,174	843,828	269,147	45,499	314,646	529,181	37%
Revenue									
Charges for Services	3,491,328	4,195,362	3,608,000	3,608,000	2,091,579	-	2,091,579	1,516,421	58%
Fines, Forfeitures, and Fees	-	11	-	-	12	-	12	(12)	-
Other Income	186	588	-	-	-	-	-	-	-
Total Revenue	3,491,515	4,195,961	3,608,000	3,608,000	2,091,591	-	2,091,591	1,516,409	58%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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Division Name	Fire Training Center	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Supplies	13,842	13,287	5,000	10,630	8,521	630	9,151	1,479	86%
Services & Charges									
Professional Services	-	-	-	1,100	1,099	-	1,099	1	100%
Utilities	5,729	18,331	33,000	33,000	15,243	-	15,243	17,757	46%
Repairs & Maintenance	10,605	635	110,000	78,900	4,246	-	4,246	74,654	5%
Total Services & Charges	16,334	18,966	143,000	113,000	20,588	-	20,588	92,412	18%
Operating Expenditures	30,175	32,253	148,000	123,630	29,109	630	29,739	93,891	24%
Total Expenditures	30,175	32,253	148,000	123,630	29,109	630	29,739	93,891	24%
Revenue									
Charges for Services	1,050	-	50,000	50,000	5,935		5,935	44,065	12%
Total Revenue	1,050	-	50,000	50,000	5,935		5,935	44,065	12%

Division Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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Division Name	Morris Performing Arts Center						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
Expenditures by Type	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Personnel										
Salaries & Wages	285,767	430,859	-	-	-	-	-	-	-	
Fringe Benefits	131,601	200,379	-	-	-	-	-	-	-	
Total Personnel	417,368	631,239	-	-	-	-	-	-	-	
Supplies	22,110	29,271	-	8,435	8,435	-	8,435	-	100%	
Services & Charges										
Professional Services	2,518	1,650	-	4,444	4,444	-	4,444	-	100%	
Printing & Advertising	15,702	14,150	-	23,775	13,818	9,955	23,774	1	100%	
Utilities	112,645	110,532	-	-	-	-	-	-	-	
Repairs & Maintenance	34,268	61,776	-	9,523	5,140	4,383	9,523	-	100%	
Education & Training	-	3,224	-	4,514	25	-	25	4,489	1%	
Travel	1,469	3,626	-	3,659	936	-	936	2,723	26%	
Other Services & Charges	11,433	12,862	-	2,613	1,367	1,126	2,493	120	95%	
Total Services & Charges	178,034	207,820	-	48,527	25,730	15,465	41,194	7,333	85%	
Operating Expenditures	617,512	868,330	-	56,962	34,165	15,465	49,629	7,333	87%	
Interfund										
Interfund Allocations	210,875	237,973	-	-	-	-	-	-	-	
Interfund Transfers Out	175,579	-	600,000	600,000	600,000	-	600,000	-	100%	
Interfund Total	386,454	237,973	600,000	600,000	600,000	-	600,000	-	100%	
Total Expenditures	1,003,966	1,106,303	600,000	656,962	634,165	15,465	649,629	7,333	99%	
Revenue										
Charges for Services	317,745	654,679	-	-	-	-	-	-	-	
Intergov./ Grants	-	992,163	-	-	-	-	-	-	-	
Other Income	5,930	2,864	-	-	54,878	-	54,878	(54,878)	-	
Interfund Allocation Reimb	40,118	86,746	-	-	-	-	-	-	-	
Interfund Transfers In	55,367	-	-	-	-	-	-	-	-	
Total Revenue	419,160	1,736,453	-	-	54,878	-	54,878	(54,878)	-	

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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Division Name	Palais Royale Ballroom					Fund Number	101			
Fund Type	General Fund					Control	City Funds			
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	28,543	-	-	-	-	-	-	-	-	-
Fringe Benefits	28,243	-	-	-	-	-	-	-	-	-
Total Personnel	56,786	-	-	-	-	-	-	-	-	-
Supplies	5,031	1,626	5,000	5,000	2,224	-	2,224	2,776	44%	
Services & Charges										
Printing & Advertising	3,693	-	-	-	-	-	-	-	-	-
Utilities	80,505	71,095	92,000	92,000	42,315	-	42,315	49,685	46%	
Repairs & Maintenance	26,223	23,356	61,000	76,767	24,084	9,052	33,136	43,631	43%	
Other Services & Charges	5,539	8,062	14,640	19,626	6,313	11,273	17,586	2,040	90%	
Total Services & Charges	115,959	102,514	167,640	188,394	72,713	20,325	93,038	95,356	49%	
Operating Expenditures	177,777	104,140	172,640	193,394	74,937	20,325	95,262	98,132	49%	
Interfund										
Interfund Allocations	43,637	45,407	36,009	36,009	15,004	-	15,004	21,005	42%	
Interfund Total	43,637	45,407	36,009	36,009	15,004	-	15,004	21,005	42%	
Total Expenditures	221,414	149,547	208,649	229,403	89,940	20,325	110,266	119,137	48%	
Revenue										
Charges for Services	88,843	122,575	136,190	136,190	61,905		61,905	74,285	45%	
Other Income	4,966	-	-	-	4,299		4,299	(4,299)	-	
Total Revenue	93,809	122,575	136,190	136,190	66,204		66,204	69,986	49%	

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana

Monthly Financial Report

May 31, 2022

Fund Name	Motor Vehicle Highway						Fund Number	202	
Fund Type	Special Revenue Funds						Control	City Funds	
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	2,985,157	3,204,129	3,050,000	3,050,000	1,372,810		1,372,810	1,677,190	45%
Intergov./ Grants	-	123,272	-	-	-		-	-	-
Licenses & Permits	300	1,975	1,500	1,500	725		725	775	48%
Charges for Services	290,475	224,847	262,300	262,300	36,762		36,762	225,538	14%
Interest Earnings	39,751	23,518	19,635	19,635	5,422		5,422	14,213	28%
Debt Proceeds	1,778,948	890,000	775,000	817,500	-		-	817,500	0%
Other Income	56,716	41,861	6,000	33,177	38,657		38,657	(5,480)	117%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	78,318		78,318	109,645	42%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	2,312,500		2,312,500	3,237,500	42%
Total Revenue	10,238,117	8,159,765	9,852,398	9,922,075	3,845,194		3,845,194	6,076,881	39%
Expenditures by Activity									
Streets / Traffic & Lighting	7,154,221	8,652,023	8,317,336	9,446,290	3,744,604	1,227,155	4,971,759	4,474,531	53%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	2,419,862	771,263	99,381	870,644	1,549,218	36%
Total Expenditures	8,356,994	9,972,287	10,197,235	11,866,151	4,515,866	1,326,536	5,842,403	6,023,749	49%
Expenditures by Type									
Personnel									
Salaries & Wages	2,715,345	2,826,835	3,330,520	3,330,520	1,351,141	-	1,351,141	1,979,379	41%
Fringe Benefits	1,138,382	1,168,166	1,423,392	1,423,392	587,165	-	587,165	836,227	41%
Total Personnel	3,853,726	3,995,001	4,753,912	4,753,912	1,938,306	-	1,938,306	2,815,606	41%
Supplies	1,065,253	898,714	720,794	799,521	534,683	59,102	593,785	205,736	74%
Services & Charges									
Professional Services	255,097	389,410	700,000	1,239,963	437,166	93,339	530,505	709,458	43%
Printing & Advertising	194	771	2,950	3,142	192	181	373	2,769	12%
Utilities	44,364	41,299	51,856	51,856	28,405	-	28,405	23,451	55%
Repairs & Maintenance	699,746	637,358	692,525	706,382	432,710	3,828	436,538	269,844	62%
Education & Training	13,900	2,845	10,000	8,291	8,291	-	8,291	-	100%
Travel	2,210	-	5,000	8,000	5,105	-	5,105	2,895	64%
Other Services & Charges	161,862	102,368	149,210	146,569	1,205	513	1,718	144,851	1%
Debt Service Principal	590,097	874,648	953,898	953,898	402,292	-	402,292	551,606	42%
Debt Service Interest & Fees	28,674	39,036	52,508	52,508	17,532	-	17,532	34,976	33%
Total Services & Charges	1,796,145	2,087,736	2,617,947	3,170,609	1,332,898	97,861	1,430,760	1,739,850	45%
Operating Expenditures	6,715,125	6,981,451	8,092,653	8,724,041	3,805,888	156,963	3,962,851	4,761,192	45%
Capital	102,840	1,571,080	775,000	1,812,528	155,986	1,169,573	1,325,559	486,969	73%
Bad Debt	4,042	-	-	-	-	-	-	-	-
Interfund Allocations	1,534,987	1,419,756	1,329,582	1,329,582	553,993	-	553,993	775,590	42%
Total Expenditures	8,356,994	9,972,287	10,197,235	11,866,151	4,515,866	1,326,536	5,842,403	6,023,751	49%
Net Surplus / (Deficit)	1,881,123	(1,812,522)	(344,837)	(1,944,076)	(670,673)		(1,997,209)		
Beginning Cash Balance	4,743,203	6,607,820		4,772,416					
Cash Adjustments	(16,506)	(22,883)		-					
Ending Cash Balance	6,607,820	4,772,416		2,828,339	4,136,442				
Cash Reserves Target	2,089,248	2,493,072		2,966,538					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

This fund accounts for a portion of the Streets & Sewers Division's, see operations listed below. Streets & Sewers is a division of the Department of Public Works.
Streets - Repairs and maintains 2,200 lane miles of road surface in the city limits. Maintenance on streets ranges from paving and patching in the summer to plowing snow in the winter. In 2019, the crack-sealing program was revived in an effort to mitigate water infiltration through cracks in the street surface. Additionally, Streets maintains around 398 miles of alley surface. Also operating under Streets is Unit 211, a 24/7 response vehicle that works with the South Bend Police and Fire Departments for emergencies. | **Traffic & Lighting** - Maintains traffic signs, signals, and city-owned streetlights. Not only does this office provide traffic control in construction areas for Streets & Sewers, but Traffic & Lighting also works with the South Bend Police Dept to provide traffic control for special events in the city, setting up traffic control for events. Additionally, it is responsible for street painting, i.e., line striping, crosswalks, stop bars, etc. | **Curb & Sidewalk** - An annual program to replace sidewalks, curbs, and curb ramps in poor condition at residential properties throughout the City. City Council members select the locations to be reviewed by Engineering for bidding as a public works project.

Explanation of Revenue Sources:

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

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

Personnel - The personnel budget in this fund includes the wages and benefits of 59 full-time employees and part-time & seasonal workers as well. | **Supplies** - The supplies budget is for the procurement of street paving materials and other materials needed to repair and replace street and traffic lights and signs. It also includes operational supplies for the Streets and Traffic & Lighting operations such as fuel for vehicles, small tools & equipment, uniforms, and office supplies. Road salt is also budgeted in this fund at \$350,000 for 2022. | **Services** - The repair & maintenance budget includes R&M for vehicles, equipment, and buildings. The professional services budget includes funding for contracted paving of curbs & sidewalks. The utilities budget includes 50% of the costs of electric, natural gas, and water for the Public Works Service Center. The other 50% is paid for by the Sewers subdivision which is budgeted in the Sewage Works Operations Fund (#641). | **Curb & Sidewalk Program** - Seven (7) full-time personnel are budgeted along with a budget for part-time & seasonal workers. As the Common Council wanted to expand the program, three (3) Concrete Finishers were added to the 2019 budget.

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

Fund Name	MVH Restricted					Fund Number	266		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Budget	Balance
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Intergov./ Shared Revenues	2,985,157	3,204,129	3,050,000	3,050,000	1,372,810		1,372,810	1,677,190	45%
Interest Earnings	12,589	9,704	285	285	3,615		3,615	(3,330)	1268%
Debt Proceeds	-	-	925,000	888,007	-		-	888,007	0%
Total Revenue	2,997,747	3,213,833	3,975,285	3,938,292	1,376,425		1,376,425	2,561,867	35%
Expenditures by Type									
Personnel									
Salaries & Wages	221,144	247,754	429,064	429,064	7,583	-	7,583	421,481	2%
Fringe Benefits	103,529	110,873	159,953	159,953	3,879	-	3,879	156,074	2%
Total Personnel	324,673	358,626	589,017	589,017	11,461	-	11,461	577,555	2%
Supplies	1,165,290	1,099,093	1,516,135	1,569,007	204,667	251,252	455,919	1,113,088	29%
Services & Charges									
Professional Services	-	249,700	-	-	-	-	-	-	-
Repairs & Maintenance	1,042,462	568,445	1,419,325	1,816,325	426,500	820,411	1,246,911	569,414	69%
Debt Service Principal	-	-	175,924	175,924	-	-	-	175,924	0%
Debt Service Interest & Fees	-	-	22,033	22,033	-	-	-	22,033	0%
Total Services & Charges	1,042,462	818,145	1,617,282	2,014,282	426,500	820,411	1,246,911	767,371	62%
Capital	-	15,800	925,000	882,500	-	688,007	688,007	194,493	78%
Total Expenditures	2,532,426	2,291,664	4,647,434	5,054,806	642,628	1,759,671	2,402,299	2,652,507	48%
Net Surplus / (Deficit)	465,321	922,169	(672,149)	(1,116,514)	733,796		(1,025,874)		
Beginning Cash Balance	650,402	1,126,297		2,042,332					
Cash Adjustments	10,574	(6,134)		-					
Ending Cash Balance	1,126,297	2,042,332		925,819	2,798,991				
Cash Reserves Target	-	-		-	-				
							Cash Reserves Target		
							No reserve requirement		

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

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

Motor Vehicle Highway Budget Summary - Fund 202 & 266

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	5,970,315	6,408,258	6,100,000	6,100,000	2,745,620		2,745,620	3,354,380	45%
Intergov./ Grants	-	123,272	-	-	-		-	-	-
Licenses & Permits	300	1,975	1,500	1,500	725		725	775	48%
Charges for Services	290,475	224,847	262,300	262,300	36,762		36,762	225,538	14%
Interest Earnings	52,340	33,222	19,920	19,920	9,036		9,036	10,884	45%
Debt Proceeds	1,778,948	890,000	1,700,000	1,705,507	-		-	1,705,507	0%
Other Income	56,716	41,861	6,000	33,177	38,657		38,657	(5,480)	117%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	78,318		78,318	109,645	42%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	2,312,500		2,312,500	3,237,500	42%
Total Revenue	13,235,863	11,373,598	13,827,683	13,860,367	5,221,618		5,221,618	8,638,749	38%
Expenditures by Fund									
Motor Vehicle Highway (#202)	8,356,994	9,972,287	10,197,235	11,866,151	4,515,866	1,326,536	5,842,403	6,023,749	49%
MVH Restricted (#266)	2,532,426	2,291,664	4,647,434	5,054,806	642,628	1,759,671	2,402,299	2,652,507	48%
Total Expenditures	10,889,419	12,263,951	14,844,669	16,920,957	5,158,494	3,086,207	8,244,701	8,676,256	49%
Expenditures by Activity									
Streets / Traffic & Lighting	9,686,646	10,943,687	12,964,770	14,501,095	4,387,232	2,986,826	7,374,057	7,127,038	51%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	2,419,862	771,263	99,381	870,644	1,549,218	36%
Total Expenditures	10,889,419	12,263,951	14,844,669	16,920,957	5,158,494	3,086,207	8,244,701	8,676,256	49%
Expenditures by Type									
Personnel									
Salaries & Wages	2,936,488	3,074,589	3,759,584	3,759,584	1,358,724	-	1,358,724	2,400,860	36%
Fringe Benefits	1,241,911	1,279,038	1,583,345	1,583,345	591,044	-	591,044	992,301	37%
Total Personnel	4,178,400	4,353,627	5,342,929	5,342,929	1,949,768	-	1,949,768	3,393,161	36%
Supplies	2,230,544	1,997,807	2,236,929	2,368,527	739,350	310,354	1,049,704	1,318,823	44%
Services & Charges									
Professional Services	255,097	639,109	700,000	1,239,963	437,166	93,339	530,505	709,458	43%
Printing & Advertising	194	771	2,950	3,142	192	181	373	2,769	12%
Utilities	44,364	41,299	51,856	51,856	28,405	-	28,405	23,451	55%
Repairs & Maintenance	1,742,208	1,205,803	2,111,850	2,522,707	859,210	824,239	1,683,450	839,257	67%
Education & Training	13,900	2,845	10,000	8,291	8,291	-	8,291	-	100%
Travel	2,210	-	5,000	8,000	5,105	-	5,105	2,895	64%
Other Services & Charges	161,862	102,368	149,210	146,569	1,205	513	1,718	144,851	1%
Debt Service Principal	590,097	874,648	1,129,822	1,129,822	402,292	-	402,292	727,530	36%
Debt Service Interest & Fees	28,674	39,036	74,541	74,541	17,532	-	17,532	57,009	24%
Total Services & Charges	2,838,607	2,905,881	4,235,229	5,184,891	1,759,399	918,273	2,677,671	2,507,220	52%
Operating Expenditures	9,247,550	9,257,315	11,815,087	12,896,347	4,448,516	1,228,627	5,677,143	7,219,204	44%
Capital	102,840	1,586,880	1,700,000	2,695,028	155,986	1,857,580	2,013,566	681,462	75%
Bad Debt	4,042	-	-	-	-	-	-	-	-
Interfund Allocations	1,534,987	1,419,756	1,329,582	1,329,582	553,993	-	553,993	775,590	42%
Total Expenditures	10,889,419	12,263,951	14,844,669	16,920,957	5,158,494	3,086,207	8,244,701	8,676,256	49%
Net Surplus / (Deficit)	2,346,444	(890,352)	(1,016,986)	(3,060,590)	63,124		(3,023,083)		
Beginning Cash Balance	5,393,605	7,734,117		6,814,748					
Cash Adjustments	(5,932)	(29,017)		-					
Ending Cash Balance	7,734,117	6,814,748		3,754,158	6,935,433				

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

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

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

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

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

Fund Name	Local Road & Street	Fund Number	251
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	1,781,618	1,939,498	1,829,152	1,829,152	844,814		844,814	984,338	46%
Intergov./ Grants	101,082	670,528	947,000	947,000	-		-	947,000	0%
Interest Earnings	43,781	18,850	7,417	7,417	3,972		3,972	3,445	54%
Other Income	18,968	-	-	-	5,255		5,255	(5,255)	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,945,448	2,628,875	2,783,569	2,783,569	854,041		854,041	1,929,528	31%

Expenditures by Type									
Supplies	4,468	367,364	350,000	383,184	28,485	29,838	58,323	324,861	15%
Services & Charges									
Professional Services	200,078	459,207	1,170,000	1,492,455	295,727	1,103,618	1,399,345	93,110	94%
Repairs & Maintenance	795,967	534,977	250,000	168,494	42,176	126,318	168,494	-	100%
Other Services & Charges	2,094	8,202	-	-	-	-	-	-	-
Total Services & Charges	998,139	1,002,386	1,420,000	1,660,949	337,903	1,229,936	1,567,839	93,110	94%
Capital	1,552,078	543,198	300,000	612,767	84,462	233,599	318,062	294,705	52%
Interfund Transfers Out	1,000,000	2,000,000	1,000,000	1,000,000	350,100	-	350,100	649,900	35%
Total Expenditures	3,554,685	3,912,948	3,070,000	3,656,900	800,951	1,493,373	2,294,324	1,362,576	63%

Net Surplus / (Deficit)	(1,609,236)	(1,284,072)	(286,431)	(873,331)	53,090	(1,440,283)
Beginning Cash Balance	5,233,148	3,632,884		2,349,376		
Cash Adjustments	8,971	565		-		
Ending Cash Balance	3,632,884	2,349,376		1,476,045	2,397,976	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement

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

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

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

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

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

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

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Fund Name	LOIT Special Distribution					Fund Number	257		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	144,097	-	-	-	-		-	-	-
Interest Earnings	1,257	1,469	543	543	388		388	155	71%
Other Income	-	1,500	-	-	-		-	-	-
Total Revenue	145,354	2,969	543	543	388		388	155	71%
Expenditures by Type									
Services & Charges									
Professional Services	17,856	3,762	-	-	-	-	-	-	-
Total Services & Charges	17,856	3,762	-	-	-	-	-	-	-
Capital	31,938	20,166	-	56,950	-	56,950	56,950	-	100%
Total Expenditures	49,793	23,927	-	56,950	-	56,950	56,950	-	100%
Net Surplus / (Deficit)	95,560	(20,958)	543	(56,407)	388		(56,562)		
Beginning Cash Balance	170,735	266,588		245,630			Cash Reserves Target		
Cash Adjustments	293	-		-			No reserve requirement - one-time distribution		
Ending Cash Balance	266,588	245,630		189,223	246,018		- spend down to zero		
Cash Reserves Target	-	-		-					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The City continues to use this cash to help fund infrastructure projects. The fund should be spent down in the next year or so. Projects are managed by the Engineering division of the Department of Public Works.

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Fund Name	Local Road & Bridge Grant					Fund Number	265		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	1,102,365	791,072	1,000,000	1,000,000	350,100		350,100	649,900	35%
Interest Earnings	7,642	4,832	1,049	1,049	1,125		1,125	(76)	107%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,522,365	1,000,000	1,000,000	1,000,000	350,100		350,100	649,900	35%
Total Revenue	2,632,372	1,795,904	2,001,049	2,001,049	701,325		701,325	1,299,724	35%
Expenditures by Type									
Services & Charges									
Repairs & Maintenance	1,691,081	2,482,521	2,000,000	2,923,443	341,127	373,988	715,115	2,208,327	24%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,691,081	2,482,521	2,000,000	2,923,443	341,127	373,988	715,115	2,208,327	24%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,691,081	2,482,521	2,000,000	2,923,443	341,127	373,988	715,115	2,208,327	24%
Net Surplus / (Deficit)	941,291	(686,618)	1,049	(922,394)	360,198		(13,790)		
Beginning Cash Balance	449,431	1,391,493		704,875					
Cash Adjustments	770	-		-					
Ending Cash Balance	1,391,493	704,875		(217,519)	1,065,073				
Cash Reserves Target	-	-		-	-				

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

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Major Moves Construction	Fund Number	412
Fund Type	Capital Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	668	84,756	-	-	-		-	-	-
Interest Earnings	17,411	9,556	3,481	3,481	3,159		3,159	322	91%
Other Income	493,328	493,328	493,328	493,328	246,664		246,664	246,664	50%
Total Revenue	511,407	587,639	496,809	496,809	249,823		249,823	246,986	50%

Expenditures by Type

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

Net Surplus / (Deficit)	(813,301)	502,758	(803,191)	(1,292,429)	205,134	(240,215)
Beginning Cash Balance	2,195,972	1,386,436		1,889,193		
Cash Adjustments	3,765	-		-		
Ending Cash Balance	1,386,436	1,889,193		596,764	2,094,328	
Cash Reserves Target	-	-		-	-	

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

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

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

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

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

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

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Fund Name	2021 Infrastructure Bond Capital					Fund Number	455		
Fund Type	Capital Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	-	21,221	-	-	5,938		5,938	(5,938)	-
Interfund Transfers In	-	8,601,026	-	-	-		-	-	-
Total Revenue	-	8,622,248	-	-	5,938		5,938	(5,938)	-
Expenditures by Type									
Capital	-	3,785,766	-	3,815,260	1,052,736	608,343	1,661,079	2,154,181	44%
Interfund Transfers Out	-	1,000,000	-	-	-		-	-	-
Total Expenditures	-	4,785,766	-	3,815,260	1,052,736	608,343	1,661,079	2,154,181	44%
Net Surplus / (Deficit)	-	3,836,482	-	(3,815,260)	(1,046,798)		(1,655,141)		
Beginning Cash Balance	-	-		3,836,482					
Cash Adjustments	-	-		-					
Ending Cash Balance	-	3,836,482		21,222	2,789,684				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Solid Waste Operations					Fund Number	610		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,656,106	6,092,214	6,398,200	6,398,200	2,737,745		2,737,745	3,660,455	43%
Interest Earnings	2,362	781	-	-	1,196		1,196	(1,196)	-
Other Income	98,540	49,951	45,000	45,000	63,019		63,019	(18,019)	140%
Interfund Transfers In	250,000	1,796,371	-	263,149	263,149		263,149	-	100%
Total Revenue	6,007,008	7,939,316	6,443,200	6,706,349	3,065,109		3,065,109	3,641,240	46%
Expenditures by Type									
Personnel									
Salaries & Wages	1,151,775	1,116,262	1,294,255	1,294,255	491,400	-	491,400	802,855	38%
Fringe Benefits	491,924	450,803	625,177	625,177	204,758	-	204,758	420,419	33%
Total Personnel	1,643,699	1,567,066	1,919,432	1,919,432	696,159	-	696,159	1,223,274	36%
Supplies	328,387	314,035	448,120	449,050	160,647	66,047	226,694	222,356	50%
Services & Charges									
Printing & Advertising	504	4,106	5,193	5,193	250	920	1,170	4,023	23%
Repairs & Maintenance	1,156,210	1,249,530	1,030,000	1,030,000	656,246	-	656,246	373,754	64%
Education & Training	-	17,160	20,000	20,000	-	-	-	20,000	0%
Travel	-	-	9,900	9,900	-	-	-	9,900	0%
Other Services & Charges	1,163,619	1,126,780	1,206,884	1,299,253	469,619	652,116	1,121,736	177,517	86%
Debt Service Principal	-	250,000	-	-	-	-	-	-	-
Total Services & Charges	2,320,333	2,647,575	2,271,977	2,364,346	1,126,115	653,036	1,779,151	585,194	75%
Operating Expenditures	4,292,419	4,528,676	4,639,529	4,732,828	1,982,920	719,083	2,702,003	2,030,824	57%
Bad Debt	35,467	24,584	62,273	62,273	610,524	-	610,524	(548,251)	980%
Interfund									
Interfund Allocations	958,978	1,185,129	1,187,501	1,187,501	494,792	-	494,792	692,709	42%
Interfund Transfers Out	979,213	867,967	1,124,161	1,124,161	629,554	-	629,554	494,607	56%
Total Interfund	1,938,191	2,053,096	2,311,662	2,311,662	1,124,346	-	1,124,346	1,187,316	49%
Total Expenditures	6,266,076	6,606,356	7,013,464	7,106,763	3,717,790	719,083	4,436,873	2,669,889	62%
Net Surplus / (Deficit)	(259,069)	1,332,960	(570,264)	(400,414)	(652,681)		(1,371,764)		
Beginning Cash Balance	449,145	87,032		906,471					
Cash Adjustments	(103,044)	(513,522)		-					
Ending Cash Balance	87,032	906,471		506,057	522,185				
Cash Reserves Target	626,608	660,636		710,676					

