



Period Ending: October 31, 2022

Issued By: Controller's Office

City of South Bend

Monthly Financial Report

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October 2022

Monthly Financial Report

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

Report of Changes in Cash Balance (4 - 5)

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

Projected Cash Balance (6 - 8)

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

Cash Reserves Summary (9 - 12)

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

Cash Reserve Requirements

Cash reserve requirements are typically based on fund type.

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

Changes in Cash Balance

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

Negative Cash Balances

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

Revenue & Expense Summaries (13 - 18)

These summaries show the total revenue and expense by fund.

Revenue by Type (19 - 24)

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

Expenditures by Activity (25 - 28)

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

Outstanding Debt (29 - 30)

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

Employee Headcount (31 - 37)

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

Fund Summaries (38 - 171)

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

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

City of South Bend
Report of Changes in Cash Balance
January 1, 2022 through October 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 10/31/2022	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
City Controlled Funds								
101 General Fund	54,208,073	48,729,883	66,230,283	447,940	(17,052,461)	37,155,612	39,954,018	(2,798,405)
Special Revenue Funds								
102 Rainy Day	10,910,077	115,094	-	(33,802)	81,292	10,991,370	8,717,131	2,274,238
201 Parks & Recreation	5,865,858	11,598,007	14,488,120	231,477	(2,658,636)	3,207,222	4,955,940	(1,748,718)
202 Motor Vehicle Highway	4,772,416	8,352,798	7,249,437	40,080	1,143,441	5,915,856	2,963,963	2,951,893
209 Studebaker-Oliver Revitalizing Grants	692,248	7,236	8,134	(2,120)	(3,018)	689,229	-	-
210 Economic Development State Grants	26,876	126,873	220,637	5,211	(88,552)	(61,677)	-	-
211 Dept of Community Investment Operating	394,125	3,013,770	3,237,336	4,349	(219,217)	174,908	-	-
212 Dept of Community Investment Grants	409,818	1,487,510	1,737,549	52,765	(197,274)	212,544	-	-
216 Police State Seizures	173,825	9,244	-	(557)	8,687	182,512	11,125	171,387
217 Gift, Donation, Bequest	978,522	255,300	235,411	(3,108)	16,780	995,302	-	-
218 Police Curfew Violations	13,880	178	14,059	-	(13,880)	-	-	-
219 Unsafe Building	764,981	46,901	16,910	699	30,690	795,671	-	-
220 Law Enforcement Continuing Education	378,981	756,161	488,652	(8,243)	259,267	638,248	137,142	501,106
221 Rental Units Regulation	87,416	107,229	70,113	(625)	36,491	123,906	-	-
227 Loss Recovery	414,099	4,369	-	(1,283)	3,086	417,185	-	-
230 Code Enforcement	497,492	3,158,354	3,171,943	7,317	(6,272)	491,220	-	-
249 Local Income Tax - Public Safety	3,844,465	7,738,154	10,248,840	(4,199)	(2,514,885)	1,329,580	-	-
251 Local Road & Street	2,349,376	1,820,276	1,784,074	(12,613)	23,589	2,372,965	-	-
257 LOIT Special Distribution	245,630	2,591	-	(761)	1,830	247,460	-	-
258 Human Rights Federal Grants	426,544	7,362	180,116	(810)	(173,564)	252,980	-	-
263 American Rescue Plan	29,536,642	29,973,230	2,194,340	(175,811)	27,603,079	57,139,721	-	-
264 COVID-19 Response	-	421,660	465,684	44,024	-	-	-	-
265 Local Road & Bridge Grant	704,875	2,365,566	594,751	(6,442)	1,764,372	2,469,247	-	-
266 MVH Restricted	2,042,332	3,477,085	3,660,897	121,835	(61,977)	1,980,356	-	-
273 Morris PAC / Palais Royale Marketing	74,809	43	74,852	-	(74,809)	-	-	-
274 Morris PAC Self-Promotion	264,010	150	264,160	-	(264,010)	-	-	-
280 Police Block Grants	4,162	2	4,165	-	(4,162)	-	-	-
289 Haz-Mat	28,102	3,296	200	(3,087)	9	28,111	2,500	25,611
291 Indiana River Rescue	360,311	112,232	83,975	(26,994)	1,263	361,575	27,340	334,235
292 Police Grants	26,716	-	26,716	-	(26,716)	-	-	-
294 Regional Police Academy	146,328	83	146,411	-	(146,328)	-	-	-
295 COPS MORE Grant	45,349	30	24,566	-	(24,536)	20,813	-	-
299 Police Federal Drug Enforcement	60,237	90,786	59,979	-	30,807	91,045	19,625	71,420
404 Local Income Tax - Certified Shares	18,631,245	10,609,721	12,097,342	(13,183)	(1,500,804)	17,130,441	8,798,204	8,332,237
408 Local Income Tax - Economic Development	24,795,353	11,045,423	11,396,959	133,171	(218,366)	24,576,988	14,972,339	9,604,649
410 Urban Development Action Grant	27,182	388,301	18,000	(1,219)	369,082	396,265	-	-
655 Project ReLeaf	282,057	419,172	340,938	6,482	84,716	366,772	112,427	254,345
705 Police K-9 Unit	2,435	1	2,436	-	(2,435)	-	-	-
730 City Cemetery	30,218	319	-	(94)	225	30,443	-	-
731 Bowman Cemetery	475,369	5,015	-	(1,473)	3,542	478,911	400,000	78,911
754 Industrial Revolving Fund	3,700,843	5,252,678	3,596,268	(1,308,754)	347,655	4,048,498	-	-
Total Special Revenue Funds	114,485,206	102,772,202	78,203,971	(957,769)	23,610,462	138,095,668	41,117,735	22,851,314
Debt Service Funds								
312 2017 Parks Bond Debt Service	184,163	664,820	1,169,365	-	(504,545)	(320,382)	-	-
350 2018 Fire Station #9 Bond Debt Service	-	344,156	344,156	-	-	-	-	-
672 Century Center Energy Conservation Debt Svc	196,702	382,812	402,367	(624)	(20,179)	176,523	-	-
752 South Bend Redevelopment Authority	242,425	3,057,156	3,020,015	-	37,142	279,567	279,567	-
755 South Bend Building Corporation	224,375	2,736,932	2,748,366	-	(11,434)	212,941	212,941	-
756 2015 Smart Streets Bond Debt Service	1,742,699	1,715,077	1,711,344	-	3,733	1,746,432	1,746,432	-
757 2015 Parks Bond Debt Service	587,763	311,557	372,556	-	(60,999)	526,764	526,764	-
760 2017 Eddy Street Commons Bond Debt Service	3,668,611	1,926,532	1,926,375	-	157	3,668,768	2,500,000	1,168,768
Total Debt Service Funds	6,846,739	11,139,044	11,694,545	(624)	(556,125)	6,290,614	5,265,704	1,168,768
Capital Funds								
287 Fire Department Capital	2,758,339	3,052,017	2,115,657	(5,574)	930,787	3,689,125	-	-
401 Coveleski Stadium Capital	814	21,188	17,784	(6)	3,398	4,213	-	-
406 Cumulative Capital Development	286,746	287,843	380,287	(711)	(93,154)	193,592	-	-
407 Cumulative Capital Improvement	651,096	102,169	214,955	(25)	(112,811)	538,285	-	-
412 Major Moves Construction	1,889,193	547,544	502,754	(6,216)	38,574	1,927,768	-	-
413 Professional Sports Convention Development Area	775,632	1,786,228	1,115,817	(539,989)	130,421	906,053	-	-
416 Morris Performing Arts Center Capital	1,912,926	6,509,977	4,613,872	31,915	1,928,019	3,840,945	-	-
450 Palais Royale Historic Preservation	93,481	8,909	-	(314)	8,595	102,076	-	-
451 2018 Fire Station #9 Bond Capital	316,090	3,335	-	(979)	2,355	318,445	-	-
453 Zoo Bond Capital	-	5,891,962	652,806	-	5,239,156	5,239,156	-	-
455 2021 Infrastructure Bond Capital	3,836,482	29,369	1,370,559	(7,849)	(1,349,039)	2,487,443	-	-
471 2017 Parks Bond Capital	4,259,726	36,587	1,495,786	(5,823)	(1,465,022)	2,794,704	-	-
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	(347,697)	-	-	-
759 2017 Eddy Street Commons Bond Capital	25,763	25,565	-	(25,564)	1	25,764	-	-
Total Capital Funds	17,153,985	18,302,692	12,827,974	(561,134)	4,913,584	22,067,569	-	-

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

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Enterprise Funds								
600 Consolidated Building	2,102,372	1,508,413	1,583,172	(5,221)	(79,980)	2,022,391	511,713	1,510,678
601 Parking Garages	907,380	686,733	796,500	6,920	(102,847)	804,533	353,374	451,159
602 Morris Performing Arts Center Operations	-	1,562,957	939,582	31,046	654,421	654,421	168,358	486,063
610 Solid Waste Operations	906,471	6,110,058	6,962,625	(24,580)	(877,147)	29,323	710,676	(681,353)
611 Solid Waste Capital	779,163	2,530,207	1,611,269	(442)	918,497	1,697,659	-	-
620 Water Works Operations	6,550,457	17,992,762	19,897,391	77,475	(1,827,154)	4,723,303	1,265,680	3,457,623
622 Water Works Capital	9,672,979	3,698,543	1,633,182	137,465	2,202,825	11,875,804	-	-
624 Water Works Customer Deposit	1,279,314	8,330	-	10,423	18,753	1,298,068	1,298,068	-
625 Water Works Sinking (Debt Service)	-	2,229,860	195,723	(5,687)	2,028,450	2,028,450	-	-
626 Water Works Bond Reserve	1,422,804	9,005	-	(4,286)	4,719	1,427,523	1,427,523	-
629 Water Works Operations & Maintenance Reserve	2,912,652	33,870	-	(9,034)	24,836	2,937,489	3,111,318	(173,830)
640 Sewer Repair Insurance	2,003,861	653,114	730,292	7,464	(69,714)	1,934,147	248,267	1,685,880
641 Sewage Works Operations	13,825,371	34,844,078	36,161,014	309,552	(1,007,384)	12,817,987	2,325,575	10,492,412
642 Sewage Works Capital	14,359,708	3,533,743	2,905,392	(11,298)	617,053	14,976,761	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	35,213	-	(17,126)	18,086	5,568,888	5,290,960	277,928
649 Sewage Sinking (Debt Service)	-	9,308,372	634,491	(24,309)	8,649,573	8,649,573	-	-
653 Sewage Debt Service Reserve	3,749,760	23,787	-	(11,569)	12,218	3,761,978	3,761,978	-
654 Sewage Works Customer Deposit	903,840	6,998	-	201,448	208,446	1,112,287	1,112,287	-
667 Storm Sewer	1,604,154	968,396	1,345,472	5,217	(371,858)	1,232,296	-	-
670 Century Center Operations	194,350	4,355,690	3,371,601	(390,665)	593,425	787,775	1,023,739	(235,965)
671 Century Center Capital	983,710	1,434	-	(1,288)	146	983,856	800,000	183,856
Total Enterprise Funds	69,709,146	90,101,561	78,767,703	281,506	11,615,363	81,324,510	23,409,517	81,324,510
Internal Service Funds								
222 Central Services	658,666	7,975,783	8,403,584	299,297	(128,503)	530,162	887,373	(357,211)
226 Liability Insurance	6,100,867	2,905,482	4,042,629	204,039	(933,109)	5,167,758	3,251,539	1,916,219
278 Police Take Home Vehicle	698,546	44,350	-	(2,267)	42,083	740,629	750,000	(9,371)
279 IT / Innovation / 311 Call Center	3,482,865	8,530,254	7,785,616	138,593	883,230	4,366,095	-	-
711 Self-Funded Employee Benefits	10,786,414	14,309,276	13,890,299	(24,793)	394,185	11,180,599	4,599,966	6,580,633
713 Unemployment Compensation	-	76,523	24,444	24,211	76,290	76,290	20,000	56,290
714 Parental Leave	226,711	218,661	67,850	(1,109)	149,702	376,412	20,308	356,104
Total Internal Service Funds	21,954,068	34,060,330	34,214,422	637,970	483,877	22,437,946	9,529,185	8,542,664
Fiduciary Funds								
701 Fire Pension	420,180	4,069,692	3,451,256	(1,356)	617,080	1,037,260	459,189	578,071
702 Police Pension	560,923	6,018,208	4,975,156	(2,094)	1,040,958	1,601,881	605,774	996,107
718 State Tax Withholding Fund	795,612	-	-	(492,546)	(492,546)	303,066	303,066	-
725 Morris / Palais Box Office	791,599	-	-	202,519	202,519	994,118	994,118	-
726 Police Distributions Payable	1,641,403	-	-	(562,935)	(562,935)	1,078,468	1,078,468	-
Total Fiduciary Funds	4,209,716	10,087,900	8,426,412	(856,411)	805,077	5,014,793	3,440,615	1,574,178
Total City Controlled Funds	288,566,933	315,193,610	290,365,310	(1,008,522)	23,819,778	312,386,711	122,716,774	112,663,029
Redevelopment Commission Controlled Funds								
Tax Increment Financing Funds								
324 TIF - River West Development Area	33,713,041	10,671,723	14,885,587	946,705	(3,267,160)	30,445,881	-	-
422 TIF - West Washington	1,235,031	164,957	44,448	(4,156)	116,353	1,351,384	-	-
429 TIF - River East Development Area (NE Dev)	9,506,445	2,554,469	1,094,818	(41,142)	1,418,510	10,924,955	-	-
430 TIF - Southside Development Area #1	14,473,182	1,666,780	1,448,823	(45,309)	172,647	14,645,829	-	-
435 TIF - Douglas Road	257,579	196,676	210,455	(747)	(14,526)	243,053	-	-
436 TIF - River East Residential Area (NE Res)	5,429,968	3,587,531	4,902,703	(2,647)	(1,317,819)	4,112,149	-	-
Total Tax Increment Financing Funds	64,615,246	18,842,136	22,586,834	852,703	(2,891,995)	61,723,251	-	-
Redevelopment Funds								
433 Redevelopment General	3,187,994	1,031,932	791,917	(9,802)	230,214	3,418,208	347,821	3,070,387
439 Certified Technology Park	11,145	118	-	(35)	83	11,228	-	-
452 2018 TIF Park Bond Capital	2,433,236	25,509	23,208	(7,467)	(5,166)	2,428,070	-	-
454 Airport Urban Enterprise Zone	410,393	4,329	-	(1,272)	3,058	413,451	-	-
Total Redevelopment Funds	6,042,769	1,061,888	815,125	(18,575)	228,189	6,270,957	347,821	3,070,387
Debt Service Funds								
315 Airport 2003 Debt Reserve	1,040,462	6,600	-	(3,210)	3,390	1,043,852	1,043,852	-
328 SBCDA 2003 Debt Reserve	1,739,495	11,035	-	(5,367)	5,668	1,745,163	1,745,163	-
351 2018 TIF Park Bond Debt Service	1,035,750	10,927	-	(3,209)	7,717	1,043,467	1,043,467	-
352 2019 South Shore Double Tracking Debt Service	9,443	1,035,003	1,029,750	-	5,253	14,696	14,696	-
353 2020 TIF Library Bond Debt Service Reserve	326,944	14	16	-	(3)	326,942	326,942	-
Total Debt Service Funds	4,152,094	1,063,578	1,029,766	(11,786)	22,026	4,174,120	4,174,120	-
Total Redevelopment Commission Funds	74,810,109	20,967,602	24,431,725	822,342	(2,641,781)	72,168,328	4,521,940	3,070,387
Grand Total	363,377,042	336,161,212	314,797,035	(186,179)	21,177,997	384,555,039	127,238,714	115,733,416

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

City of South Bend
Projected Cash Balance
Based on 2022 Amended Budget as of October 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	114,154,337	-	(40,936,617)	13,271,457
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	19,823,760	-	(2,317,947)	3,547,911
202 Motor Vehicle Highway	4,772,416	9,922,075	11,855,851	-	(1,933,776)	2,838,639
209 Studebaker-Oliver Revitalizing Grants	692,248	5,942	262,443	-	(256,501)	435,747
210 Economic Development State Grants	26,876	577,360	604,236	-	(26,876)	-
211 Dept of Community Investment Operating	394,125	5,365,416	5,759,541	-	(394,125)	-
212 Dept of Community Investment Grants	409,818	9,033,557	12,791,925	-	(3,758,368)	(3,348,550)
216 Police State Seizures	173,825	5,896	44,500	-	(38,604)	135,221
217 Gift, Donation, Bequest	978,522	246,270	740,289	-	(494,019)	484,503
218 Police Curfew Violations	13,880	8	18,799	4,911	(13,880)	-
219 Unsafe Building	764,981	70,871	23,000	-	47,871	812,852
220 Law Enforcement Continuing Education	378,981	827,245	548,568	-	278,677	657,658
221 Rental Units Regulation	87,416	404,123	450,794	-	(46,671)	40,745
227 Loss Recovery	414,099	3,769	-	-	3,769	417,868
230 Code Enforcement	497,492	4,880,820	5,129,435	-	(248,615)	248,877
249 Local Income Tax - Public Safety	3,844,465	9,178,554	12,689,047	-	(3,510,493)	333,972
251 Local Road & Street	2,349,376	2,783,569	3,656,900	-	(873,331)	1,476,045
257 LOIT Special Distribution	245,630	843	56,950	-	(56,107)	189,523
258 Human Rights Federal Grants	426,544	155,250	248,783	-	(93,533)	333,012
263 American Rescue Plan	29,536,642	29,545,024	14,010,000	-	15,535,024	45,071,666
264 COVID-19 Response	-	1,166,853	1,166,853	-	-	-
265 Local Road & Bridge Grant	704,875	2,002,427	2,923,443	-	(921,016)	(216,141)
266 MVH Restricted	2,042,332	3,946,792	5,545,613	-	(1,598,821)	443,512
273 Morris PAC / Palais Royale Marketing	74,809	43	100,000	25,148	(74,809)	-
274 Morris PAC Self-Promotion	264,010	150	410,000	145,840	(264,010)	-
280 Police Block Grants	4,162	2	4,338	174	(4,162)	-
289 Haz-Mat	28,102	10,256	10,000	-	256	28,358
291 Indiana River Rescue	360,311	92,991	109,359	-	(16,368)	343,943
292 Police Grants	26,716	-	26,716	-	(26,716)	-
294 Regional Police Academy	146,328	83	175,000	28,589	(146,328)	-
295 COPS MORE Grant	45,349	30	145,808	100,429	(45,349)	-
299 Police Federal Drug Enforcement	60,237	89,724	78,500	-	11,224	71,461
404 Local Income Tax - Certified Shares	18,631,245	12,096,973	17,596,408	-	(5,499,435)	13,131,810
408 Local Income Tax - Economic Development	24,795,353	13,315,608	29,944,678	-	(16,629,070)	8,166,284
410 Urban Development Action Grant	27,182	385,842	356,253	-	29,589	56,771
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	129,018,831	152,678,725	305,175	(23,354,719)	91,130,484
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 October 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	499,578	1,789,238	-	(1,289,660)	599,533
413 Professional Sports Convention Development Area	775,632	1,503,000	3,917,170	-	(2,414,170)	(1,638,538)
416 Morris Performing Arts Center Capital	1,912,926	6,508,701	8,475,984	-	(1,967,283)	(54,357)
450 Palais Royale Historic Preservation	93,481	8,320	35,000	-	(26,680)	66,801
451 2018 Fire Station #9 Bond Capital	316,090	1,250	-	-	1,250	317,340
453 Zoo Bond Capital	-	5,891,800	5,891,800	-	-	-
455 2021 Infrastructure Bond Capital	3,836,482	12,000	3,815,260	-	(3,803,260)	33,222
471 2017 Parks Bond Capital	4,259,726	14,801	4,264,527	-	(4,249,726)	10,000
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	(347,697)	-
759 2017 Eddy Street Commons Bond Capital	25,763	-	-	-	-	25,763
Total Capital Funds	17,153,985	19,499,021	36,362,499	-	(16,863,478)	290,507
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	6,727,723	7,106,763	-	(379,040)	527,431
611 Solid Waste Capital	779,163	2,684,437	3,463,022	-	(778,585)	578
620 Water Works Operations	6,550,457	21,870,448	25,313,606	-	(3,443,158)	3,107,299
622 Water Works Capital	9,672,979	4,213,704	12,735,287	-	(8,521,583)	1,151,396
624 Water Works Customer Deposit	1,279,314	-	-	-	-	1,279,314
625 Water Works Sinking (Debt Service)	-	2,662,430	2,662,430	-	-	-
626 Water Works Bond Reserve	1,422,804	22	-	-	22	1,422,826
629 Water Works Operations & Maintenance Reserve	2,912,652	15,296	-	-	15,296	2,927,948
640 Sewer Repair Insurance	2,003,861	723,687	993,069	-	(269,382)	1,734,471
641 Sewage Works Operations	13,825,371	39,446,578	46,511,498	-	(7,064,920)	6,760,459
642 Sewage Works Capital	14,359,708	4,255,647	14,614,348	-	(10,358,701)	4,001,007
643 Sewage Works Operations & Maintenance Reserve	5,550,801	-	-	-	-	5,550,801
649 Sewage Sinking (Debt Service)	-	11,107,089	11,107,089	-	-	-
653 Sewage Debt Service Reserve	3,749,760	36,647	-	-	36,647	3,786,407
654 Sewage Works Customer Deposit	903,840	-	-	-	-	903,840
667 Storm Sewer	1,604,154	1,238,842	2,271,456	-	(1,032,614)	571,540
670 Century Center Operations	194,350	4,125,935	4,094,958	-	30,977	225,327
671 Century Center Capital	983,710	1,000	35,000	-	(34,000)	949,710
Total Enterprise Funds	69,709,146	103,882,271	136,052,453	-	(32,170,182)	37,538,964
Internal Service Funds						
222 Central Services	658,666	8,878,405	8,873,729	-	4,676	663,341
226 Liability Insurance	6,100,867	3,429,594	6,503,078	-	(3,073,484)	3,027,383
278 Police Take Home Vehicle	698,546	26,154	50,000	-	(23,846)	674,700
279 IT / Innovation / 311 Call Center	3,482,865	10,122,770	11,054,062	-	(931,292)	2,551,573
711 Self-Funded Employee Benefits	10,786,414	16,625,249	18,399,864	-	(1,774,615)	9,011,799
713 Unemployment Compensation	-	105,726	80,000	-	25,726	25,726
714 Parental Leave	226,711	258,703	253,846	-	4,857	231,568
Total Internal Service Funds	21,954,068	39,446,601	45,214,579	-	(5,767,978)	16,186,090
Fiduciary Funds						
701 Fire Pension	420,180	4,066,011	4,591,888	-	(525,877)	(105,697)
702 Police Pension	560,923	6,021,412	6,057,740	-	(36,328)	524,595
Total Fiduciary Funds	981,103	10,087,423	10,649,628	-	(562,205)	418,898
Total City Controlled Funds	285,338,320	386,898,176	506,835,024	305,175	(119,631,673)	165,706,644

City of South Bend
Projected Cash Balance
Based on 2022 Amended Budget as of October 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	18,289,932	26,572,725	-	(8,282,793)	25,430,248
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	9,417,026	-	(5,566,672)	3,939,773
430 TIF - Southside Development Area #1	14,473,182	1,885,035	10,198,505	-	(8,313,470)	6,159,712
435 TIF - Douglas Road	257,579	169,511	284,630	-	(115,119)	142,461
436 TIF - River East Residential Area (NE Res)	5,429,968	6,032,047	4,921,704	-	1,110,343	6,540,311
Total Tax Increment Financing Funds	64,615,246	30,520,441	51,623,151	-	(21,102,710)	43,512,537
Redevelopment Funds						
433 Redevelopment General	3,187,994	1,556,128	1,391,283	-	164,845	3,352,839
439 Certified Technology Park	11,145	101	-	-	101	11,246
452 2018 TIF Park Bond Capital	2,433,236	8,000	2,389,024	-	(2,381,024)	52,212
454 Airport Urban Enterprise Zone	410,393	1,502	-	-	1,502	411,895
Total Redevelopment Funds	6,042,769	1,565,731	3,780,307	-	(2,214,576)	3,828,192
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	33,130,549	56,433,208	-	(23,302,659)	51,507,450
Grand Total	360,148,428	420,028,725	563,268,232	305,175	(142,934,331)	217,214,095
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

October 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	37,155,612	6,142,156	31,013,456	39,954,018	(8,940,562)	27%	✗	Property tax distribution received in June & Dec	35% of Annual expenditures
201	Parks & Recreation	3,207,222	1,693,726	1,513,496	4,955,940	(3,442,444)	8%	✗	Property tax distribution received in June & Dec	25% of Annual expenditures
222	Central Services	530,162	26,882	503,280	887,373	(384,093)	6%	✗	Charges for services came in under budget	10% of Annual expenditures
278	Police Take Home Vehicle	740,629	-	740,629	750,000	(9,371)	1481%	✗	One large claim in 2019, continuing to build cash reserves back up	Set dollar amount of \$750,000
610	Solid Waste Operations	29,323	154,215	(124,891)	710,676	(835,568)	-2%	✗	Operations continue to rebound from shutdown	10% of Annual expenditures
629	Water Works Operations & Maintenance Reserve	2,937,489	-	2,937,489	3,111,318	(173,830)	16%	✗	Transfer from operating fund to be completed in December.	16.67% of annual operating expenses in Fund 620, net of transfers
670	Century Center Operations	787,775	57,837	729,937	1,023,739	(293,802)	18%	✗	Operations continue to rebound from shutdown	25% of Annual expenditures
Under Reserve Requirement Total		\$ 45,388,212	\$ 8,074,817	\$ 37,313,395	\$ 51,393,064	\$ (14,079,670)				

Meets or Exceeds Requirement

102	Rainy Day	10,991,370	-	10,991,370	8,717,131	2,274,238	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
202	Motor Vehicle Highway	5,915,856	1,933,039	3,982,817	2,963,963	1,018,854	34%	✓		25% of Annual expenditures
216	Police State Seizures	182,512	-	182,512	11,125	171,387	410%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	638,248	28,048	610,200	137,142	473,058	111%	✓		25% of Annual expenditures
226	Liability Insurance	5,167,758	1,384,757	3,783,000	3,251,539	531,461	58%	✓		50% of Annual expenditures
289	Haz-Mat	28,111	-	28,111	2,500	25,611	281%	✓		25% of Annual expenditures
291	Indiana River Rescue	361,575	1,925	359,650	27,340	332,310	329%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	91,045	-	91,045	19,625	71,420	116%	✓		25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,043,852	-	1,043,852	1,043,852	-	100%	✓		100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,745,163	-	1,745,163	1,745,163	-	100%	✓		100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Service	1,043,467	-	1,043,467	1,043,467	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Service	14,696	-	14,696	14,696	-	100%	✓		100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Service Reserve	326,942	-	326,942	326,942	-	100%	✓		100% debt service reserve per bond covenants
404	Local Income Tax - Certified Shares	17,130,441	1,628,028	15,502,413	8,798,204	6,704,209	88%	✓		50% of Annual expenditures
408	Local Income Tax - Economic Development	24,576,988	6,089,404	18,487,584	14,972,339	3,515,245	62%	✓		50% of Annual expenditures
433	Redevelopment General	3,418,208	374,866	3,043,342	347,821	2,695,521	219%	✓		25% of Annual expenditures
600	Consolidated Building	2,022,391	3,199	2,019,193	511,713	1,507,479	99%	✓		25% of Annual expenditures
601	Parking Garages	804,533	198,296	606,236	353,374	252,862	43%	✓		25% of Annual expenditures
602	Morris Performing Arts Center Operations	654,421	67,307	587,114	168,358	418,756	35%	✓		10% of Annual expenditures
620	Water Works Operations	4,723,303	931,098	3,792,205	1,265,680	2,526,525	15%	✓		5% of Annual expenditures

City of South Bend

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

Cash Reserves Summary by Fund Status

October 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	1,298,068	-	1,298,068	1,298,068	-	100%	✓	100% cash reserves for customer deposits
626	Water Works Bond Reserve	1,427,523	-	1,427,523	1,427,523	-	100%	✓	100% cash reserves per bond covenants
640	Sewer Repair Insurance	1,934,147	1,300	1,932,847	248,267	1,684,580	195%	✓	25% of Annual expenditures
641	Sewage Works Operations	12,817,987	3,589,937	9,228,050	2,325,575	6,902,475	20%	✓	5% of Annual expenditures
643	Sewage Works Operations & Maintenance Reserve	5,568,888	-	5,568,888	5,290,960	277,928	18%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
653	Sewage Debt Service Reserve	3,761,978	-	3,761,978	3,761,978	-	100%	✓	100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	1,112,287	-	1,112,287	1,112,287	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	366,772	4,880	361,892	112,427	249,465	80%	✓	25% of Annual expenditures
671	Century Center Capital	983,856	-	983,856	800,000	183,856	2811%	✓	\$800,000 Minimum per Board of Managers
701	Fire Pension	1,037,260	-	1,037,260	459,189	578,071	23%	✓	Slightly under reserve requirement 10% of Annual expenditures
702	Police Pension	1,601,881	-	1,601,881	605,774	996,107	26%	✓	Slightly under reserve requirement 10% of Annual expenditures
711	Self-Funded Employee Benefits	11,180,599	461,208	10,719,391	4,599,966	6,119,425	58%	✓	25% of Annual expenditures
713	Unemployment Compensation	76,290	-	76,290	20,000	56,290	95%	✓	25% of Annual expenditures
714	Parental Leave	376,412	-	376,412	20,308	356,104	148%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	303,066	-	303,066	303,066	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	994,118	-	994,118	994,118	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	1,078,468	-	1,078,468	1,078,468	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,443	-	30,443	-	30,443	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	478,911	-	478,911	400,000	78,911	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	279,567	-	279,567	279,567	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	212,941	-	212,941	212,941	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,746,432	-	1,746,432	1,746,432	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	526,764	-	526,764	526,764	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Service	3,668,768	-	3,668,768	2,500,000	1,168,768	190%	✓	\$2,500,000 minimum
Meets or Exceeds Requirement Total		\$ 133,744,306	\$ 16,697,292	\$ 117,047,014	\$ 75,845,650	\$ 41,201,359			

City of South Bend
Cash Reserves Summary by Fund Status
October 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
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No Reserve Requirement

209	Studebaker-Oliver Revitalizing Grants	689,229	50,443	638,787	-	638,787	100%	✓		No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	(61,677)	77,218	(138,895)	-	(138,895)	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
211	Dept of Community Investment Operating	174,908	438,838	(263,930)	-	(263,930)	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
212	Dept of Community Investment Grants	212,544	3,016,101	(2,803,557)	-	(2,803,557)	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	995,302	277,495	717,807	-	717,807	100%	✓		No reserve requirement
219	Unsafe Building	795,671	2,690	792,981	-	792,981	100%	✓		No reserve requirement
221	Rental Units Regulation	123,906	99,686	24,220	-	24,220	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
227	Loss Recovery	417,185	-	417,185	-	417,185	100%	✓		No reserve requirement
230	Code Enforcement	491,220	231,333	259,888	-	259,888	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
249	Local Income Tax - Public Safety	1,329,580	-	1,329,580	-	1,329,580	100%	✓		No reserve requirement
251	Local Road & Street	2,372,965	1,506,595	866,370	-	866,370	100%	✓		No reserve requirement
257	LOIT Special Distribution	247,460	56,950	190,510	-	190,510	100%	✓		No reserve requirement - one-time distribution - spend down to zero
258	Human Rights Federal Grants	252,980	5,200	247,780	-	247,780	100%	✓		No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	57,139,721	1,080,168	56,059,553	-	56,059,553	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	-	595,948	(595,948)	-	(595,948)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	2,469,247	2,120,364	348,884	-	348,884	100%	✓	Reimbursed through interfund transfer to cover matching portion	No reserve requirement - Grant fund - spend down to zero
266	MVH Restricted	1,980,356	962,768	1,017,588	-	1,017,588	100%	✓		No reserve requirement
279	IT / Innovation / 311 Call Center	4,366,095	864,433	3,501,662	-	3,501,662	100%	✓	Reimbursed through interfund allocation	No reserve requirement
287	Fire Department Capital	3,689,125	2,550,654	1,138,471	-	1,138,471	100%	✓		No reserve requirement - Capital fund - spend down to zero
295	COPS MORE Grant	20,813	20,808	4	-	4	100%	✓		No reserve requirement
312	2017 Parks Bond Debt Service	(320,382)	-	(320,382)	-	(320,382)	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
324	TIF - River West Development Area	30,445,881	5,268,071	25,177,810	-	25,177,810	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	4,213	-	4,213	-	4,213	100%	✓	Revenue based on stadium attendance is received in the fall	No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	193,592	-	193,592	-	193,592	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	538,285	231,608	306,677	-	306,677	100%	✓		No reserve requirement - Capital fund - spend down to zero
410	Urban Development Action Grant	396,265	-	396,265	-	396,265	100%	✓		No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,927,768	895,520	1,032,248	-	1,032,248	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

October 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	906,053	2,757,203	(1,851,150)	-	(1,851,150)	100%	✓		No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	3,840,945	3,594,819	246,126	-	246,126	100%	✓		No reserve requirement
422	TIF - West Washington	1,351,384	118,251	1,233,133	-	1,233,133	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
429	TIF - River East Development Area (NE Dev)	10,924,955	5,015,885	5,909,070	-	5,909,070	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
430	TIF - Southside Development Area #1	14,645,829	2,654,625	11,991,204	-	11,991,204	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
435	TIF - Douglas Road	243,053	-	243,053	-	243,053	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
436	TIF - River East Residential Area (NE Res)	4,112,149	-	4,112,149	-	4,112,149	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
439	Certified Technology Park	11,228	-	11,228	-	11,228	100%	✓		No reserve requirement
450	Palais Royale Historic Preservation	102,076	-	102,076	-	102,076	100%	✓		No reserve requirement
451	2018 Fire Station #9 Bond Capital	318,445	-	318,445	-	318,445	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
453	Zoo Bond Capital	5,239,156	-	5,239,156	-	5,239,156	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,428,070	2,327,401	100,669	-	100,669	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	413,451	-	413,451	-	413,451	100%	✓		No reserve requirement
455	2021 Infrastructure Bond Capital	2,487,443	1,492,361	995,081	-	995,081	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	2,794,704	1,604,628	1,190,075	-	1,190,075	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	1,697,659	1,294,726	402,933	-	402,933	100%	✓	Receives transfers from Fund 610 as needed	No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	11,875,804	5,568,535	6,307,268	-	6,307,268	100%	✓	Receives transfers from Fund 620 as needed	No reserve requirement - Capital fund - spend down to zero
625	Water Works Sinking (Debt Service)	2,028,450	-	2,028,450	-	2,028,450	100%	✓	Receives transfers from Fund 620 as needed	No reserve requirement
642	Sewage Works Capital	14,976,761	2,989,360	11,987,401	-	11,987,401	100%	✓	Receives transfers from Fund 641 as needed	No reserve requirement - Capital fund - spend down to zero
649	Sewage Sinking (Debt Service)	8,649,573	-	8,649,573	-	8,649,573	100%	✓	Receives transfers from Fund 641 as needed	No reserve requirement
667	Storm Sewer	1,232,296	422,555	809,741	-	809,741	100%	✓		No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	176,523	-	176,523	-	176,523	100%	✓		No reserve requirement
754	Industrial Revolving Fund	4,048,498	28,336	4,020,162	-	4,020,162	100%	✓		No City reserve requirement; there are program requirements
759	2017 Eddy Street Commons Bond Capital	25,764	-	25,764	-	25,764	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
No Reserve Requirement Total		\$ 205,422,522	\$ 50,221,576	\$ 155,200,946	\$ -	\$ 155,200,944				
Total Funds		\$ 384,555,039	\$ 74,993,685	\$ 309,561,354	\$ 127,238,714	\$ 182,322,633				

