



Period Ending: May 31, 2023

Issued By: Controller's Office

# City of South Bend

## Monthly Financial Report

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## May 2023

### 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 - 36)

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

### Fund Summaries (37 - 170)

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

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

**City of South Bend**  
**Report of Changes in Cash Balance**  
**January 1, 2023 through May 31, 2023**

	Beginning Cash Balance 1/1/2023	2023 Year to Date Revenue	2023 Year to Date Expenditures	Plus/ (Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 5/31/2023	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
<b>City Controlled Funds</b>								
101 General Fund	54,208,073	24,638,824	41,981,191	35,260,074	17,917,707	72,125,780	59,872,581	12,253,199
<b>Special Revenue Funds</b>								
102 Rainy Day	10,910,077	89,330	-	143,884	233,214	11,143,292	8,717,131	2,426,161
201 Parks & Recreation	5,865,858	4,856,875	7,638,127	304,927	(2,476,326)	3,389,532	6,961,424	(3,571,892)
202 Motor Vehicle Highway	4,772,416	3,374,288	4,212,339	1,117,575	279,524	5,051,939	3,922,222	1,129,717
209 Studebaker-Oliver Revitalizing Grants	692,248	5,257	20,869	(31,352)	(46,963)	645,285	-	-
210 Economic Development State Grants	26,876	-	-	(102,778)	(102,778)	(75,903)	-	-
211 Dept of Community Investment Operating	394,125	1,811,529	1,894,483	(373,055)	(456,008)	(61,883)	-	-
212 Dept of Community Investment Grants	409,818	908,313	1,540,347	75,414	(556,620)	(146,803)	-	-
216 Police State Seizures	173,825	12,577	-	25,767	38,345	212,170	5,500	206,670
217 Gift, Donation, Bequest	978,522	114,983	79,229	(68,604)	(32,850)	945,672	-	-
218 Police Curfew Violations	13,880	-	-	(13,880)	(13,880)	-	-	-
219 Unsafe Building	764,981	40,042	6,830	59,387	92,599	857,580	-	-
220 Law Enforcement Continuing Education	378,981	285,739	369,611	456,564	372,692	751,673	210,287	541,386
221 Rental Units Regulation	87,416	102,562	28,386	28,252	102,427	189,843	-	-
227 Loss Recovery	414,099	10,133	-	1,577,387	1,587,519	2,001,618	-	-
230 Code Enforcement	497,492	1,491,148	1,570,528	(36,427)	(115,808)	381,684	-	-
249 Local Income Tax - Public Safety	3,844,465	4,137,952	2,191,975	(1,051,425)	894,552	4,739,017	-	-
251 Local Road & Street	2,349,376	902,045	216,536	84,118	769,627	3,119,004	-	-
257 LOIT Special Distribution	245,630	2,011	184,782	3,239	(179,531)	66,099	-	-
258 Human Rights Federal Grants	426,544	21,482	78,444	(110,635)	(167,596)	258,948	-	-
263 American Rescue Plan	29,536,642	(31,284)	549,196	(18,650,468)	(19,230,948)	10,305,694	-	-
264 COVID-19 Response	-	51,578	65,604	(50,580)	(64,606)	(64,606)	-	-
265 Local Road & Bridge Grant	704,875	19,180	105,996	1,778,434	1,691,618	2,396,493	-	-
266 MVH Restricted	2,042,332	1,400,452	756,394	20,182	664,241	2,706,573	-	-
273 Morris PAC / Palais Royale Marketing	74,809	-	-	(74,809)	(74,809)	-	-	-
274 Morris PAC Self-Promotion	264,010	-	-	(264,010)	(264,010)	-	-	-
280 Police Block Grants	4,162	-	-	(4,162)	(4,162)	-	-	-
289 Haz-Mat	28,102	253	-	3,182	3,435	31,537	2,500	29,037
291 Indiana River Rescue	360,311	76,804	63,809	29,825	42,819	403,131	22,950	380,181
292 Police Grants	26,716	-	-	(26,716)	(26,716)	-	-	-
294 Regional Police Academy	146,328	-	-	(146,328)	(146,328)	-	-	-
295 COPS MORE Grant	45,349	64	-	(24,536)	(24,472)	20,876	-	-
299 Police Federal Drug Enforcement	60,237	15,376	39,894	58,356	33,838	94,075	11,500	82,575
404 Local Income Tax - Certified Shares	18,631,245	(350,535)	13,809,493	(2,196,285)	(16,356,314)	2,274,931	6,733,224	(4,458,292)
408 Local Income Tax - Economic Development	24,795,353	5,909,235	5,827,293	(1,224,306)	(1,142,365)	23,652,989	13,682,530	9,970,459
410 Urban Development Action Grant	27,182	3,187	20,000	371,339	354,526	381,708	-	-
655 Project ReLeaf	282,057	194,323	117,611	74,092	150,804	432,861	109,871	322,990
705 Police K-9 Unit	2,435	-	-	(2,435)	(2,435)	-	-	-
730 City Cemetery	30,218	247	-	399	646	30,864	-	-
754 Industrial Revolving Fund	3,700,843	551,879	46,325	(1,777,660)	(1,272,106)	2,428,737	-	-
<b>Total Special Revenue Funds</b>	<b>114,485,206</b>	<b>26,010,918</b>	<b>41,434,101</b>	<b>(20,011,860)</b>	<b>(35,435,043)</b>	<b>79,050,163</b>	<b>40,779,139</b>	<b>7,144,522</b>
<b>Debt Service Funds</b>								
312 2017 Parks Bond Debt Service	184,163	438	580,233	12,409	(567,385)	(383,222)	-	-
350 2018 Fire Station #9 Bond Debt Service	-	-	169,716	-	(169,716)	(169,716)	-	-
672 Century Center Energy Conservation Debt Svc	196,702	224,063	198,788	(19,420)	5,854	202,556	-	-
752 South Bend Redevelopment Authority	242,425	1,632,093	1,792,365	16,328	(143,944)	98,482	98,482	-
755 South Bend Building Corporation	224,375	1,500,519	1,622,684	(12,468)	(134,632)	89,743	89,743	-
756 2015 Smart Streets Bond Debt Service	1,742,699	857,038	854,534	3,748	6,252	1,748,951	1,748,951	-
757 2015 Parks Bond Debt Service	587,763	156,091	188,691	2,385	(30,215)	557,548	557,548	-
760 2017 Eddy Street Commons Bond Debt Service	3,668,611	964,703	964,625	188	266	3,668,877	2,500,000	1,168,877
<b>Total Debt Service Funds</b>	<b>6,846,739</b>	<b>5,334,946</b>	<b>6,371,635</b>	<b>3,169</b>	<b>(1,033,520)</b>	<b>5,813,219</b>	<b>4,994,724</b>	<b>1,168,877</b>
<b>Capital Funds</b>								
287 Fire Department Capital	2,758,339	865,831	3,002,072	1,103,781	(1,032,461)	1,725,878	-	-
401 Coveleski Stadium Capital	814	16	15,845	3,422	(12,406)	(11,592)	-	-
406 Cumulative Capital Development	286,746	2,212	350,571	2,449	(345,910)	(59,164)	-	-
407 Cumulative Capital Improvement	651,096	2,635	100,996	(291,068)	(389,430)	261,666	-	-
412 Major Moves Construction	1,889,193	495,560	85,239	(312,924)	97,397	1,986,590	-	-
413 Professional Sports Convention Development Area	775,632	1,091,804	2,458,857	976,654	(390,400)	385,232	-	-
416 Morris Performing Arts Center Capital	1,912,926	174	1,282,476	(690,348)	(1,972,649)	(59,723)	-	-
450 Palais Royale Historic Preservation	93,481	8,179	-	15,579	23,758	117,239	-	-
451 2018 Fire Station #9 Bond Capital	316,090	2,588	-	4,169	6,757	322,846	-	-
453 Zoo Bond Capital	-	81	2,099,074	4,467,833	2,368,840	2,368,840	-	-
455 2021 Infrastructure Bond Capital	3,836,482	16,754	52,911	(1,725,976)	(1,762,133)	2,074,349	-	-
471 2017 Parks Bond Capital	4,259,726	14,449	637,253	(2,151,868)	(2,774,671)	1,485,054	-	-
750 Equipment/Vehicle Leasing	347,697	-	-	(347,697)	(347,697)	-	-	-
759 2017 Eddy Street Commons Bond Capital	25,763	1	-	1	2	25,765	-	-
<b>Total Capital Funds</b>	<b>17,153,985</b>	<b>2,500,284</b>	<b>10,085,293</b>	<b>1,054,006</b>	<b>(6,531,004)</b>	<b>10,622,981</b>	<b>-</b>	<b>-</b>

**City of South Bend**  
**Report of Changes in Cash Balance**  
**January 1, 2023 through May 31, 2023**

	Beginning Cash Balance 1/1/2023	2023 Year to Date Revenue	2023 Year to Date Expenditures	Plus / (Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 5/31/2023	Cash Reserve Requirement	Variance Above / (Below) Reserve Req.
<b>Enterprise Funds</b>								
600 Consolidated Building	2,102,372	773,776	1,203,366	14,659	(414,932)	1,687,440	593,889	1,093,551
601 Parking Garages	907,380	444,246	398,212	(89,768)	(43,734)	863,646	265,167	598,479
602 Morris Performing Arts Center Operations	-	96,103	560,742	454,012	(10,628)	(10,628)	157,277	(167,904)
610 Solid Waste Operations	906,471	3,074,872	3,278,495	(717,428)	(921,051)	(14,580)	748,996	(763,577)
611 Solid Waste Capital	779,163	484,723	485,977	802,864	801,610	1,580,773	-	-
620 Water Works Operations	6,550,457	8,081,339	6,626,693	(1,961,446)	(506,800)	6,043,657	1,157,139	4,886,519
622 Water Works Capital	9,672,979	(60,701)	2,881,709	1,545,650	(1,396,760)	8,276,218	-	-
624 Water Works Customer Deposit	1,279,314	10,669	-	37,667	48,336	1,327,651	1,327,651	-
625 Water Works Sinking (Debt Service)	-	8,605	600	1,040,157	1,048,161	1,048,161	-	-
626 Water Works Bond Reserve	1,422,804	11,934	-	12,836	24,770	1,447,574	1,447,574	-
629 Water Works Operations & Maintenance Reserve	2,912,652	23,874	-	41,564	65,438	2,978,091	3,257,170	(279,079)
640 Sewer Repair Insurance	2,003,861	311,490	380,884	(57,272)	(126,666)	1,877,195	205,264	1,671,931
641 Sewage Works Operations	13,825,371	17,826,763	12,461,939	(18,010)	5,346,814	19,172,185	2,108,797	17,063,389
642 Sewage Works Capital	14,359,708	289,527	1,320,575	1,010,007	(21,041)	14,338,667	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	45,260	-	49,799	95,059	5,645,861	5,401,511	244,349
649 Sewage Sinking (Debt Service)	-	32,001	539,302	3,636,327	3,129,027	3,129,027	-	-
653 Sewage Debt Service Reserve	3,749,760	30,575	-	33,641	64,216	3,813,976	3,813,976	-
654 Sewage Works Customer Deposit	903,840	9,987	-	354,189	364,176	1,268,017	1,268,017	-
667 Storm Sewer	1,604,154	743,395	260,489	(322,598)	160,308	1,764,462	-	-
670 Century Center Operations	194,350	1,509,379	1,688,142	607,377	428,615	622,964	1,165,152	(542,188)
671 Century Center Capital	983,710	8,987	21,976	255,858	242,868	1,226,578	800,000	426,578
<b>Total Enterprise Funds</b>	<b>69,709,146</b>	<b>33,756,800</b>	<b>32,109,099</b>	<b>6,730,087</b>	<b>8,377,788</b>	<b>78,086,935</b>	<b>23,717,579</b>	<b>78,086,935</b>
<b>Internal Service Funds</b>								
222 Central Services	658,666	3,806,742	4,453,168	(261,323)	(907,749)	(249,083)	-	-
226 Liability Insurance	6,100,867	1,947,962	1,041,394	(717,364)	189,205	6,290,072	2,169,807	4,120,265
278 Police Take Home Vehicle	698,546	29,813	-	53,826	83,639	782,185	750,000	32,185
279 IT / Innovation / 311 Call Center	3,482,865	4,284,529	4,299,437	1,097,143	1,082,235	4,565,100	-	-
711 Self-Funded Employee Benefits	10,786,414	7,996,720	8,724,585	41,713	(686,151)	10,100,263	5,034,304	5,065,959
713 Unemployment Compensation	-	4,105	-	78,075	82,180	20,000	20,000	62,180
714 Parental Leave	226,711	121,219	42,858	184,843	263,204	489,915	20,308	469,607
<b>Total Internal Service Funds</b>	<b>21,954,068</b>	<b>18,191,090</b>	<b>18,561,442</b>	<b>476,915</b>	<b>106,563</b>	<b>22,060,631</b>	<b>7,994,419</b>	<b>9,750,196</b>
<b>Fiduciary Funds</b>								
701 Fire Pension	420,180	(55)	1,708,739	(59,194)	(1,767,988)	(1,347,809)	459,384	(1,807,193)
702 Police Pension	560,923	55	2,576,195	57,147	(2,518,994)	(1,958,071)	606,388	(2,564,460)
718 State Tax Withholding Fund	795,612	-	-	(2,606)	(2,606)	793,006	793,006	-
725 Morris / Palais Box Office	791,599	-	-	(879,997)	(879,997)	(88,398)	(88,398)	-
726 Police Distributions Payable	1,641,403	-	-	(635,123)	(635,123)	1,006,279	1,006,279	-
<b>Total Fiduciary Funds</b>	<b>4,209,716</b>	<b>(1)</b>	<b>4,284,934</b>	<b>(1,519,774)</b>	<b>(5,804,709)</b>	<b>(1,594,993)</b>	<b>2,776,659</b>	<b>(4,371,653)</b>
<b>Total City Controlled Funds</b>	<b>288,566,933</b>	<b>110,432,862</b>	<b>154,827,695</b>	<b>21,992,616</b>	<b>(22,402,217)</b>	<b>266,164,716</b>	<b>140,135,101</b>	<b>104,032,076</b>
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing Funds</b>								
324 TIF - River West Development Area	33,713,041	606,750	8,083,637	1,675,985	(5,800,902)	27,912,139	-	-
422 TIF - West Washington	1,235,031	12,094	-	211,958	224,052	1,459,083	-	-
429 TIF - River East Development Area (NE Dev)	9,506,445	100,098	1,298,111	2,383,738	1,185,725	10,692,171	-	-
430 TIF - Southside Development Area #1	14,473,182	129,109	592,492	1,419,521	956,137	15,429,319	-	-
435 TIF - Douglas Road	257,579	3,188	-	100,970	104,159	361,738	-	-
436 TIF - River East Residential Area (NE Res)	5,429,968	43,420	2,508,229	1,440,114	(1,024,695)	4,405,273	-	-
<b>Total Tax Increment Financing Funds</b>	<b>64,615,246</b>	<b>894,659</b>	<b>12,482,469</b>	<b>7,232,286</b>	<b>(4,355,524)</b>	<b>60,259,722</b>	<b>-</b>	<b>-</b>
<b>Redevelopment Funds</b>								
433 Redevelopment General	3,187,994	410,504	697,852	579,131	291,784	3,479,778	398,092	3,081,687
439 Certified Technology Park	11,145	91	-	147	238	11,383	-	-
452 2018 TIF Park Bond Capital	2,433,236	18,658	-	(124,570)	(105,913)	2,327,323	-	-
454 Airport Urban Enterprise Zone	410,393	3,360	-	5,412	8,773	419,166	-	-
<b>Total Redevelopment Funds</b>	<b>6,042,769</b>	<b>432,613</b>	<b>697,852</b>	<b>460,120</b>	<b>194,882</b>	<b>6,237,651</b>	<b>398,092</b>	<b>3,081,687</b>
<b>Debt Service Funds</b>								
315 Airport 2003 Debt Reserve	1,040,462	8,484	-	9,335	17,818	1,058,280	1,058,280	-
328 SBCDA 2003 Debt Reserve	1,739,495	14,184	-	15,606	29,789	1,769,284	1,769,284	-
351 2018 TIF Park Bond Debt Service	1,035,750	8,481	-	13,660	22,140	1,057,890	1,057,890	-
352 2019 South Shore Double Tracking Debt Service	9,443	516,502	514,500	5,253	7,255	16,697	16,697	-
353 2020 TIF Library Bond Debt Service Reserve	326,944	7	8	-	(1)	326,943	326,943	-
<b>Total Debt Service Funds</b>	<b>4,152,094</b>	<b>547,656</b>	<b>514,508</b>	<b>43,853</b>	<b>77,002</b>	<b>4,229,095</b>	<b>4,229,095</b>	<b>-</b>
<b>Total Redevelopment Commission Funds</b>	<b>74,810,109</b>	<b>1,874,928</b>	<b>13,694,829</b>	<b>7,736,260</b>	<b>(4,083,640)</b>	<b>70,726,468</b>	<b>4,627,187</b>	<b>3,081,687</b>
<b>Grand Total</b>	<b>363,377,042</b>	<b>112,307,791</b>	<b>168,522,525</b>	<b>29,728,876</b>	<b>(26,485,858)</b>	<b>336,891,184</b>	<b>144,762,288</b>	<b>107,113,763</b>

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2023 Amended Budget as of May 31, 2023**

	Beginning Cash Balance 1/1/2023	2023 Estimated Revenue	2023 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2023
<b>City Controlled Funds</b>						
101 <b>General Fund</b>	54,208,073	91,728,193	119,745,162	-	(28,016,969)	26,191,104
<b>Special Revenue Funds</b>						
102 Rainy Day	10,910,077	220,188	-	-	220,188	11,130,265
201 Parks & Recreation	5,865,858	26,929,101	27,845,697	-	(916,596)	4,949,262
202 Motor Vehicle Highway	4,772,416	11,237,420	15,688,888	-	(4,451,468)	320,948
209 Studebaker-Oliver Revitalizing Grants	692,248	7,715	74,550	-	(66,835)	625,413
210 Economic Development State Grants	26,876	-	374,599	-	(374,599)	(347,723)
211 Dept of Community Investment Operating	394,125	4,677,425	4,901,089	-	(223,664)	170,461
212 Dept of Community Investment Grants	409,818	2,952,342	12,085,586	-	(9,133,244)	(8,723,426)
216 Police State Seizures	173,825	7,364	22,000	-	(14,636)	159,189
217 Gift, Donation, Bequest	978,522	62,400	188,685	-	(126,285)	852,237
218 Police Curfew Violations	13,880	-	-	(13,880)	(13,880)	-
219 Unsafe Building	764,981	79,955	23,000	-	56,955	821,936
220 Law Enforcement Continuing Education	378,981	676,642	841,148	-	(164,506)	214,476
221 Rental Units Regulation	87,416	100,200	153,686	-	(53,486)	33,930
227 Loss Recovery	414,099	8,357	-	-	8,357	422,456
230 Code Enforcement	497,492	6,230,019	6,705,898	-	(475,879)	21,613
249 Local Income Tax - Public Safety	3,844,465	9,498,558	9,498,558	-	-	3,844,465
251 Local Road & Street	2,349,376	4,275,573	6,456,693	-	(2,181,120)	168,257
257 LOIT Special Distribution	245,630	6	246,173	-	(246,167)	(537)
258 Human Rights Federal Grants	426,544	141,000	256,015	-	(115,015)	311,529
263 American Rescue Plan	29,536,642	-	10,291,678	-	(10,291,678)	19,244,964
264 COVID-19 Response	-	-	641,483	-	(641,483)	(641,483)
265 Local Road & Bridge Grant	704,875	1,220,077	3,328,691	-	(2,108,614)	(1,403,739)
266 MVH Restricted	2,042,332	3,131,353	4,789,890	-	(1,658,537)	383,795
273 Morris PAC / Palais Royale Marketing	74,809	-	-	(74,809)	(74,809)	-
274 Morris PAC Self-Promotion	264,010	-	-	(264,010)	(264,010)	-
280 Police Block Grants	4,162	-	-	(4,162)	(4,162)	-
289 Haz-Mat	28,102	10,567	10,000	-	567	28,669
291 Indiana River Rescue	360,311	97,043	91,800	-	5,243	365,554
292 Police Grants	26,716	-	-	-	-	-
294 Regional Police Academy	146,328	-	-	(146,328)	(146,328)	-
295 COPS MORE Grant	45,349	-	-	(45,349)	(45,349)	-
299 Police Federal Drug Enforcement	60,237	26,809	46,000	-	(19,191)	41,046
404 Local Income Tax - Certified Shares	18,631,245	-	13,466,448	-	(13,466,448)	5,164,797
408 Local Income Tax - Economic Development	24,795,353	13,429,736	27,365,060	-	(13,935,324)	10,860,030
410 Urban Development Action Grant	27,182	-	-	-	-	27,182
655 Project ReLeaf	282,057	458,300	439,485	-	18,815	300,872
705 Police K-9 Unit	2,435	-	-	(2,435)	(2,435)	-
730 City Cemetery	30,218	610	-	-	610	30,828
731 Bowman Cemetery	475,369	9,594	-	-	9,594	484,963
754 Industrial Revolving Fund	3,700,843	174,000	823,320	-	(649,320)	3,051,523
<b>Debt Service Funds</b>						
312 2017 Parks Bond Debt Service	184,163	1,171,618	1,179,167	-	(7,549)	176,614
350 2018 Fire Station #9 Bond Debt Service	-	342,857	342,856	-	1	1
672 Century Center Energy Conservation Debt Svc	196,702	407,934	397,959	-	9,975	206,677
752 South Bend Redevelopment Authority	242,425	3,252,250	3,237,507	-	14,743	257,168
755 South Bend Building Corporation	224,375	2,220,500	1,423,143	-	797,357	1,021,732
756 2015 Smart Streets Bond Debt Service	1,742,699	1,714,000	1,709,669	-	4,331	1,747,030
757 2015 Parks Bond Debt Service	587,763	372,981	375,582	-	(2,601)	585,162
760 2017 Eddy Street Commons Bond Debt Service	3,668,611	1,931,625	1,929,875	-	1,750	3,670,361
<b>Total Debt Service Funds</b>	<b>6,846,739</b>	<b>11,413,765</b>	<b>10,595,758</b>	<b>-</b>	<b>818,007</b>	<b>7,664,745</b>

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2023 Amended Budget as of May 31, 2023**

	Beginning Cash Balance 1/1/2023	2023 Estimated Revenue	2023 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2023
<b>Capital Funds</b>						
287 Fire Department Capital	2,758,339	3,529,061	7,783,132	-	(4,254,071)	(1,495,732)
401 Coveleski Stadium Capital	814	25,004	25,474	-	(470)	345
406 Cumulative Capital Development	286,746	554,373	761,015	-	(206,642)	80,104
407 Cumulative Capital Improvement	651,096	243,226	450,996	-	(207,770)	443,326
412 Major Moves Construction	1,889,193	497,185	1,713,761	-	(1,216,576)	672,617
413 Professional Sports Convention Development Area	775,632	2,000,000	2,822,876	-	(822,876)	(47,244)
416 Morris Performing Arts Center Capital	1,912,926	-	1,926,966	-	(1,926,966)	(14,040)
450 Palais Royale Historic Preservation	93,481	15,426	35,000	-	(19,574)	73,907
451 2018 Fire Station #9 Bond Capital	316,090	-	-	-	-	316,090
453 Zoo Bond Capital	-	-	4,467,628	-	(4,467,628)	(4,467,628)
455 2021 Infrastructure Bond Capital	3,836,482	-	2,054,148	-	(2,054,148)	1,782,333
471 2017 Parks Bond Capital	4,259,726	-	1,556,352	-	(1,556,352)	2,703,373
750 Equipment/Vehicle Leasing	347,697	-	-	-	-	347,697
759 2017 Eddy Street Commons Bond Capital	25,763	-	-	-	-	25,763
<b>Total Capital Funds</b>	<b>17,153,985</b>	<b>6,864,275</b>	<b>23,597,348</b>	<b>-</b>	<b>(16,733,073)</b>	<b>420,911</b>
<b>Enterprise Funds</b>						
600 Consolidated Building	2,102,372	1,598,311	2,375,557	-	(777,246)	1,325,125
601 Parking Garages	907,380	1,101,381	1,060,668	-	40,713	948,093
602 Morris Performing Arts Center Operations	-	1,577,206	1,572,768	-	4,438	4,438
610 Solid Waste Operations	906,471	7,528,882	7,489,964	-	38,918	945,388
611 Solid Waste Capital	779,163	2,331,005	3,986,599	-	(1,655,594)	(876,431)
620 Water Works Operations	6,550,457	22,562,284	23,142,772	-	(580,488)	5,969,969
622 Water Works Capital	9,672,979	1,067,228	29,174,619	-	(28,107,391)	(18,434,413)
624 Water Works Customer Deposit	1,279,314	-	-	-	-	1,279,314
625 Water Works Sinking (Debt Service)	-	2,753,661	2,753,663	-	(2)	(2)
626 Water Works Bond Reserve	1,422,804	-	-	-	-	1,422,804
629 Water Works Operations & Maintenance Reserve	2,912,652	-	-	-	-	2,912,652
640 Sewer Repair Insurance	2,003,861	695,827	821,056	-	(125,229)	1,878,632
641 Sewage Works Operations	13,825,371	40,577,147	42,175,934	-	(1,598,787)	12,226,584
642 Sewage Works Capital	14,359,708	362,988	44,030,845	-	(43,667,857)	(29,308,149)
643 Sewage Works Operations & Maintenance Reserve	5,550,801	-	-	-	-	5,550,801
649 Sewage Sinking (Debt Service)	-	9,773,347	9,773,347	-	-	-
653 Sewage Debt Service Reserve	3,749,760	-	-	-	-	3,749,760
654 Sewage Works Customer Deposit	903,840	-	-	-	-	903,840
667 Storm Sewer	1,604,154	1,152,575	2,311,084	-	(1,158,509)	445,645
670 Century Center Operations	194,350	4,630,842	4,660,608	-	(29,766)	164,584
671 Century Center Capital	983,710	500	535,000	-	(534,500)	449,210
<b>Total Enterprise Funds</b>	<b>69,709,146</b>	<b>97,713,184</b>	<b>175,864,485</b>	<b>-</b>	<b>(78,151,301)</b>	<b>(8,442,154)</b>
<b>Internal Service Funds</b>						
222 Central Services	658,666	10,509,740	10,721,619	-	(211,879)	446,786
226 Liability Insurance	6,100,867	3,645,588	4,339,614	-	(694,026)	5,406,841
278 Police Take Home Vehicle	698,546	18,328	50,000	-	(31,672)	666,874
279 IT / Innovation / 311 Call Center	3,482,865	10,069,587	10,845,300	-	(775,713)	2,707,153
711 Self-Funded Employee Benefits	10,786,414	16,970,731	20,137,218	-	(3,166,487)	7,619,928
713 Unemployment Compensation	-	86,931	80,000	-	6,931	6,931
714 Parental Leave	226,711	301,571	253,846	-	47,725	274,436
<b>Total Internal Service Funds</b>	<b>21,954,068</b>	<b>41,602,476</b>	<b>46,427,596</b>	<b>-</b>	<b>(4,825,120)</b>	<b>17,128,949</b>
<b>Fiduciary Funds</b>						
701 Fire Pension	420,180	4,700,169	4,593,840	-	106,329	526,509
702 Police Pension	560,923	5,909,254	6,063,884	-	(154,630)	406,293
<b>Total Fiduciary Funds</b>	<b>981,103</b>	<b>10,609,423</b>	<b>10,657,724</b>	<b>-</b>	<b>(48,301)</b>	<b>932,802</b>
<b>Total City Controlled Funds</b>	<b>285,338,320</b>	<b>345,593,670</b>	<b>533,544,191</b>	<b>(550,973)</b>	<b>(188,501,495)</b>	<b>96,810,109</b>

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2023 Amended Budget as of May 31, 2023**

	Beginning Cash Balance 1/1/2023	2023 Estimated Revenue	2023 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2023
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
324 TIF - River West Development Area	33,713,041	18,638,955	29,747,858	-	(11,108,903)	22,604,138
422 TIF - West Washington	1,235,031	310,006	232,753	-	77,253	1,312,284
429 TIF - River East Development Area (NE Dev)	9,506,445	3,974,908	9,131,585	-	(5,156,677)	4,349,768
430 TIF - Southside Development Area #1	14,473,182	1,945,758	11,985,204	-	(10,039,446)	4,433,736
435 TIF - Douglas Road	257,579	172,781	74,175	-	98,606	356,185
436 TIF - River East Residential Area (NE Res)	5,429,968	6,130,170	7,829,204	-	(1,699,034)	3,730,934
<b>Total Tax Increment Financing Funds</b>	<b>64,615,246</b>	<b>31,172,578</b>	<b>59,000,779</b>	<b>-</b>	<b>(27,828,201)</b>	<b>36,787,045</b>
<b>Redevelopment Funds</b>						
433 Redevelopment General	3,187,994	1,988,069	1,592,366	-	395,703	3,583,697
439 Certified Technology Park	11,145	225	-	-	225	11,370
452 2018 TIF Park Bond Capital	2,433,236	-	2,194,506	-	(2,194,506)	238,730
454 Airport Urban Enterprise Zone	410,393	30	-	-	30	410,423
<b>Total Redevelopment Funds</b>	<b>6,042,769</b>	<b>1,988,324</b>	<b>3,786,872</b>	<b>-</b>	<b>(1,798,548)</b>	<b>4,244,220</b>
<b>Debt Service Funds</b>						
315 Airport 2003 Debt Reserve	1,040,462	-	-	-	-	1,040,462
328 SBCDA 2003 Debt Reserve	1,739,495	-	-	-	-	1,739,495
351 2018 TIF Park Bond Debt Service	1,035,750	20,902	-	-	20,902	1,056,652
352 2019 South Shore Double Tracking Debt Service	9,443	1,035,510	1,030,125	-	5,385	14,828
353 2020 TIF Library Bond Debt Service Reserve	326,944	10	-	-	10	326,954
<b>Total Debt Service Funds</b>	<b>4,152,094</b>	<b>1,056,422</b>	<b>1,030,125</b>	<b>-</b>	<b>26,297</b>	<b>4,178,391</b>
<b>Total Redevelopment Commission Funds</b>	<b>74,810,109</b>	<b>34,217,324</b>	<b>63,817,775</b>	<b>-</b>	<b>(29,600,451)</b>	<b>45,209,657</b>
<b>Grand Total</b>	<b>360,148,428</b>	<b>379,810,994</b>	<b>597,361,966</b>	<b>(550,973)</b>	<b>(218,101,946)</b>	<b>142,019,766</b>

**NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL**



**City of South Bend**

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

**Cash Reserves Summary by Fund Status**

**May 31, 2023**

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
<b>Under Reserve Requirement</b>										
201	Parks & Recreation	3,389,532	2,151,194	1,238,338	6,961,424	(5,723,086)	4%	✗	Subsidy transfer done in February	25% of Annual expenditures
202	Motor Vehicle Highway	5,051,939	2,527,226	2,524,713	3,922,222	(1,397,509)	16%	✗		25% of Annual expenditures
404	Local Income Tax - Certified Shares	2,274,931	604,984	1,669,947	6,733,224	(5,063,276)	12%	✗	No longer used. Transferred to Fund 101.	50% of Annual expenditures
602	Morris Performing Arts Center Operations	(10,628)	82,421	(93,049)	157,277	(250,326)	-6%	✗		10% of Annual expenditures
610	Solid Waste Operations	(14,580)	773,935	(788,516)	748,996	(1,537,512)	-11%	✗	Subsidy transfer done in February	10% of Annual expenditures
629	Water Works Operations & Maintenance Reserve	2,978,091	-	2,978,091	3,257,170	(279,079)	15%	✗	Subsidy transfer done in February	16.67% of annual operating expenses in Fund 620, net of transfers
670	Century Center Operations	622,964	40,250	582,715	1,165,152	(582,437)	13%	✗	Operations continue to rebound from shutdown	25% of Annual expenditures
701	Fire Pension	(1,347,809)	-	(1,347,809)	459,384	(1,807,193)	-29%	✗	Slightly under reserve requirement	10% of Annual expenditures
702	Police Pension	(1,958,071)	-	(1,958,071)	606,388	(2,564,460)	-32%	✗	Slightly under reserve requirement	10% of Annual expenditures
<b>Under Reserve Requirement Total</b>		<b>\$ 10,986,370</b>	<b>\$ 6,180,010</b>	<b>\$ 4,806,359</b>	<b>\$ 24,011,237</b>	<b>\$ (19,204,878)</b>				

**Meets or Exceeds Requirement**

101	General Fund	72,125,780	5,625,389	66,500,391	59,872,581	6,627,810	56%	✓	Property tax distribution received in June & Dec	50% of Annual expenditures
102	Rainy Day	11,143,292	-	11,143,292	8,717,131	2,426,161	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
216	Police State Seizures	212,170	-	212,170	5,500	206,670	964%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	751,673	208,345	543,328	210,287	333,041	65%	✓		25% of Annual expenditures
222	Central Services	(249,083)	97,473	(346,557)	-	(346,557)	100%	✓	Charges for services came in under budget	No reserve requirement
226	Liability Insurance	6,290,072	600,593	5,689,479	2,169,807	3,519,672	131%	✓		50% of Annual expenditures
278	Police Take Home Vehicle	782,185	-	782,185	750,000	32,185	1564%	✓	One large claim in 2019, continuing to build cash reserves back up	Set dollar amount of \$750,000
289	Haz-Mat	31,537	-	31,537	2,500	29,037	315%	✓		25% of Annual expenditures
291	Indiana River Rescue	403,131	11,936	391,194	22,950	368,244	426%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	94,075	-	94,075	11,500	82,575	205%	✓		25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,058,280	-	1,058,280	1,058,280	-	100%	✓		100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,769,284	-	1,769,284	1,769,284	-	100%	✓		100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Service	1,057,890	-	1,057,890	1,057,890	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Service	16,697	-	16,697	16,697	-	100%	✓		No reserve requirement
353	2020 TIF Library Bond Debt Service Reserve	326,943	-	326,943	326,943	-	100%	✓		100% debt service reserve per bond covenants
408	Local Income Tax - Economic Development	23,652,989	4,599,955	19,053,034	13,682,530	5,370,504	70%	✓		50% of Annual expenditures
433	Redevelopment General	3,479,778	310,213	3,169,565	398,092	2,771,474	199%	✓		25% of Annual expenditures
600	Consolidated Building	1,687,440	1,690	1,685,750	593,889	1,091,861	71%	✓		25% of Annual expenditures

**City of South Bend**

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

**Cash Reserves Summary by Fund Status**

**May 31, 2023**

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
601	Parking Garages	863,646	174,046	689,599	265,167	424,432	65%	✓	25% of Annual expenditures
620	Water Works Operations	6,043,657	1,806,649	4,237,008	1,157,139	3,079,869	18%	✓	5% of Annual expenditures
624	Water Works Customer Deposit	1,327,651	-	1,327,651	1,327,651	-	100%	✓	100% cash reserves for customer deposits
626	Water Works Bond Reserve	1,447,574	-	1,447,574	1,447,574	-	100%	✓	100% cash reserves per bond covenants
640	Sewer Repair Insurance	1,877,195	122,645	1,754,550	205,264	1,549,286	214%	✓	25% of Annual expenditures
641	Sewage Works Operations	19,172,185	2,303,776	16,868,409	2,108,797	14,759,612	40%	✓	5% of Annual expenditures
643	Sewage Works Operations & Maintenance Reserve	5,645,861	-	5,645,861	5,401,511	244,349	17%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
653	Sewage Debt Service Reserve	3,813,976	-	3,813,976	3,813,976	-	100%	✓	100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	1,268,017	-	1,268,017	1,268,017	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	432,861	-	432,861	109,871	322,990	98%	✓	25% of Annual expenditures
671	Century Center Capital	1,226,578	404,696	821,883	800,000	21,883	154%	✓	\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	10,100,263	493,993	9,606,270	5,034,304	4,571,966	48%	✓	25% of Annual expenditures
714	Parental Leave	489,915	-	489,915	20,308	469,607	193%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	793,006	-	793,006	793,006	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	(88,398)	-	(88,398)	(88,398)	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	1,006,279	-	1,006,279	1,006,279	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,864	-	30,864	-	30,864	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	485,530	-	485,530	400,000	85,530	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	98,482	-	98,482	98,482	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	89,743	-	89,743	89,743	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,748,951	-	1,748,951	1,748,951	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	557,548	-	557,548	557,548	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Service	3,668,877	-	3,668,877	2,500,000	1,168,877	190%	✓	\$2,500,000 minimum
<b>Meets or Exceeds Requirement Total</b>		<b>\$ 186,816,574</b>	<b>\$ 16,761,400</b>	<b>\$ 170,055,174</b>	<b>\$ 120,751,050</b>	<b>\$ 49,304,122</b>			

**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**May 31, 2023**

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
<b>No Reserve Requirement</b>										
209	Studebaker-Oliver Revitalizing Grants	645,285	53,026	592,259	-	592,259	100%	✓		No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	(75,903)	47,848	(123,751)	-	(123,751)	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
211	Dept of Community Investment Operating	(61,883)	361,212	(423,095)	-	(423,095)	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
212	Dept of Community Investment Grants	(146,803)	2,440,806	(2,587,609)	-	(2,587,609)	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	945,672	36,632	909,040	-	909,040	100%	✓		No reserve requirement
219	Unsafe Building	857,580	16,170	841,410	-	841,410	100%	✓		No reserve requirement
221	Rental Units Regulation	189,843	98,211	91,632	-	91,632	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
227	Loss Recovery	2,001,618	-	2,001,618	-	2,001,618	100%	✓		No reserve requirement
230	Code Enforcement	381,684	172,191	209,493	-	209,493	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
249	Local Income Tax - Public Safety	4,739,017	-	4,739,017	-	4,739,017	100%	✓		No reserve requirement
251	Local Road & Street	3,119,004	1,765,982	1,353,022	-	1,353,022	100%	✓		25% of annual expenditures
257	LOIT Special Distribution	66,099	1,501	64,598	-	64,598	100%	✓		No reserve requirement - one-time distribution - spend down to zero
258	Human Rights Federal Grants	258,948	0	258,948	-	258,948	100%	✓		No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	10,305,694	423,953	9,881,741	-	9,881,741	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(64,606)	354,676	(419,281)	-	(419,281)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	2,396,493	3,000,000	(603,507)	-	(603,507)	100%	✓	Reimbursed through interfund transfer to cover matching portion	No reserve requirement - Grant fund - spend down to zero
266	MVH Restricted	2,706,573	1,436,789	1,269,784	-	1,269,784	100%	✓		No reserve requirement
279	IT / Innovation / 311 Call Center	4,565,100	1,590,103	2,974,997	-	2,974,997	100%	✓	Reimbursed through interfund allocation	No reserve requirement
287	Fire Department Capital	1,725,878	1,641,275	84,603	-	84,603	100%	✓		No reserve requirement - Capital fund - spend down to zero
295	COPS MORE Grant	20,876	-	20,876	-	20,876	100%	✓		No reserve requirement
312	2017 Parks Bond Debt Service	(383,222)	-	(383,222)	-	(383,222)	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
324	TIF - River West Development Area	27,912,139	8,844,861	19,067,278	-	19,067,278	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
350	2018 Fire Station #9 Bond Debt Service	(169,716)	-	(169,716)	-	(169,716)	100%	✓	Receives transfers from Fund 287 for debt services pmts	No reserve requirement
401	Coveleski Stadium Capital	(11,592)	10,876	(22,468)	-	(22,468)	100%	✓	Revenue based on stadium attendance is received in the fall	No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	(59,164)	-	(59,164)	-	(59,164)	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	261,666	-	261,666	-	261,666	100%	✓		No reserve requirement - Capital fund - spend down to zero
410	Urban Development Action Grant	381,708	-	381,708	-	381,708	100%	✓		No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,986,590	193,438	1,793,152	-	1,793,152	100%	✓		No reserve requirement - Capital fund - spend down to zero

**City of South Bend**

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

**Cash Reserves Summary by Fund Status**

**May 31, 2023**

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	385,232	358,205	27,027	-	27,027	100%	✓	No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	(59,723)	359,303	(419,026)	-	(419,026)	100%	✓	No reserve requirement
422	TIF - West Washington	1,459,083	87,306	1,371,777	-	1,371,777	100%	✓	Property tax distribution received in June & Dec No reserve requirement
429	TIF - River East Development Area (NE Dev)	10,692,171	3,411,952	7,280,219	-	7,280,219	100%	✓	Property tax distribution received in June & Dec No reserve requirement
430	TIF - Southside Development Area #1	15,429,319	4,696,263	10,733,056	-	10,733,056	100%	✓	Property tax distribution received in June & Dec No reserve requirement
435	TIF - Douglas Road	361,738	-	361,738	-	361,738	100%	✓	Property tax distribution received in June & Dec No reserve requirement
436	TIF - River East Residential Area (NE Res)	4,405,273	385,127	4,020,146	-	4,020,146	100%	✓	Property tax distribution received in June & Dec No reserve requirement
439	Certified Technology Park	11,383	-	11,383	-	11,383	100%	✓	No reserve requirement
450	Palais Royale Historic Preservation	117,239	-	117,239	-	117,239	100%	✓	No reserve requirement
451	2018 Fire Station #9 Bond Capital	322,846	-	322,846	-	322,846	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
453	Zoo Bond Capital	2,368,840	-	2,368,840	-	2,368,840	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,327,323	2,194,506	132,818	-	132,818	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	419,166	-	419,166	-	419,166	100%	✓	No reserve requirement
455	2021 Infrastructure Bond Capital	2,074,349	1,447,230	627,119	-	627,119	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	1,485,054	422,843	1,062,211	-	1,062,211	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	1,580,773	1,335,994	244,779	-	244,779	100%	✓	Receives transfers from Fund 610 as needed No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	8,276,218	2,058,886	6,217,332	-	6,217,332	100%	✓	Receives transfers from Fund 620 as needed No reserve requirement - Capital fund - spend down to zero
625	Water Works Sinking (Debt Service)	1,048,161	-	1,048,161	-	1,048,161	100%	✓	Receives transfers from Fund 620 as needed No reserve requirement
642	Sewage Works Capital	14,338,667	3,058,192	11,280,475	-	11,280,475	100%	✓	Receives transfers from Fund 641 as needed No reserve requirement - Capital fund - spend down to zero
649	Sewage Sinking (Debt Service)	3,129,027	-	3,129,027	-	3,129,027	100%	✓	Receives transfers from Fund 641 as needed No reserve requirement
667	Storm Sewer	1,764,462	1,228,842	535,620	-	535,620	100%	✓	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	202,556	-	202,556	-	202,556	100%	✓	No reserve requirement
754	Industrial Revolving Fund	2,428,737	49,593	2,379,143	-	2,379,143	100%	✓	No City reserve requirement; there are program requirements
759	2017 Eddy Street Commons Bond Capital	25,765	-	25,765	-	25,765	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
<b>No Reserve Requirement Total</b>		<b>\$ 139,088,240</b>	<b>\$ 43,583,793</b>	<b>\$ 95,504,447</b>	<b>\$ -</b>	<b>\$ 95,504,446</b>			
<b>Total Funds</b>		<b>\$ 336,891,184</b>	<b>\$ 66,525,203</b>	<b>\$ 270,365,981</b>	<b>\$ 144,762,288</b>	<b>\$ 125,603,690</b>			

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**May 31, 2023**

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>City Controlled Funds</b>						
101 <b>General Fund</b>	91,728,193	1,513,066	24,638,824	527,374	67,089,369	27%
<b>Special Revenue Funds</b>						
102 Rainy Day	220,188	18,895	89,330	20,402	130,858	41%
201 Parks & Recreation	26,929,101	924,359	4,856,875	190,412	22,072,226	18%
202 Motor Vehicle Highway	11,237,420	793,662	3,374,288	323,545	7,863,132	30%
209 Studebaker-Oliver Revitalizing Grants	7,715	1,112	5,257	1,217	2,458	68%
210 Economic Development State Grants	-	-	-	-	-	0%
211 Dept of Community Investment Operating	4,677,425	354,472	1,811,529	395,991	2,865,896	39%
212 Dept of Community Investment Grants	2,952,342	5,839	908,313	26,017	2,044,029	31%
216 Police State Seizures	7,364	360	12,577	13,115	(5,213)	171%
217 Gift, Donation, Bequest	62,400	2,978	114,983	3,833	(52,583)	184%
218 Police Curfew Violations	-	-	-	-	-	0%
219 Unsafe Building	79,955	7,225	40,042	31,416	39,913	50%
220 Law Enforcement Continuing Education	676,642	97,975	285,739	89,096	390,903	42%
221 Rental Units Regulation	100,200	7,948	102,562	6,031	(2,362)	102%
227 Loss Recovery	8,357	1,804	10,133	774	(1,776)	121%
230 Code Enforcement	6,230,019	287,933	1,491,148	76,968	4,738,871	24%
249 Local Income Tax - Public Safety	9,498,558	829,197	4,137,952	729,237	5,360,606	44%
251 Local Road & Street	4,275,573	181,632	902,045	200,272	3,373,528	21%
257 LOIT Special Distribution	6	425	2,011	459	(2,005)	33520%
258 Human Rights Federal Grants	141,000	489	21,482	473	119,518	15%
263 American Rescue Plan	-	17,742	(31,284)	105,840	31,284	0%
264 COVID-19 Response	-	-	51,578	26,232	(51,578)	0%
265 Local Road & Bridge Grant	1,220,077	4,064	19,180	4,583	1,200,897	2%
266 MVH Restricted	3,131,353	310,986	1,400,452	312,762	1,730,901	45%
273 Morris PAC / Palais Royale Marketing	-	-	-	-	-	0%
274 Morris PAC Self-Promotion	-	-	-	-	-	0%
280 Police Block Grants	-	-	-	-	-	0%
289 Haz-Mat	10,567	53	253	58	10,314	2%
291 Indiana River Rescue	97,043	28,443	76,804	17,978	20,239	79%
294 Regional Police Academy	-	-	-	-	-	0%
295 COPS MORE Grant	-	-	64	-	(64)	0%
299 Police Federal Drug Enforcement	26,809	207	15,376	27,257	11,433	57%
404 Local Income Tax - Certified Shares	-	463	(350,535)	772,441	350,535	0%
408 Local Income Tax - Economic Development	13,429,736	1,186,904	5,909,235	1,052,498	7,520,501	44%
410 Urban Development Action Grant	-	647	3,187	736	(3,187)	0%
655 Project ReLeaf	458,300	40,463	194,323	38,620	263,977	42%
705 Police K-9 Unit	-	-	-	-	-	0%
730 City Cemetery	610	52	247	57	363	41%
731 Bowman Cemetery	9,594	823	3,892	889	5,702	41%
754 Industrial Revolving Fund	174,000	135,405	551,879	102,679	(377,879)	317%
<b>Debt Service Fund</b>						
312 2017 Parks Bond Debt Service	1,171,618	-	438	-	1,171,180	0%
350 2018 Fire Station #9 Bond Debt Service	342,857	-	-	-	342,857	0%
672 Century Center Energy Conservation Debt Svc	407,934	275	224,063	234	183,871	55%
752 South Bend Redevelopment Authority	3,252,250	1,366	1,632,093	463	1,620,157	50%
755 South Bend Building Corporation	2,220,500	260	1,500,519	145	719,981	68%
756 2015 Smart Streets Bond Debt Service	1,714,000	7	857,038	7	856,962	50%
757 2015 Parks Bond Debt Service	372,981	31,182	156,091	31,622	216,890	42%
760 2017 Eddy Street Commons Bond Debt Service	1,931,625	15	964,703	16	966,922	50%
<b>Total Debt Service Funds</b>	<b>11,413,765</b>	<b>33,105</b>	<b>5,334,946</b>	<b>32,487</b>	<b>6,078,820</b>	<b>47%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**May 31, 2023**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
<b>Capital Funds</b>						
287 Fire Department Capital	3,529,061	172,233	865,831	167,952	2,663,230	25%
401 Coveleski Stadium Capital	25,004	-	16	8	24,988	0%
406 Cumulative Capital Development	554,373	294	2,212	161	552,161	0%
407 Cumulative Capital Improvement	243,226	571	2,635	590	240,591	1%
412 Major Moves Construction	497,185	3,453	495,560	3,402	1,625	100%
413 Professional Sports Convention Development Area	2,000,000	182,411	1,091,804	2,153	908,196	55%
416 Morris Performing Arts Center Capital	-	25	174	26	(174)	0%
450 Palais Royale Historic Preservation	15,426	1,536	8,179	6,577	7,247	53%
451 2018 Fire Station #9 Bond Capital	-	547	2,588	591	(2,588)	0%
453 Zoo Bond Capital	-	13	81	23	(81)	0%
455 2021 Infrastructure Bond Capital	-	3,517	16,754	4,554	(16,754)	0%
471 2017 Parks Bond Capital	-	2,524	14,449	5,162	(14,449)	0%
750 Equipment/Vehicle Leasing	-	-	-	-	-	0%
759 2017 Eddy Street Commons Bond Capital	-	0	1	0	(1)	0%
<b>Total Capital Funds</b>	<b>6,864,275</b>	<b>367,124</b>	<b>2,500,284</b>	<b>191,198</b>	<b>4,363,991</b>	<b>36%</b>
<b>Enterprise Funds</b>						
600 Consolidated Building	1,598,311	169,751	773,776	242,201	824,535	48%
601 Parking Garages	1,101,381	124,807	444,246	70,641	657,135	40%
602 Morris Performing Arts Center Operations	1,577,206	13,662	96,103	38,069	1,481,103	6%
610 Solid Waste Operations	7,528,882	702,004	3,074,872	607,798	4,454,011	41%
611 Solid Waste Capital	2,331,005	128,005	484,723	7	1,846,282	21%
620 Water Works Operations	22,562,284	1,837,994	8,081,339	1,378,227	14,480,945	36%
622 Water Works Capital	1,067,228	(125,245)	(60,701)	22,029	1,127,929	-6%
624 Water Works Customer Deposit	-	2,251	10,669	2,425	(10,669)	0%
625 Water Works Sinking (Debt Service)	2,753,661	1,777	8,605	3,765	2,745,056	0%
626 Water Works Bond Reserve	-	2,526	11,934	2,669	(11,934)	0%
629 Water Works Operations & Maintenance Reserve	-	5,050	23,874	5,452	(23,874)	0%
640 Sewer Repair Insurance	695,827	64,979	311,490	63,185	384,337	45%
641 Sewage Works Operations	40,577,147	3,802,211	17,826,763	3,260,626	22,750,384	44%
642 Sewage Works Capital	362,988	186,832	289,527	30,270	73,461	80%
643 Sewage Works Operations & Maintenance Reserve	-	9,573	45,260	10,337	(45,260)	0%
649 Sewage Sinking (Debt Service)	9,773,347	6,217	32,001	3,301	9,741,346	0%
653 Sewage Debt Service Reserve	-	6,467	30,575	6,983	(30,575)	0%
654 Sewage Works Customer Deposit	-	2,131	9,987	2,137	(9,987)	0%
667 Storm Sewer	1,152,575	94,340	743,395	89,134	409,180	64%
670 Century Center Operations	4,630,842	208,825	1,509,379	305,226	3,121,463	33%
671 Century Center Capital	500	2,111	8,987	1,824	(8,487)	1797%
<b>Total Enterprise Funds</b>	<b>97,713,184</b>	<b>7,246,268</b>	<b>33,756,800</b>	<b>6,146,305</b>	<b>63,956,381</b>	<b>35%</b>
<b>Internal Service Funds</b>						
222 Central Services	10,509,740	773,852	3,806,742	674,734	6,702,999	36%
224 Central Services Capital	-	-	-	-	-	0%
226 Liability Insurance	3,645,588	308,523	1,947,962	8,777	1,697,626	53%
278 Police Take Home Vehicle	18,328	5,839	29,813	5,122	(11,485)	163%
279 IT / Innovation / 311 Call Center	10,069,587	839,660	4,284,529	7,524	5,785,058	43%
711 Self-Funded Employee Benefits	16,970,731	1,471,776	7,996,720	1,424,865	8,974,011	47%
713 Unemployment Compensation	86,931	756	4,105	733	82,826	5%
714 Parental Leave	301,571	21,953	121,219	20,370	180,352	40%
<b>Total Internal Service Funds</b>	<b>41,602,476</b>	<b>3,422,359</b>	<b>18,191,090</b>	<b>2,142,126</b>	<b>23,411,387</b>	<b>44%</b>
<b>Fiduciary Funds</b>						
701 Fire Pension	4,700,169	-	(55)	3,115	4,700,224	0%
702 Police Pension	5,909,254	-	55	2,046	5,909,199	0%
<b>Total Fiduciary Funds</b>	<b>10,609,423</b>	<b>-</b>	<b>(1)</b>	<b>5,161</b>	<b>10,609,423</b>	<b>0%</b>
<b>Total City Controlled Funds</b>	<b>345,593,670</b>	<b>17,824,482</b>	<b>110,432,862</b>	<b>13,616,538</b>	<b>235,160,808</b>	<b>32%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**May 31, 2023**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
324 TIF - River West Development Area	18,638,955	305,084	606,750	53,623	18,032,205	3%
422 TIF - West Washington	310,006	2,474	12,094	2,395	297,912	4%
429 TIF - River East Development Area (NE Dev)	3,974,908	20,172	100,098	20,178	3,874,810	3%
430 TIF - Southside Development Area #1	1,945,758	26,583	129,109	27,080	1,816,649	7%
435 TIF - Douglas Road	172,781	613	3,188	451	169,593	2%
436 TIF - River East Residential Area (NE Res)	6,130,170	7,536	43,420	7,614	6,086,750	1%
<b>Total Tax Increment Financing Funds</b>	<b>31,172,578</b>	<b>362,462</b>	<b>894,659</b>	<b>111,341</b>	<b>30,277,919</b>	<b>3%</b>
<b>Redevelopment Funds</b>						
433 Redevelopment General	1,988,069	6,231	410,504	380,867	1,577,565	21%
439 Certified Technology Park	225	19	91	21	134	41%
452 2018 TIF Park Bond Capital	-	3,946	18,658	4,507	(18,658)	0%
454 Airport Urban Enterprise Zone	30	711	3,360	767	(3,330)	11201%
<b>Total Redevelopment Funds</b>	<b>1,988,324</b>	<b>10,908</b>	<b>432,613</b>	<b>386,162</b>	<b>1,555,711</b>	<b>22%</b>
<b>Debt Service Funds</b>						
315 Airport 2003 Debt Reserve	-	1,794	8,484	1,938	(8,484)	0%
328 SBCDA 2003 Debt Reserve	-	3,000	14,184	3,239	(14,184)	0%
351 2018 TIF Park Bond Debt Service	20,902	1,794	8,481	1,937	12,421	41%
352 2019 South Shore Double Tracking Debt Service	1,035,510	0	516,502	0	519,008	50%
353 2020 TIF Library Bond Debt Service Reserve	10	1	7	1	3	68%
<b>Total Debt Service Funds</b>	<b>1,056,422</b>	<b>6,590</b>	<b>547,656</b>	<b>7,115</b>	<b>508,764</b>	<b>52%</b>
<b>Total Redevelopment Commission Funds</b>	<b>34,217,324</b>	<b>379,959</b>	<b>1,874,928</b>	<b>504,619</b>	<b>32,342,396</b>	<b>5%</b>
<b>Grand Total</b>	<b>379,810,994</b>	<b>18,204,441</b>	<b>112,307,791</b>	<b>14,121,156</b>	<b>267,503,204</b>	<b>30%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**May 31, 2023**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>City Controlled Funds</b>							
101 <b>General Fund</b>	119,745,162	7,004,234	41,981,191	6,650,141	5,625,389	72,138,581	40%
<b>Special Revenue Funds</b>							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	27,845,697	2,048,246	7,638,127	1,041,941	2,151,194	18,056,376	35%
202 Motor Vehicle Highway	15,688,888	604,921	4,212,339	727,335	2,527,226	8,949,323	43%
209 Studebaker-Oliver Revitalizing Grants	74,550	1,375	20,869	33,487	53,026	656	99%
210 Economic Development State Grants	374,599	-	-	-	47,848	326,751	13%
211 Dept of Community Investment Operating	4,901,089	357,553	1,894,483	275,301	361,212	2,645,394	46%
212 Dept of Community Investment Grants	12,085,586	653,521	1,540,347	561,881	2,440,806	8,104,433	33%
216 Police State Seizures	22,000	-	-	-	-	22,000	0%
217 Gift, Donation, Bequest	188,685	20,810	79,229	16,519	36,632	72,825	61%
218 Police Curfew Violations	-	-	-	-	-	-	0%
219 Unsafe Building	23,000	2,310	6,830	-	16,170	-	100%
220 Law Enforcement Continuing Education	841,148	259,797	369,611	22,904	208,345	263,192	69%
221 Rental Units Regulation	153,686	6,486	28,386	4,885	98,211	27,089	82%
227 Loss Recovery	-	-	-	-	-	-	0%
230 Code Enforcement	6,705,898	281,505	1,570,528	210,319	172,191	4,963,179	26%
249 Local Income Tax - Public Safety	9,498,558	730,658	2,191,975	-	-	7,306,583	23%
251 Local Road & Street	6,456,693	82,456	216,536	86,037	1,765,982	4,474,175	31%
257 LOIT Special Distribution	246,173	184,782	184,782	-	1,501	59,891	76%
258 Human Rights Federal Grants	256,015	14,350	78,444	(1,812)	0	177,571	31%
263 American Rescue Plan	10,291,678	6,242	549,196	118,361	423,953	9,318,528	9%
264 COVID-19 Response	641,483	14,070	65,604	6,397	354,676	221,203	66%
265 Local Road & Bridge Grant	3,328,691	-	105,996	-	3,000,000	222,695	93%
266 MVH Restricted	4,789,890	331,515	756,394	93,075	1,436,789	2,596,707	46%
273 Morris PAC / Palais Royale Marketing	-	-	-	-	-	-	0%
274 Morris PAC Self-Promotion	-	-	-	-	-	-	0%
280 Police Block Grants	-	-	-	-	-	-	0%
288 Emergency Medical Services Operating	-	-	-	-	-	-	0%
289 Haz-Mat	10,000	-	-	-	-	10,000	0%
291 Indiana River Rescue	91,800	42,481	63,809	-	11,936	16,055	83%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	-	-	-	-	-	-	0%
295 COPS MORE Grant	-	-	-	-	-	-	0%
299 Police Federal Drug Enforcement	46,000	-	39,894	-	-	6,106	87%
404 Local Income Tax - Certified Shares	13,466,448	19,369	13,809,493	937,370	604,984	(948,030)	107%
408 Local Income Tax - Economic Development	27,365,060	933,436	5,827,293	1,755,293	4,599,955	16,937,811	38%
410 Urban Development Action Grant	-	-	20,000	-	-	(20,000)	0%
655 Project ReLeaf	439,485	28,795	117,611	17,806	-	321,874	27%
705 Police K-9 Unit	-	-	-	-	-	-	0%
730 City Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	823,320	3,236	46,325	1,979	49,593	727,402	12%
<b>Total Special Revenue Funds</b>	<b>146,656,118</b>	<b>6,627,914</b>	<b>41,434,101</b>	<b>5,909,079</b>	<b>20,362,231</b>	<b>84,859,789</b>	<b>42%</b>
<b>Debt Service Fund</b>							
312 2017 Parks Bond Debt Service	1,179,167	-	580,233	-	-	598,935	49%
350 2018 Fire Station #9 Bond Debt Service	342,856	-	169,716	-	-	173,140	50%
672 Century Center Energy Conservation Debt Svc	397,959	-	198,788	-	-	199,171	50%
752 South Bend Redevelopment Authority	3,237,507	370,663	1,792,365	20,663	-	1,445,142	55%
755 South Bend Building Corporation	1,423,143	-	1,622,684	1,350	-	(199,541)	114%
756 2015 Smart Streets Bond Debt Service	1,709,669	-	854,534	-	-	855,135	50%
757 2015 Parks Bond Debt Service	375,582	-	188,691	-	-	186,891	50%
760 2017 Eddy Street Commons Bond Debt Service	1,929,875	-	964,625	-	-	965,250	50%
<b>Total Debt Service Funds</b>	<b>10,595,758</b>	<b>370,663</b>	<b>6,371,635</b>	<b>22,013</b>	<b>-</b>	<b>4,224,123</b>	<b>60%</b>