Cash Reserves Target
10% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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Fund Name	Solid Waste Capital	Fund Number	611
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	946	34	-	-	169		169	(169)	-
Debt Proceeds	375,000	758,270	1,430,000	1,559,726	-		-	1,559,726	0%
Interfund Transfers In	979,213	867,967	1,124,161	1,124,161	629,554		629,554	494,607	56%
Total Revenue	1,355,159	1,626,271	2,554,161	2,683,887	629,723		629,723	2,054,164	23%

Expenditures by Type									
Services & Charges									
Debt Service Principal	927,626	843,122	1,061,327	1,061,327	393,268	-	393,268	668,059	37%
Debt Service Interest & Fees	51,027	37,977	62,834	62,834	15,218	-	15,218	47,616	24%
Total Services & Charges	978,653	881,100	1,124,161	1,124,161	408,486	-	408,486	715,675	36%
Capital	53,416	354,135	1,430,000	2,209,135	758,270	1,294,726	2,052,996	156,139	93%
Total Expenditures	1,032,069	1,235,235	2,554,161	3,333,296	1,166,756	1,294,726	2,461,482	871,814	74%

Net Surplus / (Deficit)	323,090	391,036	-	(649,409)	(537,034)	(1,831,760)
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Beginning Cash Balance	64,925	388,126	-	779,163		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	111	-	-	-		
Ending Cash Balance	388,126	779,163	-	129,754	242,129	
Cash Reserves Target	-	-	-	-	-	

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

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

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

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Fund Name	Water Works Operations						Fund Number	620	
Fund Type	Enterprise Funds						Control	City Funds	
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	19,530,007	19,423,624	20,020,371	20,020,371	7,034,511		7,034,511	12,985,860	35%
Interest Earnings	29,477	28,409	15,362	15,362	18,496		18,496	(3,134)	120%
Other Income	30,256	23,582	20,000	20,758	98,713		98,713	(77,955)	476%
Interfund Allocation Reimb	1,788,327	1,856,424	1,414,701	1,414,701	589,459		589,459	825,242	42%
Interfund Transfers In	83,727	656,984	-	294,102	294,102		294,102	-	100%
Total Revenue	21,461,793	21,989,022	21,470,434	21,765,294	8,035,279		8,035,279	13,730,013	37%
Expenditures by Type									
Personnel									
Salaries & Wages	3,387,258	3,192,897	3,894,196	3,894,196	1,465,524	-	1,465,524	2,428,672	38%
Fringe Benefits	1,442,985	1,353,254	1,764,581	1,764,581	646,013	1,701	647,714	1,116,867	37%
Total Personnel	4,830,243	4,546,151	5,658,777	5,658,777	2,111,537	1,701	2,113,238	3,545,539	37%
Supplies	1,266,625	1,039,704	1,531,847	1,912,196	712,725	304,675	1,017,400	894,796	53%
Services & Charges									
Professional Services	850,848	749,968	656,560	1,144,568	281,730	381,964	663,694	480,874	58%
Printing & Advertising	2,209	2,029	10,359	10,359	1,635	432	2,067	8,292	20%
Utilities	752,924	774,893	825,700	825,700	319,054	-	319,054	506,646	39%
Repairs & Maintenance	388,841	465,164	446,700	514,744	120,769	105,160	225,929	288,814	44%
Education & Training	10,322	20,142	32,675	33,875	4,786	400	5,186	28,689	15%
Travel	2,754	-	18,750	18,750	-	-	-	18,750	0%
Other Services & Charges	2,998,135	2,896,198	3,079,422	3,184,675	945,601	153,262	1,098,863	2,085,812	35%
Debt Service Principal	401,882	296,671	201,048	201,048	100,006	-	100,006	101,042	50%
Debt Service Interest & Fees	15,525	8,064	3,132	3,132	2,084	-	2,084	1,048	67%
Total Services & Charges	5,423,441	5,213,129	5,274,346	5,936,850	1,775,666	641,217	2,416,883	3,519,967	41%
Operating Expenditures	11,520,310	10,798,983	12,464,970	13,507,823	4,599,928	947,593	5,547,521	7,960,302	41%
Bad Debt	99,420	51,503	100,000	100,000	1,000,457	-	1,000,457	(900,457)	1000%
Interfund									
Interfund Allocations	2,184,334	2,267,793	2,342,714	2,342,714	976,131	-	976,131	1,366,583	42%
PILOT	1,629,442	1,611,201	1,613,639	1,613,639	806,820	-	806,820	806,820	50%
Interfund Transfers Out	5,166,931	4,951,702	6,649,430	6,649,430	2,785,891	-	2,785,891	3,863,539	42%
Total Interfund	8,980,707	8,830,696	10,605,783	10,605,783	4,568,841	-	4,568,841	6,036,942	43%
Total Expenditures	20,600,437	19,681,182	23,170,753	24,213,606	10,169,227	947,593	11,116,819	13,096,787	46%
Net Surplus / (Deficit)	861,356	2,307,840	(1,700,319)	(2,448,312)	(2,133,947)		(3,081,540)		
Beginning Cash Balance	4,204,418	4,840,727		6,550,457					
Cash Adjustments	(225,047)	(598,110)		-					
Ending Cash Balance	4,840,727	6,550,457		4,102,145	4,948,841				
Cash Reserves Target	1,030,022	984,059		1,210,680					

Cash Reserves Target	
5% of Annual expenditures	

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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Fund Name	Water Works Capital					Fund Number	622		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	236,907	171,959	210,000	210,000	15,606		15,606	194,395	7%
Interest Earnings	51,626	50,372	2,173	2,173	15,960		15,960	(13,787)	734%
Other Income	9,568	11,040	-	-	-		-	-	-
Interfund Transfers In	3,862,000	3,373,000	3,987,000	3,971,704	1,661,250		1,661,250	2,310,454	42%
Total Revenue	4,160,101	3,606,371	4,199,173	4,183,877	1,692,816		1,692,816	2,491,062	40%
Expenditures by Type									
Services & Charges									
Professional Services	31,704	22,740	100,000	159,347	26,649	32,698	59,347	100,000	37%
Total Services & Charges	31,704	22,740	100,000	159,347	26,649	32,698	59,347	100,000	37%
Capital	726,784	1,511,591	8,887,000	12,575,940	533,203	4,602,357	5,135,560	7,440,380	41%
Bad Debt	-	(428)	-	-	-	-	-	-	-
Total Expenditures	758,488	1,533,903	8,987,000	12,735,287	559,851	4,635,056	5,194,907	7,540,380	41%
Net Surplus / (Deficit)	3,401,613	2,072,468	(4,787,827)	(8,551,410)	1,132,964		(3,502,091)		
Beginning Cash Balance	4,187,432	7,652,044		9,672,979					
Cash Adjustments	62,999	(51,533)		-					
Ending Cash Balance	7,652,044	9,672,979		1,121,569	10,929,735				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

2022 Adopted budget includes:

- | | |
|--|--|
| <p><u>Equipment:</u> \$25,000</p> <ul style="list-style-type: none"> • (1) Trailer 20' Long for Dump Truck <p><u>Vehicles:</u> \$462,000</p> <ul style="list-style-type: none"> • (1) Tandem Axle Dump Truck - \$275,000 • (2) Mini Cargo Vans - \$66,000 • (1) Pickup Valve Truck - \$65,000 • (2) Hybrid Vehicles - \$56,000 <p><u>Water Mains:</u> \$1,900,000</p> <ul style="list-style-type: none"> • New Main on Lathrop Street-Bendix Drive to Portage Avenue - \$888,000 • Water main, hydrant, and valve replacement - \$715,000 • New on Trail ROW-Dublin Street to Cripe Street - \$297,000 | <p><u>Water Meter Replacement</u> - \$4,000,000</p> <p><u>System Renewal Projects- TBD</u> - \$2,500,000</p> <p><u>Services for Capital Planning</u> - \$100,000</p> |
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Fund Name	Water Works Customer Deposit	Fund Number	624
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	11,222	7,493	-	-	-		-	-	-
Total Revenue	11,222	7,493	-	-	-		-	-	-

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

Net Surplus / (Deficit)	(5,227)	-	-	-	-		-
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Beginning Cash Balance	1,287,448	1,263,319		1,279,314			Cash Reserves Target 100% cash reserves for customer deposits
Cash Adjustments	(18,903)	15,996		-			
Ending Cash Balance	1,263,319	1,279,314		1,279,314	1,277,694		
Cash Reserves Target	1,263,319	1,279,314		1,279,314			

Fund Purpose:

This fund was established to retain the security deposits collected from utility customers. Upon termination of service, the security deposited is refunded in the form of a credit to the customer's final bill.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Water Works Sinking (Debt Service)	Fund Number	625
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	8,907	2,818	-	-	-		-	-	-
Interfund Transfers In	1,218,000	1,508,702	2,662,430	2,662,430	1,109,345		1,109,345	1,553,085	42%
Total Revenue	1,226,907	1,511,520	2,662,430	2,662,430	1,109,345		1,109,345	1,553,085	42%

Expenditures by Type

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

Interfund Transfers Out	10,069	2,818	-	-	-	-	-	-	-
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Total Expenditures	1,511,205	1,513,843	2,662,430	2,662,430	500	-	500	2,661,930	0%
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Net Surplus / (Deficit)	(284,298)	(2,323)	-	-	1,108,845		1,108,845		
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Beginning Cash Balance	286,131	2,323		-					Cash Reserves Target
Cash Adjustments	491	-		-					
Ending Cash Balance	2,323	-		-	1,108,845				No reserve requirement
Cash Reserves Target	2,323	-		-					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Current debt includes:

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

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

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Fund Name	Water Works Bond Reserve	Fund Number	626
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	12,438	8,191	-	-	5		5	(5)	-
Total Revenue	12,438	8,191	-	-	5		5	(5)	-

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

Net Surplus / (Deficit)	(7,562)	4	-	-	5		5
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Beginning Cash Balance	1,427,971	1,422,800		1,422,804		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	2,390	-		-		
Ending Cash Balance	1,422,800	1,422,804		1,422,804	1,422,809	
Cash Reserves Target	1,422,800	1,422,804		1,422,804		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Water Works Operations & Maintenance Reserve	Fund Number	629
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	25,426	17,168	-	-	-		-	-	-
Interfund Transfers In	16,931	-	-	15,296	15,296		15,296	-	100%
Total Revenue	42,357	17,168	-	15,296	15,296		15,296	-	100%

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

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

Fund Purpose:

This fund was established to hold cash reserves equivalent to two months of budgeted operating expenses in the Water Works Operations Fund (#620). This serves as fiscal protection against the risk of revenue shortfalls, emergencies, and other economic risks that may impact the water utility's ability to meet financial commitments.

Explanation of Revenue Sources:

If this fund's cash falls below the reserve requirement, the Water Works Operations Fund (#620) will transfer funds to increase the cash reserves.

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

Explanation of Expenditures and Significant Changes/Variations:

Once this fund's cash balance met the reserve requirement, any excess interest earned was transferred to the Water Works Operations Fund (#620).

In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 620 rather than transferring it.

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Fund Name	Sewer Repair Insurance					Fund Number	640		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	672,463	697,338	659,500	659,500	292,188		292,188	367,312	44%
Interest Earnings	18,620	12,053	16,020	16,020	3,184		3,184	12,836	20%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	48,167	48,167		48,167	-	100%
Total Revenue	691,083	709,391	675,520	723,687	343,539		343,539	380,148	47%
Expenditures by Type									
Personnel									
Salaries & Wages	116,128	119,441	128,227	128,227	50,598	-	50,598	77,629	39%
Fringe Benefits	51,106	52,566	55,297	55,297	24,152	-	24,152	31,145	44%
Total Personnel	167,234	172,007	183,524	183,524	74,750	-	74,750	108,774	41%
Supplies	26,545	34,659	65,500	65,500	21,515	4,048	25,563	39,937	39%
Services & Charges									
Printing & Advertising	-	-	350	350	-	-	-	350	0%
Repairs & Maintenance	507,227	422,857	401,000	401,000	203,832	750	204,582	196,418	51%
Other Services & Charges	6,875	-	-	-	-	-	-	-	-
Total Services & Charges	514,102	422,857	401,350	401,350	203,832	750	204,582	196,768	51%
Operating Expenditures	707,880	629,522	650,374	650,374	300,097	4,798	304,895	345,479	47%
Bad Debt	3,705	1,891	6,500	6,500	52,524	-	52,524	(46,024)	808%
Interfund Allocations	84,511	91,901	96,195	96,195	40,081	-	40,081	56,114	42%
Total Expenditures	796,097	723,314	753,069	753,069	392,703	4,798	397,501	355,569	53%
Net Surplus / (Deficit)	(105,014)	(13,923)	(77,549)	(29,382)	(49,163)		(53,961)		
Beginning Cash Balance	2,173,605	2,052,857		2,003,861			Cash Reserves Target		
Cash Adjustments	(15,735)	(35,074)		-			25% of Annual expenditures		
Ending Cash Balance	2,052,857	2,003,861		1,974,479	1,984,637				
Cash Reserves Target	199,024	180,829		188,267					
Fund Purpose:	This fund was established in 1980 (ordinance 6811-80) to account for the repair and/or replacement of private sewer connections. The Sewer Insurance program is funded by a monthly charge on City residents' sewer bills. The City is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires excavation work - a "dig". The program is set up so that the homeowner pays a maximum \$500 deductible toward the cost of the repair and the City pays the rest.								
Explanation of Revenue Sources:	This fund collects a monthly charge on City residents' sewer bills. This fund also receives revenue from interest earned on the fund's cash balance.								
Explanation of Expenditures, Staffing, and Significant Changes/Variiances:	Personnel - The personnel budget includes the wages and benefits for two (2) full-time employees. Supplies - The supplies budget includes materials, uniforms, and other small operating supplies. Services - The repair & maintenance budget includes \$400k for outside contracted work and \$1,000 for R&M for equipment.								

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

	2020	2021	2022	2022	2022	2022	Total		
	Actual	Actual	Adopted Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	36,969,565	38,772,010	38,398,950	38,398,950	16,842,103		16,842,103	21,556,847	44%
Interest Earnings	80,803	69,545	10,333	10,333	39,442		39,442	(29,109)	382%
Other Income	36,100	276,595	5,142	15,463	94,329		94,329	(78,866)	610%
Interfund Allocation Reimb	446,759	449,895	463,761	463,761	193,234		193,234	270,527	42%
Interfund Transfers In	77,322	1,697,758	-	414,387	414,387		414,387	-	100%
Total Revenue	37,610,549	41,265,804	38,878,186	39,302,894	17,583,495		17,583,495	21,719,399	45%

Expenditures by Division									
Sewers	5,816,750	6,803,434	6,687,529	7,988,649	3,876,709	1,149,225	5,025,934	2,962,715	63%
Concrete Crew	416,511	466,063	556,545	558,385	222,706	4,996	227,702	330,683	41%
Wastewater	33,360,472	29,353,258	32,667,861	35,630,625	13,759,074	2,364,060	16,123,134	19,507,491	45%
Organic Resources	1,587,652	1,326,459	1,508,008	1,548,840	565,151	81,565	646,716	902,124	42%
Total Expenditures	41,181,385	37,949,214	41,419,943	45,726,498	18,423,639	3,599,846	22,023,485	23,703,013	48%

Expenditures by Type									
Personnel									
Salaries & Wages	4,716,820	4,777,198	5,469,187	5,469,187	2,109,232	-	2,109,232	3,359,955	39%
Fringe Benefits	1,973,822	1,956,552	2,367,307	2,367,307	897,516	-	897,516	1,469,791	38%
Total Personnel	6,690,642	6,733,749	7,836,494	7,836,494	3,006,748	-	3,006,748	4,829,746	38%

Supplies	1,666,866	1,569,805	2,038,904	2,265,949	794,572	345,236	1,139,808	1,126,141	50%
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Services & Charges									
Professional Services	849,692	399,309	210,000	1,815,767	285,755	1,361,888	1,647,644	168,123	91%
Printing & Advertising	849	1,623	6,749	6,749	529	133	661	6,088	10%
Utilities	1,101,420	1,160,652	1,322,556	1,322,556	579,259	-	579,259	743,297	44%
Repairs & Maintenance	1,455,801	1,677,510	2,115,850	2,794,159	754,587	181,503	936,089	1,858,070	34%
Education & Training	12,122	15,176	36,500	36,374	10,537	2,925	13,462	22,912	37%
Travel	6,202	356	38,000	39,500	5,903	-	5,903	33,597	15%
Other Services & Charges	2,439,052	3,157,093	2,079,655	3,847,106	342,133	1,691,856	2,033,990	1,813,116	53%
Debt Service Principal	514,260	294,414	188,483	188,483	93,755	-	93,755	94,728	50%
Debt Service Interest & Fees	16,278	7,815	2,936	2,936	1,954	-	1,954	982	67%
Total Services & Charges	6,395,675	6,713,948	6,000,729	10,053,629	2,074,412	3,238,305	5,312,717	4,740,913	53%

Operating Expenditures	14,753,183	15,017,502	15,876,127	20,156,072	5,875,733	3,583,541	9,459,273	10,696,800	47%
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Capital	-	-	-	26,610	10,305	16,305	26,610	-	100%
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Bad Debt	158,420	83,831	225,000	225,000	1,615,957	-	1,615,957	(1,390,957)	718%
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Interfund									
Interfund Allocations	5,645,332	6,312,945	6,081,041	6,081,041	2,533,767	-	2,533,767	3,547,274	42%
PILO.T	4,592,349	4,543,120	4,465,686	4,465,686	2,232,843	-	2,232,843	2,232,843	50%
Interfund Transfers Out	16,032,102	11,991,816	14,772,089	14,772,089	6,155,035	-	6,155,035	8,617,054	42%
Total Interfund	26,269,783	22,847,881	25,318,816	25,318,816	10,921,645	-	10,921,645	14,397,171	43%

Total Expenditures	41,181,385	37,949,214	41,419,943	45,726,498	18,423,639	3,599,846	22,023,485	23,703,014	48%
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Net Surplus / (Deficit)	(3,570,836)	3,316,590	(2,541,757)	(6,423,604)	(840,145)	-	(4,439,991)	-	-
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Beginning Cash Balance	15,409,455	11,466,153		13,825,371					
Cash Adjustments	(372,465)	(957,372)		-					
Ending Cash Balance	11,466,153	13,825,371		7,401,767	13,904,619				
Cash Reserves Target	2,059,069	1,897,461		2,286,325					

Cash Reserves Target
5% of Annual expenditures

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

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

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

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Fund Name	Sewage Works Capital					Fund Number	642		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	547,367	539,730	339,000	339,000	44,255		44,255	294,745	13%
Interest Earnings	137,764	87,851	1,399	1,399	23,000		23,000	(21,601)	1644%
Other Income	17,342	24,656	-	-	-		-	-	-
Interfund Transfers In	7,911,000	5,946,370	3,693,000	3,843,553	1,689,303		1,689,303	2,154,250	44%
Total Revenue	8,613,472	6,598,607	4,033,399	4,183,952	1,756,558		1,756,558	2,427,394	42%
Expenditures by Type									
Services & Charges									
Professional Services	-	-	2,400,000	2,400,000	-	49,250	49,250	2,350,750	98%
Total Services & Charges	-	-	2,400,000	2,400,000	-	49,250	49,250	2,350,750	2%
Capital	4,248,134	6,048,729	8,293,000	12,214,348	2,189,279	2,399,584	4,588,862	7,625,486	38%
Bad Debt	-	(1,031)	-	-	-	-	-	-	-
Total Expenditures	4,248,134	6,047,698	10,693,000	14,614,348	2,189,279	2,448,834	4,638,112	9,976,236	32%
Net Surplus / (Deficit)	4,365,338	550,908	(6,659,601)	(10,430,396)	(432,720)		(2,881,554)		
Beginning Cash Balance	9,417,064	13,821,218		14,359,708			Cash Reserves Target		
Cash Adjustments	38,815	(12,418)		-			No reserve requirement - Capital fund - spend down to zero		
Ending Cash Balance	13,821,218	14,359,708		3,929,312	13,936,295				
Cash Reserves Target	-	-		-					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

2022 adopted budget includes:

Capital Equipment

Wastewater:

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

Organic Resources:

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

Sewers Division:

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

Capital Projects

Wastewater Treatment Plant (WWTP) Upgrades:

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

Sewers:

- Sewer Lining Projects - \$2.0 million

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

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

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

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

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

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

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

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

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	41,998	19,986	12,075	-	-		-	-	-
Debt Proceeds	5,743,815	14,339,893	-	-	-		-	-	-
Interfund Transfers In	8,110,581	7,845,090	11,079,089	11,107,089	4,644,285		4,644,285	6,462,804	42%
Total Revenue	13,896,394	22,204,969	11,091,164	11,107,089	4,644,285		4,644,285	6,462,804	42%

Expenditures by Type									
Services & Charges									
Debt Service Principal	11,716,557	20,236,844	8,699,185	8,699,185	-	-	-	8,699,185	0%
Debt Service Interest & Fees	1,948,613	1,779,749	2,379,904	2,407,904	633,696	-	633,696	1,774,208	26%
Total Services & Charges	13,665,170	22,016,593	11,079,089	11,107,089	633,696	-	633,696	10,473,393	6%
Interfund Transfers Out	-	1,509,210	-	-	-	-	-	-	-
Total Expenditures	13,665,170	23,525,803	11,079,089	11,107,089	633,696	-	633,696	10,473,393	6%

Net Surplus / (Deficit)	231,224	(1,320,833)	12,075	-	4,010,589	4,010,589
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Beginning Cash Balance	1,087,745	1,320,833	-	-		Cash Reserves Target
Cash Adjustments	1,865	-	-	-		
Ending Cash Balance	1,320,833	-	-	4,010,589		
Cash Reserves Target	1,320,833	-	-	-		

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

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

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

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

Cash Reserves Target
100% cash reserves per bond covenants

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

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

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

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

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

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

Net Surplus / (Deficit)	(1,677)	-	-	-	-		-
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Beginning Cash Balance	413,157	649,073		903,840		Cash Reserves Target 100% cash reserves for customer deposits
Cash Adjustments	237,593	254,768		-		
Ending Cash Balance	649,073	903,840		903,840	976,119	
Cash Reserves Target	649,073	903,840		903,840		

Fund Purpose:

This fund was established to retain the security deposits collected from utility customers. Upon termination of service, the security deposited is refunded in the form of a credit to the customer's final bill.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Historically, interest earned on this fund's cash balance was transferred to the Sewage Works Operations Fund (#641). In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 641 rather than transferring it.

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Fund Name	Project ReLeaf					Fund Number	655		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	446,136	466,321	451,610	451,610	189,451		189,451	262,159	42%
Interest Earnings	4,176	2,322	2,244	2,244	471		471	1,773	21%
Interfund Transfers In	-	-	-	36,158	36,158		36,158	-	100%
Total Revenue	450,312	468,643	453,854	490,012	226,080		226,080	263,932	46%
Expenditures by Type									
Personnel									
Salaries & Wages	56,338	40,726	83,136	83,136	7,970	-	7,970	75,167	10%
Fringe Benefits	4,376	3,115	6,360	6,360	702	-	702	5,659	11%
Total Personnel	60,714	43,841	89,496	89,496	8,671	-	8,671	80,826	10%
Supplies	4,764	3,980	7,250	7,250	-	-	-	7,250	0%
Services & Charges									
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Operating Expenditures	65,478	47,821	96,746	96,746	8,671	-	8,671	88,076	9%
Bad Debt	2,634	1,793	6,500	6,500	39,489	-	39,489	(32,989)	608%
Interfund									
Interfund Allocations	42,385	37,736	46,462	46,462	19,359	-	19,359	27,103	42%
Interfund Transfers Out	300,000	500,000	300,000	300,000	125,000	-	125,000	175,000	42%
Total Interfund	342,385	537,736	346,462	346,462	144,359	-	144,359	202,103	42%
Total Expenditures	410,497	587,350	449,708	449,708	192,519	-	192,519	257,190	43%
Net Surplus / (Deficit)	39,815	(118,707)	4,146	40,304	33,561		33,561		
Beginning Cash Balance	398,183	425,913		282,057					
Cash Adjustments	(12,085)	(25,149)		-					
Ending Cash Balance	425,913	282,057		322,361	339,673				
Cash Reserves Target	102,624	146,838		112,427					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

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

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

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

Explanation of Revenue Sources:

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

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

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

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

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

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Fund Name	Storm Sewer					Fund Number	667		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	1,037,898	1,064,337	1,147,200	1,147,200	429,259		429,259	717,941	37%
Intergov./ Grants	-	68,000	-	-	-		-	-	-
Interest Earnings	4,831	7,492	4,172	4,172	2,766		2,766	1,406	66%
Other Income	-	-	-	-	12,000		12,000	(12,000)	-
Interfund Transfers In	-	-	-	73,642	73,642		73,642	-	100%
Total Revenue	1,042,729	1,139,829	1,151,372	1,225,014	517,668		517,668	707,347	42%
Expenditures by Type									
Services & Charges									
Professional Services	11,085	74,572	200,000	457,213	71,709	243,515	315,224	141,989	69%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,085	74,572	200,000	457,213	71,709	243,515	315,224	141,989	69%
Capital	90,050	436,855	824,000	1,814,243	59,293	1,018,255	1,077,548	736,695	59%
Bad Debt	3,186	175	-	-	77,023	-	77,023	(77,023)	-
Total Expenditures	104,322	511,602	1,024,000	2,271,456	208,025	1,261,769	1,469,795	801,661	65%
Net Surplus / (Deficit)	938,407	628,227	127,372	(1,046,442)	309,642		(952,127)		
Beginning Cash Balance	124,406	1,032,916		1,604,154					
Cash Adjustments	(29,898)	(56,988)		-					
Ending Cash Balance	1,032,916	1,604,154		557,712	1,978,759				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Police State Seizures					Fund Number	216		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	4,678	22,670	5,000	5,000	741		741	4,259	15%
Interest Earnings	1,895	993	896	896	275		275	621	31%
Other Income	18	-	-	-	-		-	-	-
Interfund Transfers In	-	7,636	-	-	-		-	-	-
Total Revenue	6,591	31,299	5,896	5,896	1,015		1,015	4,880	17%
Expenditures by Type									
Services & Charges									
Education & Training	-	-	10,000	10,000	-	-	-	10,000	0%
Other Services & Charges	-	-	12,000	12,000	-	-	-	12,000	0%
Total Services & Charges	-	-	22,000	22,000	-	-	-	22,000	0%
Capital	31,753	71,043	22,500	22,500	-	-	-	22,500	0%
Total Expenditures	31,753	71,043	44,500	44,500	-	-	-	44,500	0%
Net Surplus / (Deficit)	(25,162)	(39,744)	(38,604)	(38,604)	1,015		1,015		
Beginning Cash Balance	238,323	213,569		173,825			Cash Reserves Target		
Cash Adjustments	409	-		-					
Ending Cash Balance	213,569	173,825		135,221	174,841				
Cash Reserves Target	7,938	17,761		11,125			25% of Annual expenditures		
Fund Purpose:	This fund accounts for law enforcement expenditures financed by the state or local agencies' authorized sale of confiscated property.								
Explanation of Revenue Sources:	This fund receives revenue from the state or local agencies' authorized sale of confiscated property. This fund's revenue stream is not a steady flow. It is dependent upon the processing and release of funds from the State for seized assets in drug activities. This fund also receives revenue from interest earned on the fund's cash balance.								
Explanation of Expenditures and Significant Changes/Variations:	Expenditures are typically budgeted for law enforcement training and various Police Department expenses. In recent years, the Police Department has used this fund to purchase one to two vehicles each year. The Police Department has continued to spend down the cash balance in this fund in order to alleviate some of the burden on its operating budget in the General Fund (#101).								