City of South Bend
Monthly Fund Financials
Revenue Summary
October 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	1,461,103	48,729,883	50,957,200	24,487,837	67%
Special Revenue Funds						
102 Rainy Day	99,340	25,737	115,094	58,379	(15,754)	116%
201 Parks & Recreation	17,505,813	181,457	11,598,007	11,071,099	5,907,806	66%
202 Motor Vehicle Highway	9,922,075	651,011	8,352,798	6,980,449	1,569,277	84%
209 Studebaker-Oliver Revitalizing Grants	5,942	1,614	7,236	3,952	(1,294)	122%
210 Economic Development State Grants	577,360	-	126,873	52,909	450,487	22%
211 Dept of Community Investment Operating	5,365,416	251,377	3,013,770	1,544,897	2,351,646	56%
212 Dept of Community Investment Grants	9,033,557	6,293	1,487,510	2,169,100	7,546,047	16%
216 Police State Seizures	5,896	2,991	9,244	29,828	(3,348)	157%
217 Gift, Donation, Bequest	246,270	4,759	255,300	475,128	(9,030)	104%
218 Police Curfew Violations	8	-	178	74	(170)	2231%
219 Unsafe Building	70,871	2,548	46,901	35,633	23,970	66%
220 Law Enforcement Continuing Education	827,245	41,805	756,161	252,218	71,084	91%
221 Rental Units Regulation	404,123	9,236	107,229	6,998	296,894	27%
227 Loss Recovery	3,769	977	4,369	2,298	(600)	116%
230 Code Enforcement	4,880,820	219,288	3,158,354	2,343,267	1,722,466	65%
249 Local Income Tax - Public Safety	9,178,554	728,294	7,738,154	7,898,931	1,440,400	84%
251 Local Road & Street	2,783,569	187,293	1,820,276	2,108,026	963,293	65%
257 LOIT Special Distribution	843	579	2,591	2,841	(1,748)	307%
258 Human Rights Federal Grants	155,250	598	7,362	151,271	147,888	5%
263 American Rescue Plan	29,545,024	133,798	29,973,230	29,521,179	(428,206)	101%
264 COVID-19 Response	1,166,853	-	421,660	1,392,206	745,193	36%
265 Local Road & Bridge Grant	2,002,427	5,799	2,365,566	1,586,716	(363,139)	118%
266 MVH Restricted	3,946,792	157,902	3,477,085	2,675,051	469,707	88%
273 Morris PAC / Palais Royale Marketing	43	-	43	5,646	-	99%
274 Morris PAC Self-Promotion	150	-	150	14,204	-	100%
280 Police Block Grants	2	-	2	22	-	119%
289 Haz-Mat	10,256	66	3,296	150	6,960	32%
291 Indiana River Rescue	92,991	26,595	112,232	78,062	(19,241)	121%
294 Regional Police Academy	83	-	83	20,367	-	100%
295 COPS MORE Grant	30	-	30	107,673	-	100%
299 Police Federal Drug Enforcement	89,724	460	90,786	58,093	(1,062)	101%
404 Local Income Tax - Certified Shares	12,096,973	810,515	10,609,721	13,253,582	1,487,252	88%
408 Local Income Tax - Economic Development	13,315,608	1,068,001	11,045,423	12,024,705	2,270,185	83%
410 Urban Development Action Grant	385,842	928	388,301	18,435	(2,459)	101%
655 Project ReLeaf	490,012	38,848	419,172	393,003	70,840	86%
705 Police K-9 Unit	1	-	1	13	-	139%
730 City Cemetery	273	71	319	162	(46)	117%
731 Bowman Cemetery	4,328	1,121	5,015	2,544	(687)	116%
754 Industrial Revolving Fund	4,804,698	217,018	5,252,678	2,457,453	(447,980)	109%
Total Special Revenue Funds	129,018,831	4,776,979	102,772,202	98,796,563	26,246,631	80%
Debt Service Fund						
312 2017 Parks Bond Debt Service	1,150,804	-	664,820	655,479	485,984	58%
350 2018 Fire Station #9 Bond Debt Service	344,157	-	344,156	345,306	1	100%
672 Century Center Energy Conservation Debt Svc	404,367	52,017	382,812	365,888	21,555	95%
752 South Bend Redevelopment Authority	3,058,250	197,644	3,057,156	2,866,063	1,094	100%
755 South Bend Building Corporation	2,769,500	112	2,736,932	11,424,077	32,568	99%
756 2015 Smart Streets Bond Debt Service	1,716,000	7	1,715,077	1,716,077	923	100%
757 2015 Parks Bond Debt Service	375,106	31,512	311,557	313,648	63,549	83%
760 2017 Eddy Street Commons Bond Debt Service	1,928,125	15	1,926,532	1,916,133	1,593	100%
Total Debt Service Funds	11,746,309	281,307	11,139,044	19,602,672	607,267	95%

City of South Bend
Monthly Fund Financials
Revenue Summary
October 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	168,741	3,052,017	1,965,802	1,224,856	71%
401 Coveleski Stadium Capital	25,109	20,914	21,188	57	3,921	84%
406 Cumulative Capital Development	514,423	516	287,843	282,493	226,580	56%
407 Cumulative Capital Improvement	243,166	1,281	102,169	105,618	140,997	42%
412 Major Moves Construction	499,578	4,558	547,544	553,532	(47,966)	110%
413 Professional Sports Convention Development Area	1,503,000	554,279	1,786,228	220,741	(283,228)	119%
416 Morris Performing Arts Center Capital	6,508,701	25	6,509,977	13,983	(1,276)	100%
450 Palais Royale Historic Preservation	8,320	239	8,909	10,025	(589)	107%
451 2018 Fire Station #9 Bond Capital	1,250	746	3,335	1,691	(2,085)	267%
453 Zoo Bond Capital	5,891,800	22	5,891,962	-	(161)	100%
455 2021 Infrastructure Bond Capital	12,000	5,911	29,369	8,619,115	(17,369)	245%
471 2017 Parks Bond Capital	14,801	6,685	36,587	29,150	(21,786)	247%
750 Equipment/Vehicle Leasing	-	-	-	14	-	0%
759 2017 Eddy Street Commons Bond Capital	-	0	25,565	1	(25,565)	0%
Total Capital Funds	19,499,021	763,917	18,302,692	11,802,222	1,196,329	94%
Enterprise Funds						
600 Consolidated Building	1,603,384	234,374	1,508,413	1,267,497	94,971	94%
601 Parking Garages	965,795	32,378	686,733	798,963	279,062	71%
602 Morris Performing Arts Center Operations	2,203,607	1,621	1,562,957	-	640,650	71%
610 Solid Waste Operations	6,727,723	608,822	6,110,058	6,658,354	617,665	91%
611 Solid Waste Capital	2,684,437	21,677	2,530,207	1,497,599	154,230	94%
620 Water Works Operations	21,870,448	1,778,672	17,992,762	18,233,902	3,877,686	82%
622 Water Works Capital	4,213,704	363,152	3,698,543	3,033,284	515,161	88%
624 Water Works Customer Deposit	-	3,072	8,330	6,825	(8,330)	0%
625 Water Works Sinking (Debt Service)	2,662,430	226,390	2,229,860	1,261,846	432,570	84%
626 Water Works Bond Reserve	22	3,326	9,005	7,463	(8,983)	40932%
629 Water Works Operations & Maintenance Reserve	15,296	6,878	33,870	15,643	(18,574)	221%
640 Sewer Repair Insurance	723,687	63,306	653,114	595,776	70,573	90%
641 Sewage Works Operations	39,446,578	3,417,013	34,844,078	33,767,545	4,602,500	88%
642 Sewage Works Capital	4,255,647	350,417	3,533,743	5,601,403	721,905	83%
643 Sewage Works Operations & Maintenance Reserve	-	13,040	35,213	29,812	(35,213)	0%
649 Sewage Sinking (Debt Service)	11,107,089	942,557	9,308,372	22,520,807	1,798,717	84%
653 Sewage Debt Service Reserve	36,647	8,809	23,787	1,509,481	12,860	65%
654 Sewage Works Customer Deposit	-	2,619	6,998	3,988	(6,998)	0%
667 Storm Sewer	1,238,842	90,528	968,396	966,479	270,446	78%
670 Century Center Operations	4,125,935	1,000,956	4,355,690	1,845,710	(229,755)	106%
671 Century Center Capital	1,000	1,353	1,434	82	(434)	143%
Total Enterprise Funds	103,882,271	9,170,962	90,101,561	99,622,460	13,780,709	87%
Internal Service Funds						
222 Central Services	8,878,405	771,957	7,975,783	6,108,474	902,622	90%
224 Central Services Capital	-	-	-	84,157	-	0%
226 Liability Insurance	3,429,594	294,149	2,905,482	2,803,583	524,112	85%
278 Police Take Home Vehicle	26,154	5,470	44,350	12,854	(18,196)	170%
279 IT / Innovation / 311 Call Center	10,122,770	817,316	8,530,254	8,682,880	1,592,516	84%
711 Self-Funded Employee Benefits	16,625,249	1,502,006	14,309,276	14,371,733	2,315,973	86%
713 Unemployment Compensation	105,726	762	76,523	18,489	29,203	72%
714 Parental Leave	258,703	20,385	218,661	208,720	40,042	85%
Total Internal Service Funds	39,446,601	3,412,046	34,060,330	32,290,891	5,386,272	86%
Fiduciary Funds						
701 Fire Pension	4,066,011	3,478	4,069,692	4,102,626	(3,681)	100%
702 Police Pension	6,021,412	5,265	6,018,208	5,956,483	3,204	100%
Total Fiduciary Funds	10,087,423	8,743	10,087,900	10,059,108	(477)	100%
Total City Controlled Funds	386,898,176	19,875,055	315,193,610	323,131,116	71,704,568	81%

City of South Bend
Monthly Fund Financials
Revenue Summary
October 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	18,289,932	73,516	10,671,723	12,160,561	7,618,209	58%
422 TIF - West Washington	293,562	3,164	164,957	219,694	128,605	56%
429 TIF - River East Development Area (NE Dev)	3,850,354	25,839	2,554,469	3,190,042	1,295,885	66%
430 TIF - Southside Development Area #1	1,885,035	34,331	1,666,780	1,541,406	218,255	88%
435 TIF - Douglas Road	169,511	569	196,676	92,015	(27,165)	116%
436 TIF - River East Residential Area (NE Res)	6,032,047	9,629	3,587,531	3,510,000	2,444,516	59%
Total Tax Increment Financing Funds	30,520,441	147,049	18,842,136	20,713,717	11,678,305	62%
Redevelopment Funds						
433 Redevelopment General	1,556,128	8,006	1,031,932	1,427,580	524,196	66%
439 Certified Technology Park	101	26	118	60	(17)	116%
452 2018 TIF Park Bond Capital	8,000	5,686	25,509	13,755	(17,509)	319%
454 Airport Urban Enterprise Zone	1,502	968	4,329	2,196	(2,827)	288%
Total Redevelopment Funds	1,565,731	14,686	1,061,888	1,443,590	503,843	68%
Debt Service Funds						
315 Airport 2003 Debt Reserve	-	2,444	6,600	5,588	(6,600)	0%
328 SBCDA 2003 Debt Reserve	-	4,086	11,035	9,342	(11,035)	0%
351 2018 TIF Park Bond Debt Service	9,357	2,443	10,927	5,542	(1,570)	117%
352 2019 South Shore Double Tracking Debt Service	1,035,010	0	1,035,003	1,036,503	7	100%
353 2020 TIF Library Bond Debt Service Reserve	10	1	14	14	(4)	136%
Total Debt Service Funds	1,044,377	8,976	1,063,578	1,056,989	(19,202)	102%
Total Redevelopment Commission Funds	33,130,549	170,711	20,967,602	23,214,297	12,162,947	63%
Grand Total	420,028,725	20,045,767	336,161,212	346,345,412	83,867,515	80%

City of South Bend
Monthly Fund Financials
Expenditure Summary
October 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	114,154,337	8,844,333	66,230,283	60,242,809	6,142,156	41,781,897	63%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	19,823,760	1,254,278	14,488,120	12,863,563	1,693,726	3,641,914	82%
202 Motor Vehicle Highway	11,855,851	597,968	7,249,437	8,718,557	1,933,039	2,673,375	77%
209 Studebaker-Oliver Revitalizing Grants	262,443	183	8,134	67,672	50,443	203,866	22%
210 Economic Development State Grants	604,236	76,686	220,637	53,200	77,218	306,381	49%
211 Dept of Community Investment Operating	5,759,541	304,679	3,237,336	2,841,448	438,838	2,083,367	64%
212 Dept of Community Investment Grants	12,791,925	72,999	1,737,549	2,167,703	3,016,101	8,038,275	37%
216 Police State Seizures	44,500	-	-	71,043	-	44,500	0%
217 Gift, Donation, Bequest	740,289	28,004	235,411	399,570	277,495	227,383	69%
218 Police Curfew Violations	18,799	-	14,059	-	-	4,740	75%
219 Unsafe Building	23,000	5,920	16,910	102,826	2,690	3,400	85%
220 Law Enforcement Continuing Education	548,568	8,387	488,652	359,332	28,048	31,869	94%
221 Rental Units Regulation	450,794	4,885	70,113	140,143	99,686	280,995	38%
227 Loss Recovery	-	-	-	69,630	-	-	0%
230 Code Enforcement	5,129,435	254,597	3,171,943	2,875,413	231,333	1,726,159	66%
249 Local Income Tax - Public Safety	12,689,047	488,040	10,248,840	7,820,901	-	2,440,207	81%
251 Local Road & Street	3,656,900	15,013	1,784,074	3,259,305	1,506,595	366,231	90%
257 LOIT Special Distribution	56,950	-	-	23,927	56,950	-	100%
258 Human Rights Federal Grants	248,783	4,953	180,116	196,209	5,200	63,466	74%
263 American Rescue Plan	14,010,000	-	2,194,340	-	1,080,168	10,735,492	23%
264 COVID-19 Response	1,166,853	44,024	465,684	3,014,019	595,948	105,222	91%
265 Local Road & Bridge Grant	2,923,443	-	594,751	2,482,521	2,120,364	208,327	93%
266 MVH Restricted	5,545,613	495,887	3,660,897	2,030,835	962,768	921,948	83%
273 Morris PAC / Palais Royale Marketing	100,000	-	74,852	5,885	-	25,148	75%
274 Morris PAC Self-Promotion	410,000	-	264,160	-	-	145,840	64%
280 Police Block Grants	4,338	-	4,165	-	-	173	96%
289 Haz-Mat	10,000	-	200	-	-	9,800	2%
291 Indiana River Rescue	109,359	1,306	83,975	48,606	1,925	23,460	79%
292 Police Grants	26,716	-	26,716	-	-	1	100%
294 Regional Police Academy	175,000	-	146,411	100	-	28,589	84%
295 COPS MORE Grant	145,808	-	24,566	78,690	20,808	100,434	31%
299 Police Federal Drug Enforcement	78,500	15,835	59,979	81,148	-	18,521	76%
404 Local Income Tax - Certified Shares	17,596,408	654,353	12,097,342	8,592,019	1,628,028	3,871,037	78%
408 Local Income Tax - Economic Development	29,944,678	3,350,422	11,396,959	6,341,253	6,089,404	12,458,315	58%
410 Urban Development Action Grant	356,253	-	18,000	24,000	-	338,253	5%
655 Project ReLeaf	449,708	30,817	340,938	451,474	4,880	103,889	77%
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	9,796	3,596,268	2,496,076	28,336	1,294,105	74%
Total Special Revenue Funds	152,678,725	7,719,034	78,203,971	67,677,070	21,949,990	52,524,766	66%
Debt Service Fund							
312 2017 Parks Bond Debt Service	1,169,368	-	1,169,365	1,189,190	-	3	100%
350 2018 Fire Station #9 Bond Debt Service	344,157	-	344,156	345,306	-	1	100%
672 Century Center Energy Conservation Debt Svc	402,368	201,415	402,367	406,711	-	1	100%
752 South Bend Redevelopment Authority	3,044,328	-	3,020,015	2,829,106	-	24,313	99%
755 South Bend Building Corporation	2,751,956	1,350	2,748,366	12,032,140	-	3,590	100%
756 2015 Smart Streets Bond Debt Service	1,711,694	-	1,711,344	1,712,469	-	350	100%
757 2015 Parks Bond Debt Service	372,557	-	372,556	374,381	-	1	100%
760 2017 Eddy Street Commons Bond Debt Service	1,926,375	-	1,926,375	1,710,875	-	-	100%
Total Debt Service Funds	11,722,804	202,765	11,694,545	20,600,178	-	28,259	100%

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

City of South Bend
Monthly Fund Financials
Expenditure Summary
October 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	-	2,115,657	2,044,385	2,550,654	2,132,029	69%
401 Coveleski Stadium Capital	25,715	847	17,784	10,183	-	7,931	69%
406 Cumulative Capital Development	512,428	60,515	380,287	287,506	-	132,141	74%
407 Cumulative Capital Improvement	489,341	21,625	214,955	218,455	231,608	42,778	91%
412 Major Moves Construction	1,789,238	-	502,754	76,401	895,520	390,964	78%
413 Professional Sports Convention Development Area	3,917,170	15,000	1,115,817	-	2,757,203	44,150	99%
416 Morris Performing Arts Center Capital	8,475,984	1,876,791	4,613,872	123,880	3,594,819	267,292	97%
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	106,970	652,806	-	-	5,238,995	11%
455 2021 Infrastructure Bond Capital	3,815,260	13,500	1,370,559	1,926,686	1,492,361	952,340	75%
471 2017 Parks Bond Capital	4,264,527	139,894	1,495,786	1,531,863	1,604,628	1,164,113	73%
750 Equipment/Vehicle Leasing	347,697	-	347,697	-	-	-	100%
759 2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	0%
Total Capital Funds	36,362,499	2,235,141	12,827,974	6,219,360	13,126,794	10,407,733	71%
Enterprise Funds							
600 Consolidated Building	2,046,854	149,711	1,583,172	1,310,861	3,199	460,483	78%
601 Parking Garages	1,413,495	64,701	796,500	484,380	198,296	418,699	70%
602 Morris Performing Arts Center Operations	1,683,579	117,460	939,582	-	67,307	676,690	60%
610 Solid Waste Operations	7,106,763	466,645	6,962,625	5,519,895	154,215	(10,077)	100%
611 Solid Waste Capital	3,463,022	76,259	1,611,269	1,106,569	1,294,726	557,027	84%
620 Water Works Operations	25,313,606	1,632,042	19,897,391	16,648,315	931,098	4,485,118	82%
622 Water Works Capital	12,735,287	327,301	1,633,182	1,352,151	5,568,535	5,533,569	57%
624 Water Works Customer Deposit	-	-	-	6,825	-	-	0%
625 Water Works Sinking (Debt Service)	2,662,430	-	195,723	211,285	-	2,466,707	7%
626 Water Works Bond Reserve	-	-	-	7,460	-	-	0%
629 Water Works Operations & Maintenance Reserve	-	-	-	15,643	-	-	0%
640 Sewer Repair Insurance	993,069	49,455	730,292	587,448	1,300	261,477	74%
641 Sewage Works Operations	46,511,498	3,214,027	36,161,014	33,232,197	3,589,937	6,760,547	85%
642 Sewage Works Capital	14,614,348	21,817	2,905,392	4,585,554	2,989,360	8,719,597	40%
643 Sewage Works Operations & Maintenance Reserve	-	-	-	29,812	-	-	0%
649 Sewage Sinking (Debt Service)	11,107,089	-	634,491	2,428,980	-	10,472,598	6%
653 Sewage Debt Service Reserve	-	-	-	1,749,971	-	-	0%
654 Sewage Works Customer Deposit	-	-	-	3,988	-	-	0%
667 Storm Sewer	2,271,456	505,396	1,345,472	328,168	422,555	503,429	78%
670 Century Center Operations	4,094,958	777,008	3,371,601	2,435,434	57,837	665,519	84%
671 Century Center Capital	35,000	-	-	-	-	35,000	0%
Total Enterprise Funds	136,052,453	7,401,822	78,767,703	72,044,936	15,278,366	42,006,383	69%
Internal Service Funds							
222 Central Services	8,873,729	790,936	8,403,584	6,838,661	26,882	443,263	95%
224 Central Services Capital	-	-	-	110,378	-	-	0%
226 Liability Insurance	6,503,078	447,362	4,042,629	2,965,187	1,384,757	1,075,691	83%
278 Police Take Home Vehicle	50,000	-	-	270	-	50,000	0%
279 IT / Innovation / 311 Call Center	11,054,062	578,985	7,785,616	7,516,826	864,433	2,404,013	78%
711 Self-Funded Employee Benefits	18,399,864	1,365,366	13,890,299	13,410,374	461,208	4,048,357	78%
713 Unemployment Compensation	80,000	(2,074)	24,444	60,650	-	55,556	31%
714 Parental Leave	253,846	3,304	67,850	151,815	-	185,996	27%
Total Internal Service Funds	45,214,579	3,183,880	34,214,422	31,054,162	2,737,281	8,262,876	82%
Fiduciary Funds							
701 Fire Pension	4,591,888	350,615	3,451,256	3,445,468	-	1,140,632	75%
702 Police Pension	6,057,740	489,653	4,975,156	4,984,222	-	1,082,584	82%
Total Fiduciary Funds	10,649,628	840,268	8,426,412	8,429,690	-	2,223,216	79%
Total City Controlled Funds	506,835,024	30,427,243	290,365,310	266,268,204	59,234,586	157,235,130	69%

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

City of South Bend
Monthly Fund Financials
Expenditure Summary
October 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	26,572,725	1,765,976	14,885,587	13,721,977	5,268,071	6,419,067	76%
422 TIF - West Washington	228,561	-	44,448	22,383	118,251	65,862	71%
429 TIF - River East Development Area (NE Dev)	9,417,026	168,163	1,094,818	1,374,591	5,015,885	3,306,323	65%
430 TIF - Southside Development Area #1	10,198,505	13,724	1,448,823	863,252	2,654,625	6,095,057	40%
435 TIF - Douglas Road	284,630	-	210,455	106,170	-	74,175	74%
436 TIF - River East Residential Area (NE Res)	4,921,704	10,000	4,902,703	5,566,837	-	19,001	100%
Total Tax Increment Financing Funds	51,623,151	1,957,864	22,586,834	21,655,210	13,056,832	15,979,485	69%
Redevelopment Funds							
433 Redevelopment General	1,391,283	3,025	791,917	680,549	374,866	224,500	84%
439 Certified Technology Park	-	-	-	-	-	-	0%
452 2018 TIF Park Bond Capital	2,389,024	-	23,208	163,029	2,327,401	38,416	98%
454 Airport Urban Enterprise Zone	-	-	-	-	-	-	0%
Total Redevelopment Funds	3,780,307	3,025	815,125	843,578	2,702,267	262,916	93%
Debt Service Funds							
315 Airport 2003 Debt Reserve	-	-	-	5,588	-	-	0%
328 SBCDA 2003 Debt Reserve	-	-	-	9,342	-	-	0%
351 2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352 2019 South Shore Double Tracking Debt Service	1,029,750	-	1,029,750	1,027,750	-	-	100%
353 2020 TIF Library Bond Debt Service Reserve	-	-	16	-	-	(16)	0%
Total Debt Service Funds	1,029,750	-	1,029,766	1,042,680	-	(16)	100%
Total Redevelopment Commission Funds	56,433,208	1,960,889	24,431,725	23,541,469	15,759,098	16,242,384	71%
Grand Total	563,268,232	32,388,131	314,797,035	289,809,673	74,993,685	173,477,514	69%

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

City of South Bend
Revenue by Type Report

Period Ending: October 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	-	-	-	-	-	31,357,007	-	-	-	-	-	-	31,357,007	57,130,137	55%
TIF Districts	-	-	-	-	-	17,705,769	-	-	-	-	-	-	17,705,769	29,771,076	59%
Sub Total	-	-	-	-	-	49,062,776	-	-	-	-	-	-	49,062,776	86,901,213	56%
Local Income Tax															
LIT Certified Shares	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	-	-	7,444,654	8,933,585	83%
LIT for Economic Development	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	-	-	10,054,504	12,065,405	83%
LIT for Public Safety	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	-	-	7,254,249	8,705,099	83%
LIT for Redevelopment	8	8	8	8	8	8	8	8	8	8	-	-	61	92	67%
LIT Additional - Supplemental Distrib	-	-	-	-	1,760,616	-	-	-	-	-	-	-	1,760,616	1,760,616	100%
Sub Total	2,475,348	2,475,348	2,475,348	2,475,348	4,235,964	2,475,348	2,475,348	2,475,348	2,475,341	2,475,341	-	-	26,514,085	31,464,797	84%
Total Taxes	2,475,348	2,475,348	2,475,348	2,475,348	4,235,964	51,538,124	2,475,348	2,475,348	2,475,341	2,475,341	-	-	75,576,861	118,366,010	64%
Intergovernmental Revenue															
State Shared Revenue															
Auto Excise Tax	-	-	-	-	-	1,818,522	-	-	-	-	-	-	1,818,522	3,831,277	47%
Commercial Vehicle Tax	-	-	-	-	-	477,747	-	-	-	-	-	-	477,747	822,505	58%
Liquor Excise Tax	22,556	-	-	-	-	37,389	-	-	-	-	-	-	59,945	90,000	67%
Liquor Gallonage Tax	71,052	-	-	58,872	-	-	54,718	-	-	73,072	-	-	257,714	239,165	108%
Cigarette Tax	-	-	-	-	-	122,361	-	-	-	-	-	-	122,361	272,798	45%
Gasoline Tax	557,915	545,448	549,715	554,658	596,187	531,168	585,356	302,627	511,388	488,015	-	-	5,222,477	5,829,152	90%
Wheel Tax	135,309	114,163	157,569	176,831	202,639	-	379,337	211,340	173,972	3,331	-	-	1,554,491	2,100,000	74%
PSCDA Tax	265,657	224,381	103,144	272,388	183,129	175,887	-	-	-	552,135	-	-	1,776,721	1,500,000	118%
State Pension Subsidy	-	-	-	-	-	5,041,940	-	-	5,030,559	-	-	-	10,072,499	10,076,880	100%
Sub Total	1,052,488	883,992	810,428	1,062,749	981,954	8,205,015	1,019,411	513,967	5,715,918	1,116,553	-	-	21,362,477	24,761,777	86%
Local Government Shared Revenue															
Hotel Motel Tax	1,258,937	-	-	200,000	-	-	637,500	-	-	-	-	-	2,096,437	2,274,437	92%
Grants															
Federal Grants	397,089	527,201	2,683,009	527,979	880,693	29,590,849	460,000	1,188,857	1,612,409	14,040	-	-	37,882,126	46,266,163	82%
State Grants	-	75,432	-	15,196	-	-	105,977	-	7,410	-	-	-	204,015	647,105	32%
Sub Total	397,089	602,634	2,683,009	543,175	880,693	29,590,849	565,977	1,188,857	1,619,819	14,040	-	-	38,086,141	46,913,268	81%
Other Intergovernmental															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	55,000	0%
Federal Seized Drug	-	-	70,027	-	-	-	-	758	-	-	-	-	70,785	70,027	101%
State Seized Drug	-	-	-	741	-	4,061	-	-	-	2,567	-	-	7,369	5,000	147%
Sub Total	-	30,000	70,027	741	-	4,061	-	758	-	2,567	-	-	108,153	160,027	68%
Total Intergovernmental Revenue	2,708,515	1,516,626	3,563,464	1,806,665	1,862,647	37,799,925	2,222,888	1,703,582	7,335,737	1,133,160	-	-	61,653,209	74,109,509	83%
Licenses & Permits															
Business															
Business Licenses	15,490	25,501	16,589	16,519	7,868	7,535	5,295	3,058	2,842	668	-	-	101,363	104,025	97%
Taxi Cab Licensing	21	-	220	1,020	401	-	180	55	84	763	-	-	2,744	2,300	119%
Sub Total	15,511	25,501	16,809	17,539	8,269	7,535	5,475	3,113	2,926	1,431	-	-	104,107	106,325	98%
Nonbusiness															
Lawn Parking	180	45	560	132	965	100	235	1,856	4,991	869	-	-	9,933	10,000	99%
Engineering	3,975	3,955	5,860	9,835	19,460	7,250	10,110	19,620	5,565	10,125	-	-	95,755	156,100	61%
Right-of-Way Closures	-	100	350	100	175	325	400	375	125	50	-	-	2,000	1,500	133%
Park Food Sales Permit	-	25	26	53	26	30	26	26	83	-	-	-	295	250	118%
Fire Dept-Building Plan Review	874	2,229	2,633	1,565	2,535	1,976	2,940	1,904	3,846	4,704	-	-	25,206	24,000	105%
Building Department	98,526	86,698	141,787	131,717	169,850	156,395	170,393	160,879	134,488	229,473	-	-	1,480,206	1,585,100	93%
SBARC - Pet Licenses	1,490	2,300	3,235	2,625	4,435	2,215	2,150	2,605	1,345	1,315	-	-	23,715	37,000	64%
Sub Total	105,045	95,352	154,451	146,026	197,446	168,291	186,254	187,265	150,443	246,536	-	-	1,637,110	1,813,950	90%
Total Licenses & Permits	120,555	120,853	171,260	163,566	205,715	175,826	191,729	190,378	153,369	247,966	-	-	1,741,217	1,920,275	91%

City of South Bend
Revenue by Type Report

Period Ending: October 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	100	100	200	450	350	-	-	2,750	4,100	67%
Copies of Public Records	129	-	26	-	-	-	-	-	-	-	-	-	154	1,200	13%
Historic Preserv Certificate of Approval	40	20	220	240	260	360	160	140	180	140	-	-	1,760	2,000	88%
IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	969	120	546	490	360	460	260	340	630	490	-	-	4,664	7,300	64%
Public Safety															
Accident Report Copies	7,467	3,554	12,126	7,083	6,681	8,634	6,173	7,839	7,824	8,703	-	-	76,083	81,000	94%
Traffic Signal Maintenance	8,511	10,921	-	11,855	3,322	1,201	15,250	13,180	9,178	8,067	-	-	81,484	249,455	33%
EMS Special Event Coverage	-	4,740	49,122	6,248	-	13,057	22,469	-	-	1,562	-	-	97,198	150,000	65%
Regional Academy Tuition	5,400	2,600	850	1,025	-	850	-	25	-	7,500	-	-	18,250	20,000	91%
River Rescue School Tuition	19,405	(2,800)	-	10,700	25,900	11,200	-	-	18,400	25,750	-	-	108,555	90,000	121%
Fire Training Center Tuition	505	3,915	1,515	-	-	-	-	-	-	-	-	-	5,935	50,000	12%
Emergency Medical Service	261,028	254,111	364,083	292,212	274,418	295,062	291,290	353,735	344,391	298,867	-	-	3,029,195	3,000,000	101%
Medicaid Reimbursements	-	-	-	-	578,790	-	-	-	-	-	-	-	578,790	443,000	131%
EMS for County	164,337	164,337	164,337	-	-	493,011	328,674	-	164,337	164,337	-	-	1,643,370	1,892,852	87%
Hazmat Charges	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000	10,000	30%
Police Special Event Coverage	-	-	-	-	-	-	23,894	-	-	-	-	-	23,894	15,000	159%
Crime Lab Services	925	1,706	875	900	1,063	838	275	-	-	1,275	-	-	7,856	10,000	79%
EMS Late Payment Interest	-	3,703	1,192	837	1,096	-	2,080	292	-	-	-	-	9,201	15,000	61%
Misc Revenue	-	-	-	-	-	-	-	-	-	102	-	-	102	500	20%
Sub Total	467,578	446,786	594,100	330,860	891,269	823,852	690,106	375,070	547,130	516,162	-	-	5,682,913	6,026,807	94%
Culture & Recreation															
Morris Performing Arts Center	22,058	24,638	191,643	66,611	-	176,950	69,090	-	-	-	-	-	550,990	985,000	56%
Palais Royale Ballroom	4,720	20,484	11,463	17,143	10,114	12,517	14,271	9,052	12	12,227	-	-	112,004	144,190	78%
Parks & Recreation	232,465	209,399	220,174	171,252	304,691	490,627	428,163	566,452	311,341	158,048	-	-	3,092,613	3,108,794	99%
Lease of Coveleski Stadium	-	-	274	-	-	-	-	-	-	20,908	-	-	21,182	25,000	85%
Century Center	68,058	136,585	196,809	199,327	229,382	194,571	132,031	5,417	360,566	965,607	-	-	2,488,352	2,643,452	94%
Sub Total	327,302	391,106	620,363	454,333	544,187	874,664	643,555	580,921	671,919	1,156,791	-	-	6,265,141	6,906,436	91%
Highways & Streets															
Sale of Signs/Materials	883	-	-	1,270	-	2,879	-	-	-	-	-	-	5,033	5,500	92%
Special Events	-	-	-	-	-	-	10,255	1,940	-	-	-	-	12,195	1,500	813%
Sub Total	883	-	-	1,270	-	2,879	10,255	1,940	-	-	-	-	17,228	7,000	246%
Sanitation															
Trash Collection/Residential	467,840	498,325	497,781	498,620	500,078	502,489	501,408	502,999	502,410	502,952	-	-	4,974,902	5,504,876	90%
Trash Collection/Commercial	9,998	10,506	10,511	10,530	10,596	10,667	10,701	10,804	10,764	10,771	-	-	105,849	124,680	85%
Trash Collection/Apt 2 Units	3,996	4,233	4,260	4,246	4,215	4,234	4,246	4,238	4,247	4,188	-	-	42,101	51,950	81%
Trash Collection/Apt 3 Units	1,879	1,979	1,993	1,949	1,949	1,963	1,919	1,919	1,919	1,938	-	-	19,406	23,897	81%
Trash Collection/Apt 4 Units	2,313	2,440	2,478	2,570	2,526	2,554	2,554	2,590	2,516	2,516	-	-	25,059	29,092	86%
Trash Collection/Seniors	-	-	-	-	-	-	-	-	-	-	-	-	-	46,755	0%
Trash Collection/Special Pickup	1,580	1,700	2,080	2,940	2,515	2,620	4,150	4,200	3,880	4,940	-	-	30,605	32,000	96%
Trash Collection/Yard Waste Pickup	40	10	90	60	140	280	120	10	-	-	-	-	750	250	300%
Misc/Additional Trash Totes	(67)	(90)	(148)	(189)	(601)	(489)	(669)	(507)	(306)	(457)	-	-	(3,522)	-	NA
Misc/Return Trip Customer Error	1,130	880	1,390	1,080	880	910	1,150	1,050	910	670	-	-	10,050	10,000	101%
Misc/Contamination Fee	-	-	-	-	740	1,015	1,660	810	695	1,395	-	-	6,315	500	1263%
Misc/Tote Replacement Fee	350	598	450	650	791	1,005	1,295	722	528	448	-	-	6,835	3,000	228%
Misc/Trash Start Fee	3,320	2,940	3,510	3,760	3,710	4,230	4,309	4,470	5,029	4,420	-	-	39,698	48,000	83%
Misc/Yard Waste Totes	108	64	33	71,345	72,146	73,455	73,914	74,680	74,681	75,003	-	-	515,428	523,200	99%
Sub Total	492,487	523,586	524,426	597,561	599,685	604,933	606,756	607,984	607,273	608,784	-	-	5,773,476	6,398,200	90%