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



**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**May 31, 2023**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>Capital Funds</b>							
287 Fire Department Capital	7,783,132	1,036,065	3,002,072	167,231	1,641,275	3,139,785	60%
401 Coveleski Stadium Capital	25,474	-	15,845	-	10,876	(1,247)	105%
406 Cumulative Capital Development	761,015	148,927	350,571	107,261	-	410,444	46%
407 Cumulative Capital Improvement	450,996	25,000	100,996	230,612	-	350,000	22%
412 Major Moves Construction	1,713,761	21,317	85,239	545,148	193,438	1,435,084	16%
413 Professional Sports Convention Development Area	2,822,876	228,672	2,458,857	2,033	358,205	5,814	100%
416 Morris Performing Arts Center Capital	1,926,966	781,325	1,282,476	2,281,494	359,303	285,187	85%
450 Palais Royale Historic Preservation	35,000	-	-	-	-	35,000	0%
451 2018 Fire Station #9 Bond Capital	-	-	-	-	-	-	0%
453 Zoo Bond Capital	4,467,628	617,955	2,099,074	153,408	-	2,368,554	47%
455 2021 Infrastructure Bond Capital	2,054,148	-	52,911	179,807	1,447,230	554,008	73%
471 2017 Parks Bond Capital	1,556,352	-	637,253	112,922	422,843	496,256	68%
750 Equipment/Vehicle Leasing	-	-	-	-	-	-	0%
759 2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	0%
<b>Total Capital Funds</b>	<b>23,597,348</b>	<b>2,859,261</b>	<b>10,085,293</b>	<b>3,779,915</b>	<b>4,433,171</b>	<b>9,078,885</b>	<b>62%</b>
<b>Enterprise Funds</b>							
600 Consolidated Building	2,375,557	131,795	1,203,366	109,769	1,690	1,170,501	51%
601 Parking Garages	1,060,668	133,868	398,212	49,194	174,046	488,410	54%
602 Morris Performing Arts Center Operations	1,572,768	100,499	560,742	83,714	82,421	929,605	41%
610 Solid Waste Operations	7,489,964	720,297	3,278,495	397,841	773,935	3,437,534	54%
611 Solid Waste Capital	3,986,599	128,665	485,977	128,665	1,335,994	2,164,629	46%
620 Water Works Operations	23,142,772	1,147,749	6,626,693	945,925	1,806,649	14,709,429	36%
622 Water Works Capital	29,174,619	478,490	2,881,709	776,208	2,058,886	24,234,024	17%
624 Water Works Customer Deposit	-	-	-	-	-	-	0%
625 Water Works Sinking (Debt Service)	2,753,663	-	600	-	-	2,753,063	0%
626 Water Works Bond Reserve	-	-	-	-	-	-	0%
629 Water Works Operations & Maintenance Reserve	-	-	-	-	-	-	0%
640 Sewer Repair Insurance	821,056	49,059	380,884	30,044	122,645	317,527	61%
641 Sewage Works Operations	42,175,934	1,796,839	12,461,939	1,082,694	2,303,776	27,410,219	35%
642 Sewage Works Capital	44,030,845	708,131	1,320,575	392,676	3,058,192	39,652,079	10%
643 Sewage Works Operations & Maintenance Reserve	-	-	-	-	-	-	0%
649 Sewage Sinking (Debt Service)	9,773,347	537,252	539,302	6,878,882	-	9,234,045	6%
653 Sewage Debt Service Reserve	-	-	-	-	-	-	0%
654 Sewage Works Customer Deposit	-	-	-	-	-	-	0%
667 Storm Sewer	2,311,084	25,913	260,489	11,098	1,228,842	821,753	64%
670 Century Center Operations	4,660,608	327,865	1,688,142	305,198	40,250	2,932,217	37%
671 Century Center Capital	535,000	20,874	21,976	-	404,696	108,328	80%
<b>Total Enterprise Funds</b>	<b>175,864,485</b>	<b>6,307,297</b>	<b>32,109,099</b>	<b>11,191,909</b>	<b>13,392,023</b>	<b>130,363,363</b>	<b>26%</b>
<b>Internal Service Funds</b>							
222 Central Services	10,721,619	921,032	4,453,168	566,969	97,473	6,170,978	42%
224 Central Services Capital	-	-	-	-	-	-	0%
226 Liability Insurance	4,339,614	270,680	1,041,394	369,161	600,593	2,697,627	38%
278 Police Take Home Vehicle	50,000	-	-	-	-	50,000	0%
279 IT / Innovation / 311 Call Center	10,845,300	920,083	4,299,437	564,235	1,590,103	4,955,760	54%
711 Self-Funded Employee Benefits	20,137,218	1,517,453	8,724,585	1,383,709	493,993	10,918,640	46%
713 Unemployment Compensation	80,000	-	-	-	-	80,000	0%
714 Parental Leave	253,846	293	42,858	6,390	-	210,988	17%
<b>Total Internal Service Funds</b>	<b>46,427,596</b>	<b>3,629,540</b>	<b>18,561,442</b>	<b>2,890,464</b>	<b>2,782,162</b>	<b>25,083,993</b>	<b>46%</b>
<b>Fiduciary Funds</b>							
701 Fire Pension	4,593,840	334,904	1,708,739	334,654	-	2,885,101	37%
702 Police Pension	6,063,884	509,095	2,576,195	500,668	-	3,487,689	42%
<b>Total Fiduciary Funds</b>	<b>10,657,724</b>	<b>843,998</b>	<b>4,284,934</b>	<b>835,321</b>	<b>-</b>	<b>6,372,790</b>	<b>40%</b>
<b>Total City Controlled Funds</b>	<b>533,544,191</b>	<b>27,642,907</b>	<b>154,827,695</b>	<b>31,278,841</b>	<b>46,594,976</b>	<b>332,121,524</b>	<b>38%</b>

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

**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**May 31, 2023**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing Funds</b>							
324 TIF - River West Development Area	29,747,858	272,722	8,083,637	814,359	8,844,861	12,819,359	57%
422 TIF - West Washington	232,753	-	-	61,242	87,306	145,447	38%
429 TIF - River East Development Area (NE Dev)	9,131,585	1,184,530	1,298,111	65,236	3,411,952	4,421,523	52%
430 TIF - Southside Development Area #1	11,985,204	156,745	592,492	519,770	4,696,263	6,696,449	44%
435 TIF - Douglas Road	74,175	-	-	-	-	74,175	0%
436 TIF - River East Residential Area (NE Res)	7,829,204	20,916	2,508,229	-	385,127	4,935,848	37%
<b>Total Tax Increment Financing Funds</b>	<b>59,000,779</b>	<b>1,634,914</b>	<b>12,482,469</b>	<b>1,460,607</b>	<b>17,425,509</b>	<b>29,092,801</b>	<b>51%</b>
<b>Redevelopment Funds</b>							
433 Redevelopment General	1,592,366	18,036	697,852	-	310,213	584,301	63%
439 Certified Technology Park	-	-	-	-	-	-	0%
452 2018 TIF Park Bond Capital	2,194,506	-	-	-	2,194,506	-	100%
454 Airport Urban Enterprise Zone	-	-	-	-	-	-	0%
<b>Total Redevelopment Funds</b>	<b>3,786,872</b>	<b>18,036</b>	<b>697,852</b>	<b>-</b>	<b>2,504,719</b>	<b>584,301</b>	<b>85%</b>
<b>Debt Service Funds</b>							
315 Airport 2003 Debt Reserve	-	-	-	-	-	-	0%
328 SBCDA 2003 Debt Reserve	-	-	-	-	-	-	0%
351 2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352 2019 South Shore Double Tracking Debt Service	1,030,125	-	514,500	-	-	515,625	50%
353 2020 TIF Library Bond Debt Service Reserve	-	-	8	-	-	(8)	0%
<b>Total Debt Service Funds</b>	<b>1,030,125</b>	<b>-</b>	<b>514,508</b>	<b>-</b>	<b>-</b>	<b>515,617</b>	<b>50%</b>
<b>Total Redevelopment Commission Funds</b>	<b>63,817,775</b>	<b>1,652,950</b>	<b>13,694,829</b>	<b>1,460,607</b>	<b>19,930,227</b>	<b>30,192,719</b>	<b>53%</b>
<b>Grand Total</b>	<b>597,361,966</b>	<b>29,295,857</b>	<b>168,522,525</b>	<b>32,739,448</b>	<b>66,525,203</b>	<b>362,314,243</b>	<b>39%</b>

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

City of South Bend  
Revenue by Type Report

Period Ending: May 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Taxes</b>															
<b>Property Taxes</b>															
Civil City	-	-	-	-	-	-	-	-	-	-	-	-	-	61,612,480	0%
TIF Districts	-	-	-	-	-	-	-	-	-	-	-	-	-	29,771,076	0%
<b>Sub Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	91,383,556	0%
<b>Local Income Tax</b>															
LIT Certified Shares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
LIT for Economic Development	-	2,289,499	1,144,749	1,144,749	1,144,749	-	-	-	-	-	-	-	5,723,747	13,151,291	44%
LIT for Public Safety	-	1,642,630	821,315	821,315	821,315	-	-	-	-	-	-	-	4,106,574	9,488,558	43%
LIT for Redevelopment	-	-	2	1	1	-	-	-	-	-	-	-	4	100	4%
LIT Additional - Supplemental Distrib	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	-	3,932,128	1,966,066	1,966,065	1,966,065	-	-	-	-	-	-	-	9,830,325	22,639,949	43%
<b>Total Taxes</b>	-	<b>3,932,128</b>	<b>1,966,066</b>	<b>1,966,065</b>	<b>1,966,065</b>	-	-	-	-	-	-	-	<b>9,830,325</b>	<b>114,023,505</b>	<b>9%</b>
<b>Intergovernmental Revenue</b>															
<b>State Shared Revenue</b>															
Auto Excise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	3,912,501	0%
Commercial Vehicle Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	926,798	0%
Liquor Excise Tax	-	-	41,126	-	-	-	-	-	-	-	-	-	41,126	90,000	46%
Liquor Gallonage Tax	68,600	-	-	56,323	-	-	-	-	-	-	-	-	124,923	253,106	49%
Cigarette Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	269,374	0%
Gasoline Tax	549,966	531,102	573,689	567,837	596,866	-	-	-	-	-	-	-	2,819,461	6,026,170	47%
Wheel Tax	138,303	108,237	298,623	73,828	194,978	-	-	-	-	-	-	-	813,970	2,100,000	39%
PSCDA Tax	245,396	249,227	125,515	281,854	181,681	-	-	-	-	-	-	-	1,083,673	2,000,000	54%
State Pension Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	10,600,000	0%
<b>Sub Total</b>	1,002,266	888,566	1,038,954	979,842	973,525	-	-	-	-	-	-	-	4,883,153	26,177,949	19%
<b>Local Government Shared Revenue</b>															
Hotel Motel Tax	858,937	381,500	-	-	192,500	-	-	-	-	-	-	-	1,432,937	2,655,937	54%
<b>Grants</b>															
Federal Grants	945,518	147,536	151,090	297,515	79,988	-	-	-	-	-	-	-	1,621,647	4,616,255	35%
State Grants	93,000	-	200,000	8,636	-	-	-	-	-	-	-	-	301,636	295,000	102%
<b>Sub Total</b>	1,038,518	147,536	351,090	306,151	79,988	-	-	-	-	-	-	-	1,923,283	4,911,255	39%
<b>Other Intergovernmental</b>															
Local Government Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Federal Seized Drug	328	346	1,577	12,833	207	-	-	-	-	-	-	-	15,291	25,000	61%
State Seized Drug	3,347	5,602	399	1,550	-	-	-	-	-	-	-	-	10,898	5,000	218%
<b>Sub Total</b>	3,674	5,948	1,976	14,383	207	-	-	-	-	-	-	-	26,189	110,000	24%
<b>Total Intergovernmental Revenue</b>	<b>2,903,395</b>	<b>1,423,550</b>	<b>1,392,020</b>	<b>1,300,377</b>	<b>1,246,220</b>	-	-	-	-	-	-	-	<b>8,265,562</b>	<b>33,855,141</b>	<b>24%</b>
<b>Licenses &amp; Permits</b>															
<b>Business</b>															
Business Licenses	25,904	24,943	17,950	9,983	9,638	-	-	-	-	-	-	-	88,417	104,025	85%
Taxi Cab Licensing	110	-	55	520	380	-	-	-	-	-	-	-	1,065	2,500	43%
<b>Sub Total</b>	26,014	24,943	18,005	10,503	10,018	-	-	-	-	-	-	-	89,482	106,525	84%
<b>Nonbusiness</b>															
Lawn Parking	170	225	180	123	90	-	-	-	-	-	-	-	788	10,000	8%
Engineering	18,135	2,335	4,305	9,090	8,600	-	-	-	-	-	-	-	42,465	140,000	30%
Right-of-Way Closures	100	100	150	200	475	-	-	-	-	-	-	-	1,025	1,500	68%
Park Food Sales Permit	-	53	26	-	-	-	-	-	-	-	-	-	79	-	NA
Fire Dept-Building Plan Review	1,963	1,711	1,768	1,075	1,445	-	-	-	-	-	-	-	7,962	24,000	33%
Building Department	191,978	118,112	142,759	133,979	166,398	-	-	-	-	-	-	-	753,227	1,562,200	48%
SBARC - Pet Licenses	2,175	2,885	1,735	2,635	2,480	-	-	-	-	-	-	-	11,910	37,000	32%
<b>Sub Total</b>	214,521	125,421	150,924	147,102	179,488	-	-	-	-	-	-	-	817,455	1,774,700	46%
<b>Total Licenses &amp; Permits</b>	<b>240,534</b>	<b>150,364</b>	<b>168,928</b>	<b>157,605</b>	<b>189,506</b>	-	-	-	-	-	-	-	<b>906,937</b>	<b>1,881,225</b>	<b>48%</b>

City of South Bend  
Revenue by Type Report

Period Ending: May 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>General Government</b>															
Plan Commission Charges	100	150	350	250	250	-	-	-	-	-	-	-	1,100	4,100	27%
Copies of Public Records	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	0%
Historic Preserv Certificate of Approval	140	80	120	200	60	-	-	-	-	-	-	-	600	2,000	30%
IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	240	230	470	450	310	-	-	-	-	-	-	-	1,700	7,300	23%
<b>Public Safety</b>															
Accident Report Copies	6,350	6,597	6,362	7,174	4,074	-	-	-	-	-	-	-	30,557	81,000	38%
Traffic Signal Maintenance	4,981	2,668	4,753	13,974	5,586	-	-	-	-	-	-	-	31,962	150,000	21%
EMS Special Event Coverage	698	957	-	49,734	8,872	-	-	-	-	-	-	-	60,262	150,000	40%
Regional Academy Tuition	3,350	6,700	1,700	100	550	-	-	-	-	-	-	-	12,400	20,000	62%
River Rescue School Tuition	27,750	10,400	6,750	750	27,700	-	-	-	-	-	-	-	73,350	90,000	82%
Fire Training Center Tuition	43,020	-	-	-	-	-	-	-	-	-	-	-	43,020	50,000	86%
Emergency Medical Service	319,776	377,033	345,688	295,910	290,576	-	-	-	-	-	-	-	1,628,983	3,000,000	54%
Medicaid Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	443,000	0%
EMS for County	168,446	168,446	168,446	168,446	168,446	-	-	-	-	-	-	-	842,230	2,021,345	42%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Police Special Event Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Crime Lab Services	525	6,975	331	350	2,613	-	-	-	-	-	-	-	10,794	10,000	108%
EMS Late Payment Interest	-	6,177	563	305	(151)	-	-	-	-	-	-	-	6,894	15,000	46%
Misc Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
<b>Sub Total</b>	574,896	585,954	534,593	536,743	508,266	-	-	-	-	-	-	-	2,740,451	6,055,845	45%
<b>Culture &amp; Recreation</b>															
Morris Performing Arts Center	12,523	5,993	26,059	8,159	13,472	-	-	-	-	-	-	-	66,206	1,517,795	4%
Palais Royale Ballroom	15,558	13,434	21,743	6,805	8,945	-	-	-	-	-	-	-	66,485	166,840	40%
Parks & Recreation	325,520	140,280	170,183	182,683	384,368	-	-	-	-	-	-	-	1,203,033	2,856,696	42%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	0%
Century Center	177,285	166,851	117,156	118,745	193,131	-	-	-	-	-	-	-	773,169	3,167,000	24%
<b>Sub Total</b>	530,886	326,559	335,142	316,392	599,915	-	-	-	-	-	-	-	2,108,894	7,733,331	27%
<b>Highways &amp; Streets</b>															
Sale of Signs/Materials	-	195	-	-	-	-	-	-	-	-	-	-	195	3,300	6%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	0%
<b>Sub Total</b>	-	195	-	-	-	-	-	-	-	-	-	-	195	4,800	4%
<b>Sanitation</b>															
Trash Collection/Residential	531,644	530,672	540,430	540,485	567,598	-	-	-	-	-	-	-	2,710,829	6,342,000	43%
Trash Collection/Commercial	11,479	11,094	11,345	11,450	12,052	-	-	-	-	-	-	-	57,421	134,654	43%
Trash Collection/Apt 2 Units	4,334	4,391	4,440	4,479	5,076	-	-	-	-	-	-	-	22,720	56,106	40%
Trash Collection/Apt 3 Units	2,047	2,087	2,121	2,105	2,349	-	-	-	-	-	-	-	10,708	25,809	41%
Trash Collection/Apt 4 Units	2,632	2,691	2,706	2,657	2,834	-	-	-	-	-	-	-	13,519	31,419	43%
Trash Collection/Seniors	-	-	-	-	-	-	-	-	-	-	-	-	-	50,495	0%
Trash Collection/Special Pickup	1,900	1,843	2,080	3,000	3,700	-	-	-	-	-	-	-	12,523	32,000	39%
Trash Collection/Yard Waste Pickup	40	20	-	-	60	-	-	-	-	-	-	-	120	600	20%
Misc/Additional Trash Totes	(532)	(1,378)	(166)	(257)	(676)	-	-	-	-	-	-	-	(3,009)	-	NA
Misc/Return Trip Customer Error	810	760	830	1,290	1,160	-	-	-	-	-	-	-	4,850	13,200	37%
Misc/Contamination Fee	-	-	-	-	315	-	-	-	-	-	-	-	315	1,300	24%
Misc/Tote Replacement Fee	240	650	500	350	648	-	-	-	-	-	-	-	2,387	5,000	48%
Misc/Trash Start Fee	3,950	3,290	4,050	4,210	3,720	-	-	-	-	-	-	-	19,220	40,800	47%
Misc/Yard Waste Totes	125	117	128	95,863	100,378	-	-	-	-	-	-	-	196,611	738,720	27%
<b>Sub Total</b>	558,669	556,236	568,464	665,633	699,213	-	-	-	-	-	-	-	3,048,214	7,472,103	41%

City of South Bend  
Revenue by Type Report

Period Ending: May 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Utilities - Water</b>															
Metered Sales/Residential	694,651	611,305	632,763	654,368	664,112	-	-	-	-	-	-	-	3,257,198	8,875,582	37%
Metered Sales/Commercial	196,288	182,749	195,827	201,245	214,628	-	-	-	-	-	-	-	990,737	2,817,358	35%
Metered Sales/Industrial	32,940	30,968	32,184	31,613	30,308	-	-	-	-	-	-	-	158,012	539,299	29%
Metered Sales/Multi Family	108,722	95,633	101,723	103,620	109,193	-	-	-	-	-	-	-	518,891	1,345,941	39%
Bulk Sales/Olive St	-	-	-	-	-	-	-	-	-	-	-	-	-	7,775	0%
Metered Sales/Institution	11,783	11,259	10,983	10,930	11,918	-	-	-	-	-	-	-	56,873	145,898	39%
Public Fire Protection	216,114	211,219	219,613	219,497	235,349	-	-	-	-	-	-	-	1,101,791	2,835,874	39%
Private Fire Protection	38,792	38,846	40,153	40,223	44,334	-	-	-	-	-	-	-	202,349	533,279	38%
Sales to Public Authorities	30,852	31,072	31,366	33,606	54,956	-	-	-	-	-	-	-	181,851	314,117	58%
Irrigation Sales	(2,100)	203	494	457	176,273	-	-	-	-	-	-	-	175,328	1,504,848	12%
Other Water/Misc Service	34,181	28,480	29,304	23,763	29,860	-	-	-	-	-	-	-	145,588	517,040	28%
Backflow Prevention Insp.	10,150	15,600	18,425	18,500	12,600	-	-	-	-	-	-	-	75,275	176,827	43%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Revenue From Cut Off Fees	150	-	525	-	150	-	-	-	-	-	-	-	825	5,000	17%
Penalties (Forfeit Disc.)	6,707	9,199	8,568	5,030	9,292	-	-	-	-	-	-	-	38,796	44,000	88%
Water Leak Insurance	90,788	86,435	88,736	88,714	99,400	-	-	-	-	-	-	-	454,073	1,156,387	39%
System Development Fee	436	436	2,146	436	(140,766)	-	-	-	-	-	-	-	(137,314)	210,000	-65%
<b>Sub Total</b>	<b>1,470,453</b>	<b>1,353,404</b>	<b>1,412,809</b>	<b>1,432,003</b>	<b>1,551,606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,220,275</b>	<b>21,029,225</b>	<b>34%</b>
<b>Utilities - Sewage</b>															
Metered Sales/Residential	1,851,371	1,757,666	1,791,030	1,802,336	1,882,995	-	-	-	-	-	-	-	9,085,398	20,854,234	44%
Metered Sales/Commercial	685,294	680,195	676,739	685,884	743,878	-	-	-	-	-	-	-	3,471,990	7,879,559	44%
Metered Sales/Industrial	428,166	479,201	471,918	540,790	466,372	-	-	-	-	-	-	-	2,386,446	5,617,830	42%
Metered Sales/Multi Family	269,061	251,003	261,460	282,616	314,308	-	-	-	-	-	-	-	1,378,446	3,278,502	42%
Metered Sales/Institution	30,121	28,177	27,816	28,171	29,901	-	-	-	-	-	-	-	144,185	311,631	46%
Sales to Public Authority	83,134	84,117	83,895	83,637	134,906	-	-	-	-	-	-	-	469,688	1,169,653	40%
Wholesale Meter/New Carlisle	-	-	-	-	-	-	-	-	-	-	-	-	-	265,919	0%
Penalties (Forfeit Disc.)	40,991	51,306	49,456	28,780	80,514	-	-	-	-	-	-	-	251,047	353,894	71%
Dumping Fees	4,340	2,205	1,435	2,345	4,638	-	-	-	-	-	-	-	14,963	23,921	63%
Laboratory Service Fees	-	1,950	1,800	-	1,950	-	-	-	-	-	-	-	5,700	1,622	351%
Discharge Permit Fees	1,010	1,000	-	3,094	-	-	-	-	-	-	-	-	5,104	5,949	86%
System Development Fee	19	1,050	5,172	2,080	161,808	-	-	-	-	-	-	-	170,128	339,000	50%
Sewer Repair Insurance	50,366	48,031	49,354	49,406	51,700	-	-	-	-	-	-	-	248,856	579,500	43%
Sewer Repair Deductible	9,061	9,352	9,697	8,999	10,058	-	-	-	-	-	-	-	47,166	80,000	59%
UAP Assistance Fee	78,831	78,093	78,387	78,277	82,106	-	-	-	-	-	-	-	395,694	840,000	47%
UAP Credit (Contra)	(75,240)	(78,049)	(68,540)	(20,565)	(63,051)	-	-	-	-	-	-	-	(305,444)	(840,000)	36%
RINS Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
ge Disconnect Program Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Unmetered Sewer Fee	21,817	21,343	21,882	21,851	22,297	-	-	-	-	-	-	-	109,189	-	NA
<b>Sub Total</b>	<b>3,478,341</b>	<b>3,416,640</b>	<b>3,461,500</b>	<b>3,597,699</b>	<b>3,924,377</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,878,557</b>	<b>40,761,214</b>	<b>44%</b>
<b>Utilities - Other</b>															
Storm Water Fees	88,428	84,827	86,363	86,418	91,343	-	-	-	-	-	-	-	437,380	1,147,200	38%
Clean Air/ReLeaf (Leaf Pickup)	38,665	37,095	37,786	37,789	39,658	-	-	-	-	-	-	-	190,994	451,610	42%
<b>Sub Total</b>	<b>127,093</b>	<b>121,922</b>	<b>124,150</b>	<b>124,207</b>	<b>131,001</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>628,373</b>	<b>1,598,810</b>	<b>39%</b>
<b>Organic Resources</b>															
Yard Waste Drop-Off	1,781	24,253	4,062	11,538	16,700	-	-	-	-	-	-	-	58,334	94,528	62%
Mulch/Compost Sales	720	456	570	8,447	13,738	-	-	-	-	-	-	-	23,932	62,058	39%
<b>Sub Total</b>	<b>2,501</b>	<b>24,709</b>	<b>4,632</b>	<b>19,985</b>	<b>30,438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,265</b>	<b>156,586</b>	<b>53%</b>

City of South Bend  
Revenue by Type Report

Period Ending: May 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Animal Resource Center</b>															
Pet Impound Reclaim Fee	200	75	460	210	140	-	-	-	-	-	-	-	1,085	6,300	17%
Pet Adoption Fees	1,852	1,955	1,105	1,850	1,332	-	-	-	-	-	-	-	8,094	25,000	32%
Pick Up Fees	80	-	120	160	-	-	-	-	-	-	-	-	360	500	72%
Pet Micro Chipping	260	160	420	340	360	-	-	-	-	-	-	-	1,540	3,600	43%
Vet Expenses	55	68	90	72	160	-	-	-	-	-	-	-	445	3,100	14%
Pet Euthanasia	-	80	-	20	-	-	-	-	-	-	-	-	100	100	100%
Animal Surrenders	1,046	680	780	600	600	-	-	-	-	-	-	-	3,706	8,000	46%
Cremation	371	746	153	164	864	-	-	-	-	-	-	-	2,298	2,200	104%
Rabies Specimen Prep	30	-	180	-	60	-	-	-	-	-	-	-	270	500	54%
Boarding	45	150	100	-	-	-	-	-	-	-	-	-	295	1,000	30%
<b>Sub Total</b>	<b>3,939</b>	<b>3,914</b>	<b>3,408</b>	<b>3,416</b>	<b>3,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,192</b>	<b>50,300</b>	<b>36%</b>
<b>Other</b>															
DCI Staff Contracts	12,500	-	58,250	-	-	-	-	-	-	-	-	-	70,750	1,428,543	5%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Parking-Garages	42,792	138,990	76,640	41,259	118,482	-	-	-	-	-	-	-	418,163	1,039,750	40%
Parking-Century Center	15,810	12,030	20,965	6,487	5,900	-	-	-	-	-	-	-	61,192	110,000	56%
Central Services-Internal Customers	670,184	685,730	840,235	678,029	731,156	-	-	-	-	-	-	-	3,605,335	9,835,779	37%
Central Services-External Customers	21,741	11,415	36,368	24,419	28,982	-	-	-	-	-	-	-	122,926	426,128	29%
Employee & Employer Assessments	1,807,274	1,453,301	1,442,203	1,434,863	1,444,928	-	-	-	-	-	-	-	7,582,568	16,845,546	45%
<b>Sub Total</b>	<b>2,570,301</b>	<b>2,301,466</b>	<b>2,474,661</b>	<b>2,185,058</b>	<b>2,329,448</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,860,934</b>	<b>29,685,746</b>	<b>40%</b>
<b>Total Charges for Services</b>	<b>9,317,319</b>	<b>8,691,228</b>	<b>8,919,828</b>	<b>8,881,584</b>	<b>9,778,090</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,588,050</b>	<b>114,555,260</b>	<b>40%</b>

**Fines, Forfeitures, & Fees**

<b>General</b>															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	5,500	0%
Bad Checks Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	1,851	1,851	-	1,515	-	-	-	-	-	-	-	-	5,218	10,000	52%
Zoning Appeals Application Fee	400	1,550	3,725	2,025	3,250	-	-	-	-	-	-	-	10,950	11,250	97%
Zoning Admin Fees	1,350	910	1,800	1,050	2,360	-	-	-	-	-	-	-	7,470	13,950	54%
Zoning Admin Fines	270	680	900	440	-	-	-	-	-	-	-	-	2,290	-	NA
Tax Abatement Admin Fees	-	250	4,129	1,729	2,068	-	-	-	-	-	-	-	8,176	10,000	82%
Test Filing Fees	1,250	400	1,550	1,200	400	-	-	-	-	-	-	-	4,800	8,000	60%
Econ Dev-CDBG Loan Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	<b>7,671</b>	<b>5,641</b>	<b>15,204</b>	<b>8,959</b>	<b>10,678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,154</b>	<b>81,950</b>	<b>59%</b>
<b>Code Enforcement</b>															
Rental Unit Safety Fees	24,364	10,111	50,888	8,000	7,590	-	-	-	-	-	-	-	100,952	100,000	101%
Demolition & Boarding	3,902	13,443	2,141	604	1,752	-	-	-	-	-	-	-	21,842	45,000	49%
Collections	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	0%
Environmental Violations	21,513	8,326	17,172	4,775	12,002	-	-	-	-	-	-	-	63,787	165,000	39%
Ordinance Violation	2,131	2,184	3,318	2,114	6,985	-	-	-	-	-	-	-	16,732	27,500	61%
Animal Ordinance Violation	15,700	19,287	2,333	1,832	2,025	-	-	-	-	-	-	-	41,177	25,000	165%
Forfeitures-Civil Penalties	-	-	-	-	500	-	-	-	-	-	-	-	500	117,500	0%
<b>Sub Total</b>	<b>67,929</b>	<b>53,455</b>	<b>77,309</b>	<b>17,425</b>	<b>30,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>247,018</b>	<b>504,900</b>	<b>49%</b>
<b>Parking</b>															
Street Parking Fines	3,305	3,665	4,300	5,173	5,560	-	-	-	-	-	-	-	22,002	55,500	40%