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Fund Name	Police Curfew Violations	Fund Number	218
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Fines, Forfeitures, and Fees	768	-	-	-	-		-	-	-
Interest Earnings	115	82	-	8	8		8	-	99%
Total Revenue	883	82	-	8	8		8	-	99%

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

Net Surplus / (Deficit)	883	82	(18,799)	(18,791)	(13,880)		(13,880)
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Beginning Cash Balance	12,894	13,799		13,880		Cash Reserves Target
Cash Adjustments	22	-		4,911		
Ending Cash Balance	13,799	13,880		-		
Cash Reserves Target	-	-		-		

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

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

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

City of South Bend, Indiana
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Fund Name	Law Enforcement Continuing Education					Fund Number	220		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	41,980	-	252,783	135,470		135,470	117,313	54%
Charges for Services	148,550	115,024	115,000	115,000	46,659		46,659	68,341	41%
Fines, Forfeitures, and Fees	92,751	89,648	101,200	101,200	45,758		45,758	55,442	45%
Interest Earnings	3,849	2,229	4,889	4,889	859		859	4,030	18%
Donations	2,000	500	1,000	1,000	-		-	1,000	0%
Other Income	11,555	2,970	-	-	1,884		1,884	(1,884)	-
Interfund Transfers In	-	73,512	352,373	352,373	218,182		218,182	134,191	62%
Total Revenue	258,705	325,862	574,462	827,245	448,812		448,812	378,433	54%
Expenditures by Type									
Supplies	62,084	193,652	137,000	263,199	72,954	89,486	162,440	100,759	62%
Services & Charges									
Professional Services	1,136	188	-	2,000	1,929	-	1,929	71	96%
Education & Training	81,558	131,259	90,000	130,375	107,250	2,159	109,409	20,966	84%
Travel	20,646	28,840	51,500	36,745	27,011	6,788	33,799	2,945	92%
Other Services & Charges	31,421	69,045	59,250	32,250	23,972	40	24,012	8,238	74%
Total Services & Charges	134,762	229,333	200,750	201,370	160,162	8,988	169,150	32,220	84%
Capital	-	-	-	40,000	-	35,531	35,531	4,469	89%
Bad Debt	54	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	19,000	19,000	-	19,000	-	100%
Total Expenditures	196,900	422,985	337,750	523,568	252,116	134,005	386,121	137,448	74%
Net Surplus / (Deficit)	61,806	(97,123)	236,712	303,677	196,696		62,691		
Beginning Cash Balance	421,276	483,549		378,981				Cash Reserves Target	
Cash Adjustments	467	(7,445)		-					
Ending Cash Balance	483,549	378,981		682,658	576,921			25% of Annual expenditures	
Cash Reserves Target	49,225	105,746		130,892					
Fund Purpose:									
This fund was established (ordinance 6974-81) to fund the continuing education for the officers of the South Bend Police Department.									
Explanation of Revenue Sources:									
This fund is funded by fees from accident reports and fines for false alarm and loud noise ordinance violations. Starting in 2022, this fund will receive the following revenue sources previously accounted for in other police special revenue funds: state and federal grant revenue, charges for services from the enforcement courses offered to other police departments who pay a fee to attend the training (formerly in Fund #294), impound towing fees (formerly Fund #295), and donations for the Police K-9 unit (formerly in Fund #705). This fund also receives revenue from interest earned on the fund's cash balance. Previously, this fund received revenue from gun permit application fees; however, a change in State legislation eliminated this revenue source. Effective July 1, 2021, the City of South Bend and other municipalities can no longer charge a fee for processing gun permit applications. This change negatively impacts the South Bend Police Department as gun permit fees accounted for \$45k-\$60k in revenue in this fund annually.									
Explanation of Expenditures and Significant Changes/Variations:									
Expenditures include educational materials and equipment, conference and training registration, and travel costs for conferences/trainings. Starting in 2022, this fund will also account for grant related activities or grant funded purchases previously accounted for in other police special revenue funds.									

City of South Bend, Indiana
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Fund Name	Local Income Tax - Public Safety					Fund Number	249		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	9,703,297	9,391,746	8,826,957	9,168,554	4,090,580		4,090,580	5,077,974	45%
Interest Earnings	33,595	25,015	10,000	10,000	5,300		5,300	4,700	53%
Total Revenue	9,736,892	9,416,761	8,836,957	9,178,554	4,095,879		4,095,879	5,082,674	45%
Expenditures by Department									
Police Department	4,619,654	4,737,560	6,344,523	6,344,523	2,684,220	-	2,684,220	3,660,303	42%
Fire Department	4,330,886	4,880,453	6,344,524	6,344,524	2,684,220	-	2,684,220	3,660,304	42%
Total Expenditures	8,950,540	9,618,013	12,689,047	12,689,047	5,368,440	-	5,368,440	7,320,607	42%
Expenditures by Type									
Personnel									
Salaries & Wages	6,703,431	7,651,358	12,689,047	12,689,047	5,368,440	-	5,368,440	7,320,607	42%
Fringe Benefits	2,247,109	1,966,655	-	-	-	-	-	-	-
Total Personnel	8,950,540	9,618,013	12,689,047	12,689,047	5,368,440	-	5,368,440	7,320,607	42%
Total Expenditures	8,950,540	9,618,013	12,689,047	12,689,047	5,368,440	-	5,368,440	7,320,607	42%
Net Surplus / (Deficit)	786,352	(201,253)	(3,852,090)	(3,510,493)	(1,272,561)		(1,272,561)		
Beginning Cash Balance	3,253,787	4,045,717		3,844,465				Cash Reserves Target	
Cash Adjustments	5,578	-		-				No reserve requirement	
Ending Cash Balance	4,045,717	3,844,465		333,972	2,571,904				
Cash Reserves Target	-	-		-	-				
Fund Purpose:	This fund was established in 2010 due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts. This fund can only be used to pay for Public Safety personnel wages and benefits. (Resolution 3980-09, Indiana Code IC 6-3.6-6-8)								
Explanation of Revenue Sources:	This fund receives the Public Safety portion of the City's Local Income Tax (LIT) revenue distribution. The City adopted a special income tax of one quarter of one percent (0.25%) to be used solely for the salaries of public safety positions that were formerly paid by property taxes. Local income tax revenue distributions are determined annually by the Indiana Dept of Local Government Finance (DLGF). Local income tax revenue is distributed by St. Joseph County monthly.								
Explanation of Expenditures, Staffing, and Significant Changes/Variations:	Because this fund can only be used to pay for public safety personnel, the City budgets for the salaries and benefits for as many sworn police officers and firefighters as this fund's revenue can support. This reduces the public safety personnel expenses in the General Fund (#101). This fund's cash balance has grown in recent years due to unanticipated supplemental income tax distributions; therefore, the City plans to spend down the excess cash during 2022.								

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Fund Name	Police Take Home Vehicle	Fund Number	278
Fund Type	Internal Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,480	14,640	5,720	20,720	17,000		17,000	3,720	82%
Interest Earnings	5,998	4,038	5,434	5,434	1,111		1,111	4,323	20%
Total Revenue	11,478	18,678	11,154	26,154	18,111		18,111	8,043	69%

Expenditures by Type									
Services & Charges									
Other Services & Charges	8,690	270	50,000	50,000	-	-	-	50,000	0%
Total Services & Charges	8,690	270	50,000	50,000	-	-	-	50,000	0%
Interfund Transfers Out	49,087	-	-	-	-	-	-	-	-
Total Expenditures	57,777	270	50,000	50,000	-	-	-	50,000	0%

Net Surplus / (Deficit)	(46,299)	18,408	(38,846)	(23,846)	18,111	18,111
Beginning Cash Balance	725,194	681,823		698,546		
Cash Adjustments	2,928	(1,685)		-		
Ending Cash Balance	681,823	698,546		674,700	716,657	
Cash Reserves Target	750,000	750,000		750,000		

Cash Reserves Target

Set dollar amount of \$750,000

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

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

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

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Fund Name	Police Block Grants	Fund Number	280
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	36	24	-	2	2		2	-	119%
Total Revenue	36	24	-	2	2		2	-	119%

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

Net Surplus / (Deficit)	36	24	(4,338)	(4,336)	(4,162)		(4,162)
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Beginning Cash Balance	4,095	4,138		4,162		Cash Reserves Target No reserve requirement
Cash Adjustments	7	-		174		
Ending Cash Balance	4,138	4,162		-		
Cash Reserves Target	-	-		-		

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

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

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

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Fund Name	Fire Department Capital					Fund Number	287						
Fund Type	Capital Funds					Control	City Funds						
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget				
Revenue													
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	0%				
Charges for Services	2,514,908	1,905,360	1,837,850	1,837,850	493,011		493,011	1,344,839	27%				
Fines, Forfeitures, and Fees	-	300	-	-	-		-	-	-				
Interest Earnings	9,151	8,474	9,023	9,023	2,656		2,656	6,367	29%				
Debt Proceeds	1,660,000	210,000	2,310,000	2,355,000	-		-	2,355,000	0%				
Other Income	8,244	1,334	-	-	19,998		19,998	(19,998)	-				
Interfund Transfers In	-	-	-	-	-		-	-	-				
Total Revenue	4,192,303	2,125,468	4,231,873	4,276,873	515,665		515,665	3,761,208	12%				
Expenditures by Type													
Supplies	-	-	-	-	-		-	-	-				
Services & Charges													
Debt Service Principal	343,971	662,651	1,132,508	1,132,508	345,071		345,071	787,437	30%				
Debt Service Interest & Fees	31,114	36,120	82,708	82,708	14,627		14,627	68,081	18%				
Total Services & Charges	375,085	698,771	1,215,216	1,215,216	359,699		359,699	855,518	30%				
Capital	1,925,268	1,029,049	2,610,000	4,834,466	640,760	1,308,186	1,948,946	2,885,520	40%				
Interfund Transfers Out	746,231	750,306	748,657	748,657	374,616		374,616	374,041	50%				
Total Expenditures	3,046,584	2,478,126	4,573,873	6,798,339	1,375,074	1,308,186	2,683,260	4,115,079	39%				
Net Surplus / (Deficit)	1,145,719	(352,658)	(342,000)	(2,521,466)	(859,409)		(2,167,595)						
Beginning Cash Balance	1,962,214	3,111,296		2,758,339		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Cash Reserves Target</th> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Capital fund - spend down to zero</td> </tr> </table>				Cash Reserves Target		No reserve requirement - Capital fund - spend down to zero	
Cash Reserves Target													
No reserve requirement - Capital fund - spend down to zero													
Cash Adjustments	3,364	(300)		-									
Ending Cash Balance	3,111,296	2,758,339		236,873	1,898,929								
Cash Reserves Target	-	-		-									

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

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

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Fund Name	Haz-Mat					Fund Number	289		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	-	10,000	10,000	-		-	10,000	0%
Interest Earnings	243	165	256	256	44		44	212	17%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	243	165	10,256	10,256	44		44	10,212	0%
Expenditures by Type									
Supplies	-	-	10,000	10,000	-	-	-	10,000	0%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	10,000	10,000	-	-	-	10,000	0%
Net Surplus / (Deficit)	243	165	256	256	44		44		
Beginning Cash Balance	27,647	27,937		28,102			Cash Reserves Target		
Cash Adjustments	47	-		-					
Ending Cash Balance	27,937	28,102		28,358	28,147				
Cash Reserves Target	-	-		2,500			25% of Annual expenditures		
Fund Purpose:									
This fund was established (ordinance 7748-87) to account for the monies generated by the South Bend Fire Department's response to hazardous materials incidents. The monies accumulated in this fund may be expended for the replacement, repair, or purchase of Haz-Mat equipment, for training and supplies and to defray the expense of Haz-Mat related activities. There are no budgeted positions in this fund, responses are made by firefighters of the South Bend Fire Department.									
Explanation of Revenue Sources:									
By ordinance, the South Bend Fire Department charges businesses for hazardous materials response. Funding is entirely dependent on the number of billable hazardous material responses in any given calendar year. This fund also receives revenue from interest earned on the fund's cash balance.									
Explanation of Expenditures and Significant Changes/Variations:									
In recent years, this fund has been used to purchase supplies for the Haz-Mat response team. No major expenditures are planned.									

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Fund Name	Indiana River Rescue					Fund Number	291		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	54,600	94,550	90,000	90,000	53,205		53,205	36,795	59%
Interest Earnings	2,955	1,993	2,991	2,991	563		563	2,428	19%
Other Income	-	1,300	-	-	-		-	-	-
Total Revenue	57,555	97,843	92,991	92,991	53,768		53,768	39,223	58%
Expenditures by Type									
Supplies	16,731	32,702	24,000	26,475	37,079	17,813	54,892	(28,417)	207%
Services & Charges									
Professional Services							-	-	-
Printing & Advertising	-	-	1,300	1,300	-	-	-	1,300	0%
Education & Training	425	13,608	9,000	12,000	11,069	4,972	16,041	(4,041)	134%
Travel	2,524	1,483	15,000	12,000	-	-	-	12,000	0%
Repairs & Maintenance	-	4,210	43,000	47,584	5,623	1,410	7,033	40,551	15%
Other Services & Charges	-	1,133	-	-	-	-	-	-	-
Total Services & Charges	2,949	20,433	68,300	72,884	16,692	6,382	23,074	49,810	32%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	19,679	53,135	92,300	99,359	53,771	24,195	77,966	21,393	78%
Net Surplus / (Deficit)	37,876	44,708	691	(6,368)	(3)		(24,198)		
Beginning Cash Balance	293,325	330,404		360,311			Cash Reserves Target		
Cash Adjustments	(797)	(14,800)		-					
Ending Cash Balance	330,404	360,311		353,943	345,015				
Cash Reserves Target	4,920	13,284		24,840			25% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Police Grants	Fund Number	292
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-

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

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

Cash Reserves Target
No reserve requirement

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

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

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

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Fund Name	Regional Police Academy	Fund Number	294
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	9,350	19,625	-	-	-		-	-	-
Interest Earnings	1,106	819	-	83	83		83	-	100%
Total Revenue	10,456	20,444	-	83	83		83	-	100%

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

Net Surplus / (Deficit)	7,299	20,344	(175,000)	(174,917)	(146,328)		(146,328)
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Beginning Cash Balance	118,481	125,984		146,328		Cash Reserves Target No reserve requirement
Cash Adjustments	203	-		28,589		
Ending Cash Balance	125,984	146,328		-		
Cash Reserves Target	-	-		-		

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

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

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

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Fund Name	COPS MORE Grant					Fund Number	295		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	180,998	103,213	-	-	-		-	-	-
Fines, Forfeitures, and Fees	6,919	7,312	-	-	-		-	-	-
Interest Earnings	594	432	-	30	30		30	-	100%
Other Income	260	120	-	-	-		-	-	-
Total Revenue	188,771	111,077	-	30	30		30	-	100%
Expenditures by Type									
Supplies	86,905	16,331	-	-	-	-	-	-	-
Services & Charges									
Other Services & Charges	12,317	6,214	-	-	-	-	-	-	-
Total Services & Charges	12,317	6,214	-	-	-	-	-	-	-
Capital	185,805	116,658	-	20,808	-	20,808	20,808	-	100%
Interfund Transfers Out	-	-	125,000	125,000	24,566	-	24,566	100,434	20%
Total Expenditures	285,026	139,203	125,000	145,808	24,566	20,808	45,375	100,434	31%
Net Surplus / (Deficit)	(96,255)	(28,126)	(125,000)	(145,778)	(24,536)		(45,345)		
Beginning Cash Balance	169,439	73,474		45,349				Cash Reserves Target	
Cash Adjustments	290	-		100,429				No reserve requirement	
Ending Cash Balance	73,474	45,349		-	20,813				
Cash Reserves Target	-	-		-					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Police Federal Drug Enforcement					Fund Number	299		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	-	57,919	25,000	70,000	70,027		70,027	(27)	100%
Interest Earnings	723	192	697	697	84		84	613	12%
Interfund Transfers In	-	-	-	19,000	19,000		19,000	-	100%
Total Revenue	723	58,110	25,697	89,697	89,111		89,111	586	99%
Expenditures by Type									
Supplies	-	-	6,000	6,000	9,692	24,430	34,122	(28,122)	569%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	31,000	-	22,500	22,500	-	-	-	22,500	0%
Interfund Transfers Out	-	81,148	-	-	-	-	-	-	-
Total Expenditures	31,000	81,148	28,500	28,500	9,692	24,430	34,122	(5,622)	120%
Net Surplus / (Deficit)	(30,277)	(23,037)	(2,803)	61,197	79,418		54,988		
Beginning Cash Balance	113,552	83,275		60,237			Cash Reserves Target		
Cash Adjustments	-	-		-			25% of Annual expenditures		
Ending Cash Balance	83,275	60,237		121,434	142,963				
Cash Reserves Target	7,750	20,287		7,125					

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

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

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

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

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Fund Name	2018 Fire Station #9 Bond Capital					Fund Number	451		
Fund Type	Capital Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,981	1,857	-	-	499		499	(499)	-
Total Revenue	2,981	1,857	-	-	499		499	(499)	-
Expenditures by Type									
Capital	89,311	-	-	-	-		-	-	-
Total Expenditures	89,311	-	-	-	-		-	-	-
Net Surplus / (Deficit)	(86,330)	1,857	-	-	499		499		
Beginning Cash Balance	399,877	314,233		316,090			Cash Reserves Target		
Cash Adjustments	686	-		-			No reserve requirement - Bond capital fund -		
Ending Cash Balance	314,233	316,090		316,090	316,589		spend down to zero		
Cash Reserves Target	-	-		-					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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Fund Name	Fire Pension					Fund Number	701		
Fund Type	Pension Trust Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Percent of	
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Budget	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Intergov./ Shared Revenues	4,323,533	4,101,279	4,521,259	4,521,259	-		-	4,521,259	0%
Interest Earnings	2,205	1,809	11	11	255		255	(244)	2314%
Other Income	-	-	-	-	3,922		3,922	(3,922)	-
Total Revenue	4,325,739	4,103,087	4,521,270	4,521,270	4,177		4,177	4,517,093	0%
Expenditures by Type									
Personnel									
Salaries & Wages	4,205,078	4,131,672	4,576,038	4,576,038	1,713,252	-	1,713,252	2,862,786	37%
Total Personnel	4,205,078	4,131,672	4,576,038	4,576,038	1,713,252	-	1,713,252	2,862,786	37%
Supplies	-	-	100	100	-	-	-	100	0%
Services & Charges									
Professional Services	3,500	3,500	6,000	6,000	3,500	-	3,500	2,500	58%
Travel	-	-	350	350	-	-	-	350	0%
Other Services & Charges	679	1,296	1,400	1,400	439	-	439	961	31%
Total Services & Charges	4,179	4,796	7,750	7,750	3,939	-	3,939	3,811	51%
Total Expenditures	4,209,256	4,136,468	4,583,888	4,583,888	1,717,191	-	1,717,191	2,866,697	37%
Net Surplus / (Deficit)	116,482	(33,381)	(62,618)	(62,618)	(1,713,014)		(1,713,014)		
Beginning Cash Balance	336,501	453,561		420,180					
Cash Adjustments	577	-		-					
Ending Cash Balance	453,561	420,180		357,562	(1,292,834)				
Cash Reserves Target	420,926	413,647		458,389					

Cash Reserves Target
10% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Police Pension					Fund Number	702		
Fund Type	Pension Trust Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	6,048,813	5,950,693	6,057,740	6,057,740	-		-	6,057,740	0%
Interest Earnings	3,126	2,305	4,310	4,310	331		331	3,979	8%
Other Income	6,284	4,119	2,000	2,000	1,527		1,527	473	76%
Total Revenue	6,058,223	5,957,118	6,064,050	6,064,050	1,858		1,858	6,062,192	0%
Expenditures by Type									
Personnel									
Salaries & Wages	6,186,554	5,958,435	6,049,340	6,049,340	2,500,917		2,500,917	3,548,423	41%
Total Personnel	6,186,554	5,958,435	6,049,340	6,049,340	2,500,917		2,500,917	3,548,423	41%
Supplies	-	-	-	-	-		-	-	-
Services & Charges									
Professional Services	3,500	3,500	6,500	6,500	3,500		3,500	3,000	54%
Travel	-	-	500	500	-		-	500	0%
Other Services & Charges	945	829	1,400	1,400	416		416	984	30%
Total Services & Charges	4,445	4,329	8,400	8,400	3,916		3,916	4,484	47%
Total Expenditures	6,190,998	5,962,764	6,057,740	6,057,740	2,504,833		2,504,833	3,552,907	41%
Net Surplus / (Deficit)	(132,776)	(5,646)	6,310	6,310	(2,502,975)		(2,502,975)		
Beginning Cash Balance	698,148	566,569		560,923			Cash Reserves Target		
Cash Adjustments	1,197	-		-			10% of Annual expenditures		
Ending Cash Balance	566,569	560,923		567,233	(1,942,052)				
Cash Reserves Target	619,100	596,276		605,774					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Police K-9 Unit					Fund Number	705		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	21	14	-	1	1		1	-	139%
Donations	-	-	-	-	-		-	-	-
Total Revenue	21	14	-	1	1		1	-	139%
Expenditures by Type									
Interfund Transfers Out	-	-	2,520	2,520	2,436	-	2,436	84	97%
Total Expenditures	-	-	2,520	2,520	2,436	-	2,436	84	97%
Net Surplus / (Deficit)	21	14	(2,520)	(2,519)	(2,435)		(2,435)		
Beginning Cash Balance	2,395	2,420		2,435				Cash Reserves Target	
Cash Adjustments	4	-		84				No reserve requirement	
Ending Cash Balance	2,420	2,435		-					
Cash Reserves Target	-	-		-					