City of South Bend
Revenue by Type Report

Period Ending: October 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															
Animal Resource Center															
Pet Impound Reclaim Fee	150	305	910	485	470	545	315	630	810	365	-	-	4,985	6,300	79%
Pet Adoption Fees	1,422	1,546	2,469	2,504	1,301	1,462	1,350	1,839	2,310	2,003	-	-	18,206	25,000	73%
Pick Up Fees	80	-	-	80	120	40	80	40	155	120	-	-	715	500	143%
Pet Micro Chipping	160	320	400	400	500	420	420	440	340	300	-	-	3,700	3,600	103%
Vet Expenses	75	160	385	341	406	315	220	302	431	113	-	-	2,747	3,100	89%
Pet Euthanasia	-	20	-	-	-	60	-	-	40	20	-	-	140	100	140%
Animal Surrenders	860	640	1,000	1,100	800	1,040	880	1,000	740	1,000	-	-	9,060	8,000	113%
Cremation	263	430	770	730	260	1,090	465	430	865	650	-	-	5,953	2,200	271%
Rabies Specimen Prep	30	60	-	30	60	30	30	150	60	-	-	-	450	500	90%
Boarding	-	240	30	60	10	480	-	-	15	-	-	-	835	1,000	84%
Sub Total	3,040	3,721	5,964	5,730	3,927	5,482	3,760	4,831	5,766	4,571	-	-	46,791	50,300	93%
Other															
DCI Staff Contracts	8,297	9,352	134,589	21,140	30,475	-	76,179	50,805	20,000	102,086	-	-	452,923	1,438,326	31%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	70,942	69,500	79,946	49,726	64,296	76,650	27,306	99,319	75,093	25,079	-	-	637,857	913,300	70%
Parking-Century Center	12,745	6,720	27,565	12,140	3,655	7,825	3,740	-	6,050	24,530	-	-	104,970	100,000	105%
Central Services-Internal Customers	651,692	617,253	792,125	764,995	643,214	801,835	793,237	866,628	736,690	723,428	-	-	7,391,097	8,166,626	91%
Central Services-External Customers	35,872	34,872	32,507	31,021	36,237	29,161	38,443	32,053	45,765	33,217	-	-	349,147	469,375	74%
Employee & Employer Assessments	1,379,185	1,360,234	1,370,480	1,356,714	1,409,967	1,370,751	1,337,643	1,384,593	1,383,594	1,379,408	-	-	13,732,569	16,464,886	83%
Sub Total	2,158,732	2,097,930	2,437,212	2,235,736	2,187,845	2,286,222	2,276,548	2,433,398	2,267,192	2,287,747	-	-	22,668,563	27,587,513	82%
Total Charges for Services	8,368,546	8,612,097	9,026,496	8,559,210	9,231,128	9,949,524	9,905,136	9,523,554	9,840,700	9,765,937	-	-	92,782,326	108,210,187	86%
Fines, Forfeitures, & Fees															
General															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	5,500	0%
Bad Checks Fines	-	-	24	-	-	-	-	48	48	-	-	-	120	537	22%
Court Fees	-	1,640	50	-	1,972	-	-	1,427	150	-	-	-	5,240	10,000	52%
Plan Commission Application Fee	2,300	1,250	1,150	975	1,800	1,200	2,000	2,300	2,650	2,800	-	-	18,425	23,250	79%
Zoning Appeals Application Fee	650	1,125	1,650	850	650	2,725	725	1,975	1,200	350	-	-	11,900	11,250	106%
Zoning Admin Fees	1,400	1,200	1,400	1,100	1,500	1,400	1,000	1,700	1,800	1,800	-	-	14,300	13,950	103%
Zoning Admin Fines	-	-	100	-	-	-	-	580	-	-	-	-	680	-	NA
Tax Abatement Admin Fees	-	-	1,935	-	-	1,212	250	1,329	-	978	-	-	5,704	10,000	57%
Test Filling Fees	450	900	600	900	600	500	500	400	400	200	-	-	5,450	3,950	138%
Econ Dev-CDBG Loan Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	4,800	6,115	6,909	3,825	6,522	7,037	4,475	9,759	6,248	6,128	-	-	61,819	78,437	79%
Code Enforcement															
Vacant Bldg Registration	-	300	-	75	-	-	-	-	-	-	-	-	375	12,900	3%
Landlord Registration Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rental Unit Safety Fees	750	250	750	850	-	-	7,500	12,250	4,750	8,950	-	-	36,050	99,900	36%
Demolition & Boarding	358	771	301	1,452	300	551	1,665	25,370	314	633	-	-	31,713	45,000	70%
Collections	698	-	5	598	-	-	878	-	-	524	-	-	2,703	10,155	27%
Environmental Violations	2,952	9,265	5,315	8,016	2,391	6,567	5,456	8,936	4,011	9,794	-	-	62,702	165,000	38%
Ordinance Violation	2,216	538	205	700	50	3,550	4,120	260	404	125	-	-	12,168	27,500	44%
Animal Ordinance Violation	3,564	208	1,210	(2,867)	4,151	225	3,541	2,553	2,108	2,841	-	-	17,533	25,000	70%
Forfeitures-Civil Penalties	-	1,000	-	-	-	-	1,000	57,504	-	-	-	-	59,504	117,500	51%
Sub Total	10,539	12,330	7,785	8,823	6,892	10,893	24,159	106,872	11,587	22,868	-	-	222,748	502,955	44%
Parking															
Street Parking Fines	2,270	1,770	4,495	4,020	4,250	5,050	3,404	4,906	5,075	5,680	-	-	40,919	52,500	78%

City of South Bend
Revenue by Type Report

Period Ending: October 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	-	-	-	-	-	-	-	-	145,406	-	-	-	145,406	-	NA
Sale of Non-Capital Assets	-	-	23,500	-	-	-	-	-	87,184	-	-	-	110,684	23,500	471%
Sale of Property	17,925	-	-	4,156	-	-	-	-	-	3,581	-	-	25,662	-	NA
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Sub Total	17,925	-	23,500	4,156	-	-	-	-	232,590	3,581	-	-	281,752	24,000	1174%
Issuance of Debt															
Capital Lease Proceeds	-	-	-	166,343	-	8,042,233	-	-	-	-	-	-	8,208,577	9,208,578	89%
Bond Proceeds	-	-	12,110,000	-	-	-	-	-	-	-	-	-	12,110,000	12,110,000	100%
Premium on Bonds	-	-	283,690	-	-	-	-	-	-	-	-	-	283,690	283,690	100%
Sub Total	-	-	12,393,690	166,343	-	8,042,233	-	-	-	-	-	-	20,602,267	21,602,268	95%
Refunds															
Refunds	240,646	287	1,188	10,760	6,203	12,103	18,305	48	2,180	1,737	-	-	293,459	217,197	135%
Specific Stop Loss	234	3,927	-	-	-	-	-	23,820	(18,815)	5,742	-	-	14,909	10,000	149%
Utility Receipts Tax Refund	-	-	-	10,160	-	-	-	-	-	-	-	-	10,160	10,160	100%
Sub Total	240,880	4,213	1,188	20,920	6,203	12,103	18,305	23,868	(16,635)	7,480	-	-	318,528	237,357	134%
Other															
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Interfund Loan - Principal Income	6,000	220,397	-	6,000	-	-	6,000	225,126	-	-	-	-	463,523	469,523	99%
Interfund Loan - Interest Income	-	26,267	-	-	-	-	-	21,538	-	-	-	-	47,805	47,805	100%
Other Loan - Principal Income	26,498	10,533	97,475	50,764	26,916	20,387	33,011	330,690	123	142,971	-	-	739,368	423,171	175%
Other Loan - Interest Income	13,593	23,271	23,876	-	23,782	17,948	23,467	6,524	31,110	52,232	-	-	215,803	174,718	124%
Sub Total	46,091	280,467	121,351	56,764	50,698	38,335	62,477	583,878	31,233	195,203	-	-	1,466,499	1,115,217	131%
Total Other Sources	14,422,213	5,321,940	19,249,987	6,077,870	5,299,437	13,327,346	13,939,521	5,666,467	5,750,801	5,359,034	-	-	94,414,616	107,686,599	88%
Revenue Total	29,076,752	18,989,788	34,825,209	19,409,280	21,316,752	113,907,997	29,145,488	20,859,038	28,585,141	20,045,767	-	-	336,161,212	420,028,725	80%

City of South Bend
Expenditures by Activity

Period Ending: October 31, 2022

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Other																
Miscellaneous																
Gift, Donation, Bequest	217	16,100	51,404	16,192	26,520	12,895	21,740	26,657	11,564	24,337	28,004	-	-	235,411	740,289	32%
Loss Recovery	227	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Human Rights Federal Grants	258	14,958	15,083	19,199	20,837	14,972	20,774	19,588	19,295	30,458	4,953	-	-	180,116	248,783	72%
American Rescue Plan	263	1,859,986	28,704	5,240	65,650	68,700	44,550	-	121,510	-	-	-	-	2,194,340	14,010,000	16%
COVID-19 Response	264	57,024	41,280	72,156	26,081	24,700	80,693	29,170	37,893	52,661	44,024	-	-	465,684	1,166,853	40%
Sub Total		1,948,068	136,471	112,787	139,088	121,267	167,757	75,415	190,261	107,456	76,981	-	-	3,075,552	16,165,925	19%
Fiduciary Funds																
Fire Pension	701	344,630	342,637	340,526	340,863	348,534	338,342	348,205	342,273	354,631	350,615	-	-	3,451,256	4,591,888	75%
Police Pension	702	504,789	504,920	502,540	502,830	489,753	497,709	498,526	492,032	492,403	489,653	-	-	4,975,156	6,057,740	82%
Sub Total		849,419	847,558	843,066	843,693	838,287	836,050	846,731	834,306	847,034	840,268	-	-	8,426,412	10,649,628	79%
Total Other		2,797,487	984,029	955,854	982,781	959,554	1,003,808	922,146	1,024,567	954,490	917,249	-	-	11,501,964	26,815,553	43%
Total Civil City		30,974,038	29,189,572	29,863,104	26,451,229	25,575,504	24,222,105	33,366,041	30,202,024	30,094,449	30,427,243	-	-	290,365,310	506,835,024	57%
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	711,470	4,535,785	922,057	576,523	1,765,976	-	-	14,885,587	26,572,725	56%
TIF West Washington	422	-	-	-	-	-	-	-	44,448	-	-	-	-	44,448	228,561	19%
TIF River East Development Area	429	27,053	83,420	118,016	17,856	3,000	353,022	3,600	95,507	225,180	168,163	-	-	1,094,818	9,417,026	12%
TIF Southside Development #1	430	51,507	1,494	6,950	2,351	509,917	359,835	143,257	180,197	179,591	13,724	-	-	1,448,823	10,198,505	14%
TIF Douglas Road	435	178,553	-	-	-	1,308	-	30,594	-	-	-	-	-	210,455	284,630	74%
TIF River East Residential Area	436	2,195,625	246,664	-	-	-	1,500	2,200,750	246,664	1,500	10,000	-	-	4,902,703	4,921,704	100%
Sub Total		6,852,513	671,427	749,932	303,406	1,240,212	1,425,827	6,913,986	1,488,873	982,795	1,957,864	-	-	22,586,834	51,623,151	44%
Redevelopment Funds																
Redevelopment General	433	110,000	3,675	1,750	1,750	41,667	86,900	541,400	-	1,750	3,025	-	-	791,917	1,391,283	57%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	-	-	-	-	-	15,662	7,546	-	-	-	-	-	23,208	2,389,024	1%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		110,000	3,675	1,750	1,750	41,667	102,562	548,946	-	1,750	3,025	-	-	815,125	3,780,307	22%
Debt Service Funds																
2019 South Shore Double Tracking Res.	352	-	516,625	-	-	-	-	-	513,125	-	-	-	-	1,029,750	1,029,750	100%
2020 TIF Library Bond Debt Reserve	353	-	8	-	-	-	-	-	8	-	-	-	-	16	-	NA
Sub Total		-	516,633	-	-	-	-	-	513,133	-	-	-	-	1,029,766	1,029,750	100%
Total Redevelopment Funds		6,962,513	1,191,735	751,682	305,156	1,281,879	1,528,389	7,462,932	2,002,006	984,545	1,960,889	-	-	24,431,725	56,433,208	43%
Total Expenditures		37,936,551	30,381,307	30,614,786	26,756,386	26,857,383	25,750,494	40,828,973	32,204,030	31,078,993	32,388,131	-	-	314,797,035	563,268,232	56%

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

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
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
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 Civil 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 Civil 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 Civil City Loan Payable Debt							4,595,297	3,299,738	-	321,857	112,630	434,487	2,977,881
Total Civil City Debt							254,706,190	138,218,117	20,529,813	19,211,794	4,651,586	23,863,380	139,536,136
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							381,291,468	213,185,131	20,529,813	26,592,996	7,387,614	33,980,610	207,121,948

City of South Bend
Staffing Headcount

October 31, 2022

Full-Time Staffing Summary by Fund

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
101 - General Fund													
Mayor's Office	8	9	9	9	8	8	9	9	9	9	9	-	-
Community Initiatives	6	4	4	5	5	4	4	5	5	5	4	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk	5	3	4	5	3	5	5	5	5	5	5	-	-
Common Council	9	9	9	9	9	9	9	9	9	9	9	-	-
Controller's Office	21	17	17	17	17	18	18	18	16	15	17	-	-
Human Resources	8	5	5	4	2	5	5	5	6	6	6	-	-
Diversity & Inclusion	3	3	3	3	1	1	1	1	1	1	1	-	-
Human Rights	4	4	3	3	4	3	3	4	4	4	2	-	-
Legal Department	13	10	9	11	11	11	11	11	10	10	12	-	-
Engineering	25	23	23	23	22	22	23	23	22	23	25	-	-
Police Department	276	270	260	257	265	262	260	266	270	268	283	-	-
Police Crime Lab	7	6	6	6	5	5	6	7	8	8	8	-	-
Fire Department	265	251	243	247	249	249	249	245	249	249	249	-	-
EMS	4	4	4	4	4	4	4	4	4	4	4	-	-
	655	618	599	603	605	606	607	612	618	616	634	-	-
201 - Parks & Recreation													
Administration	5	5	6	6	6	6	6	6	5	6	6	-	-
Maintenance	43	43	47	46	45	46	46	47	44	46	46	-	-
Golf Courses	9	7	7	7	7	7	8	8	8	8	8	-	-
Recreational Experiences	10	10	10	10	10	10	10	10	10	10	9	-	-
Community Programming	14	11	7	7	7	7	7	7	7	7	7	-	-
Development & Promotions	7	7	6	7	7	8	8	8	8	8	9	-	-
	88	83	83	83	82	84	85	86	82	85	85	-	-
202 - Motor Vehicle Highway													
Streets/Traffic & Lighting	51	52	50	52	50	48	47	48	50	48	53	-	-
Curb & Sidewalk	8	7	8	8	8	8	7	7	8	8	7	-	-
	59	59	58	60	58	56	54	55	58	56	60	-	-
211 - Dept of Community Investment Operating													
Community Investment	37	28	28	28	27	28	30	29	29	29	30	-	-
Historic Preservation	2	2	2	2	2	2	2	2	2	2	2	-	-
Office of Sustainability	2	1	1	1	1	1	1	1	1	1	1	-	-
	41	31	31	31	30	31	33	32	32	32	33	-	-

City of South Bend
Staffing Headcount

October 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	34	34	37	36	32	-	-
Concrete Crew	4	5	4	4	4	4	3	4	3	4	5	-	-
Wastewater	44	39	42	42	41	39	39	40	43	41	42	-	-
Organic Resources	6	6	6	6	6	5	5	5	5	6	6	-	-
89	86	86	85	83	83	81	83	88	87	85	-	-	

670 - Century Center

Century Center

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

1,165	1,084	1,061	1,064	1,052	1,054	1,056	1,063	1,078	1,081	1,101	-	-
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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	9	9	9	9	9	-	-
Community Initiatives	6	4	4	5	5	4	4	5	5	5	4	-	-
City Clerk	5	3	4	5	3	5	5	5	5	5	5	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	9	9	9	9	9	9	-	-
Controller's Office	21	17	17	17	17	18	18	18	16	15	17	-	-
Human Resources	8	5	5	4	2	5	5	5	6	6	6	-	-
Diversity & Inclusion	3	3	3	3	1	1	1	1	1	1	1	-	-
Human Rights	6	6	5	5	6	5	5	6	5	4	2	-	-
Legal Department	13	10	9	11	11	11	11	11	10	10	12	-	-
Central Services	38	30	29	28	26	30	29	30	31	32	31	-	-
118	96	94	96	88	96	96	99	97	96	96	96	-	-

Public Works

Engineering	25	23	23	23	22	22	23	23	22	23	25	-	-
Streets & Sewers	100	102	98	99	96	97	93	95	100	98	99	-	-
Solid Waste	25	23	24	24	24	24	24	23	25	23	24	-	-
Wastewater	44	39	42	42	41	39	39	40	43	41	42	-	-
Organic Resources	6	6	6	6	6	5	5	5	5	6	6	-	-
Water Works	68	62	61	62	59	58	60	59	62	66	65	-	-
268	255	254	256	248	245	244	245	257	257	261	-	-	

Staffing Headcount

Full-Time Staffing Summary by Activity

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Public Safety													
Police - Sworn Officers	232	228	218	220	213	215	213	211	223	222	221	-	-
Police - Civilians	43	42	42	38	41	41	42	42	43	43	45	-	-
Police - Police Recruit	8	6	6	5	16	11	11	20	12	11	25	-	-
Fire/EMS - Sworn Firefighters	256	248	240	239	241	241	241	237	241	246	246	-	-
Fire/EMS - Civilians	7	7	7	7	7	7	7	7	7	7	7	-	-
Fire/EMS - Fire Recruits	6	-	-	5	5	5	5	5	5	-	-	-	-
	552	531	513	514	523	520	519	522	531	529	544	-	-
Venues, Parks & Arts													
Parks & Recreation	88	83	83	83	82	84	85	86	82	85	85	-	-
Morris Performing Arts Center	9	9	8	6	5	6	6	6	6	6	6	-	-
Century Center	7	5	5	5	5	4	4	4	4	4	5	-	-
	104	97	96	94	92	94	95	96	92	95	96	-	-
Department of Community Investment													
Community Investment	39	30	30	30	29	30	32	31	31	31	32	-	-
Office of Sustainability	2	1	1	1	1	1	1	1	1	1	1	-	-
Neighborhood Services	25	22	21	20	20	18	17	16	17	20	19	-	-
Animal Resource Center	9	7	8	9	8	8	8	9	9	9	9	-	-
Building Department	16	15	15	15	14	14	16	16	14	14	15	-	-
	91	75	75	75	72	71	74	73	72	75	76	-	-
Department of Innovation & Technology													
	32	30	29	29	29	28	28	28	29	29	28	-	-
Total Full-Time Employees by Activity	1,165	1,084	1,061	1,064	1,052	1,054	1,056	1,063	1,078	1,081	1,101	-	-

City of South Bend
Staffing Headcount

October 31, 2022

Part-Time Staffing Summary by Fund

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Community Initiatives	-	-	-	-	-	-	-	-	5	6	-	-
Diversity & Inclusion	-	-	-	-	-	-	-	-	1	-	-	-
Human Rights	1	1	1	-	-	-	1	1	1	1	-	-
Legal Department	1	1	1	1	1	1	1	1	1	1	-	-
Engineering	1	1	1	1	1	1	1	1	1	1	-	-
Police Department	18	20	20	18	41	35	32	20	20	19	-	-
Police Crime Lab	1	1	1	1	1	1	1	1	1	1	-	-
Fire Department	1	1	1	1	1	1	1	1	1	1	-	-
	23	25	25	22	45	39	37	25	31	30	-	-

201 - Parks & Recreation

Maintenance	13	9	9	15	18	21	23	25	28	25	-	-
Golf Courses	6	10	38	43	48	51	51	79	80	52	-	-
Recreational Experiences	18	18	20	22	26	23	26	30	35	36	-	-
Development & Promotions	1	1	2	2	1	1	1	1	1	1	-	-
	38	38	69	82	93	96	101	135	144	114	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	2	2	2	2	6	7	6	7	6	5	-	-
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222 - Central Services

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

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

279 - IT / Innovation / 311 Call Center

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

Morris Performing Arts Center	3	3	3	3	3	3	3	4	4	4	-	-
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620 - Water Works

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

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

Century Center	3	3	3	3	3	2	2	3	3	2	-	-
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Total Part-Time Employees by Fund	78	80	111	121	158	155	155	181	197	164	-	-
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City of South Bend
Staffing Headcount

October 31, 2022

Paid Temporary, Seasonal, and Intern Staffing

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	2	2	5	-	4	4	4	2	2	2	-	-
City Clerk	1	1	1	-	-	-	-	1	1	1	-	-
Common Council	-	-	-	-	1	1	1	7	7	7	-	-
Diversity & Inclusion	2	2	2	1	1	-	-	-	-	1	-	-
Legal Department	-	-	-	-	2	4	4	-	-	-	-	-
Engineering	-	-	-	-	6	6	6	11	11	11	-	-
Police Department	-	-	-	-	3	4	4	2	2	2	-	-
	5	5	8	1	17	19	19	23	23	24	-	-

201 - Parks & Recreation

Maintenance	3	3	8	14	22	26	21	24	19	14	-	-
Golf Courses	-	2	5	7	7	5	7	15	14	7	-	-
Recreational Experiences	58	54	48	12	72	100	95	121	116	138	-	-
	61	59	61	33	101	131	123	160	149	159	-	-

202 - Motor Vehicle Highway

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

230 - Code Enforcement Fund

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

279 - IT / Innovation / 311 Call Center

311 Call Center	-	-	-	-	-	-	-	-	1	1	-	-
Innovation & Technology	-	-	-	-	-	2	2	-	-	-	-	-
	-	-	-	-	-	2	2	-	1	1	-	-

620 - Water Works

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

Sewers	1	1	1	2	2	6	6	3	3	1	-	-
Wastewater	1	-	-	-	-	-	-	1	1	1	-	-
	2	1	1	2	2	6	6	4	4	2	-	-

655 - Project ReLeaf

Leaf Pickup	-	-	-	-	-	-	-	6	6	12	-	-
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Total Paid Temporary, Seasonal, and Intern Staff	68	65	70	37	124	164	158	198	186	200	-	-
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City of South Bend
Staffing Headcount

October 31, 2022

Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Time Staff	1,165	1,084	1,061	1,064	1,052	1,054	1,056	1,063	1,078	1,081	1,101	-	-
Part Time Staff		78	80	111	121	158	155	155	181	197	164	-	-
Temporary / Seasonal		68	65	70	37	124	164	158	198	186	200	-	-
City Total	1,165	1,230	1,206	1,245	1,210	1,336	1,375	1,376	1,457	1,464	1,465	-	-

City of South Bend, Indiana
Monthly Financial Report
October 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	24,657,607		24,657,607	20,317,495	55%
Intergov./ Shared Revenues	4,837,992	4,251,806	4,000,122	4,000,122	2,161,031		2,161,031	1,839,091	54%
Intergov./ Grants	191,097	1,482,045	-	-	-		-	-	-
Licenses & Permits	281,230	258,054	294,125	294,125	232,257		232,257	61,868	79%
Charges for Services	4,468,596	5,286,199	4,135,160	4,135,160	4,052,858		4,052,858	82,302	98%
Fines, Forfeitures, and Fees	5,298	6,235	8,525	8,525	3,911		3,911	4,614	46%
Interest Earnings	309,268	290,597	481,983	417,105	481,371		481,371	(64,266)	115%
Donations	1,357,432	1,769,377	1,365,000	1,365,000	1,358,100		1,358,100	6,900	99%
Other Income	1,706,245	1,238,059	1,333,520	1,398,836	916,406		916,406	482,430	66%
Interfund Allocation Reimb	8,563,135	9,896,054	10,544,420	10,544,420	8,787,017		8,787,017	1,757,403	83%
Interfund Transfers In	6,283,500	2,727,079	-	-	-		-	-	-
PILOT	6,221,791	6,154,321	6,079,325	6,079,325	6,079,325		6,079,325	-	100%
Total Revenue	74,885,707	77,019,698	73,217,282	73,217,720	48,729,883		48,729,883	24,487,837	67%
Expenditures by Type									
Personnel									
Salaries & Wages	38,858,879	39,390,302	36,304,419	36,491,539	30,143,552	-	30,143,552	6,347,987	83%
Fringe Benefits	13,303,099	13,920,158	17,929,005	17,685,885	13,357,536	1,130	13,358,666	4,327,219	76%
Total Personnel	52,161,978	53,310,460	54,233,424	54,177,424	43,501,088	1,130	43,502,218	10,675,206	80%
Supplies	1,720,163	2,033,958	2,265,998	2,722,718	2,246,627	411,146	2,657,773	64,945	98%
Services & Charges									
Professional Services	1,755,294	1,811,607	2,011,038	2,417,421	1,588,247	859,285	2,447,532	(30,111)	101%
Printing & Advertising	83,792	188,451	185,430	334,971	264,731	54,288	319,018	15,953	95%
Utilities	663,087	654,363	614,408	618,408	498,187	-	498,187	120,221	81%
Repairs & Maintenance	2,191,066	1,951,940	2,363,099	3,928,530	1,872,662	1,639,029	3,511,692	416,838	89%
Education & Training	152,685	186,351	296,460	426,550	167,224	81,273	248,497	178,053	58%
Travel	17,787	25,843	92,000	74,991	46,060	14,616	60,676	14,315	81%
Grants & Subsidies	48,635	390,075	36,645,000	25,267,427	4,675,153	1,247,891	5,923,044	19,344,383	23%
Other Services & Charges	491,973	597,714	575,273	7,277,436	1,380,884	814,319	2,195,204	5,082,232	30%
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	40,345,733	10,493,148	4,710,702	15,203,850	25,141,884	38%
Operating Expenditures	59,440,332	61,298,229	99,282,130	97,245,876	56,240,863	5,122,978	61,363,841	35,882,035	63%
Capital	-	-	-	4,605,500	172,078	1,019,179	1,191,257	3,414,243	26%
Bad Debt	8,070	649	300	1,300	830	-	830	470	64%
Interfund									
Interfund Allocations	6,910,980	9,320,120	9,701,661	9,701,661	8,084,718	-	8,084,718	1,616,944	83%
Interfund Transfers Out	175,579	4,948,093	600,000	2,600,000	1,731,794	-	1,731,794	868,206	67%
Total Interfund	7,086,559	14,268,213	10,301,661	12,301,661	9,816,512	-	9,816,512	2,485,150	80%
Total Expenditures	66,534,960	75,567,091	109,584,091	114,154,337	66,230,283	6,142,156	72,372,440	41,781,898	63%
Net Surplus / (Deficit)	8,350,746	1,452,607	(36,366,809)	(40,936,617)	(17,500,401)		(23,642,557)		
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		13,271,457	37,155,612				
Cash Reserves Target	23,287,236	26,448,482		39,954,018					
							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
October 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
Expenditures by Dept/Division									
Mayor	1,037,853	990,182	1,048,882	1,048,915	877,745	777	878,522	170,393	84%
Community Initiatives	300,312	857,425	1,160,126	1,526,626	909,920	64,561	974,481	552,145	64%
Community Police Review Office	-	27,206	103,199	103,199	-	-	-	103,199	0%
City Clerk	512,958	633,713	694,547	694,547	486,551	9,315	495,866	198,681	71%
Common Council	483,761	593,820	724,311	724,941	444,208	16,007	460,215	264,726	63%
General City	44,841	43,000	43,000	(8,672)	37,327	-	37,327	(45,999)	-430%
American Rescue Plan	-	4,948,093	36,195,000	39,495,000	6,610,237	4,539,003	11,149,240	28,345,760	28%
Finance	2,217,244	2,111,012	2,535,491	2,576,804	1,788,652	45,726	1,834,378	742,426	71%
Human Resources	597,913	651,325	957,327	949,827	503,781	5,863	509,644	440,183	54%
Diversity & Inclusion	254,986	546,687	611,073	740,743	345,402	190,581	535,983	204,760	72%
Human Rights General	267,591	295,679	462,479	462,479	318,132	15,460	333,592	128,887	72%
Legal Dept	1,299,029	1,399,494	1,695,716	1,695,716	1,214,943	13,639	1,228,582	467,134	72%
Police General	27,639,992	30,031,479	31,101,209	31,263,638	25,409,330	579,580	25,988,910	5,274,728	83%
Crime Lab	552,838	628,676	868,577	869,889	586,019	3,491	589,510	280,378	68%
Fire General	26,056,166	26,373,821	26,165,969	26,677,690	22,814,151	458,426	23,272,577	3,405,113	87%
EMS	592,302	710,778	825,174	708,828	525,591	34,585	560,176	148,652	79%
Fire Training Center	30,175	32,253	148,000	53,730	46,757	1,873	48,630	5,100	91%
Morris PAC	1,003,966	1,106,303	600,000	656,962	638,341	10,640	648,981	7,981	99%
Palais Royale	221,414	149,547	208,649	229,403	150,568	13,043	163,611	65,791	71%
Engineering	2,879,656	3,123,492	3,435,362	3,582,616	2,455,591	105,544	2,561,135	1,021,481	71%
Sustainability	234,165	90,441	-	101,458	67,037	34,042	101,080	378	100%
AmeriCorps	307,799	222,663	-	-	-	-	-	-	-
Total Expenditures	66,534,960	75,567,091	109,584,091	114,154,337	66,230,283	6,142,156	72,372,440	41,781,897	63%

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

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

Department Name	Mayor's Office	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	568,439	577,992	621,971	621,971	538,304	-	538,304	83,667	87%
Fringe Benefits	199,062	205,069	231,870	231,870	185,250	-	185,250	46,620	80%
Total Personnel	767,501	783,061	853,841	853,841	723,554	-	723,554	130,287	85%
Supplies	6,028	3,888	5,500	5,500	2,563	-	2,563	2,937	47%
Services & Charges									
Professional Services	143,724	-	7,000	4,500	-	-	-	4,500	0%
Printing & Advertising	25,634	43,385	41,500	32,730	29,756	413	30,169	2,561	92%
Repairs & Maintenance	800	650	300	300	33	-	33	267	11%
Education & Training	-	171	1,000	1,000	25	-	25	975	3%
Travel	-	-	3,500	3,975	474	-	474	3,501	12%
Other Services & Charges	740	1,110	500	11,328	8,221	364	8,585	2,743	76%
Total Services & Charges	170,898	45,316	53,800	53,833	38,510	777	39,287	14,547	73%
Operating Expenditures	944,428	832,264	913,141	913,174	764,627	777	765,404	147,771	84%
Interfund Allocations	93,425	157,918	135,741	135,741	113,118	-	113,118	22,624	83%
Total Expenditures	1,037,853	990,182	1,048,882	1,048,915	877,745	777	878,522	170,395	84%

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 Actual	2021 Actual	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	119,402	218,129	320,394	320,394	209,572	-	209,572	110,822	65%
Fringe Benefits	46,102	91,386	144,080	144,080	89,328	-	89,328	54,752	62%
Total Personnel	165,504	309,515	464,474	464,474	298,900	-	298,900	165,574	64%
Supplies									
	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	134,808	210,500	273,000	385,500	288,500	62,500	351,000	34,500	91%
Printing & Advertising	-	1,410	25,000	24,880	7,120	2,061	9,180	15,700	37%
Education & Training	-	-	12,500	112,500	34,772	-	34,772	77,728	31%
Travel	-	-	-	-	1,216	-	1,216	(1,216)	-
Grant & Subsidies	-	336,000	350,000	504,000	250,000	-	250,000	254,000	50%
Other Services & Charges	-	-	-	120	119	-	119	1	99%
Total Services & Charges	134,808	547,910	660,500	1,027,000	581,727	64,561	646,287	380,713	63%
Operating Expenditures	300,312	857,425	1,124,974	1,491,474	880,627	64,561	945,188	546,287	63%
Interfund Allocations	-	-	35,152	35,152	29,293	-	29,293	5,859	83%
Total Expenditures	300,312	857,425	1,160,126	1,526,626	909,920	64,561	974,481	552,146	64%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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

Division Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
Monthly Financial Report
October 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	319,992	230,975	-	230,975	89,017	72%
Fringe Benefits	103,502	113,731	133,959	134,479	74,929	920	75,849	58,630	56%
Total Personnel	374,456	402,642	454,471	454,471	305,903	920	306,823	147,647	68%
Supplies	6,389	8,089	9,200	9,200	4,032	2,255	6,287	2,913	68%
Services & Charges									
Professional Services	25,275	15,066	25,000	20,000	22,598	-	22,598	(2,598)	113%
Printing & Advertising	18,528	23,705	27,500	27,500	12,033	2,967	14,999	12,501	55%
Repairs & Maintenance	32,656	6,400	5,000	10,000	7,510	-	7,510	2,490	75%
Education & Training	1,393	14,250	6,000	4,000	796	3,000	3,796	204	95%
Travel	342	-	5,000	2,500	-	-	-	2,500	0%
Other Services & Charges	4,963	7,635	7,500	12,000	4,617	174	4,791	7,209	40%
Total Services & Charges	83,157	67,056	76,000	76,000	47,553	6,140	53,693	22,306	71%
Operating Expenditures	464,002	477,787	539,671	539,671	357,488	9,315	366,803	172,866	68%
Interfund Allocations	48,956	155,926	154,876	154,876	129,063	-	129,063	25,813	83%
Total Expenditures	512,958	633,713	694,547	694,547	486,551	9,315	495,866	198,679	71%

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
October 31, 2022

Department Name	Common Council	Fund Number	101
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Fund Type	General Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	187,249	182,138	260,858	260,858	165,121	-	165,121	95,737	63%
Fringe Benefits	84,521	95,359	164,916	164,916	86,559	-	86,559	78,357	52%
Total Personnel	271,770	277,497	425,774	425,774	251,680	-	251,680	174,094	59%
Supplies	2,716	1,894	2,500	2,500	2,496	-	2,496	4	100%
Services & Charges									
Professional Services	117,174	193,211	214,308	206,538	129,737	14,118	143,855	62,683	70%
Printing & Advertising	7,973	35,048	6,200	10,497	5,642	1,660	7,302	3,195	70%
Repairs & Maintenance	34,153	24,584	3,000	8,803	6,665	-	6,665	2,138	76%
Education & Training	2,069	599	5,000	5,000	1,360	-	1,360	3,640	27%
Travel	1,479	1,334	10,000	10,000	4,618	-	4,618	5,382	46%
Other Services & Charges	4,091	4,714	14,000	12,300	5,736	230	5,965	6,335	48%
Total Services & Charges	166,939	259,491	252,508	253,138	153,758	16,007	169,765	83,373	67%
Operating Expenditures	441,425	538,882	680,782	681,412	407,934	16,007	423,941	257,471	62%
Interfund Allocations	42,336	54,938	43,529	43,529	36,274	-	36,274	7,255	83%
Total Expenditures	483,761	593,820	724,311	724,941	444,208	16,007	460,215	264,726	63%

Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
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October 31, 2022

Division Name	Controller's Office	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	1,353,939	1,321,367	1,490,200	1,490,200	1,026,812	-	1,026,812	463,388	69%
Fringe Benefits	480,160	464,963	580,534	580,534	362,229	-	362,229	218,305	62%
Total Personnel	1,834,099	1,786,330	2,070,734	2,070,734	1,389,041	-	1,389,041	681,693	67%
Supplies	14,013	8,804	16,420	16,691	5,289	402	5,691	11,000	34%
Services & Charges									
Professional Services	43,980	92,490	241,500	282,500	226,162	43,949	270,110	12,390	96%
Printing & Advertising	1,203	4,914	2,000	2,786	2,184	-	2,184	602	78%
Repairs & Maintenance	2,254	225	1,100	1,100	202	-	202	898	18%
Education & Training	1,994	4,235	5,760	4,696	904	650	1,554	3,142	33%
Travel	2,045	1,300	6,000	3,293	1,784	225	2,009	1,284	61%
Other Services & Charges	14,429	19,228	11,585	14,612	12,759	500	13,259	1,353	91%
Total Services & Charges	65,905	122,391	267,945	308,987	243,995	45,324	289,319	19,669	94%
Operating Expenditures	1,914,017	1,917,524	2,355,099	2,396,412	1,638,326	45,726	1,684,051	712,362	70%
Bad Debt	-	55	-	-	-	-	-	-	-
Interfund Allocations	303,227	193,433	180,392	180,392	150,327	-	150,327	30,065	83%
Total Expenditures	2,217,244	2,111,012	2,535,491	2,576,804	1,788,652	45,726	1,834,378	742,427	71%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

Division Name	Human Resources	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	374,910	400,053	533,505	533,505	286,921	-	286,921	246,584	54%
Fringe Benefits	139,389	148,223	215,402	215,402	97,391	-	97,391	118,011	45%
Total Personnel	514,299	548,276	748,907	748,907	384,312	-	384,312	364,595	51%
Supplies	642	2,165	11,250	11,250	5,867	1,398	7,265	3,985	65%
Services & Charges									
Professional Services	-	-	-	-	204	-	204	(204)	-
Printing & Advertising	999	287	7,060	6,968	820	267	1,087	5,881	16%
Repairs & Maintenance	100	150	-	450	450	-	450	-	100%
Education & Training	795	1,361	52,700	45,200	3,268	1,698	4,966	40,234	11%
Travel	-	-	6,000	6,000	2,437	2,500	4,937	1,063	82%
Other Services & Charges	1,760	1,609	7,000	6,642	2,749	-	2,749	3,893	41%
Total Services & Charges	3,655	3,407	72,760	65,260	9,927	4,465	14,392	50,867	22%
Operating Expenditures	518,596	553,847	832,917	825,417	400,106	5,863	405,969	419,447	49%
Interfund Allocations	79,317	97,478	124,410	124,410	103,675	-	103,675	20,735	83%
Total Expenditures	597,913	651,325	957,327	949,827	503,781	5,863	509,644	440,182	54%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