City of South Bend  
Revenue by Type Report

Period Ending: May 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Fines, Forfeitures, &amp; Fees</b>															
<b>Public Safety</b>															
False Alarms Fine	8,452	10,639	4,825	4,199	10,800	-	-	-	-	-	-	-	38,915	80,000	49%
Noise Ordinance	75	640	2,675	289	466	-	-	-	-	-	-	-	4,146	1,000	415%
Curfew Violation	-	-	25	-	-	-	-	-	-	-	-	-	25	200	13%
Impound Towing Fees	640	810	640	590	970	-	-	-	-	-	-	-	3,650	10,000	37%
<b>Sub Total</b>	<b>9,167</b>	<b>12,089</b>	<b>8,165</b>	<b>5,078</b>	<b>12,236</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,735</b>	<b>91,200</b>	<b>51%</b>
<b>Total Fines, Forfeitures, &amp; Fees</b>	<b>88,073</b>	<b>74,850</b>	<b>104,979</b>	<b>36,635</b>	<b>59,373</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>363,909</b>	<b>733,550</b>	<b>50%</b>
<b>Other Income</b>															
<b>Miscellaneous Revenue</b>															
Sale of Scrap Metal	40	2,511	5,752	2,238	130	-	-	-	-	-	-	-	10,671	21,425	50%
Bond Interest Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-	80,242	0%
Origination Fees	-	-	12,426	3,264	10,000	-	-	-	-	-	-	-	25,690	7,000	367%
Loan Servicing Fees	6,126	10,825	14,107	7,018	5,158	-	-	-	-	-	-	-	43,234	15,000	288%
<b>Sub Total</b>	<b>8,393</b>	<b>13,870</b>	<b>42,789</b>	<b>14,317</b>	<b>49,263</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>128,631</b>	<b>457,395</b>	<b>28%</b>
<b>Bank Account Interest</b>	<b>14,778</b>	<b>614,506</b>	<b>928,888</b>	<b>784,408</b>	<b>577,886</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,920,466</b>	<b>3,443,910</b>	<b>85%</b>
<b>Rental of Property</b>	<b>12,056</b>	<b>216</b>	<b>38,482</b>	<b>6,433</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,287</b>	<b>133,724</b>	<b>43%</b>
<b>Donations</b>	<b>1,483</b>	<b>1,084</b>	<b>1,546,317</b>	<b>3,031</b>	<b>1,512</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,553,426</b>	<b>7,603,000</b>	<b>20%</b>
<b>3rd Party Revenue</b>															
Cable TV Franchise Fees	26,616	-	-	148,084	-	-	-	-	-	-	-	-	174,700	680,000	26%
Video Franchise Fees	-	-	-	-	25,625	-	-	-	-	-	-	-	25,625	135,000	19%
<b>Sub Total</b>	<b>26,616</b>	<b>-</b>	<b>-</b>	<b>148,084</b>	<b>25,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,325</b>	<b>815,000</b>	<b>25%</b>
<b>Total Other Income</b>	<b>63,326</b>	<b>629,675</b>	<b>2,556,475</b>	<b>956,272</b>	<b>654,386</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,860,134</b>	<b>12,453,029</b>	<b>39%</b>
<b>Reimbursements</b>															
Miscellaneous Reimbursements	16,118	421,347	45,170	2,141	55,573	-	-	-	-	-	-	-	540,350	70,500	766%
Insurance Claim	-	8,706	14,401	558	2,056	-	-	-	-	-	-	-	25,722	20,000	129%
IT Services	70,714	466	486	478	485	-	-	-	-	-	-	-	72,628	73,764	98%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	1,400	0%
Energy Rebates	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	0%
Repair Reimbursement	75	75	150	978	-	-	-	-	-	-	-	-	1,278	20,000	6%
Salary/Overtime Reimb	3,881	2,198	6,005	5,154	3,979	-	-	-	-	-	-	-	21,216	387,000	5%
Diesel Tax Rebate	3,041	2,910	-	-	-	-	-	-	-	-	-	-	5,951	50,000	12%
Pharmacy Rebates	-	200,670	35,378	173,375	-	-	-	-	-	-	-	-	409,423	375,000	109%
Beck's Lake Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Morris Advertising Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	<b>93,829</b>	<b>636,372</b>	<b>101,590</b>	<b>182,685</b>	<b>62,093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,076,568</b>	<b>1,042,664</b>	<b>103%</b>
<b>Departmental Reimbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>Total Reimbursements</b>	<b>93,829</b>	<b>636,372</b>	<b>101,590</b>	<b>182,685</b>	<b>62,093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,076,568</b>	<b>1,042,664</b>	<b>103%</b>
<b>Other Sources</b>															
<b>Interfund Transfers &amp; Fixed Cost Allocations</b>															
Interfund Transfers In	18,748,229	848,813	1,868,581	3,137,708	1,784,395	-	-	-	-	-	-	-	26,387,727	62,287,807	42%
PILOT	3,047,797	-	-	-	-	-	-	-	-	-	-	-	3,047,797	6,095,594	50%
Administration Cost Allocation	752,500	752,500	752,500	752,500	752,500	-	-	-	-	-	-	-	3,762,500	9,030,000	42%
IT Cost Allocation	832,569	832,569	832,569	832,569	832,569	-	-	-	-	-	-	-	4,162,843	9,990,823	42%
Liability Insurance Allocation	298,583	298,583	298,583	298,583	298,583	-	-	-	-	-	-	-	1,492,917	3,583,000	42%
Payroll Cost Allocation	196,640	196,640	196,640	196,640	196,640	-	-	-	-	-	-	-	983,200	2,359,679	42%
Facilities Management Allocation	13,333	13,333	13,333	13,333	13,333	-	-	-	-	-	-	-	66,667	160,000	42%
Utility Customer Service Mgmt Allocat	128,007	128,007	128,007	128,007	128,007	-	-	-	-	-	-	-	640,037	1,536,089	42%
<b>Sub Total</b>	<b>24,017,659</b>	<b>3,070,446</b>	<b>4,090,214</b>	<b>5,359,341</b>	<b>4,006,027</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,543,687</b>	<b>95,042,992</b>	<b>43%</b>

City of South Bend  
Revenue by Type Report

Period Ending: May 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Other Sources</b>															
<b>Sale of Assets</b>															
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Non-Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Issuance of Debt</b>															
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	5,558,000	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Premium on Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	5,558,000	0%
<b>Refunds</b>															
Refunds	46,164	23,723	10,312	765	37,803	-	-	-	-	-	-	-	118,767	-	NA
Specific Stop Loss	-	-	-	-	36,281	-	-	-	-	-	-	-	36,281	10,000	363%
Utility Receipts Tax Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	46,164	23,723	10,312	765	74,085	-	-	-	-	-	-	-	155,049	10,000	1550%
<b>Other</b>															
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Interfund Loan - Principal Income	-	229,965	-	-	-	-	-	-	-	-	-	-	229,965	464,882	49%
Interfund Loan - Interest Income	-	16,699	-	-	-	-	-	-	-	-	-	-	16,699	28,446	59%
Other Loan - Principal Income	122	97,946	67,151	67,962	139,664	-	-	-	-	-	-	-	372,845	10,000	3728%
Other Loan - Interest Income	326,503	27,478	(314,769)	29,916	28,933	-	-	-	-	-	-	-	98,061	152,300	64%
<b>Sub Total</b>	326,625	372,088	(247,618)	97,878	168,597	-	-	-	-	-	-	-	717,570	655,628	109%
<b>Total Other Sources</b>	<b>24,390,449</b>	<b>3,466,257</b>	<b>3,852,908</b>	<b>5,457,984</b>	<b>4,248,709</b>	-	-	-	-	-	-	-	<b>41,416,306</b>	<b>101,266,620</b>	<b>41%</b>
<b>Revenue Total</b>	<b>37,096,924</b>	<b>19,004,424</b>	<b>19,062,795</b>	<b>18,939,206</b>	<b>18,204,441</b>	-	-	-	-	-	-	-	<b>112,307,791</b>	<b>379,810,994</b>	<b>30%</b>



City of South Bend  
Expenditures by Activity

Period Ending: May 31, 2023

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>General Fund</b>																
<b>General Government</b>																
Mayor	101	84,201	86,843	110,748	46,066	71,261	-	-	-	-	-	-	-	399,119	1,101,236	36%
Community Initiatives	101	27,777	30,617	39,793	(32,509)	(65,678)	-	-	-	-	-	-	-	(0)	191	0%
Community Police Review Office	101	-	-	-	-	1,425	-	-	-	-	-	-	-	1,425	96,012	1%
Clerk	101	48,714	41,280	54,349	47,076	46,597	-	-	-	-	-	-	-	238,016	597,097	40%
Common Council	101	49,464	44,285	54,628	44,433	51,845	-	-	-	-	-	-	-	244,656	677,393	36%
General City	101	2,760,676	456,180	1,853,261	467,773	462,041	-	-	-	-	-	-	-	5,999,931	31,784,740	19%
Controller' Office	101	181,811	173,740	247,313	204,101	180,587	-	-	-	-	-	-	-	987,550	2,794,343	35%
Human Resources	101	62,349	57,795	78,923	62,787	62,160	-	-	-	-	-	-	-	324,013	889,893	36%
Diversity & Inclusion	101	29,391	37,946	40,265	16,412	21,747	-	-	-	-	-	-	-	145,762	781,954	19%
Human Rights	101	18,649	26,530	20,804	22,204	29,155	-	-	-	-	-	-	-	117,343	489,302	24%
Legal	101	122,378	115,469	169,960	121,850	118,759	-	-	-	-	-	-	-	648,416	1,823,153	36%
Engineering	101	312,500	-	312,500	312,500	312,500	-	-	-	-	-	-	-	1,250,000	3,750,000	33%
<b>Sub Total</b>		3,697,909	1,070,686	2,982,544	1,312,692	1,292,399	-	-	-	-	-	-	-	10,356,231	44,785,314	23%
<b>Public Works</b>																
Engineering	101	232,971	243,298	395,363	253,259	290,580	-	-	-	-	-	-	-	1,415,471	3,939,260	36%
<b>Sub Total</b>		232,971	243,298	395,363	253,259	290,580	-	-	-	-	-	-	-	1,415,471	3,939,260	36%
<b>Public Safety</b>																
Police	101	3,133,453	3,353,442	3,928,372	2,851,089	3,057,550	-	-	-	-	-	-	-	16,323,906	38,690,281	42%
Crime Lab	101	66,888	69,527	86,730	66,723	65,509	-	-	-	-	-	-	-	355,376	891,942	40%
Fire	101	2,903,020	2,517,078	3,219,315	2,262,617	2,235,358	-	-	-	-	-	-	-	13,137,389	30,061,471	44%
EMS	101	59,937	65,543	54,701	50,105	46,860	-	-	-	-	-	-	-	277,146	957,768	29%
Fire Training Center	101	4,010	7,894	8,262	15,153	3,460	-	-	-	-	-	-	-	38,778	154,934	25%
<b>Sub Total</b>		6,167,307	6,013,484	7,297,380	5,245,688	5,408,737	-	-	-	-	-	-	-	30,132,595	70,756,394	43%
<b>Community Investment</b>																
Sustainability	101	-	-	-	-	-	-	-	-	-	-	-	-	-	33,000	0%
<b>Sub Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	33,000	0%
<b>Arts &amp; Culture</b>																
Morris Performing Arts Center	101	184	-	-	-	-	-	-	-	-	-	-	-	184	184	100%
Palais Royale Ballroom	101	18,373	19,787	14,425	11,608	12,517	-	-	-	-	-	-	-	76,711	231,009	33%
<b>Sub Total</b>		18,556	19,787	14,425	11,608	12,517	-	-	-	-	-	-	-	76,894	231,193	33%
<b>Total General Fund</b>		<b>10,116,745</b>	<b>7,347,255</b>	<b>10,689,711</b>	<b>6,823,247</b>	<b>7,004,234</b>	-	-	-	-	-	-	-	<b>41,981,191</b>	<b>119,745,162</b>	<b>35%</b>
<b>Venues, Parks &amp; Arts</b>																
<b>Parks &amp; Recreation</b>																
Park Administration	201	77,439	78,742	99,027	90,579	89,393	-	-	-	-	-	-	-	435,180	1,017,903	43%
Park Maintenance	201	668,268	626,984	831,839	677,432	926,012	-	-	-	-	-	-	-	3,730,534	10,205,628	37%
Golf Courses	201	87,687	109,759	162,107	152,956	325,479	-	-	-	-	-	-	-	837,989	2,261,868	37%
Recreational Experiences	201	219,341	157,963	200,834	126,543	220,724	-	-	-	-	-	-	-	925,405	2,891,486	32%
Community Programming	201	89,424	85,655	121,591	86,732	140,595	-	-	-	-	-	-	-	523,996	1,755,502	30%
Park Projects & Capital	201	-	16,514	82,003	163,574	14,980	-	-	-	-	-	-	-	277,070	7,841,468	4%
Potawatomi Zoo	201	300,181	181	181	181	300,181	-	-	-	-	-	-	-	600,906	602,174	100%
Park Debt	201	-	4,950	-	-	-	-	-	-	-	-	-	-	4,950	5,500	90%
Morris Palais Marketing	273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Morris PAC Self-Promotion	274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Coveleski Stadium Capital	401	-	1,025	2,745	12,075	-	-	-	-	-	-	-	-	15,845	25,474	62%
Professional Sports Convention Dev. Area	413	440,165	251,064	1,292,786	246,170	228,672	-	-	-	-	-	-	-	2,458,857	2,822,876	87%
Morris PAC Improvement	416	35,764	-	68,148	397,239	781,325	-	-	-	-	-	-	-	1,282,476	1,926,966	67%
Palais Historic Preservation	450	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Morris Performing Arts Center Operations	602	122,395	112,770	127,958	97,120	100,499	-	-	-	-	-	-	-	560,742	1,572,768	36%
<b>Sub Total</b>		2,123,096	1,493,676	3,065,083	2,115,448	3,158,743	-	-	-	-	-	-	-	11,956,046	34,228,781	35%

City of South Bend  
Expenditures by Activity

Period Ending: May 31, 2023

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Parking Garages</b>																
Parking Enforcement	601	-	-	-	60	-	-	-	-	-	-	-	-	60	300	20%
Parking General Operations	601	26,829	32,067	42,784	34,568	90,145	-	-	-	-	-	-	-	226,393	498,539	45%
Main Street Garage	601	9,435	18,348	15,230	5,439	7,281	-	-	-	-	-	-	-	55,734	210,766	26%
Leighton Plaza Garage	601	21,336	12,997	12,372	6,983	27,006	-	-	-	-	-	-	-	80,694	202,179	40%
Wayne Street Garage	601	6,099	5,881	10,898	3,018	9,435	-	-	-	-	-	-	-	35,332	148,884	24%
<b>Sub Total</b>		63,699	69,293	81,284	50,069	133,868	-	-	-	-	-	-	-	398,212	1,060,668	38%
<b>Century Center</b>																
Century Center Operations	670	288,816	342,557	400,058	328,845	327,865	-	-	-	-	-	-	-	1,688,142	4,660,608	36%
Century Center Capital	671	-	-	-	1,102	20,874	-	-	-	-	-	-	-	21,976	535,000	4%
Century Center Energy Saving	672	-	-	-	198,788	-	-	-	-	-	-	-	-	198,788	397,959	50%
<b>Sub Total</b>		288,816	342,557	400,058	528,735	348,740	-	-	-	-	-	-	-	1,908,907	5,593,567	34%
<b>Total Venues, Parks &amp; Arts</b>		<b>2,475,611</b>	<b>1,905,526</b>	<b>3,546,425</b>	<b>2,694,252</b>	<b>3,641,350</b>	-	-	-	-	-	-	-	<b>14,263,165</b>	<b>40,883,016</b>	<b>35%</b>
<b>Public Safety</b>																
<b>Police Department</b>																
Police Seizures	216	-	-	-	-	-	-	-	-	-	-	-	-	-	22,000	0%
Curfew Violations	218	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Law Enforcement Education	220	37,524	18,213	39,647	14,431	259,797	-	-	-	-	-	-	-	369,611	841,148	44%
Public Safety Local Income Tax - Police	249	-	-	365,329	365,329	365,329	-	-	-	-	-	-	-	1,095,987	4,749,279	23%
Police Take Home Vehicle	278	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Police Block Grant	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Grants	292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Academy	294	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
COPS MORE Grants	295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Drug Enforcement	299	-	-	39,894	-	-	-	-	-	-	-	-	-	39,894	46,000	87%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		37,524	18,213	444,870	379,760	625,126	-	-	-	-	-	-	-	1,505,492	5,708,427	26%
<b>Fire Department</b>																
Public Safety Local Income Tax - Fire	249	-	-	365,329	365,329	365,329	-	-	-	-	-	-	-	1,095,987	4,749,279	23%
Fire Department Capital	287	1,816,589	-	49,019	100,400	1,036,065	-	-	-	-	-	-	-	3,002,072	7,783,132	39%
Haz-Mat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Indiana River Rescue	291	-	5,279	9,991	6,058	42,481	-	-	-	-	-	-	-	63,809	91,800	70%
<b>Sub Total</b>		1,816,589	5,279	424,339	471,787	1,443,875	-	-	-	-	-	-	-	4,161,869	12,634,211	33%
<b>Total Public Safety</b>		<b>1,854,112</b>	<b>23,491</b>	<b>869,209</b>	<b>851,547</b>	<b>2,069,001</b>	-	-	-	-	-	-	-	<b>5,667,361</b>	<b>18,342,638</b>	<b>31%</b>
<b>Public Works</b>																
<b>Streets</b>																
Motor Vehicle Highway	202	1,325,979	829,052	835,492	616,894	604,921	-	-	-	-	-	-	-	4,212,339	15,688,888	27%
Local Road & Street	251	28,036	16,900	59,081	30,063	82,456	-	-	-	-	-	-	-	216,536	6,456,693	3%
LOIT 2016 Special Distribution	257	-	-	-	-	184,782	-	-	-	-	-	-	-	184,782	246,173	75%
Local Road & Bridge Grant	265	105,996	-	-	-	-	-	-	-	-	-	-	-	105,996	3,328,691	3%
MVH Restricted Fund	266	141,999	24,541	207,405	50,934	331,515	-	-	-	-	-	-	-	756,394	4,789,890	16%
Major Moves	412	74	8,303	-	55,546	21,317	-	-	-	-	-	-	-	85,239	1,713,761	5%
Project ReLeaf	655	28,660	3,009	28,930	28,216	28,795	-	-	-	-	-	-	-	117,611	439,485	27%
<b>Sub Total</b>		1,630,744	881,805	1,130,909	781,652	1,253,787	-	-	-	-	-	-	-	5,678,896	32,663,581	17%
<b>Solid Waste</b>																
Solid Waste Operations	610	782,119	544,465	593,729	637,884	720,297	-	-	-	-	-	-	-	3,278,495	7,489,964	44%
Solid Waste Capital	611	281,052	-	-	76,259	128,665	-	-	-	-	-	-	-	485,977	3,986,599	12%
<b>Sub Total</b>		1,063,171	544,465	593,729	714,143	848,962	-	-	-	-	-	-	-	3,764,471	11,476,563	33%
<b>Water Works</b>																
Water Works Operations	620	2,057,552	1,156,173	1,288,970	976,250	1,147,749	-	-	-	-	-	-	-	6,626,693	23,142,772	29%
Water Works Capital	622	1,151,092	322,131	-	929,996	478,490	-	-	-	-	-	-	-	2,881,709	29,174,619	10%
Water Works Sinking (Debt Service)	625	-	600	-	-	-	-	-	-	-	-	-	-	600	2,753,663	0%
<b>Sub Total</b>		3,208,644	1,478,903	1,288,970	1,906,245	1,626,239	-	-	-	-	-	-	-	9,509,002	55,071,054	17%

City of South Bend  
Expenditures by Activity

Period Ending: May 31, 2023

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Wastewater/Sewer/Organic Resources</b>																
Sewer Repair Insurance	640	86,481	69,569	91,248	84,525	49,059	-	-	-	-	-	-	-	380,884	821,056	46%
Sewer Division	641	602,084	1,091,427	549,754	498,056	530,505	-	-	-	-	-	-	-	3,271,825	8,285,436	39%
Concrete Crew	641	48,977	48,621	52,649	51,622	41,280	-	-	-	-	-	-	-	243,149	590,284	41%
Wastewater Operations	641	3,533,251	1,125,186	1,401,077	1,298,910	1,086,855	-	-	-	-	-	-	-	8,445,279	31,800,477	27%
Organic Resources	641	74,879	101,942	105,717	80,949	138,199	-	-	-	-	-	-	-	501,686	1,499,737	33%
Sewage Works Capital	642	437,852	164,490	2,125	7,977	708,131	-	-	-	-	-	-	-	1,320,575	44,030,845	3%
Sewage Works Sinking (Debt Service)	649	-	1,300	-	750	537,252	-	-	-	-	-	-	-	539,302	9,773,347	6%
<b>Sub Total</b>		<b>4,783,525</b>	<b>2,602,534</b>	<b>2,202,570</b>	<b>2,022,789</b>	<b>3,091,281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,702,699</b>	<b>96,801,182</b>	<b>15%</b>
<b>Storm Water Fees</b>																
Storm Sewer Fund	667	18,239	79,323	57,231	79,784	25,913	-	-	-	-	-	-	-	260,489	2,311,084	11%
<b>Sub Total</b>		<b>18,239</b>	<b>79,323</b>	<b>57,231</b>	<b>79,784</b>	<b>25,913</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,489</b>	<b>2,311,084</b>	<b>11%</b>
<b>Total Public Works</b>		<b>10,704,323</b>	<b>5,587,030</b>	<b>5,273,409</b>	<b>5,504,614</b>	<b>6,846,181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,915,557</b>	<b>198,323,464</b>	<b>17%</b>
<b>Department of Community Investment</b>																
Studebaker/Oliver Revitalizing Grant	209	7,838	1,104	-	10,553	1,375	-	-	-	-	-	-	-	20,869	74,550	28%
Economic Development State Grants	210	-	-	-	-	-	-	-	-	-	-	-	-	-	374,599	0%
DCI Operating	211	361,753	325,220	443,690	406,267	357,553	-	-	-	-	-	-	-	1,894,483	4,901,089	39%
DCI Grants	212	273,574	7,197	261,262	344,792	653,521	-	-	-	-	-	-	-	1,540,347	12,085,586	13%
Unsafe Building	219	-	3,420	1,100	-	2,310	-	-	-	-	-	-	-	6,830	23,000	30%
Rental Units Regulation	221	4,956	5,011	6,922	5,011	6,486	-	-	-	-	-	-	-	28,386	153,686	18%
Neighborhood Services & Enforcement	230	277,183	180,417	285,890	176,237	192,509	-	-	-	-	-	-	-	1,112,236	5,436,446	20%
Animal Resource Center	230	92,737	95,820	102,898	77,840	88,997	-	-	-	-	-	-	-	458,292	1,269,452	36%
UDAG	410	-	-	-	20,000	-	-	-	-	-	-	-	-	20,000	-	NA
Building Dept Operations	600	116,375	119,423	711,785	123,988	131,795	-	-	-	-	-	-	-	1,203,366	2,375,557	51%
Industrial Revolving Fund	754	17,135	1,857	15,588	8,509	3,236	-	-	-	-	-	-	-	46,325	823,320	6%
<b>Total Dept of Community Investment</b>		<b>1,151,551</b>	<b>739,471</b>	<b>1,829,135</b>	<b>1,173,196</b>	<b>1,437,782</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,331,135</b>	<b>27,517,286</b>	<b>23%</b>
<b>Capital &amp; Debt Service Funds</b>																
2017 Park Bond Debt Service	312	580,233	-	-	-	-	-	-	-	-	-	-	-	580,233	1,179,167	49%
2018 Fire Station #9 Debt Service	350	169,716	-	-	-	-	-	-	-	-	-	-	-	169,716	342,856	50%
Local Income Tax - Certified Shares	404	13,763,313	22,634	4,178	-	19,369	-	-	-	-	-	-	-	13,809,493	13,466,448	103%
Cumulative Capital Development	406	69,770	-	41,667	90,207	148,927	-	-	-	-	-	-	-	350,571	761,015	46%
Cumulative Capital Improvement	407	25,996	-	25,000	25,000	25,000	-	-	-	-	-	-	-	100,996	450,996	22%
Local Income Tax - Economic Develop.	408	2,054,590	1,014,390	1,042,616	782,261	933,436	-	-	-	-	-	-	-	5,827,293	27,365,060	21%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2022 Zoo Bond Capital	453	168,483	372,399	520,989	419,247	617,955	-	-	-	-	-	-	-	2,099,074	4,467,628	47%
2021 Infrastructure Bond Capital	455	16,923	9,300	-	26,688	-	-	-	-	-	-	-	-	52,911	2,054,148	3%
2017 Park Bond Capital	471	6,973	229,578	134,284	266,417	-	-	-	-	-	-	-	-	637,253	1,556,352	41%
Equipment / Vehicle Leasing	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Redevelopment Authority Debt Service	752	24	1,421,678	-	-	370,663	-	-	-	-	-	-	-	1,792,365	3,237,507	55%
South Bend Building Corporation	755	-	1,622,684	-	-	-	-	-	-	-	-	-	-	1,622,684	1,423,143	114%
2015 Smart Streets Bond Debt Service	756	-	852,884	-	1,650	-	-	-	-	-	-	-	-	854,534	1,709,669	50%
2015 Park Bond Debt Service	757	-	188,691	-	-	-	-	-	-	-	-	-	-	188,691	375,582	50%
2017 Eddy St. Commons Bond Capital	759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2017 Eddy St. Commons Bond Debt	760	-	964,625	-	-	-	-	-	-	-	-	-	-	964,625	1,929,875	50%
<b>Total Capital &amp; Debt Service</b>		<b>16,856,020</b>	<b>6,698,864</b>	<b>1,768,734</b>	<b>1,611,470</b>	<b>2,115,350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,050,438</b>	<b>60,319,445</b>	<b>48%</b>
<b>Internal Service Funds</b>																
<b>Central Services</b>																
Equipment Services	222	878,514	833,515	814,408	771,253	814,271	-	-	-	-	-	-	-	4,111,960	9,696,834	42%
Radio Shop	222	16,325	16,796	21,790	16,558	16,546	-	-	-	-	-	-	-	88,015	306,853	29%
Building Maintenance	222	18,731	18,353	25,398	17,621	18,259	-	-	-	-	-	-	-	98,363	230,883	43%
Facilities Management	222	11,841	11,997	14,716	10,887	10,887	-	-	-	-	-	-	-	60,328	156,087	39%
Central Services Capital	222	14,617	18,816	-	-	61,069	-	-	-	-	-	-	-	94,502	330,962	29%
<b>Subtotal</b>		<b>940,028</b>	<b>899,478</b>	<b>876,311</b>	<b>816,318</b>	<b>921,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,453,168</b>	<b>10,721,619</b>	<b>42%</b>

City of South Bend  
Expenditures by Activity

Period Ending: May 31, 2023

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Liability Insurance</b>																
Business Insurance	226	40,412	25,717	-	-	25,717	-	-	-	-	-	-	-	91,846	1,318,484	7%
Liability Insurance	226	54,429	51,031	88,474	57,066	71,444	-	-	-	-	-	-	-	322,445	1,650,285	20%
Workers Compensation	226	224,153	24,421	158,260	45,675	174,095	-	-	-	-	-	-	-	626,603	1,268,000	49%
Catastrophic Events	226	-	-	-	1,076	(576)	-	-	-	-	-	-	-	500	102,845	0%
<b>Subtotal</b>		318,994	101,169	246,734	103,817	270,680	-	-	-	-	-	-	-	1,041,394	4,339,614	24%
IT / Innovation /311 Call Center	279	937,354	869,860	966,583	605,557	920,083	-	-	-	-	-	-	-	4,299,437	10,845,300	40%
Self-Funded Employee Benefits	711	1,238,262	2,269,337	2,368,338	1,331,195	1,517,453	-	-	-	-	-	-	-	8,724,585	20,137,218	43%
Unemployment Compensation	713	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	0%
Parental Leave	714	4,787	10,048	20,745	6,985	293	-	-	-	-	-	-	-	42,858	253,846	17%
<b>Total Internal Service Funds</b>		<b>3,439,425</b>	<b>4,149,893</b>	<b>4,478,712</b>	<b>2,863,872</b>	<b>3,629,540</b>	-	-	-	-	-	-	-	<b>18,561,442</b>	<b>46,377,596</b>	<b>40%</b>
<b>Other</b>																
<b>Miscellaneous</b>																
Gift, Donation, Bequest	217	10,164	28,996	19,259	-	20,810	-	-	-	-	-	-	-	79,229	188,685	42%
Loss Recovery	227	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Human Rights Federal Grants	258	4,000	2,438	35,017	22,638	14,350	-	-	-	-	-	-	-	78,444	256,015	31%
American Rescue Plan	263	17,092	118,567	249,390	157,906	6,242	-	-	-	-	-	-	-	549,196	10,291,678	5%
COVID-19 Response	264	4,720	(17,792)	62,396	2,210	14,070	-	-	-	-	-	-	-	65,604	641,483	10%
<b>Sub Total</b>		35,976	132,209	366,062	182,754	55,471	-	-	-	-	-	-	-	772,472	11,377,860	7%
<b>Fiduciary Funds</b>																
Fire Pension	701	339,129	348,854	351,411	334,441	334,904	-	-	-	-	-	-	-	1,708,739	4,593,840	37%
Police Pension	702	514,916	512,587	521,989	517,609	509,095	-	-	-	-	-	-	-	2,576,195	6,063,884	42%
<b>Sub Total</b>		854,046	861,440	873,400	852,050	843,998	-	-	-	-	-	-	-	4,284,934	10,657,724	40%
<b>Total Other</b>		<b>890,022</b>	<b>993,650</b>	<b>1,239,461</b>	<b>1,034,804</b>	<b>899,469</b>	-	-	-	-	-	-	-	<b>5,057,406</b>	<b>22,035,584</b>	<b>23%</b>
<b>Total Civil City</b>		<b>47,487,810</b>	<b>27,445,179</b>	<b>29,694,797</b>	<b>22,557,003</b>	<b>27,642,907</b>	-	-	-	-	-	-	-	<b>154,827,695</b>	<b>533,544,191</b>	<b>29%</b>
<b>Redevelopment Commission Controlled Funds</b>																
<b>Tax Increment Financing Funds</b>																
TIF River West Development Area	324	5,101,662	398,768	712,652	1,597,834	272,722	-	-	-	-	-	-	-	8,083,637	29,747,858	27%
TIF West Washington	422	-	-	-	-	-	-	-	-	-	-	-	-	-	232,753	0%
TIF River East Development Area	429	21,800	41,983	23,056	26,742	1,184,530	-	-	-	-	-	-	-	1,298,111	9,131,585	14%
TIF Southside Development #1	430	234,868	23,396	11,169	166,314	156,745	-	-	-	-	-	-	-	592,492	11,985,204	5%
TIF Douglas Road	435	-	-	-	-	-	-	-	-	-	-	-	-	-	74,175	0%
TIF River East Residential Area	436	2,201,625	246,664	-	39,024	20,916	-	-	-	-	-	-	-	2,508,229	7,829,204	32%
<b>Sub Total</b>		7,559,955	710,812	746,876	1,829,913	1,634,914	-	-	-	-	-	-	-	12,482,469	59,000,779	21%
<b>Redevelopment Funds</b>																
Redevelopment General	433	423,167	11,153	6,789	238,707	18,036	-	-	-	-	-	-	-	697,852	1,592,366	44%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	-	-	-	-	-	-	-	-	-	-	-	-	-	2,194,506	0%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		423,167	11,153	6,789	238,707	18,036	-	-	-	-	-	-	-	697,852	3,786,872	18%
<b>Debt Service Funds</b>																
2019 South Shore Double Tracking Res.	352	-	514,500	-	-	-	-	-	-	-	-	-	-	514,500	1,030,125	50%
2020 TIF Library Bond Debt Reserve	353	8	-	-	-	-	-	-	-	-	-	-	-	8	-	NA
<b>Sub Total</b>		8	514,500	-	-	-	-	-	-	-	-	-	-	514,508	1,030,125	50%
<b>Total Redevelopment Funds</b>		<b>7,983,130</b>	<b>1,236,464</b>	<b>753,665</b>	<b>2,068,620</b>	<b>1,652,950</b>	-	-	-	-	-	-	-	<b>13,694,829</b>	<b>63,817,775</b>	<b>21%</b>
<b>Total Expenditures</b>		<b>55,470,940</b>	<b>28,681,643</b>	<b>30,448,462</b>	<b>24,625,623</b>	<b>29,295,857</b>	-	-	-	-	-	-	-	<b>168,522,525</b>	<b>597,361,966</b>	<b>28%</b>