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

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

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

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Fund Name		Parks & Recreation					Fund Number		201	
Fund Type		Special Revenue Funds					Control		City Funds	
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Property Taxes	9,566,845	10,271,000	10,580,413	10,580,413	-	-	-	10,580,413	0%	
Intergov./ Shared Revenues	904,581	911,437	953,848	953,848	-	-	-	953,848	0%	
Intergov./ Grants	648,098	200,000	-	-	-	-	-	-	-	
Licenses & Permits	-	253	-	-	130	-	130	(130)	-	
Charges for Services	2,760,462	2,922,965	3,196,581	3,135,581	1,137,981	-	1,137,981	1,997,600	36%	
Fines, Forfeitures, and Fees	-	12	-	-	-	-	-	-	-	
Interest Earnings	7,167	20,758	50,000	50,000	7,132	-	7,132	42,868	14%	
Debt Proceeds	-	-	269,000	1,290,000	-	-	-	1,290,000	0%	
Donations	1,061,421	912,899	1,000,000	1,061,000	480,829	-	480,829	580,171	45%	
Other Income	127,858	132,135	314,941	315,750	100,297	-	100,297	215,453	32%	
Interfund Transfers In	800,000	1,232,541	119,221	119,221	49,676	-	49,676	69,545	42%	
Total Revenue	15,876,432	16,604,000	16,484,004	17,505,813	1,776,045		1,776,045	15,729,768	10%	
Expenditures by Division										
Park Administration	1,499,024	1,528,718	1,137,939	1,138,336	466,590	984	467,574	670,762	41%	
Park Maintenance	6,962,316	6,987,490	7,542,027	8,037,456	2,914,681	866,163	3,780,844	4,256,612	47%	
Golf Courses	1,501,398	1,700,799	1,831,495	1,839,260	749,244	90,365	839,609	999,652	46%	
Recreational Experiences	2,773,309	2,683,314	2,444,112	2,470,739	877,343	39,119	916,461	1,554,278	37%	
Community Programming	-	-	1,604,980	1,611,638	536,340	4,402	540,741	1,070,897	34%	
Development & Promotions	882,516	911,174	921,648	969,442	388,494	34,179	422,673	546,769	44%	
Park Projects & Capital	1,041,871	460,817	300,000	1,696,920	212,369	338,694	551,063	1,145,858	32%	
Potawatomi Zoo	700,000	701,965	701,803	701,803	700,751	-	700,751	1,052	100%	
Total Expenditures	15,360,434	14,974,277	16,484,004	18,465,596	6,845,810	1,373,905	8,219,716	10,245,880	45%	
Expenditures by Type										
Personnel										
Salaries & Wages	6,015,996	5,799,795	6,516,670	6,509,570	2,311,077	-	2,311,077	4,198,493	36%	
Fringe Benefits	2,133,462	2,037,827	2,319,980	2,327,080	877,325	-	877,325	1,449,755	38%	
Total Personnel	8,149,458	7,837,623	8,836,650	8,836,650	3,188,401	-	3,188,401	5,648,248	36%	
Supplies	1,173,909	1,372,042	1,514,568	1,563,323	620,082	187,286	807,368	755,954	52%	
Services & Charges										
Professional Services	192,616	114,458	324,780	122,045	63,613	7,733	71,347	50,698	58%	
Printing & Advertising	102,375	155,635	258,800	276,314	139,921	26,845	166,766	109,548	60%	
Utilities	790,831	930,114	781,304	780,304	383,601	-	383,601	396,703	49%	
Repairs & Maintenance	515,084	636,277	584,034	620,729	250,575	97,956	348,531	272,198	56%	
Education & Training	11,167	15,827	25,425	23,625	9,741	2,554	12,295	11,330	52%	
Travel	3,355	5,123	33,400	35,755	2,552	3,846	6,398	29,357	18%	
Grants & Subsidies	715,000	715,000	715,000	715,000	715,000	-	715,000	-	100%	
Other Services & Charges	685,769	565,456	684,573	972,566	283,823	392,333	676,156	296,410	70%	
Debt Service Principal	504,636	452,898	291,946	291,946	183,746	-	183,746	108,200	63%	
Debt Service Interest & Fees	47,338	31,020	34,076	34,076	18,831	-	18,831	15,245	55%	
Total Services & Charges	3,568,171	3,621,808	3,733,338	3,872,360	2,051,404	531,268	2,582,672	1,289,689	67%	
Operating Expenditures	12,891,538	12,831,473	14,084,556	14,272,333	5,859,888	718,554	6,578,442	7,693,891	46%	
Capital	1,030,272	474,790	569,000	2,362,815	223,236	655,352	878,587	1,484,228	37%	
Bad Debt	5,606	-	-	-	-	-	-	-	-	
Interfund										
Interfund Allocations	1,421,220	1,668,015	1,830,448	1,830,448	762,687	-	762,687	1,067,761	42%	
Interfund Transfers Out	11,799	-	-	-	-	-	-	-	-	
Total Interfund	1,433,019	1,668,015	1,830,448	1,830,448	762,687	-	762,687	1,067,761	42%	
Total Expenditures	15,360,434	14,974,277	16,484,004	18,465,596	6,845,810	1,373,905	8,219,716	10,245,880	45%	
Net Surplus / (Deficit)	515,998	1,629,723	-	(959,783)	(5,069,765)		(6,443,670)			
Beginning Cash Balance	3,649,543	4,156,004		5,865,858						
Cash Adjustments	(9,538)	80,130		-						
Ending Cash Balance	4,156,004	5,865,858		4,906,075	888,287					
Cash Reserves Target	3,840,108	3,743,569		4,616,399						

Cash Reserves Target	
25% of Annual expenditures	

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

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

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

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

Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	3,535	4,983	-	-	-		-	-	-
Interest Earnings	648	453	-	43	43		43	-	99%
Donations	-	500	-	-	-		-	-	-
Total Revenue	4,183	5,936	-	43	43		43	-	99%

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

Interfund Transfers Out	-	-	100,000	100,000	74,852	-	74,852	25,148	75%
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Total Expenditures	832	7,648	100,000	100,000	74,852	-	74,852	25,148	75%
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Net Surplus / (Deficit)	3,351	(1,712)	(100,000)	(99,957)	(74,809)		(74,809)		
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Beginning Cash Balance	73,045	76,521		74,809		Cash Reserves Target
Cash Adjustments	125	-		25,148		
Ending Cash Balance	76,521	74,809		-		
Cash Reserves Target	-	-		-		

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

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

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

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

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

Fund Name	Morris PAC Self-Promotion	Fund Number	274
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	37,554	37,223	-	-	-		-	-	-
Interest Earnings	1,818	1,355	-	150	150		150	-	100%
Total Revenue	39,372	38,578	-	150	150		150	-	100%

Expenditures by Type									
Services & Charges									
Printing & Advertising	1,100	-	-	-	-	-	-	-	-
Total Services & Charges	1,100	-	-	-	-	-	-	-	-

Interfund Transfers Out	-	-	410,000	410,000	264,160	-	264,160	145,840	64%
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Total Expenditures	1,100	-	410,000	410,000	264,160	-	264,160	145,840	64%
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Net Surplus / (Deficit)	38,272	38,578	(410,000)	(409,850)	(264,010)		(264,010)		
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Beginning Cash Balance	186,839	225,432		264,010		Cash Reserves Target No reserve requirement			
Cash Adjustments	320	-		145,840					
Ending Cash Balance	225,432	264,010		-	-				
Cash Reserves Target	-	-		-					

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

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

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

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

City of South Bend, Indiana
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Fund Name	2017 Parks Bond Debt Service					Fund Number	312		
Fund Type	Debt Service Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	1,087,915	1,116,956	1,100,842	1,100,842	-		-	1,100,842	0%
Intergov./ Shared Revenues	63,774	68,319	48,786	48,786	-		-	48,786	0%
Interest Earnings	(244)	500	1,176	1,176	105		105	1,071	9%
Total Revenue	1,151,444	1,185,775	1,150,804	1,150,804	105		105	1,150,699	0%
Expenditures by Type									
Services & Charges									
Debt Service Principal	785,000	825,000	830,000	830,000	400,000		400,000	430,000	48%
Debt Service Interest & Fees	387,965	364,190	339,368	339,368	172,683		172,683	166,686	51%
Total Services & Charges	1,172,965	1,189,190	1,169,368	1,169,368	572,683		572,683	596,686	49%
Total Expenditures	1,172,965	1,189,190	1,169,368	1,169,368	572,683		572,683	596,686	49%
Net Surplus / (Deficit)	(21,521)	(3,415)	(18,564)	(18,564)	(572,578)		(572,578)		
Beginning Cash Balance	208,740	187,578		184,163			Cash Reserves Target		
Cash Adjustments	358	-		-			No reserve requirement		
Ending Cash Balance	187,578	184,163		165,599	(388,415)				
Cash Reserves Target	-	-		-					
Fund Purpose:									
This fund was established (ordinance 10580-18) to collect a separate property tax levy that is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K (debt schedule #165).									
The par amount of the 2017 Park District Bonds, Series A-K was \$14,075,000. The bonds were closed on December 20, 2017 and have a net interest rate of 3.056%. The net proceeds after bond issuance costs were \$13,715,350. This amount was deposited into the 2017 Parks Bond Capital Fund (#471) to be used towards the approved capital projects.									
Explanation of Revenue Sources:									
This fund receives property tax revenue (distributions received in June and December) from a levy that was previously collected in Fund #313 for the College Football Hall of Fame debt service (final payment February 1, 2018). This fund also receives a small portion of auto excise and commercial vehicle excise tax.									
Explanation of Expenditures and Significant Changes/Variations:									
The bonds are to be repaid over 15 with with debt service payments due on January 15 and July 15 and the final payment due January 15, 2033. Property taxes are assumed to come in to cover the debt service payments through the life of the bond.									
Capital expenditures related to this bond are tracked in the 2017 Parks Bond Capital Fund (#471).									

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Fund Name	Coveleski Stadium Capital					Fund Number	401			
Fund Type	Capital Funds					Control	City Funds			
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Charges for Services	-	-	25,000	25,000	274		274	24,727	1%	
Interest Earnings	144	58	109	109	1		1	108	1%	
Total Revenue	144	58	25,109	25,109	274		274	24,835	1%	
Expenditures by Type										
Services & Charges										
Repairs & Maintenance	15,099	10,183	25,000	25,715	8,979	7,405	16,384	9,332	64%	
Total Services & Charges	15,099	10,183	25,000	25,715	8,979	7,405	16,384	9,332	64%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	15,099	10,183	25,000	25,715	8,979	7,405	16,384	9,332	64%	
Net Surplus / (Deficit)	(14,955)	(10,125)	109	(606)	(8,704)		(16,109)			
Beginning Cash Balance	25,850	11,685		814						
Cash Adjustments	790	(746)		-						
Ending Cash Balance	11,685	814		208	(7,890)					
Cash Reserves Target	-	-		-						
							Cash Reserves Target			
							No reserve requirement - Capital fund - spend down to zero			
Fund Purpose:	This fund was established (ordinance 7492-85) to account for minor capital improvements for Four Winds Field at Coveleski Stadium, located in downtown South Bend. The fund is administered by the Department of Venues, Parks & Arts.									
Explanation of Revenue Sources:	Revenues are in the form of compensation received by the City based on stadium attendance.									
Explanation of Expenditures and Significant Changes/Variations:	Planned expenditures are for painting, landscaping, and mechanical upgrades.									

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

Fund Name	Professional Sports Convention Development Area					Fund Number	413		
Fund Type	Capital Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	-	775,414	1,500,000	1,500,000	1,048,699		1,048,699	451,301	70%
Interest Earnings	-	218	-	-	1,184		1,184	(1,184)	-
Total Revenue	-	775,632	1,500,000	1,500,000	1,049,883		1,049,883	450,117	70%
Expenditures by Type									
Capital	-	-	1,500,000	2,304,900	1,002,433	32,318	1,034,750	1,270,150	45%
Total Expenditures	-	-	1,500,000	2,304,900	1,002,433	32,318	1,034,750	1,270,150	45%
Net Surplus / (Deficit)	-	775,632	-	(804,900)	47,450		15,133		
Beginning Cash Balance	-	-		775,632					
Cash Adjustments	-	-		-					
Ending Cash Balance	-	775,632		(29,268)	834,489				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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Fund Name	Morris Performing Arts Center Capital					Fund Number	416		
Fund Type	Capital Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	-	-	500,000	-	-		-	-	-
Charges for Services	37,554	37,223	85,000	-	-		-	-	-
Interest Earnings	3,981	1,057	6,811	6,811	3,016		3,016	3,795	44%
Debt Proceeds	-	-	-	6,501,890	6,501,890		6,501,890	-	100%
Interfund Transfers In	175,579	1,800,000	-	-	-		-	-	-
Total Revenue	217,114	1,838,280	591,811	6,508,701	6,504,906		6,504,906	3,795	100%
Expenditures by Type									
Supplies	-	14,811	25,000	25,000	-	-	-	25,000	0%
Services & Charges									
Professional Services	-	-	-	34,910	10,295	19,705	30,000	4,910	86%
Printing & Advertising	-	90	-	-	-	-	-	-	-
Repairs & Maintenance	90,471	-	25,000	25,000	-	-	-	25,000	0%
Debt Service Interest & Fees	-	-	-	359,274	359,274	-	359,274	-	100%
Total Services & Charges	90,471	90	25,000	419,184	369,569	19,705	389,274	29,910	93%
Capital	346,394	113,550	-	8,031,800	124,755	6,948,885	7,073,640	958,160	88%
Total Expenditures	436,865	128,451	50,000	8,475,984	494,324	6,968,590	7,462,913	1,013,070	88%
Net Surplus / (Deficit)	(219,751)	1,709,829	541,811	(1,967,283)	6,010,582		(958,007)		
Beginning Cash Balance	422,125	203,098		1,912,926		Cash Reserves Target No reserve requirement			
Cash Adjustments	724	-		-					
Ending Cash Balance	203,098	1,912,926		(54,357)	7,923,509				
Cash Reserves Target	-	-		-					

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Palais Royale Historic Preservation					Fund Number	450		
Fund Type	Capital Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	6,477	12,078	8,000	8,000	2,020		2,020	5,980	25%
Interest Earnings	617	493	247	247	149		149	98	60%
Total Revenue	7,094	12,571	8,247	8,247	2,169		2,169	6,078	26%
Expenditures by Type									
Services & Charges									
Repairs & Maintenance	34,160	-	35,000	35,000	-	-	-	35,000	0%
Total Services & Charges	34,160	-	35,000	35,000	-	-	-	35,000	0%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	34,160	-	35,000	35,000	-	-	-	35,000	0%
Net Surplus / (Deficit)	(27,066)	12,571	(26,753)	(26,753)	2,169		2,169		
Beginning Cash Balance	107,792	80,911		93,481				Cash Reserves Target	
Cash Adjustments	185	-		-				No reserve requirement	
Ending Cash Balance	80,911	93,481		66,728	95,650				
Cash Reserves Target	-	-		-					
Fund Purpose:	This fund was established (ordinance 9706-06) for the sole purpose of assisting with the continued historic preservation, maintenance and repair of the Palais Royale building and related facilities.								
Explanation of Revenue Sources:	This fund receives a 2% percent historic preservation charge assessed on all services provided in connection with the use and rental of Palais Royale facilities from functions held at the Palais (excluding fund raising events presented by not-for-profits). This fund also receives revenue from interest earned on the fund's cash balance.								
Explanation of Expenditures and Significant Changes/Variations:	Repairs/improvements needed include wall repairs (interior and exterior), including painting, light fixtures, etc.								

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Fund Name	Zoo Bond Capital					Fund Number	453		
Fund Type	Capital Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	293	-	-	-	46		46	(46)	-
Debt Proceeds	-	-	-	5,891,800	5,891,800		5,891,800	-	100%
Total Revenue	293	-	-	5,891,800	5,891,846		5,891,846	(46)	100%
Expenditures by Type									
Services & Charges									
Debt Service Interest & Fees	-	-	-	318,188	318,188	-	318,188	-	100%
Total Services & Charges	-	-	-	318,188	318,188	-	318,188	-	100%
Capital	121,222	-	-	5,573,613	-	-	-	5,573,613	0%
Total Expenditures	121,222	-	-	5,891,800	318,188	-	318,188	5,573,613	5%
Net Surplus / (Deficit)	(120,929)	-	-	-	5,573,659		5,573,659		
Beginning Cash Balance	120,929	-	-	-			Cash Reserves Target		
Cash Adjustments	-	-	-	-			No reserve requirement - Bond capital fund -		
Ending Cash Balance	-	-	-	-	5,573,659		spend down to zero		
Cash Reserves Target	-	-	-	-					

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	2017 Parks Bond Capital					Fund Number	471		
Fund Type	Capital Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	72,162	31,461	-	4,801	6,608		6,608	(1,807)	138%
Total Revenue	72,162	31,461	-	4,801	6,608		6,608	(1,807)	138%
Expenditures by Series									
Supported by Interest Earned	-	-	-	500,000	-	-	-	500,000	0%
Series A - Howard Park	73,054	-	-	-	-	-	-	-	-
Series B - St. Louis Street	6,643	-	-	27,752	3,399	10,400	13,799	13,953	50%
Series C - Colfax-Seitz	-	821,301	-	191,031	187,099	-	187,099	3,932	98%
Series D - Howard-Farmers	1,071,889	104,566	-	3,500	-	-	-	3,500	0%
Series E - Miami-Twyckenham	685,828	97,564	-	33,483	-	3,173	3,173	30,310	9%
Series F - Seitz Park	-	-	-	1,088,451	34,461	1,050,939	1,085,400	3,051	100%
Series G - East Race	22,320	2,230	-	1,277,354	-	1,277,354	1,277,354	-	100%
Series H - Pinhook Park	454,571	471,842	-	81,227	-	29,160	29,160	52,067	36%
Series I - Other Park Improv.	109,488	66,543	-	110,358	376	1,074	1,450	108,908	1%
Series J - Pinhook Connect	755,805	127,248	-	41,811	-	-	-	41,811	0%
Series K - Future Projects	47,423	3,917	-	909,560	35,125	271,840	306,965	602,595	34%
Total Expenditures	3,227,021	1,695,211	-	4,264,527	260,460	2,643,940	2,904,400	1,360,127	68%
Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	6,464	-	-	-	6,464	0%
Total Services & Charges	-	-	-	6,464	-	-	-	6,464	0%
Capital	3,227,021	1,695,211	-	4,258,063	260,460	2,643,940	2,904,400	1,353,663	68%
Total Expenditures	3,227,021	1,695,211	-	4,264,527	260,460	2,643,940	2,904,400	1,360,127	68%
Net Surplus / (Deficit)	(3,154,859)	(1,663,750)	-	(4,259,726)	(253,852)		(2,897,792)		
Beginning Cash Balance	9,062,798	5,926,118		4,259,726					
Cash Adjustments	18,179	(2,642)		-					
Ending Cash Balance	5,926,118	4,259,726		4,259,726	4,005,874				
Cash Reserves Target	-	-		-	-				
Cash Reserves Target									
No reserve requirement - Bond capital fund -								spend down to zero	
Fund Purpose:	<p>This fund was established per the bond agreement in order to track the capital expenditures of the 2017 Park District Bonds, Series A-K. The bonds were issued to fund certain improvements in connection with the MY SB Parks & Trails initiative. The bonds will be repaid over a period of 15 years with the first debt service payment due on July 15, 2018 and the final payment due on January 15, 2033. Debt service payments are tracked in the 2017 Parks Bond Debt Service Fund (#312).</p>								
Explanation of Revenue Sources:	<p>The par amount of the bonds was \$14,075,000. The bond closing date was December 20, 2017. Net proceeds after bond issuance costs were deposited into this fund in the amount of \$13,856,100. This fund also receives revenue from interest earned on the fund's cash balance.</p>								
Explanation of Expenditures and Significant Changes/Variations:	<p>These are the various projects: Series A - Howard Park riverfront promenade, storm water habitat area Series B - St. Louis Street parking and street upgrades (Howard Park) Series C - Riverfront trail upgrades - Colfax to Seitz Park Series D - Riverfront trail upgrades - Howard Park to Farmer's Market Series E - Riverfront trail upgrades - Miami to Twyckenham Series F - Riverfront trail upgrades - Seitz Park to Howard Park, Seitz Park parking Series G - Seitz Park - AM General parking and plaza area, East Race promenade and bridge Series H - Pinhook Park pavilion upgrade, reconnect river flow to lagoon, playground and site improvements Series I - Other Park Improvements - Park security, lighting, and storage - Restrooms modernization & ADA compliance Series J - Pinhook Park neighborhood connectivity Series K - Future Projects - park acquisitions, partnerships, and build-outs</p>								

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Fund Name	Parking Garages					Fund Number	601		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	844,835	905,346	913,300	913,300	334,410		334,410	578,890	37%
Fines, Forfeitures, and Fees	38,862	45,810	50,000	50,000	14,995		14,995	35,005	30%
Interest Earnings	8,089	4,803	2,495	2,495	1,388		1,388	1,107	56%
Other Income	2,468	71	-	-	-		-	-	-
Total Revenue	894,253	956,029	965,795	965,795	350,792		350,792	615,002	36%
Expenditures by Subdivisions									
Parking Enforcement	71,212	3,992	738	1,038	528	-	528	511	51%
Parking General Operations	40,118	435,881	527,193	579,121	195,028	653	195,680	383,441	34%
Main Street Garage	638,343	109,357	213,469	309,407	121,384	55,511	176,895	132,511	57%
Leighton Plaza Garage	478,042	108,032	202,274	271,422	122,013	51,934	173,947	97,475	64%
Wayne Street Garage	307,837	67,306	148,444	252,507	110,674	65,594	176,268	76,239	70%
Eddy St Commons Garage	10,511	-	-	-	-	-	-	-	-
Total Expenditures	1,546,063	724,568	1,092,118	1,413,495	549,626	173,692	723,318	690,177	51%
Expenditures by Type									
Personnel									
Other Personnel Costs	-	172,990	295,100	295,100	92,553	-	92,553	202,547	69%
Total Personnel	-	172,990	295,100	295,100	92,553	-	92,553	202,547	69%
Supplies	-	21,389	30,000	31,699	7,384	755	8,139	23,560	26%
Services & Charges									
Professional Services	490,335	164,606	104,900	116,114	15,070	71	15,141	100,973	13%
Utilities	100,720	101,784	131,000	131,000	52,811	-	52,811	78,189	40%
Repairs & Maintenance	237,452	63,496	156,000	176,783	34,511	13,656	48,167	128,616	27%
Other Services & Charges	16,358	24,276	22,200	22,237	5,872	-	5,872	16,365	26%
Total Services & Charges	844,864	354,162	414,100	446,134	108,264	13,727	121,990	324,143	27%
Operating Expenditures	844,864	548,541	739,200	772,933	208,201	14,482	222,683	550,250	29%
Capital	576,152	14,248	190,000	477,644	273,543	159,210	432,753	44,892	91%
Bad Debt	730	41	-	-	-	-	-	-	-
Interfund Allocations	124,317	161,738	162,918	162,918	67,883	-	67,883	95,035	42%
Total Expenditures	1,546,063	724,568	1,092,118	1,413,495	549,626	173,692	723,318	690,177	51%
Net Surplus / (Deficit)	(651,810)	231,462	(126,323)	(447,700)	(198,834)		(372,526)		
Beginning Cash Balance	1,326,253	674,268		907,380					
Cash Adjustments	(175)	1,650		-					
Ending Cash Balance	674,268	907,380		459,680	708,556				
Cash Reserves Target	386,516	181,142		353,374					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Morris Performing Arts Center Operations					Fund Number	602		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	-	987,000	987,000	304,950		304,950	682,050	31%
Interest Earnings	-	-	4,657	4,657	875		875	3,782	19%
Other Income	-	-	12,500	12,500	14,551		14,551	(2,051)	116%
Interfund Allocation Reimb	-	-	89,450	89,450	37,271		37,271	52,179	42%
Interfund Transfers In	-	-	1,110,000	1,110,000	939,012		939,012	170,988	85%
Total Revenue	-	-	2,203,607	2,203,607	1,296,659		1,296,659	906,948	59%
Expenditures by Subdivisions									
Morris Performing Arts Center	-	-	1,613,579	1,613,579	485,693	31,917	517,610	1,095,969	32%
Events Promotion	-	-	70,000	70,000	-	-	-	70,000	0%
Total Expenditures	-	-	1,683,579	1,683,579	485,693	31,917	517,610	1,165,969	31%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	500,702	500,702	192,850	-	192,850	307,852	39%
Fringe Benefits	-	-	228,225	228,225	78,989	-	78,989	149,236	35%
Total Personnel	-	-	728,927	728,927	271,839	-	271,839	457,088	37%
Supplies	-	-	25,000	25,000	9,820	294	10,114	14,886	40%
Services & Charges									
Professional Services	-	-	200,000	200,500	3,084	15,000	18,084	182,416	9%
Printing & Advertising	-	-	200,000	200,000	22,761	3,789	26,549	173,451	13%
Utilities	-	-	139,100	139,100	46,855	-	46,855	92,245	34%
Repairs & Maintenance	-	-	98,500	92,800	9,836	5,328	15,164	77,636	16%
Education & Training	-	-	4,500	4,500	1,614	1,000	2,614	1,886	58%
Travel	-	-	4,500	9,700	4,139	3,020	7,159	2,541	74%
Other Services & Charges	-	-	20,350	20,350	6,287	3,486	9,773	10,577	48%
Total Services & Charges	-	-	666,950	666,950	94,576	31,623	126,198	540,752	19%
Operating Expenditures	-	-	1,420,877	1,420,877	376,234	31,917	408,151	1,012,726	29%
Interfund									
Interfund Allocations	-	-	262,702	262,702	109,459	-	109,459	153,243	42%
Total Interfund	-	-	262,702	262,702	109,459	-	109,459	153,243	42%
Total Expenditures	-	-	1,683,579	1,683,579	485,693	31,917	517,610	1,165,969	31%
Net Surplus / (Deficit)	-	-	520,028	520,028	810,966		779,049		
Beginning Cash Balance	-	-							
Cash Adjustments	-	-							
Ending Cash Balance	-	-		520,028	811,295				
Cash Reserves Target	-	-		168,358					