Division Name	Diversity & Inclusion	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	165,515	206,014	233,671	233,671	131,572	-	131,572	102,099	56%
Fringe Benefits	50,278	64,933	82,633	82,633	33,292	-	33,292	49,341	40%
Total Personnel	215,793	270,948	316,304	316,304	164,864	-	164,864	151,440	52%
Supplies	74	1,486	1,500	1,500	307	-	307	1,193	20%
Services & Charges									
Professional Services	14,260	194,734	80,000	244,794	106,129	138,208	244,337	457	100%
Printing & Advertising	2,025	1,581	6,000	4,000	1,932	-	1,932	2,068	48%
Repairs & Maintenance	50	-	-	-	-	-	-	-	-
Education & Training	1,000	10,780	100,000	83,832	595	50,215	50,810	33,022	61%
Travel	-	-	20,000	4,544	1,862	2,158	4,020	524	88%
Other Services & Charges	2,843	3,755	5,000	3,500	1,155	-	1,155	2,345	33%
Total Services & Charges	20,177	210,850	211,000	340,670	111,673	190,581	302,254	38,416	89%
Operating Expenditures	236,044	483,283	528,804	658,474	276,844	190,581	467,426	191,049	71%
Interfund Allocations	18,942	63,404	82,269	82,269	68,558	-	68,558	13,712	83%
Total Expenditures	254,986	546,687	611,073	740,743	345,402	190,581	535,983	204,761	72%
Revenue									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Other Income	400	500	-	-	-	-	-	-	-
Donations	50,000	-	-	-	-	-	-	-	-
Total Revenue	50,400	500	35,000	35,000	-	-	-	35,000	0%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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

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

Division Name	Human Rights	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	134,381	135,895	245,062	245,062	174,734	-	174,734	70,328	71%
Fringe Benefits	49,745	55,005	99,688	99,688	62,806	-	62,806	36,882	63%
Total Personnel	184,125	190,901	344,750	344,750	237,540	-	237,540	107,210	69%
Supplies	765	969	2,000	2,000	2,001	-	2,001	(1)	100%
Services & Charges									
Professional Services	819	3,538	3,070	1,070	-	-	-	1,070	0%
Printing & Advertising	347	407	1,500	908	807	-	807	101	89%
Repairs & Maintenance	9,716	8,151	9,200	9,200	3,602	5,175	8,777	423	95%
Education & Training	600	-	3,500	2,166	1,681	-	1,681	485	78%
Travel	-	-	-	-	-	-	-	-	-
Other Services & Charges	44,073	45,538	51,140	55,066	33,068	10,285	43,353	11,713	79%
Total Services & Charges	55,555	57,634	68,410	68,410	39,159	15,460	54,619	13,792	80%
Operating Expenditures	240,446	249,504	415,160	415,160	278,700	15,460	294,160	121,001	71%
Interfund Allocations	27,145	46,175	47,319	47,319	39,433	-	39,433	7,887	83%
Total Expenditures	267,591	295,679	462,479	462,479	318,132	15,460	333,592	128,888	72%
Revenue									
Other Income	30,069	30,049	30,000	30,000	30,636	-	30,636	(636)	102%
Total Revenue	30,069	30,049	30,000	30,000	30,636	-	30,636	(636)	102%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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

Department Name	Legal Department	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	907,628	895,492	1,093,537	1,081,277	783,563	-	783,563	297,714	72%
Fringe Benefits	298,375	291,446	386,599	386,859	252,643	-	252,643	134,216	65%
Total Personnel	1,206,003	1,186,938	1,480,136	1,468,136	1,036,205	-	1,036,205	431,930	71%
Supplies	3,568	1,515	3,500	4,000	3,880	29	3,909	91	98%
Services & Charges									
Professional Services	1,440	9,384	2,550	14,550	1,945	10,920	12,865	1,685	88%
Printing & Advertising	106	252	1,000	500	170	-	170	330	34%
Repairs & Maintenance	100	1,000	-	-	-	-	-	-	-
Education & Training	8,063	7,108	12,000	12,000	9,450	-	9,450	2,551	79%
Travel	-	-	5,500	3,223	1,474	-	1,474	1,749	46%
Other Services & Charges	16,829	18,408	19,500	21,777	18,878	2,690	21,568	209	99%
Total Services & Charges	26,538	36,152	40,550	52,050	31,916	13,610	45,526	6,524	87%
Operating Expenditures	1,236,109	1,224,605	1,524,186	1,524,186	1,072,001	13,639	1,085,641	438,545	71%
Bad Debt	100	-	-	-	-	-	-	-	-
Interfund Allocations	62,820	174,889	171,530	171,530	142,942	-	142,942	28,588	83%
Total Expenditures	1,299,029	1,399,494	1,695,716	1,695,716	1,214,943	13,639	1,228,582	467,133	72%
Revenue									
Charges for Services	135,710	91,343	93,170	93,170	70,220		70,220	22,950	75%
Interfund Allocation Reimb	56,529	-	-	-	-		-	-	-
Total Revenue	192,239	91,343	93,170	93,170	70,220		70,220	22,950	75%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	1,680,220	1,731,698	1,952,122	1,952,122	1,450,564	-	1,450,564	501,558	74%
Fringe Benefits	588,063	592,477	741,859	741,859	501,921	210	502,131	239,728	68%
Total Personnel	2,268,284	2,324,174	2,693,981	2,693,981	1,952,485	210	1,952,695	741,286	72%
Supplies	5,144	7,128	22,700	23,411	10,060	-	10,060	13,350	43%
Services & Charges									
Professional Services	151,673	192,618	150,000	276,543	74,996	79,985	154,980	121,562	56%
Printing & Advertising	1,872	5,897	8,535	14,035	5,944	247	6,191	7,844	44%
Repairs & Maintenance	5,718	5,931	27,700	25,700	5,128	-	5,128	20,572	20%
Education & Training	1,500	1,157	21,000	41,000	10,008	20,933	30,941	10,059	75%
Travel	3,762	3,986	15,250	15,250	6,687	2,285	8,973	6,277	59%
Other Services & Charges	12,230	11,024	36,300	32,800	7,035	1,885	8,920	23,880	27%
Debt Service Principal	10,755	4,493	-	-	-	-	-	-	-
Debt Service Interest & Fees	194	51	-	-	-	-	-	-	-
Total Services & Charges	187,704	225,158	258,785	405,328	109,798	105,334	215,132	190,194	53%
Operating Expenditures	2,461,132	2,556,460	2,975,466	3,122,720	2,072,344	105,544	2,177,888	944,830	70%
Bad Debt	84	-	-	-	-	-	-	-	-
Interfund Allocations	418,440	567,032	459,896	459,896	383,247	-	383,247	76,649	83%
Total Expenditures	2,879,656	3,123,492	3,435,362	3,582,616	2,455,591	105,544	2,561,135	1,021,479	71%
Revenue									
Licenses & Permits	161,952	122,575	156,100	156,100	95,755	-	95,755	60,345	61%
Charges for Services	415,210	192,000	196,000	196,000	147,000	-	147,000	49,000	75%
Other Income	21,032	6,401	-	-	12,317	-	12,317	(12,317)	-
Interfund Allocation Reimb	1,436,881	1,449,233	1,514,420	1,514,420	1,262,017	-	1,262,017	252,403	83%
Total Revenue	2,035,075	1,770,209	1,866,520	1,866,520	1,517,089	-	1,517,089	349,431	81%

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
Monthly Financial Report
October 31, 2022

Division Name	Office of Sustainability	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	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	17,037	34,042	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	17,037	34,042	51,080	378	99%
Operating Expenditures	224,425	70,295	-	51,458	17,037	34,042	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	67,037	34,042	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
Monthly Financial Report
October 31, 2022

Division Name	AmeriCorps Grant Program	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	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).

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

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	15,097,055	12,373,802	-	12,373,802	2,723,253	82%
Fringe Benefits	5,423,162	5,728,486	7,600,855	7,341,955	5,843,559	-	5,843,559	1,498,396	80%
Total Personnel	20,986,615	22,098,933	22,483,010	22,439,010	18,217,361	-	18,217,361	4,221,649	81%
Supplies	767,165	955,573	1,152,960	1,249,949	1,173,122	137,956	1,311,078	(61,130)	105%
Services & Charges									
Professional Services	765,305	495,799	720,000	663,306	331,952	346,042	677,994	(14,688)	102%
Printing & Advertising	3,288	55,375	24,721	178,941	177,720	39,650	217,370	(38,429)	121%
Utilities	170,952	182,655	174,408	174,408	167,053	-	167,053	7,355	96%
Repairs & Maintenance	871,987	822,096	980,199	972,578	733,127	31,522	764,648	207,929	79%
Education & Training	426	56,136	-	-	-	-	-	-	-
Travel	1,648	2,618	250	350	451	266	717	(367)	205%
Grants & Subsidies	5,635	11,075	57,000	58,099	20,136	-	20,136	37,963	35%
Other Services & Charges	272,222	344,841	349,608	312,445	236,817	24,145	260,962	51,483	84%
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	2,360,126	1,667,256	441,624	2,108,880	251,246	89%
Operating Expenditures	23,988,164	25,168,022	25,942,156	26,049,085	21,057,739	579,580	21,637,319	4,411,765	83%
Capital	-	-	-	55,500	52,630	-	52,630	2,870	95%
Bad Debt	397	-	300	300	-	-	-	300	0%
Interfund Allocations	3,651,431	4,863,457	5,158,753	5,158,753	4,298,961	-	4,298,961	859,792	83%
Total Expenditures	27,639,992	30,031,479	31,101,209	31,263,638	25,409,330	579,580	25,988,910	5,274,727	83%
Revenue									
Intergov./ Grants	-	210,402	-	-	-	-	-	-	-
Charges for Services	8,316	-	-	-	-	-	-	-	-
Other Income	655,931	338,317	456,500	456,792	141,162	-	141,162	315,630	31%
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	141,162	-	141,162	323,130	30%

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
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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	395,207	346,190	475,637	475,637	307,356	-	307,356	168,281	65%
Fringe Benefits	142,250	118,776	184,461	184,461	105,658	-	105,658	78,803	57%
Total Personnel	537,456	464,966	660,098	660,098	413,014	-	413,014	247,084	63%
Supplies	15,373	15,138	17,000	18,312	13,440	3,491	16,931	1,381	92%
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	426,453	3,491	429,945	248,465	63%
Interfund Allocations	-	148,571	191,479	191,479	159,566	-	159,566	31,913	83%
Total Expenditures	552,838	628,676	868,577	869,889	586,019	3,491	589,510	280,378	68%
Revenue									
Charges for Services	7,756	26,169	10,000	10,000	7,856		7,856	2,144	79%
Total Revenue	7,756	26,169	10,000	10,000	7,856		7,856	2,144	79%

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	13,636,366	12,337,291	-	12,337,291	1,299,075	90%	
Fringe Benefits	5,397,609	5,621,419	7,250,515	7,265,515	5,592,456	-	5,592,456	1,673,060	77%	
Total Personnel	21,771,825	21,527,001	20,901,881	20,901,881	17,929,747	-	17,929,747	2,972,135	86%	
Supplies	591,801	592,256	678,568	1,002,787	748,550	232,637	981,187	21,600	98%	
Services & Charges										
Professional Services	233,686	351,832	204,000	202,809	353,208	125,865	479,073	(276,265)	236%	
Printing & Advertising	2,063	2,040	22,214	7,452	3,285	1,217	4,502	2,950	60%	
Utilities	293,257	271,750	315,000	315,000	233,221	-	233,221	81,779	74%	
Repairs & Maintenance	1,159,796	992,999	1,032,000	1,193,647	978,004	85,114	1,063,118	130,529	89%	
Education & Training	67,844	79,268	73,000	106,904	104,142	4,777	108,919	(2,015)	102%	
Travel	6,318	12,979	20,500	22,197	24,122	7,182	31,304	(9,107)	141%	
Other Services & Charges	39,047	50,324	38,500	44,707	39,616	1,634	41,250	3,457	92%	
Total Services & Charges	1,802,010	1,761,191	1,705,214	1,892,715	1,735,598	225,789	1,961,387	(68,672)	104%	
Operating Expenditures	24,165,636	23,880,448	23,285,663	23,797,384	20,413,896	458,426	20,872,322	2,925,063	88%	
Interfund Allocations	1,890,530	2,493,373	2,880,306	2,880,306	2,400,255	-	2,400,255	480,051	83%	
Total Expenditures	26,056,166	26,373,821	26,165,969	26,677,690	22,814,151	458,426	23,272,577	3,405,114	87%	
Revenue										
Charges for Services	337	340	1,500	1,500	414		414	1,086	28%	
Intergov./ Grants	14,866	94,668	-	-	-		-	-	-	
Licenses & Permits	19,227	23,137	24,000	24,000	25,206		25,206	(1,206)	105%	
Donations	420	-	-	-	100		100	(100)	-	
Other Income	6,033	20,678	1,000	1,146	18,943		18,943	(17,797)	1653%	
Interfund Transfers In	3,474,135	607,079	-	-	-		-	-	-	
Total Revenue	3,515,018	745,902	26,500	26,646	44,663		44,663	(18,017)	168%	

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
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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	138,124	146,217	156,804	156,804	124,188	-	124,188	32,616	79%
Fringe Benefits	75,881	79,326	85,060	85,060	69,303	-	69,303	15,757	81%
Total Personnel	214,005	225,543	241,864	241,864	193,491	-	193,491	48,373	80%
Supplies	232,073	387,434	332,900	351,554	248,665	30,454	279,119	72,435	79%
Services & Charges									
Professional Services	14,058	22,033	80,610	48,310	29,405	3,657	33,063	15,247	68%
Printing & Advertising	220	-	12,200	-	-	-	-	-	-
Repairs & Maintenance	2,640	3,704	133,600	4,200	1,990	474	2,464	1,736	59%
Education & Training	66,239	7,912	4,000	4,000	199	-	199	3,802	5%
Other Services & Charges	47,260	63,559	20,000	57,900	51,011	-	51,011	6,889	88%
Total Services & Charges	130,417	97,208	250,410	114,410	82,605	4,131	86,736	27,674	76%
Operating Expenditures	576,495	710,184	825,174	707,828	524,761	34,585	559,346	148,482	79%
Bad Debt	5,648	594	-	1,000	830	-	830	170	83%
Interfund Allocations	10,159	-	-	-	-	-	-	-	-
Total Expenditures	592,302	710,778	825,174	708,828	525,591	34,585	560,176	148,652	79%
Revenue									
Charges for Services	3,491,328	4,195,362	3,608,000	3,608,000	3,714,383		3,714,383	(106,383)	103%
Fines, Forfeitures, and Fees	-	11	-	-	12		12	(12)	-
Other Income	186	588	-	-	1,418		1,418	(1,418)	-
Total Revenue	3,491,515	4,195,961	3,608,000	3,608,000	3,715,813		3,715,813	(107,813)	103%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
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Division Name	Fire Training Center	Fund Number	101
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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									
Supplies	13,842	13,287	5,000	10,630	14,112	1,873	15,985	(5,355)	150%
Services & Charges									
Professional Services	-	-	-	1,100	1,929	-	1,929	(829)	175%
Utilities	5,729	18,331	33,000	37,000	26,470	-	26,470	10,530	72%
Repairs & Maintenance	10,605	635	110,000	5,000	4,246	-	4,246	754	85%
Total Services & Charges	16,334	18,966	143,000	43,100	32,645	-	32,645	10,455	76%
Operating Expenditures	30,175	32,253	148,000	53,730	46,757	1,873	48,630	5,100	91%
Total Expenditures	30,175	32,253	148,000	53,730	46,757	1,873	48,630	5,100	91%
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
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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	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	17,318	5,807	23,125	650	97%
Utilities	112,645	110,532	-	-	-	-	-	-	-
Repairs & Maintenance	34,268	61,776	-	9,785	5,816	3,707	9,523	262	97%
Education & Training	-	3,224	-	4,252	25	-	25	4,227	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	29,906	10,640	40,546	7,982	84%
Operating Expenditures	617,512	868,330	-	56,962	38,341	10,640	48,981	7,982	86%
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	638,341	10,640	648,981	7,982	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	-	100%
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	-	100%

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	3,806	651	4,457	543	89%
Services & Charges									
Printing & Advertising	3,693	-	-	-	-	-	-	-	-
Utilities	80,505	71,095	92,000	92,000	71,444	-	71,444	20,556	78%
Repairs & Maintenance	26,223	23,356	61,000	76,767	32,754	8,010	40,765	36,003	53%
Other Services & Charges	5,539	8,062	14,640	19,626	12,556	4,382	16,938	2,688	86%
Total Services & Charges	115,959	102,514	167,640	188,394	116,754	12,392	129,146	59,247	69%
Operating Expenditures	177,777	104,140	172,640	193,394	120,561	13,043	133,604	59,790	69%
Interfund									
Interfund Allocations	43,637	45,407	36,009	36,009	30,008	-	30,008	6,002	83%
Interfund Total	43,637	45,407	36,009	36,009	30,008	-	30,008	6,002	83%
Total Expenditures	221,414	149,547	208,649	229,403	150,568	13,043	163,611	65,792	71%
Revenue									
Charges for Services	88,843	122,575	136,190	136,190	104,144		104,144	32,046	76%
Other Income	4,966	-	-	-	4,299		4,299	(4,299)	-
Total Revenue	93,809	122,575	136,190	136,190	108,444		108,444	27,747	80%

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

October 31, 2022

Fund Name	Motor Vehicle Highway						Fund Number	202
Fund Type	Special Revenue Funds						Control	City Funds
	2020	2021	2022	2022	2022	2022	Total	
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Budget
							Budget	Budget
							Balance	
Revenue								
Intergov./ Shared Revenues	2,985,157	3,204,129	3,050,000	3,050,000	2,569,230		2,569,230	84%
Intergov./ Grants	-	123,272	-	-	-		-	-
Licenses & Permits	300	1,975	1,500	1,500	2,000		2,000	133%
Charges for Services	290,475	224,847	262,300	256,455	98,712		157,743	38%
Interest Earnings	39,751	23,518	19,635	19,635	40,095		40,095	204%
Debt Proceeds	1,778,948	890,000	775,000	817,500	817,500		817,500	100%
Other Income	56,716	41,861	6,000	39,022	43,626		43,626	112%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	156,636		156,636	83%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	4,625,000		4,625,000	83%
Total Revenue	10,238,117	8,159,765	9,852,398	9,922,075	8,352,798		8,352,798	84%
Expenditures by Activity								
Streets / Traffic & Lighting	7,154,221	8,652,023	8,317,336	9,435,990	6,094,440	1,466,684	7,561,124	80%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	2,419,862	1,154,997	466,355	1,621,352	67%
Total Expenditures	8,356,994	9,972,287	10,197,235	11,855,851	7,249,437	1,933,039	9,182,476	77%
Expenditures by Type								
Personnel								
Salaries & Wages	2,715,345	2,826,835	3,330,520	3,330,220	2,387,207	-	2,387,207	72%
Fringe Benefits	1,138,382	1,168,166	1,423,392	1,423,392	997,530	-	997,530	70%
Total Personnel	3,853,726	3,995,001	4,753,912	4,753,612	3,384,737	-	3,384,737	71%
Supplies	1,065,253	898,714	720,794	859,521	714,970	43,435	758,405	88%
Services & Charges								
Professional Services	255,097	389,410	700,000	1,239,963	457,835	466,355	924,190	75%
Printing & Advertising	194	771	2,950	3,142	477	1,800	2,277	72%
Utilities	44,364	41,299	51,856	51,856	38,230	-	38,230	74%
Repairs & Maintenance	699,746	637,358	692,525	636,132	546,200	2,923	549,123	86%
Education & Training	13,900	2,845	10,000	8,291	8,291	-	8,291	100%
Travel	2,210	-	5,000	8,000	5,135	-	5,135	64%
Other Services & Charges	161,862	102,368	149,210	146,819	1,877	116	1,993	1%
Debt Service Principal	590,097	874,648	953,898	954,165	795,217	-	795,217	83%
Debt Service Interest & Fees	28,674	39,036	52,508	52,241	32,497	-	32,497	62%
Total Services & Charges	1,796,145	2,087,736	2,617,947	3,100,609	1,885,759	471,194	2,356,953	76%
Operating Expenditures	6,715,125	6,981,451	8,092,653	8,713,741	5,985,466	514,629	6,500,095	75%
Capital	102,840	1,571,080	775,000	1,812,528	155,986	1,418,410	1,574,396	87%
Bad Debt	4,042	-	-	-	-	-	-	-
Interfund Allocations	1,534,987	1,419,756	1,329,582	1,329,582	1,107,985	-	1,107,985	83%
Total Expenditures	8,356,994	9,972,287	10,197,235	11,855,851	7,249,437	1,933,039	9,182,476	77%
Net Surplus / (Deficit)	1,881,123	(1,812,522)	(344,837)	(1,933,776)	1,103,361		(829,678)	
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		2,838,639	5,915,856			
Cash Reserves Target	2,089,248	2,493,072		2,963,963				
							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
October 31, 2022

Fund Name	MVH Restricted	Fund Number	266
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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./ Shared Revenues	2,985,157	3,204,129	3,050,000	3,050,000	2,569,230		2,569,230	480,770	84%
Interest Earnings	12,589	9,704	285	8,785	19,848		19,848	(11,063)	226%
Debt Proceeds	-	-	925,000	888,007	888,007		888,007	-	100%
Total Revenue	2,997,747	3,213,833	3,975,285	3,946,792	3,477,085		3,477,085	469,707	88%

Expenditures by Type

Personnel									
Salaries & Wages	221,144	247,754	429,064	429,364	213,988	-	213,988	215,376	50%
Fringe Benefits	103,529	110,873	159,953	159,953	105,548	-	105,548	54,405	66%
Total Personnel	324,673	358,626	589,017	589,317	319,536	-	319,536	269,781	54%

Supplies	1,165,290	1,099,093	1,516,135	2,054,007	1,707,662	121,777	1,829,439	224,567	89%
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Services & Charges									
Professional Services	-	249,700	-	-	-	-	-	-	-
Repairs & Maintenance	1,042,462	568,445	1,419,325	1,816,325	1,355,818	178,199	1,534,017	282,308	84%
Debt Service Principal	-	-	175,924	176,214	91,621	-	91,621	84,593	52%
Debt Service Interest & Fees	-	-	22,033	21,743	2,144	-	2,144	19,599	10%
Total Services & Charges	1,042,462	818,145	1,617,282	2,014,282	1,449,583	178,199	1,627,782	386,500	81%

Capital	-	15,800	925,000	888,007	184,116	662,791	846,907	41,100	95%
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Total Expenditures	2,532,426	2,291,664	4,647,434	5,545,613	3,660,897	962,768	4,623,665	921,948	83%
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Net Surplus / (Deficit)	465,321	922,169	(672,149)	(1,598,821)	(183,812)		(1,146,579)		
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Beginning Cash Balance	650,402	1,126,297		2,042,332			Cash Reserves Target		
Cash Adjustments	10,574	(6,134)		-					
Ending Cash Balance	1,126,297	2,042,332		443,512	1,980,356				
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
October 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	5,138,460		5,138,460	961,540	84%
Intergov./ Grants	-	123,272	-	-	-		-	-	-
Licenses & Permits	300	1,975	1,500	1,500	2,000		2,000	(500)	133%
Charges for Services	290,475	224,847	262,300	256,455	98,712		98,712	157,743	38%
Interest Earnings	52,340	33,222	19,920	28,420	59,944		59,944	(31,524)	211%
Debt Proceeds	1,778,948	890,000	1,700,000	1,705,507	1,705,507		1,705,507	-	100%
Other Income	56,716	41,861	6,000	39,022	43,626		43,626	(4,604)	112%
Interfund Allocation Reimb	149,020	150,163	187,963	187,963	156,636		156,636	31,327	83%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	4,625,000		4,625,000	925,000	83%
Total Revenue	13,235,863	11,373,598	13,827,683	13,868,867	11,829,884		11,829,884	2,038,982	85%
Expenditures by Fund									
Motor Vehicle Highway (#202)	8,356,994	9,972,287	10,197,235	11,855,851	7,249,437	1,933,039	9,182,476	2,673,375	77%
MVH Restricted (#266)	2,532,426	2,291,664	4,647,434	5,545,613	3,660,897	962,768	4,623,665	921,948	83%
Total Expenditures	10,889,419	12,263,951	14,844,669	17,401,464	10,910,334	2,895,807	13,806,141	3,595,323	79%
Expenditures by Activity									
Streets / Traffic & Lighting	9,686,646	10,943,687	12,964,770	14,981,602	9,755,337	2,429,451	12,184,788	2,796,814	81%
Curb & Sidewalk Program	1,202,773	1,320,264	1,879,899	2,419,862	1,154,997	466,355	1,621,352	798,510	67%
Total Expenditures	10,889,419	12,263,951	14,844,669	17,401,464	10,910,334	2,895,807	13,806,141	3,595,324	79%
Expenditures by Type									
Personnel									
Salaries & Wages	2,936,488	3,074,589	3,759,584	3,759,584	2,601,195	-	2,601,195	1,158,389	69%
Fringe Benefits	1,241,911	1,279,038	1,583,345	1,583,345	1,103,078	-	1,103,078	480,267	70%
Total Personnel	4,178,400	4,353,627	5,342,929	5,342,929	3,704,273	-	3,704,273	1,638,656	69%
Supplies	2,230,544	1,997,807	2,236,929	2,913,527	2,422,632	165,212	2,587,845	325,683	89%
Services & Charges									
Professional Services	255,097	639,109	700,000	1,239,963	457,835	466,355	924,190	315,773	75%
Printing & Advertising	194	771	2,950	3,142	477	1,800	2,277	865	72%
Utilities	44,364	41,299	51,856	51,856	38,230	-	38,230	13,626	74%
Repairs & Maintenance	1,742,208	1,205,803	2,111,850	2,452,457	1,902,018	181,122	2,083,140	369,317	85%
Education & Training	13,900	2,845	10,000	8,291	8,291	-	8,291	-	100%
Travel	2,210	-	5,000	8,000	5,135	-	5,135	2,865	64%
Other Services & Charges	161,862	102,368	149,210	146,819	1,877	116	1,993	144,826	1%
Debt Service Principal	590,097	874,648	1,129,822	1,130,378	886,838	-	886,838	243,540	78%
Debt Service Interest & Fees	28,674	39,036	74,541	73,985	34,641	-	34,641	39,344	47%
Total Services & Charges	2,838,607	2,905,881	4,235,229	5,114,891	3,335,341	649,393	3,984,735	1,130,156	78%
Operating Expenditures	9,247,550	9,257,315	11,815,087	13,371,347	9,462,247	814,606	10,276,853	3,094,495	77%
Capital	102,840	1,586,880	1,700,000	2,700,535	340,102	2,081,201	2,421,303	279,232	90%
Bad Debt	4,042	-	-	-	-	-	-	-	-
Interfund Allocations	1,534,987	1,419,756	1,329,582	1,329,582	1,107,985	-	1,107,985	221,597	83%
Total Expenditures	10,889,419	12,263,951	14,844,669	17,401,464	10,910,334	2,895,807	13,806,141	3,595,324	79%
Net Surplus / (Deficit)	2,346,444	(890,352)	(1,016,986)	(3,532,597)	919,550		(1,976,257)		
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		3,282,151	7,896,212				

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
October 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	1,638,508		1,638,508	190,644	90%
Intergov./ Grants	101,082	670,528	947,000	936,490	145,348		145,348	791,142	16%
Interest Earnings	43,781	18,850	7,417	7,417	25,909		25,909	(18,492)	349%
Other Income	18,968	-	-	10,510	10,510		10,510	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,945,448	2,628,875	2,783,569	2,783,569	1,820,276		1,820,276	963,294	65%
Expenditures by Type									
Supplies	4,468	367,364	350,000	133,184	41,367	28,538	69,905	63,280	52%
Services & Charges									
Professional Services	200,078	459,207	1,170,000	1,742,455	497,191	1,090,655	1,587,845	154,610	91%
Repairs & Maintenance	795,967	534,977	250,000	168,494	125,774	42,720	168,494	-	100%
Other Services & Charges	2,094	8,202	-	-	-	-	-	-	-
Total Services & Charges	998,139	1,002,386	1,420,000	1,910,949	622,965	1,133,374	1,756,339	154,610	92%
Capital	1,552,078	543,198	300,000	612,767	119,742	344,683	464,426	148,341	76%
Interfund Transfers Out	1,000,000	2,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000	-	100%
Total Expenditures	3,554,685	3,912,948	3,070,000	3,656,900	1,784,074	1,506,595	3,290,669	366,231	90%
Net Surplus / (Deficit)	(1,609,236)	(1,284,072)	(286,431)	(873,331)	36,202		(1,470,394)		
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	2,372,965				
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.

City of South Bend, Indiana
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Fund Name	LOIT Special Distribution	Fund Number	257
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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	144,097	-	-	-	-		-	-	-
Interest Earnings	1,257	1,469	543	843	2,591		2,591	(1,748)	307%
Other Income	-	1,500	-	-	-		-	-	-
Total Revenue	145,354	2,969	543	843	2,591		2,591	(1,748)	307%

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%
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Total Expenditures	49,793	23,927	-	56,950	-	56,950	56,950	-	100%
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Net Surplus / (Deficit)	95,560	(20,958)	543	(56,107)	2,591		(54,359)		
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Beginning Cash Balance	170,735	266,588		245,630					
Cash Adjustments	293	-		-					
Ending Cash Balance	266,588	245,630		189,523	247,460				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement - one-time distribution - spend down to zero

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

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

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

City of South Bend, Indiana
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Fund Name	Local Road & Bridge Grant	Fund Number	265
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	1,102,365	791,072	1,000,000	1,000,000	1,350,100		1,350,100	(350,100)	135%
Interest Earnings	7,642	4,832	1,049	2,427	15,466		15,466	(13,039)	637%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,522,365	1,000,000	1,000,000	1,000,000	1,000,000		1,000,000	-	100%
Total Revenue	2,632,372	1,795,904	2,001,049	2,002,427	2,365,566		2,365,566	(363,139)	118%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	1,691,081	2,482,521	2,000,000	2,923,443	594,751	2,120,364	2,715,115	208,327	93%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,691,081	2,482,521	2,000,000	2,923,443	594,751	2,120,364	2,715,115	208,327	93%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	1,691,081	2,482,521	2,000,000	2,923,443	594,751	2,120,364	2,715,115	208,327	93%
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Net Surplus / (Deficit)	941,291	(686,618)	1,049	(921,016)	1,770,815	(349,549)
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Beginning Cash Balance	449,431	1,391,493	704,875	-		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	770	-	-	-		
Ending Cash Balance	1,391,493	704,875	(216,141)	2,469,247		
Cash Reserves Target	-	-	-	-		

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

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

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

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

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Fund Name	Major Moves Construction	Fund Number	412
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	668	84,756	-	-	32,517		32,517	(32,517)	-
Interest Earnings	17,411	9,556	3,481	6,250	21,700		21,700	(15,450)	347%
Other Income	493,328	493,328	493,328	493,328	493,328		493,328	-	100%
Total Revenue	511,407	587,639	496,809	499,578	547,544		547,544	(47,967)	110%

Expenditures by Type

Supplies	-	-	350,000	350,000	337,799	-	337,799	12,201	97%
Services & Charges									
Professional Services	108,890	57,027	-	489,238	94,650	381,238	475,888	13,350	97%
Repairs & Maintenance	44,201	-	450,000	450,000	-	450,000	450,000	-	100%
Total Services & Charges	153,090	57,027	450,000	939,238	94,650	831,238	925,888	13,350	99%
Capital	649,253	27,855	500,000	500,000	70,305	64,281	134,586	365,414	27%
Interfund Transfers Out	522,365	-	-	-	-	-	-	-	-
Total Expenditures	1,324,708	84,882	1,300,000	1,789,238	502,754	895,520	1,398,274	390,965	78%

Net Surplus / (Deficit)	(813,301)	502,758	(803,191)	(1,289,660)	44,790		(850,730)
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Beginning Cash Balance	2,195,972	1,386,436		1,889,193		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	3,765	-		-		
Ending Cash Balance	1,386,436	1,889,193		599,533	1,927,768	
Cash Reserves Target	-	-		-		

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	2021 Infrastructure Bond Capital	Fund Number	455
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	-	21,221	-	12,000	29,369		29,369	(17,369)	245%
Interfund Transfers In	-	8,601,026	-	-	-		-	-	-
Total Revenue	-	8,622,248	-	12,000	29,369		29,369	(17,369)	245%

	2020 Actual	2021 Actual	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	-	3,785,766	-	3,815,260	1,370,559	1,492,361	2,862,920	952,340	75%
Interfund Transfers Out	-	1,000,000	-	-	-		-	-	-
Total Expenditures	-	4,785,766	-	3,815,260	1,370,559	1,492,361	2,862,920	952,340	75%

Net Surplus / (Deficit)	-	3,836,482	-	(3,803,260)	(1,341,190)		(2,833,551)
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Beginning Cash Balance	-	-		3,836,482		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-		
Ending Cash Balance	-	3,836,482		33,222	2,487,443	
Cash Reserves Target	-	-		-		

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

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

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

City of South Bend, Indiana
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Fund Name	Solid Waste Operations					Fund Number	610		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,656,106	6,092,214	6,398,200	6,398,200	5,773,476		5,773,476	624,724	90%
Interest Earnings	2,362	781	-	2,000	2,220		2,220	(220)	111%
Other Income	98,540	49,951	45,000	64,374	63,265		63,265	1,109	98%
Interfund Transfers In	250,000	1,796,371	-	263,149	263,687		263,687	(538)	100%
Total Revenue	6,007,008	7,939,316	6,443,200	6,727,723	6,102,648		6,102,648	625,075	91%
Expenditures by Type									
Personnel									
Salaries & Wages	1,151,775	1,116,262	1,294,255	1,294,255	1,019,935	-	1,019,935	274,320	79%
Fringe Benefits	491,924	450,803	625,177	625,177	403,270	-	403,270	221,907	65%
Total Personnel	1,643,699	1,567,066	1,919,432	1,919,432	1,423,204	-	1,423,204	496,227	74%
Supplies	328,387	314,035	448,120	459,050	386,881	11,253	398,134	60,916	87%
Services & Charges									
Printing & Advertising	504	4,106	5,193	40,868	13,059	190	13,249	27,619	32%
Repairs & Maintenance	1,156,210	1,249,530	1,030,000	1,030,000	1,580,485	-	1,580,485	(550,485)	153%
Education & Training	-	17,160	20,000	20,000	180	-	180	19,820	1%
Travel	-	-	9,900	9,900	-	-	-	9,900	0%
Other Services & Charges	1,163,619	1,126,780	1,206,884	1,253,578	945,988	142,771	1,088,760	164,818	87%
Debt Service Principal	-	250,000	-	-	-	-	-	-	-
Total Services & Charges	2,320,333	2,647,575	2,271,977	2,354,346	2,539,712	142,961	2,682,674	(328,328)	114%
Operating Expenditures	4,292,419	4,528,676	4,639,529	4,732,828	4,349,798	154,215	4,504,012	228,815	95%
Bad Debt	35,467	24,584	62,273	62,273	654,445	-	654,445	(592,172)	1051%
Interfund									
Interfund Allocations	958,978	1,185,129	1,187,501	1,187,501	989,584	-	989,584	197,917	83%
Interfund Transfers Out	979,213	867,967	1,124,161	1,124,161	968,798	-	968,798	155,363	86%
Total Interfund	1,938,191	2,053,096	2,311,662	2,311,662	1,958,382	-	1,958,382	353,280	85%
Total Expenditures	6,266,076	6,606,356	7,013,464	7,106,763	6,962,625	154,215	7,116,840	(10,077)	100%
Net Surplus / (Deficit)	(259,069)	1,332,960	(570,264)	(379,040)	(859,977)		(1,014,192)		
Beginning Cash Balance	449,145	87,032		906,471					
Cash Adjustments	(103,044)	(513,522)		-					
Ending Cash Balance	87,032	906,471		527,431	29,323				
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
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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	946	34	-	550	1,683		1,683	(1,133)	306%
Debt Proceeds	375,000	758,270	1,430,000	1,559,726	1,559,726		1,559,726	-	100%
Interfund Transfers In	979,213	867,967	1,124,161	1,124,161	968,798		968,798	155,363	86%
Total Revenue	1,355,159	1,626,271	2,554,161	2,684,437	2,530,207		2,530,207	154,230	94%