City of South Bend  
Outstanding Debt

Fiscal Year 2023

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/23	2023 Additions	2023 Principal	2023 Interest	2023 Total Debt Payments	Debt at 12/31/23
<b>Civil City Debt</b>													
<b>Capital Leases</b>													
171	2018 Vehicle/Equip Lease #1 (PNC) Sched 1	2018	N/A	2023	Various	Biannual	5,898,310	629,597	-	629,597	6,559	636,156	-
173	2018 Canon Copier Leases 1 & 2	2018	N/A	2023	279	Monthly	297,967	39,358	-	39,358	671	40,029	-
177	2018 Vehicle/Equip Lease #2	2018	N/A	2023	Various	Biannual	522,878	110,221	-	110,221	2,649	112,870	-
178	2018 Fitness Equipment Lease	2018	N/A	2023	201	Annual	205,473	43,761	-	43,761	2,761	46,522	-
182	2019 Vehicle/Equip Lease #1	2019	N/A	2024	Various	Biannual	1,472,985	458,520	-	303,944	8,732	312,676	154,576
184	2019 Dell Computer Equipment Lease 2	2019	N/A	2023	279	Annual	51,468	11,041	-	11,041	401	11,442	-
186	2019 Golf Cart Lease	2019	N/A	2023	201	Annual	168,970	37,169	-	37,169	1,858	39,028	-
187	2018 HP Computer Lease 21	2019	N/A	2023	279	Monthly	237,388	68,633	-	68,633	1,969	70,602	-
190	2019 Canon Copier Lease 3	2019	N/A	2023	279	Monthly	5,584	1,095	-	1,095	25	1,120	-
191	2019 Canon Copier Lease 4	2019	N/A	2023	279	Monthly	3,514	537	-	537	9	546	-
192	2019 Canon Copier Lease 5	2019	N/A	2023	279	Monthly	9,249	1,260	-	1,260	18	1,278	-
193	2019 Canon Copier Lease 6	2019	N/A	2023	279	Monthly	11,464	2,073	-	2,073	39	2,112	-
194	2019 Dell Equipment Lease 3 (Fire)	2019	N/A	2023	279	Annual	3,800	834	-	834	41	874	-
196	2019 HP Computer Lease 20	2019	N/A	2023	279	Monthly	24,205	7,426	-	7,426	242	7,668	-
201	2020 Dell Computer Equipment Lease 4	2020	N/A	2024	279	Annual	33,000	13,608	-	6,569	975	7,543	7,039
202	2020 HP Computer Lease 22	2020	N/A	2024	279	Monthly	39,800	13,923	-	9,403	450	9,853	4,520
203	2020 VLocker Equipment Lease Purchase	2020	N/A	2025	201	Annual	86,961	49,312	-	13,085	1,041	14,126	36,228
204	2020 AT&T Lease 10	2020	N/A	2023	279	Monthly	18,103	1,614	-	1,614	13	1,627	-
205	2020 Dell Computer Equipment Lease 5	2020	N/A	2024	279	Annual	11,455	4,723	-	2,280	338	2,618	2,443
206	2020 HP Computer Lease 23	2020	N/A	2024	279	Monthly	29,652	12,019	-	6,860	323	7,184	5,159
207	2020 Dell Computer Equipment Lease 6	2020	N/A	2023	279	Annual	217,111	55,405	-	55,405	2,461	57,865	-
208	2020 Canon Copier Lease 7	2020	N/A	2023	279	Monthly	3,575	623	-	623	7	630	-
209	2020 Vehicle/Equip Lease #1	2020	N/A	2025	Various	Biannual	6,156,108	3,730,694	-	1,229,825	38,007	1,267,832	2,500,869
211	2020 Canon Copier Lease 8	2020	N/A	2023	279	Monthly	5,625	1,244	-	1,244	16	1,260	-
213	2021 Canon Copier Lease 9	2021	N/A	2023	279	Monthly	2,566	820	-	820	26	846	-
214	2021 Network Solutions Cisco Infrastructure Lease	2021	N/A	2025	279	Annual	900,000	517,245	-	168,615	11,570	180,186	348,630
216	2021 Dell Computer Equipment Lease 7	2021	N/A	2025	279	Annual	529,046	317,125	-	101,738	12,219	113,957	215,387
217	2021 Dell Computer Equipment Lease 8	2021	N/A	2024	279	Annual	214,222	107,032	-	52,491	4,181	56,672	54,542
218	2021 Vehicle/Equip Lease #1	2021	N/A	2026	Various	Biannual	3,691,270	2,962,838	-	730,015	26,918	756,933	2,232,823
220	2022 IT Networking Equipment Lease	2022	N/A	2026	279	Annual	166,343	126,773	-	29,887	4,977	34,863	96,886
223	2022 Canon Copier Lease 10	2022	N/A	2023	279	Monthly	8,251	4,520	-	4,520	160	4,680	-
224	2022 Dell Computer Equipment Lease 9	2022	N/A	2025	279	Annual	202,985	145,331	-	44,233	13,422	57,654	101,098
225	2022 Vehicle/Equip Lease	2022	N/A	2027	Various	Biannual	8,042,233	7,212,470	-	1,537,917	160,442	1,698,359	5,674,553
<b>Total Civil City Capital Lease Debt</b>							29,271,558	16,688,844	-	5,254,092	303,521	5,557,613	11,434,752

City of South Bend  
Outstanding Debt

Fiscal Year 2023

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/23	2023 Additions	2023 Principal	2023 Interest	2023 Total Debt Payments	Debt at 12/31/23
<b>Bonds</b>													
39	2012 Bldg Corp Mortgage Refunding Bonds (Fire/Police Bldgs)	2003	2012	2023	755	Biannual	21,335,000	770,000	-	770,000	9,625	779,625	-
69	2009 Water Works Revenue Bonds, Series B	2009	2019	2030	625	Biannual	2,814,257	2,690,000	-	325,000	154,395	479,395	2,365,000
80	2020 Sewage Works Revenue Bonds Refunding 2010	2010	2020	2030	649	Biannual	4,830,000	3,885,000	-	420,000	155,400	575,400	3,465,000
99	2012 Water Works Revenue Bonds	2012	N/A	2033	625	Biannual	8,300,000	4,685,000	-	405,000	157,361	562,361	4,280,000
101	2012 Sewage Works Revenue Bonds	2012	N/A	2032	649	Biannual	25,000,000	14,205,000	-	1,220,000	352,980	1,572,980	12,985,000
105	2013A Sewage Works Refunding Revenue Bonds	2013	N/A	2024	649	Biannual	14,765,000	1,420,000	-	705,000	27,548	732,548	715,000
116	2013 Bldg Corp Mortgage Bonds (Fire St #5 & Training Tower)	2013	N/A	2033	755	Biannual	5,580,000	3,715,000	-	265,000	133,980	398,980	3,450,000
133	2014 St. Joseph County PSAP Revenue Bonds	2014	N/A	2034	408	Monthly	2,657,697	1,595,199	-	148,053	51,370	199,423	1,447,146
141	2015 Redev Authority Lease Rental Revenue Bonds (Parks)	2015	N/A	2035	757	Biannual	5,605,000	4,080,000	-	120,000	68,691	188,691	3,960,000
156	2016 Waterworks Refunding Bonds	2016	N/A	2027	625	Biannual	3,300,000	1,220,000	-	290,000	36,600	326,600	930,000
163	2017 Taxable Econ. Develop. Revenue Bonds (Eddy St Phase II)	2017	N/A	2037	760	Biannual	25,000,000	23,585,000	-	760,000	1,169,875	1,929,875	22,825,000
165	2017 Park District Bonds, Series 2017A-K	2017	N/A	2033	312	Biannual	14,075,000	10,515,000	-	865,000	314,165	1,179,165	9,650,000
168	2018 General Obligation Bonds (Fire St #9 & Training Classroom)	2018	N/A	2038	287	Biannual	5,045,000	4,190,000	-	215,000	127,856	342,856	3,975,000
175	2018 Econ. Develop. Revenue Bonds (Potawatomi Zoo)	2018	N/A	2034	408	Biannual	3,440,000	2,810,000	-	200,000	134,500	334,500	2,610,000
215	2021 Bldg Corp LIT Lease Rental Revenue Bonds (Infrastructure)	2021	N/A	2036	755	Biannual	7,610,000	7,120,000	-	395,000	251,200	646,200	6,725,000
219	2021 Sewage Works Refunding Revenue Bonds (Ref 2009 & 2011)	2021	N/A	2031	649	Biannual	12,450,000	11,175,000	-	1,180,000	360,950	1,540,950	9,995,000
221	2022 Morris Performing Arts Center Revenue Bonds	2022	N/A	2046	752	Biannual	6,395,000	6,290,000	-	190,000	188,825	378,825	6,100,000
222	2022 Economic Develop Revenue Bonds (Zoo Project)	2022	N/A	2042	755	Biannual	5,715,000	5,595,000	-	215,000	160,963	375,963	5,380,000
<b>Total Civil City Bond Debt</b>							201,356,953	118,430,199	-	11,583,053	4,033,984	15,617,037	106,847,146
<b>Interfund Loan</b>													
82	2010 Interfund Loan from Fund 404 to UDAG Fund 410	2010	N/A	2026	410	Biannual	2,700,000	332,253	-	28,000	-	28,000	304,253
84	2013 Major Moves-Triangle Development Interfund Loan	2011	2013	2029	436	Biannual	1,558,050	731,674	-	106,790	14,102	120,892	624,884
85	2013 Major Moves-Eddy Street Commons Interfund Loan	2011	2013	2026	436	Biannual	3,942,529	375,285	-	358,093	14,343	372,436	17,193
<b>Total Civil City Interfund Loan Debt</b>							8,200,579	1,439,212	-	492,882	28,446	521,328	946,330
<b>Loan Payable</b>													
68	2009 Water Works Improvements - State Revolving Fund	2009	N/A	2030	625	Biannual	427,400	196,030	-	25,513	6,606	32,119	170,517
139	2015 Century Center Energy QECB Conservation Bond	2015	N/A	2031	672	Biannual	4,167,897	2,781,851	-	303,221	94,738	397,959	2,478,630
<b>Total Civil City Loan Payable Debt</b>							4,595,297	2,977,881	-	328,734	101,344	430,078	2,649,147
<b>Total Civil City Debt</b>							243,424,388	139,536,136	-	17,658,762	4,467,294	22,126,056	121,877,374
<b>Redevelopment Commission Debt</b>													
<b>Capital Leases</b>													
13	2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch)	2006	N/A	2025	324	Biannual	2,510,278	550,812	-	174,615	25,385	200,000	376,197
<b>Total Redevelopment Capital Lease Debt</b>							2,510,278	550,812	-	174,615	25,385	200,000	376,197
<b>Revenue Bonds</b>													
5	2011A Indiana Bond Bank Special Program Bonds (TIF A)	2003	2011	2024	324	Biannual	19,795,000	3,595,000	-	1,750,000	162,869	1,912,869	1,845,000
6	2011A Indiana Bond Bank Special Program Bonds (TIF B)	2003	2011	2024	324	Biannual	14,420,000	2,050,000	-	1,000,000	92,827	1,092,827	1,050,000
54	2015 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2015	2027	436	Biannual	36,000,000	21,430,000	-	1,665,000	802,606	2,467,606	19,765,000
62	2013 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2013	2026	324	Biannual	4,655,000	1,245,000	-	350,000	36,075	386,075	895,000
135	2015 Redev Authority Lease Rental Revenue Bonds (Smart Streets)	2015	N/A	2037	324	Biannual	25,000,000	19,540,000	-	1,090,000	617,669	1,707,669	18,450,000
169	2018 Redev District Revenue Bonds (Parks Improvements)	2018	N/A	2033	324	Biannual	11,995,000	8,865,000	-	725,000	260,550	985,550	8,140,000
200	2019 South Shore Double Tracking Bonds	2019	N/A	2030	324	Biannual	7,985,000	6,380,000	-	720,000	310,125	1,030,125	5,660,000
210	2020 TIF Library Bonds	2020	N/A	2037	324	Biannual	4,225,000	3,930,000	-	225,000	99,415	324,415	3,705,000
<b>Total Redevelopment Revenue Bond Debt</b>							124,075,000	67,035,000	-	7,525,000	2,382,136	9,907,136	59,510,000
<b>Total Redevelopment Commission Debt</b>							126,585,278	67,585,812	-	7,699,615	2,407,521	10,107,136	59,886,197
<b>Total Debt</b>							370,009,666	207,121,948	-	25,358,377	6,874,815	32,233,192	181,763,571

City of South Bend  
Staffing Headcount

May 31, 2023

Full-Time Staffing Summary by Fund

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>101 - General Fund</b>													
Mayor's Office	8	9	4	4	4	5	-	-	-	-	-	-	-
Community Police Review Board	1	-	-	-	-	1	-	-	-	-	-	-	-
City Clerk	4	4	3	3	4	4	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	9	-	-	-	-	-	-	-
Controller's Office	22	17	21	20	20	20	-	-	-	-	-	-	-
Human Resources	7	6	6	7	7	7	-	-	-	-	-	-	-
Diversity & Inclusion	3	2	1	1	1	1	-	-	-	-	-	-	-
Human Rights	4	2	1	3	3	3	-	-	-	-	-	-	-
Legal Department	13	12	10	9	11	11	-	-	-	-	-	-	-
Engineering	27	25	27	25	24	23	-	-	-	-	-	-	-
Police Department	279	286	280	281	283	284	-	-	-	-	-	-	-
Police Crime Lab	7	7	7	7	8	8	-	-	-	-	-	-	-
Fire Department	259	242	235	245	244	241	-	-	-	-	-	-	-
EMS	4	4	4	4	4	4	-	-	-	-	-	-	-
	<b>647</b>	<b>625</b>	<b>608</b>	<b>618</b>	<b>622</b>	<b>621</b>	-	-	-	-	-	-	-

**201 - Parks & Recreation**

Community Initiatives	6	4	6	6	6	5	-	-	-	-	-	-	-
Administration	5	5	6	5	6	6	-	-	-	-	-	-	-
Maintenance	44	43	44	44	46	46	-	-	-	-	-	-	-
Golf Courses	9	6	6	6	6	6	-	-	-	-	-	-	-
Recreational Experiences	13	11	12	12	13	13	-	-	-	-	-	-	-
Community Programming	14	10	11	12	11	12	-	-	-	-	-	-	-
Development & Promotions	6	8	7	8	7	7	-	-	-	-	-	-	-
	<b>97</b>	<b>87</b>	<b>92</b>	<b>93</b>	<b>95</b>	<b>95</b>	-	-	-	-	-	-	-

**202 - Motor Vehicle Highway**

Streets/Traffic & Lighting	55	51	53	55	54	55	-	-	-	-	-	-	-
Curb & Sidewalk	8	7	7	7	7	7	-	-	-	-	-	-	-
	<b>63</b>	<b>58</b>	<b>60</b>	<b>62</b>	<b>61</b>	<b>62</b>	-	-	-	-	-	-	-

**211 - Dept of Community Investment Operating**

Community Investment	26	33	34	34	33	33	-	-	-	-	-	-	-
Historic Preservation	2	2	2	2	2	2	-	-	-	-	-	-	-
Office of Sustainability	2	1	1	1	-	-	-	-	-	-	-	-	-
	<b>30</b>	<b>36</b>	<b>37</b>	<b>37</b>	<b>35</b>	<b>35</b>	-	-	-	-	-	-	-

City of South Bend  
Staffing Headcount

May 31, 2023

Full-Time Staffing Summary by Fund

**221 - Rental Units Regulation**

Rental Unit Inspection

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

**222 - Central Services**

Equipment Services

Radio Shop

Building Maintenance

Facilities Management

31	25	24	23	23	23	-	-	-	-	-	-	-
3	2	2	2	2	2	-	-	-	-	-	-	-
3	3	3	3	3	3	-	-	-	-	-	-	-
1	1	-	-	-	-	-	-	-	-	-	-	-

**230 - Code Enforcement Fund**

Neighborhood Services

Animal Resource Center

36	18	18	17	17	16	-	-	-	-	-	-	-
9	9	9	9	9	9	-	-	-	-	-	-	-
<b>45</b>	<b>27</b>	<b>27</b>	<b>26</b>	<b>26</b>	<b>25</b>	-	-	-	-	-	-	-

**258 - Human Rights Federal Grants**

EEOC

HUD

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

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

311 Call Center

Innovation & Technology

8	8	8	8	8	8	-	-	-	-	-	-	-
26	23	22	23	24	23	-	-	-	-	-	-	-
<b>34</b>	<b>31</b>	<b>30</b>	<b>31</b>	<b>32</b>	<b>31</b>	-	-	-	-	-	-	-

**600 - Consolidated Building Fund**

Building Department

<b>16</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>16</b>	-	-	-	-	-	-	-
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**602 - Morris Performing Arts Center Operations**

Morris Performing Arts Center

<b>8</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>	-	-	-	-	-	-	-
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**610 - Solid Waste**

Solid Waste

<b>25</b>	<b>24</b>	<b>23</b>	<b>24</b>	<b>23</b>	<b>23</b>	-	-	-	-	-	-	-
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**620 - Water Works**

Water Works

<b>69</b>	<b>63</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>65</b>	-	-	-	-	-	-	-
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**640 - Sewer Insurance**

Sewer Repair

<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	-	-	-	-	-	-	-
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City of South Bend  
Staffing Headcount

May 31, 2023

Full-Time Staffing Summary by Fund

641 - Sewage Works

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sewers	35	34	29	30	29	30	-	-	-	-	-	-	-
Concrete Crew	4	5	5	6	5	5	-	-	-	-	-	-	-
Wastewater	44	43	47	43	43	43	-	-	-	-	-	-	-
Organic Resources	7	6	6	6	6	6	-	-	-	-	-	-	-
	<b>90</b>	<b>88</b>	<b>87</b>	<b>85</b>	<b>83</b>	<b>84</b>	-	-	-	-	-	-	-

670 - Century Center

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

	<b>1,173</b>	<b>1,099</b>	<b>1,087</b>	<b>1,098</b>	<b>1,099</b>	<b>1,101</b>	-	-	-	-	-	-	-
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Full-Time Staffing Summary by Activity

General Government

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	8	9	4	4	4	5	-	-	-	-	-	-	-
City Clerk	4	4	3	3	4	4	-	-	-	-	-	-	-
Community Police Review Board	1	-	-	-	-	1	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	9	-	-	-	-	-	-	-
Controller's Office	22	17	21	20	20	20	-	-	-	-	-	-	-
Human Resources	7	6	6	7	7	7	-	-	-	-	-	-	-
Diversity & Inclusion	3	2	1	1	1	1	-	-	-	-	-	-	-
Human Rights	6	3	3	5	5	5	-	-	-	-	-	-	-
Legal Department	13	12	10	9	11	11	-	-	-	-	-	-	-
Central Services	38	31	29	28	28	28	-	-	-	-	-	-	-
	<b>111</b>	<b>93</b>	<b>86</b>	<b>86</b>	<b>89</b>	<b>91</b>	-	-	-	-	-	-	-

Public Works

Engineering	27	25	27	25	24	23	-	-	-	-	-	-	-
Streets & Sewers	104	99	96	100	97	99	-	-	-	-	-	-	-
Solid Waste	25	24	23	24	23	23	-	-	-	-	-	-	-
Wastewater	44	43	47	43	43	43	-	-	-	-	-	-	-
Organic Resources	7	6	6	6	6	6	-	-	-	-	-	-	-
Water Works	69	63	64	64	64	65	-	-	-	-	-	-	-
	<b>276</b>	<b>260</b>	<b>263</b>	<b>262</b>	<b>257</b>	<b>259</b>	-	-	-	-	-	-	-

City of South Bend  
Staffing Headcount

May 31, 2023

Full-Time Staffing Summary by Activity

**Public Safety**

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Police - Sworn Officers	232	231	226	239	240	239	-	-	-	-	-	-	-
Police - Civilians	43	46	45	47	46	48	-	-	-	-	-	-	-
Police - Police Recruit	8	16	16	2	5	5	-	-	-	-	-	-	-
Fire/EMS - Sworn Firefighters	256	239	232	230	229	226	-	-	-	-	-	-	-
Fire/EMS - Civilians	7	7	7	7	7	7	-	-	-	-	-	-	-
Fire/EMS - Fire Recruits	3	-	-	12	12	12	-	-	-	-	-	-	-
	<b>549</b>	<b>539</b>	<b>526</b>	<b>537</b>	<b>539</b>	<b>537</b>	-	-	-	-	-	-	-

**Venues, Parks & Arts**

Parks & Recreation	97	87	92	93	95	95	-	-	-	-	-	-	-
Morris Performing Arts Center	8	6	6	6	6	7	-	-	-	-	-	-	-
Century Center	7	5	4	4	4	4	-	-	-	-	-	-	-
	<b>112</b>	<b>98</b>	<b>102</b>	<b>103</b>	<b>105</b>	<b>106</b>	-	-	-	-	-	-	-

**Department of Community Investment**

Community Investment	28	35	36	36	35	35	-	-	-	-	-	-	-
Office of Sustainability	2	1	1	1	-	-	-	-	-	-	-	-	-
Neighborhood Services	36	19	19	18	18	17	-	-	-	-	-	-	-
Animal Resource Center	9	9	9	9	9	9	-	-	-	-	-	-	-
Building Department	16	14	15	15	15	16	-	-	-	-	-	-	-
	<b>91</b>	<b>78</b>	<b>80</b>	<b>79</b>	<b>77</b>	<b>77</b>	-	-	-	-	-	-	-

**Department of Innovation & Technology**

	<b>34</b>	<b>31</b>	<b>30</b>	<b>31</b>	<b>32</b>	<b>31</b>	-	-	-	-	-	-	-
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**Total Full-Time Employees by Activity**

	<b>1,173</b>	<b>1,099</b>	<b>1,087</b>	<b>1,098</b>	<b>1,099</b>	<b>1,101</b>	-	-	-	-	-	-	-
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City of South Bend  
Staffing Headcount

May 31, 2023

Part-Time Staffing Summary by Fund

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Legal Department	1	1	1	1	1	-	-	-	-	-	-	-
Engineering	1	1	1	1	1	-	-	-	-	-	-	-
Police Department	18	19	17	18	36	-	-	-	-	-	-	-
Police Crime Lab	1	1	-	1	-	-	-	-	-	-	-	-
Fire Department	1	1	1	-	1	-	-	-	-	-	-	-
	<b>22</b>	<b>23</b>	<b>20</b>	<b>21</b>	<b>39</b>	-	-	-	-	-	-	-

201 - Parks & Recreation

Community Initiatives	6	-	-	2	12	-	-	-	-	-	-	-
Maintenance	22	19	21	23	26	-	-	-	-	-	-	-
Golf Courses	51	52	61	65	67	-	-	-	-	-	-	-
Recreational Experiences	24	18	17	17	19	-	-	-	-	-	-	-
Community Programming	11	11	11	11	11	-	-	-	-	-	-	-
Development & Promotions	1	1	1	1	1	-	-	-	-	-	-	-
	<b>115</b>	<b>101</b>	<b>111</b>	<b>119</b>	<b>136</b>	-	-	-	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	5	6	7	7	8	-	-	-	-	-	-	-
Curb & Sidewalk	1	-	-	-	-	-	-	-	-	-	-	-
	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>8</b>	-	-	-	-	-	-	-

222 - Central Services

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

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

279 - IT / Innovation / 311 Call Center

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

Morris Performing Arts Center	4	3	3	3	23	-	-	-	-	-	-	-
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620 - Water Works

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

Sewers	5	2	2	2	2	-	-	-	-	-	-	-
Organic Resources	-	-	-	1	1	-	-	-	-	-	-	-
	<b>5</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	-	-	-	-	-	-	-

670 - Century Center

Century Center	2	2	2	2	2	-	-	-	-	-	-	-
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<b>Total Part-Time Employees by Fund</b>	<b>159</b>	<b>142</b>	<b>149</b>	<b>159</b>	<b>216</b>	-	-	-	-	-	-	-
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**City of South Bend, Indiana**  
**Monthly Financial Report**  
**May 31, 2023**

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Property Taxes	40,660,123	43,659,873	45,635,698	48,573,110	48,573,110	-		-	48,573,110	0%
Local Income Taxes	-	-	-	9,737,608	-	-		-	-	-
Intergov./ Shared Revenues	4,837,992	4,251,806	2,186,019	4,227,918	4,227,918	166,049		166,049	4,061,869	4%
Intergov./ Grants	191,097	1,482,045	-	-	-	-		-	-	-
Licenses & Permits	281,230	258,054	319,288	278,025	278,025	139,631		139,631	138,394	50%
Charges for Services	4,468,596	5,286,199	4,838,529	4,123,028	4,123,028	1,849,555		1,849,555	2,273,473	45%
Fines, Forfeitures, and Fees	5,298	6,235	4,911	8,000	8,000	3,245		3,245	4,755	41%
Interest Earnings	309,268	290,597	576,610	1,214,737	1,214,737	1,257,107		1,257,107	(42,370)	103%
Donations	1,357,432	1,769,377	1,358,100	1,365,000	1,365,000	-		-	1,365,000	0%
Other Income	1,706,245	1,238,059	1,352,986	1,321,520	1,313,520	361,358		361,358	952,162	28%
Interfund Allocation Reimb	8,563,135	9,896,054	10,544,420	10,597,451	10,597,451	4,415,605		4,415,605	6,181,846	42%
Interfund Transfers In	6,283,500	2,727,079	-	13,931,810	13,931,810	13,398,477		13,398,477	533,333	96%
PILOT	6,221,791	6,154,321	6,079,325	6,095,594	6,095,594	3,047,797		3,047,797	3,047,797	50%
Debt Proceedings	-	-	-	1,827,500	-	-		-	-	-
<b>Total Revenue</b>	<b>74,885,707</b>	<b>77,019,698</b>	<b>72,895,886</b>	<b>103,301,301</b>	<b>91,728,193</b>	<b>24,638,824</b>		<b>24,638,824</b>	<b>67,089,369</b>	<b>27%</b>

<b>Expenditures by Subdivisions</b>										
Mayor	1,037,853	990,182	993,329	1,098,666	1,101,236	399,119	4,870	403,989	697,247	37%
Community Initiatives	300,312	857,425	1,310,361	-	191	-	191	191	-	100%
Community Police Review Office	-	27,206	-	96,012	96,012	1,425	-	1,425	94,587	1%
City Clerk	512,958	633,713	588,712	579,739	597,097	238,016	17,480	255,497	341,601	43%
Common Council	483,761	593,820	552,768	658,033	677,393	244,656	5,824	250,479	426,914	37%
General City	44,841	4,991,093	8,842,733	1,429,121	31,784,740	5,999,931	3,987,172	9,987,102	21,797,638	31%
Finance	2,217,244	2,111,012	2,116,079	2,721,298	2,794,343	987,550	172,227	1,159,777	1,634,566	42%
Human Resources	597,913	651,325	623,506	886,963	889,893	324,013	4,916	328,929	560,964	37%
Diversity & Inclusion	254,986	546,687	431,572	633,822	781,954	145,762	143,688	289,450	492,504	37%
Human Rights General	267,591	295,679	392,895	469,918	489,302	117,343	5,704	123,047	366,255	25%
Legal Dept	1,299,029	1,399,494	1,474,439	1,740,630	1,823,153	648,416	12,955	661,371	1,161,782	36%
Police General	27,639,992	30,031,479	9,084,025	40,053,449	38,690,281	16,323,906	507,334	16,831,241	21,859,040	44%
Crime Lab	552,838	628,676	206,430	888,747	891,942	355,376	1,524	356,901	535,041	40%
Fire General	26,056,166	26,373,821	5,925,780	29,721,298	30,061,471	13,137,389	515,561	13,652,950	16,408,521	45%
EMS	592,302	710,778	399,302	926,409	957,768	277,146	43,770	320,916	636,852	34%
Fire Training Center	30,175	32,253	54,797	148,000	154,934	38,778	4,725	43,503	111,431	28%
Park Administration	-	-	-	5,860,977	-	-	-	-	-	-
Park Maintenance	-	-	-	1,839,028	-	-	-	-	-	-
Morris PAC	1,003,966	1,106,303	643,333	-	184	184	-	184	-	100%
Palais Royale	221,414	149,547	177,972	229,319	231,009	76,711	2,704	79,414	151,595	34%
Sustainability	234,165	90,441	67,037	-	33,000	-	33,000	33,000	-	100%
AmeriCorps	307,799	222,663	-	-	-	-	-	-	-	-
Streets & Sewers	-	-	-	3,750,000	3,750,000	1,250,000	-	1,250,000	2,500,000	33%
Curb & Sidewalk	-	-	-	1,500,000	-	-	-	-	-	-
Street Signals and Lighting	-	-	-	1,467,536	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>66,534,960</b>	<b>75,567,091</b>	<b>36,836,965</b>	<b>100,759,924</b>	<b>119,745,162</b>	<b>41,981,191</b>	<b>5,625,389</b>	<b>47,606,581</b>	<b>72,138,584</b>	<b>40%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	38,858,879	39,390,302	6,550,037	43,843,707	43,942,007	19,659,130	-	19,659,130	24,282,877	45%
Fringe Benefits	13,303,099	13,920,158	2,089,817	18,541,664	18,542,264	7,110,665	935	7,111,600	11,430,664	38%
<b>Total Personnel</b>	<b>52,161,978</b>	<b>53,310,460</b>	<b>8,639,854</b>	<b>62,385,371</b>	<b>62,484,271</b>	<b>26,769,795</b>	<b>935</b>	<b>26,770,730</b>	<b>35,713,541</b>	<b>43%</b>