Cash Reserves Target
10% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Historical Revenue by Fund									
General Fund (#101)	419,160	1,736,453	-	-	54,878		54,878	(54,878)	-
Morris Marketing (#273)	4,183	5,936	-	43	43		43	-	99%
Morris Self-Promotion (#274)	39,372	38,578	-	150	150		150	-	100%
Morris Operations Fund (#602)	-	-	2,203,607	2,203,607	1,296,659		1,296,659	906,948	59%
Total Revenue	462,715	1,780,967	2,203,607	2,203,800	1,351,730		1,351,730	852,070	61%
Revenue									
Intergov./ Grants	-	992,163	-	-	-		-	-	-
Charges for Services	358,834	696,886	987,000	987,000	304,950		304,950	682,050	31%
Interest Earnings	2,466	1,808	4,657	4,850	1,068		1,068	3,782	22%
Donations	-	500	-	-	-		-	-	-
Other Income	5,930	2,864	12,500	12,500	69,429		69,429	(56,929)	555%
Interfund Allocation Reimb	40,118	86,746	89,450	89,450	37,271		37,271	52,179	42%
Interfund Transfers In	55,367	-	1,110,000	1,110,000	939,012		939,012	170,988	85%
Total Revenue	462,715	1,780,967	2,203,607	2,203,800	1,351,730		1,351,730	852,070	61%
Expenditures by Fund									
General Fund (#101)	1,003,966	1,106,303	600,000	656,962	634,165	15,465	649,629	7,333	99%
Morris Marketing (#273)	832	7,648	100,000	100,000	74,852	-	74,852	25,148	75%
Morris Self-Promotion (#274)	1,100	-	410,000	410,000	264,160	-	264,160	145,840	64%
Morris Operations Fund (#602)	-	-	1,683,579	1,683,579	485,693	31,917	517,610	1,165,969	31%
Total Expenditures	1,005,898	1,113,951	2,793,579	2,850,541	1,458,870	47,381	1,506,252	1,344,290	53%
Expenditures by Type									
Personnel									
Salaries & Wages	285,767	430,859	500,702	500,702	192,850	-	192,850	307,852	39%
Fringe Benefits	131,601	200,379	228,225	228,225	78,989	-	78,989	149,236	35%
Total Personnel	417,368	631,239	728,927	728,927	271,839	-	271,839	457,088	37%
Supplies	22,110	29,271	25,000	33,435	18,255	294	18,549	14,886	55%
Services & Charges									
Professional Services	2,518	1,650	200,000	204,944	7,528	15,000	22,528	182,416	11%
Printing & Advertising	17,634	21,798	200,000	223,775	36,579	13,744	50,323	173,452	22%
Utilities	112,645	110,532	139,100	139,100	46,855	-	46,855	92,245	34%
Repairs & Maintenance	34,268	61,776	98,500	102,323	14,975	9,711	24,686	77,636	24%
Education & Training	-	3,224	4,500	9,014	1,639	1,000	2,639	6,375	29%
Travel	1,469	3,626	4,500	13,359	5,075	3,020	8,095	5,264	61%
Other Services & Charges	11,433	12,862	20,350	22,963	7,654	4,612	12,266	10,697	53%
Total Services & Charges	179,966	215,468	666,950	715,477	120,305	47,087	167,392	548,085	23%
Operating Expenditures	619,444	875,978	1,420,877	1,477,839	410,399	47,381	457,780	1,020,059	31%
Interfund									
Interfund Allocations	210,875	237,973	262,702	262,702	109,459	-	109,459	153,243	42%
Interfund Transfers Out	175,579	-	1,110,000	1,110,000	939,012	-	939,012	170,988	85%
Total Interfund	386,454	237,973	1,372,702	1,372,702	1,048,472	-	1,048,472	324,231	76%
Total Expenditures	1,005,898	1,113,951	2,793,579	2,850,541	1,458,870	47,381	1,506,252	1,344,290	53%
Net Surplus / (Deficit)	(543,183)	667,016	(589,972)	(646,741)	(107,140)		(154,521)		

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

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

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	956,250	637,500	1,275,000	1,275,000	1,037,500		1,037,500	237,500	81%
Charges for Services	924,923	1,401,480	2,778,000	2,778,000	892,986		892,986	1,885,014	32%
Interest Earnings	7	54	-	-	-		-	-	-
Other Income	5,936	5,177	3,750	3,750	38,280		38,280	(34,530)	1021%
Interfund Allocation Reimb	68,478	67,477	69,185	69,185	28,827		28,827	40,358	42%
Total Revenue	1,955,594	2,111,688	4,125,935	4,125,935	1,997,593		1,997,593	2,128,342	48%
Expenditures by Subdivisions									
City Operations	1,149,345	1,246,312	1,543,246	1,559,473	550,395	74,039	624,434	935,038	40%
Food & Beverage Operations	1,444,541	1,702,069	2,535,485	2,535,485	992,520		992,520	1,542,965	39%
Total Expenditures	2,593,886	2,948,380	4,078,731	4,094,958	1,542,915	74,039	1,616,954	2,478,003	39%
Expenditures by Type									
Personnel									
Salaries & Wages	368,842	350,615	469,511	469,511	156,185		156,185	313,326	33%
Fringe Benefits	138,803	124,970	185,425	185,425	55,465		55,465	129,960	30%
Other Personnel Costs	757,895	730,187	718,000	718,000	441,740		441,740	276,260	62%
Total Personnel	1,265,540	1,205,772	1,372,936	1,372,936	653,390		653,390	719,546	48%
Supplies	317,548	551,277	1,136,200	1,136,301	327,583	4,630	332,213	804,088	29%
Services & Charges									
Professional Services	35,698	107,162	122,108	122,108	68,445		68,445	53,663	56%
Printing & Advertising	277	543	-	-	-		-	-	-
Utilities	276,273	348,609	392,296	392,296	157,948		157,948	234,348	40%
Repairs & Maintenance	74,654	71,901	115,000	128,088	28,315	64,109	92,425	35,663	72%
Education & Training	1,724	428	2,500	2,500	-		-	2,500	0%
Travel	-	574	-	-	-		-	-	-
Insurance	47,272	48,906	58,188	58,188	18,969		18,969	39,219	33%
Other Services & Charges	311,417	268,797	537,589	540,627	135,473	5,300	140,772	399,854	26%
Total Services & Charges	747,314	846,920	1,227,681	1,243,806	409,150	69,409	478,559	765,247	38%
Operating Expenditures	2,330,403	2,603,968	3,736,817	3,753,044	1,390,123	74,039	1,464,162	2,288,881	39%
Interfund									
Interfund Allocations	169,544	247,195	241,226	241,226	103,661		103,661	137,565	43%
Interfund Transfers Out	93,939	97,217	100,688	100,688	49,131		49,131	51,557	49%
Total Interfund	263,483	344,412	341,914	341,914	152,792		152,792	189,122	45%
Total Expenditures	2,593,886	2,948,380	4,078,731	4,094,958	1,542,915	74,039	1,616,954	2,478,003	39%

Net Surplus / (Deficit)	(638,292)	(836,692)	47,204	30,977	454,677	380,638
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Beginning Cash Balance	1,537,206	1,016,748	194,350		
Cash Adjustments	117,834	14,294	-		Cash Reserves Target
Ending Cash Balance	1,016,748	194,350	225,327	553,589	25% of Annual expenditures
Cash Reserves Target	648,472	737,095	1,023,739		

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

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

Explanation of Expenditures, Staffing, and Significant Changes/Variiances:
The City has a contract with ASM Global (a company that specializes in venue management) for the food & beverage operations at the Century Center. The repair and maintenance operations are handled by the City. | **Personnel** - The City's portion of the personnel budget includes the wages and benefits for seven (7) full-time employees, and \$48k for part-time wages. These employees are hired and managed by the City. Other Personnel Costs represents the wages and benefits for ASM Global employees working for the Century Center. | **Supplies** - The City's portion of the budget includes supplies needed to maintain the Century Center such as cleaning supplies, repair & maintenance materials, office supplies, and other small operating supplies. ASM Global's portion of the supplies budget (\$1.1 million) includes supplies needed to operate the Century Center for events, such as food & beverage inventory. | **Services** - The repair & maintenance budget includes HVAC and elevator maintenance, along with other general building maintenance expenses. The utilities budget includes the costs of electric, natural gas, and water for the Century Center. | **Interfund Transfers Out** include transfers to the Century Center Energy Conservation Debt Service Fund (#672) to fund debt service payments. | **Capital** - See the Century Center Capital Fund (#671).

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Fund Name	Century Center Capital					Fund Number	671			
Fund Type	Enterprise Funds					Control	City Funds			
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Interest Earnings	1,931	98	1,000	1,000	41		41	959	4%	
Other Income	-	-	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	1,931	98	1,000	1,000	41		41	959	4%	
Expenditures by Type										
Services & Charges										
Professional Services	-	-	-	-	-		-	-	-	
Other Services & Charges	-	-	-	-	-		-	-	-	
Total Services & Charges	-	-	-	-	-		-	-	-	
Capital	-	-	35,000	35,000	-		-	35,000	0%	
Total Expenditures	-	-	35,000	35,000	-		-	35,000	0%	
Net Surplus / (Deficit)	1,931	98	(34,000)	(34,000)	41		41			
Beginning Cash Balance	981,681	983,612		983,710						
Cash Adjustments	-	-		-						
Ending Cash Balance	983,612	983,710		949,710	983,751					
Cash Reserves Target	800,000	800,000		800,000						
						Cash Reserves Target				
						\$800,000 Minimum per Board of Managers				

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Century Center Energy Conservation Debt Svc					Fund Number	672		
Fund Type	Debt Service Fund					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	221,437	221,437	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	2,552	1,574	2,000	2,000	431		431	1,569	22%
Other Income	97,225	89,480	80,242	80,242	18,406		18,406	61,836	23%
Interfund Transfers In	93,939	97,217	100,688	100,688	49,131		49,131	51,557	49%
Total Revenue	415,154	409,708	404,367	404,367	289,405		289,405	114,962	72%
Expenditures by Type									
Services & Charges									
Debt Service Principal	285,614	291,274	297,175	297,175	147,069	-	147,069	150,106	49%
Debt Service Interest & Fees	125,482	115,437	105,193	105,193	53,883	-	53,883	51,310	51%
Total Expenditures	411,096	406,711	402,368	402,368	200,952	-	200,952	201,416	50%
Net Surplus / (Deficit)	4,058	2,997	1,999	1,999	88,453		88,453		
Beginning Cash Balance	189,409	193,705		196,702					
Cash Adjustments	238	-		-					
Ending Cash Balance	193,705	196,702		198,701	285,155				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The bonds will be paid off over a 15-year period with the final payment due on May 1, 2031.

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Fund Name	City Cemetery					Fund Number	730		
Fund Type	Special Revenue Fund					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	259	178	273	273	48		48	225	17%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	259	178	273	273	48		48	225	17%
Expenditures by Type									
Services & Charges									
Repairs & Maintenance	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Total Services & Charges	-	-	-	-	-		-	-	-
Capital	-	-	-	-	-		-	-	-
Total Expenditures	-	-	-	-	-		-	-	-
Net Surplus / (Deficit)	259	178	273	273	48		48		
Beginning Cash Balance	29,730	30,041		30,218				Cash Reserves Target	
Cash Adjustments	51	-		-					
Ending Cash Balance	30,041	30,218		30,491	30,266			25% of Annual expenditures	
Cash Reserves Target	-	-		-					
Fund Purpose:	This fund was established (ordinance 10638-18) to provide perpetual care and maintenance for the South Bend City Cemetery.								
Explanation of Revenue Sources:	Revenue was originally derived from the sale of cemetery plots and burial expenses. There are few sites available for sale and most plots are occupied, resulting in little burial activity. Currently, this fund only receives revenue from interest earned on the fund's cash balance.								
Explanation of Expenditures and Significant Changes/Variations:	Expenses are for maintaining the City Cemetery. There are no expenditures budgeted for 2022. Appropriation requests for expenditures will be made as needed.								

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Fund Name	Bowman Cemetery	Fund Number	731
Fund Type	Special Revenue Fund	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	4,082	2,793	4,328	4,328	751		751	3,577	17%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	4,082	2,793	4,328	4,328	751		751	3,577	17%

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

Net Surplus / (Deficit)	4,082	2,793	4,328	4,328	751	751
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Beginning Cash Balance	467,692	472,576		475,369		Cash Reserves Target \$400,000 minimum
Cash Adjustments	802	-		-		
Ending Cash Balance	472,576	475,369		479,697	476,120	
Cash Reserves Target	400,000	400,000		400,000		

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

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

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

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

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	807	47	1,000	1,000	32		32	968	3%
Interfund Transfers In	375,939	375,986	374,106	374,106	154,503		154,503	219,603	41%
Total Revenue	376,746	376,033	375,106	375,106	154,535		154,535	220,571	41%

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

Net Surplus / (Deficit)	(4,385)	1,652	2,549	2,549	(32,606)		(32,606)		
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Beginning Cash Balance	590,497	586,111		587,763			Cash Reserves Target		
Cash Adjustments	-	-		-					
Ending Cash Balance	586,111	587,763		590,312	555,158				
Cash Reserves Target	586,111	587,763		590,312			100% cash reserves per bond covenants		

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

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

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

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Fund Name	Studebaker-Oliver Revitalizing Grants	Fund Number	209
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	-	-	-		-	-	-
Interest Earnings	7,035	4,318	5,942	5,942	1,091		1,091	4,851	18%
Other Income	100,000	-	-	-	-		-	-	-
Total Revenue	107,035	4,318	5,942	5,942	1,091		1,091	4,851	18%

Expenditures by Type									
Services & Charges									
Professional Services	274,931	75,182	50,000	262,443	4,931	50,443	55,373	207,069	21%
Total Services & Charges	274,931	75,182	50,000	262,443	4,931	50,443	55,373	207,069	21%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	274,931	75,182	50,000	262,443	4,931	50,443	55,373	207,069	21%
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Net Surplus / (Deficit)	(167,896)	(70,864)	(44,058)	(256,501)	(3,840)		(54,282)		
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Beginning Cash Balance	929,415	763,112		692,248		Cash Reserves Target			
Cash Adjustments	1,593	-		-					
Ending Cash Balance	763,112	692,248		435,747	688,408	No reserve requirement - Grant fund - spend down to zero			
Cash Reserves Target	-	-		-					

Fund Purpose:

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

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

Past grant activity includes:

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Economic Development State Grants					Fund Number	210		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	41,015	-	568,343	20,845		20,845	547,498	4%
Interest Earnings	712	160	18	18	36		36	(18)	198%
Other Income	90,013	36,005	-	-	-		-	-	-
Total Revenue	90,725	77,180	18	568,361	20,880		20,880	547,480	4%
Expenditures by Type									
Services & Charges									
Professional Services	56,352	438	-	90,850	5,790	63,703	69,493	21,358	76%
Repairs & Maintenance	-	-	-	400,000	96,421	41,046	137,467	262,533	34%
Debt Service Principal	69,632	35,604	-	-	-	-	-	-	-
Debt Service Interest & Fees	2,379	401	-	-	-	-	-	-	-
Grants & Subsidies	-	41,015	-	92,986	20,845	7,386	28,231	64,755	30%
Other Services & Charges	-	-	-	11,400	-	-	-	11,400	0%
Total Services & Charges	128,362	77,457	-	595,236	123,056	112,135	235,190	360,046	40%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Expenditures	128,362	77,457	-	595,236	123,056	112,135	235,190	360,046	40%
Net Surplus / (Deficit)	(37,637)	(277)	18	(26,875)	(102,175)		(214,310)		
Beginning Cash Balance	64,775	27,154		26,876		Cash Reserves Target			
Cash Adjustments	16	-		-		No reserve requirement - Grant fund - spend down to zero			
Ending Cash Balance	27,154	26,876		1	(45,579)				
Cash Reserves Target	-	-		-					
Fund Purpose:	This fund was established to track the receipt and subsequent expenditure of grants from the State of Indiana.								
Explanation of Revenue Sources:	This fund receives grant monies and revenue from interest earned on the fund's cash balance.								
Explanation of Expenditures and Significant Changes/Variiances:	Past expenditures include demolition of vacant and abandoned houses/lots, equipment for the Ignition Park/ND Turbo project, and debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment in 2021. Current expenses are related to the State Lead Grant program.								

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Fund Name	Dept of Community Investment Operating					Fund Number	211		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	10,650	9,200	5,000	5,000	-		-	5,000	0%
Charges for Services	861,309	1,453,279	1,049,655	1,066,156	130,559		130,559	935,597	12%
Fines, Forfeitures, and Fees	46,076	57,904	58,450	58,450	21,035		21,035	37,415	36%
Interest Earnings	8,876	6,023	10,000	10,000	326		326	9,674	3%
Other Income	2,598	573	-	-	970		970	(970)	-
Interfund Allocation Reimb	174,531	145,765	181,981	181,981	75,825		75,825	106,156	42%
Interfund Transfers In	2,268,899	500,000	4,179,829	4,043,829	1,070,000		1,070,000	2,973,829	26%
Total Revenue	3,372,939	2,172,743	5,484,915	5,365,416	1,298,716		1,298,716	4,066,701	24%
Expenditures by Type									
Personnel									
Salaries & Wages	1,529,047	1,779,295	2,743,056	2,743,056	861,971	-	861,971	1,881,085	31%
Fringe Benefits	568,983	649,973	1,097,667	1,097,667	316,663	-	316,663	781,004	29%
Total Personnel	2,098,029	2,429,268	3,840,723	3,840,723	1,178,633	-	1,178,633	2,662,089	31%
Supplies	13,503	20,424	45,870	49,922	11,461	1,355	12,816	37,105	26%
Services & Charges									
Professional Services	224,609	196,969	809,200	1,071,194	83,676	287,488	371,164	700,030	35%
Printing & Advertising	7,560	4,758	23,675	23,675	1,597	78	1,675	22,000	7%
Education & Training	4,576	14,288	30,500	38,905	367	8,683	9,050	29,855	23%
Travel	4,502	268	33,762	33,762	-	-	-	33,762	0%
Repairs & Maintenance	12,447	2,822	3,100	3,100	358	-	358	2,742	12%
Other Services & Charges	11,746	24,660	32,225	32,400	4,532	-	4,532	27,868	14%
Total Services & Charges	265,440	243,765	932,462	1,203,036	90,531	296,249	386,780	816,257	32%
Operating Expenditures	2,376,973	2,693,456	4,819,055	5,093,681	1,280,625	297,604	1,578,230	3,515,451	31%
Bad Debt	26	-	-	-	-	-	-	-	-
Interfund									
Interfund Allocations	357,941	652,726	665,860	665,860	277,442	-	277,442	388,418	42%
Interfund Transfers Out	35,000	50,000	-	-	-	-	-	-	-
Total Interfund	392,941	702,726	665,860	665,860	277,442	-	277,442	388,418	42%
Total Expenditures	2,769,940	3,396,182	5,484,915	5,759,541	1,558,067	297,604	1,855,671	3,903,869	32%
Net Surplus / (Deficit)	603,000	(1,223,439)	-	(394,125)	(259,351)		(556,955)		
Beginning Cash Balance	1,012,307	1,629,498		394,125					
Cash Adjustments	14,191	(11,934)		-					
Ending Cash Balance	1,629,498	394,125		134,294					
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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

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

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

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Fund Name	Dept of Community Investment Grants					Fund Number	212		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	2,392,383	2,563,504	2,832,655	8,913,870	547,015		547,015	8,366,855	6%
Fines, Forfeitures, and Fees	121	500	-	-	-		-	-	-
Other Income	186,664	341,376	119,687	119,687	45,538		45,538	74,149	38%
Total Revenue	2,579,168	2,905,379	2,952,342	9,033,557	592,553		592,553	8,441,004	7%
Expenditures by Type									
Services & Charges									
Professional Services	40,488	10,343	-	249,170	7,205	123,615	130,820	118,350	53%
Grants & Subsidies	2,529,492	2,801,228	2,832,655	9,194,205	693,946	3,802,548	4,496,494	4,697,711	49%
Total Services & Charges	2,569,980	2,811,571	2,832,655	9,443,375	701,151	3,926,163	4,627,314	4,816,061	49%
Total Expenditures	2,569,980	2,811,571	2,832,655	9,443,375	701,151	3,926,163	4,627,314	4,816,061	49%
Net Surplus / (Deficit)	9,188	93,809	119,687	(409,818)	(108,598)		(4,034,761)		
Beginning Cash Balance	305,248	313,907		409,818					
Cash Adjustments	(528)	2,102		-					
Ending Cash Balance	313,907	409,818		-	233,350				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

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

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

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

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

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

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Fund Name	Unsafe Building					Fund Number	219		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Fines, Forfeitures, and Fees	51,581	34,066	62,900	62,900	5,781		5,781	57,119	9%
Interest Earnings	7,420	4,812	7,971	7,971	1,210		1,210	6,761	15%
Other Income	18	-	-	-	366		366	(366)	-
Total Revenue	59,018	38,879	70,871	70,871	7,357		7,357	63,514	10%
Expenditures by Type									
Supplies	5,458	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	27,070	25,970	23,000	23,000	7,120	12,880	20,000	3,000	87%
Other Services & Charges	109,058	81,316	-	-	-	-	-	-	-
Total Services & Charges	136,128	107,286	23,000	23,000	7,120	12,880	20,000	3,000	87%
Operating Expenditures	141,586	107,286	23,000	23,000	7,120	12,880	20,000	3,000	87%
Bad Debt	165	-	-	-	-	-	-	-	-
Total Expenditures	141,751	107,286	23,000	23,000	7,120	12,880	20,000	3,000	87%
Net Surplus / (Deficit)	(82,733)	(68,407)	47,871	47,871	237		(12,643)		
Beginning Cash Balance	923,154	832,938		764,981					
Cash Adjustments	(7,482)	450		-					
Ending Cash Balance	832,938	764,981		812,852	766,688				
Cash Reserves Target	-	-		-		Cash Reserves Target			
						No reserve requirement			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Rental Units Regulation						Fund Number	221		
Fund Type	Special Revenue Funds						Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of	
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.			Budget
Revenue										
Fines, Forfeitures, and Fees	107,800	6,880	100,000	100,000	2,600		2,600	97,400	3%	
Interest Earnings	573	728	200	200	132		132	68	66%	
Interfund Transfers In	245,626	50,000	303,923	303,923	60,000		60,000	243,923	20%	
Total Revenue	353,999	57,608	404,123	404,123	62,732		62,732	341,391	16%	
Expenditures by Type										
Personnel										
Salaries & Wages	119,900	106,421	236,047	236,047	28,983	-	28,983	207,064	12%	
Fringe Benefits	59,277	52,625	114,076	114,076	13,371	-	13,371	100,705	12%	
Total Personnel	179,177	159,046	350,123	350,123	42,353	-	42,353	307,769	12%	
Supplies	332	236	-	-	-	-	-	-	-	
Services & Charges										
Professional Services	1,505	-	54,000	100,671	985	99,686	100,671	-	100%	
Other Services & Charges	1,748	-	-	-	-	-	-	-	-	
Total Services & Charges	3,254	-	54,000	100,671	985	99,686	100,671	-	100%	
Total Expenditures	182,762	159,283	404,123	450,794	43,338	99,686	143,024	307,769	32%	
Net Surplus / (Deficit)	171,237	(101,674)	-	(46,671)	19,395		(80,292)			
Beginning Cash Balance	17,823	189,090		87,416						
Cash Adjustments	31	-		-						
Ending Cash Balance	189,090	87,416		40,745	106,560					
Cash Reserves Target	-	-		-						
							Cash Reserves Target			
							No reserve requirement			

Fund Purpose:

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

RSVP Program:

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

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

Explanation of Revenue Sources:

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

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

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

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

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Fund Name	Code Enforcement					Fund Number	230		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	30,425	43,555	37,000	37,000	14,085		14,085	22,915	38%
Charges for Services	43,360	47,624	50,300	50,300	22,382		22,382	27,918	44%
Fines, Forfeitures, and Fees	367,113	411,114	342,000	342,000	37,989		37,989	304,011	11%
Interest Earnings	2,492	941	-	-	195		195	(195)	-
Debt Proceeds	80,000	235,000	385,000	500,000	-		-	500,000	0%
Other Income	15,396	2,998	500	590	1,495		1,495	(905)	253%
Interfund Allocation Reimb	76,927	34,708	-	-	-		-	-	-
Interfund Transfers In	3,619,593	2,290,000	3,950,930	3,950,930	1,235,000		1,235,000	2,715,930	31%
Total Revenue	4,235,305	3,065,940	4,765,730	4,880,820	1,311,147		1,311,147	3,569,674	27%
Expenditures by Subdivisions									
Neighborhood Services	2,498,995	2,420,819	3,644,322	3,881,606	1,053,039	456,924	1,509,964	2,371,642	39%
Animal Resource Center	934,825	949,115	1,121,408	1,132,829	392,057	7,939	399,996	732,833	35%
Total Expenditures	3,433,820	3,369,933	4,765,730	5,014,435	1,445,096	464,864	1,909,960	3,104,475	38%
Expenditures by Type									
Personnel									
Salaries & Wages	1,415,442	1,410,684	1,463,721	1,463,721	586,894	-	586,894	876,827	40%
Fringe Benefits	588,698	575,669	677,513	677,513	239,677	-	239,677	437,836	35%
Total Personnel	2,004,140	1,986,353	2,141,234	2,141,234	826,571	-	826,571	1,314,663	39%
Supplies	113,969	110,837	153,450	165,115	64,308	5,973	70,281	94,834	43%
Services & Charges									
Professional Services	40,574	67,185	102,300	102,800	33,526	5,703	39,229	63,571	38%
Printing & Advertising	10,559	11,260	22,201	23,741	8,458	111	8,569	15,172	36%
Utilities	31,984	32,310	41,389	41,389	15,636	-	15,636	25,753	38%
Repairs & Maintenance	239,861	137,334	404,900	404,900	57,022	-	57,022	347,878	14%
Education & Training	2,933	4,013	18,900	18,900	1,893	-	1,893	17,007	10%
Travel	3,826	777	16,800	16,600	-	-	-	16,600	0%
Other Services & Charges	119,803	112,003	495,160	495,360	50,691	1,629	52,321	443,039	11%
Debt Service Principal	47,510	90,535	203,054	203,054	64,840	-	64,840	138,214	32%
Debt Service Interest & Fees	2,954	4,350	13,726	13,726	2,310	-	2,310	11,416	17%
Total Services & Charges	500,003	459,767	1,318,430	1,320,470	234,377	7,443	241,820	1,078,650	18%
Operating Expenditures	2,618,112	2,556,956	3,613,114	3,626,819	1,125,256	13,416	1,138,672	2,488,147	31%
Capital	-	49,478	385,000	620,000	-	451,448	451,448	168,552	73%
Bad Debt	861	15	-	-	-	-	-	-	-
Interfund Allocations	814,847	763,484	767,616	767,616	319,840	-	319,840	447,776	42%
Total Expenditures	3,433,820	3,369,933	4,765,730	5,014,435	1,445,096	464,864	1,909,960	3,104,475	38%
Net Surplus / (Deficit)	801,485	(303,993)	-	(133,615)	(133,949)		(598,813)		
Beginning Cash Balance	-	803,572		497,492					
Cash Adjustments	2,088	(2,088)		-					
Ending Cash Balance	803,572	497,492		363,877	363,543				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement		
Fund Purpose:	<p>This fund was established in 2020 to account for the activity of the Neighborhoods Division of the Department of Community Investment (DCI). Operating under the Neighborhoods Division is Neighborhood Code Enforcement (NCE), the South Bend Animal Resource Center (SBARC), and Neighborhood Enforcement Action Team (NEAT). NCE upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. SBARC runs the animal resource center (aka animal shelter) and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. NEAT works in tandem with NCE to provide services for environmental clean-ups to homeowners and/or businesses. These clean-ups consist of illegal dumping of household items, tires, building materials, appliances, and any other form of litter and debris. Additional fines may be assessed for failure to comply upon notification.</p> <p>Note: In 2021, the Department of Code Enforcement was brought under the Department of Community Investment (DCI) and was renamed the Neighborhoods Division.</p>								
Explanation of Revenue Sources:	<p>Neighborhood Code Enforcement collects revenues from fees for environmental clean-ups, processing abandoned vehicles, and ordinance violations. The South Bend Animal Resource Center (SBARC) collects revenues from fees for animal shelter activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fee. SBARC also collects fines it assesses for animal welfare ordinance violations. These revenues do not cover the expenditures of these activities. The difference is covered by an interfund transfer from the Local Income Tax Economic Development Fund (#408).</p>								
Explanation of Expenditures, Staffing, and Significant Changes/Variations:	<p>This fund accounts for the administrative costs for the Neighborhoods Division along with operational costs such as repair & maintenance of Code Inspector trucks and vehicles used by the NEAT Crew, and the operational costs of running the Animal Resource Center (SBARC). Personnel - The personnel budget includes the wages and benefits for twenty (20) full-time Neighborhood Services employees and nine (9) full-time Animal Resource Center employees, along with a budget for part-time and seasonal/intern wages. Supplies - Includes uniforms, small tools & equipment for inspectors, fuel for inspectors' vehicles, medical/safety supplies, and operating supplies for SBARC such as animal feed and cleaning supplies. Services - Professional services include environmental testing, Code Hearing Officer, collection costs, and veterinary services for SBARC. Repair & maintenance includes vehicle R&M for inspectors' vehicles, building R&M for SBARC, and a \$225k agreement with the Park Maintenance Division for mowing of properties cited for grass and weeds. Other services & charges includes \$400k for landfill dumping fees for illegal dumps and neighborhood cleanups. Includes four (4) tire disposal amnesty days for neighborhood dumpster and disposal fees (\$90k), and trash/litter campaign monthly per six (6) Council districts cleanup (\$200k). Debt Service - The principal and interest expense budgeted is for capital lease payments for vehicles.</p>								