Expenditures by Type									
Services & Charges									
Debt Service Principal	927,626	843,122	1,061,327	1,061,836	824,967	-	824,967	236,869	78%
Debt Service Interest & Fees	51,027	37,977	62,834	62,325	28,032	-	28,032	34,293	45%
Total Services & Charges	978,653	881,100	1,124,161	1,124,161	852,999	-	852,999	271,162	76%
Capital	53,416	354,135	1,430,000	2,338,861	758,270	1,294,726	2,052,996	285,865	88%
Total Expenditures	1,032,069	1,235,235	2,554,161	3,463,022	1,611,269	1,294,726	2,905,995	557,027	84%

Net Surplus / (Deficit)	323,090	391,036	-	(778,585)	918,938	(375,788)
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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	578	1,697,659		
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	16,401,697		16,401,697	3,618,674	82%
Interest Earnings	29,477	28,409	15,362	35,362	76,130		76,130	(40,768)	215%
Other Income	30,256	23,582	20,000	105,912	41,391		41,391	64,521	39%
Interfund Allocation Reimb	1,788,327	1,856,424	1,414,701	1,414,701	1,178,918		1,178,918	235,784	83%
Interfund Transfers In	83,727	656,984	-	294,102	294,627		294,627	(525)	100%
Total Revenue	21,461,793	21,989,022	21,470,434	21,870,448	17,992,762		17,992,762	3,877,686	82%
Expenditures by Type									
Personnel									
Salaries & Wages	3,387,258	3,192,897	3,894,196	3,894,196	2,918,961	-	2,918,961	975,235	75%
Fringe Benefits	1,442,985	1,353,254	1,764,581	1,764,581	1,257,361	-	1,257,361	507,220	71%
Total Personnel	4,830,243	4,546,151	5,658,777	5,658,777	4,176,321	-	4,176,321	1,482,455	74%
Supplies	1,266,625	1,039,704	1,531,847	2,287,196	1,346,796	353,744	1,700,541	586,655	74%
Services & Charges									
Professional Services	850,848	749,968	656,560	1,282,208	677,143	255,561	932,704	349,503	73%
Printing & Advertising	2,209	2,029	10,359	8,905	2,217	2,929	5,146	3,759	58%
Utilities	752,924	774,893	825,700	825,700	733,441	-	733,441	92,259	89%
Repairs & Maintenance	388,841	465,164	446,700	599,744	334,426	49,747	384,173	215,571	64%
Education & Training	10,322	20,142	32,675	33,875	6,566	7,851	14,417	19,458	43%
Travel	2,754	-	18,750	8,750	-	-	-	8,750	0%
Other Services & Charges	2,998,135	2,896,198	3,079,422	3,698,489	2,222,252	261,266	2,483,517	1,214,972	67%
Debt Service Principal	401,882	296,671	201,048	201,048	201,048	-	201,048	-	100%
Debt Service Interest & Fees	15,525	8,064	3,132	3,132	3,131	-	3,131	1	100%
Total Services & Charges	5,423,441	5,213,129	5,274,346	6,661,850	4,180,224	577,354	4,757,578	1,904,273	71%
Operating Expenditures	11,520,310	10,798,983	12,464,970	14,607,823	9,703,342	931,098	10,634,440	3,973,383	73%
Bad Debt	99,420	51,503	100,000	100,000	1,071,662	-	1,071,662	(971,662)	1072%
Interfund									
Interfund Allocations	2,184,334	2,267,793	2,342,714	2,342,714	1,952,262	-	1,952,262	390,452	83%
PILOT	1,629,442	1,611,201	1,613,639	1,613,639	1,613,639	-	1,613,639	-	100%
Interfund Transfers Out	5,166,931	4,951,702	6,649,430	6,649,430	5,556,486	-	5,556,486	1,092,944	84%
Total Interfund	8,980,707	8,830,696	10,605,783	10,605,783	9,122,387	-	9,122,387	1,483,396	86%
Total Expenditures	20,600,437	19,681,182	23,170,753	25,313,606	19,897,391	931,098	20,828,489	4,485,117	82%
Net Surplus / (Deficit)	861,356	2,307,840	(1,700,319)	(3,443,158)	(1,904,629)		(2,835,727)		
Beginning Cash Balance	4,204,418	4,840,727		6,550,457					
Cash Adjustments	(225,047)	(598,110)		-					
Ending Cash Balance	4,840,727	6,550,457		3,107,299	4,723,303				
Cash Reserves Target	1,030,022	984,059		1,265,680					
							Cash Reserves Target		
							5% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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Fund Name	Water Works Capital	Fund Number	622
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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									
Charges for Services	236,907	171,959	210,000	210,000	250,179		250,179	(40,179)	119%
Interest Earnings	51,626	50,372	2,173	32,000	118,780		118,780	(86,780)	371%
Other Income	9,568	11,040	-	-	7,084		7,084	(7,084)	-
Interfund Transfers In	3,862,000	3,373,000	3,987,000	3,971,704	3,322,500		3,322,500	649,204	84%
Total Revenue	4,160,101	3,606,371	4,199,173	4,213,704	3,698,543		3,698,543	515,161	88%

Expenditures by Type									
Services & Charges									
Professional Services	31,704	22,740	100,000	309,347	42,253	17,093	59,347	250,000	19%
Total Services & Charges	31,704	22,740	100,000	309,347	42,253	17,093	59,347	250,000	19%
Capital									
	726,784	1,511,591	8,887,000	12,425,940	1,590,929	5,551,442	7,142,371	5,283,569	57%
Bad Debt	-	(428)	-	-	-	-	-	-	-
Total Expenditures	758,488	1,533,903	8,987,000	12,735,287	1,633,182	5,568,535	7,201,717	5,533,569	57%

Net Surplus / (Deficit)	3,401,613	2,072,468	(4,787,827)	(8,521,583)	2,065,360		(3,503,175)		
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Beginning Cash Balance	4,187,432	7,652,044		9,672,979					
Cash Adjustments	62,999	(51,533)		-					
Ending Cash Balance	7,652,044	9,672,979		1,151,396	11,875,804				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

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

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

Explanation of Expenditures and Significant Changes/Variations:
2022 Adopted budget includes:

<u>Equipment:</u> \$25,000 • (1) Trailer 20' Long for Dump Truck <u>Vehicles:</u> \$462,000 • (1) Tandem Axle Dump Truck - \$275,000 • (2) Mini Cargo Vans - \$66,000 • (1) Pickup Valve Truck - \$65,000 • (2) Hybrid Vehicles - \$56,000 <u>Water Mains:</u> \$1,900,000 • New Main on Lathrop Street-Bendix Drive to Portage Avenue - \$888,000 • Water main, hydrant, and valve replacement - \$715,000 • New on Trail ROW-Dublin Street to Cripe Street - \$297,000	<u>Water Meter Replacement</u> - \$4,000,000 <u>System Renewal Projects- TBD</u> - \$2,500,000 <u>Services for Capital Planning</u> - \$100,000
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Fund Name	Water Works Customer Deposit	Fund Number	624
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	11,222	7,493	-	-	8,330		8,330	(8,330)	-
Total Revenue	11,222	7,493	-	-	8,330		8,330	(8,330)	-

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

Net Surplus / (Deficit)	(5,227)	-	-	-	8,330		8,330
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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	1,298,068	
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	-	-	11,170		11,170	(11,170)	-
Interfund Transfers In	1,218,000	1,508,702	2,662,430	2,662,430	2,218,690		2,218,690	443,740	83%
Total Revenue	1,226,907	1,511,520	2,662,430	2,662,430	2,229,860		2,229,860	432,570	84%

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	195,723	-	195,723	527,434	27%
Total Services & Charges	1,501,136	1,511,025	2,662,430	2,662,430	195,723	-	195,723	2,466,707	7%

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	195,723	-	195,723	2,466,707	7%
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Net Surplus / (Deficit)	(284,298)	(2,323)	-	-	2,034,137		2,034,137		
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Beginning Cash Balance	286,131	2,323		-				Cash Reserves Target	
Cash Adjustments	491	-		-					
Ending Cash Balance	2,323	-		-	2,028,450			No reserve requirement	
Cash Reserves Target	2,323	-		-					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Current debt includes:

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

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

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Fund Name	Water Works Bond Reserve	Fund Number	626
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Fund Type	Enterprise Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	12,438	8,191	-	22	9,005		9,005	(8,983)	40932%
Total Revenue	12,438	8,191	-	22	9,005		9,005	(8,983)	40932%

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

Net Surplus / (Deficit)	(7,562)	4	-	22	9,005		9,005
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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	-	1,422,826	1,427,523	
Cash Reserves Target	1,422,800	1,422,804	-	1,422,826	-	

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

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

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

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Fund Name	Water Works Operations & Maintenance Reserve	Fund Number	629
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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	25,426	17,168	-	-	18,574		18,574	(18,574)	-
Interfund Transfers In	16,931	-	-	15,296	15,296		15,296	-	100%
Total Revenue	42,357	17,168	-	15,296	33,870		33,870	(18,574)	221%

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

Net Surplus / (Deficit)	5,147	-	-	15,296	33,870	33,870
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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	2,937,489	
Cash Reserves Target	2,572,765	2,455,404		3,111,318		

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	584,381		584,381	75,119	89%
Interest Earnings	18,620	12,053	16,020	16,020	20,566		20,566	(4,546)	128%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	48,167	48,167		48,167	-	100%
Total Revenue	691,083	709,391	675,520	723,687	653,114		653,114	70,573	90%

Expenditures by Type									
Personnel									
Salaries & Wages	116,128	119,441	128,227	128,227	98,619	-	98,619	29,608	77%
Fringe Benefits	51,106	52,566	55,297	55,297	46,188	-	46,188	9,109	84%
Total Personnel	167,234	172,007	183,524	183,524	144,807	-	144,807	38,717	79%
Supplies	26,545	34,659	65,500	65,500	38,457	-	38,457	27,043	59%
Services & Charges									
Printing & Advertising	-	-	350	350	-	-	-	350	0%
Repairs & Maintenance	507,227	422,857	401,000	641,000	410,090	1,300	411,390	229,610	64%
Other Services & Charges	6,875	-	-	-	-	-	-	-	-
Total Services & Charges	514,102	422,857	401,350	641,350	410,090	1,300	411,390	229,960	64%
Operating Expenditures	707,880	629,522	650,374	890,374	593,354	1,300	594,654	295,720	67%
Bad Debt	3,705	1,891	6,500	6,500	56,775	-	56,775	(50,275)	873%
Interfund Allocations	84,511	91,901	96,195	96,195	80,163	-	80,163	16,033	83%
Total Expenditures	796,097	723,314	753,069	993,069	730,292	1,300	731,592	261,478	74%

Net Surplus / (Deficit)	(105,014)	(13,923)	(77,549)	(269,382)	(77,178)		(78,478)
Beginning Cash Balance	2,173,605	2,052,857		2,003,861		Cash Reserves Target	
Cash Adjustments	(15,735)	(35,074)		-			
Ending Cash Balance	2,052,857	2,003,861		1,734,479	1,934,147	25% of Annual expenditures	
Cash Reserves Target	199,024	180,829		248,267			

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

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

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

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Fund Name	Sewage Works Operations					Fund Number	641		
Fund Type	Enterprise Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	36,969,565	38,772,010	38,398,950	38,398,950	33,741,803		33,741,803	4,657,147	88%
Interest Earnings	80,803	69,545	10,333	77,000	193,684		193,684	(116,684)	252%
Other Income	36,100	276,595	5,142	92,480	106,610		106,610	(14,130)	115%
Interfund Allocation Reimb	446,759	449,895	463,761	463,761	386,468		386,468	77,294	83%
Interfund Transfers In	77,322	1,697,758	-	414,387	415,513		415,513	(1,126)	100%
Total Revenue	37,610,549	41,265,804	38,878,186	39,446,578	34,844,078		34,844,078	4,602,501	88%

Expenditures by Division									
Sewers	5,816,750	6,803,434	6,687,529	7,983,494	6,807,217	994,604	7,801,821	181,673	98%
Concrete Crew	416,511	466,063	556,545	563,540	435,066	192	435,258	128,282	77%
Wastewater	33,360,472	29,353,258	32,667,861	36,399,625	27,660,216	2,490,894	30,151,110	6,248,514	83%
Organic Resources	1,587,652	1,326,459	1,508,008	1,564,840	1,258,515	104,247	1,362,762	202,077	87%
Total Expenditures	41,181,385	37,949,214	41,419,943	46,511,498	36,161,014	3,589,937	39,750,951	6,760,546	85%

Expenditures by Type									
Personnel									
Salaries & Wages	4,716,820	4,777,198	5,469,187	5,469,187	4,120,654	-	4,120,654	1,348,534	75%
Fringe Benefits	1,973,822	1,956,552	2,367,307	2,367,307	1,696,304	-	1,696,304	671,003	72%
Total Personnel	6,690,642	6,733,749	7,836,494	7,836,494	5,816,958	-	5,816,958	2,019,537	74%

Supplies	1,666,866	1,569,805	2,038,904	2,730,949	1,901,269	246,954	2,148,223	582,726	79%
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Services & Charges									
Professional Services	849,692	399,309	210,000	1,815,767	522,242	1,495,650	2,017,891	(202,125)	111%
Printing & Advertising	849	1,623	6,749	6,749	963	-	963	5,786	14%
Utilities	1,101,420	1,160,652	1,322,556	1,322,556	1,056,456	-	1,056,456	266,100	80%
Repairs & Maintenance	1,455,801	1,677,510	2,115,850	2,944,314	1,428,217	273,107	1,701,324	1,242,990	58%
Education & Training	12,122	15,176	36,500	36,374	15,229	4,143	19,371	17,003	53%
Travel	6,202	356	38,000	39,500	8,887	583	9,470	30,030	24%
Other Services & Charges	2,439,052	3,157,093	2,079,655	4,016,951	1,645,692	1,563,501	3,209,193	807,757	80%
Debt Service Principal	514,260	294,414	188,483	188,483	188,482	-	188,482	1	100%
Debt Service Interest & Fees	16,278	7,815	2,936	2,936	2,935	-	2,935	1	100%
Total Services & Charges	6,395,675	6,713,948	6,000,729	10,373,629	4,869,104	3,336,983	8,206,087	2,167,543	79%

Operating Expenditures	14,753,183	15,017,502	15,876,127	20,941,072	12,587,330	3,583,937	16,171,268	4,769,806	77%
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Capital	-	-	-	26,610	20,610	6,000	26,610	-	100%
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Bad Debt	158,420	83,831	225,000	225,000	1,709,783	-	1,709,783	(1,484,783)	760%
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Interfund									
Interfund Allocations	5,045,332	6,312,945	6,081,041	6,081,041	5,067,534	-	5,067,534	1,013,507	83%
PILO.T	4,592,349	4,543,120	4,465,686	4,465,686	4,465,686	-	4,465,686	-	100%
Interfund Transfers Out	16,032,102	11,991,816	14,772,089	14,772,089	12,310,070	-	12,310,070	2,462,019	83%
Total Interfund	26,269,783	22,847,881	25,318,816	25,318,816	21,843,290	-	21,843,290	3,475,526	86%

Total Expenditures	41,181,385	37,949,214	41,419,943	46,511,498	36,161,014	3,589,937	39,750,951	6,760,549	85%
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Net Surplus / (Deficit)	(3,570,836)	3,316,590	(2,541,757)	(7,064,920)	(1,316,936)		(4,906,874)		
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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		6,760,451	12,817,987				
Cash Reserves Target	2,059,069	1,897,461		2,325,575					
							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	102,574		102,574	236,426	30%
Interest Earnings	137,764	87,851	1,399	42,500	152,972		152,972	(110,472)	360%
Other Income	17,342	24,656	-	-	19,550		19,550	(19,550)	-
Interfund Transfers In	7,911,000	5,946,370	3,693,000	3,874,147	3,258,647		3,258,647	615,500	84%
Total Revenue	8,613,472	6,598,607	4,033,399	4,255,647	3,533,743		3,533,743	721,904	83%
Expenditures by Type									
Services & Charges									
Professional Services	-	-	2,400,000	2,400,000	18,900	981,248	1,000,148	1,399,852	58%
Total Services & Charges	-	-	2,400,000	2,400,000	18,900	981,248	1,000,148	1,399,852	42%
Capital	4,248,134	6,048,729	8,293,000	12,214,348	2,886,492	2,008,112	4,894,604	7,319,745	40%
Bad Debt	-	(1,031)	-	-	-	-	-	-	-
Total Expenditures	4,248,134	6,047,698	10,693,000	14,614,348	2,905,392	2,989,360	5,894,752	8,719,597	40%
Net Surplus / (Deficit)	4,365,338	550,908	(6,659,601)	(10,358,701)	628,351		(2,361,009)		
Beginning Cash Balance	9,417,064	13,821,218		14,359,708					
Cash Adjustments	38,815	(12,418)		-					
Ending Cash Balance	13,821,218	14,359,708		4,001,007	14,976,761				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

2022 adopted budget includes:

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
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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	48,416	32,719	-	-	35,213		35,213	(35,213)	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	48,416	32,719	-	-	35,213		35,213	(35,213)	-

Expenditures									
Interfund Transfers Out	71,004	32,719	-	-	-	-	-	-	-
Total Expenditures	71,004	32,719	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(22,588)	-	-	-	35,213		35,213
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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	5,568,888			
Cash Reserves Target	4,192,386	4,327,098		5,290,960				

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
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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	41,998	19,986	12,075	-	47,802		47,802	(47,802)	-
Debt Proceeds	5,743,815	14,339,893	-	-	-		-	-	-
Interfund Transfers In	8,110,581	7,845,090	11,079,089	11,107,089	9,260,570		9,260,570	1,846,519	83%
Total Revenue	13,896,394	22,204,969	11,091,164	11,107,089	9,308,372		9,308,372	1,798,717	84%

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	634,491	-	634,491	1,773,413	26%
Total Services & Charges	13,665,170	22,016,593	11,079,089	11,107,089	634,491	-	634,491	10,472,598	6%

Interfund Transfers Out	-	1,509,210	-	-	-	-	-	-	-
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Total Expenditures	13,665,170	23,525,803	11,079,089	11,107,089	634,491	-	634,491	10,472,598	6%
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Net Surplus / (Deficit)	231,224	(1,320,833)	12,075	-	8,673,881		8,673,881		
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Beginning Cash Balance	1,087,745	1,320,833		-					
Cash Adjustments	1,865	-		-					
Ending Cash Balance	1,320,833	-		-	8,649,573				
Cash Reserves Target	1,320,833	-		-					

Cash Reserves Target
No reserve requirement

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

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

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

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Fund Name	Sewage Debt Service Reserve	Fund Number	653
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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	20,901	271	36,647	36,647	23,787		23,787	12,860	65%
Interfund Transfers In	-	1,509,210	-	-	-		-	-	-
Total Revenue	20,901	1,509,481	36,647	36,647	23,787		23,787	12,860	65%

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
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	23,787		23,787
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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		3,761,978	
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
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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	4,641	4,446	-	-	6,998		6,998	(6,998)	-
Total Revenue	4,641	4,446	-	-	6,998		6,998	(6,998)	-

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

Net Surplus / (Deficit)	(1,677)	-	-	-	6,998		6,998
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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	1,112,287		
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	379,371		379,371	72,239	84%
Interest Earnings	4,176	2,322	2,244	2,244	3,643		3,643	(1,399)	162%
Interfund Transfers In	-	-	-	36,158	36,158		36,158	-	100%
Total Revenue	450,312	468,643	453,854	490,012	419,172		419,172	70,840	86%

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	1,382	4,880	6,262	988	86%
Services & Charges									
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Operating Expenditures	65,478	47,821	96,746	96,746	10,053	4,880	14,933	81,814	15%
Bad Debt	2,634	1,793	6,500	6,500	42,167	-	42,167	(35,667)	649%
Interfund									
Interfund Allocations	42,385	37,736	46,462	46,462	38,718	-	38,718	7,744	83%
Interfund Transfers Out	300,000	500,000	300,000	300,000	250,000	-	250,000	50,000	83%
Total Interfund	342,385	537,736	346,462	346,462	288,718	-	288,718	57,744	83%
Total Expenditures	410,497	587,350	449,708	449,708	340,938	4,880	345,819	103,891	77%

Net Surplus / (Deficit)	39,815	(118,707)	4,146	40,304	78,234		73,353		
Beginning Cash Balance	398,183	425,913		282,057					
Cash Adjustments	(12,085)	(25,149)		-					
Ending Cash Balance	425,913	282,057		322,361	366,772				
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
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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									
Charges for Services	1,037,898	1,064,337	1,147,200	1,147,200	863,547		863,547	283,653	75%
Intergov./ Grants	-	68,000	-	-	-		-	-	-
Interest Earnings	4,831	7,492	4,172	6,000	19,207		19,207	(13,207)	320%
Other Income	-	-	-	12,000	12,000		12,000	-	100%
Interfund Transfers In	-	-	-	73,642	73,642		73,642	-	100%
Total Revenue	1,042,729	1,139,829	1,151,372	1,238,842	968,396		968,396	270,446	78%

Expenditures by Type

Services & Charges									
Professional Services	11,085	74,572	200,000	457,213	167,311	259,304	426,615	30,597	93%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,085	74,572	200,000	457,213	167,311	259,304	426,615	30,597	93%
Capital	90,050	436,855	824,000	1,814,243	1,095,736	163,251	1,258,987	555,256	69%
Bad Debt	3,186	175	-	-	82,424	-	82,424	(82,424)	-
Total Expenditures	104,322	511,602	1,024,000	2,271,456	1,345,472	422,555	1,768,027	503,429	78%

Net Surplus / (Deficit)	938,407	628,227	127,372	(1,032,614)	(377,076)		(799,631)		
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Beginning Cash Balance	124,406	1,032,916		1,604,154		Cash Reserves Target			
Cash Adjustments	(29,898)	(56,988)		-					
Ending Cash Balance	1,032,916	1,604,154		571,540	1,232,296				
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
Monthly Financial Report
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Fund Name	Police State Seizures	Fund Number	216
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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./ Shared Revenues	4,678	22,670	5,000	5,000	7,369		7,369	(2,369)	147%
Interest Earnings	1,895	993	896	896	1,875		1,875	(979)	209%
Other Income	18	-	-	-	-		-	-	-
Interfund Transfers In	-	7,636	-	-	-		-	-	-
Total Revenue	6,591	31,299	5,896	5,896	9,244		9,244	(3,348)	157%

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%
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Total Expenditures	31,753	71,043	44,500	44,500	-	-	-	44,500	0%
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Net Surplus / (Deficit)	(25,162)	(39,744)	(38,604)	(38,604)	9,244	9,244
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Beginning Cash Balance	238,323	213,569	173,825	182,512	Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	409	-	-	-	
Ending Cash Balance	213,569	173,825	135,221	182,512	
Cash Reserves Target	7,938	17,761	11,125		

Fund Purpose:
This fund accounts for law enforcement expenditures financed by the state or local agencies' authorized sale of confiscated property.

Explanation of Revenue Sources:
This fund receives revenue from the state or local agencies' authorized sale of confiscated property. This fund's revenue stream is not a steady flow. It is dependent upon the processing and release of funds from the State for seized assets in drug activities. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are typically budgeted for law enforcement training and various Police Department expenses. In recent years, the Police Department has used this fund to purchase one to two vehicles each year. The Police Department has continued to spend down the cash balance in this fund in order to alleviate some of the burden on its operating budget in the General Fund (#101).

City of South Bend, Indiana
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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	-	-	-	171		171	(171)	-
Interest Earnings	115	82	-	8	8		8	-	99%
Total Revenue	883	82	-	8	178		178	(171)	2231%

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

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		-	-	No reserve requirement			
Cash Reserves Target	-	-		-					

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

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

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

City of South Bend, Indiana
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Fund Name	Law Enforcement Continuing Education					Fund Number	220		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	41,980	-	252,783	320,233		320,233	(67,450)	127%
Charges for Services	148,550	115,024	115,000	115,000	117,915		117,915	(2,915)	103%
Fines, Forfeitures, and Fees	92,751	89,648	101,200	101,200	90,684		90,684	10,516	90%
Interest Earnings	3,849	2,229	4,889	3,005	6,308		6,308	(3,303)	210%
Donations	2,000	500	1,000	1,000	785		785	215	79%
Other Income	11,555	2,970	-	1,884	1,884		1,884	-	100%
Interfund Transfers In	-	73,512	352,373	352,373	218,353		218,353	134,020	62%
Total Revenue	258,705	325,862	574,462	827,245	756,161		756,161	71,083	91%
Expenditures by Type									
Supplies	62,084	193,652	137,000	228,199	188,439	17,604	206,043	22,155	90%
Services & Charges									
Professional Services	1,136	188	-	2,000	1,929	-	1,929	71	96%
Education & Training	81,558	131,259	90,000	165,375	154,561	240	154,801	10,574	94%
Travel	20,646	28,840	51,500	36,745	45,768	342	46,110	(9,365)	125%
Other Services & Charges	31,421	69,045	59,250	57,250	52,617	669	53,286	3,964	93%
Total Services & Charges	134,762	229,333	200,750	261,370	254,874	1,251	256,125	5,244	98%
Capital	-	-	-	40,000	26,338	9,193	35,531	4,469	89%
Bad Debt	54	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	19,000	19,000	-	19,000	-	100%
Total Expenditures	196,900	422,985	337,750	548,568	488,652	28,048	516,700	31,868	94%
Net Surplus / (Deficit)	61,806	(97,123)	236,712	278,677	267,509		239,461		
Beginning Cash Balance	421,276	483,549		378,981					Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	467	(7,445)		-					
Ending Cash Balance	483,549	378,981		657,658	638,248				
Cash Reserves Target	49,225	105,746		137,142					
Fund Purpose:									
This fund was established (ordinance 6974-81) to fund the continuing education for the officers of the South Bend Police Department.									
Explanation of Revenue Sources:									
This fund is funded by fees from accident reports and fines for false alarm and loud noise ordinance violations. Starting in 2022, this fund will receive the following revenue sources previously accounted for in other police special revenue funds: state and federal grant revenue, charges for services from the enforcement courses offered to other police departments who pay a fee to attend the training (formerly in Fund #294), impound towing fees (formerly Fund #295), and donations for the Police K-9 unit (formerly in Fund #705). This fund also receives revenue from interest earned on the fund's cash balance. Previously, this fund received revenue from gun permit application fees; however, a change in State legislation eliminated this revenue source. Effective July 1, 2021, the City of South Bend and other municipalities can no longer charge a fee for processing gun permit applications. This change negatively impacts the South Bend Police Department as gun permit fees accounted for \$45k-\$60k in revenue in this fund annually.									
Explanation of Expenditures and Significant Changes/Variations:									
Expenditures include educational materials and equipment, conference and training registration, and travel costs for conferences/trainings. Starting in 2022, this fund will also account for grant related activities or grant funded purchases previously accounted for in other police special revenue funds.									

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Local Income Tax - Public Safety	Fund Number	249
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	9,703,297	9,391,746	8,826,957	9,168,554	7,717,704		7,717,704	1,450,850	84%
Interest Earnings	33,595	25,015	10,000	10,000	20,450		20,450	(10,450)	205%
Total Revenue	9,736,892	9,416,761	8,836,957	9,178,554	7,738,154		7,738,154	1,440,400	84%

Expenditures by Department									
Police Department	4,619,654	4,737,560	6,344,523	6,344,523	5,124,420	-	5,124,420	1,220,103	81%
Fire Department	4,330,886	4,880,453	6,344,524	6,344,524	5,124,420	-	5,124,420	1,220,104	81%
Total Expenditures	8,950,540	9,618,013	12,689,047	12,689,047	10,248,840	-	10,248,840	2,440,207	81%

Expenditures by Type									
Personnel									
Salaries & Wages	6,703,431	7,651,358	12,689,047	12,689,047	10,248,840	-	10,248,840	2,440,207	81%
Fringe Benefits	2,247,109	1,966,655	-	-	-	-	-	-	-
Total Personnel	8,950,540	9,618,013	12,689,047	12,689,047	10,248,840	-	10,248,840	2,440,207	81%
Total Expenditures	8,950,540	9,618,013	12,689,047	12,689,047	10,248,840	-	10,248,840	2,440,207	81%

Net Surplus / (Deficit)	786,352	(201,253)	(3,852,090)	(3,510,493)	(2,510,686)	(2,510,686)
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Beginning Cash Balance	3,253,787	4,045,717		3,844,465		Cash Reserves Target
Cash Adjustments	5,578	-		-		
Ending Cash Balance	4,045,717	3,844,465		333,972	1,329,580	
Cash Reserves Target	-	-		-	-	

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Police Take Home Vehicle	Fund Number	278
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Fund Type	Internal 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									
Charges for Services	5,480	14,640	5,720	20,720	36,720		36,720	(16,000)	177%
Interest Earnings	5,998	4,038	5,434	5,434	7,630		7,630	(2,196)	140%
Total Revenue	11,478	18,678	11,154	26,154	44,350		44,350	(18,196)	170%

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	-	-	-	-	-	-	-	-
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Total Expenditures	57,777	270	50,000	50,000	-	-	-	50,000	0%
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Net Surplus / (Deficit)	(46,299)	18,408	(38,846)	(23,846)	44,350		44,350		
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Beginning Cash Balance	725,194	681,823		698,546					
Cash Adjustments	2,928	(1,685)		-					
Ending Cash Balance	681,823	698,546		674,700	740,629				
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.

City of South Bend, Indiana
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Fund Name	Fire Department Capital					Fund Number	287						
Fund Type	Capital Funds					Control	City Funds						
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget				
Revenue													
Intergov./ Grants	-	-	75,000	-	-		-	-	-				
Charges for Services	2,514,908	1,905,360	1,837,850	1,892,852	1,643,370		1,643,370	249,482	87%				
Fines, Forfeitures, and Fees	-	300	-	-	-		-	-	-				
Interest Earnings	9,151	8,474	9,023	9,023	18,073		18,073	(9,050)	200%				
Debt Proceeds	1,660,000	210,000	2,310,000	2,355,000	1,355,000		1,355,000	1,000,000	58%				
Other Income	8,244	1,334	-	19,998	35,574		35,574	(15,576)	178%				
Interfund Transfers In	-	-	-	-	-		-	-	-				
Total Revenue	4,192,303	2,125,468	4,231,873	4,276,873	3,052,017		3,052,017	1,224,856	71%				
Expenditures by Type													
Supplies	-	-	-	-	-		-	-	-				
Services & Charges													
Debt Service Principal	343,971	662,651	1,132,508	1,132,950	669,930		669,930	463,020	59%				
Debt Service Interest & Fees	31,114	36,120	82,708	82,266	25,310		25,310	56,956	31%				
Total Services & Charges	375,085	698,771	1,215,216	1,215,216	695,240		695,240	519,976	57%				
Capital	1,925,268	1,029,049	2,610,000	4,834,466	671,760	2,550,654	3,222,414	1,612,052	67%				
Interfund Transfers Out	746,231	750,306	748,657	748,657	748,656		748,656	1	100%				
Total Expenditures	3,046,584	2,478,126	4,573,873	6,798,339	2,115,657	2,550,654	4,666,310	2,132,029	69%				
Net Surplus / (Deficit)	1,145,719	(352,658)	(342,000)	(2,521,466)	936,360		(1,614,294)						
Beginning Cash Balance	1,962,214	3,111,296		2,758,339		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - 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	3,689,125								
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
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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	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)	-	-	-	-	-
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Beginning Cash Balance	2,520,160	607,079	-	-	-	Cash Reserves Target No reserve requirement
Cash Adjustments	(102,309)	-	-	-	-	
Ending Cash Balance	607,079	-	-	-	-	
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
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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	-	-	10,000	10,000	3,000		3,000	7,000	30%
Interest Earnings	243	165	256	256	296		296	(40)	116%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	243	165	10,256	10,256	3,296		3,296	6,960	32%

Expenditures by Type

Supplies	-	-	10,000	10,000	200	-	200	9,800	2%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	10,000	10,000	200	-	200	9,800	2%

Net Surplus / (Deficit)	243	165	256	256	3,096		3,096
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Beginning Cash Balance	27,647	27,937		28,102		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	47	-		-		
Ending Cash Balance	27,937	28,102		28,358	28,111	
Cash Reserves Target	-	-		2,500		

Fund Purpose:

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

Explanation of Revenue Sources:

By ordinance, the South Bend Fire Department charges businesses for hazardous materials response. Funding is entirely dependent on the number of billable hazardous material responses in any given calendar year. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

In recent years, this fund has been used to purchase supplies for the Haz-Mat response team. No major expenditures are planned.

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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	108,555		108,555	(18,555)	121%
Interest Earnings	2,955	1,993	2,991	2,991	3,677		3,677	(686)	123%
Other Income	-	1,300	-	-	-		-	-	-
Total Revenue	57,555	97,843	92,991	92,991	112,232		112,232	(19,241)	121%
Expenditures by Type									
Supplies	16,731	32,702	24,000	73,475	54,125	1,925	56,050	17,426	76%
Services & Charges									
Professional Services							-	-	-
Printing & Advertising	-	-	1,300	1,300	-	-	-	1,300	0%
Education & Training	425	13,608	9,000	22,000	21,479	-	21,479	521	98%
Travel	2,524	1,483	15,000	2,000	-	-	-	2,000	0%
Repairs & Maintenance	-	4,210	43,000	10,584	7,796	-	7,796	2,788	74%
Other Services & Charges	-	1,133	-	-	575	-	575	(575)	-
Total Services & Charges	2,949	20,433	68,300	35,884	29,850	-	29,850	6,034	83%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	19,679	53,135	92,300	109,359	83,975	1,925	85,899	23,460	79%
Net Surplus / (Deficit)	37,876	44,708	691	(16,368)	28,257		26,333		
Beginning Cash Balance	293,325	330,404		360,311			Cash Reserves Target		
Cash Adjustments	(797)	(14,800)		-					
Ending Cash Balance	330,404	360,311		343,943	361,575				
Cash Reserves Target	4,920	13,284		27,340			25% of Annual expenditures		

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

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

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are for the maintenance and repair of rescue equipment and supplies for river rescue training. No major expenditures are planned.

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

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

Net Surplus / (Deficit)	-	-	(26,716)	(26,716)	(26,716)	(26,716)
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Beginning Cash Balance	26,716	26,716		26,716			Cash Reserves Target No reserve requirement
Cash Adjustments	-	-	-	-	-		
Ending Cash Balance	26,716	26,716	-	-	-		
Cash Reserves Target	-	-	-	-	-		

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

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

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

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Fund Name	Regional Police Academy	Fund Number	294
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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	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
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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	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)
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Beginning Cash Balance	169,439	73,474		45,349		Cash Reserves Target No reserve requirement
Cash Adjustments	290	-		100,429		
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
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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./ Shared Revenues	-	57,919	25,000	70,027	70,785		70,785	(758)	101%
Interest Earnings	723	192	697	697	1,002		1,002	(305)	144%
Interfund Transfers In	-	-	-	19,000	19,000		19,000	-	100%
Total Revenue	723	58,110	25,697	89,724	90,786		90,786	(1,063)	101%

Expenditures by Type

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

Net Surplus / (Deficit)	(30,277)	(23,037)	(2,803)	11,224	30,807	30,807
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Beginning Cash Balance	113,552	83,275		60,237		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	-	-		-		
Ending Cash Balance	83,275	60,237		71,461	91,045	
Cash Reserves Target	7,750	20,287		19,625		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	2018 Fire Station #9 Bond Debt Service	Fund Number	350
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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									
Interfund Transfers In	341,231	345,306	344,157	344,157	344,156		344,156	1	100%
Total Revenue	341,231	345,306	344,157	344,157	344,156		344,156	1	100%

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
Debt Service Principal	195,000	205,000	210,000	210,000	210,000	-	210,000	-	100%
Debt Service Interest & Fees	146,231	140,306	134,157	134,157	134,156	-	134,156	1	100%
Total Services & Charges	341,231	345,306	344,157	344,157	344,156	-	344,156	1	100%

Total Expenditures	341,231	345,306	344,157	344,157	344,156	-	344,156	1	100%
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Net Surplus / (Deficit)	-	-	-	-	-		-
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Beginning Cash Balance	-	-		-			Cash Reserves Target
Cash Adjustments	-	-		-			
Ending Cash Balance	-	-		-		-	
Cash Reserves Target	-	-		-			No reserve requirement

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

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

Explanation of Expenditures and Significant Changes/Variations:
Debt service payments are due on January 15 and July 15. The final bond payment is due January 15, 2038.