<b>Supplies</b>	<b>1,720,163</b>	<b>2,033,958</b>	<b>2,675,311</b>	<b>2,954,880</b>	<b>3,130,874</b>	<b>1,226,345</b>		<b>283,753</b>	<b>1,510,097</b>	<b>48%</b>
<b>Services &amp; Charges</b>										
Professional Services	1,755,294	1,811,607	1,907,475	1,669,630	2,470,280	928,368	1,059,275	1,987,643	482,637	80%
Printing & Advertising	83,792	188,451	342,749	297,170	343,610	106,541	22,776	129,316	214,294	38%
Utilities	663,087	654,363	591,906	2,095,744	628,208	253,208	-	253,208	375,000	40%
Repairs & Maintenance	2,191,066	1,951,940	3,151,159	3,051,649	2,992,844	928,867	714,087	1,642,954	1,349,890	55%
Education & Training	152,685	186,351	236,499	278,000	335,888	108,621	68,433	177,054	158,834	53%
Travel	17,787	25,843	53,075	89,500	91,109	26,513	18,344	44,858	46,251	49%
Grants & Subsidies	48,635	390,075	5,450,680	746,451	21,220,817	5,498,625	1,004,148	6,502,772	14,718,044	31%
Other Services & Charges	491,973	597,714	2,172,804	2,929,326	5,696,416	630,033	1,587,147	2,217,180	3,479,236	39%
Debt Service Principal	149,934	145,798	-	1,427,608	1,427,607	-	-	-	1,427,607	0%
Debt Service Interest & Fees	3,937	1,667	-	101,707	101,709	-	-	-	101,709	0%
<b>Total Services &amp; Charges</b>	<b>5,558,190</b>	<b>5,953,810</b>	<b>13,906,347</b>	<b>12,686,785</b>	<b>35,308,488</b>	<b>8,480,776</b>	<b>4,474,210</b>	<b>12,954,986</b>	<b>22,353,502</b>	<b>37%</b>

<b>Operating Expenditures</b>	<b>59,440,332</b>	<b>61,298,229</b>	<b>25,221,512</b>	<b>78,027,036</b>	<b>100,923,633</b>	<b>36,476,916</b>		<b>4,758,898</b>	<b>41,235,813</b>	<b>59,687,820</b>	<b>41%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>181,068</b>	<b>2,012,500</b>	<b>4,606,562</b>	<b>254,778</b>		<b>866,491</b>	<b>1,121,270</b>	<b>3,485,292</b>	<b>24%</b>
<b>Bad Debt</b>	<b>8,070</b>	<b>649</b>	<b>930</b>	<b>300</b>	<b>300</b>	<b>972</b>		<b>-</b>	<b>972</b>	<b>(672)</b>	<b>324%</b>
<b>Interfund</b>											
Interfund Allocations	6,910,980	9,320,120	9,701,661	9,609,111	9,596,461	3,998,525	-	3,998,525	5,597,936	42%	
Interfund Transfers Out	175,579	4,948,093	1,731,794	11,110,977	4,618,206	1,250,000	-	1,250,000	3,368,206	27%	
<b>Total Interfund</b>	<b>7,086,559</b>	<b>14,268,213</b>	<b>11,433,455</b>	<b>20,720,088</b>	<b>14,214,667</b>	<b>5,248,525</b>		<b>5,248,525</b>	<b>8,966,142</b>	<b>37%</b>	
<b>Total Expenditures</b>	<b>66,534,960</b>	<b>75,567,091</b>	<b>36,836,965</b>	<b>100,759,924</b>	<b>119,745,162</b>	<b>41,981,191</b>	<b>5,625,389</b>	<b>47,606,581</b>	<b>72,138,582</b>	<b>40%</b>	

<b>Net Surplus / (Deficit)</b>	<b>8,350,746</b>	<b>1,452,607</b>	<b>36,058,921</b>	<b>2,541,377</b>	<b>(28,016,969)</b>	<b>(17,342,367)</b>		<b>(22,967,756)</b>		
Beginning Cash Balance	44,871,229	53,544,921	54,208,073		54,208,073					
Cash Adjustments	322,946	(789,455)	1,144,457		-					
<b>Ending Cash Balance</b>	<b>53,544,921</b>	<b>54,208,073</b>	<b>91,411,452</b>		<b>26,191,104</b>	<b>72,125,780</b>				<b>Cash Reserves Target</b>
Cash Reserves Target	33,267,480	37,783,545	18,418,483		59,872,581					50% of Annual expenditures

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**May 31, 2023**

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Dept/Division</b>										
Mayor	1,037,853	990,182	993,329	1,098,666	1,101,236	399,119	4,870	403,989	697,247	37%
Community Initiatives	300,312	857,425	1,310,361	-	191	-	191	191	-	100%
Community Police Review Office	-	27,206	-	96,012	96,012	1,425	-	1,425	94,587	1%
City Clerk	512,958	633,713	588,712	579,739	597,097	238,016	17,480	255,497	341,601	43%
Common Council	483,761	593,820	552,768	658,033	677,393	244,656	5,824	250,479	426,914	37%
General City	44,841	43,000	30,322	1,429,121	1,103,447	220,458	133,576	354,034	749,412	32%
American Rescue Plan	-	4,948,093	8,812,411	-	30,681,294	5,779,473	3,853,595	9,633,068	21,048,226	31%
Finance	2,217,244	2,111,012	2,116,079	2,721,298	2,794,343	987,550	172,227	1,159,777	1,634,566	42%
Human Resources	597,913	651,325	623,506	886,963	889,893	324,013	4,916	328,929	560,964	37%
Diversity & Inclusion	254,986	546,687	431,572	633,822	781,954	145,762	143,688	289,450	492,504	37%
Human Rights General	267,591	295,679	392,895	469,918	489,302	117,343	5,704	123,047	366,255	25%
Legal Dept	1,299,029	1,399,494	1,474,439	1,740,630	1,823,153	648,416	12,955	661,371	1,161,782	36%
Police General	27,639,992	30,031,479	9,084,025	40,053,449	38,690,281	16,323,906	507,334	16,831,241	21,859,040	44%
Crime Lab	552,838	628,676	206,430	888,747	891,942	355,376	1,524	356,901	535,041	40%
Fire General	26,056,166	26,373,821	5,925,780	29,721,298	30,061,471	13,137,389	515,561	13,652,950	16,408,521	45%
EMS	592,302	710,778	399,302	926,409	957,768	277,146	43,770	320,916	636,852	34%
Fire Training Center	30,175	32,253	54,797	148,000	154,934	38,778	4,725	43,503	111,431	28%
Park Administration	-	-	-	5,860,977	-	-	-	-	-	-
Park Maintenance	-	-	-	1,839,028	-	-	-	-	-	-
Morris PAC	1,003,966	1,106,303	643,333	-	184	184	-	184	-	100%
Palais Royale	221,414	149,547	177,972	229,319	231,009	76,711	2,704	79,414	151,595	34%
Engineering	2,879,656	3,123,492	2,951,893	4,060,959	3,939,260	1,415,471	161,743	1,577,214	2,362,046	40%
Sustainability	234,165	90,441	67,037	-	33,000	-	33,000	33,000	-	100%
AmeriCorps	307,799	222,663	-	-	-	-	-	-	-	-
Streets & Sewers	-	-	-	3,750,000	3,750,000	1,250,000	-	1,250,000	2,500,000	33%
Curb & Sidewalk	-	-	-	1,500,000	-	-	-	-	-	-
Street Signals and Lighting	-	-	-	1,467,536	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>66,534,960</b>	<b>75,567,091</b>	<b>36,836,965</b>	<b>100,759,924</b>	<b>119,745,162</b>	<b>41,981,191</b>	<b>5,625,389</b>	<b>47,606,581</b>	<b>72,138,584</b>	<b>40%</b>

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**May 31, 2023**

<b>Department Name</b>	Mayor's Office	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	568,439	577,992	605,133	640,493	640,493	232,239	-	232,239	408,254	36%
Fringe Benefits	199,062	205,069	203,482	238,847	238,847	79,801	-	79,801	159,046	33%
<b>Total Personnel</b>	<b>767,501</b>	<b>783,061</b>	<b>808,615</b>	<b>879,340</b>	<b>879,340</b>	<b>312,040</b>	<b>-</b>	<b>312,040</b>	<b>567,300</b>	<b>35%</b>
<b>Supplies</b>	<b>6,028</b>	<b>3,888</b>	<b>2,706</b>	<b>5,500</b>	<b>5,500</b>	<b>968</b>	<b>122</b>	<b>1,090</b>	<b>4,410</b>	<b>20%</b>
<b>Services &amp; Charges</b>										
Professional Services	143,724	-	-	7,000	7,000	2,778	2,778	5,557	1,443	79%
Printing & Advertising	25,634	43,385	36,431	41,500	43,070	14,991	1,969	16,960	26,110	39%
Repairs & Maintenance	800	650	33	300	300	-	-	-	300	0%
Education & Training	-	171	25	1,000	1,000	-	-	-	1,000	0%
Travel	-	-	474	5,000	5,000	1,706	-	1,706	3,294	34%
Other Services & Charges	740	1,110	9,304	800	1,800	709	-	709	1,091	39%
<b>Total Services &amp; Charges</b>	<b>170,898</b>	<b>45,316</b>	<b>46,268</b>	<b>55,600</b>	<b>58,170</b>	<b>20,184</b>	<b>4,748</b>	<b>24,931</b>	<b>33,238</b>	<b>43%</b>
<b>Operating Expenditures</b>	<b>944,428</b>	<b>832,264</b>	<b>857,588</b>	<b>940,440</b>	<b>943,010</b>	<b>333,192</b>	<b>4,870</b>	<b>338,062</b>	<b>604,948</b>	<b>36%</b>
<b>Interfund Allocations</b>	<b>93,425</b>	<b>157,918</b>	<b>135,741</b>	<b>158,226</b>	<b>158,226</b>	<b>65,928</b>	<b>-</b>	<b>65,928</b>	<b>92,299</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>1,037,853</b>	<b>990,182</b>	<b>993,329</b>	<b>1,098,666</b>	<b>1,101,236</b>	<b>399,119</b>	<b>4,870</b>	<b>403,989</b>	<b>697,247</b>	<b>37%</b>

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**May 31, 2023**

<b>Division Name</b>	Community Initiatives						<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund						<b>Control</b>	City Funds		
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	119,402	218,129	289,438	-	-	-	-	-	-	-
Fringe Benefits	46,102	91,386	123,535	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>165,504</b>	<b>309,515</b>	<b>412,973</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>										
Supplies	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Professional Services	134,808	210,500	351,000	-	-	-	-	-	-	-
Printing & Advertising	-	1,410	9,331	-	191	-	191	191	-	100%
Education & Training	-	-	38,737	-	-	-	-	-	-	-
Travel	-	-	1,775	-	-	-	-	-	-	-
Grant & Subsidies	-	336,000	461,250	-	-	-	-	-	-	-
Other Services & Charges	-	-	143	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>134,808</b>	<b>547,910</b>	<b>862,236</b>	<b>-</b>	<b>191</b>	<b>-</b>	<b>191</b>	<b>191</b>	<b>-</b>	<b>100%</b>
<b>Operating Expenditures</b>	<b>300,312</b>	<b>857,425</b>	<b>1,275,209</b>	<b>-</b>	<b>191</b>	<b>-</b>	<b>191</b>	<b>191</b>	<b>-</b>	<b>100%</b>
<b>Interfund Allocations</b>										
Interfund Allocations	-	-	35,152	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>300,312</b>	<b>857,425</b>	<b>1,310,361</b>	<b>-</b>	<b>191</b>	<b>-</b>	<b>191</b>	<b>191</b>	<b>-</b>	<b>100%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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



**City of South Bend, Indiana**  
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<b>Division Name</b>	Community Police Review Office						<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund						<b>Control</b>	City Funds		
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	-	21,250	-	68,624	68,624	1,320	-	1,320	67,304	2%
Fringe Benefits	-	5,956	-	27,388	27,388	106	-	106	27,282	0%
<b>Total Personnel</b>	-	27,206	-	96,012	96,012	1,425	-	1,425	94,586	1%
<b>Supplies</b>	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Professional Services	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	27,206	-	96,012	96,012	1,425	-	1,425	94,586	1%

**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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
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<b>Department Name</b>	City Clerk						<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund						<b>Control</b>	City Funds		
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	270,954	288,911	283,741	270,762	274,262	119,870	-	119,870	154,392	44%
Fringe Benefits	103,502	113,731	89,875	110,639	111,239	35,000	200	35,200	76,039	32%
<b>Total Personnel</b>	<b>374,456</b>	<b>402,642</b>	<b>373,617</b>	<b>381,401</b>	<b>385,501</b>	<b>154,870</b>	<b>200</b>	<b>155,070</b>	<b>230,431</b>	<b>40%</b>
<b>Supplies</b>	<b>6,389</b>	<b>8,089</b>	<b>4,316</b>	<b>8,000</b>	<b>8,381</b>	<b>3,878</b>	<b>1,166</b>	<b>5,045</b>	<b>3,336</b>	<b>60%</b>
<b>Services &amp; Charges</b>										
Professional Services	25,275	15,066	18,448	21,000	20,263	3,263	-	3,263	17,000	16%
Printing & Advertising	18,528	23,705	20,366	24,500	34,888	12,465	8,820	21,285	13,603	61%
Repairs & Maintenance	32,656	6,400	8,778	500	1,227	1,251	-	1,251	(24)	102%
Education & Training	1,393	14,250	2,296	6,000	7,500	1,525	1,605	3,130	4,370	42%
Travel	342	-	-	5,000	5,000	4,428	5,155	9,583	(4,583)	192%
Other Services & Charges	4,963	7,635	5,916	7,500	8,500	3,903	535	4,438	4,062	52%
Bad Debt Expense	-	-	100	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>83,157</b>	<b>67,056</b>	<b>55,903</b>	<b>64,500</b>	<b>77,377</b>	<b>26,835</b>	<b>16,114</b>	<b>42,950</b>	<b>34,428</b>	<b>56%</b>
<b>Operating Expenditures</b>	<b>464,002</b>	<b>477,787</b>	<b>433,836</b>	<b>453,901</b>	<b>471,259</b>	<b>185,584</b>	<b>17,480</b>	<b>203,064</b>	<b>268,195</b>	<b>43%</b>
<b>Interfund Allocations</b>	<b>48,956</b>	<b>155,926</b>	<b>154,876</b>	<b>125,838</b>	<b>125,838</b>	<b>52,433</b>	<b>-</b>	<b>52,433</b>	<b>73,406</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>512,958</b>	<b>633,713</b>	<b>588,712</b>	<b>579,739</b>	<b>597,097</b>	<b>238,016</b>	<b>17,480</b>	<b>255,497</b>	<b>341,601</b>	<b>43%</b>

**Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**May 31, 2023**

<b>Department Name</b>	Common Council						<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund						<b>Control</b>	City Funds		
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	187,249	182,138	203,103	265,880	265,880	80,965	-	80,965	184,915	30%
Fringe Benefits	84,521	95,359	106,163	169,907	169,907	47,050	-	47,050	122,857	28%
<b>Total Personnel</b>	<b>271,770</b>	<b>277,497</b>	<b>309,265</b>	<b>435,787</b>	<b>435,787</b>	<b>128,015</b>	<b>-</b>	<b>128,015</b>	<b>307,772</b>	<b>29%</b>
<b>Supplies</b>	<b>2,716</b>	<b>1,894</b>	<b>2,496</b>	<b>2,500</b>	<b>2,500</b>	<b>328</b>	<b>-</b>	<b>328</b>	<b>2,172</b>	<b>13%</b>
<b>Services &amp; Charges</b>										
Professional Services	117,174	193,211	166,913	131,000	152,771	76,801	2,000	78,801	73,969	52%
Printing & Advertising	7,973	35,048	9,466	6,000	4,797	5,252	-	5,252	(455)	109%
Repairs & Maintenance	34,153	24,584	7,340	4,500	4,500	7,101	-	7,101	(2,601)	158%
Education & Training	2,069	599	1,557	5,000	5,000	2,271	1,100	3,371	1,629	67%
Travel	1,479	1,334	4,618	10,000	7,514	1,032	2,724	3,756	3,758	50%
Other Services & Charges	4,091	4,714	7,583	12,800	14,078	2,835	-	2,835	11,243	20%
<b>Total Services &amp; Charges</b>	<b>166,939</b>	<b>259,491</b>	<b>197,477</b>	<b>169,300</b>	<b>188,660</b>	<b>95,293</b>	<b>5,824</b>	<b>101,117</b>	<b>87,543</b>	<b>54%</b>
<b>Operating Expenditures</b>	<b>441,425</b>	<b>538,882</b>	<b>509,239</b>	<b>607,587</b>	<b>626,947</b>	<b>223,636</b>	<b>5,824</b>	<b>229,460</b>	<b>397,487</b>	<b>37%</b>
<b>Interfund Allocations</b>	<b>42,336</b>	<b>54,938</b>	<b>43,529</b>	<b>50,446</b>	<b>50,446</b>	<b>21,019</b>	<b>-</b>	<b>21,019</b>	<b>29,427</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>483,761</b>	<b>593,820</b>	<b>552,768</b>	<b>658,033</b>	<b>677,393</b>	<b>244,656</b>	<b>5,824</b>	<b>250,479</b>	<b>426,914</b>	<b>37%</b>

**Purpose:**

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

**Explanation of Revenue Sources:**

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**May 31, 2023**

<b>Division Name</b>	<b>Controller's Office</b>						<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>						<b>Control</b>	<b>City Funds</b>		
	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Amended Budget</b>	<b>2023 Year-to-Date Actual</b>	<b>2023 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	1,353,939	1,321,367	1,215,705	1,605,571	1,605,571	592,527	-	592,527	1,013,044	37%
Fringe Benefits	480,160	464,963	430,563	625,914	625,914	200,633	-	200,633	425,281	32%
<b>Total Personnel</b>	<b>1,834,099</b>	<b>1,786,330</b>	<b>1,646,268</b>	<b>2,231,485</b>	<b>2,231,485</b>	<b>793,161</b>	<b>-</b>	<b>793,161</b>	<b>1,438,325</b>	<b>36%</b>
<b>Supplies</b>	<b>14,013</b>	<b>8,804</b>	<b>8,278</b>	<b>17,020</b>	<b>17,241</b>	<b>3,740</b>	<b>1,598</b>	<b>5,337</b>	<b>11,904</b>	<b>31%</b>
<b>Services &amp; Charges</b>										
Professional Services	43,980	92,490	257,437	180,500	253,124	74,347	168,680	243,027	10,097	96%
Printing & Advertising	1,203	4,914	2,184	2,000	3,130	2,858	372	3,230	(100)	103%
Repairs & Maintenance	2,254	225	202	500	2,377	968	1,120	2,088	289	88%
Education & Training	1,994	4,235	1,504	15,000	12,273	290	-	290	11,983	2%
Travel	2,045	1,300	1,784	9,000	9,000	-	-	-	9,000	0%
Other Services & Charges	14,429	19,228	18,030	11,585	11,505	6,267	458	6,725	4,780	58%
<b>Total Services &amp; Charges</b>	<b>65,905</b>	<b>122,391</b>	<b>281,141</b>	<b>218,585</b>	<b>291,409</b>	<b>84,730</b>	<b>170,629</b>	<b>255,359</b>	<b>36,049</b>	<b>88%</b>
<b>Operating Expenditures</b>	<b>1,914,017</b>	<b>1,917,524</b>	<b>1,935,687</b>	<b>2,467,090</b>	<b>2,540,135</b>	<b>881,630</b>	<b>172,227</b>	<b>1,053,857</b>	<b>1,486,278</b>	<b>41%</b>
<b>Bad Debt</b>	<b>-</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Allocations</b>	<b>303,227</b>	<b>193,433</b>	<b>180,392</b>	<b>254,208</b>	<b>254,208</b>	<b>105,920</b>	<b>-</b>	<b>105,920</b>	<b>148,288</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>2,217,244</b>	<b>2,111,012</b>	<b>2,116,079</b>	<b>2,721,298</b>	<b>2,794,343</b>	<b>987,550</b>	<b>172,227</b>	<b>1,159,777</b>	<b>1,634,566</b>	<b>42%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

This department is funded by the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City

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

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

**City of South Bend, Indiana**  
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<b>Division Name</b>	<b>Human Resources</b>						<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>						<b>Control</b>	<b>City Funds</b>		
	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Amended Budget</b>	<b>2023 Year-to-Date Actual</b>	<b>2023 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	374,910	400,053	348,620	505,159	505,159	187,934	-	187,934	317,225	37%
Fringe Benefits	139,389	148,223	120,229	199,223	199,223	69,308	-	69,308	129,915	35%
<b>Total Personnel</b>	<b>514,299</b>	<b>548,276</b>	<b>468,849</b>	<b>704,382</b>	<b>704,382</b>	<b>257,243</b>	<b>-</b>	<b>257,243</b>	<b>447,140</b>	<b>37%</b>
<b>Supplies</b>	<b>642</b>	<b>2,165</b>	<b>7,263</b>	<b>11,500</b>	<b>11,569</b>	<b>5,073</b>	<b>20</b>	<b>5,093</b>	<b>6,477</b>	<b>44%</b>
<b>Services &amp; Charges</b>										
Professional Services	-	-	315	-	1,001	222	1	223	778	22%
Printing & Advertising	999	287	1,668	7,000	5,600	657	-	657	4,943	12%
Repairs & Maintenance	100	150	450	-	1,400	280	1,120	1,400	-	100%
Education & Training	795	1,361	14,363	35,000	37,860	9,539	-	9,539	28,321	25%
Travel	-	-	2,507	6,000	6,000	677	3,776	4,453	1,547	74%
Other Services & Charges	1,760	1,609	3,681	6,000	5,000	1,538	-	1,538	3,462	31%
<b>Total Services &amp; Charges</b>	<b>3,655</b>	<b>3,407</b>	<b>22,984</b>	<b>54,000</b>	<b>56,861</b>	<b>12,913</b>	<b>4,897</b>	<b>17,810</b>	<b>39,051</b>	<b>31%</b>
<b>Operating Expenditures</b>	<b>518,596</b>	<b>553,847</b>	<b>499,096</b>	<b>769,882</b>	<b>772,812</b>	<b>275,229</b>	<b>4,916</b>	<b>280,145</b>	<b>492,668</b>	<b>36%</b>
<b>Interfund Allocations</b>	<b>79,317</b>	<b>97,478</b>	<b>124,410</b>	<b>117,081</b>	<b>117,081</b>	<b>48,784</b>	<b>-</b>	<b>48,784</b>	<b>68,297</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>597,913</b>	<b>651,325</b>	<b>623,506</b>	<b>886,963</b>	<b>889,893</b>	<b>324,013</b>	<b>4,916</b>	<b>328,929</b>	<b>560,965</b>	<b>37%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

**City of South Bend, Indiana**  
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<b>Division Name</b>	<b>Diversity &amp; Inclusion</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	165,515	206,014	150,127	244,992	254,792	64,721	-	64,721	190,071	25%
Fringe Benefits	50,278	64,933	36,526	86,105	86,105	15,328	-	15,328	70,777	18%
<b>Total Personnel</b>	<b>215,793</b>	<b>270,948</b>	<b>186,653</b>	<b>331,097</b>	<b>340,897</b>	<b>80,049</b>	<b>-</b>	<b>80,049</b>	<b>260,848</b>	<b>23%</b>
<b>Supplies</b>	<b>74</b>	<b>1,486</b>	<b>389</b>	<b>1,000</b>	<b>1,854</b>	<b>830</b>	<b>-</b>	<b>830</b>	<b>1,024</b>	<b>45%</b>
<b>Services &amp; Charges</b>										
Professional Services	14,260	194,734	156,689	80,000	158,858	-	87,858	87,858	71,000	55%
Printing & Advertising	2,025	1,581	1,960	6,000	19,500	13,334	-	13,334	6,166	68%
Repairs & Maintenance	50	-	-	-	-	-	-	-	-	-
Education & Training	1,000	10,780	595	100,000	145,120	9,581	55,830	65,411	79,709	45%
Travel	-	-	1,862	10,000	10,000	-	-	-	10,000	0%
Other Services & Charges	2,843	3,755	1,155	5,000	5,000	-	-	-	5,000	0%
<b>Total Services &amp; Charges</b>	<b>20,177</b>	<b>210,850</b>	<b>162,261</b>	<b>201,000</b>	<b>338,478</b>	<b>22,915</b>	<b>143,688</b>	<b>166,603</b>	<b>171,875</b>	<b>49%</b>
<b>Operating Expenditures</b>	<b>236,044</b>	<b>483,283</b>	<b>349,303</b>	<b>533,097</b>	<b>681,229</b>	<b>103,793</b>	<b>143,688</b>	<b>247,481</b>	<b>433,747</b>	<b>36%</b>
<b>Interfund Allocations</b>	<b>18,942</b>	<b>63,404</b>	<b>82,269</b>	<b>100,725</b>	<b>100,725</b>	<b>41,969</b>	<b>-</b>	<b>41,969</b>	<b>58,756</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>254,986</b>	<b>546,687</b>	<b>431,572</b>	<b>633,822</b>	<b>781,954</b>	<b>145,762</b>	<b>143,688</b>	<b>289,450</b>	<b>492,503</b>	<b>37%</b>
<b>Revenue</b>										
Charges for Services	-	-	-	-	-	-	-	-	-	-
Other Income	400	500	-	-	-	-	-	-	-	-
Donations	50,000	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>50,400</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**  
This office is primarily funded by the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures.  
2020: Living Cities Inclusive Procurement grant \$50,000

**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.

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<b>Division Name</b>	<b>Human Rights</b>						<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>						<b>Control</b>	<b>City Funds</b>		
<b>Expenditures by Type</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Amended Budget</b>	<b>2023 Year-to-Date Actual</b>	<b>2023 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Personnel</b>										
Salaries & Wages	134,381	135,895	196,677	242,045	257,045	45,590	-	45,590	211,455	18%
Fringe Benefits	49,745	55,005	68,742	100,835	100,835	14,701	-	14,701	86,134	15%
<b>Total Personnel</b>	<b>184,125</b>	<b>190,901</b>	<b>265,418</b>	<b>342,880</b>	<b>357,880</b>	<b>60,291</b>	-	<b>60,291</b>	<b>297,589</b>	<b>17%</b>
<b>Supplies</b>	<b>765</b>	<b>969</b>	<b>1,980</b>	<b>2,500</b>	<b>2,500</b>	<b>2,042</b>	-	<b>2,042</b>	<b>458</b>	<b>82%</b>
<b>Services &amp; Charges</b>										
Professional Services	819	3,538	-	3,070	3,282	425	212	637	2,645	19%
Printing & Advertising	347	407	23,554	1,500	1,954	928	-	928	1,026	48%
Repairs & Maintenance	9,716	8,151	7,982	9,200	10,025	2,468	300	2,768	7,258	28%
Education & Training	600	-	1,681	3,000	3,000	1,757	-	1,757	1,243	59%
Travel	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	44,073	45,538	44,960	51,665	54,558	26,057	5,192	31,248	23,310	57%
<b>Total Services &amp; Charges</b>	<b>55,555</b>	<b>57,634</b>	<b>78,178</b>	<b>68,435</b>	<b>72,819</b>	<b>31,634</b>	<b>5,704</b>	<b>37,338</b>	<b>35,482</b>	<b>51%</b>
<b>Operating Expenditures</b>	<b>240,446</b>	<b>249,504</b>	<b>345,576</b>	<b>413,815</b>	<b>433,199</b>	<b>93,967</b>	<b>5,704</b>	<b>99,671</b>	<b>333,529</b>	<b>23%</b>
<b>Interfund Allocations</b>	<b>27,145</b>	<b>46,175</b>	<b>47,319</b>	<b>56,103</b>	<b>56,103</b>	<b>23,376</b>	-	<b>23,376</b>	<b>32,727</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>267,591</b>	<b>295,679</b>	<b>392,895</b>	<b>469,918</b>	<b>489,302</b>	<b>117,343</b>	<b>5,704</b>	<b>123,047</b>	<b>366,256</b>	<b>25%</b>
<b>Revenue</b>										
Other Income	30,069	30,049	30,659	30,000	30,000	-	-	-	30,000	0%
<b>Total Revenue</b>	<b>30,069</b>	<b>30,049</b>	<b>30,659</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>0%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

**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 2022, the Director of Human Rights position was added back. The Director of Human Rights serves on the senior leadership team of the Office of Diversity and Inclusion and provide strategic leadership for the administration, operation, and functions of the HRC in accordance with the City of South Bend Human Rights Ordinance and St. Joseph County Human Rights Ordinance. The director manages staff in the identification, investigation, mediation, and adjudication of human rights discrimination claims in housing, employment, public accommodations, and education.