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Fund Name	Urban Development Action Grant	Fund Number	410
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	361	172	265	265	41		41	224	15%
Other Income	18,442	18,278	21,996	21,996	55,010		55,010	(33,014)	250%
Total Revenue	18,803	18,449	22,261	22,261	55,051		55,051	(32,790)	247%

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

Net Surplus / (Deficit)	(21,197)	(5,551)	(1,739)	(1,739)	43,051		43,051
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Beginning Cash Balance	53,838	32,733		27,182		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	92	-		-		
Ending Cash Balance	32,733	27,182		25,443	70,233	
Cash Reserves Target	-	-		-		

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

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

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

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Fund Name	Consolidated Building					Fund Number	600		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	1,304,739	1,515,351	1,585,100	1,585,100	628,578		628,578	956,522	40%
Fines, Forfeitures, and Fees	1,140	2,516	2,000	2,000	3,462		3,462	(1,462)	173%
Interest Earnings	17,782	12,194	16,284	16,284	3,186		3,186	13,098	20%
Other Income	422	1,044	-	-	1,131		1,131	(1,131)	-
Total Revenue	1,324,083	1,531,105	1,603,384	1,603,384	636,356		636,356	967,027	40%
Expenditures by Type									
Personnel									
Salaries & Wages	763,648	739,269	870,751	870,751	320,641	-	320,641	550,110	37%
Fringe Benefits	305,840	319,458	392,308	392,308	147,971	560	148,531	243,777	38%
Total Personnel	1,069,488	1,058,727	1,263,059	1,263,059	468,612	560	469,172	793,887	37%
Supplies	14,538	15,666	19,861	19,914	10,396	53	10,449	9,465	52%
Services & Charges									
Professional Services	2,411	-	8,000	8,000	-	-	-	8,000	0%
Printing & Advertising	336	716	4,200	4,200	161	-	161	4,039	4%
Education & Training	2,429	219	6,000	6,000	550	-	550	5,450	9%
Travel	-	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	14,257	28,086	15,000	15,000	13,884	-	13,884	1,116	93%
Other Services & Charges	9,408	18,348	34,310	34,310	14,653	-	14,653	19,657	43%
Debt Service Principal	41,198	43,020	23,594	23,594	11,726	-	11,726	11,868	50%
Debt Service Interest & Fees	2,184	1,316	567	567	334	-	334	233	59%
Total Services & Charges	72,223	91,705	97,671	97,671	41,308	-	41,308	56,363	42%
Operating Expenditures	1,156,248	1,166,098	1,380,591	1,380,644	520,316	613	520,928	859,715	38%
Capital	-	49,478	-	-	-	-	-	-	-
Bad Debt	1,631	100	1,000	1,000	-	-	-	1,000	0%
Interfund Allocations	328,799	339,938	665,210	665,210	277,171	-	277,171	388,039	42%
Total Expenditures	1,486,678	1,555,614	2,046,801	2,046,854	797,487	613	798,099	1,248,754	39%
Net Surplus / (Deficit)	(162,595)	(24,509)	(443,417)	(443,470)	(161,130)		(161,743)		
Beginning Cash Balance	2,285,733	2,127,056		2,102,372					
Cash Adjustments	3,918	(175)		-					
Ending Cash Balance	2,127,056	2,102,372		1,658,902	1,941,265				
Cash Reserves Target	371,670	388,904		511,713					
								Cash Reserves Target	
								25% of Annual expenditures	

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Industrial Revolving Fund					Fund Number	754		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Grants	-	2,658,410	-	4,543,626	3,739,669		3,739,669	803,957	82%
Interest Earnings	-	380	2,000	2,002	273		273	1,729	14%
Other Income	266,643	300,472	172,000	259,070	191,907		191,907	67,163	74%
Total Revenue	266,643	2,959,263	174,000	4,804,698	3,931,849		3,931,849	872,849	82%
Expenditures by Type									
Services & Charges									
Professional Services	88,742	291,043	455,982	589,021	129,946	6,017	135,962	453,059	23%
Other Services & Charges	15,285	14,830	26,298	39,688	6,317	-	6,317	33,371	16%
Grants & Subsidies	-	2,700,000	-	4,290,000	3,397,400	-	3,397,400	892,600	79%
Total Services & Charges	104,026	3,005,872	482,280	4,918,709	3,533,663	6,017	3,539,679	1,379,030	72%
Bad Debt	-	184,827	-	-	-	-	-	-	-
Total Expenditures	104,026	3,190,699	482,280	4,918,709	3,533,663	6,017	3,539,679	1,379,030	72%
Net Surplus / (Deficit)	162,616	(231,436)	(308,280)	(114,011)	398,186		392,169		
Beginning Cash Balance	2,078,333	2,406,914		3,700,843					
Cash Adjustments	165,965	1,525,365		-					
Ending Cash Balance	2,406,914	3,700,843		3,586,831	4,430,712				
Cash Reserves Target	-	-		-	-				

Cash Reserves Target
No City reserve requirement; there are program requirements

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives revenue from the repayments of small business loans. This fund also receives revenue from interest earned on the cash balance at the trustee bank. In 2021 and 2022, revenue will be received from the new Revolving Loan Fund (RLF II) reimbursements as grant funds are administered and spent.

In 2020, the City was awarded a \$6.9 million Revolving Loan Fund (RLF II) grant as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). This grant will run through July 2022.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for legal services and administrative & program fees.

Starting in 2021, expenditures related to the new Revolving Loan Fund (RLF II), which was awarded in 2020 by the Economic Development Administration (EDA) as part of the CARES Act, will include staff expenses, marketing, loan processing and various professional and miscellaneous expenses to administer the grant. All expenses are anticipated to be reimbursed by the grant.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	2015 Smart Streets Bond Debt Service	Fund Number	756
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Fund Type	Debt Service Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	869	91	1,000	1,000	38		38	962	4%
Interfund Transfers In	1,716,000	1,716,000	1,715,000	1,715,000	858,000		858,000	857,000	50%
Total Revenue	1,716,869	1,716,091	1,716,000	1,716,000	858,038		858,038	857,962	50%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,000,000	1,030,000	1,060,000	1,060,000	525,000	-	525,000	535,000	50%
Debt Service Interest & Fees	712,694	682,469	651,694	651,694	330,434	-	330,434	321,260	51%
Total Expenditures	1,712,694	1,712,469	1,711,694	1,711,694	855,434	-	855,434	856,260	50%

Net Surplus / (Deficit)	4,175	3,623	4,306	4,306	2,604	2,604
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Beginning Cash Balance	1,734,901	1,739,076		1,742,699		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-		-		
Ending Cash Balance	1,739,076	1,742,699		1,747,005	1,745,303	
Cash Reserves Target	1,739,076	1,742,699		1,747,005		

Fund Purpose:
This fund accounts for the bi-annual principal and interest payments to bondholders for the 2015 Smart Streets Bond. It also accounts for the related debt service reserve cash balance held at trustee bank. The bonds were closed on April 9, 2015 and the par amount was \$25 million.

Explanation of Revenue Sources:
This fund accounts for the trustee bank's receipt of debt service payments from the City, recorded as interfund transfers from the River West TIF Fund (#324). This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
The River West TIF Fund (#324) transfers money into this fund semi-annually to cover debt service payments. The bonds are to be repaid over 21 years, with the final payment due February 1, 2037 (debt schedule #1.35). The debt service reserve amount will be used towards the last debt service payment.

Capital expenditures of this bond were tracked in the Smart Streets Bond Capital Fund (#753). The capital proceeds were fully expended in 2019.

City of South Bend, Indiana
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Fund Name	2017 Eddy Street Commons Bond Capital	Fund Number	759
Fund Type	Capital Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	306,537	1	-	-	25,564		25,564	(25,564)	-
Total Revenue	306,537	1	-	-	25,564		25,564	(25,564)	-

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

Net Surplus / (Deficit)	(3,022,429)	1	-	-	25,564		25,564
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Beginning Cash Balance	3,048,190	25,762		25,763		<table border="1" style="width: 100%;"> <tr> <td style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td style="text-align: center;">No reserve requirement - Bond capital fund - spend down to zero</td> </tr> </table>	Cash Reserves Target	No reserve requirement - Bond capital fund - spend down to zero
Cash Reserves Target								
No reserve requirement - Bond capital fund - spend down to zero								
Cash Adjustments	-	-		-				
Ending Cash Balance	25,762	25,763		25,763				
Cash Reserves Target	-	-		-				

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

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

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

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

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	1,623	184	1,750	1,750	78		78	1,672	4%
Interfund Transfers In	1,390,625	1,915,979	1,926,375	1,926,375	962,625		962,625	963,750	50%
Total Revenue	1,392,248	1,916,164	1,928,125	1,928,125	962,703		962,703	965,422	50%

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

Net Surplus / (Deficit)	1,623	205,289	1,750	1,750	78		78		
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Beginning Cash Balance	3,461,700	3,463,323		3,668,611			Cash Reserves Target		
Cash Adjustments	-	-		-					
Ending Cash Balance	3,463,323	3,668,611		3,670,361	3,668,689				
Cash Reserves Target	2,500,000	2,500,000		2,500,000			\$2,500,000 minimum		

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

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

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

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

City of South Bend, Indiana

Monthly Financial Report

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Fund Name	Central Services					Fund Number	222		
Fund Type	Internal Service Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Licenses & Permits	2,511	2,711	2,300	2,300	1,662		1,662	638	72%
Charges for Services	6,882,174	7,279,944	8,636,001	8,636,001	3,639,787		3,639,787	4,996,214	42%
Interest Earnings	10,210	6,268	11,090	11,090	1,081		1,081	10,009	10%
Other Income	84,210	78,626	69,000	69,014	15,166		15,166	53,848	22%
Interfund Allocation Reimb	122,143	129,585	160,000	160,000	66,667		66,667	93,333	42%
Total Revenue	7,101,248	7,497,135	8,878,391	8,878,405	3,724,363		3,724,363	5,154,042	42%
Expenditures by Division									
Equipment Services	6,717,971	7,695,353	7,943,058	7,945,303	3,844,987	7,919	3,852,906	4,092,397	48%
Print Shop	13,844	2,504	-	-	-	-	-	-	-
Radio Shop	229,304	207,641	283,073	283,073	79,334	2,751	82,084	200,989	29%
Building Maintenance	180,749	188,820	221,091	221,091	43,465	-	43,465	177,626	20%
Facilities Management	101,697	144,897	181,838	181,838	41,485	-	41,485	140,353	23%
Capital	-	-	190,000	242,425	51,406	4,219	55,625	186,800	23%
Total Expenditures	7,243,566	8,239,216	8,819,060	8,873,729	4,060,675	14,889	4,075,564	4,798,165	46%
Expenditures by Type									
Personnel									
Salaries & Wages	1,795,351	1,772,151	2,125,646	2,125,646	745,354	-	745,354	1,380,292	35%
Fringe Benefits	780,402	758,851	982,988	982,988	323,006	-	323,006	659,982	33%
Total Personnel	2,575,754	2,531,003	3,108,634	3,108,634	1,068,360	-	1,068,360	2,040,274	34%
Supplies	3,998,093	4,782,010	4,594,490	4,595,876	2,550,006	2,027	2,552,032	2,043,843	56%
Services & Charges									
Professional Services	7,777	12,174	38,825	38,825	-	-	-	38,825	0%
Printing & Advertising	863	42	4,650	4,650	-	-	-	4,650	0%
Utilities	53,701	61,782	64,468	64,468	40,280	-	40,280	24,188	62%
Repairs & Maintenance	54,985	62,344	148,575	198,759	75,226	6,833	82,059	116,700	41%
Education & Training	9,389	8,696	12,050	12,150	1,819	2,412	4,231	7,919	35%
Travel	-	51	1,850	1,850	61	55	116	1,734	6%
Other Services & Charges	13,132	12,504	16,850	16,850	5,187	563	5,750	11,100	34%
Debt Service Principal	15,596	2,483	8,069	8,069	4,012	-	4,012	4,057	50%
Debt Service Interest & Fees	463	22	423	423	234	-	234	189	55%
Total Services & Charges	155,905	160,096	295,760	346,044	126,820	9,862	136,682	209,362	39%
Operating Expenditures	6,729,752	7,473,109	7,998,884	8,050,553	3,745,185	11,889	3,757,074	4,293,479	47%
Capital	-	-	63,000	66,000	-	3,000	3,000	63,000	5%
Interfund									
Interfund Allocations	306,521	683,462	757,176	757,176	315,490	-	315,490	441,686	42%
Interfund Transfers Out	207,293	82,645	-	-	-	-	-	-	-
Total Interfund	513,814	766,107	757,176	757,176	315,490	-	315,490	441,686	42%
Total Expenditures	7,243,566	8,239,216	8,819,060	8,873,729	4,060,675	14,889	4,075,564	4,798,165	46%
Net Surplus / (Deficit)	(142,319)	(742,081)	59,331	4,676	(336,312)		(351,201)		
Cash Reserves									
Beginning Cash Balance	1,455,158	1,209,079		658,666					
Cash Adjustments	(103,760)	191,668		-					
Ending Cash Balance	1,209,079	658,666		663,341	430,176				
Cash Reserves Target	724,357	823,922		887,373					
							Cash Reserves Target		
								10% of Annual expenditures	

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

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

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

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

City of South Bend, Indiana

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Fund Name	Liability Insurance					Fund Number	226		
Fund Type	Internal Service Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Interest Earnings	54,492	36,491	31,847	31,847	9,984		9,984	21,863	31%
Other Income	1,626,433	84,555	2,000	2,000	2,889		2,889	(889)	144%
Interfund Allocation Reimb	2,914,500	3,265,000	3,365,000	3,365,000	1,402,084		1,402,084	1,962,916	42%
Interfund Transfers In	49,087	-	-	-	-		-	-	-
Total Revenue	4,644,513	3,386,046	3,398,847	3,398,847	1,414,956		1,414,956	1,983,890	42%
Expenditures by Division									
Safety/Risk Management	151,479	30,947	-	-	-	-	-	-	-
Liability Insurance	761,414	1,188,510	1,230,000	1,431,000	72,570	174,972	247,542	1,183,458	17%
Business Insurance	622,434	452,651	1,865,000	2,800,754	112,214	422,312	534,526	2,266,228	19%
Workers' Compensation	1,211,428	1,531,310	1,268,000	1,268,000	405,636	12,523	418,158	849,842	33%
Catastrophic Events	910,806	24,884	-	103,324	479	12,845	13,324	90,000	13%
Total Expenditures	3,657,562	3,228,301	4,363,000	5,603,078	590,899	622,651	1,213,550	4,389,528	22%
Expenditures by Type									
Personnel									
Salaries & Wages	116,402	-	-	-	-	-	-	-	-
Fringe Benefits	46,090	-	-	-	-	-	-	-	-
Other Personnel Costs	17,308	14,052	42,000	42,000	11,700	273	11,972	30,028	29%
Total Personnel	179,800	14,052	42,000	42,000	11,700	273	11,972	30,028	29%
Supplies	1,988	2,187	-	-	-	-	-	-	-
Services & Charges									
Professional Services	420,313	334,849	1,001,000	1,237,754	93,854	434,562	528,416	709,338	43%
Education & Training	6,285	2,000	-	-	-	-	-	-	-
Travel	356	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,119	4,286	-	900,000	-	-	-	900,000	0%
Insurance	1,840,034	2,432,482	2,170,000	2,170,000	420,180	50,548	470,728	1,699,272	22%
Other Services & Charges	218,415	391,938	1,150,000	1,150,000	64,686	124,424	189,110	960,890	16%
Total Services & Charges	2,487,522	3,165,555	4,321,000	5,457,754	578,721	609,534	1,188,255	4,269,500	22%
Capital	910,806	24,884	-	103,324	479	12,845	13,324	90,000	13%
Interfund									
Interfund Allocations	77,446	21,624	-	-	-	-	-	-	-
Total Interfund	77,446	21,624	-	-	-	-	-	-	-
Total Expenditures	3,657,562	3,228,301	4,363,000	5,603,078	590,899	622,651	1,213,550	4,389,528	22%
Net Surplus / (Deficit)	986,951	157,746	(964,153)	(2,204,231)	824,057		201,406		
Beginning Cash Balance	4,961,426	5,956,858		6,100,867					
Cash Adjustments	8,481	(13,737)		-					
Ending Cash Balance	5,956,858	6,100,867		3,896,636					
Cash Reserves Target	1,828,781	1,614,150		2,801,539					
								Cash Reserves Target	
								50% of Annual expenditures	

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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

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

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

City of South Bend, Indiana

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Fund Name	IT / Innovation / 311 Call Center					Fund Number	279		
Fund Type	Internal Service Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Interfund Allocation Reimb	6,656,930	9,129,846	9,620,204	9,620,204	4,008,418		4,008,418	5,611,786	42%
Charges for Services	111,796	47,379	-	-	-		-	-	-
Debt Proceeds	-	900,928	-	166,345	166,343		166,343	2	100%
Other Income	53,757	111,836	64,525	64,525	52,472		52,472	12,053	81%
Donations	-	15,000	-	-	181,987		181,987	(181,987)	-
Interest Earnings	21,431	14,598	5,000	5,000	5,683		5,683	(683)	114%
Total Revenue	6,843,915	10,219,588	9,689,729	9,856,074	4,414,904		4,414,904	5,441,171	45%
Expenditures by Division									
311 Call Center	551,515	567,939	683,948	683,955	258,587	5,322	263,909	420,046	39%
Innovation & Technology	7,324,325	8,264,034	9,015,101	9,959,289	3,758,809	1,523,785	5,282,594	4,676,695	53%
Total Expenditures	7,875,840	8,831,973	9,699,049	10,643,243	4,017,396	1,529,107	5,546,502	5,096,741	52%
Expenditures by Type									
Personnel									
Salaries & Wages	1,844,342	1,908,602	2,170,830	2,170,830	825,468	-	825,468	1,345,362	38%
Fringe Benefits	708,812	704,230	874,276	874,276	305,832	-	305,832	568,444	35%
Total Personnel	2,553,154	2,612,832	3,045,106	3,045,106	1,131,300	-	1,131,300	1,913,806	37%
Supplies	130,511	714,903	193,850	311,271	230,719	150,979	381,698	(70,427)	123%
Services & Charges									
Professional Services	1,058,605	510,586	410,500	1,131,874	223,496	533,731	757,227	374,647	67%
Printing & Advertising	1,005	3,277	5,150	5,150	-	-	-	5,150	0%
Repairs & Maintenance	3,021,127	3,646,311	4,635,738	4,737,849	1,790,671	823,132	2,613,802	2,124,046	55%
Education & Training	9,162	33,654	57,900	58,188	13,509	785	14,294	43,895	25%
Travel	7,385	161	27,110	30,110	8,888	20,480	29,367	743	98%
Other Services & Charges	422,383	292,472	193,824	193,824	107,894	-	107,894	85,930	56%
Debt Service Principal	606,922	966,528	1,063,402	1,063,456	480,325	-	480,325	583,130	45%
Debt Service Interest & Fees	59,675	50,358	65,816	65,762	30,323	-	30,323	35,439	46%
Total Services & Charges	5,186,263	5,503,347	6,459,440	7,286,213	2,655,105	1,378,128	4,033,232	3,252,980	55%
Operating Expenditures	7,869,929	8,831,082	9,698,396	10,642,590	4,017,124	1,529,107	5,546,230	5,096,359	52%
Interfund Allocations	5,911	891	653	653	272	-	272	381	42%
Total Expenditures	7,875,840	8,831,973	9,699,049	10,643,243	4,017,396	1,529,107	5,546,502	5,096,740	52%
Net Surplus / (Deficit)	(1,031,925)	1,387,615	(9,320)	(787,169)	397,508			(1,131,598)	
Beginning Cash Balance	3,108,342	2,125,192		3,482,865					
Cash Adjustments	48,775	(29,942)		-					
Ending Cash Balance	2,125,192	3,482,865		2,695,696	3,923,760				
Cash Reserves Target									No reserve requirement

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
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Fund Name	Self-Funded Employee Benefits					Fund Number	711		
Fund Type	Internal Service Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	15,885,258	15,742,095	16,181,440	16,181,440	6,705,850		6,705,850	9,475,590	41%
Other Income	373,523	1,438,628	385,000	385,000	439,870		439,870	(54,870)	114%
Interest Earnings	89,646	62,791	58,809	58,809	17,353		17,353	41,456	30%
Total Revenue	16,348,427	17,243,514	16,625,249	16,625,249	7,163,073		7,163,073	9,462,176	43%
Expenditures by Subdivision									
Health Insurance	14,472,911	15,509,012	17,121,703	17,129,426	6,390,239	101,743	6,491,982	10,637,444	38%
Workplace Wellness Clinic	996,006	1,003,588	1,169,308	1,169,308	57,483	924,647	982,131	187,177	84%
Employee Wellness	76,048	89,896	99,974	101,130	22,492	48,982	71,474	29,656	71%
Total Expenditures	15,544,965	16,602,496	18,390,985	18,399,864	6,470,215	1,075,372	7,545,587	10,854,277	41%
Expenditures by Type									
Personnel									
Other Personnel Costs	13,740,971	14,681,353	16,308,759	16,309,915	6,091,538	48,982	6,140,520	10,169,395	38%
Total Personnel	13,740,971	14,681,353	16,308,759	16,309,915	6,091,538	48,982	6,140,520	10,169,395	38%
Supplies	131,045	110,297	150,000	150,000	17,437	58,131	75,568	74,432	50%
Services & Charges									
Professional Services	1,083,611	1,063,335	1,198,308	1,205,031	106,375	968,259	1,074,634	130,397	89%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	587,028	737,651	732,318	732,318	253,948	-	253,948	478,370	35%
Other Services & Charges	1,476	3,194	1,500	2,500	918	-	918	1,582	37%
Total Services & Charges	1,672,115	1,804,180	1,932,226	1,939,949	361,240	968,259	1,329,500	610,449	69%
Bad Debt	833	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	6,667	-	-	-	-	-	-	-
Total Expenditures	15,544,965	16,602,496	18,390,985	18,399,864	6,470,215	1,075,372	7,545,587	10,854,276	41%
Net Surplus / (Deficit)	803,462	641,018	(1,765,736)	(1,774,615)	692,858		(382,514)		
Beginning Cash Balance	9,277,319	10,143,060		10,786,414					
Cash Adjustments	62,279	2,336		-					
Ending Cash Balance	10,143,060	10,786,414		9,011,799	11,478,660				
Cash Reserves Target	3,886,241	4,150,624		4,599,966					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:
This fund was established in 1983 when the Common Council determined that the City should become self-insured for employee health insurance (ordinance 7161-83). The purpose of this fund is to set aside monies assessed from City departments and monies collected from employees to be expended on insurance and claims relating to employees, including medical, dental, life, flex spending, etc. The City of South Bend is self-insured - it pays medical, dental, and vision claims directly, as opposed to paying an insurance company to pay the claims.