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Fund Name	2018 Fire Station #9 Bond Capital	Fund Number	451
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,981	1,857	-	1,250	3,335		3,335	(2,085)	267%
Total Revenue	2,981	1,857	-	1,250	3,335		3,335	(2,085)	267%

Expenditures by Type									
Capital	89,311	-	-	-	-		-	-	-
Total Expenditures	89,311	-	-	-	-		-	-	-

Net Surplus / (Deficit)	(86,330)	1,857	-	1,250	3,335		3,335
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Beginning Cash Balance	399,877	314,233		316,090		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	686	-	-	-		
Ending Cash Balance	314,233	316,090		317,340	318,445	
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
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Fund Type	Pension Trust 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./ Shared Revenues	4,323,533	4,101,279	4,521,259	4,061,778	4,061,778		4,061,778	-	100%
Interest Earnings	2,205	1,809	11	311	3,992		3,992	(3,681)	1284%
Other Income	-	-	-	3,922	3,922		3,922	-	100%
Total Revenue	4,325,739	4,103,087	4,521,270	4,066,011	4,069,692		4,069,692	(3,681)	100%

Expenditures by Type									
Personnel									
Salaries & Wages	4,205,078	4,131,672	4,576,038	4,576,038	3,441,485	-	3,441,485	1,134,553	75%
Total Personnel	4,205,078	4,131,672	4,576,038	4,576,038	3,441,485	-	3,441,485	1,134,553	75%
Supplies	-	-	100	100	-	-	-	100	0%
Services & Charges									
Professional Services	3,500	3,500	6,000	14,000	8,767	-	8,767	5,233	63%
Travel	-	-	350	350	-	-	-	350	0%
Other Services & Charges	679	1,296	1,400	1,400	1,004	-	1,004	396	72%
Total Services & Charges	4,179	4,796	7,750	15,750	9,771	-	9,771	5,979	62%
Total Expenditures	4,209,256	4,136,468	4,583,888	4,591,888	3,451,256	-	3,451,256	1,140,632	75%

Net Surplus / (Deficit)	116,482	(33,381)	(62,618)	(525,877)	618,436	618,436
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Beginning Cash Balance	336,501	453,561		420,180		Cash Reserves Target 10% of Annual expenditures
Cash Adjustments	577	-		-		
Ending Cash Balance	453,561	420,180		(105,697)	1,037,260	
Cash Reserves Target	420,926	413,647		459,189		

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
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Fund Type	Pension Trust 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./ Shared Revenues	6,048,813	5,950,693	6,057,740	6,015,102	6,010,721		6,010,721	4,381	100%
Interest Earnings	3,126	2,305	4,310	4,310	5,960		5,960	(1,650)	138%
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	6,021,412	6,018,208		6,018,208	3,204	100%

Expenditures by Type

Personnel									
Salaries & Wages	6,186,554	5,958,435	6,049,340	6,049,340	4,970,824	-	4,970,824	1,078,516	82%
Total Personnel	6,186,554	5,958,435	6,049,340	6,049,340	4,970,824	-	4,970,824	1,078,516	82%
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	832	-	832	568	59%
Total Services & Charges	4,445	4,329	8,400	8,400	4,332	-	4,332	4,068	52%
Total Expenditures	6,190,998	5,962,764	6,057,740	6,057,740	4,975,156	-	4,975,156	1,082,584	82%

Net Surplus / (Deficit)	(132,776)	(5,646)	6,310	(36,328)	1,043,052	1,043,052
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Beginning Cash Balance	698,148	566,569		560,923		Cash Reserves Target 10% of Annual expenditures
Cash Adjustments	1,197	-	-	-		
Ending Cash Balance	566,569	560,923		524,595	1,601,881	
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).

City of South Bend, Indiana
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Fund Name	Police K-9 Unit	Fund Number	705
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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	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)
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Beginning Cash Balance	2,395	2,420		2,435		Cash Reserves Target No reserve requirement
Cash Adjustments	4	-		84		
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	5,801,008		5,801,008	4,779,405	55%
Intergov./ Shared Revenues	904,581	911,437	953,848	953,848	427,491		427,491	526,357	45%
Intergov./ Grants	648,098	200,000	-	-	-		-	-	-
Licenses & Permits	-	253	-	250	295		295	(45)	118%
Charges for Services	2,760,462	2,922,965	3,196,581	3,108,794	3,092,613		3,092,613	16,181	99%
Fines, Forfeitures, and Fees	-	12	-	-	24		24	(24)	-
Interest Earnings	7,167	20,758	50,000	15,000	36,934		36,934	(21,934)	246%
Debt Proceeds	-	-	269,000	1,290,000	1,290,000		1,290,000	-	100%
Donations	1,061,421	912,899	1,000,000	1,061,000	640,829		640,829	420,171	60%
Other Income	127,858	132,135	314,941	377,287	209,462		209,462	167,825	56%
Interfund Transfers In	800,000	1,232,541	119,221	119,221	99,351		99,351	19,870	83%
Total Revenue	15,876,432	16,604,000	16,484,004	17,505,813	11,598,007		11,598,007	5,907,806	66%

Expenditures by Division									
Park Administration	1,499,024	1,528,718	1,137,939	1,138,336	889,609	4,181	893,790	244,546	79%
Park Maintenance	6,962,316	6,987,490	7,542,027	9,202,281	6,857,155	590,157	7,447,312	1,754,969	81%
Golf Courses	1,501,398	1,700,799	1,831,495	1,856,271	1,728,461	77,804	1,806,265	50,006	97%
Recreational Experiences	2,773,309	2,683,314	2,444,112	2,480,739	1,924,142	46,746	1,970,888	509,851	79%
Community Programming	-	-	1,604,980	1,627,786	1,062,778	10,583	1,073,361	554,425	66%
Development & Promotions	882,516	911,174	921,648	1,119,622	886,454	72,262	958,716	160,907	86%
Park Projects & Capital	1,041,871	460,817	300,000	1,696,920	438,018	891,993	1,330,012	366,909	78%
Potawatomi Zoo	700,000	701,965	701,803	701,803	701,503	-	701,503	301	100%
Total Expenditures	15,360,434	14,974,277	16,484,004	19,823,760	14,488,120	1,693,726	16,181,846	3,641,914	82%

Expenditures by Type									
Personnel									
Salaries & Wages	6,015,996	5,799,795	6,516,670	6,573,570	5,239,078	-	5,239,078	1,334,492	80%
Fringe Benefits	2,133,462	2,037,827	2,319,980	2,333,053	1,767,903	-	1,767,903	565,150	76%
Total Personnel	8,149,458	7,837,623	8,836,650	8,906,623	7,006,981	-	7,006,981	1,899,642	79%

Supplies	1,173,909	1,372,042	1,514,568	1,548,573	1,387,269	144,331	1,531,600	16,973	99%
Services & Charges									
Professional Services	192,616	114,458	324,780	228,617	164,216	76,317	240,532	(11,915)	105%
Printing & Advertising	102,375	155,635	258,800	411,797	348,820	71,578	420,398	(8,601)	102%
Utilities	790,831	930,114	781,304	780,304	808,519	-	808,519	(28,215)	104%
Repairs & Maintenance	515,084	636,277	584,034	591,217	518,441	90,640	609,081	(17,864)	103%
Education & Training	11,167	15,827	25,425	26,025	18,501	5,699	24,199	1,826	93%
Travel	3,355	5,123	33,400	31,012	14,860	11,486	26,346	4,666	85%
Grants & Subsidies	715,000	715,000	715,000	715,000	715,000	-	715,000	-	100%
Other Services & Charges	685,769	565,456	684,573	917,546	821,206	92,263	913,470	4,076	100%
Debt Service Principal	504,636	452,898	291,946	387,683	316,843	-	316,843	70,840	82%
Debt Service Interest & Fees	47,338	31,020	34,076	28,339	21,945	-	21,945	6,394	77%
Total Services & Charges	3,568,171	3,621,808	3,733,338	4,117,540	3,748,351	347,982	4,096,333	21,207	99%
Operating Expenditures	12,891,538	12,831,473	14,084,556	14,572,736	12,142,601	492,314	12,634,915	1,937,822	87%
Capital	1,030,272	474,790	569,000	3,420,576	820,145	1,201,413	2,021,558	1,399,018	59%
Bad Debt	5,606	-	-	-	-	-	-	-	-
Interfund									
Interfund Allocations	1,421,220	1,668,015	1,830,448	1,830,448	1,525,373	-	1,525,373	305,075	83%
Interfund Transfers Out	11,799	-	-	-	-	-	-	-	-
Total Interfund	1,433,019	1,668,015	1,830,448	1,830,448	1,525,373	-	1,525,373	305,075	83%
Total Expenditures	15,360,434	14,974,277	16,484,004	19,823,760	14,488,120	1,693,726	16,181,846	3,641,915	82%

Net Surplus / (Deficit)	515,998	1,629,723	-	(2,317,947)	(2,890,113)		(4,583,839)		
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		3,547,911	3,207,222				
Cash Reserves Target	3,840,108	3,743,569		4,955,940					

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.

Cash Reserves Target
25% of Annual expenditures

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Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	3,535	4,983	-	-	-		-	-	-
Interest Earnings	648	453	-	43	43		43	-	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		-	-	No reserve requirement			
Cash Reserves Target	-	-		-					

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

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

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

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

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Fund Name	Morris PAC Self-Promotion	Fund Number	274
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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.

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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	632,556		632,556	468,286	57%	
Intergov./ Shared Revenues	63,774	68,319	48,786	48,786	32,012		32,012	16,774	66%	
Interest Earnings	(244)	500	1,176	1,176	253		253	923	21%	
Total Revenue	1,151,444	1,185,775	1,150,804	1,150,804	664,820		664,820	485,983	58%	
Expenditures by Type										
Services & Charges										
Debt Service Principal	785,000	825,000	830,000	830,000	830,000	-	830,000	-	100%	
Debt Service Interest & Fees	387,965	364,190	339,368	339,368	339,365	-	339,365	3	100%	
Total Services & Charges	1,172,965	1,189,190	1,169,368	1,169,368	1,169,365	-	1,169,365	3	100%	
Total Expenditures	1,172,965	1,189,190	1,169,368	1,169,368	1,169,365	-	1,169,365	3	100%	
Net Surplus / (Deficit)	(21,521)	(3,415)	(18,564)	(18,564)	(504,545)		(504,545)			
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	(320,382)					
Cash Reserves Target	-	-		-						
Fund Purpose:	<p>This fund was established (ordinance 10580-18) to collect a separate property tax levy that is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K (debt schedule #165).</p> <p>The par amount of the 2017 Park District Bonds, Series A-K was \$14,075,000. The bonds were closed on December 20, 2017 and have a net interest rate of 3.056%. The net proceeds after bond issuance costs were \$13,715,350. This amount was deposited into the 2017 Parks Bond Capital Fund (#471) to be used towards the approved capital projects.</p>									
Explanation of Revenue Sources:	<p>This fund receives property tax revenue (distributions received in June and December) from a levy that was previously collected in Fund #313 for the College Football Hall of Fame debt service (final payment February 1, 2018). This fund also receives a small portion of auto excise and commercial vehicle excise tax.</p>									
Explanation of Expenditures and Significant Changes/Variations:	<p>The bonds are to be repaid over 15 with with debt service payments due on January 15 and July 15 and the final payment due January 15, 2033. Property taxes are assumed to come in to cover the debt service payments through the life of the bond.</p> <p>Capital expenditures related to this bond are tracked in the 2017 Parks Bond Capital Fund (#471).</p>									

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Fund Name	Coveleski Stadium Capital	Fund Number	401
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	-	25,000	25,000	21,182		21,182	3,818	85%
Interest Earnings	144	58	109	109	6		6	103	6%
Total Revenue	144	58	25,109	25,109	21,188		21,188	3,921	84%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	15,099	10,183	25,000	25,715	17,784	-	17,784	7,931	69%
Total Services & Charges	15,099	10,183	25,000	25,715	17,784	-	17,784	7,931	69%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	15,099	10,183	25,000	25,715	17,784	-	17,784	7,931	69%
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Net Surplus / (Deficit)	(14,955)	(10,125)	109	(606)	3,404		3,404		
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Beginning Cash Balance	25,850	11,685		814		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero			
Cash Adjustments	790	(746)		-					
Ending Cash Balance	11,685	814		208	4,213				
Cash Reserves Target	-	-		-					

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

Explanation of Revenue Sources:
Revenues are in the form of compensation received by the City based on stadium attendance.

Explanation of Expenditures and Significant Changes/Variations:
Planned expenditures are for painting, landscaping, and mechanical upgrades.

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Fund Name	Professional Sports Convention Development Area	Fund Number	413
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	-	775,414	1,500,000	1,500,000	1,776,721		1,776,721	(276,721)	118%
Interest Earnings	-	218	-	3,000	9,507		9,507	(6,507)	317%
Total Revenue	-	775,632	1,500,000	1,503,000	1,786,228		1,786,228	(283,228)	119%

Expenditures by Type									
Capital	-	-	1,500,000	3,917,170	1,115,817	2,757,203	3,873,020	44,150	99%
Total Expenditures	-	-	1,500,000	3,917,170	1,115,817	2,757,203	3,873,020	44,150	99%

Net Surplus / (Deficit)	-	775,632	-	(2,414,170)	670,410		(2,086,793)
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Beginning Cash Balance	-	-	775,632						
Cash Adjustments	-	-	-	-					
Ending Cash Balance	-	775,632	(1,638,538)	906,053					
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
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	-	-	500,000	-	-		-	-	-
Charges for Services	37,554	37,223	85,000	-	-		-	-	-
Interest Earnings	3,981	1,057	6,811	6,811	8,087		8,087	(1,276)	119%
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	6,509,977		6,509,977	(1,276)	100%

Expenditures by Type

Supplies	-	14,811	25,000	25,000	-	-	-	25,000	0%
Services & Charges									
Professional Services	-	-	-	34,910	25,230	4,770	30,000	4,910	86%
Printing & Advertising	-	90	-	-	-	-	-	-	-
Repairs & Maintenance	90,471	-	25,000	25,000	-	-	-	25,000	0%
Debt Service Interest & Fees	-	-	-	359,274	359,274	-	359,274	-	100%
Total Services & Charges	90,471	90	25,000	419,184	384,504	4,770	389,274	29,910	93%
Capital	346,394	113,550	-	8,031,800	4,229,369	3,590,049	7,819,418	212,382	97%
Total Expenditures	436,865	128,451	50,000	8,475,984	4,613,872	3,594,819	8,208,692	267,292	97%

Net Surplus / (Deficit)	(219,751)	1,709,829	541,811	(1,967,283)	1,896,104		(1,698,715)
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Beginning Cash Balance	422,125	203,098		1,912,926		Cash Reserves Target
Cash Adjustments	724	-		-		
Ending Cash Balance	203,098	1,912,926		(54,357)	3,840,945	No reserve requirement
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.

City of South Bend, Indiana
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Fund Name	Palais Royale Historic Preservation	Fund Number	450
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	6,477	12,078	8,000	8,000	7,860		7,860	140	98%
Interest Earnings	617	493	247	320	1,049		1,049	(729)	328%
Total Revenue	7,094	12,571	8,247	8,320	8,909		8,909	(589)	107%

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	-	-	-	-	-	-	-	-	-
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Total Expenditures	34,160	-	35,000	35,000	-	-	-	35,000	0%
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Net Surplus / (Deficit)	(27,066)	12,571	(26,753)	(26,680)	8,909		8,909		
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Beginning Cash Balance	107,792	80,911		93,481		Cash Reserves Target No reserve requirement			
Cash Adjustments	185	-		-					
Ending Cash Balance	80,911	93,481		66,801	102,076				
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	-	-	-	161		161	(161)	-
Debt Proceeds	-	-	-	5,891,800	5,891,800		5,891,800	-	100%
Total Revenue	293	-	-	5,891,800	5,891,962		5,891,962	(161)	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	334,618	-	334,618	5,238,995	6%
Total Expenditures	121,222	-	-	5,891,800	652,806	-	652,806	5,238,995	11%
Net Surplus / (Deficit)	(120,929)	-	-	-	5,239,156		5,239,156		
Beginning Cash Balance	120,929	-	-	-					
Cash Adjustments	-	-	-	-					
Ending Cash Balance	-	-	-	-	5,239,156				
Cash Reserves Target	-	-	-	-					

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

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	2017 Parks Bond Capital						Fund Number	471	
Fund Type	Capital Funds						Control	City Funds	
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	72,162	31,461	-	14,801	36,587		36,587	(21,786)	247%
Total Revenue	72,162	31,461	-	14,801	36,587		36,587	(21,786)	247%
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	19,761	11,081	30,842	(3,090)	111%
Series C - Colfax-Seitz	-	821,301	-	191,031	187,099	2,398	189,497	1,534	99%
Series D - Howard-Farmers	1,071,889	104,566	-	3,500	-	2,819	2,819	681	81%
Series E - Miami-Twyckenham	685,828	97,564	-	33,483	8,218	-	8,218	25,265	25%
Series F - Seitz Park	-	-	-	1,088,451	1,085,400	-	1,085,400	3,051	100%
Series G - East Race	22,320	2,230	-	1,277,354	13,770	1,263,584	1,277,354	-	100%
Series H - Pinhook Park	454,571	471,842	-	125,741	4,332	80,842	85,174	40,567	68%
Series I - Other Park Improv.	109,488	66,543	-	65,844	7,364	7,488	14,852	50,992	23%
Series J - Pinhook Connect	755,805	127,248	-	41,811	1,263	4,568	5,831	35,980	14%
Series K - Future Projects	47,423	3,917	-	909,560	168,579	231,848	400,427	509,133	44%
Total Expenditures	3,227,021	1,695,211	-	4,264,527	1,495,786	1,604,628	3,100,414	1,164,113	73%
Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	6,464	-	6,414	6,414	50	99%
Total Services & Charges	-	-	-	6,464	-	6,414	6,414	50	99%
Capital	3,227,021	1,695,211	-	4,258,063	1,495,786	1,598,214	3,094,000	1,164,063	73%
Total Expenditures	3,227,021	1,695,211	-	4,264,527	1,495,786	1,604,628	3,100,414	1,164,113	73%
Net Surplus / (Deficit)	(3,154,859)	(1,663,750)	-	(4,249,726)	(1,459,199)		(3,063,827)		
Beginning Cash Balance	9,062,798	5,926,118		4,259,726		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero			
Cash Adjustments	18,179	(2,642)		-					
Ending Cash Balance	5,926,118	4,259,726		10,000	2,794,704				
Cash Reserves Target	-	-		-					
Fund Purpose:									
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).									
Explanation of Revenue Sources:									
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.									
Explanation of Expenditures and Significant Changes/Variations:									
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									

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Fund Name	Parking Garages					Fund Number	601		
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									
Charges for Services	844,835	905,346	913,300	913,300	637,857		637,857	275,443	70%
Fines, Forfeitures, and Fees	38,862	45,810	50,000	50,000	37,044		37,044	12,956	74%
Interest Earnings	8,089	4,803	2,495	2,495	8,428		8,428	(5,933)	338%
Other Income	2,468	71	-	-	3,404		3,404	(3,404)	-
Total Revenue	894,253	956,029	965,795	965,795	686,733		686,733	279,062	71%
Expenditures by Subdivisions									
Parking Enforcement	71,212	3,992	738	1,038	504	-	504	534	49%
Parking General Operations	40,118	435,881	527,193	579,121	344,602	13,488	358,089	221,032	62%
Main Street Garage	638,343	109,357	213,469	309,407	168,540	60,043	228,583	80,824	74%
Leighton Plaza Garage	478,042	108,032	202,274	271,422	149,770	65,541	215,312	56,111	79%
Wayne Street Garage	307,837	67,306	148,444	252,507	133,083	59,225	192,308	60,199	76%
Eddy St Commons Garage	10,511	-	-	-	-	-	-	-	-
Total Expenditures	1,546,063	724,568	1,092,118	1,413,495	796,500	198,296	994,796	418,700	70%
Expenditures by Type									
Personnel									
Other Personnel Costs	-	172,990	295,100	295,100	233,479	-	233,479	61,621	21%
Total Personnel	-	172,990	295,100	295,100	233,479	-	233,479	61,621	21%
Supplies	-	21,389	30,000	31,699	18,693	7,261	25,954	5,746	82%
Services & Charges									
Professional Services	490,335	164,606	104,900	116,114	15,564	9,829	25,393	90,721	22%
Utilities	100,720	101,784	131,000	131,000	85,275	-	85,275	45,725	65%
Repairs & Maintenance	237,452	63,496	156,000	176,783	65,337	23,522	88,858	87,924	50%
Other Services & Charges	16,358	24,276	22,200	22,237	12,045	-	12,045	10,192	54%
Total Services & Charges	844,864	354,162	414,100	446,134	178,220	33,351	211,571	234,562	47%
Operating Expenditures	844,864	548,541	739,200	772,933	430,392	40,611	471,003	301,929	61%
Capital	576,152	14,248	190,000	477,644	275,068	157,685	432,753	44,892	91%
Bad Debt	730	41	-	-	-	-	-	-	-
Interfund Allocations	124,317	161,738	162,918	162,918	91,040	-	91,040	71,878	56%
Total Expenditures	1,546,063	724,568	1,092,118	1,413,495	796,500	198,296	994,796	418,699	70%
Net Surplus / (Deficit)	(651,810)	231,462	(126,323)	(447,700)	(109,767)		(308,063)		
Beginning Cash Balance	1,326,253	674,268		907,380					
Cash Adjustments	(175)	1,650		-					
Ending Cash Balance	674,268	907,380		459,680	804,533				
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	985,000	550,990		550,990	434,010	56%
Interest Earnings	-	-	4,657	4,657	7,960		7,960	(3,303)	171%
Other Income	-	-	12,500	14,500	35,178		35,178	(20,678)	243%
Interfund Allocation Reimb	-	-	89,450	89,450	29,817		29,817	59,633	33%
Interfund Transfers In	-	-	1,110,000	1,110,000	939,012		939,012	170,988	85%
Total Revenue	-	-	2,203,607	2,203,607	1,562,957		1,562,957	640,650	71%
Expenditures by Subdivisions									
Morris Performing Arts Center	-	-	1,613,579	1,613,579	939,582	67,307	1,006,889	606,690	62%
Events Promotion	-	-	70,000	70,000	-	-	-	70,000	0%
Total Expenditures	-	-	1,683,579	1,683,579	939,582	67,307	1,006,889	676,690	60%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	500,702	500,702	338,704	-	338,704	161,998	68%
Fringe Benefits	-	-	228,225	228,225	139,434	-	139,434	88,791	61%
Total Personnel	-	-	728,927	728,927	478,138	-	478,138	250,789	66%
Supplies	-	-	25,000	25,000	18,979	1,393	20,372	4,628	81%
Services & Charges									
Professional Services	-	-	200,000	155,000	55,075	27,397	82,471	72,529	53%
Printing & Advertising	-	-	200,000	200,000	33,562	6,537	40,099	159,901	20%
Utilities	-	-	139,100	149,600	112,809	-	112,809	36,791	75%
Repairs & Maintenance	-	-	98,500	92,800	31,378	9,810	41,188	51,612	44%
Education & Training	-	-	4,500	4,500	2,413	1,000	3,413	1,087	76%
Travel	-	-	4,500	9,700	5,775	3,884	9,659	41	100%
Other Services & Charges	-	-	20,350	55,350	11,363	17,286	28,649	26,701	52%
Total Services & Charges	-	-	666,950	666,950	252,374	65,914	318,288	348,662	48%
Operating Expenditures	-	-	1,420,877	1,420,877	749,490	67,307	816,798	604,079	57%
Interfund									
Interfund Allocations	-	-	262,702	262,702	190,091	-	190,091	72,611	72%
Total Interfund	-	-	262,702	262,702	190,091	-	190,091	72,611	72%
Total Expenditures	-	-	1,683,579	1,683,579	939,582	67,307	1,006,889	676,690	60%
Net Surplus / (Deficit)	-	-	520,028	520,028	623,375		556,068		
Beginning Cash Balance	-	-		-			Cash Reserves Target		
Cash Adjustments	-	-		-			10% of Annual expenditures		
Ending Cash Balance	-	-		520,028	654,421				
Cash Reserves Target	-	-		168,358					

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	-	100%
Morris Marketing (#273)	4,183	5,936	-	43	43		43	-	99%
Morris Self-Promotion (#274)	39,372	38,578	-	150	150		150	-	100%
Morris Operations Fund (#602)	-	-	2,203,607	2,203,607	1,562,957		1,562,957	640,650	71%
Total Revenue	462,715	1,780,967	2,203,607	2,258,678	1,618,028		1,618,028	640,650	72%
Revenue									
Intergov./ Grants	-	992,163	-	-	-		-	-	-
Charges for Services	358,834	696,886	987,000	985,000	550,990		550,990	434,010	56%
Interest Earnings	2,466	1,808	4,657	4,850	8,153		8,153	(3,303)	168%
Donations	-	500	-	-	-		-	-	-
Other Income	5,930	2,864	12,500	69,378	90,056		90,056	(20,678)	130%
Interfund Allocation Reimb	40,118	86,746	89,450	89,450	29,817		29,817	59,633	33%
Interfund Transfers In	55,367	-	1,110,000	1,110,000	939,012		939,012	170,988	85%
Total Revenue	462,715	1,780,967	2,203,607	2,258,678	1,618,028		1,618,028	640,650	72%
Expenditures by Fund									
General Fund (#101)	1,003,966	1,106,303	600,000	656,962	638,341	10,640	648,981	7,981	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	939,582	67,307	1,006,889	676,690	60%
Total Expenditures	1,005,898	1,113,951	2,793,579	2,850,541	1,916,935	77,947	1,994,882	855,659	70%
Expenditures by Type									
Personnel									
Salaries & Wages	285,767	430,859	500,702	500,702	338,704	-	338,704	161,998	68%
Fringe Benefits	131,601	200,379	228,225	228,225	139,434	-	139,434	88,791	61%
Total Personnel	417,368	631,239	728,927	728,927	478,138	-	478,138	250,789	66%
Supplies	22,110	29,271	25,000	33,435	27,414	1,393	28,807	4,628	86%
Services & Charges									
Professional Services	2,518	1,650	200,000	159,444	59,519	27,397	86,915	72,529	55%
Printing & Advertising	17,634	21,798	200,000	223,775	50,880	12,344	63,224	160,551	28%
Utilities	112,645	110,532	139,100	149,600	112,809	-	112,809	36,791	75%
Repairs & Maintenance	34,268	61,776	98,500	102,585	37,193	13,517	50,711	51,874	49%
Education & Training	-	3,224	4,500	8,752	2,438	1,000	3,438	5,314	39%
Travel	1,469	3,626	4,500	13,359	6,711	3,884	10,595	2,764	79%
Other Services & Charges	11,433	12,862	20,350	57,963	12,730	18,412	31,142	26,821	54%
Total Services & Charges	179,966	215,468	666,950	715,477	282,279	76,554	358,834	356,643	50%
Operating Expenditures	619,444	875,978	1,420,877	1,477,839	787,831	77,947	865,778	612,060	59%
Interfund									
Interfund Allocations	210,875	237,973	262,702	262,702	190,091	-	190,091	72,611	72%
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	1,129,104	-	1,129,104	243,598	82%
Total Expenditures	1,005,898	1,113,951	2,793,579	2,850,541	1,916,935	77,947	1,994,882	855,658	70%
Net Surplus / (Deficit)	(543,183)	667,016	(589,972)	(591,863)	(298,907)		(376,854)		

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	1,675,000		1,675,000	(400,000)	131%
Charges for Services	924,923	1,401,480	2,778,000	2,743,452	2,593,322		2,593,322	150,130	95%
Interest Earnings	7	54	-	-	263		263	(263)	-
Other Income	5,936	5,177	3,750	38,298	58,278		58,278	(19,980)	152%
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	4,355,690		4,355,690	(229,755)	106%

Expenditures by Subdivisions									
City Operations	1,149,345	1,246,312	1,543,246	1,575,183	1,055,785	57,837	1,113,622	461,560	71%
Food & Beverage Operations	1,444,541	1,702,069	2,535,485	2,519,775	2,315,816	-	2,315,816	203,959	92%
Total Expenditures	2,593,886	2,948,380	4,078,731	4,094,958	3,371,601	57,837	3,429,438	665,519	84%

Expenditures by Type									
Personnel									
Salaries & Wages	368,842	350,615	469,511	469,511	284,128	-	284,128	185,383	61%
Fringe Benefits	138,803	124,970	185,425	185,425	97,664	-	97,664	87,761	53%
Other Personnel Costs	757,895	730,187	718,000	718,000	914,800	-	914,800	(196,800)	127%
Total Personnel	1,265,540	1,205,772	1,372,936	1,372,936	1,296,592	-	1,296,592	76,344	94%

Supplies	317,548	551,277	1,136,200	1,136,301	863,632	2,456	866,088	270,213	76%
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Services & Charges									
Professional Services	35,698	107,162	122,108	131,108	145,085	-	145,085	(13,977)	111%
Printing & Advertising	277	543	-	-	-	-	-	-	-
Utilities	276,273	348,609	392,296	423,726	303,457	-	303,457	120,269	72%
Repairs & Maintenance	74,654	71,901	115,000	134,088	62,872	54,580	117,452	16,635	88%
Education & Training	1,724	428	2,500	2,500	-	-	-	2,500	0%
Travel	-	574	-	-	-	-	-	-	-
Insurance	47,272	48,906	58,188	58,188	41,697	-	41,697	16,491	72%
Other Services & Charges	311,417	268,797	537,589	494,197	350,256	801	351,057	143,139	71%
Total Services & Charges	747,314	846,920	1,227,681	1,243,806	903,368	55,381	958,748	285,057	77%

Operating Expenditures	2,330,403	2,603,968	3,736,817	3,753,044	3,063,591	57,837	3,121,429	631,614	83%
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Interfund									
Interfund Allocations	169,544	247,195	241,226	241,226	207,322	-	207,322	33,904	86%
Interfund Transfers Out	93,939	97,217	100,688	100,688	100,688	-	100,688	-	100%
Total Interfund	263,483	344,412	341,914	341,914	308,010	-	308,010	33,904	90%

Total Expenditures	2,593,886	2,948,380	4,078,731	4,094,958	3,371,601	57,837	3,429,438	665,518	84%
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Net Surplus / (Deficit)	(638,292)	(836,692)	47,204	30,977	984,090		926,252		
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Beginning Cash Balance	1,537,206	1,016,748		194,350					
Cash Adjustments	117,834	14,294		-					
Ending Cash Balance	1,016,748	194,350		225,327	787,775				
Cash Reserves Target	648,472	737,095		1,023,739					

Cash Reserves Target
25% of Annual expenditures

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

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

Explanation of Expenditures, Staffing, and Significant Changes/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
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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	1,931	98	1,000	1,000	1,434		1,434	(434)	143%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,931	98	1,000	1,000	1,434		1,434	(434)	143%

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)	1,434		1,434
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Beginning Cash Balance	981,681	983,612		983,710		Cash Reserves Target \$800,000 Minimum per Board of Managers
Cash Adjustments	-	-	-	-		
Ending Cash Balance	983,612	983,710		949,710	983,856	
Cash Reserves Target	800,000	800,000		800,000		

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
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Fund Type	Debt Service Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	221,437	221,437	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	2,552	1,574	2,000	2,000	2,509		2,509	(509)	125%
Other Income	97,225	89,480	80,242	80,242	58,178		58,178	22,064	73%
Interfund Transfers In	93,939	97,217	100,688	100,688	100,688		100,688	-	100%
Total Revenue	415,154	409,708	404,367	404,367	382,812		382,812	21,555	95%

Expenditures by Type									
Services & Charges									
Debt Service Principal	285,614	291,274	297,175	297,175	297,175	-	297,175	-	100%
Debt Service Interest & Fees	125,482	115,437	105,193	105,193	105,192	-	105,192	1	100%
Total Expenditures	411,096	406,711	402,368	402,368	402,367	-	402,367	1	100%

Net Surplus / (Deficit)	4,058	2,997	1,999	1,999	(19,555)	(19,555)
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Beginning Cash Balance	189,409	193,705	196,702	196,702	176,523	Cash Reserves Target
Cash Adjustments	238	-	-	-	-	
Ending Cash Balance	193,705	196,702	198,701	176,523		No reserve requirement
Cash Reserves Target	-	-	-	-		

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

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

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

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Fund Name	City Cemetery	Fund Number	730
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Fund Type	Special Revenue Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	259	178	273	273	319		319	(46)	117%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	259	178	273	273	319		319	(46)	117%

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	259	178	273	273	319		319		
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Beginning Cash Balance	29,730	30,041		30,218		Cash Reserves Target 25% of Annual expenditures			
Cash Adjustments	51	-		-					
Ending Cash Balance	30,041	30,218		30,491	30,443				
Cash Reserves Target	-	-		-					

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

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

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

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Fund Name	Bowman Cemetery	Fund Number	731
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Fund Type	Special Revenue Fund	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	4,082	2,793	4,328	4,328	5,015		5,015	(687)	116%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	4,082	2,793	4,328	4,328	5,015		5,015	(687)	116%

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	4,082	2,793	4,328	4,328	5,015	5,015			
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Beginning Cash Balance	467,692	472,576		475,369		Cash Reserves Target			
Cash Adjustments	802	-		-					
Ending Cash Balance	472,576	475,369		479,697	478,911	\$400,000 minimum			
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
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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	807	47	1,000	1,000	614		614	386	61%
Interfund Transfers In	375,939	375,986	374,106	374,106	310,943		310,943	63,163	83%
Total Revenue	376,746	376,033	375,106	375,106	311,557		311,557	63,549	83%

Expenditures by Type									
Services & Charges									
Debt Service Principal	225,000	225,000	230,000	230,000	230,000	-	230,000	-	100%
Debt Service Interest & Fees	156,131	149,381	142,557	142,557	142,556	-	142,556	1	100%
Total Expenditures	381,131	374,381	372,557	372,557	372,556	-	372,556	1	100%

Net Surplus / (Deficit)	(4,385)	1,652	2,549	2,549	(60,999)	(60,999)
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Beginning Cash Balance	590,497	586,111	587,763	587,763		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-		
Ending Cash Balance	586,111	587,763	590,312	526,764		
Cash Reserves Target	586,111	587,763	590,312	590,312		

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

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

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

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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	7,236		7,236	(1,294)	122%
Other Income	100,000	-	-	-	-		-	-	-
Total Revenue	107,035	4,318	5,942	5,942	7,236		7,236	(1,294)	122%

Expenditures by Type									
Services & Charges									
Professional Services	274,931	75,182	50,000	262,443	8,134	50,443	58,576	203,866	22%
Total Services & Charges	274,931	75,182	50,000	262,443	8,134	50,443	58,576	203,866	22%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	274,931	75,182	50,000	262,443	8,134	50,443	58,576	203,866	22%
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Net Surplus / (Deficit)	(167,896)	(70,864)	(44,058)	(256,501)	(898)		(51,340)		
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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	689,229				
Cash Reserves Target	-	-		-		No reserve requirement - Grant fund - spend down to zero			

Fund Purpose:

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

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

Past grant activity includes:

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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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	-	577,322	126,822		126,822	450,500	22%				
Interest Earnings	712	160	18	38	51		51	(13)	135%				
Other Income	90,013	36,005	-	-	-		-	-	-				
Total Revenue	90,725	77,180	18	577,360	126,873		126,873	450,487	22%				
Expenditures by Type													
Supplies	-	-	-	9,000	-	9,000	9,000	-	100%				
Services & Charges													
Professional Services	56,352	438	-	90,850	(46,845)	60,633	13,788	77,063	15%				
Repairs & Maintenance	-	-	-	400,000	246,637	200	246,837	153,163	62%				
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	220,637	68,218	288,855	306,381	49%				
Total Expenditures	128,362	77,457	-	604,236	220,637	77,218	297,855	306,381	49%				
Net Surplus / (Deficit)	(37,637)	(277)	18	(26,876)	(93,763)		(170,982)						
Beginning Cash Balance	64,775	27,154		26,876		<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Grant fund - spend down to zero</td> </tr> </table>				Cash Reserves Target		No reserve requirement - Grant fund - spend down to zero	
Cash Reserves Target													
No reserve requirement - Grant fund - spend down to zero													
Cash Adjustments	16	-		-									
Ending Cash Balance	27,154	26,876		-	(61,677)								
Cash Reserves Target	-	-		-									
Fund Purpose:													
This fund was established to track the receipt and subsequent expenditure of grants from the State of Indiana.													
Explanation of Revenue Sources:													
This fund receives grant monies and revenue from interest earned on the fund's cash balance.													
Explanation of Expenditures and Significant Changes/Variations:													
Past expenditures include demolition of vacant and abandoned houses/lots, equipment for the Ignition Park/ND Turbo project, and debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment in 2021. Current expenses are related to the State Lead Grant program.													