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	907,628	895,492	952,878	1,149,835	1,219,835	430,015	-	430,015	789,820	35%
Fringe Benefits	298,375	291,446	307,331	400,241	400,241	146,798	-	146,798	253,443	37%
<b>Total Personnel</b>	<b>1,206,003</b>	<b>1,186,938</b>	<b>1,260,209</b>	<b>1,550,076</b>	<b>1,620,076</b>	<b>576,813</b>	<b>-</b>	<b>576,813</b>	<b>1,043,263</b>	<b>36%</b>
<b>Supplies</b>	<b>3,568</b>	<b>1,515</b>	<b>4,919</b>	<b>3,500</b>	<b>4,214</b>	<b>1,248</b>	<b>-</b>	<b>1,248</b>	<b>2,967</b>	<b>30%</b>
<b>Services &amp; Charges</b>										
Professional Services	1,440	9,384	3,780	-	9,085	-	-	-	9,085	0%
Printing & Advertising	106	252	170	1,000	1,000	-	-	-	1,000	0%
Repairs & Maintenance	100	1,000	-	700	700	-	-	-	700	0%
Education & Training	8,063	7,108	9,450	15,000	15,000	3,511	-	3,511	11,489	23%
Travel	-	-	2,583	8,500	8,500	911	185	1,096	7,404	13%
Other Services & Charges	16,829	18,408	21,798	25,800	28,523	9,244	12,770	22,014	6,510	77%
<b>Total Services &amp; Charges</b>	<b>26,538</b>	<b>36,152</b>	<b>37,781</b>	<b>51,000</b>	<b>62,808</b>	<b>13,666</b>	<b>12,955</b>	<b>26,620</b>	<b>36,188</b>	<b>42%</b>
<b>Operating Expenditures</b>	<b>1,236,109</b>	<b>1,224,605</b>	<b>1,302,909</b>	<b>1,604,576</b>	<b>1,687,099</b>	<b>591,727</b>	<b>12,955</b>	<b>604,682</b>	<b>1,082,418</b>	<b>36%</b>
<b>Bad Debt</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Allocations</b>	<b>62,820</b>	<b>174,889</b>	<b>171,530</b>	<b>136,054</b>	<b>136,054</b>	<b>56,689</b>	<b>-</b>	<b>56,689</b>	<b>79,365</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>1,299,029</b>	<b>1,399,494</b>	<b>1,474,439</b>	<b>1,740,630</b>	<b>1,823,153</b>	<b>648,416</b>	<b>12,955</b>	<b>661,371</b>	<b>1,161,783</b>	<b>36%</b>
<b>Revenue</b>										
Charges for Services	135,710	91,343	93,627	95,968	95,968	-	-	-	95,968	0%
Other Income	-	-	794	-	-	-	-	-	-	-
Interfund Allocation Reimb	56,529	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>192,239</b>	<b>91,343</b>	<b>94,421</b>	<b>95,968</b>	<b>95,968</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,968</b>	<b>0%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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



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Division Name	Engineering							Fund Number	101	
Fund Type	General Fund							Control	City Funds	
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	1,680,220	1,731,698	1,734,557	2,208,936	2,208,936	831,197	-	831,197	1,377,739	38%
Fringe Benefits	588,063	592,477	603,160	831,137	831,137	276,751	735	277,486	553,651	33%
<b>Total Personnel</b>	<b>2,268,284</b>	<b>2,324,174</b>	<b>2,337,717</b>	<b>3,040,073</b>	<b>3,040,073</b>	<b>1,107,948</b>	<b>735</b>	<b>1,108,683</b>	<b>1,931,390</b>	<b>36%</b>
<b>Supplies</b>	<b>5,144</b>	<b>7,128</b>	<b>11,798</b>	<b>225,407</b>	<b>25,882</b>	<b>3,705</b>	<b>1,261</b>	<b>4,966</b>	<b>20,916</b>	<b>19%</b>
<b>Services &amp; Charges</b>										
Professional Services	151,673	192,618	81,144	187,450	263,302	48,224	153,971	202,195	61,107	77%
Printing & Advertising	1,872	5,897	6,215	8,535	16,113	2,954	1,722	4,676	11,436	29%
Repairs & Maintenance	5,718	5,931	5,623	27,700	27,700	2,389	-	2,389	25,311	9%
Education & Training	1,500	1,157	33,980	21,000	21,147	6,212	3,493	9,705	11,442	46%
Travel	3,762	3,986	7,452	15,250	15,250	2,675	561	3,236	12,014	21%
Other Services & Charges	12,230	11,024	8,069	95,000	89,250	57,804	-	57,804	31,446	65%
Debt Service Principal	10,755	4,493	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	194	51	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>187,704</b>	<b>225,158</b>	<b>142,483</b>	<b>354,935</b>	<b>432,761</b>	<b>120,258</b>	<b>159,747</b>	<b>280,005</b>	<b>152,756</b>	<b>65%</b>
<b>Operating Expenditures</b>	<b>2,461,132</b>	<b>2,556,460</b>	<b>2,491,997</b>	<b>3,620,415</b>	<b>3,498,716</b>	<b>1,231,911</b>	<b>161,743</b>	<b>1,393,654</b>	<b>2,105,062</b>	<b>40%</b>
<b>Bad Debt</b>	<b>84</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Allocations</b>	<b>418,440</b>	<b>567,032</b>	<b>459,896</b>	<b>440,544</b>	<b>440,544</b>	<b>183,560</b>	<b>-</b>	<b>183,560</b>	<b>256,984</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>2,879,656</b>	<b>3,123,492</b>	<b>2,951,893</b>	<b>4,060,959</b>	<b>3,939,260</b>	<b>1,415,471</b>	<b>161,743</b>	<b>1,577,214</b>	<b>2,362,046</b>	<b>40%</b>
<b>Revenue</b>										
Licenses & Permits	161,952	122,575	177,070	140,000	140,000	42,465		42,465	97,535	30%
Charges for Services	415,210	192,000	196,000	199,920	199,920	49,500		49,500	150,420	25%
Fines	-	-	24	-	-	-		-	-	-
Other Income	21,032	6,401	12,317	8,000	-	10,500		10,500	(10,500)	-
Interfund Allocation Reimb	1,436,881	1,449,233	1,514,420	1,567,451	1,567,451	653,105		653,105	914,346	42%
<b>Total Revenue</b>	<b>2,035,075</b>	<b>1,770,209</b>	<b>1,899,831</b>	<b>1,915,371</b>	<b>1,907,371</b>	<b>755,570</b>		<b>755,570</b>	<b>1,151,801</b>	<b>40%</b>

**Division Purpose:**  
 Engineering manages the development and expansion of the City's infrastructure. It oversees Public Works projects from setting the standards to issuing the permits, administering the contracts, and

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

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

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<b>Division Name</b>	Office of Sustainability						<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund						<b>Control</b>	City Funds		
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	85,683	45,231	-	-	-	-	-	-	-	-
Fringe Benefits	27,950	14,506	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>113,634</b>	<b>59,737</b>	-	-	-	-	-	-	-	-
<b>Supplies</b>	<b>23,361</b>	<b>534</b>	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Professional Services	74,584	5,890	-	-	33,000	-	33,000	33,000	-	100%
Repairs & Maintenance	-	285	-	-	-	-	-	-	-	-
Education & Training	86	150	-	-	-	-	-	-	-	-
Other Services & Charges	12,760	3,700	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>87,431</b>	<b>10,025</b>	-	-	<b>33,000</b>	-	<b>33,000</b>	<b>33,000</b>	-	<b>100%</b>
<b>Operating Expenditures</b>	<b>224,425</b>	<b>70,295</b>	-	-	<b>33,000</b>	-	<b>33,000</b>	<b>33,000</b>	-	<b>100%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-
<b>Interfund Allocations</b>	<b>9,740</b>	<b>20,146</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>234,165</b>	<b>90,441</b>	-	-	<b>33,000</b>	-	<b>33,000</b>	<b>33,000</b>	-	<b>100%</b>
<b>Revenue</b>										
Other Income	9,299	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>9,299</b>	-	-	-	-	-	-	-	-	-

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Division Name</b>	AmeriCorps Grant Program	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	225,247	166,836	-	-	-	-	-	-	-	-
Fringe Benefits	37,207	28,717	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>262,454</b>	<b>195,554</b>	-	-	-	-	-	-	-	-
<b>Supplies</b>	<b>10,067</b>	<b>2,903</b>	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Professional Services	31,982	22,862	-	-	-	-	-	-	-	-
Printing & Advertising	139	-	-	-	-	-	-	-	-	-
Education & Training	676	-	-	-	-	-	-	-	-	-
Travel	726	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,755	1,345	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>35,278</b>	<b>24,207</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>307,799</b>	<b>222,663</b>	-	-	-	-	-	-	-	-
<b>Revenue</b>										
Intergov./ Grants	176,231	184,811	-	-	-	-	-	-	-	-
Other Income	-	379	-	-	-	-	-	-	-	-
Interfund Transfers In	105,000	120,000	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>281,231</b>	<b>305,190</b>	-	-	-	-	-	-	-	-

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	15,563,454	16,370,447	504,324	19,237,169	19,237,169	8,987,060	-	8,987,060	10,250,109	47%
Fringe Benefits	5,423,162	5,728,486	-	8,118,075	8,118,075	3,241,878	-	3,241,878	4,876,197	40%
<b>Total Personnel</b>	<b>20,986,615</b>	<b>22,098,933</b>	<b>504,324</b>	<b>27,355,244</b>	<b>27,355,244</b>	<b>12,228,938</b>	<b>-</b>	<b>12,228,938</b>	<b>15,126,306</b>	<b>45%</b>
<b>Supplies</b>	<b>767,165</b>	<b>955,573</b>	<b>1,390,275</b>	<b>1,393,070</b>	<b>1,498,644</b>	<b>665,198</b>	<b>72,807</b>	<b>738,005</b>	<b>760,640</b>	<b>49%</b>
<b>Services &amp; Charges</b>										
Professional Services	765,305	495,799	360,416	720,000	1,186,812	563,744	342,028	905,771	281,040	76%
Printing & Advertising	3,288	55,375	204,973	164,721	178,116	51,917	7,684	59,601	118,515	33%
Utilities	170,952	182,655	197,178	174,408	174,408	81,187	-	81,187	93,221	47%
Repairs & Maintenance	871,987	822,096	899,760	1,013,949	924,169	453,671	58,776	512,447	411,721	55%
Education & Training	426	56,136	-	-	-	1,426	-	1,426	(1,426)	-
Travel	1,648	2,618	573	250	250	-	-	-	250	0%
Grants & Subsidies	5,635	11,075	21,165	357,000	357,000	3,669	2,000	5,669	351,331	2%
Other Services & Charges	272,222	344,841	293,980	389,608	357,938	169,539	24,040	193,578	164,359	54%
Debt Service Principal	139,178	141,305	-	1,427,608	1,427,607	-	-	-	1,427,607	0%
Debt Service Interest & Fees	3,742	1,615	-	101,707	101,709	-	-	-	101,709	0%
<b>Total Services &amp; Charges</b>	<b>2,234,384</b>	<b>2,113,516</b>	<b>1,978,044</b>	<b>4,349,251</b>	<b>4,708,008</b>	<b>1,325,152</b>	<b>434,528</b>	<b>1,759,680</b>	<b>2,948,327</b>	<b>37%</b>
<b>Operating Expenditures</b>	<b>23,988,164</b>	<b>25,168,022</b>	<b>3,872,642</b>	<b>33,097,565</b>	<b>33,561,897</b>	<b>14,219,288</b>	<b>507,334</b>	<b>14,726,622</b>	<b>18,835,273</b>	<b>44%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>52,630</b>	<b>2,012,500</b>	<b>185,000</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>	<b>140,000</b>	<b>24%</b>
<b>Bad Debt</b>	<b>397</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>0%</b>
<b>Interfund Allocations</b>	<b>3,651,431</b>	<b>4,863,457</b>	<b>5,158,753</b>	<b>4,943,084</b>	<b>4,943,084</b>	<b>2,059,618</b>	<b>-</b>	<b>2,059,618</b>	<b>2,883,466</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>27,639,992</b>	<b>30,031,479</b>	<b>9,084,025</b>	<b>40,053,449</b>	<b>38,690,281</b>	<b>16,323,906</b>	<b>507,334</b>	<b>16,831,241</b>	<b>21,859,039</b>	<b>44%</b>
<b>Revenue</b>										
Intergov./ Grants	-	210,402	-	-	-	-	-	-	-	-
Charges for Services	8,316	-	-	-	-	-	-	-	-	-
Other Income	655,931	338,317	386,767	456,500	456,500	50,581	-	50,581	405,919	11%
Donations	-	-	-	7,500	7,500	-	-	-	7,500	0%
Capital Lease Proceeds	-	-	-	1,827,500	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,211,518</b>	<b>548,719</b>	<b>386,767</b>	<b>2,291,500</b>	<b>464,000</b>	<b>50,581</b>	<b>-</b>	<b>50,581</b>	<b>413,419</b>	<b>11%</b>

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	395,207	346,190	-	488,017	488,017	195,013	-	195,013	293,004	40%
Fringe Benefits	142,250	118,776	-	189,858	189,858	66,156	-	66,156	123,702	35%
<b>Total Personnel</b>	<b>537,456</b>	<b>464,966</b>	<b>-</b>	<b>677,875</b>	<b>677,875</b>	<b>261,169</b>	<b>-</b>	<b>261,169</b>	<b>416,706</b>	<b>39%</b>
<b>Supplies</b>	<b>15,373</b>	<b>15,138</b>	<b>14,951</b>	<b>17,000</b>	<b>20,195</b>	<b>13,428</b>	<b>1,524</b>	<b>14,952</b>	<b>5,242</b>	<b>74%</b>
<b>Services &amp; Charges</b>										
Professional Services	8	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenditures</b>	<b>552,838</b>	<b>480,105</b>	<b>14,951</b>	<b>694,875</b>	<b>698,070</b>	<b>274,596</b>	<b>1,524</b>	<b>276,121</b>	<b>421,948</b>	<b>40%</b>
<b>Interfund Allocations</b>	<b>-</b>	<b>148,571</b>	<b>191,479</b>	<b>193,872</b>	<b>193,872</b>	<b>80,780</b>	<b>-</b>	<b>80,780</b>	<b>113,092</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>552,838</b>	<b>628,676</b>	<b>206,430</b>	<b>888,747</b>	<b>891,942</b>	<b>355,376</b>	<b>1,524</b>	<b>356,901</b>	<b>535,040</b>	<b>40%</b>
<b>Revenue</b>										
Charges for Services	7,756	26,169	10,844	10,000	10,000	10,794		10,794	(794)	108%
<b>Total Revenue</b>	<b>7,756</b>	<b>26,169</b>	<b>10,844</b>	<b>10,000</b>	<b>10,000</b>	<b>10,794</b>		<b>10,794</b>	<b>(794)</b>	<b>108%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

**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 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	16,374,216	15,905,583	62,956	16,751,895	16,751,895	7,826,600	-	7,826,600	8,925,295	47%
Fringe Benefits	5,397,609	5,621,419	-	7,355,225	7,355,225	2,883,423	-	2,883,423	4,471,802	39%
<b>Total Personnel</b>	<b>21,771,825</b>	<b>21,527,001</b>	<b>62,956</b>	<b>24,107,120</b>	<b>24,107,120</b>	<b>10,710,023</b>	<b>-</b>	<b>10,710,023</b>	<b>13,397,097</b>	<b>44%</b>
<b>Supplies</b>	<b>591,801</b>	<b>592,256</b>	<b>900,416</b>	<b>807,983</b>	<b>1,043,050</b>	<b>368,436</b>	<b>164,144</b>	<b>532,580</b>	<b>510,470</b>	<b>51%</b>
<b>Services &amp; Charges</b>										
Professional Services	233,686	351,832	444,791	259,000	292,324	147,195	265,951	413,147	(120,822)	141%
Printing & Advertising	2,063	2,040	4,120	22,214	22,868	1,001	2,018	3,019	19,850	13%
Utilities	293,257	271,750	277,460	315,000	315,000	118,136	-	118,136	196,864	38%
Repairs & Maintenance	1,159,796	992,999	1,140,770	1,093,500	1,149,385	439,464	65,936	505,400	643,986	44%
Education & Training	67,844	79,268	132,088	73,000	83,988	70,462	6,405	76,867	7,121	92%
Travel	6,318	12,979	28,512	20,500	24,595	15,083	5,944	21,028	3,567	85%
Other Services & Charges	39,047	50,324	54,361	38,500	38,659	24,056	5,163	29,218	9,441	76%
<b>Total Services &amp; Charges</b>	<b>1,802,010</b>	<b>1,761,191</b>	<b>2,082,102</b>	<b>1,821,714</b>	<b>1,926,820</b>	<b>815,397</b>	<b>351,417</b>	<b>1,166,814</b>	<b>760,007</b>	<b>61%</b>
<b>Operating Expenditures</b>	<b>24,165,636</b>	<b>23,880,448</b>	<b>3,045,474</b>	<b>26,736,817</b>	<b>27,076,990</b>	<b>11,893,855</b>	<b>515,561</b>	<b>12,409,416</b>	<b>14,667,574</b>	<b>46%</b>
<b>Interfund Allocations</b>	<b>1,890,530</b>	<b>2,493,373</b>	<b>2,880,306</b>	<b>2,984,481</b>	<b>2,984,481</b>	<b>1,243,534</b>	<b>-</b>	<b>1,243,534</b>	<b>1,740,947</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>26,056,166</b>	<b>26,373,821</b>	<b>5,925,780</b>	<b>29,721,298</b>	<b>30,061,471</b>	<b>13,137,389</b>	<b>515,561</b>	<b>13,652,950</b>	<b>16,408,521</b>	<b>45%</b>
<b>Revenue</b>										
Charges for Services	337	340	516	1,500	1,500	267	-	267	1,233	18%
Intergov./ Grants	14,866	94,668	-	-	-	-	-	-	-	-
Licenses & Permits	19,227	23,137	29,308	24,000	24,000	7,962	-	7,962	16,038	33%
Donations	420	-	100	-	-	-	-	-	-	-
Other Income	6,033	20,678	24,510	1,000	1,000	18,823	-	18,823	(17,823)	1882%
Interfund Transfers In	3,474,135	607,079	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>3,515,018</b>	<b>745,902</b>	<b>54,434</b>	<b>26,500</b>	<b>26,500</b>	<b>27,052</b>	<b>-</b>	<b>27,052</b>	<b>(552)</b>	<b>102%</b>

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

**Explanation of Revenue Sources:**

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

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

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

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Division Name	Emergency Medical Services							Fund Number	101	
Fund Type	General Fund							Control	City Funds	
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	138,124	146,217	-	164,329	164,329	64,078	-	64,078	100,251	39%
Fringe Benefits	75,881	79,326	-	88,270	88,270	33,733	-	33,733	54,537	38%
<b>Total Personnel</b>	<b>214,005</b>	<b>225,543</b>	<b>-</b>	<b>252,599</b>	<b>252,599</b>	<b>97,811</b>	<b>-</b>	<b>97,811</b>	<b>154,788</b>	<b>39%</b>
<b>Supplies</b>	<b>232,073</b>	<b>387,434</b>	<b>295,674</b>	<b>449,400</b>	<b>471,910</b>	<b>134,278</b>	<b>36,385</b>	<b>170,663</b>	<b>301,247</b>	<b>36%</b>
<b>Services &amp; Charges</b>										
Professional Services	14,058	22,033	43,132	80,610	89,459	11,186	2,795	13,981	75,478	16%
Printing & Advertising	220	-	-	12,200	12,200	-	-	-	12,200	0%
Repairs & Maintenance	2,640	3,704	2,464	107,600	107,600	-	4,590	4,590	103,010	4%
Education & Training	66,239	7,912	199	4,000	4,000	2,048	-	2,048	1,952	51%
Other Services & Charges	47,260	63,559	57,003	20,000	20,000	30,851	-	30,851	(10,851)	154%
<b>Total Services &amp; Charges</b>	<b>130,417</b>	<b>97,208</b>	<b>102,798</b>	<b>224,410</b>	<b>233,259</b>	<b>44,085</b>	<b>7,385</b>	<b>51,470</b>	<b>181,789</b>	<b>22%</b>
<b>Operating Expenditures</b>	<b>576,495</b>	<b>710,184</b>	<b>398,472</b>	<b>926,409</b>	<b>957,768</b>	<b>276,174</b>	<b>43,770</b>	<b>319,944</b>	<b>637,824</b>	<b>33%</b>
<b>Bad Debt</b>	<b>5,648</b>	<b>594</b>	<b>830</b>	<b>-</b>	<b>-</b>	<b>972</b>	<b>-</b>	<b>972</b>	<b>(972)</b>	<b>-</b>
<b>Interfund Allocations</b>	<b>10,159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>592,302</b>	<b>710,778</b>	<b>399,302</b>	<b>926,409</b>	<b>957,768</b>	<b>277,146</b>	<b>43,770</b>	<b>320,916</b>	<b>636,852</b>	<b>34%</b>
<b>Revenue</b>										
Charges for Services	3,491,328	4,195,362	4,395,365	3,608,000	3,608,000	1,685,652	-	1,685,652	1,922,348	47%
Fines, Forfeitures, and Fees	-	11	12	-	-	-	-	-	-	-
Other Income	186	588	1,418	-	-	6,882	-	6,882	(6,882)	-
<b>Total Revenue</b>	<b>3,491,515</b>	<b>4,195,961</b>	<b>4,396,795</b>	<b>3,608,000</b>	<b>3,608,000</b>	<b>1,692,535</b>	<b>-</b>	<b>1,692,535</b>	<b>1,915,466</b>	<b>47%</b>

**Division Purpose:**

**Explanation of Revenue Sources:**

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

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

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

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<b>Division Name</b>	Fire Training Center	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Supplies</b>	13,842	13,287	16,958	5,000	11,934	21,965	4,725	26,690	(14,756)	224%
<b>Services &amp; Charges</b>										
Professional Services	-	-	1,929	-	-	183	-	183	(183)	-
Utilities	5,729	18,331	31,665	33,000	33,000	16,630	-	16,630	16,370	50%
Repairs & Maintenance	10,605	635	4,246	110,000	110,000	-	-	-	110,000	0%
<b>Total Services &amp; Charges</b>	<b>16,334</b>	<b>18,966</b>	<b>37,840</b>	<b>143,000</b>	<b>143,000</b>	<b>16,813</b>	<b>-</b>	<b>16,813</b>	<b>126,187</b>	<b>12%</b>
<b>Operating Expenditures</b>	<b>30,175</b>	<b>32,253</b>	<b>54,797</b>	<b>148,000</b>	<b>154,934</b>	<b>38,778</b>	<b>4,725</b>	<b>43,503</b>	<b>111,431</b>	<b>28%</b>
<b>Total Expenditures</b>	<b>30,175</b>	<b>32,253</b>	<b>54,797</b>	<b>148,000</b>	<b>154,934</b>	<b>38,778</b>	<b>4,725</b>	<b>43,503</b>	<b>111,431</b>	<b>28%</b>
<b>Revenue</b>										
Charges for Services	1,050	-	5,935	50,000	50,000	43,020		43,020	6,980	86%
Other Income	-	-	1,137	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,050</b>	<b>-</b>	<b>7,072</b>	<b>50,000</b>	<b>50,000</b>	<b>43,020</b>	<b>-</b>	<b>43,020</b>	<b>6,980</b>	<b>86%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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



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<b>Division Name</b>	<b>Morris Performing Arts Center</b>						<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>						<b>Control</b>	<b>City Funds</b>		
	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Amended Budget</b>	<b>2023 Year-to-Date Actual</b>	<b>2023 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	285,767	430,859	-	-	-	-	-	-	-	-
Fringe Benefits	131,601	200,379	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>417,368</b>	<b>631,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>22,110</b>	<b>29,271</b>	<b>8,435</b>	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Professional Services	2,518	1,650	4,444	-	-	-	-	-	-	-
Printing & Advertising	15,702	14,150	22,310	-	184	184	-	184	-	100%
Utilities	112,645	110,532	-	-	-	-	-	-	-	-
Repairs & Maintenance	34,268	61,776	5,816	-	-	-	-	-	-	-
Education & Training	-	3,224	25	-	-	-	-	-	-	-
Travel	1,469	3,626	936	-	-	-	-	-	-	-
Other Services & Charges	11,433	12,862	1,367	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>178,034</b>	<b>207,820</b>	<b>34,898</b>	<b>-</b>	<b>184</b>	<b>184</b>	<b>-</b>	<b>184</b>	<b>-</b>	<b>100%</b>
<b>Operating Expenditures</b>	<b>617,512</b>	<b>868,330</b>	<b>43,333</b>	<b>-</b>	<b>184</b>	<b>184</b>	<b>-</b>	<b>184</b>	<b>-</b>	<b>100%</b>
<b>Interfund</b>										
Interfund Allocations	210,875	237,973	-	-	-	-	-	-	-	-
Interfund Transfers Out	175,579	-	600,000	-	-	-	-	-	-	-
<b>Interfund Total</b>	<b>386,454</b>	<b>237,973</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,003,966</b>	<b>1,106,303</b>	<b>643,333</b>	<b>-</b>	<b>184</b>	<b>184</b>	<b>-</b>	<b>184</b>	<b>-</b>	<b>100%</b>
<b>Revenue</b>										
Charges for Services	317,745	654,679	-	-	-	-	-	-	-	-
Intergov./ Grants	-	992,163	-	-	-	-	-	-	-	-
Other Income	5,930	2,864	54,878	-	-	-	-	-	-	-
Interfund Allocation Reimb	40,118	86,746	-	-	-	-	-	-	-	-
Interfund Transfers In	55,367	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>419,160</b>	<b>1,736,453</b>	<b>54,878</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Division Name</b>	Palais Royale Ballroom						<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund						<b>Control</b>	City Funds		
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	28,543	-	-	-	-	-	-	-	-	-
Fringe Benefits	28,243	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>56,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>5,031</b>	<b>1,626</b>	<b>4,457</b>	<b>5,500</b>	<b>5,500</b>	<b>1,230</b>	-	<b>1,230</b>	<b>4,270</b>	<b>22%</b>
<b>Services &amp; Charges</b>										
Printing & Advertising	3,693	-	-	-	-	-	-	-	-	-
Utilities	80,505	71,095	85,604	105,800	105,800	37,256	-	37,256	68,544	35%
Repairs & Maintenance	26,223	23,356	36,062	61,000	62,690	16,623	2,704	19,327	43,363	31%
Other Services & Charges	5,539	8,062	15,839	21,220	21,220	6,685	-	6,685	14,535	32%
<b>Total Services &amp; Charges</b>	<b>115,959</b>	<b>102,514</b>	<b>137,506</b>	<b>188,020</b>	<b>189,710</b>	<b>60,564</b>	<b>2,704</b>	<b>63,268</b>	<b>126,442</b>	<b>33%</b>
<b>Operating Expenditures</b>	<b>177,777</b>	<b>104,140</b>	<b>141,963</b>	<b>193,520</b>	<b>195,210</b>	<b>61,794</b>	<b>2,704</b>	<b>64,498</b>	<b>130,712</b>	<b>33%</b>
<b>Interfund</b>										
Interfund Allocations	43,637	45,407	36,009	35,799	35,799	14,916	-	14,916	20,883	42%
<b>Interfund Total</b>	<b>43,637</b>	<b>45,407</b>	<b>36,009</b>	<b>35,799</b>	<b>35,799</b>	<b>14,916</b>	<b>-</b>	<b>14,916</b>	<b>20,883</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>221,414</b>	<b>149,547</b>	<b>177,972</b>	<b>229,319</b>	<b>231,009</b>	<b>76,711</b>	<b>2,704</b>	<b>79,414</b>	<b>151,595</b>	<b>34%</b>
<b>Revenue</b>										
Charges for Services	88,843	122,575	133,138	152,340	152,340	59,223	-	59,223	93,117	39%
Other Income	4,966	-	4,299	-	-	250	-	250	(250)	-
<b>Total Revenue</b>	<b>93,809</b>	<b>122,575</b>	<b>137,437</b>	<b>152,340</b>	<b>152,340</b>	<b>59,473</b>	<b>-</b>	<b>59,473</b>	<b>92,867</b>	<b>39%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Motor Vehicle Highway</b>	<b>Fund Number</b>	<b>202</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Control</b>	<b>City Funds</b>
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	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Shared Revenues	2,985,157	3,204,129	3,134,543	3,118,991	3,118,991	1,387,752		1,387,752	1,731,239	44%
Intergov./ Grants	-	123,272	-	-	-	-		-	-	-
Licenses & Permits	300	1,975	2,175	1,500	1,500	1,025		1,025	475	68%
Charges for Services	290,475	224,847	112,415	154,800	154,800	32,157		32,157	122,643	21%
Interest Earnings	39,751	23,518	52,037	8,479	8,479	25,034		25,034	(16,555)	295%
Debt Proceeds	1,778,948	890,000	817,500	2,235,000	2,235,000	-		-	2,235,000	0%
Other Income	56,716	41,861	44,405	6,000	6,000	10,549		10,549	(4,549)	176%
Interfund Allocation Reimb	149,020	150,163	187,963	162,650	162,650	67,771		67,771	94,879	42%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	5,550,000	1,850,000		1,850,000	3,700,000	33%
<b>Total Revenue</b>	<b>10,238,117</b>	<b>8,159,765</b>	<b>9,901,038</b>	<b>11,237,420</b>	<b>11,237,420</b>	<b>3,374,288</b>		<b>3,374,288</b>	<b>7,863,132</b>	<b>30%</b>

<b>Expenditures by Activity</b>										
Streets / Traffic & Lighting	7,154,221	8,652,023	7,313,705	11,675,386	13,069,090	3,652,384	2,166,344	5,818,728	7,250,362	45%
Curb & Sidewalk Program	1,202,773	1,320,264	1,507,024	1,967,933	2,619,798	559,955	360,882	920,837	1,698,961	35%
<b>Total Expenditures</b>	<b>8,356,994</b>	<b>9,972,287</b>	<b>8,820,729</b>	<b>13,643,319</b>	<b>15,688,888</b>	<b>4,212,339</b>	<b>2,527,226</b>	<b>6,739,565</b>	<b>8,949,323</b>	<b>43%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	2,715,345	2,826,835	2,924,195	3,697,090	3,697,090	1,414,025	-	1,414,025	2,283,065	38%
Fringe Benefits	1,138,382	1,168,166	1,203,828	1,618,104	1,618,104	585,683	-	585,683	1,032,421	36%
<b>Total Personnel</b>	<b>3,853,726</b>	<b>3,995,001</b>	<b>4,128,023</b>	<b>5,315,194</b>	<b>5,315,194</b>	<b>1,999,708</b>	<b>-</b>	<b>1,999,708</b>	<b>3,315,486</b>	<b>38%</b>