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

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

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Fund Name	Unemployment Compensation					Fund Number	713		
Fund Type	Internal Service Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	6,899	22,056	105,517	105,517	46,239		46,239	59,278	44%
Interest Earnings	1,187	69	209	209	21		21	188	10%
Other Income	-	74,683	-	-	-		-	-	-
Interfund Transfers In	-	6,667	-	-	-		-	-	-
Total Revenue	8,087	103,474	105,726	105,726	46,261		46,261	59,466	44%
Expenditures by Type									
Personnel									
Other Personnel Costs	157,449	75,914	80,000	80,000	23,394	-	23,394	56,606	29%
Total Expenditures	157,449	75,914	80,000	80,000	23,394	-	23,394	56,606	29%
Net Surplus / (Deficit)	(149,363)	27,560	25,726	25,726	22,867		22,867		
Beginning Cash Balance	180,911	31,859		-			Cash Reserves Target		
Cash Adjustments	310	(59,419)		-					
Ending Cash Balance	31,859	-		25,726	46,261				
Cash Reserves Target	39,362	18,979		20,000			25% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Parental Leave					Fund Number	714		
Fund Type	Internal Service Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	244,090	248,401	257,209	257,209	107,490		107,490	149,719	42%
Interest Earnings	751	1,125	1,494	1,494	392		392	1,102	26%
Total Revenue	244,841	249,526	258,703	258,703	107,882		107,882	150,821	42%
Expenditures by Type									
Personnel									
Salaries & Wages	119,938	180,337	253,846	253,846	34,367	-	34,367	219,479	14%
Total Expenditures	119,938	180,337	253,846	253,846	34,367	-	34,367	219,479	14%
Net Surplus / (Deficit)	124,903	69,189	4,857	4,857	73,515		73,515		
Beginning Cash Balance	32,563	157,521		226,711		Cash Reserves Target 8% of Annual expenditures - one month reserve			
Cash Adjustments	56	-		-					
Ending Cash Balance	157,521	226,711		231,568	300,225				
Cash Reserves Target	9,595	14,427		20,308					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Rainy Day					Fund Number	102		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	94,111	64,091	99,340	99,340	17,228		17,228	82,112	17%
Total Revenue	94,111	64,091	99,340	99,340	17,228		17,228	82,112	17%
Total Expenditures	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	94,111	64,091	99,340	99,340	17,228		17,228		
Beginning Cash Balance	10,733,474	10,845,986		10,910,077		Cash Reserves Target			
Cash Adjustments	18,401	-		-					
Ending Cash Balance	10,845,986	10,910,077		11,009,417	10,927,305				
Cash Reserves Target	8,998,791	8,206,983		8,717,131		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Gift, Donation, Bequest	Fund Number	217
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	7,284	6,884	3,270	3,270	1,632		1,632	1,638	50%
Bloomberg Mayors Challenge	404,000	322,000	-	-	-		-	-	-
Human Rights Scholarship Prog.	8,370	-	18,000	18,000	-		-	18,000	0%
Office of Sustainability	41,000	-	-	-	-		-	-	-
Historic Preservation	196	2,009	-	-	21		21	(21)	-
Home Energy Improvements	100,000	-	-	90,000	90,000		90,000	-	100%
Code Enforcement Demolitions	55,000	-	-	-	-		-	-	-
Animal Resource Center Donations	49,603	47,599	35,000	35,000	9,209		9,209	25,791	26%
Pokagon Band Donation	100,000	100,000	-	100,000	100,000		100,000	-	100%
Total Revenue	765,453	478,492	56,270	246,270	200,861		200,861	45,408	82%

Expenditures by Project									
Wayfinding Signage Project	56,258	33,500	-	-	-		-	-	-
Bloomberg Mayors Challenge	313,871	323,775	322,506	477,704	72,874	191,324	264,198	213,506	55%
Human Rights Scholarship Prog.	6,655	-	14,000	14,000	-		-	14,000	0%
Historic Preservation Commiss.	-	-	1,000	1,000	-		-	1,000	0%
Bike Signage	-	-	2,500	2,500	-		-	2,500	0%
Electric Vehicle Charging Station	-	-	41,000	41,000	-		-	41,000	0%
Home Energy Improvements	61,608	118,377	-	11,460	-	11,460	11,460	-	100%
Animal Resource Center	14,902	2,910	50,000	50,000	5,811		5,811	44,189	12%
Code Enforcement Demolitions	-	2,863	-	52,625	44,425	8,200	52,625	-	100%
Pokagon Band Donation	-	-	-	-	-		-	-	-
Total Expenditures	453,294	481,425	431,006	650,289	123,110	210,984	334,094	316,195	51%

Expenditures by Type									
Supplies	-	-	43,500	43,500	-		-	43,500	0%
Services & Charges									
Professional Services	382,631	360,185	372,506	527,704	78,685	191,324	270,009	257,695	51%
Printing & Advertising	6,650	-	6,000	6,000	-		-	6,000	0%
Repairs & Maintenance	64,008	118,377	-	11,460	-	11,460	11,460	-	100%
Grants & Subsidies	-	-	9,000	9,000	-		-	9,000	0%
Other Services & Charges	5	2,863	-	52,625	44,425	8,200	52,625	-	100%
Total Services & Charges	453,294	481,425	387,506	606,789	123,110	210,984	334,094	272,695	55%

Total Expenditures	453,294	481,425	431,006	650,289	123,110	210,984	334,094	316,195	51%
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Net Surplus / (Deficit)	312,160	(2,933)	(374,736)	(404,019)	77,751	(133,233)
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Beginning Cash Balance	668,273	981,455		978,522		Cash Reserves Target
Cash Adjustments	1,022	-		-		
Ending Cash Balance	981,455	978,522		574,503	1,057,233	No reserve requirement
Cash Reserves Target	-	-		-		

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

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

City of South Bend, Indiana
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Fund Name	Loss Recovery					Fund Number	227			
Fund Type	Special Revenue Funds					Control	City Funds			
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Interest Earnings	5,076	2,515	3,769	3,769	654		654	3,115	17%	
Total Revenue	5,076	2,515	3,769	3,769	654		654	3,115	17%	
Expenditures by Type										
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	
Other Services & Charges	130,370	69,630	-	-	-	-	-	-	-	
Total Expenditures	130,370	69,630	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	(125,295)	(67,115)	3,769	3,769	654		654			
Beginning Cash Balance	605,471	481,214		414,099						
Cash Adjustments	1,038	-		-						
Ending Cash Balance	481,214	414,099		417,868	414,753					
Cash Reserves Target	-	-		-		Cash Reserves Target No reserve requirement				

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Human Rights Federal Grants					Fund Number	258			
Fund Type	Special Revenue Funds					Control	City Funds			
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Intergov./ Grants	167,100	162,140	68,200	68,200	2,500		2,500	65,700	4%	
Charges for Services	8,500	10,833	85,000	85,000	1,667		1,667	83,333	2%	
Interest Earnings	1,540	2,417	-	-	635		635	(635)	-	
Other Income	-	-	2,050	2,050	-		-	2,050	0%	
Total Revenue	177,140	175,390	155,250	155,250	4,802		4,802	150,448	3%	
Expenditures by Subdivision										
General	19,061	9,928	3,000	2,760	2,760	-	2,760	-	100%	
EEOC	100,391	98,139	124,371	129,278	43,198	13,333	56,532	72,746	44%	
HUD	93,473	126,938	113,745	116,745	39,091	-	39,091	77,654	33%	
Total Expenditures	212,926	235,005	241,116	248,783	85,049	13,333	98,382	150,400	40%	
Expenditures by Type										
Personnel										
Salaries & Wages	124,770	125,084	128,156	128,156	54,162	-	54,162	73,994	42%	
Fringe Benefits	38,541	38,636	52,160	52,160	16,755	-	16,755	35,405	32%	
Total Personnel	163,311	163,721	180,316	180,316	70,918	-	70,918	109,399	39%	
Supplies	1,724	3,864	2,000	2,000	127	-	127	1,873	6%	
Services & Charges										
Professional Services	24,667	18,333	27,800	31,467	9,576	13,333	22,909	8,558	73%	
Printing & Advertising	16,215	11,878	6,000	12,000	3,149	-	3,149	8,851	26%	
Education & Training	5,960	5,178	6,000	4,190	649	-	649	3,541	15%	
Travel	-	-	17,800	17,610	490	-	490	17,120	3%	
Other Services & Charges	1,049	32,032	1,200	1,200	141	-	141	1,059	12%	
Total Services & Charges	47,891	67,420	58,800	66,467	14,004	13,333	27,338	39,129	41%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Expenditures	212,926	235,005	241,116	248,783	85,049	13,333	98,382	150,401	40%	
Net Surplus / (Deficit)	(35,786)	(59,614)	(85,866)	(93,533)	(80,247)		(93,581)			
Beginning Cash Balance	521,051	486,159		426,544						
Cash Adjustments	893	-		-						
Ending Cash Balance	486,159	426,544		333,012	346,297					
Cash Reserves Target	-	-		-						

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

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

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Expenditures are for the wages and benefits of two (2) full-time employees (Manager-Employment and Manager-Housing) and for supplies and services for the Human Rights Commission's activities related to fair housing and equal opportunity employment in St. Joseph County.
Other staff and general expenditures for the Human Rights Commission are accounted for in the General Fund #101.

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

Fund Name	American Rescue Plan					Fund Number	263		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	29,455,024	29,455,024	29,455,024	-		-	29,455,024	0%
Interest Earnings	-	81,618	-	-	44,727		44,727	(44,727)	-
Total Revenue	-	29,536,642	29,455,024	29,455,024	44,727		44,727	29,410,297	0%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	1,910,000	1,889,660	-	1,889,660	20,340	99%
Total Personnel	-	-	-	1,910,000	1,889,660	-	1,889,660	20,340	99%
Services & Charges									
Grants & Subsidies	-	-	-	500,000	-	-	-	500,000	0%
Other Services & Charges	-	-	-	-	1,270	-	1,270	(1,270)	-
Total Services & Charges	-	-	-	500,000	1,270	-	1,270	498,730	0%
Capital	-	-	10,100,000	11,100,000	137,350	44,550	181,900	10,918,100	2%
Total Expenditures	-	-	10,100,000	13,510,000	2,028,280	44,550	2,072,830	11,437,170	15%
Net Surplus / (Deficit)	-	29,536,642	19,355,024	15,945,024	(1,983,553)		(2,028,103)		
Beginning Cash Balance	-	-		29,536,642					
Cash Adjustments	-	-		-					
Ending Cash Balance	-	29,536,642		45,481,666	27,553,088				
Cash Reserves Target	-	-		-					

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

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

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

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

Response & Relief

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

Equitable Recovery

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

Spending allocated for “Response and Relief” is intended to provide direct, rapid relief to residents and businesses who have experienced economic or health-related harms related to the pandemic. Spending allocated for “Equitable Recovery” is intended to rebuild a more equitable economy and community by addressing systemic challenges that have been present in our community for decades.

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

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

Explanation of Revenue Sources:
The City's total award amount is \$58,910,047, with half of it received in 2021 and the other half to be received in 2022. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
ARP Premium Pay: In 2022, the Common Council appropriated \$1.91 million for COVID premium pay to essential employees including police officers, firefighters, teamsters, and certain non-bargaining employees for qualify for premium pay under the rules and regulations of the ARP Act. | **Vacant Building Development Financing:** \$500,000 is budgeted in this fund and \$1.5 million in the General Fund #101 to support small-scale and mission-based developers enter into areas of the City where it is difficult to obtain traditional financing. This fund will act as a credit enhancement (“loan loss reserve fund”) for these developers for targeted projects that revitalize large, vacant buildings and/or make a commercial investment in the corridors. | **Dream Center:** The City is proposing to fund an \$11.1 million renovation and upgrade to the Martin Luther King Jr. Center. The new facility will be called the Dream Center at Martin Luther King Jr. Park. This new, world-class, intergenerational community center will be developed in conjunction with the community and community feedback will play a large role in deciding what facilities and programming are built at the Dream Center.

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

	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Fund								
General Fund (#101)	4,948,093	36,195,000	39,495,000	1,520,609	2,755,735	4,276,344	35,218,656	11%
American Rescue Plan (#263)	-	10,100,000	13,510,000	2,028,280	44,550	2,072,830	11,437,170	15%
Total Expenditures by Fund	4,948,093	46,295,000	53,005,000	3,548,889	2,800,285	6,349,174	46,655,826	12%
Expenditures by ARP Programs								
<u>Strong Neighborhoods</u>								
Home Repair Assistance Programs	-	2,500,000	2,500,000	-	-	-	2,500,000	0%
Housing Financing	-	2,500,000	2,500,000	-	-	-	2,500,000	0%
Home Buying Assistance	-	1,000,000	1,000,000	-	-	-	1,000,000	0%
Additional Neighborhood Infrastructure	-	2,500,000	2,500,000	2,368	-	2,368	2,497,632	0%
City-wide Comprehensive Plan	-	500,000	500,000	25,000	250,000	275,000	225,000	55%
Plan Implementation	-	300,000	300,000	-	-	-	300,000	0%
Land Bank Startup Costs	-	250,000	250,000	-	-	-	250,000	0%
Demolitions (Vacant & Abandoned / Commercial)	-	3,670,000	4,170,000	-	785,965	785,965	3,384,035	19%
Neighborhood Development Assistance	-	150,000	150,000	-	-	-	150,000	0%
Vacant Building Development Financing	-	1,500,000	2,000,000	-	-	-	2,000,000	0%
Neighborhood Recovery Grants	-	200,000	200,000	-	-	-	200,000	0%
Neighborhood Main Streets (Bike Racks, Trash Cans, etc.)	-	500,000	500,000	-	-	-	500,000	0%
Athletic Court Repair	-	1,600,000	1,600,000	52,628	28,185	80,812	1,519,188	5%
Subtotal	-	17,170,000	18,170,000	79,995	1,064,150	1,144,145	17,025,855	6%
<u>Safe Community for Everyone</u>								
Homelessness Strategy Implementation	-	200,000	200,000	-	-	-	200,000	0%
County Partnerships on Homelessness & Mental Health	-	5,800,000	5,800,000	-	-	-	5,800,000	0%
Gun Violence Intervention	-	500,000	500,000	-	-	-	500,000	0%
Public Safety Technology Upgrades	-	1,500,000	1,500,000	-	-	-	1,500,000	0%
COVID Response	1,448,093	-	-	-	-	-	-	-
COVID Facilities Upgrades	-	1,800,000	2,000,000	13,435	1,013,200	1,026,635	973,365	51%
ARP Premium Pay	-	-	1,910,000	1,889,660	-	1,889,660	20,340	99%
Subtotal	1,448,093	9,800,000	11,910,000	1,903,095	1,013,200	2,916,295	8,993,705	24%
<u>Robust, Sustainable Infrastructure - Green Infrastructure</u>								
Greener Homes	-	100,000	100,000	-	-	-	100,000	0%
Solarize, Switch & Save	-	300,000	300,000	95,000	202,000	297,000	3,000	99%
Commercial Recycling Partnership for CBD's	-	75,000	75,000	-	-	-	75,000	0%
EV Plan & Deployment	-	150,000	150,000	-	-	-	150,000	0%
Distributed Solar/Storage	-	1,000,000	1,000,000	150,000	-	150,000	850,000	15%
Subtotal	-	1,625,000	1,625,000	245,000	202,000	447,000	1,178,000	28%
<u>Equitable Access to Opportunity</u>								
Small Business Assistance	-	1,750,000	1,750,000	-	-	-	1,750,000	0%
Utility Relief	3,500,000	2,000,000	2,000,000	1,129,605	-	1,129,605	870,395	56%
Streamlined Assistance	-	500,000	600,000	39,913	160,087	200,000	400,000	33%
Opportunity Fund	-	1,000,000	1,000,000	-	-	-	1,000,000	0%
Immigration Support	-	100,000	100,000	997	51,470	52,467	47,533	52%
Subtotal	3,500,000	5,350,000	5,450,000	1,170,515	211,557	1,382,072	4,067,928	25%
<u>Youth and Workforce Development</u>								
Workforce Development	-	250,000	250,000	-	218,200	218,200	31,800	87%
Dream Center	-	10,100,000	11,100,000	138,620	44,550	183,170	10,916,830	2%
Pre-K Centers	-	2,000,000	4,500,000	11,664	46,628	58,292	4,441,708	1%
Subtotal	-	12,350,000	15,850,000	150,284	309,378	459,662	15,390,338	3%
Total Expenditures by Program	4,948,093	46,295,000	53,005,000	3,548,889	2,800,285	6,349,174	46,655,826	12%

American Rescue Plan:

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

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

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Fund Name	COVID-19 Response					Fund Number	264		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	5,086,138	1,490,275	-	790,735	216,766		216,766	573,969	27%
Other Income	-	5,000	-	-	-		-	-	-
Interfund Transfers In	1,000,000	1,448,093	-	-	-		-	-	-
Total Revenue	6,086,138	2,943,368	-	790,735	216,766		216,766	573,969	27%
Expenditures by Activity									
Mayor's Office	11,344	-	-	-	-	-	-	-	-
Common Council	5,010	-	-	-	-	-	-	-	-
Administration & Finance	34,700	1,000,100	-	-	-	-	-	-	-
Public Works	39,150	(96)	-	-	-	-	-	-	-
Innovation & Technology	6,406	750	-	-	-	-	-	-	-
Police Department	1,631,779	28,830	-	-	-	-	-	-	-
Fire Department	1,816,511	1,180	-	-	-	-	-	-	-
Community Investment	2,355,704	1,959,874	-	790,735	221,242	771,247	992,489	(201,754)	126%
Venues, Parks & Arts	127,466	5,595	-	-	-	-	-	-	-
Code Enforcement	4,339	-	-	-	-	-	-	-	-
Building Department	863	-	-	-	-	-	-	-	-
Total Expenditures	6,033,275	2,996,232	-	790,735	221,242	771,247	992,489	(201,754)	126%
Expenditures by Type									
Supplies	252,665	18,318	-	-	-	-	-	-	-
Services & Charges									
Professional Services	7,058	-	-	-	-	-	-	-	-
Printing & Advertising	19,717	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,016	-	-	-	-	-	-	-	-
Grants & Subsidies	2,349,076	1,959,664	-	790,735	221,242	771,247	992,489	(201,754)	126%
Other Services & Charges	54,452	18,250	-	-	-	-	-	-	-
Total Services & Charges	2,432,318	1,977,914	-	790,735	221,242	771,247	992,489	(201,754)	126%
Interfund Transfers Out	3,348,292	1,000,000	-	-	-	-	-	-	-
Total Expenditures	6,033,275	2,996,232	-	790,735	221,242	771,247	992,489	(201,754)	126%
Net Surplus / (Deficit)	52,864	(52,864)	-	-	(4,476)	(775,723)			
Beginning Cash Balance	-	53,214	-	-	-				
Cash Adjustments	350	(350)	-	-	-				
Ending Cash Balance	53,214	-	-	-	(24,700)				
Cash Reserves Target	-	-	-	-	-	Cash Reserves Target No reserve requirement - Grant fund - spend down to zero			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

City of South Bend, Indiana

Monthly Financial Report

May 31, 2022

Fund Name	Local Income Tax - Certified Shares						Fund Number	404	
Fund Type	Special Revenue Funds						Control	City Funds	
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	13,764,809	13,334,937	9,021,120	9,591,298	4,380,040		4,380,040	5,211,258	46%
Interest Earnings	111,181	87,126	110,950	110,950	23,880		23,880	87,070	22%
Debt Proceeds	2,262,160	1,598,000	1,462,000	1,632,000	-		-	1,632,000	0%
Other Income	361,924	246,998	32,000	32,000	12,000		12,000	20,000	38%
Interfund Transfers In	-	147,786	383,028	730,725	507,292		507,292	223,433	69%
Total Revenue	16,500,074	15,414,847	11,009,098	12,096,973	4,923,212		4,923,212	7,173,761	41%
Expenditures by Activity									
General City	2,263,417	3,173,836	1,185,625	1,459,152	690,508	351,901	1,042,410	416,742	71%
Legal Dept	3,441	2,527	15,000	15,000	-	-	-	15,000	0%
Information Technology	1,579,347	28,098	80,000	151,500	8,550	62,950	71,500	80,000	47%
Police Department	2,136,734	1,826,705	2,952,548	6,003,350	1,661,448	1,608,809	3,270,257	2,733,093	54%
Vacant & Abandoned Houses	232,822	185,684	-	400,390	26,068	374,322	400,390	-	100%
Community Investment	357,659	25,880	-	798,629	12,244	781,330	793,574	5,055	99%
Parks & Recreation	1,778,605	1,596,732	956,850	1,235,925	652,736	508,604	1,161,339	74,585	94%
Morris Performing Arts Center	-	1,800,000	-	-	-	-	-	-	-
Light Up South Bend	88,137	146,590	260,000	394,924	8,009	174,390	182,399	212,526	46%
Streets	2,899,656	-	3,750,000	3,755,179	1,562,500	5,179	1,567,679	2,187,500	42%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	625,000	-	625,000	875,000	42%
Traffic Signals & Street Lighting	1,501,835	1,401,657	1,467,536	1,467,536	569,996	-	569,996	897,540	39%
Total Expenditures	14,341,653	11,687,709	12,167,559	17,181,584	5,817,059	3,867,484	9,684,543	7,497,041	56%
Expenditures by Type									
Supplies	92,245	145,595	200,000	334,924	8,009	124,599	132,608	202,316	40%
Services & Charges									
Professional Services	1,681,956	35,065	155,000	359,073	13,779	216,820	230,598	128,475	64%
Printing & Advertising	500	24,785	-	-	-	-	-	-	-
Utilities	1,501,835	1,401,657	1,467,536	1,467,536	569,996	-	569,996	897,540	39%
Repairs & Maintenance	756,305	565,186	610,000	890,520	298,994	215,596	514,590	375,930	58%
Grants & Subsidies	397,553	340,711	341,129	1,016,129	180,054	836,075	1,016,129	-	100%
Other Services & Charges	1,292,054	1,086,776	1,102,449	1,647,525	831,328	759,254	1,590,582	56,943	97%
Debt Service Principal	1,364,172	1,631,258	1,379,062	1,379,062	550,035	-	550,035	829,027	40%
Debt Service Interest & Fees	59,809	53,009	71,486	71,486	18,756	-	18,756	52,730	26%
Total Services & Charges	7,054,183	5,138,446	5,126,662	6,831,332	2,462,941	2,027,746	4,490,687	2,340,645	66%
Capital	825,101	123,519	1,462,000	4,636,431	1,104,901	1,715,139	2,820,040	1,816,391	61%
Interfund									
Interfund Allocations	8,633	9,753	9,676	9,676	4,032	-	4,032	5,644	42%
Interfund Transfers Out	6,361,491	6,270,396	5,369,221	5,369,221	2,237,176	-	2,237,176	3,132,045	42%
Total Interfund	6,370,124	6,280,149	5,378,897	5,378,897	2,241,208	-	2,241,208	3,137,689	42%
Total Expenditures	14,341,653	11,687,709	12,167,559	17,181,584	5,817,059	3,867,484	9,684,543	7,497,041	56%
Net Surplus / (Deficit)	2,158,421	3,727,138	(1,158,461)	(5,084,611)	(893,847)		(4,761,330)		
Beginning Cash Balance	12,724,697	14,902,237		18,631,245					
Cash Adjustments	19,120	1,870		-					
Ending Cash Balance	14,902,237	18,631,245		13,546,634	17,738,079				
Cash Reserves Target	7,170,827	5,843,854		8,590,792					
							Cash Reserves Target		
							50% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Cumulative Capital Development					Fund Number	406		
Fund Type	Capital Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Property Taxes	433,812	469,124	473,780	473,780	-		-	473,780	0%
Intergov./ Shared Revenues	40,795	41,568	38,648	38,648	-		-	38,648	0%
Interest Earnings	765	928	1,995	1,995	381		381	1,614	19%
Total Revenue	475,372	511,620	514,423	514,423	381		381	514,042	0%
Expenditures by Activity									
Transfer to Fund 404	-	-	143,687	143,687	59,869	-	59,869	83,818	42%
Police Department	516,510	394,767	368,741	368,741	183,904	-	183,904	184,837	50%
Park Capital	12,970	-	-	-	-	-	-	-	-
Total Expenditures	529,479	394,767	512,428	512,428	243,773	-	243,773	268,655	48%
Expenditures by Type									
Services & Charges									
Debt Service Principal	484,511	370,109	353,115	353,115	175,322	-	175,322	177,793	50%
Debt Service Interest & Fees	31,998	24,658	15,626	15,626	8,582	-	8,582	7,044	55%
Total Services & Charges	516,510	394,767	368,741	368,741	183,904	-	183,904	184,837	50%
Capital	12,970	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	143,687	143,687	59,869	-	59,869	83,818	42%
Total Expenditures	529,479	394,767	512,428	512,428	243,773	-	243,773	268,655	48%
Net Surplus / (Deficit)	(54,108)	116,853	1,995	1,995	(243,392)		(243,392)		
Beginning Cash Balance	223,617	169,893		286,746					
Cash Adjustments	383			-					
Ending Cash Balance	169,893	286,746		288,741	43,354				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Cumulative Capital Improvement					Fund Number	407		
Fund Type	Capital Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	219,253	207,761	214,341	214,341	-		-	214,341	0%
Interest Earnings	5,369	3,682	3,825	3,825	977		977	2,849	26%
Other Income	18,750	25,000	25,000	25,000	-		-	25,000	0%
Total Revenue	243,373	236,443	243,166	243,166	977		977	242,190	0%
Expenditures by Activity									
Transfer to Fund 404	-	-	239,341	239,341	99,726	-	99,726	139,615	42%
Community Investment	6,770	-	-	-	-	-	-	-	-
Park Vehicles & Equipment	-	262,145	-	-	-	-	-	-	-
Venues, Parks & Arts Capital	-	-	250,000	250,000	6,002	10,498	16,500	233,500	7%
Streets Vehicles & Equipment	250,000	-	-	-	-	-	-	-	-
Total Expenditures	256,770	262,145	489,341	489,341	105,728	10,498	116,226	373,115	24%
Expenditures by Type									
Capital	6,770	-	250,000	250,000	6,002	10,498	16,500	233,500	7%
Interfund Transfers Out	250,000	262,145	239,341	239,341	99,726	-	99,726	139,615	42%
Total Expenditures	256,770	262,145	489,341	489,341	105,728	10,498	116,226	373,115	24%
Net Surplus / (Deficit)	(13,397)	(25,702)	(246,175)	(246,175)	(104,751)		(115,250)		
Beginning Cash Balance	689,015	676,798		651,096					
Cash Adjustments	1,181	-		-					
Ending Cash Balance	676,798	651,096		404,921	546,345				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement - Capital fund - spend down to zero		
Fund Purpose:	This fund was established (ordinance 4832-66) in 1966 to account for the receipt of cigarette tax revenue designated to be used solely for capital improvements.								
Explanation of Revenue Sources:	This fund receives cigarette tax revenue. Other Income is \$25,000 from the South Bend School Corporation for rental of property. In 2020, the revenue was only \$18,750 as the City gave a discount due to COVID-19. This fund also receives revenue from interest earned on the fund's cash balance.								
Explanation of Expenditures and Significant Changes/Variations:	In 2019, \$28,000 was used to purchase furniture for the Howard Park Renovation Project, part of the greater My SB Parks & Trails Project managed by the Department of Venues, Parks & Arts. In 2020, \$250,000 was transferred to the Motor Vehicle Highway Fund (#202) to support vehicle and equipment capital purchases for the Streets Division. In 2021, \$262,145 was budgeted for an interfund transfer to the Parks & Recreation Fund (#201) to support vehicle and equipment capital purchases for the Park Maintenance Division of the Department of Venues, Parks & Arts. In 2022, \$250,000 is budgeted for the Studebaker Museum roof project managed by the Department of Venues, Parks & Arts. Also budgeted in 2022, \$239,341 interfund transfer to the Local Income Tax Certified Shares Fund (#404) to help offset the debt service payments for police vehicle capital leases paid out of that fund.								