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Fund Name	Dept of Community Investment Operating	Fund Number	211
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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	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	235,796		235,796	830,360	22%
Fines, Forfeitures, and Fees	46,076	57,904	58,450	58,450	51,009		51,009	7,441	87%
Interest Earnings	8,876	6,023	10,000	9,353	2,565		2,565	6,788	27%
Other Income	2,598	573	-	647	2,750		2,750	(2,103)	425%
Interfund Allocation Reimb	174,531	145,765	181,981	181,981	151,651		151,651	30,330	83%
Interfund Transfers In	2,268,899	500,000	4,179,829	4,043,829	2,570,000		2,570,000	1,473,829	64%
Total Revenue	3,372,939	2,172,743	5,484,915	5,365,416	3,013,770		3,013,770	2,351,645	56%

Expenditures by Type

Personnel									
Salaries & Wages	1,529,047	1,779,295	2,743,056	2,743,056	1,743,913	-	1,743,913	999,143	64%
Fringe Benefits	568,983	649,973	1,097,667	1,097,667	637,681	-	637,681	459,986	58%
Total Personnel	2,098,029	2,429,268	3,840,723	3,840,723	2,381,594	-	2,381,594	1,459,129	62%

Supplies	13,503	20,424	45,870	49,922	22,919	2,096	25,014	24,907	50%
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Services & Charges

Professional Services	224,609	196,969	809,200	1,069,554	240,239	422,345	662,584	406,970	62%
Printing & Advertising	7,560	4,758	23,675	23,675	5,185	386	5,571	18,104	24%
Education & Training	4,576	14,288	30,500	37,880	4,804	10,328	15,132	22,748	40%
Travel	4,502	268	33,762	35,527	5,637	3,683	9,320	26,207	26%
Repairs & Maintenance	12,447	2,822	3,100	3,100	767	-	767	2,333	25%
Other Services & Charges	11,746	24,660	32,225	33,300	21,308	-	21,308	11,992	64%
Total Services & Charges	265,440	243,765	932,462	1,203,036	277,941	436,742	714,683	488,354	59%

Operating Expenditures	2,376,973	2,693,456	4,819,055	5,093,681	2,682,453	438,838	3,121,291	1,972,390	61%
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Bad Debt	26	-	-	-	-	-	-	-	-
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Interfund

Interfund Allocations	357,941	652,726	665,860	665,860	554,883	-	554,883	110,977	83%
Interfund Transfers Out	35,000	50,000	-	-	-	-	-	-	-
Total Interfund	392,941	702,726	665,860	665,860	554,883	-	554,883	110,977	83%

Total Expenditures	2,769,940	3,396,182	5,484,915	5,759,541	3,237,336	438,838	3,676,174	2,083,367	64%
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Net Surplus / (Deficit)	603,000	(1,223,439)	-	(394,125)	(223,566)		(662,404)		
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Beginning Cash Balance	1,012,307	1,629,498		394,125					Cash Reserves Target
Cash Adjustments	14,191	(11,934)		-					
Ending Cash Balance	1,629,498	394,125		-	174,908				No reserve requirement
Cash Reserves Target	-	-		-					

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	8,912,970	1,433,187		1,433,187	7,479,783	16%
Fines, Forfeitures, and Fees	121	500	-	-	-		-	-	-
Other Income	186,664	341,376	119,687	120,587	54,324		54,324	66,263	45%
Total Revenue	2,579,168	2,905,379	2,952,342	9,033,557	1,487,510		1,487,510	7,546,046	16%

Expenditures by Type									
Services & Charges									
Professional Services	40,488	10,343	-	249,170	19,785	111,035	130,820	118,350	53%
Grants & Subsidies	2,529,492	2,801,228	2,832,655	12,542,755	1,717,764	2,905,066	4,622,830	7,919,925	37%
Total Services & Charges	2,569,980	2,811,571	2,832,655	12,791,925	1,737,549	3,016,101	4,753,650	8,038,275	37%
Total Expenditures	2,569,980	2,811,571	2,832,655	12,791,925	1,737,549	3,016,101	4,753,650	8,038,275	37%

Net Surplus / (Deficit)	9,188	93,809	119,687	(3,758,368)	(250,039)	(3,266,139)
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Beginning Cash Balance	305,248	313,907		409,818			Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(528)	2,102		-			
Ending Cash Balance	313,907	409,818		(3,348,550)	212,544		
Cash Reserves Target	-	-		-			

Fund Purpose:
This fund accounts for the receipt and subsequent expenditure of grants received from the U.S. Department of Housing and Urban Development related to community improvement projects. This fund accounts for various grants including:
Community Development Block Grant (CDBG) - CDBG funds can be used for a variety of community development opportunities such as providing affordable housing, a suitable living environment, and economic opportunities for individuals and families with incomes below 80 percent of the area median income. CDBG funds can also be used for the elimination of slum and blight.
Emergency Solutions Grant (ESG) - The ESG Program provides homeless persons with basic shelter and essential supportive services. It can assist with operational costs of the shelter facility, and for the administration of the grant.
Neighborhood Stabilization Project (NSP) - Congress created the Neighborhood Stabilization Program to help cities, counties and states deal with community problems that are the result of the mortgage foreclosure crisis in the nation. HUD provides money to local governments (cities and counties), nonprofits, and all 50 states. Generally, the money must be used to buy, fix up, and resell foreclosed and abandoned homes. NSP grantees develop their own programs and funding priorities. However, NSP grantees must use at least 25 percent of the funds appropriated for the purchase and redevelopment of abandoned or foreclosed homes or residential properties that will be used to house individuals or families whose incomes do not exceed 50 percent of the area median income. In addition, all activities funded by NSP must benefit low- and moderate-income persons whose income does not exceed 120 percent of area median income. Activities may not qualify under NSP using the "prevent or eliminate slums and blight" or "address urgent community development needs" objectives.

Explanation of Revenue Sources, Expenditures, and Significant Changes/Variations:
Special allocations of CDBG and ESG awarded under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) are separate from regular allocations and are accounted for in the COVID-19 Response Fund (#264).

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Fund Name	Unsafe Building	Fund Number	219
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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	51,581	34,066	62,900	62,900	38,288		38,288	24,612	61%
Interest Earnings	7,420	4,812	7,971	7,604	8,246		8,246	(642)	108%
Other Income	18	-	-	367	366		366	1	100%
Total Revenue	59,018	38,879	70,871	70,871	46,901		46,901	23,971	66%

Expenditures by Type

Supplies	5,458	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	27,070	25,970	23,000	23,000	16,910	2,690	19,600	3,400	85%
Other Services & Charges	109,058	81,316	-	-	-	-	-	-	-
Total Services & Charges	136,128	107,286	23,000	23,000	16,910	2,690	19,600	3,400	85%
Operating Expenditures	141,586	107,286	23,000	23,000	16,910	2,690	19,600	3,400	85%
Bad Debt	165	-	-	-	-	-	-	-	-
Total Expenditures	141,751	107,286	23,000	23,000	16,910	2,690	19,600	3,400	85%

Net Surplus / (Deficit)	(82,733)	(68,407)	47,871	47,871	29,991	27,301
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Beginning Cash Balance	923,154	832,938	764,981		Cash Reserves Target
Cash Adjustments	(7,482)	450	-		
Ending Cash Balance	832,938	764,981	812,852	795,671	No reserve requirement
Cash Reserves Target	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Rental Units Regulation					Fund Number	221		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020	2021	2022	2022	2022	2022	Total	Budget	Percent of
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		%
Revenue									
Fines, Forfeitures, and Fees	107,800	6,880	100,000	99,900	36,050		36,050	63,850	36%
Interest Earnings	573	728	200	300	1,179		1,179	(879)	393%
Interfund Transfers In	245,626	50,000	303,923	303,923	70,000		70,000	233,923	23%
Total Revenue	353,999	57,608	404,123	404,123	107,229		107,229	296,894	27%
Expenditures by Type									
Personnel									
Salaries & Wages	119,900	106,421	236,047	236,047	46,328	-	46,328	189,719	20%
Fringe Benefits	59,277	52,625	114,076	114,076	22,800	-	22,800	91,276	20%
Total Personnel	179,177	159,046	350,123	350,123	69,128	-	69,128	280,995	20%
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	70,113	99,686	169,799	280,995	38%
Net Surplus / (Deficit)	171,237	(101,674)	-	(46,671)	37,116		(62,570)		
Beginning Cash Balance	17,823	189,090		87,416					
Cash Adjustments	31	-		-					
Ending Cash Balance	189,090	87,416		40,745	123,906				
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	23,715		23,715	13,285	64%
Charges for Services	43,360	47,624	50,300	50,300	46,791		46,791	3,509	93%
Fines, Forfeitures, and Fees	367,113	411,114	342,000	340,155	148,410		148,410	191,745	44%
Interest Earnings	2,492	941	-	450	1,465		1,465	(1,015)	32%
Debt Proceeds	80,000	235,000	385,000	500,000	500,000		500,000	-	100%
Other Income	15,396	2,998	500	1,985	52,972		52,972	(50,987)	2669%
Interfund Allocation Reimb	76,927	34,708	-	-	-		-	-	-
Interfund Transfers In	3,619,593	2,290,000	3,950,930	3,950,930	2,385,000		2,385,000	1,565,930	60%
Total Revenue	4,235,305	3,065,940	4,765,730	4,880,820	3,158,354		3,158,354	1,722,467	65%
Expenditures by Subdivisions									
Neighborhood Services	2,498,995	2,420,819	3,644,322	3,931,606	2,383,917	155,939	2,539,857	1,391,749	65%
Animal Resource Center	934,825	949,115	1,121,408	1,197,829	788,025	75,393	863,419	334,411	72%
Total Expenditures	3,433,820	3,369,933	4,765,730	5,129,435	3,171,943	231,333	3,403,275	1,726,160	66%
Expenditures by Type									
Personnel									
Salaries & Wages	1,415,442	1,410,684	1,463,721	1,463,721	1,113,328	-	1,113,328	350,393	76%
Fringe Benefits	588,698	575,669	677,513	677,513	450,851	-	450,851	226,662	67%
Total Personnel	2,004,140	1,986,353	2,141,234	2,141,234	1,564,179	-	1,564,179	577,055	73%
Supplies	113,969	110,837	153,450	165,115	118,723	29,406	148,128	16,986	90%
Services & Charges									
Professional Services	40,574	67,185	102,300	115,300	53,042	4,999	58,042	57,258	50%
Printing & Advertising	10,559	11,260	22,201	24,241	14,664	171	14,835	9,406	61%
Utilities	31,984	32,310	41,389	41,389	30,944	-	30,944	10,445	75%
Repairs & Maintenance	239,861	137,334	404,900	404,900	142,156	2,505	144,661	260,239	36%
Education & Training	2,933	4,013	18,900	18,900	3,622	-	3,622	15,278	19%
Travel	3,826	777	16,800	16,600	515	60	575	16,025	3%
Other Services & Charges	119,803	112,003	495,160	482,360	105,100	1,626	106,726	375,634	22%
Debt Service Principal	47,510	90,535	203,054	203,217	173,167	-	173,167	30,050	85%
Debt Service Interest & Fees	2,954	4,350	13,726	13,563	5,414	-	5,414	8,149	40%
Total Services & Charges	500,003	459,767	1,318,430	1,320,470	528,625	9,361	537,985	782,484	41%
Operating Expenditures	2,618,112	2,556,956	3,613,114	3,626,819	2,211,527	38,766	2,250,293	1,376,525	62%
Capital	-	49,478	385,000	735,000	320,736	192,566	513,302	221,698	70%
Bad Debt	861	15	-	-	-	-	-	-	-
Interfund Allocations	814,847	763,484	767,616	767,616	639,680	-	639,680	127,936	83%
Total Expenditures	3,433,820	3,369,933	4,765,730	5,129,435	3,171,943	231,333	3,403,275	1,726,159	66%
Net Surplus / (Deficit)	801,485	(303,993)	-	(248,615)	(13,589)		(244,922)		
Beginning Cash Balance	-	803,572		497,492					
Cash Adjustments	2,088	(2,088)		-					
Ending Cash Balance	803,572	497,492		248,877	491,220				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement		

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

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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	2,724		2,724	(2,459)	1028%
Other Income	18,442	18,278	21,996	385,577	385,577		385,577	-	100%
Total Revenue	18,803	18,449	22,261	385,842	388,301		388,301	(2,459)	101%

Expenditures by Type									
Services & Charges									
Debt Service Principal	40,000	24,000	24,000	356,253	18,000	-	18,000	338,253	5%
Total Expenditures	40,000	24,000	24,000	356,253	18,000	-	18,000	338,253	5%

Net Surplus / (Deficit)	(21,197)	(5,551)	(1,739)	29,589	370,301	370,301
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Beginning Cash Balance	53,838	32,733	27,182	396,265	Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	92	-	-		
Ending Cash Balance	32,733	27,182	56,771	396,265	
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	1,480,206		1,480,206	104,894	93%
Fines, Forfeitures, and Fees	1,140	2,516	2,000	3,962	5,510		5,510	(1,548)	139%
Interest Earnings	17,782	12,194	16,284	13,041	20,742		20,742	(7,701)	159%
Other Income	422	1,044	-	1,281	1,955		1,955	(674)	153%
Total Revenue	1,324,083	1,531,105	1,603,384	1,603,384	1,508,413		1,508,413	94,971	94%
Expenditures by Type									
Personnel									
Salaries & Wages	763,648	739,269	870,751	870,751	652,749	-	652,749	218,003	75%
Fringe Benefits	305,840	319,458	392,308	392,308	286,726	630	287,356	104,952	73%
Total Personnel	1,069,488	1,058,727	1,263,059	1,263,059	939,475	630	940,105	322,955	74%
Supplies	14,538	15,666	19,861	19,914	21,558	289	21,847	(1,933)	110%
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	2,131	990	3,121	2,879	52%
Travel	-	-	6,000	6,000	9	1,290	1,299	4,701	22%
Repairs & Maintenance	14,257	28,086	15,000	15,000	22,357	-	22,357	(7,357)	149%
Other Services & Charges	9,408	18,348	34,310	34,310	23,742	-	23,742	10,568	69%
Debt Service Principal	41,198	43,020	23,594	23,594	18,988	-	18,988	4,606	80%
Debt Service Interest & Fees	2,184	1,316	567	567	409	-	409	158	72%
Total Services & Charges	72,223	91,705	97,671	97,671	67,797	2,280	70,077	27,594	72%
Operating Expenditures	1,156,248	1,166,098	1,380,591	1,380,644	1,028,830	3,199	1,032,029	348,616	75%
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	554,342	-	554,342	110,868	83%
Total Expenditures	1,486,678	1,555,614	2,046,801	2,046,854	1,583,172	3,199	1,586,370	460,484	78%
Net Surplus / (Deficit)	(162,595)	(24,509)	(443,417)	(443,470)	(74,759)		(77,958)		
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	2,022,391				
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.

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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	4,667,492		4,667,492	(123,866)	103%
Interest Earnings	-	380	2,000	2,002	27,108		27,108	(25,106)	1354%
Other Income	266,643	300,472	172,000	259,070	558,078		558,078	(299,008)	215%
Total Revenue	266,643	2,959,263	174,000	4,804,698	5,252,678		5,252,678	(447,980)	109%
Expenditures by Type									
Services & Charges									
Professional Services	88,742	291,043	455,982	589,021	181,079	28,336	209,415	379,606	36%
Other Services & Charges	15,285	14,830	26,298	39,688	17,790	-	17,790	21,899	45%
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	3,596,268	28,336	3,624,604	1,294,105	74%
Bad Debt	-	184,827	-	-	-	-	-	-	-
Total Expenditures	104,026	3,190,699	482,280	4,918,709	3,596,268	28,336	3,624,604	1,294,105	74%
Net Surplus / (Deficit)	162,616	(231,436)	(308,280)	(114,011)	1,656,410		1,628,073		
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	4,048,498				
Cash Reserves Target	-	-		-	-				

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for legal services and administrative & program fees.

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

City of South Bend, Indiana
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Fund Name	2015 Smart Streets Bond Debt Service	Fund Number	756
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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	77		77	923	8%
Interfund Transfers In	1,716,000	1,716,000	1,715,000	1,715,000	1,715,000		1,715,000	-	100%
Total Revenue	1,716,869	1,716,091	1,716,000	1,716,000	1,715,077		1,715,077	923	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,000,000	1,030,000	1,060,000	1,060,000	1,060,000	-	1,060,000	-	100%
Debt Service Interest & Fees	712,694	682,469	651,694	651,694	651,344	-	651,344	350	100%
Total Expenditures	1,712,694	1,712,469	1,711,694	1,711,694	1,711,344	-	1,711,344	350	100%

Net Surplus / (Deficit)	4,175	3,623	4,306	4,306	3,733	3,733
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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	1,746,432	
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.

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Fund Name	2017 Eddy Street Commons Bond Capital	Fund Number	759
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	306,537	1	-	-	25,565		25,565	(25,565)	-
Total Revenue	306,537	1	-	-	25,565		25,565	(25,565)	-

Expenditures by Type									
Capital	3,328,966	-	-	-	-		-	-	-
Total Expenditures	3,328,966	-	-	-	-		-	-	-

Net Surplus / (Deficit)	(3,022,429)	1	-	-	25,565		25,565
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Beginning Cash Balance	3,048,190	25,762		25,763		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-	-	-		
Ending Cash Balance	25,762	25,763	25,763	25,764		
Cash Reserves Target	-	-	-	-		

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

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

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

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Fund Name	2017 Eddy Street Commons Bond Debt Service	Fund Number	760
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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	1,623	184	1,750	1,750	157		157	1,593	9%
Interfund Transfers In	1,390,625	1,915,979	1,926,375	1,926,375	1,926,375		1,926,375	-	100%
Total Revenue	1,392,248	1,916,164	1,928,125	1,928,125	1,926,532		1,926,532	1,593	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	145,000	475,000	720,000	720,000	720,000	-	720,000	-	100%
Debt Service Interest & Fees	1,245,625	1,235,875	1,206,375	1,206,375	1,206,375	-	1,206,375	-	100%
Total Expenditures	1,390,625	1,710,875	1,926,375	1,926,375	1,926,375	-	1,926,375	-	100%

Net Surplus / (Deficit)	1,623	205,289	1,750	1,750	157	157
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Beginning Cash Balance	3,461,700	3,463,323	3,668,611	3,668,611	3,668,768	Cash Reserves Target
Cash Adjustments	-	-	-	-	-	
Ending Cash Balance	3,463,323	3,668,611	3,670,361	3,670,361	3,668,768	\$2,500,000 minimum
Cash Reserves Target	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	

Fund Purpose:
This fund accounts for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Eddy Street Commons Phase II Bonds.
This fund will hold a minimum of \$2.5 million in cash reserves per the 2017 Eddy Street Commons bond covenant. The bonds were closed on August 14, 2017 and the par amount was \$25 million. In December 2018, an additional \$945,000 was added to the debt service reserve. In March 2021, an additional \$205,104 was added to the debt service reserve.

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

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

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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	2,744		2,744	(444)	119%
Charges for Services	6,882,174	7,279,944	8,636,001	8,636,001	7,740,244		7,740,244	895,757	90%
Interest Earnings	10,210	6,268	11,090	11,090	5,685		5,685	5,405	51%
Other Income	84,210	78,626	69,000	69,014	93,777		93,777	(24,763)	136%
Interfund Allocation Reimb	122,143	129,585	160,000	160,000	133,333		133,333	26,667	83%
Total Revenue	7,101,248	7,497,135	8,878,391	8,878,405	7,975,783		7,975,783	902,622	90%
Expenditures by Division									
Equipment Services	6,717,971	7,695,353	7,943,058	7,945,303	7,937,918	12,087	7,950,005	(4,702)	100%
Print Shop	13,844	2,504	-	-	-	-	-	-	-
Radio Shop	229,304	207,641	283,073	283,073	158,327	2,751	161,078	121,995	57%
Building Maintenance	180,749	188,820	221,091	221,091	136,482	-	136,482	84,609	62%
Facilities Management	101,697	144,897	181,838	181,838	114,681	-	114,681	67,157	63%
Capital	-	-	190,000	242,425	56,176	12,045	68,221	174,204	28%
Total Expenditures	7,243,566	8,239,216	8,819,060	8,873,729	8,403,584	26,882	8,430,466	443,263	95%
Expenditures by Type									
Personnel									
Salaries & Wages	1,795,351	1,772,151	2,125,646	2,125,303	1,481,811	-	1,481,811	643,492	70%
Fringe Benefits	780,402	758,851	982,988	983,331	632,329	-	632,329	351,002	64%
Total Personnel	2,575,754	2,531,003	3,108,634	3,108,634	2,114,140	-	2,114,140	994,494	68%
Supplies	3,998,093	4,782,010	4,594,490	4,595,876	5,452,867	4,612	5,457,479	(861,603)	119%
Services & Charges									
Professional Services	7,777	12,174	38,825	38,825	12,641	-	12,641	26,184	33%
Printing & Advertising	863	42	4,650	2,725	-	-	-	2,725	0%
Utilities	53,701	61,782	64,468	64,468	61,313	-	61,313	3,155	95%
Repairs & Maintenance	54,985	62,344	148,575	199,959	105,418	19,687	125,106	74,853	63%
Education & Training	9,389	8,696	12,050	12,150	2,873	2,412	5,285	6,865	43%
Travel	-	51	1,850	1,850	61	55	116	1,734	6%
Other Services & Charges	13,132	12,504	16,850	17,575	11,799	117	11,915	5,660	68%
Debt Service Principal	15,596	2,483	8,069	8,069	8,069	-	8,069	-	100%
Debt Service Interest & Fees	463	22	423	423	422	-	422	1	100%
Total Services & Charges	155,905	160,096	295,760	346,044	202,596	22,271	224,867	121,177	65%
Operating Expenditures	6,729,752	7,473,109	7,998,884	8,050,553	7,769,604	26,882	7,796,486	254,068	97%
Capital	-	-	63,000	66,000	3,000	-	3,000	63,000	5%
Interfund									
Interfund Allocations	306,521	683,462	757,176	757,176	630,980	-	630,980	126,196	83%
Interfund Transfers Out	207,293	82,645	-	-	-	-	-	-	-
Total Interfund	513,814	766,107	757,176	757,176	630,980	-	630,980	126,196	83%
Total Expenditures	7,243,566	8,239,216	8,819,060	8,873,729	8,403,584	26,882	8,430,466	443,264	95%
Net Surplus / (Deficit)	(142,319)	(742,081)	59,331	4,676	(427,800)		(454,683)		
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	530,162				
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 Reserves Target	
Cash Adjustments	38	-		-		No reserve requirement - Capital fund - spend down to zero	
Ending Cash Balance	26,221	-		-			
Cash Reserves Target	-	-		-			

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

Explanation of Revenue Sources:
This fund received transfers from the Central Services Operating Fund (#222) to cover expenditures as needed.

Explanation of Expenditures and Significant Changes/Variations:
Historically, this fund accounted for the annual maintenance of the CNG stations and radio tower inspections and the debt service principal and interest budget is for the capital lease payments. However, this fund did not have any source of revenue other than the interfund transfers. Therefore, Central Services' capital expenditures will be accounted for in the Central Services Operating Fund (#222) starting in 2022 and this fund will be discontinued.

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Fund Name	Liability Insurance	Fund Number	226
Fund Type	Internal Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	54,492	36,491	31,847	31,847	65,950		65,950	(34,103)	207%
Other Income	1,626,433	84,555	2,000	32,747	35,365		35,365	(2,618)	108%
Interfund Allocation Reimb	2,914,500	3,265,000	3,365,000	3,365,000	2,804,167		2,804,167	560,833	83%
Interfund Transfers In	49,087	-	-	-	-		-	-	-
Total Revenue	4,644,513	3,386,046	3,398,847	3,429,594	2,905,482		2,905,482	524,112	85%

Expenditures by Division									
Safety/Risk Management	151,479	30,947	-	-	-	-	-	-	-
Liability Insurance	761,414	1,188,510	1,230,000	1,431,000	1,358,294	270,456	1,628,750	(197,750)	114%
Business Insurance	622,434	452,651	1,865,000	3,700,754	1,766,731	1,101,457	2,868,188	832,566	78%
Workers' Compensation	1,211,428	1,531,310	1,268,000	1,268,000	917,126	-	917,126	350,874	72%
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	6,503,078	4,042,629	1,384,757	5,427,387	1,075,690	83%

Expenditures by Type									
Personnel									
Salaries & Wages	116,402	-	-	-	-	-	-	-	-
Fringe Benefits	46,090	-	-	-	-	-	-	-	-
Other Personnel Costs	17,308	14,052	42,000	42,000	23,054	-	23,054	18,946	55%
Total Personnel	179,800	14,052	42,000	42,000	23,054	-	23,054	18,946	55%

Supplies	1,988	2,187	-	-	-	-	-	-	-
Services & Charges									
Professional Services	420,313	334,849	1,001,000	1,387,754	369,470	479,901	849,371	538,383	61%
Education & Training	6,285	2,000	-	-	-	-	-	-	-
Travel	356	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,119	4,286	-	1,828,784	1,207,228	621,556	1,828,784	-	100%
Insurance	1,840,034	2,432,482	2,170,000	2,170,000	1,972,144	1,438	1,973,582	196,418	91%
Other Services & Charges	218,415	391,938	1,150,000	971,216	470,255	269,018	739,273	231,943	76%
Total Services & Charges	2,487,522	3,165,555	4,321,000	6,357,754	4,019,097	1,371,913	5,391,010	966,744	85%

Capital	910,806	24,884	-	103,324	479	12,845	13,324	90,000	13%
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Interfund									
Interfund Allocations	77,446	21,624	-	-	-	-	-	-	-
Total Interfund	77,446	21,624	-	-	-	-	-	-	-

Total Expenditures	3,657,562	3,228,301	4,363,000	6,503,078	4,042,629	1,384,757	5,427,387	1,075,690	83%
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Net Surplus / (Deficit)	986,951	157,746	(964,153)	(3,073,484)	(1,137,148)		(2,521,905)		
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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		3,027,383	5,167,758				
Cash Reserves Target	1,828,781	1,614,150		3,251,539					

Cash Reserves Target

50% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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

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

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

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Fund Name	IT / Innovation / 311 Call Center					Fund Number	279		
Fund Type	Internal Service Funds					Control	City Funds		
	2020	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	8,016,837		8,016,837	1,603,367	83%
Charges for Services	111,796	47,379	-	-	-		-	-	-
Debt Proceeds	-	900,928	-	166,345	166,343		166,343	2	100%
Other Income	53,757	111,836	64,525	142,733	121,363		121,363	21,370	85%
Donations	-	15,000	-	181,988	181,987		181,987	1	100%
Interest Earnings	21,431	14,598	5,000	11,500	43,724		43,724	(32,224)	380%
Total Revenue	6,843,915	10,219,588	9,689,729	10,122,770	8,530,254		8,530,254	1,592,516	84%
Expenditures by Division									
311 Call Center	551,515	567,939	683,948	683,955	521,076	197	521,273	162,682	76%
Innovation & Technology	7,324,325	8,264,034	9,015,101	10,370,108	7,264,540	864,237	8,128,777	2,241,331	78%
Total Expenditures	7,875,840	8,831,973	9,699,049	11,054,062	7,785,616	864,433	8,650,050	2,404,013	78%
Expenditures by Type									
Personnel									
Salaries & Wages	1,844,342	1,908,602	2,170,830	2,170,830	1,671,239	-	1,671,239	499,591	77%
Fringe Benefits	708,812	704,230	874,276	874,276	602,601	-	602,601	271,675	69%
Total Personnel	2,553,154	2,612,832	3,045,106	3,045,106	2,273,840	-	2,273,840	771,266	75%
Supplies	130,511	714,903	193,850	599,848	401,539	61,746	463,286	136,562	77%
Services & Charges									
Professional Services	1,058,605	510,586	410,500	1,144,514	586,639	561,062	1,147,701	(3,186)	100%
Printing & Advertising	1,005	3,277	5,150	8,115	3,394	-	3,394	4,721	42%
Repairs & Maintenance	3,021,127	3,646,311	4,635,738	4,834,588	3,335,026	230,412	3,565,439	1,269,149	74%
Education & Training	9,162	33,654	57,900	43,857	26,425	190	26,615	17,243	61%
Travel	7,385	161	27,110	33,110	24,838	1,608	26,446	6,664	80%
Other Services & Charges	422,383	292,472	193,824	205,189	223,661	9,415	233,076	(27,887)	114%
Debt Service Principal	606,922	966,528	1,063,402	1,073,320	847,062	-	847,062	226,257	79%
Debt Service Interest & Fees	59,675	50,358	65,816	65,762	62,647	-	62,647	3,115	95%
Total Services & Charges	5,186,263	5,503,347	6,459,440	7,408,455	5,109,693	802,687	5,912,380	1,496,076	80%
Operating Expenditures	7,869,929	8,831,082	9,698,396	11,053,409	7,785,072	864,433	8,649,505	2,403,904	78%
Interfund Allocations	5,911	891	653	653	544	-	544	109	83%
Total Expenditures	7,875,840	8,831,973	9,699,049	11,054,062	7,785,616	864,433	8,650,050	2,404,013	78%
Net Surplus / (Deficit)	(1,031,925)	1,387,615	(9,320)	(931,292)	744,637		(119,796)		
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		2,551,573	4,366,095				
Cash Reserves Target									
									Cash Reserves Target
									No reserve requirement

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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Fund Name	Self-Funded Employee Benefits	Fund Number	711
Fund Type	Internal Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	15,885,258	15,742,095	16,181,440	16,081,440	13,404,741		13,404,741	2,676,699	83%
Other Income	373,523	1,438,628	385,000	485,000	787,743		787,743	(302,743)	162%
Interest Earnings	89,646	62,791	58,809	58,809	116,793		116,793	(57,984)	199%
Total Revenue	16,348,427	17,243,514	16,625,249	16,625,249	14,309,276		14,309,276	2,315,972	86%

Expenditures by Subdivision									
Health Insurance	14,472,911	15,509,012	17,121,703	17,129,426	13,486,083	32,077	13,518,160	3,611,266	79%
Workplace Wellness Clinic	996,006	1,003,588	1,169,308	1,169,308	339,266	416,990	756,256	413,052	65%
Employee Wellness	76,048	89,896	99,974	101,130	64,949	12,141	77,090	24,040	76%
Total Expenditures	15,544,965	16,602,496	18,390,985	18,399,864	13,890,299	461,208	14,351,507	4,048,358	78%

Expenditures by Type									
Personnel									
Other Personnel Costs	13,740,971	14,681,353	16,308,759	16,309,915	12,898,828	12,779	12,911,606	3,398,309	79%
Total Personnel	13,740,971	14,681,353	16,308,759	16,309,915	12,898,828	12,779	12,911,606	3,398,309	79%
Supplies									
	131,045	110,297	150,000	150,000	43,543	32,025	75,568	74,432	50%
Services & Charges									
Professional Services	1,083,611	1,063,335	1,198,308	1,205,031	437,074	416,404	853,478	351,553	71%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	587,028	737,651	732,318	732,318	509,394	-	509,394	222,924	70%
Other Services & Charges	1,476	3,194	1,500	2,500	1,461	-	1,461	1,039	58%
Total Services & Charges	1,672,115	1,804,180	1,932,226	1,939,949	947,928	416,404	1,364,333	575,616	70%
Bad Debt									
	833	-	-	-	-	-	-	-	-
Interfund Transfers Out									
	-	6,667	-	-	-	-	-	-	-
Total Expenditures	15,544,965	16,602,496	18,390,985	18,399,864	13,890,299	461,208	14,351,507	4,048,357	78%

Net Surplus / (Deficit)	803,462	641,018	(1,765,736)	(1,774,615)	418,977	(42,230)
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	11,180,599	
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	75,884		75,884	29,633	72%
Interest Earnings	1,187	69	209	209	639		639	(430)	306%
Other Income	-	74,683	-	-	-		-	-	-
Interfund Transfers In	-	6,667	-	-	-		-	-	-
Total Revenue	8,087	103,474	105,726	105,726	76,523		76,523	29,203	72%

Expenditures by Type									
Personnel									
Other Personnel Costs	157,449	75,914	80,000	80,000	24,444	-	24,444	55,556	31%
Total Expenditures	157,449	75,914	80,000	80,000	24,444	-	24,444	55,556	31%

Net Surplus / (Deficit)	(149,363)	27,560	25,726	25,726	52,080		52,080
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Beginning Cash Balance	180,911	31,859		-		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	310	(59,419)		-		
Ending Cash Balance	31,859	-		25,726	76,290	
Cash Reserves Target	39,362	18,979		20,000		

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

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

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

City of South Bend, Indiana
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Fund Name	Parental Leave	Fund Number	714
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Fund Type	Internal 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									
Charges for Services	244,090	248,401	257,209	257,209	215,224		215,224	41,985	84%
Interest Earnings	751	1,125	1,494	1,494	3,437		3,437	(1,943)	230%
Total Revenue	244,841	249,526	258,703	258,703	218,661		218,661	40,042	85%

Expenditures by Type									
Personnel									
Salaries & Wages	119,938	180,337	253,846	253,846	67,850	-	67,850	185,996	27%
Total Expenditures	119,938	180,337	253,846	253,846	67,850	-	67,850	185,996	27%

Net Surplus / (Deficit)	124,903	69,189	4,857	4,857	150,811		150,811
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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	376,412	
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
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	94,111	64,091	99,340	99,340	115,094		115,094	(15,754)	116%
Total Revenue	94,111	64,091	99,340	99,340	115,094		115,094	(15,754)	116%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	94,111	64,091	99,340	99,340	115,094		115,094		
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Beginning Cash Balance	10,733,474	10,845,986		10,910,077		Cash Reserves Target			
Cash Adjustments	18,401	-		-					
Ending Cash Balance	10,845,986	10,910,077		11,009,417	10,991,370				
Cash Reserves Target	8,998,791	8,206,983		8,717,131		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	7,284	6,884	3,270	3,270	10,751		10,751	(7,481)	329%
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	-	-	63		63	(63)	-
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	54,486		54,486	(19,486)	156%
Pokagon Band Donation	100,000	100,000	-	100,000	100,000		100,000	-	100%
Total Revenue	765,453	478,492	56,270	246,270	255,300		255,300	(9,030)	104%

Expenditures by Project									
Wayfinding Signage Project	56,258	33,500	-	-	-		-	-	-
Bloomberg Mayors Challenge	313,871	323,775	322,506	477,704	167,216	212,460	379,676	98,028	79%
Human Rights Scholarship Prog.	6,655	-	14,000	14,000	-		-	14,000	0%
Historic Preservation Commiss.	-	-	1,000	1,000	-		-	1,000	0%
Bike Signage	-	-	2,500	2,500	-		-	2,500	0%
Electric Vehicle Charging Station	-	-	41,000	131,000	-	41,000	41,000	90,000	31%
Home Energy Improvements	61,608	118,377	-	11,460	-	11,460	11,460	-	100%
Animal Resource Center	14,902	2,910	50,000	50,000	23,770	4,375	28,145	21,855	56%
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	740,289	235,411	277,495	512,907	227,383	69%

Expenditures by Type									
Supplies	-	-	43,500	43,500	-	41,000	41,000	2,500	94%
Services & Charges									
Professional Services	382,631	360,185	372,506	527,704	190,986	216,835	407,822	119,883	77%
Printing & Advertising	6,650	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	64,008	118,377	-	11,460	-	11,460	11,460	-	100%
Grants & Subsidies	-	-	9,000	99,000	-	-	-	99,000	0%
Other Services & Charges	5	2,863	-	52,625	44,425	8,200	52,625	-	100%
Total Services & Charges	453,294	481,425	387,506	696,789	235,411	236,495	471,907	224,883	68%

Total Expenditures	453,294	481,425	431,006	740,289	235,411	277,495	512,907	227,383	69%
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Net Surplus / (Deficit)	312,160	(2,933)	(374,736)	(494,019)	19,888	(257,607)
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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		484,503	995,302	No reserve requirement
Cash Reserves Target	-	-		-		

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

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

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Fund Name	Loss Recovery	Fund Number	227
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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	5,076	2,515	3,769	3,769	4,369		4,369	(600)	116%
Total Revenue	5,076	2,515	3,769	3,769	4,369		4,369	(600)	116%

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	4,369		4,369
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Beginning Cash Balance	605,471	481,214		414,099		Cash Reserves Target
Cash Adjustments	1,038	-		-		
Ending Cash Balance	481,214	414,099		417,868	417,185	
Cash Reserves Target	-	-		-		

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Human Rights Federal Grants					Fund Number	258		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020	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	167,100	162,140	68,200	68,200	2,500		2,500	65,700	4%
Charges for Services	8,500	10,833	85,000	85,000	1,667		1,667	83,333	2%
Interest Earnings	1,540	2,417	-	1,600	3,195		3,195	(1,595)	200%
Other Income	-	-	2,050	450	-		-	450	0%
Total Revenue	177,140	175,390	155,250	155,250	7,362		7,362	147,888	5%
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	96,079	5,200	101,279	27,999	78%
HUD	93,473	126,938	113,745	116,745	81,278	-	81,278	35,467	70%
Total Expenditures	212,926	235,005	241,116	248,783	180,116	5,200	185,317	63,466	74%
Expenditures by Type									
Personnel									
Salaries & Wages	124,770	125,084	128,156	128,156	108,072	-	108,072	20,084	84%
Fringe Benefits	38,541	38,636	52,160	52,160	29,411	-	29,411	22,749	56%
Total Personnel	163,311	163,721	180,316	180,316	137,483	-	137,483	42,833	76%
Supplies	1,724	3,864	2,000	2,000	512	-	512	1,488	26%
Services & Charges									
Professional Services	24,667	18,333	27,800	31,467	18,359	5,000	23,359	8,108	74%
Printing & Advertising	16,215	11,878	6,000	13,525	12,823	-	12,823	702	95%
Education & Training	5,960	5,178	6,000	4,618	3,503	200	3,703	915	80%
Travel	-	-	17,800	15,532	7,295	-	7,295	8,237	47%
Other Services & Charges	1,049	32,032	1,200	1,325	141	-	141	1,184	11%
Total Services & Charges	47,891	67,420	58,800	66,467	42,122	5,200	47,322	19,146	71%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Expenditures	212,926	235,005	241,116	248,783	180,116	5,200	185,317	63,467	74%
Net Surplus / (Deficit)	(35,786)	(59,614)	(85,866)	(93,533)	(172,754)		(177,954)		
Beginning Cash Balance	521,051	486,159		426,544					
Cash Adjustments	893	-		-					
Ending Cash Balance	486,159	426,544		333,012	252,980				
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
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Fund Name	American Rescue Plan					Fund Number	263		
Fund Type	Special Revenue Funds					Control	City Funds		
	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	29,455,024	29,455,024	29,455,024	29,455,024		29,455,024	1	100%
Interest Earnings	-	81,618	-	90,000	518,206		518,206	(428,206)	576%
Total Revenue	-	29,536,642	29,455,024	29,545,024	29,973,230		29,973,230	(428,205)	101%
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	-	-	-	500,000	1,270	-	1,270	498,730	0%
Total Services & Charges	-	-	-	1,000,000	1,270	-	1,270	998,730	0%
Capital	-	-	10,100,000	11,100,000	303,410	1,080,168	1,383,578	9,716,423	12%
Total Expenditures	-	-	10,100,000	14,010,000	2,194,340	1,080,168	3,274,508	10,735,493	23%
Net Surplus / (Deficit)	-	29,536,642	19,355,024	15,535,024	27,778,890		26,698,722		
Beginning Cash Balance	-	-		29,536,642					
Cash Adjustments	-	-		-					
Ending Cash Balance	-	29,536,642		45,071,666	57,139,721				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

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

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

Response & Relief

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

Equitable Recovery

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

Spending allocated for “Response and Relief” is intended to provide direct, rapid relief to residents and businesses who have experienced economic or health-related harms related to the pandemic.