City of South Bend, Indiana

Monthly Financial Report

May 31, 2022

Fund Name	Local Income Tax - Economic Development	Fund Number	408
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	13,405,714	13,006,489	12,216,636	12,704,389	5,666,236		5,666,236	7,038,153	45%
Intergov./ Grants	12,500	-	50,000	50,000	-		-	50,000	0%
Fines, Forfeitures, and Fees	354,660	-	-	-	-		-	-	-
Interest Earnings	163,880	128,951	136,795	136,795	39,848		39,848	96,947	29%
Donations	-	-	-	75,000	67,500		67,500	7,500	90%
Other Income	153,272	151,545	349,424	349,424	6,983		6,983	342,441	2%
Interfund Transfers In	-	1,000,000	-	-	-		-	-	-
Total Revenue	14,090,026	14,286,985	12,752,855	13,315,608	5,780,567		5,780,567	7,535,041	43%

Expenditures by Activity									
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
General City	1,076,233	-	-	7,800,000	-	-	-	7,800,000	0%
PSAP	2,966,021	2,812,202	199,424	199,424	-	-	-	199,424	0%
Community Investment	3,829,468	2,274,806	6,643,295	10,875,863	1,984,864	3,626,339	5,611,203	5,264,660	52%
Neighborhoods	3,865,219	2,340,000	5,654,853	6,500,554	1,665,547	607,161	2,272,708	4,227,846	35%
Streets	35,749	-	-	18,812	-	-	18,812	-	100%
2015 Park Bonds	376,689	376,736	375,106	375,106	154,503	-	154,503	220,603	41%
2018 Zoo Bonds	320,900	324,100	332,100	332,100	172,050	-	172,050	160,050	52%
2021 Infrastructure Bonds	-	253,000	606,000	606,000	253,000	-	253,000	353,000	42%
Total Expenditures	12,470,279	8,380,845	13,810,778	26,707,859	4,229,963	4,252,312	8,482,276	18,225,583	32%

Expenditures by Type									
Services & Charges									
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Professional Services	2,883,244	3,074,579	160,000	545,920	202,237	243,437	445,674	100,246	82%
Printing & Advertising	404	2,706	45,000	45,000	1,600	3,940	5,540	39,460	12%
Utilities	42,523	46,983	70,000	70,000	26,949	-	26,949	43,051	38%
Repairs & Maintenance	209,536	122,395	432,873	451,968	32,582	19,217	51,799	400,169	11%
Grants & Subsidies	1,220,570	1,028,845	2,220,000	6,798,284	845,820	3,963,026	4,808,845	1,989,438	71%
Other Services & Charges	1,603	-	635,593	635,593	38,723	-	38,723	596,870	6%
Debt Service Principal	301,441	314,344	333,699	333,699	100,000	-	100,000	233,699	30%
Debt Service Interest & Fees	219,669	209,777	198,825	198,825	72,050	-	72,050	126,775	36%
Total Services & Charges	4,878,989	4,799,629	4,095,990	9,079,288	1,319,961	4,229,620	5,549,580	3,529,708	61%
Capital	5,000	112,229	150,000	8,199,783	137,500	22,693	160,193	8,039,590	2%
Interfund Transfers Out	7,586,290	3,468,986	9,564,788	9,428,788	2,772,503	-	2,772,503	6,656,285	29%
Total Expenditures	12,470,279	8,380,845	13,810,778	26,707,859	4,229,963	4,252,312	8,482,276	18,225,583	32%

Net Surplus / (Deficit)	1,619,747	5,906,140	(1,057,923)	(13,392,251)	1,550,603		(2,701,709)		
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Beginning Cash Balance	17,389,466	19,044,274		24,795,353					
Cash Adjustments	35,061	(155,061)		-					
Ending Cash Balance	19,044,274	24,795,353		11,403,103	26,495,768				
Cash Reserves Target	6,235,140	4,190,422		13,353,929					

Cash Reserves Target	
50% of Annual expenditures	

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

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

Explanation of Expenditures and Significant Changes/Variations:
Debt Service - The fund is used to pay for debt service on the 2014 PSAP (Public Safety Answering Point-the consolidated county-wide 911 call center) Bonds, the 2015 Park Bonds, the 2018 Zoo Bonds, and the 2021 LIT Infrastructure Bonds. | **PSAP** - Prior to 2022, this fund paid for the City's portion of the operating costs for the consolidated county-wide 911 call center called PSAP (Public Safety Answering Point). In 2021, the St. Joseph County Council passed a resolution to amend the local income tax rate and dedicate a portion of the certified shares income tax to fund PSAP. As a result, the City's certified shares distribution (received in Fund #404) will be reduced going forward, starting in 2022, and the budget for PSAP in this fund will be reduced to cover only the debt service payments for the 2014 PSAP Bonds. | **New Admin Building** - In March 2022, the Common Council approved an additional appropriation for \$7.8 million for the purchase and renovation of South Bend Community School Corporation administration building. If the sale proceeds, the City of South Bend will move its offices from the County-City Building to the newly acquired building. | **Interfund Transfers** - This fund provides operating subsidies for the Department of Community Investment (DCI). Subsidies are provided to the Community Investment Division (Fund #211) and the Neighborhoods Division (Fund #219 & #230). DCI does not collect enough revenue to support its operations so the City makes up the difference with income tax dollars. | **Community Investment** - Various community and economic development initiatives administered by DCI are accounted for in this fund. 2022 DCI budgeted expenditures include: **Business Development** - \$480k for workforce development, \$250k for small business assistance, \$100k for the South Bend Chamber of Commerce | **Neighborhoods** - \$550k for vacant & abandoned demolitions, \$450k for the Homeless Strategy (\$75k contract position, \$275k weather amnesty, \$25k County coordinator support, \$100k PSH leasing, \$175k project support), \$350k for the Home Repair Program, \$50k for eviction prevention | **Engagement** - \$255k for neighborhood organization support, \$40k for consulting fees to support development of Civic Engagement Toolkit and Public Engagement Plan | **Planning** - \$150k for development of two neighborhood plans, \$35k for West Side Main Streets, \$5k for public art - SB Mural Festival support, \$10k for place making art grant | **Property** - \$50k for appraisals, \$100k for surveys, \$220k for expenses related to Redevelopment owned properties, \$50k for an alley stabilization pilot program, \$107k for mowing of vacant lots.

City of South Bend, Indiana
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Fund Name	Equipment/Vehicle Leasing					Fund Number	750		
Fund Type	Capital Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	682	17	-	-	-		-	-	-
Total Revenue	682	17	-	-	-		-	-	-
Expenditures by Type									
Services & Charges									
Debt Service Principal	355,128	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	12,324	-	-	-	-	-	-	-	-
Total Services & Charges	367,452	-	-	-	-	-	-	-	-
Capital	300,278	-	-	-	-	-	-	-	-
Interfund Transfers Out	1,752	-	-	347,697	347,697	-	347,697	-	100%
Total Expenditures	669,482	-	-	347,697	347,697	-	347,697	-	100%
Net Surplus / (Deficit)	(668,800)	17	-	(347,697)	(347,697)		(347,697)		
Beginning Cash Balance	1,016,476	347,680		347,697		<p style="text-align: center;">Cash Reserves Target</p> <p style="text-align: center;">No reserve requirement - Capital lease fund - spend down to zero</p>			
Cash Adjustments	3	-		-					
Ending Cash Balance	347,680	347,697		-					
Cash Reserves Target	-	-		-					

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

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

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

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

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

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,351	71	2,750	2,750	89		89	2,661	3%
Interfund Transfers In	2,870,500	2,866,000	2,865,000	3,055,500	1,430,500		1,430,500	1,625,000	47%
Total Revenue	2,872,851	2,866,071	2,867,750	3,058,250	1,430,589		1,430,589	1,627,661	47%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,790,000	1,850,000	1,925,000	2,030,000	1,120,000	-	1,120,000	910,000	55%
Debt Service Interest & Fees	1,073,013	1,006,069	934,282	1,014,328	476,941	-	476,941	537,387	47%
Total Expenditures	2,863,013	2,856,069	2,859,282	3,044,328	1,596,941	-	1,596,941	1,447,387	52%

Net Surplus / (Deficit)	9,839	10,002	8,468	13,922	(166,352)	(166,352)
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Beginning Cash Balance	222,584	232,423		242,425		Cash Reserves Target
Cash Adjustments	-	-		-		
Ending Cash Balance	232,423	242,425		256,347	76,073	
Cash Reserves Target	232,423	242,425		256,347		100% cash reserves per bond covenants

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

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

Explanation of Expenditures and Significant Changes/Variations:
Current debt includes:
• 2013 Century Center Special Tax Bonds Refunding 2008 - debt payments paid for by River West TIF Fund (#324), final payment 5/1/26, (debt schedule #62)
• 2015 Eddy St Commons-Lease Rental Revenue Bonds Refunding 2008 - debt payments paid for by River East Residential TIF Fund (#436), final payment 2/15/33, (debt schedule #54)
• 2022 South Bend Redevelopment Authority Lease Rental Revenue Bonds, Morris Project - debt payments paid for by the Redevelopment General Fund (#433), final payment 2/1/46, (debt sched. #221)

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

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,478	58	3,000	3,000	25		25	2,975	1%
Debt Proceeds	-	8,860,022	-	-	-		-	-	-
Interfund Transfers In	2,645,000	2,564,000	2,575,500	2,766,500	1,238,250		1,238,250	1,528,250	45%
Total Revenue	2,648,478	11,424,080	2,578,500	2,769,500	1,238,275		1,238,275	1,531,225	45%

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

Interfund Transfers Out	-	9,248,224	-	-	-	-	-	-	-
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Total Expenditures	2,629,968	12,033,240	2,562,480	2,751,956	1,388,778	-	1,388,778	1,363,179	50%
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Net Surplus / (Deficit)	18,510	(609,159)	16,020	17,544	(150,503)	(150,503)			
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Beginning Cash Balance	815,025	833,535		224,375			Cash Reserves Target		
Cash Adjustments	-	-		-					
Ending Cash Balance	833,535	224,375		241,919	73,873				
Cash Reserves Target	833,535	224,375		241,919			100% cash reserves per bond covenants		

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

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

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

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

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	TIF - River West Development Area	Fund Number	324
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2020	2019	2022	2022	2022	2022	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Property Taxes	16,814,400	18,120,969	17,704,130	17,704,130	-		-	17,704,130	0%
Intergov./ Shared Revenues	381,500	383,000	396,500	396,500	200,000		200,000	196,500	50%
Intergov./ Grants	13,844	868,707	-	-	94,235		94,235	(94,235)	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	199,544	153,650	173,901	173,901	51,899		51,899	122,002	30%
Donations	2,250	-	-	-	-		-	-	-
Debt Proceeds	4,345,059	-	-	-	-		-	-	-
Other Income	252,995	22,900	-	-	128,455		128,455	(128,455)	-
Interfund Transfers In	35,560	585,315	-	8	8		8	-	103%
Total Revenue	22,045,151	20,134,540	18,274,531	18,274,539	474,597		474,597	17,799,942	3%

Expenditures by Type									
Services & Charges									
Professional Services	1,082,200	714,611	425,000	830,266	160,397	264,652	425,049	405,217	51%
Debt Service Principal	3,750,570	3,883,193	3,711,202	3,711,202	1,837,075	-	1,837,075	1,874,127	50%
Debt Service Interest & Fees	1,329,981	958,715	813,204	813,204	427,107	-	427,107	386,098	53%
Other Services & Charges	619,953	-	-	250,000	250,000	-	250,000	-	100%
Total Services & Charges	6,782,703	5,556,519	4,949,406	5,604,672	2,674,579	264,652	2,939,231	2,665,442	52%
Capital	12,152,391	4,873,092	-	13,191,620	1,341,698	5,904,273	7,245,971	5,945,648	55%
Interfund Transfers Out	5,085,022	5,013,303	4,710,000	4,710,000	2,357,500	-	2,357,500	2,352,500	50%
Total Expenditures	24,020,117	15,442,915	9,659,406	23,506,292	6,373,777	6,168,926	12,542,702	10,963,590	53%

Net Surplus / (Deficit)	(1,974,965)	4,691,625	8,615,125	(5,231,753)	(5,899,180)	(12,068,105)
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Beginning Cash Balance	30,950,203	29,039,261		33,713,041		Cash Reserves Target
Cash Adjustments	64,024	(17,845)		-		
Ending Cash Balance	29,039,261	33,713,041		28,481,288	28,234,471	No reserve requirement
Cash Reserves Target	-	-		-		

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

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

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

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

City of South Bend, Indiana
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May 31, 2022

Fund Name	TIF - West Washington	Fund Number	422
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	237,261	348,856	283,927	283,927	-		-	283,927	0%
Interest Earnings	8,861	7,164	9,635	9,635	1,950		1,950	7,685	20%
Other Income	300	-	-	-	-		-	-	-
Total Revenue	246,422	356,020	293,562	293,562	1,950		1,950	291,612	1%

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

Net Surplus / (Deficit)	93,701	107,738	293,562	65,001	1,950				(91,627)
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Beginning Cash Balance	1,031,822	1,127,293		1,235,031					
Cash Adjustments	1,769	-		-					
Ending Cash Balance	1,127,293	1,235,031		1,300,032	1,236,981				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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

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

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

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

Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	2,997,091	4,328,968	3,822,890	3,822,890	-		-	3,822,890	0%
Interest Earnings	62,271	39,992	27,464	27,464	14,896		14,896	12,568	54%
Other Income	-	74,327	-	-	16,850		16,850	(16,850)	-
Interfund Transfers In	-	673,180	-	-	-		-	-	-
Total Revenue	3,059,362	5,116,467	3,850,354	3,850,354	31,746		31,746	3,818,608	1%

Expenditures by Type									
Services & Charges									
Professional Services	82,784	67,611	-	665,224	134,729	462,585	597,314	67,910	90%
Insurance	-	523	-	221	-	-	-	221	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	82,784	68,133	-	665,445	134,729	462,585	597,314	68,131	90%
Capital	5,418,511	1,336,457	-	5,413,357	114,617	2,113,358	2,227,975	3,185,382	41%
Total Expenditures	5,501,295	1,404,591	-	6,078,801	249,345	2,575,943	2,825,289	3,253,513	46%

Net Surplus / (Deficit)	(2,441,932)	3,711,876	3,850,354	(2,228,447)	(217,599)		(2,793,543)
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Beginning Cash Balance	8,215,417	5,864,278		9,506,445				Cash Reserves Target No reserve requirement
Cash Adjustments	90,793	(69,709)		-				
Ending Cash Balance	5,864,278	9,506,445		7,277,998		9,281,846		
Cash Reserves Target	-	-		-		-		

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

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

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

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

Fund Name	TIF - Southside Development Area #1	Fund Number	430
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	3,081,721	2,981,728	1,815,749	1,815,749	-		-	1,815,749	0%
Interest Earnings	89,378	75,461	69,286	69,286	22,807		22,807	46,479	33%
Total Revenue	3,171,100	3,057,189	1,885,035	1,885,035	22,807		22,807	1,862,228	1%

Expenditures by Type									
Services & Charges									
Professional Services	140,498	162,661	-	668,761	42,480	340,914	383,395	285,366	57%
Total Services & Charges	140,498	162,661	-	668,761	42,480	340,914	383,395	285,366	57%
Capital	76,527	999,692	-	6,942,403	529,738	1,580,926	2,110,664	4,831,739	30%
Total Expenditures	217,025	1,162,353	-	7,611,164	572,218	1,921,841	2,494,059	5,117,105	33%

Net Surplus / (Deficit)	2,954,075	1,894,837	1,885,035	(5,726,129)	(549,411)	(2,471,251)
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Beginning Cash Balance	9,607,799	12,586,134		14,473,182					
Cash Adjustments	24,260	(7,789)		-					
Ending Cash Balance	12,586,134	14,473,182		8,747,053	13,923,771				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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

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

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

City of South Bend, Indiana
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Fund Name	TIF - Douglas Road	Fund Number	435
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	269,923	166,000	166,000	-		-	166,000	0%
Interest Earnings	1,154	687	3,511	3,511	227		227	3,284	6%
Total Revenue	1,154	270,610	169,511	169,511	227		227	169,284	0%

Expenditures by Type

Services & Charges									
Professional Services	96,143	14,800	-	75,483	1,308	-	1,308	74,175	2%
Total Services & Charges	96,143	14,800	-	75,483	1,308	-	1,308	74,175	2%

Interfund Transfers Out	-	91,370	-	178,553	178,553	-	178,553	-	100%
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Total Expenditures	96,143	106,170	-	254,036	179,861	-	179,861	74,175	71%
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Net Surplus / (Deficit)	(94,989)	164,440	169,511	(84,525)	(179,634)		(179,634)		
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Beginning Cash Balance	187,806	93,140		257,579		Cash Reserves Target			
Cash Adjustments	322	-		-					
Ending Cash Balance	93,140	257,579		173,055	77,945	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 by repaying \$300,517.13 to the Sewage Works Capital Fund (#642) for the City's share of the project. The repayment was started in 2021 and is anticipated to go through 2022 based on TIF revenue collections.

City of South Bend, Indiana
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Fund Name	TIF - River East Residential Area (NE Res)	Fund Number	436
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2020	2019	2022	2022	2022	2022	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Property Taxes	5,308,975	6,299,000	5,978,380	5,978,380	-		-	5,978,380	0%
Interest Earnings	15,060	19,471	53,667	53,667	6,160		6,160	47,507	11%
Total Revenue	5,324,035	6,318,471	6,032,047	6,032,047	6,160		6,160	6,025,887	0%

Expenditures by Type									
Services & Charges									
Professional Services	-	13,350	30,000	30,000	-		-	30,000	0%
Debt Service Principal	409,383	427,037	445,524	445,524	220,397		220,397	225,127	49%
Debt Service Interest & Fees	85,445	67,791	49,805	49,805	26,267		26,267	23,538	53%
Total Services & Charges	494,828	508,178	525,329	525,329	246,664		246,664	278,665	47%

Interfund Transfers Out	3,864,125	5,058,659	4,396,375	4,396,375	2,195,625		2,195,625	2,200,750	50%
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Total Expenditures	4,358,953	5,566,837	4,921,704	4,921,704	2,442,289		2,442,289	2,479,415	50%
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Net Surplus / (Deficit)	965,082	751,634	1,110,343	1,110,343	(2,436,129)		(2,436,129)		
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Beginning Cash Balance	3,706,897	4,678,334		5,429,968		Cash Reserves Target			
Cash Adjustments	6,355	-		-					
Ending Cash Balance	4,678,334	5,429,968		6,540,311	2,993,839	No reserve requirement			
Cash Reserves Target	-	-		-					

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

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

Explanation of Expenditures and Significant Changes/Variations:
At the end of 2017, Eddy Street Commons Phase II Bonds were issued to help fund the second phase of the mixed-use development area just south of the University of Notre Dame's campus. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (#759). Transfers Out are interfund transfers to the Eddy Street Commons Debt Service Fund (#760) which makes the debt payments on this bond. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations. This fund is repaying two interfund loans (debt schedules #84 & #85). Principal and interest payments are made to the Major Moves Fund (#412). The loans will be paid off in 2024 and 2029.

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

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

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Interfund Transfers Out	13,309	6,133	-	-	-		-	-	-
Total Expenditures	13,309	6,133	-	-	-		-	-	-

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

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

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

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

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

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Interfund Transfers Out	13,309	6,133	-	-	-		-	-	-
Total Expenditures	13,309	6,133	-	-	-		-	-	-

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

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

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

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

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Fund Name	2018 TIF Park Bond Debt Service	Fund Number	351
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	8,934	6,085	9,357	9,357	1,636		1,636	7,721	17%
Total Revenue	8,934	6,085	9,357	9,357	1,636		1,636	7,721	17%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	8,934	6,085	9,357	9,357	1,636	1,636
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Beginning Cash Balance	1,018,984	1,029,665		1,035,750		Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	1,747	-		-		
Ending Cash Balance	1,029,665	1,035,750		1,045,107	1,037,385	
Cash Reserves Target	1,029,665	1,035,750		1,045,107	-	

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

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
The debt service reserve will be used towards the last debt service payment due February 1, 2033.

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Fund Name	2019 South Shore Double Tracking Debt Service	Fund Number	352
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	13	3	10	10	2		2	9	15%
Interfund Transfers In	488,171	1,036,500	1,035,000	1,035,000	518,500		518,500	516,500	50%
Total Revenue	488,184	1,036,503	1,035,010	1,035,010	518,502		518,502	516,509	50%

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

Net Surplus / (Deficit)	(29,129)	8,753	5,260	5,260	1,877		1,877
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Beginning Cash Balance	29,819	690		9,443			Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	-	-		-			
Ending Cash Balance	690	9,443		14,703	11,319		
Cash Reserves Target	690	9,443		14,703			

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

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

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

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Fund Name	2020 TIF Library Bond Debt Service Reserve	Fund Number	353
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2	16	10	10	7		7	3	68%
Interfund Transfers In	326,938	-	-	-	-		-	-	-
Total Revenue	326,939	16	10	10	7		7	3	68%

Expenditures by Type									
Interfund Transfers Out	-	11	-	-	8	-	8	(8)	-
Total Expenditures	-	11	-	-	8	-	8	(8)	-

Net Surplus / (Deficit)	326,939	5	10	10	(1)		(1)		
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Beginning Cash Balance	-	326,939		326,944		Cash Reserves Target 100% debt service reserve per bond covenants			
Cash Adjustments	-	-		-					
Ending Cash Balance	326,939	326,944		326,954	326,943				
Cash Reserves Target	326,939	326,944		326,954					

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

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

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

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

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Fund Name	Redevelopment General	Fund Number	433
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	24,117	3,543	7,000	556	502		502	54	90%
Hotel/Motel Taxes	-	-	-	381,500	-		-	381,500	0%
Interest Earnings	11,827	13,014	24,072	24,072	4,919		4,919	19,153	20%
Donations	1,449,512	1,411,877	1,000,000	1,000,000	-		-	1,000,000	0%
Other Income	-	1,000	-	-	-		-	-	-
Interfund Transfers In	150,000	-	150,000	150,000	-		-	150,000	0%
Total Revenue	1,635,456	1,429,434	1,181,072	1,556,128	5,421		5,421	1,550,707	0%

Expenditures by Type									
Services & Charges									
Professional Services	1,657	91	4,500	4,500	-	-	-	4,500	0%
Grants & Subsidies	666,323	538,272	-	605,283	158,842	296,441	455,283	150,000	75%
Total Services & Charges	667,979	538,363	4,500	609,783	158,842	296,441	455,283	154,500	75%
Capital	2,214	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	147,786	-	381,500	-	-	-	381,500	0%
Total Expenditures	670,193	686,149	4,500	991,283	158,842	296,441	455,283	536,000	46%

Net Surplus / (Deficit)	965,263	743,285	1,176,572	564,845	(153,421)	(449,862)
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Beginning Cash Balance	1,476,915	2,444,710	3,187,994	-	-	Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	2,532	-	-	-	-	
Ending Cash Balance	2,444,710	3,187,994	3,752,839	3,034,574	-	
Cash Reserves Target	167,548	171,537	247,821	-	-	

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

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

Explanation of Revenue Sources:
Starting in 2022, this fund will begin receiving hotel/motel tax revenue, remitted to the City by St. Joseph County. --- In 2022, the City issued revenue bonds, backed by the Hotel/Motel tax revenue, to fund capital improvements to the Morris Performing Arts Center and Potawatomi Zoo. The Morris bonds debt service payments are tracked in the South Bend Redevelopment Authority Debt Service Fund (#752) and the Zoo bonds debt service payments are tracked in the South Bend Building Corporation Fund (#755). The hotel/motel taxes received in this fund will be transferred to debt service funds for the repayment of the bonds.

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

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

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

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

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

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

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

	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	96	65	101	101	18		18	83	17%
Total Revenue	96	65	101	101	18		18	83	17%

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

Net Surplus / (Deficit)	96	65	101	101	18		18
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Beginning Cash Balance	10,965	11,080		11,145		Cash Reserves Target
Cash Adjustments	19	-		-		
Ending Cash Balance	11,080	11,145		11,246	11,163	No reserve requirement
Cash Reserves Target	-	-		-		

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

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

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

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Fund Name	2018 TIF Park Bond Capital	Fund Number	452
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	28,865	15,033	-	-	3,842		3,842	(3,842)	-
Total Revenue	28,865	15,033	-	-	3,842		3,842	(3,842)	-

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

Net Surplus / (Deficit)	(1,485,491)	(173,950)	-	(2,389,024)	3,842	(2,221,398)
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Beginning Cash Balance	4,085,672	2,614,468		2,433,236		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	14,287	(7,283)		-		
Ending Cash Balance	2,614,468	2,433,236		44,212	2,437,078	
Cash Reserves Target	-	-		-		

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

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

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

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Fund Name	Airport Urban Enterprise Zone	Fund Number	454
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,540	2,411	2	2	648		648	(646)	32402%
Total Revenue	3,540	2,411	2	2	648		648	(646)	32402%

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

Net Surplus / (Deficit)	3,540	2,411	2	2	648		648		
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Beginning Cash Balance	403,750	407,982		410,393					
Cash Adjustments	692	-		-					
Ending Cash Balance	407,982	410,393		410,395	411,041				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

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

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

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