Spending allocated for “Equitable Recovery” is intended to rebuild a more equitable economy and community by addressing systemic challenges that have been present in our community for decades.

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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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	6,610,237	4,539,003	11,149,240	28,345,760	28%
American Rescue Plan (#263)	-	10,100,000	13,510,000	2,194,340	1,467,348	3,661,688	9,848,312	27%
Total Expenditures by Fund	4,948,093	46,295,000	53,005,000	8,804,577	6,006,350	14,810,927	38,194,072	28%
Expenditures by ARP Programs								
<u>Strong Neighborhoods</u>								
Home Repair Assistance Programs	-	2,500,000	2,500,000	4,980	-	4,980	2,495,020	0%
Housing Financing	-	2,500,000	2,500,000	-	-	-	2,500,000	0%
Home Buying Assistance	-	1,000,000	1,000,000	55	-	55	999,945	0%
Additional Neighborhood Infrastructure	-	2,500,000	2,500,000	130,177	644,284	774,461	1,725,539	31%
City-wide Comprehensive Plan	-	500,000	500,000	114,917	105,571	220,488	279,512	44%
Plan Implementation	-	300,000	300,000	17,000	13,650	30,650	269,350	10%
Land Bank Startup Costs	-	250,000	250,000	-	-	-	250,000	0%
Demolitions (Vacant & Abandoned / Commercial)	-	3,670,000	4,170,000	815,003	122,621	937,624	3,232,376	22%
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	-	9,340	9,340	490,660	2%
Athletic Court Repair	-	1,600,000	1,600,000	80,812	1,494,948	1,575,761	24,239	98%
Subtotal	-	17,170,000	18,170,000	1,162,944	2,390,415	3,553,359	14,616,641	20%
<u>Safe Community for Everyone</u>								
Homelessness Strategy Implementation	-	200,000	200,000	-	200,000	200,000	-	100%
County Partnerships on Homelessness & Mental Health	-	5,800,000	5,800,000	1,000,000	85,500	1,085,500	4,714,500	19%
Gun Violence Intervention	-	500,000	500,000	8,663	-	8,663	491,337	2%
Public Safety Technology Upgrades	-	1,500,000	1,500,000	17,243	360,961	378,204	1,121,796	25%
COVID Response	1,448,093	-	-	-	-	-	-	-
COVID Facilities Upgrades	-	1,800,000	2,000,000	57,784	968,851	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	2,973,350	1,615,311	4,588,661	7,321,338	39%
<u>Robust, Sustainable Infrastructure - Green Infrastructure</u>								
Greener Homes	-	100,000	100,000	-	-	-	100,000	0%
Solarize, Switch & Save	-	300,000	300,000	133,500	163,500	297,000	3,000	99%
Commercial Recycling Partnership for CBD's	-	75,000	75,000	-	-	-	75,000	0%
EV Plan & Deployment	-	150,000	150,000	-	14,479	14,479	135,521	10%
Distributed Solar/Storage	-	1,000,000	1,000,000	150,000	-	150,000	850,000	15%
Subtotal	-	1,625,000	1,625,000	283,500	177,979	461,479	1,163,521	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	1,131,794	-	1,131,794	868,206	57%
Streamlined Assistance	-	500,000	600,000	193,130	160,730	353,860	246,140	59%
Opportunity Fund	-	1,000,000	1,000,000	36,400	30,800	67,200	932,800	7%
Immigration Support	-	100,000	101,350	55,515	45,833	101,348	2	100%
Subtotal	3,500,000	5,350,000	5,451,350	1,416,839	237,363	1,654,202	3,797,148	30%
<u>Youth and Workforce Development</u>								
Workforce Development	-	250,000	248,650	151,600	67,606	219,206	29,444	88%
Dream Center	-	10,100,000	11,100,000	304,680	1,467,348	1,772,028	9,327,972	16%
Pre-K Centers	-	2,000,000	4,500,000	2,511,664	50,328	2,561,992	1,938,008	57%
Subtotal	-	12,350,000	15,848,650	2,967,944	1,585,282	4,553,226	11,295,424	29%
Total Expenditures by Program	4,948,093	46,295,000	53,005,000	8,804,577	6,006,350	14,810,927	38,194,072	28%

American Rescue Plan:

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

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

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

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	-	1,166,853	421,660		421,660	745,193	36%
Other Income	-	5,000	-	-	-		-	-	-
Interfund Transfers In	1,000,000	1,448,093	-	-	-		-	-	-
Total Revenue	6,086,138	2,943,368	-	1,166,853	421,660		421,660	745,193	36%

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
Mayor's Office	11,344	-	-	-	-	-	-	-	-
Common Council	5,010	-	-	-	-	-	-	-	-
Administration & Finance	34,700	1,000,100	-	-	-	-	-	-	-
Public Works	39,150	(96)	-	-	-	-	-	-	-
Innovation & Technology	6,406	750	-	-	-	-	-	-	-
Police Department	1,631,779	28,830	-	-	-	-	-	-	-
Fire Department	1,816,511	1,180	-	-	-	-	-	-	-
Community Investment	2,355,704	1,959,874	-	1,166,853	465,684	595,948	1,061,631	105,222	91%
Venues, Parks & Arts	127,466	5,595	-	-	-	-	-	-	-
Code Enforcement	4,339	-	-	-	-	-	-	-	-
Building Department	863	-	-	-	-	-	-	-	-
Total Expenditures	6,033,275	2,996,232	-	1,166,853	465,684	595,948	1,061,631	105,222	91%

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
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	-	1,166,853	465,684	595,948	1,061,631	105,222	91%
Other Services & Charges	54,452	18,250	-	-	-	-	-	-	-
Total Services & Charges	2,432,318	1,977,914	-	1,166,853	465,684	595,948	1,061,631	105,222	91%
Interfund Transfers Out	3,348,292	1,000,000	-	-	-	-	-	-	-
Total Expenditures	6,033,275	2,996,232	-	1,166,853	465,684	595,948	1,061,631	105,222	91%

Net Surplus / (Deficit)	52,864	(52,864)	-	-	(44,024)	(639,971)
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Beginning Cash Balance	-	53,214	-	-	-	Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	350	(350)	-	-	-	
Ending Cash Balance	53,214	-	-	-	-	
Cash Reserves Target	-	-	-	-	-	

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
October 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	8,102,367		8,102,367	1,488,931	84%
Interest Earnings	111,181	87,126	110,950	110,950	154,787		154,787	(43,837)	140%
Debt Proceeds	2,262,160	1,598,000	1,462,000	1,632,000	1,632,000		1,632,000	-	100%
Other Income	361,924	246,998	32,000	32,000	53,680		53,680	(21,680)	168%
Interfund Transfers In	-	147,786	383,028	730,725	666,887		666,887	63,838	91%
Total Revenue	16,500,074	15,414,847	11,009,098	12,096,973	10,609,721		10,609,721	1,487,252	88%

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	2,263,417	3,173,836	1,185,625	1,459,152	1,157,428	186,245	1,343,672	115,480	92%
Legal Dept	3,441	2,527	15,000	15,000	625	-	625	14,375	4%
Information Technology	1,579,347	28,098	80,000	151,500	24,728	46,772	71,500	80,000	47%
Police Department	2,136,734	1,826,705	2,952,548	6,173,350	3,862,337	205,814	4,068,151	2,105,199	66%
Vacant & Abandoned Houses	232,822	185,684	-	400,390	338,827	61,563	400,390	-	100%
Community Investment	357,659	25,880	-	798,629	12,244	781,330	793,574	5,055	99%
Parks & Recreation	1,778,605	1,596,732	956,850	1,480,749	1,060,508	315,076	1,375,584	105,165	93%
Morris Performing Arts Center	-	1,800,000	-	-	-	-	-	-	-
Light Up South Bend	88,137	146,590	260,000	394,924	157,697	26,049	183,746	211,178	47%
Streets	2,899,656	-	3,750,000	3,755,179	3,125,000	5,179	3,130,179	625,000	83%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	1,250,000	-	1,250,000	250,000	83%
Traffic Signals & Street Lighting	1,501,835	1,401,657	1,467,536	1,467,536	1,107,950	-	1,107,950	359,586	75%
Total Expenditures	14,341,653	11,687,709	12,167,559	17,596,408	12,097,342	1,628,028	13,725,370	3,871,038	78%

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
Supplies	92,245	145,595	200,000	334,924	107,876	25,699	133,575	201,349	40%
Services & Charges									
Professional Services	1,681,956	35,065	155,000	358,073	80,402	151,202	231,603	126,470	65%
Printing & Advertising	500	24,785	-	-	-	-	-	-	-
Utilities	1,501,835	1,401,657	1,467,536	1,467,536	1,107,950	-	1,107,950	359,586	75%
Repairs & Maintenance	756,305	565,186	610,000	1,135,344	673,656	329,039	1,002,695	132,649	88%
Grants & Subsidies	397,553	340,711	341,129	1,016,129	295,108	721,022	1,016,129	-	100%
Other Services & Charges	1,292,054	1,086,776	1,102,449	1,648,525	1,515,356	88,922	1,604,278	44,247	97%
Debt Service Principal	1,364,172	1,631,258	1,379,062	1,379,594	1,269,734	-	1,269,734	109,861	92%
Debt Service Interest & Fees	59,809	53,009	71,486	70,954	40,171	-	40,171	30,782	57%
Total Services & Charges	7,054,183	5,138,446	5,126,662	7,076,156	4,982,376	1,290,185	6,272,561	803,595	89%
Capital	825,101	123,519	1,462,000	4,806,431	2,524,676	312,144	2,836,820	1,969,611	59%
Interfund									
Interfund Allocations	8,633	9,753	9,676	9,676	8,063	-	8,063	1,613	83%
Interfund Transfers Out	6,361,491	6,270,396	5,369,221	5,369,221	4,474,351	-	4,474,351	894,870	83%
Total Interfund	6,370,124	6,280,149	5,378,897	5,378,897	4,482,414	-	4,482,414	896,483	83%
Total Expenditures	14,341,653	11,687,709	12,167,559	17,596,408	12,097,342	1,628,028	13,725,370	3,871,038	78%

Net Surplus / (Deficit)	2,158,421	3,727,138	(1,158,461)	(5,499,435)	(1,487,621)		(3,115,649)		
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		13,131,810	17,130,441				
Cash Reserves Target	7,170,827	5,843,854		8,798,204					
							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
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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	265,836		265,836	207,944	56%
Intergov./ Shared Revenues	40,795	41,568	38,648	38,648	19,615		19,615	19,033	51%
Interest Earnings	765	928	1,995	1,995	2,392		2,392	(397)	120%
Total Revenue	475,372	511,620	514,423	514,423	287,843		287,843	226,580	56%
Expenditures by Activity									
Transfer to Fund 404	-	-	143,687	143,687	119,739	-	119,739	23,948	83%
Police Department	516,510	394,767	368,741	368,741	260,548	-	260,548	108,193	71%
Park Capital	12,970	-	-	-	-	-	-	-	-
Total Expenditures	529,479	394,767	512,428	512,428	380,287	-	380,287	132,141	74%
Expenditures by Type									
Services & Charges									
Debt Service Principal	484,511	370,109	353,115	353,115	248,509	-	248,509	104,606	70%
Debt Service Interest & Fees	31,998	24,658	15,626	15,626	12,039	-	12,039	3,587	77%
Total Services & Charges	516,510	394,767	368,741	368,741	260,548	-	260,548	108,193	71%
Capital	12,970	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	143,687	143,687	119,739	-	119,739	23,948	83%
Total Expenditures	529,479	394,767	512,428	512,428	380,287	-	380,287	132,141	74%
Net Surplus / (Deficit)	(54,108)	116,853	1,995	1,995	(92,443)		(92,443)		
Beginning Cash Balance	223,617	169,893		286,746					
Cash Adjustments	383	-		-					
Ending Cash Balance	169,893	286,746		288,741	193,592				
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
October 31, 2022

Fund Name	Cumulative Capital Improvement	Fund Number	407
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	219,253	207,761	214,341	214,341	96,141		96,141	118,200	45%
Interest Earnings	5,369	3,682	3,825	3,825	6,028		6,028	(2,203)	158%
Other Income	18,750	25,000	25,000	25,000	-		-	25,000	0%
Total Revenue	243,373	236,443	243,166	243,166	102,169		102,169	140,997	42%

Expenditures by Activity									
Transfer to Fund 404	-	-	239,341	239,341	199,451	-	199,451	39,890	83%
Community Investment	6,770	-	-	-	-	-	-	-	-
Park Vehicles & Equipment	-	262,145	-	-	-	-	-	-	-
Venues, Parks & Arts Capital	-	-	250,000	250,000	15,504	231,608	247,112	2,888	99%
Streets Vehicles & Equipment	250,000	-	-	-	-	-	-	-	-
Total Expenditures	256,770	262,145	489,341	489,341	214,955	231,608	446,563	42,778	91%

Expenditures by Type									
Capital	6,770	-	250,000	250,000	15,504	231,608	247,112	2,888	99%
Interfund Transfers Out	250,000	262,145	239,341	239,341	199,451	-	199,451	39,890	83%
Total Expenditures	256,770	262,145	489,341	489,341	214,955	231,608	446,563	42,778	91%

Net Surplus / (Deficit)	(13,397)	(25,702)	(246,175)	(246,175)	(112,786)		(344,394)						
Beginning Cash Balance	689,015	676,798		651,096		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - 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	1,181	-		-									
Ending Cash Balance	676,798	651,096		404,921	538,285								
Cash Reserves Target	-	-		-									

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

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Fund Name	Local Income Tax - Economic Development						Fund Number	408
Fund Type	Special Revenue Funds						Control	City Funds
	2020	2021	2022	2022	2022	2022	Total	
	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Budget
							Budget	Budget
							Balance	
Revenue								
Local Income Taxes	13,405,714	13,006,489	12,216,636	12,704,389	10,693,488		10,693,488	84%
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	274,421		(137,626)	201%
Donations	-	-	-	75,000	67,950		7,050	91%
Other Income	153,272	151,545	349,424	349,424	9,564		9,564	3%
Interfund Transfers In	-	1,000,000	-	-	-		-	-
Total Revenue	14,090,026	14,286,985	12,752,855	13,315,608	11,045,423		11,045,423	83%
Expenditures by Activity								
General City	1,076,233	-	-	7,800,000	2,804,342	71,180	2,875,522	37%
PSAP	2,966,021	2,812,202	199,424	199,424	-	-	199,424	0%
Community Investment	3,829,468	2,274,806	6,643,295	11,112,682	4,444,836	2,950,557	7,395,393	67%
Neighborhoods	3,865,219	2,340,000	5,654,853	6,500,554	2,928,488	906,236	3,834,724	59%
Streets	35,749	-	-	3,018,812	-	2,161,430	2,161,430	72%
2015 Park Bonds	376,689	376,736	375,106	375,106	311,693	-	311,693	83%
2018 Zoo Bonds	320,900	324,100	332,100	332,100	332,100	-	332,100	100%
2021 Infrastructure Bonds	-	253,000	606,000	606,000	575,500	-	575,500	95%
Total Expenditures	12,470,279	8,380,845	13,810,778	29,944,678	11,396,959	6,089,404	17,486,363	58%
Expenditures by Type								
Services & Charges								
Professional Services	2,883,244	3,074,579	160,000	620,920	359,125	122,734	481,859	78%
Printing & Advertising	404	2,706	45,000	45,000	8,644	1,080	9,724	22%
Utilities	42,523	46,983	70,000	70,000	39,343	-	39,343	56%
Repairs & Maintenance	209,536	122,395	432,873	3,451,968	167,219	2,161,672	2,328,890	67%
Grants & Subsidies	1,220,570	1,028,845	2,220,000	6,960,103	1,567,399	3,705,466	5,272,864	76%
Other Services & Charges	1,603	-	635,593	635,593	39,013	663	39,675	6%
Debt Service Principal	301,441	314,344	333,699	333,699	190,000	-	190,000	57%
Debt Service Interest & Fees	219,669	209,777	198,825	198,825	142,850	-	142,850	72%
Total Services & Charges	4,878,989	4,799,629	4,095,990	12,316,107	2,513,592	5,991,613	8,505,205	69%
Capital	5,000	112,229	150,000	8,199,783	2,971,924	97,790	3,069,715	37%
Interfund Transfers Out	7,586,290	3,468,986	9,564,788	9,428,788	5,911,443	-	5,911,443	63%
Total Expenditures	12,470,279	8,380,845	13,810,778	29,944,678	11,396,959	6,089,404	17,486,363	58%
Net Surplus / (Deficit)	1,619,747	5,906,140	(1,057,923)	(16,629,070)	(351,536)		(6,440,940)	
Beginning Cash Balance	17,389,466	19,044,274		24,795,353				Cash Reserves Target
Cash Adjustments	35,061	(155,061)		-				
Ending Cash Balance	19,044,274	24,795,353		8,166,284	24,576,988			50% of Annual expenditures
Cash Reserves Target	6,235,140	4,190,422		14,972,339				

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Equipment/Vehicle Leasing	Fund Number	750
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Fund Type	Capital Funds	Control	City Funds
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	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	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	-	-	-	-	-	-	-	-
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Interfund Transfers Out	1,752	-	-	347,697	347,697	-	347,697	-	100%
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Total Expenditures	669,482	-	-	347,697	347,697	-	347,697	-	100%
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Net Surplus / (Deficit)	(668,800)	17	-	(347,697)	(347,697)	-	(347,697)		
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Beginning Cash Balance	1,016,476	347,680		347,697		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Capital lease fund - spend down to zero</td> </tr> </table>				Cash Reserves Target		No reserve requirement - Capital lease fund - spend down to zero	
Cash Reserves Target													
No reserve requirement - Capital lease fund - spend down to zero													
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.

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Fund Name	South Bend Redevelopment Authority	Fund Number	752
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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	2,351	71	2,750	2,750	1,656		1,656	1,094	60%
Interfund Transfers In	2,870,500	2,866,000	2,865,000	3,055,500	3,055,500		3,055,500	-	100%
Total Revenue	2,872,851	2,866,071	2,867,750	3,058,250	3,057,156		3,057,156	1,094	100%

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

Net Surplus / (Deficit)	9,839	10,002	8,468	13,922	37,142	37,142
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Beginning Cash Balance	222,584	232,423	242,425	256,347	279,567	Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-	-	
Ending Cash Balance	232,423	242,425	256,347	279,567		
Cash Reserves Target	232,423	242,425	256,347	256,347		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Current debt includes:

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

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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	932		932	2,068	31%
Debt Proceeds	-	8,860,022	-	-	-		-	-	-
Interfund Transfers In	2,645,000	2,564,000	2,575,500	2,766,500	2,736,000		2,736,000	30,500	99%
Total Revenue	2,648,478	11,424,080	2,578,500	2,769,500	2,736,932		2,736,932	32,568	99%

Expenditures by Type									
Services & Charges									
Debt Service Principal	2,250,000	2,150,000	2,075,000	2,195,000	2,195,000	-	2,195,000	-	100%
Debt Service Interest & Fees	379,968	635,015	487,480	556,956	553,366	-	553,366	3,590	99%
Total Services & Charges	2,629,968	2,785,015	2,562,480	2,751,956	2,748,366	-	2,748,366	3,590	100%

Interfund Transfers Out	-	9,248,224	-	-	-	-	-	-	-
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Total Expenditures	2,629,968	12,033,240	2,562,480	2,751,956	2,748,366	-	2,748,366	3,590	100%
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Net Surplus / (Deficit)	18,510	(609,159)	16,020	17,544	(11,434)	(11,434)			
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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	212,941				
Cash Reserves Target	833,535	224,375		241,919	212,941	100% cash reserves per bond covenants			

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

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

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

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

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

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

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

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

	2020	2019	2022	2022	2022	2022	Total	Budget Balance	Percent of Budget
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.		
Revenue									
Property Taxes	16,814,400	18,120,969	17,704,130	17,704,130	9,878,014		9,878,014	7,826,116	56%
Intergov./ Shared Revenues	381,500	383,000	396,500	396,500	200,000		200,000	196,500	50%
Intergov./ Grants	13,844	868,707	-	-	123,848		123,848	(123,848)	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	199,544	153,650	173,901	173,901	339,789		339,789	(165,888)	195%
Donations	2,250	-	-	-	-		-	-	-
Debt Proceeds	4,345,059	-	-	-	-		-	-	-
Other Income	252,995	22,900	-	15,393	130,055		130,055	(114,662)	845%
Interfund Transfers In	35,560	585,315	-	8	16		16	(8)	204%
Total Revenue	22,045,151	20,134,540	18,274,531	18,289,932	10,671,723		10,671,723	7,618,210	58%

Expenditures by Type									
Services & Charges									
Professional Services	1,082,200	714,611	425,000	1,081,566	531,581	325,380	856,961	224,605	79%
Debt Service Principal	3,750,570	3,883,193	3,711,202	3,711,202	3,711,202	-	3,711,202	-	100%
Debt Service Interest & Fees	1,329,981	958,715	813,204	813,204	812,903	-	812,903	301	100%
Other Services & Charges	619,953	-	-	250,000	250,000	-	250,000	-	100%
Total Services & Charges	6,782,703	5,556,519	4,949,406	5,855,972	5,305,687	325,380	5,631,067	224,906	96%
Capital	12,152,391	4,873,092	-	16,006,753	4,869,901	4,942,691	9,812,592	6,194,161	61%
Interfund Transfers Out	5,085,022	5,013,303	4,710,000	4,710,000	4,710,000	-	4,710,000	-	100%
Total Expenditures	24,020,117	15,442,915	9,659,406	26,572,725	14,885,587	5,268,071	20,153,658	6,419,067	76%

Net Surplus / (Deficit)	(1,974,965)	4,691,625	8,615,125	(8,282,793)	(4,213,865)		(9,481,935)		
Beginning Cash Balance	30,950,203	29,039,261		33,713,041					
Cash Adjustments	64,024	(17,845)		-					
Ending Cash Balance	29,039,261	33,713,041		25,430,248	30,445,881				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

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

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

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: funds to better leverage state and federal grant opportunities, neighborhood revitalization and improvements, development agreements aimed at increasing early childhood education capacity, and projects that were started in 2021 and will still be in process in 2022. TIF support will also be used for various Public Works projects, and development opportunities which may be presented to the Redevelopment Commission in 2022. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.
In 2020, bonds were issued to fund the St. Joseph County Public Library Community Education Center Project. The par amount of the bonds was \$4,225,000 with a premium of \$120,058.95. The bond proceeds were deposited into this fund. \$4,000,000 went towards capital project expenses and the remaining amount went towards cost of issuance.
This fund is also used to repay several bonds related to capital projects in the community. The repayment of the bonds is either accounted for in this fund (see Debt Service Principal & Interest expense) or accounted for in separate debt service funds with the repayment being funded by interfund transfers from this fund to the debt service funds (see Interfund Transfers Out). Current debt includes:

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

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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	151,044		151,044	132,883	53%
Interest Earnings	8,861	7,164	9,635	9,635	13,914		13,914	(4,279)	144%
Other Income	300	-	-	-	-		-	-	-
Total Revenue	246,422	356,020	293,562	293,562	164,957		164,957	128,604	56%

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	44,448	117,051	161,499	62,606	72%
Total Expenditures	152,721	248,282	-	228,561	44,448	118,251	162,699	65,862	71%

Net Surplus / (Deficit)	93,701	107,738	293,562	65,001	120,509	2,258
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Beginning Cash Balance	1,031,822	1,127,293		1,235,031		Cash Reserves Target No reserve requirement
Cash Adjustments	1,769	-		-		
Ending Cash Balance	1,127,293	1,235,031		1,300,032	1,351,384	
Cash Reserves Target	-	-		-		

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

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

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

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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2020 Actual	2019 Actual	2022 Original Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	2,997,091	4,328,968	3,822,890	3,822,890	2,424,936		2,424,936	1,397,954	63%
Interest Earnings	62,271	39,992	27,464	27,464	112,683		112,683	(85,219)	410%
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	2,554,469		2,554,469	1,295,885	66%

Expenditures by Type									
Services & Charges									
Professional Services	82,784	67,611	-	988,049	362,800	464,605	827,405	160,644	84%
Insurance	-	523	-	221	-	-	-	221	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	82,784	68,133	-	988,270	362,800	464,605	827,405	160,865	84%
Capital	5,418,511	1,336,457	-	8,428,757	732,018	4,551,280	5,283,298	3,145,459	63%
Total Expenditures	5,501,295	1,404,591	-	9,417,026	1,094,818	5,015,885	6,110,703	3,306,324	65%

Net Surplus / (Deficit)	(2,441,932)	3,711,876	3,850,354	(5,566,672)	1,459,651		(3,556,234)		
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Beginning Cash Balance	8,215,417	5,864,278		9,506,445		Cash Reserves Target			
Cash Adjustments	90,793	(69,709)		-					
Ending Cash Balance	5,864,278	9,506,445		3,939,773	10,924,955	No reserve requirement			
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
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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	1,512,733		1,512,733	303,016	83%
Interest Earnings	89,378	75,461	69,286	69,286	154,046		154,046	(84,760)	222%
Total Revenue	3,171,100	3,057,189	1,885,035	1,885,035	1,666,780		1,666,780	218,256	88%

Expenditures by Type									
Services & Charges									
Professional Services	140,498	162,661	-	731,102	129,953	497,777	627,731	103,371	86%
Total Services & Charges	140,498	162,661	-	731,102	129,953	497,777	627,731	103,371	86%
Capital	76,527	999,692	-	9,467,403	1,318,870	2,156,848	3,475,717	5,991,685	37%
Total Expenditures	217,025	1,162,353	-	10,198,505	1,448,823	2,654,625	4,103,448	6,095,056	40%

Net Surplus / (Deficit)	2,954,075	1,894,837	1,885,035	(8,313,470)	217,957		(2,436,669)
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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		6,159,712	14,645,829				
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	194,469		194,469	(28,469)	117%
Interest Earnings	1,154	687	3,511	3,511	2,207		2,207	1,304	63%
Total Revenue	1,154	270,610	169,511	169,511	196,676		196,676	(27,165)	116%

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	-	209,147	209,147	-	209,147	-	100%
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Total Expenditures	96,143	106,170	-	284,630	210,455	-	210,455	74,175	74%
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Net Surplus / (Deficit)	(94,989)	164,440	169,511	(115,119)	(13,779)		(13,779)		
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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		142,461	243,053				
Cash Reserves Target	-	-		-		No reserve requirement			

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	TIF - River East Residential Area (NE Res)	Fund Number	436
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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	5,308,975	6,299,000	5,978,380	5,978,380	3,544,574		3,544,574	2,433,806	59%
Interest Earnings	15,060	19,471	53,667	53,667	42,958		42,958	10,709	80%
Total Revenue	5,324,035	6,318,471	6,032,047	6,032,047	3,587,531		3,587,531	2,444,515	59%

Expenditures by Type

Services & Charges									
Professional Services	-	13,350	30,000	30,000	11,500	-	11,500	18,500	38%
Debt Service Principal	409,383	427,037	445,524	445,524	445,523	-	445,523	1	100%
Debt Service Interest & Fees	85,445	67,791	49,805	49,805	49,305	-	49,305	500	99%
Total Services & Charges	494,828	508,178	525,329	525,329	506,328	-	506,328	19,001	96%
Interfund Transfers Out	3,864,125	5,058,659	4,396,375	4,396,375	4,396,375	-	4,396,375	-	100%
Total Expenditures	4,358,953	5,566,837	4,921,704	4,921,704	4,902,703	-	4,902,703	19,001	100%

Net Surplus / (Deficit)	965,082	751,634	1,110,343	1,110,343	(1,315,172)	(1,315,172)
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Beginning Cash Balance	3,706,897	4,678,334	-	5,429,968	-	Cash Reserves Target No reserve requirement
Cash Adjustments	6,355	-	-	-	-	
Ending Cash Balance	4,678,334	5,429,968	-	6,540,311	4,112,149	
Cash Reserves Target	-	-	-	-	-	

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Current debt includes:

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

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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	-	-	6,600		6,600	(6,600)	-
Total Revenue	9,075	6,133	-	-	6,600		6,600	(6,600)	-

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

Net Surplus / (Deficit)	(4,234)	-	-	-	6,600		6,600
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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	1,043,852	
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.

City of South Bend, Indiana
Monthly Financial Report
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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	-	-	6,600		6,600	(6,600)	-
Total Revenue	9,075	6,133	-	-	6,600		6,600	(6,600)	-

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

Net Surplus / (Deficit)	(4,234)	-	-	-	6,600		6,600
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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	1,043,852	
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.

City of South Bend, Indiana
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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	10,927		10,927	(1,570)	117%
Total Revenue	8,934	6,085	9,357	9,357	10,927		10,927	(1,570)	117%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	8,934	6,085	9,357	9,357	10,927		10,927
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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	1,043,467	
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	3		3	7	30%
Interfund Transfers In	488,171	1,036,500	1,035,000	1,035,000	1,035,000		1,035,000	-	100%
Total Revenue	488,184	1,036,503	1,035,010	1,035,010	1,035,003		1,035,003	7	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	270,000	650,000	685,000	685,000	685,000	-	685,000	-	100%
Debt Service Interest & Fees	247,313	377,750	344,750	344,750	344,750	-	344,750	-	100%
Total Services & Charges	517,313	1,027,750	1,029,750	1,029,750	1,029,750	-	1,029,750	-	100%
Total Expenditures	517,313	1,027,750	1,029,750	1,029,750	1,029,750	-	1,029,750	-	100%

Net Surplus / (Deficit)	(29,129)	8,753	5,260	5,260	5,253	5,253
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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	14,696	
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	14		14	(4)	136%
Interfund Transfers In	326,938	-	-	-	-		-	-	-
Total Revenue	326,939	16	10	10	14		14	(4)	136%
Expenditures by Type									
Interfund Transfers Out	-	11	-	-	16		16	(16)	-
Total Expenditures	-	11	-	-	16		16	(16)	-
Net Surplus / (Deficit)	326,939	5	10	10	(3)		(3)		

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

Cash Reserves Target
100% debt service reserve per bond covenants

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The debt service reserve will be used towards the last debt service payment due February 1, 2037.

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Fund Name	Redevelopment General	Fund Number	433
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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	525		525	31	94%
Hotel/Motel Taxes	-	-	-	381,500	-		-	381,500	0%
Interest Earnings	11,827	13,014	24,072	24,072	31,407		31,407	(7,335)	130%
Donations	1,449,512	1,411,877	1,000,000	1,000,000	1,000,000		1,000,000	-	100%
Other Income	-	1,000	-	-	-		-	-	-
Interfund Transfers In	150,000	-	150,000	150,000	-		-	150,000	0%
Total Revenue	1,635,456	1,429,434	1,181,072	1,556,128	1,031,932		1,031,932	524,196	66%

Expenditures by Type									
Services & Charges									
Professional Services	1,657	91	4,500	4,500	-	-	-	4,500	0%
Grants & Subsidies	666,323	538,272	-	1,005,283	410,417	374,866	785,283	220,000	78%
Total Services & Charges	667,979	538,363	4,500	1,009,783	410,417	374,866	785,283	224,500	78%
Capital	2,214	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	147,786	-	381,500	381,500	-	381,500	-	100%
Total Expenditures	670,193	686,149	4,500	1,391,283	791,917	374,866	1,166,783	224,500	84%

Net Surplus / (Deficit)	965,263	743,285	1,176,572	164,845	240,015		(134,851)
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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		3,352,839	3,418,208	
Cash Reserves Target	167,548	171,537		347,821		

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).

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Certified Technology Park	Fund Number	439
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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	96	65	101	101	118		118	(17)	116%
Total Revenue	96	65	101	101	118		118	(17)	116%

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

Net Surplus / (Deficit)	96	65	101	101	118		118
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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	11,228	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	-	8,000	25,509		25,509	(17,509)	319%
Total Revenue	28,865	15,033	-	8,000	25,509		25,509	(17,509)	319%

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	23,208	2,327,401	2,350,608	7,528	100%
Total Expenditures	1,514,357	188,982	-	2,389,024	23,208	2,327,401	2,350,608	38,416	98%

Net Surplus / (Deficit)	(1,485,491)	(173,950)	-	(2,381,024)	2,301	(2,325,099)
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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		52,212	2,428,070	
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.

City of South Bend, Indiana
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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	1,502	4,329		4,329	(2,827)	288%
Total Revenue	3,540	2,411	2	1,502	4,329		4,329	(2,827)	288%

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	1,502	4,329		4,329
Beginning Cash Balance	403,750	407,982		410,393		Cash Reserves Target	
Cash Adjustments	692	-		-		No reserve requirement	
Ending Cash Balance	407,982	410,393		411,895	413,451		
Cash Reserves Target	-	-		-			

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

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

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