<b>Supplies</b>	<b>1,065,253</b>	<b>898,714</b>	<b>854,478</b>	<b>1,406,773</b>	<b>1,486,421</b>	<b>549,331</b>	<b>191,478</b>	<b>740,809</b>	<b>745,612</b>	<b>50%</b>
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<b>Services &amp; Charges</b>										
Professional Services	255,097	389,410	636,199	700,000	1,347,093	205,997	334,207	540,204	806,889	40%
Printing & Advertising	194	771	2,422	2,950	2,950	1,245	-	1,245	1,705	42%
Utilities	44,364	41,299	44,781	61,445	61,445	23,808	-	23,808	37,637	39%
Repairs & Maintenance	699,746	637,358	701,876	939,725	793,957	330,573	3,181	333,754	460,203	42%
Education & Training	13,900	2,845	8,291	20,000	20,000	10,202	688	10,890	9,110	54%
Travel	2,210	-	5,135	17,500	17,500	803	-	803	16,697	5%
Other Services & Charges	161,862	102,368	27,988	149,210	149,265	1,383	682	2,066	147,199	1%
Debt Service Principal	590,097	874,648	891,039	1,304,781	1,304,782	485,566	-	485,566	819,216	37%
Debt Service Interest & Fees	28,674	39,036	34,928	91,195	91,194	20,578	-	20,578	70,616	23%
<b>Total Services &amp; Charges</b>	<b>1,796,145</b>	<b>2,087,736</b>	<b>2,352,660</b>	<b>3,286,806</b>	<b>3,788,185</b>	<b>1,080,156</b>	<b>338,758</b>	<b>1,418,913</b>	<b>2,369,272</b>	<b>37%</b>

<b>Operating Expenditures</b>	<b>6,715,125</b>	<b>6,981,451</b>	<b>7,335,161</b>	<b>10,008,773</b>	<b>10,589,800</b>	<b>3,629,195</b>	<b>530,235</b>	<b>4,159,430</b>	<b>6,430,370</b>	<b>39%</b>
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<b>Capital</b>	<b>102,840</b>	<b>1,571,080</b>	<b>155,986</b>	<b>2,235,000</b>	<b>3,699,542</b>	<b>-</b>	<b>1,996,991</b>	<b>1,996,991</b>	<b>1,702,551</b>	<b>54%</b>
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<b>Bad Debt</b>	<b>4,042</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Interfund Allocations</b>	<b>1,534,987</b>	<b>1,419,756</b>	<b>1,329,582</b>	<b>1,399,546</b>	<b>1,399,546</b>	<b>583,144</b>	<b>-</b>	<b>583,144</b>	<b>816,402</b>	<b>42%</b>
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<b>Total Expenditures</b>	<b>8,356,994</b>	<b>9,972,287</b>	<b>8,820,729</b>	<b>13,643,319</b>	<b>15,688,888</b>	<b>4,212,339</b>	<b>2,527,226</b>	<b>6,739,565</b>	<b>8,949,323</b>	<b>43%</b>
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<b>Net Surplus / (Deficit)</b>	<b>1,881,123</b>	<b>(1,812,522)</b>	<b>1,080,308</b>	<b>(2,405,899)</b>	<b>(4,451,468)</b>	<b>(838,051)</b>		<b>(3,365,277)</b>		
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Beginning Cash Balance	4,743,203	6,607,820	4,772,416		4,772,416					
Cash Adjustments	(16,506)	(22,883)	(5,852,724)		-					
<b>Ending Cash Balance</b>	<b>6,607,820</b>	<b>4,772,416</b>	<b>-</b>		<b>320,948</b>	<b>5,051,939</b>				
Cash Reserves Target	2,089,248	2,493,072	2,205,182		3,922,222					

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>MVH Restricted</b>	<b>Fund Number</b>	266
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Shared Revenues	2,985,157	3,204,129	3,134,543	3,118,991	3,118,991	1,387,752		1,387,752	1,731,239	44%
Interest Earnings	12,589	9,704	23,921	12,362	12,362	12,700		12,700	(338)	103%
Debt Proceeds	-	-	888,007	-	-	-		-	-	-
<b>Total Revenue</b>	<b>2,997,747</b>	<b>3,213,833</b>	<b>4,046,471</b>	<b>3,131,353</b>	<b>3,131,353</b>	<b>1,400,452</b>		<b>1,400,452</b>	<b>1,730,901</b>	<b>45%</b>

**Expenditures by Type**

<b>Personnel</b>										
Salaries & Wages	221,144	247,754	255,141	498,216	498,216	65,087	-	65,087	433,129	13%
Fringe Benefits	103,529	110,873	124,031	132,057	132,057	31,312	-	31,312	100,745	24%
<b>Total Personnel</b>	<b>324,673</b>	<b>358,626</b>	<b>379,172</b>	<b>630,273</b>	<b>630,273</b>	<b>96,399</b>	-	<b>96,399</b>	<b>533,874</b>	<b>15%</b>
<b>Supplies</b>										
	1,165,290	1,099,093	2,107,582	1,220,590	1,361,924	264,217	333,823	598,041	763,883	44%
<b>Services &amp; Charges</b>										
Professional Services	-	249,700	-	-	-	-	-	-	-	-
Repairs & Maintenance	1,042,462	568,445	1,376,423	1,381,300	1,906,272	143,112	1,102,966	1,246,079	660,193	65%
Debt Service Principal	-	-	91,621	169,814	169,814	84,411	-	84,411	85,403	50%
Debt Service Interest & Fees	-	-	2,144	17,716	17,716	9,354	-	9,354	8,362	53%
<b>Total Services &amp; Charges</b>	<b>1,042,462</b>	<b>818,145</b>	<b>1,470,187</b>	<b>1,568,830</b>	<b>2,093,802</b>	<b>236,877</b>	<b>1,102,966</b>	<b>1,339,843</b>	<b>753,958</b>	<b>64%</b>
<b>Capital</b>										
	-	15,800	184,116	-	703,891	158,900	-	158,900	544,991	23%
<b>Total Expenditures</b>	<b>2,532,426</b>	<b>2,291,664</b>	<b>4,141,058</b>	<b>3,419,693</b>	<b>4,789,890</b>	<b>756,394</b>	<b>1,436,789</b>	<b>2,193,183</b>	<b>2,596,706</b>	<b>46%</b>

<b>Net Surplus / (Deficit)</b>	<b>465,321</b>	<b>922,169</b>	<b>(94,586)</b>	<b>(288,340)</b>	<b>(1,658,537)</b>	<b>644,058</b>		<b>(792,731)</b>		
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Beginning Cash Balance	650,402	1,126,297	2,042,332		2,042,332					
Cash Adjustments	10,574	(6,134)	23,323		-					
<b>Ending Cash Balance</b>	<b>1,126,297</b>	<b>2,042,332</b>	<b>1,971,069</b>		<b>383,795</b>	<b>2,706,573</b>				
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**  
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**Motor Vehicle Highway Budget Summary - Fund 202 & 266**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Shared Revenues	5,970,315	6,408,258	6,269,085	6,237,982	6,237,982	2,775,503		2,775,503	3,462,479	44%
Intergov./ Grants	-	123,272	-	-	-	-		-	-	-
Licenses & Permits	300	1,975	2,175	1,500	1,500	1,025		1,025	475	68%
Charges for Services	290,475	224,847	112,415	154,800	154,800	32,157		32,157	122,643	21%
Interest Earnings	52,340	33,222	75,958	20,841	20,841	37,735		37,735	(16,894)	181%
Debt Proceeds	1,778,948	890,000	1,705,507	2,235,000	2,235,000	-		-	2,235,000	0%
Other Income	56,716	41,861	44,405	6,000	6,000	10,549		10,549	(4,549)	176%
Interfund Allocation Reimb	149,020	150,163	187,963	162,650	162,650	67,771		67,771	94,879	42%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	5,550,000	1,850,000		1,850,000	3,700,000	33%
<b>Total Revenue</b>	<b>13,235,863</b>	<b>11,373,598</b>	<b>13,947,509</b>	<b>14,368,773</b>	<b>14,368,773</b>	<b>4,774,740</b>		<b>4,774,740</b>	<b>9,594,033</b>	<b>33%</b>
<b>Expenditures by Fund</b>										
Motor Vehicle Highway (#202)	8,356,994	9,972,287	8,820,729	13,643,319	15,688,888	4,212,339	2,527,226	6,739,565	8,949,323	43%
MVH Restricted (#266)	2,532,426	2,291,664	4,141,058	3,419,693	4,789,890	756,394	1,436,789	2,193,183	2,596,707	46%
<b>Total Expenditures</b>	<b>10,889,419</b>	<b>12,263,951</b>	<b>12,961,787</b>	<b>17,063,012</b>	<b>20,478,777</b>	<b>4,968,733</b>	<b>3,964,015</b>	<b>8,932,748</b>	<b>11,546,030</b>	<b>44%</b>
<b>Expenditures by Activity</b>										
Streets / Traffic & Lighting	9,686,646	10,943,687	11,454,763	15,095,079	17,858,980	4,408,778	3,603,134	8,011,911	9,847,069	45%
Curb & Sidewalk Program	1,202,773	1,320,264	1,507,024	1,967,933	2,619,798	559,955	360,882	920,837	1,698,961	35%
<b>Total Expenditures</b>	<b>10,889,419</b>	<b>12,263,951</b>	<b>12,961,787</b>	<b>17,063,012</b>	<b>20,478,777</b>	<b>4,968,733</b>	<b>3,964,015</b>	<b>8,932,748</b>	<b>11,546,030</b>	<b>44%</b>
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	2,936,488	3,074,589	3,179,336	4,195,306	4,195,306	1,479,113	-	1,479,113	2,716,193	35%
Fringe Benefits	1,241,911	1,279,038	1,327,859	1,750,161	1,750,161	616,995	-	616,995	1,133,166	35%
<b>Total Personnel</b>	<b>4,178,400</b>	<b>4,353,627</b>	<b>4,507,195</b>	<b>5,945,467</b>	<b>5,945,467</b>	<b>2,096,107</b>	<b>-</b>	<b>2,096,107</b>	<b>3,849,359</b>	<b>35%</b>
<b>Supplies</b>	<b>2,230,544</b>	<b>1,997,807</b>	<b>2,962,061</b>	<b>2,627,363</b>	<b>2,848,345</b>	<b>813,549</b>	<b>525,301</b>	<b>1,338,850</b>	<b>1,509,495</b>	<b>47%</b>
<b>Services &amp; Charges</b>										
Professional Services	255,097	639,109	636,199	700,000	1,347,093	205,997	334,207	540,204	806,889	40%
Printing & Advertising	194	771	2,422	2,950	2,950	1,245	-	1,245	1,705	42%
Utilities	44,364	41,299	44,781	61,445	61,445	23,808	-	23,808	37,637	39%
Repairs & Maintenance	1,742,208	1,205,803	2,078,298	2,321,025	2,700,228	473,686	1,106,147	1,579,832	1,120,396	59%
Education & Training	13,900	2,845	8,291	20,000	20,000	10,202	688	10,890	9,110	54%
Travel	2,210	-	5,135	17,500	17,500	803	-	803	16,697	5%
Other Services & Charges	161,862	102,368	27,988	149,210	149,265	1,383	682	2,066	147,199	1%
Debt Service Principal	590,097	874,648	982,660	1,474,595	1,474,596	569,977	-	569,977	904,619	39%
Debt Service Interest & Fees	28,674	39,036	37,072	108,911	108,910	29,931	-	29,931	78,979	27%
<b>Total Services &amp; Charges</b>	<b>2,838,607</b>	<b>2,905,881</b>	<b>3,822,847</b>	<b>4,855,636</b>	<b>5,881,986</b>	<b>1,317,033</b>	<b>1,441,724</b>	<b>2,758,756</b>	<b>3,123,231</b>	<b>47%</b>
<b>Operating Expenditures</b>	<b>9,247,550</b>	<b>9,257,315</b>	<b>11,292,103</b>	<b>13,428,466</b>	<b>14,675,798</b>	<b>4,226,689</b>	<b>1,967,025</b>	<b>6,193,713</b>	<b>8,482,085</b>	<b>42%</b>
<b>Capital</b>	<b>102,840</b>	<b>1,586,880</b>	<b>340,102</b>	<b>2,235,000</b>	<b>4,403,433</b>	<b>158,900</b>	<b>1,996,991</b>	<b>2,155,891</b>	<b>2,247,542</b>	<b>49%</b>
<b>Bad Debt</b>	<b>4,042</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Allocations</b>	<b>1,534,987</b>	<b>1,419,756</b>	<b>1,329,582</b>	<b>1,399,546</b>	<b>1,399,546</b>	<b>583,144</b>	<b>-</b>	<b>583,144</b>	<b>816,402</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>10,889,419</b>	<b>12,263,951</b>	<b>12,961,787</b>	<b>17,063,012</b>	<b>20,478,777</b>	<b>4,968,733</b>	<b>3,964,015</b>	<b>8,932,748</b>	<b>11,546,029</b>	<b>44%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,346,444</b>	<b>(890,352)</b>	<b>985,722</b>	<b>(2,694,239)</b>	<b>(6,110,004)</b>	<b>(193,993)</b>		<b>(4,158,008)</b>		
Beginning Cash Balance	5,393,605	7,734,117	6,814,748		6,814,748					
Cash Adjustments	(5,932)	(29,017)	48,951		-					
<b>Ending Cash Balance</b>	<b>7,734,117</b>	<b>6,814,748</b>	<b>7,849,421</b>		<b>704,743</b>	<b>7,758,512</b>				

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>Local Road &amp; Street</b>	<b>Fund Number</b>	251
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Shared Revenues	1,781,618	1,939,498	2,003,475	1,888,188	1,888,188	857,928		857,928	1,030,260	45%
Intergov./ Grants	101,082	670,528	145,348	375,000	375,000	22,093		22,093	352,907	6%
Interest Earnings	43,781	18,850	34,259	12,385	12,385	22,025		22,025	(9,640)	178%
Other Income	18,968	-	10,510	-	-	-		-	-	-
Interfund Transfers In	-	-	-	2,000,000	2,000,000	-		-	2,000,000	0%
<b>Total Revenue</b>	<b>1,945,448</b>	<b>2,628,875</b>	<b>2,193,593</b>	<b>4,275,573</b>	<b>4,275,573</b>	<b>902,045</b>		<b>902,045</b>	<b>3,373,527</b>	<b>21%</b>

**Expenditures by Type**

<b>Supplies</b>	4,468	367,364	57,542	350,000	367,220	75,400	17,220	92,620	274,600	25%
<b>Services &amp; Charges</b>										
Professional Services	200,078	459,207	690,622	250,000	1,229,736	93,951	822,985	916,936	312,800	75%
Repairs & Maintenance	795,967	534,977	125,774	3,500,000	3,540,865	-	99,776	99,776	3,441,089	3%
Other Services & Charges	2,094	8,202	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>998,139</b>	<b>1,002,386</b>	<b>816,396</b>	<b>3,750,000</b>	<b>4,770,601</b>	<b>93,951</b>	<b>922,761</b>	<b>1,016,712</b>	<b>3,753,889</b>	<b>21%</b>
<b>Capital</b>	1,552,078	543,198	303,138	800,000	1,098,872	47,185	826,001	873,186	225,686	79%
<b>Interfund Transfers Out</b>	1,000,000	2,000,000	1,000,000	220,000	220,000	-	-	-	220,000	0%
<b>Total Expenditures</b>	<b>3,554,685</b>	<b>3,912,948</b>	<b>2,177,076</b>	<b>5,120,000</b>	<b>6,456,693</b>	<b>216,536</b>	<b>1,765,982</b>	<b>1,982,518</b>	<b>4,474,175</b>	<b>31%</b>

<b>Net Surplus / (Deficit)</b>	(1,609,236)	(1,284,072)	16,517	(844,427)	(2,181,120)	685,509	(1,080,473)
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Beginning Cash Balance	5,233,148	3,632,884	2,349,376	-	2,349,376		<b>Cash Reserves Target</b>
Cash Adjustments	8,971	565	14,192	-	-		
<b>Ending Cash Balance</b>	<b>3,632,884</b>	<b>2,349,376</b>	<b>2,380,085</b>	-	<b>168,257</b>	<b>3,119,004</b>	No reserve requirement
Cash Reserves Target	-	-	-	-	-	-	

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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

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

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<b>Fund Name</b>	LOIT Special Distribution	<b>Fund Number</b>	257
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	144,097	-	-	-	-	-		-	-	-
Interest Earnings	1,257	1,469	3,417	6	6	2,011		2,011	(2,005)	33520%
Other Income	-	1,500	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>145,354</b>	<b>2,969</b>	<b>3,417</b>	<b>6</b>	<b>6</b>	<b>2,011</b>		<b>2,011</b>	<b>(2,005)</b>	<b>33520%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	17,856	3,762	-	189,223	189,223	184,782	1,501	186,283	2,941	98%
<b>Total Services &amp; Charges</b>	<b>17,856</b>	<b>3,762</b>	<b>-</b>	<b>189,223</b>	<b>189,223</b>	<b>184,782</b>	<b>1,501</b>	<b>186,283</b>	<b>2,941</b>	<b>98%</b>
<b>Capital</b>	<b>31,938</b>	<b>20,166</b>	<b>-</b>	<b>-</b>	<b>56,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,950</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>49,793</b>	<b>23,927</b>	<b>-</b>	<b>189,223</b>	<b>246,173</b>	<b>184,782</b>	<b>1,501</b>	<b>186,283</b>	<b>59,891</b>	<b>76%</b>

<b>Net Surplus / (Deficit)</b>	95,560	(20,958)	3,417	(189,217)	(246,167)	(182,771)	(184,271)
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Beginning Cash Balance	170,735	266,588	245,630	245,630	66,099	<b>Cash Reserves Target</b> No reserve requirement - one-time distribution - spend down to zero
Cash Adjustments	293	-	(804)	-		
<b>Ending Cash Balance</b>	<b>266,588</b>	<b>245,630</b>	<b>248,243</b>	<b>(537)</b>		
Cash Reserves Target	-	-	-	-		

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	1,102,365	791,072	1,350,100	1,000,000	1,000,000	-		-	1,000,000	0%
Interest Earnings	7,642	4,832	23,684	77	77	19,180		19,180	(19,103)	24910%
Other Income	-	-	-	-	-	-		-	-	-
Interfund Transfers In	1,522,365	1,000,000	1,000,000	220,000	220,000	-		-	220,000	0%
<b>Total Revenue</b>	<b>2,632,372</b>	<b>1,795,904</b>	<b>2,373,784</b>	<b>1,220,077</b>	<b>1,220,077</b>	<b>19,180</b>		<b>19,180</b>	<b>1,200,897</b>	<b>2%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Repairs & Maintenance	1,691,081	2,482,521	594,751	1,000,000	3,328,691	105,996	3,000,000	3,105,996	222,695	93%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,691,081</b>	<b>2,482,521</b>	<b>594,751</b>	<b>1,000,000</b>	<b>3,328,691</b>	<b>105,996</b>	<b>3,000,000</b>	<b>3,105,996</b>	<b>222,695</b>	<b>93%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	1,691,081	2,482,521	594,751	1,000,000	3,328,691	105,996	3,000,000	3,105,996	222,695	93%
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<b>Net Surplus / (Deficit)</b>	941,291	(686,618)	1,779,033	220,077	(2,108,614)	(86,816)		(3,086,816)		
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Beginning Cash Balance	449,431	1,391,493	704,875		704,875		<b>Cash Reserves Target</b>			
Cash Adjustments	770	-	(6,854)		-		No reserve requirement - Grant fund - spend down to zero			
<b>Ending Cash Balance</b>	<b>1,391,493</b>	<b>704,875</b>	<b>2,477,054</b>		<b>(1,403,739)</b>	<b>2,396,493</b>				
Cash Reserves Target	-	-	-		-					

**Fund Purpose:**  
This fund was established (ordinance 10486-16) to account for the receipt of the Community Crossings state grant and matching revenue (50/50) and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts (SBOA).  
  
Community Crossings is a partnership between the Indiana Department of Transportation (INDOT) and Hoosier communities, both urban and rural, to invest in infrastructure projects that catalyze

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

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



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<b>Fund Name</b>	<b>Major Moves Construction</b>	<b>Fund Number</b>	<b>412</b>
<b>Fund Type</b>	<b>Capital Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	668	84,756	32,517	-	-	234,400		234,400	(234,400)	-
Interest Earnings	17,411	9,556	26,999	3,857	3,857	14,496		14,496	(10,639)	376%
Other Income	493,328	493,328	493,328	493,328	493,328	246,664		246,664	246,664	50%
<b>Total Revenue</b>	<b>511,407</b>	<b>587,639</b>	<b>552,844</b>	<b>497,185</b>	<b>497,185</b>	<b>495,560</b>		<b>495,560</b>	<b>1,625</b>	<b>100%</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	-	350,000	700,000	-	2	2	699,998	0%
<b>Services &amp; Charges</b>										
Professional Services	108,890	57,027	217,156	250,000	519,497	53,434	190,949	244,383	275,115	47%
Repairs & Maintenance	44,201	-	450,000	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>153,090</b>	<b>57,027</b>	<b>667,156</b>	<b>250,000</b>	<b>519,497</b>	<b>53,434</b>	<b>190,949</b>	<b>244,383</b>	<b>275,115</b>	<b>47%</b>
<b>Capital</b>	<b>649,253</b>	<b>27,855</b>	<b>196,985</b>	<b>300,000</b>	<b>494,264</b>	<b>31,806</b>	<b>2,487</b>	<b>34,293</b>	<b>459,971</b>	<b>7%</b>
<b>Interfund Transfers Out</b>	<b>522,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,324,708</b>	<b>84,882</b>	<b>864,141</b>	<b>900,000</b>	<b>1,713,761</b>	<b>85,239</b>	<b>193,438</b>	<b>278,677</b>	<b>1,435,084</b>	<b>16%</b>

<b>Net Surplus / (Deficit)</b>	<b>(813,301)</b>	<b>502,758</b>	<b>(311,297)</b>	<b>(402,815)</b>	<b>(1,216,576)</b>	<b>410,321</b>	<b>216,883</b>
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Beginning Cash Balance	2,195,972	1,386,436	1,889,193	1,889,193	1,889,193	1,889,193	<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	3,765	-	(5,596)	-	-	-	
<b>Ending Cash Balance</b>	<b>1,386,436</b>	<b>1,889,193</b>	<b>1,572,300</b>	<b>672,617</b>	<b>1,986,590</b>	<b>1,986,590</b>	
Cash Reserves Target	-	-	-	-	-	-	

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Fund Name</b>	<b>2021 Infrastructure Bond Capital</b>	<b>Fund Number</b>	455
<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	-	21,221	37,031	-	-	16,754		16,754	(16,754)	-
Interfund Transfers In	-	8,601,026	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	<b>8,622,248</b>	<b>37,031</b>	-	-	<b>16,754</b>		<b>16,754</b>	<b>(16,754)</b>	-

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
Capital	-	3,785,766	1,761,110	-	2,054,148	52,911	1,447,230	1,500,141	554,008	73%
Interfund Transfers Out	-	1,000,000	-	-	-	-		-	-	-
<b>Total Expenditures</b>	-	<b>4,785,766</b>	<b>1,761,110</b>	-	<b>2,054,148</b>	<b>52,911</b>	<b>1,447,230</b>	<b>1,500,141</b>	<b>554,008</b>	<b>73%</b>

<b>Net Surplus / (Deficit)</b>	-	3,836,482	(1,724,079)	-	(2,054,148)	(36,157)	(1,483,386)
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Beginning Cash Balance	-	-	3,836,482		3,836,482			<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-	189,608	-	-	-		
<b>Ending Cash Balance</b>	-	<b>3,836,482</b>	<b>2,302,010</b>	<b>1,782,333</b>	<b>2,074,349</b>	<b>2,074,349</b>		
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

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

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<b>Fund Name</b>	<b>Solid Waste Operations</b>	<b>Fund Number</b>	<b>610</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	5,656,106	6,092,214	6,909,550	7,472,103	7,472,103	3,048,214		3,048,214	4,423,889	41%
Intergov./ Grants	-	-	7,410	-	-	8,636		8,636	(8,636)	-
Interest Earnings	2,362	781	3,406	11,779	11,779	1,205		1,205	10,574	10%
Other Income	98,540	49,951	63,306	45,000	45,000	16,816		16,816	28,184	37%
Interfund Transfers In	250,000	1,796,371	263,687	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,007,008</b>	<b>7,939,316</b>	<b>7,247,359</b>	<b>7,528,882</b>	<b>7,528,882</b>	<b>3,074,872</b>		<b>3,074,872</b>	<b>4,454,011</b>	<b>41%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	1,151,775	1,116,262	1,223,746	1,360,314	1,360,314	499,172	-	499,172	861,142	37%
Fringe Benefits	491,924	450,803	478,575	646,901	646,901	212,089	-	212,089	434,812	33%
<b>Total Personnel</b>	<b>1,643,699</b>	<b>1,567,066</b>	<b>1,702,321</b>	<b>2,007,215</b>	<b>2,007,215</b>	<b>711,262</b>	-	<b>711,262</b>	<b>1,295,954</b>	<b>35%</b>

<b>Supplies</b>	<b>328,387</b>	<b>314,035</b>	<b>434,548</b>	<b>541,233</b>	<b>542,163</b>	<b>179,143</b>	<b>10,921</b>	<b>190,065</b>	<b>352,098</b>	<b>35%</b>
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<b>Services &amp; Charges</b>										
Printing & Advertising	504	4,106	13,059	5,603	29,489	11,874	690	12,564	16,925	43%
Repairs & Maintenance	1,156,210	1,249,530	1,844,161	1,113,830	1,113,830	822,330	5,804	828,134	285,696	74%
Education & Training	-	17,160	180	20,000	20,000	4,068	167	4,234	15,766	21%
Travel	-	-	-	9,900	9,900	-	-	-	9,900	0%
Other Services & Charges	1,163,619	1,126,780	1,085,570	1,231,197	1,240,754	460,910	756,353	1,217,264	23,490	98%
Debt Service Principal	-	250,000	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,320,333</b>	<b>2,647,575</b>	<b>2,942,970</b>	<b>2,380,530</b>	<b>2,413,972</b>	<b>1,299,182</b>	<b>763,014</b>	<b>2,062,196</b>	<b>351,777</b>	<b>85%</b>

<b>Operating Expenditures</b>	<b>4,292,419</b>	<b>4,528,676</b>	<b>5,079,840</b>	<b>4,928,978</b>	<b>4,963,350</b>	<b>2,189,586</b>	<b>773,935</b>	<b>2,963,522</b>	<b>1,999,829</b>	<b>60%</b>
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<b>Bad Debt</b>	<b>35,467</b>	<b>24,584</b>	<b>670,719</b>	<b>62,273</b>	<b>62,273</b>	<b>38,245</b>	<b>-</b>	<b>38,245</b>	<b>24,028</b>	<b>61%</b>
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<b>Interfund</b>										
Interfund Allocations	958,978	1,185,129	1,187,501	1,358,336	1,358,336	565,973	-	565,973	792,363	42%
Interfund Transfers Out	979,213	867,967	981,664	1,106,005	1,106,005	484,690	-	484,690	621,315	44%
<b>Total Interfund</b>	<b>1,938,191</b>	<b>2,053,096</b>	<b>2,169,165</b>	<b>2,464,341</b>	<b>2,464,341</b>	<b>1,050,663</b>	<b>-</b>	<b>1,050,663</b>	<b>1,413,678</b>	<b>43%</b>

<b>Total Expenditures</b>	<b>6,266,076</b>	<b>6,606,356</b>	<b>7,919,724</b>	<b>7,455,592</b>	<b>7,489,964</b>	<b>3,278,495</b>	<b>773,935</b>	<b>4,052,430</b>	<b>3,437,535</b>	<b>54%</b>
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Beginning Cash Balance	449,145	87,032	906,471		906,471					
Cash Adjustments	(103,044)	(513,522)	60,726		-					
<b>Ending Cash Balance</b>	<b>87,032</b>	<b>906,471</b>	<b>294,832</b>		<b>945,388</b>			<b>(14,580)</b>		
Cash Reserves Target	626,608	660,636	791,972		748,996					

**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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<b>Fund Name</b>	Solid Waste Capital	<b>Fund Number</b>	611
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	946	34	1,516	-	-	33		33	(53)	-
Debt Proceeds	375,000	758,270	1,559,726	1,225,000	1,225,000	-		-	1,225,000	0%
Interfund Transfers In	979,213	867,967	981,664	1,106,005	1,106,005	484,690		484,690	621,315	44%
<b>Total Revenue</b>	<b>1,355,159</b>	<b>1,626,271</b>	<b>2,542,907</b>	<b>2,331,005</b>	<b>2,331,005</b>	<b>484,723</b>		<b>484,723</b>	<b>1,846,282</b>	<b>21%</b>

**Expenditures by Type**

<b>Services &amp; Charges</b>										
Debt Service Principal	927,626	843,122	950,448	1,031,721	1,031,722	461,464	-	461,464	570,258	45%
Debt Service Interest & Fees	51,027	37,977	31,216	74,284	74,286	24,512	-	24,512	49,774	33%
<b>Total Services &amp; Charges</b>	<b>978,653</b>	<b>881,100</b>	<b>981,664</b>	<b>1,106,005</b>	<b>1,106,008</b>	<b>485,977</b>	<b>-</b>	<b>485,977</b>	<b>620,032</b>	<b>44%</b>
<b>Capital</b>										
	53,416	354,135	758,270	1,225,000	2,880,591	-	1,335,994	1,335,994	1,544,597	46%
<b>Total Expenditures</b>	<b>1,032,069</b>	<b>1,235,235</b>	<b>1,739,934</b>	<b>2,331,005</b>	<b>3,986,599</b>	<b>485,977</b>	<b>1,335,994</b>	<b>1,821,971</b>	<b>2,164,629</b>	<b>46%</b>

<b>Net Surplus / (Deficit)</b>	323,090	391,036	802,972	-	(1,655,594)	(1,254)	(1,337,248)
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Beginning Cash Balance	64,925	388,126	779,163	779,163			<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	111	-	(108)	-			
<b>Ending Cash Balance</b>	<b>388,126</b>	<b>779,163</b>	<b>1,582,027</b>	<b>(876,431)</b>	<b>1,580,773</b>		
Cash Reserves Target	-	-	-	-	-		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives interfund transfers from the Solid Waste Operations Fund (#610) to cover expenditures as needed. Debt proceeds are from capital leases. The funds are held by an escrow agent

**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 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	19,530,007	19,423,624	19,141,578	20,819,225	20,819,225	7,357,588		7,357,588	13,461,637	35%
Interest Earnings	29,477	28,409	95,051	91,160	91,160	39,130		39,130	52,030	43%
Other Income	30,256	23,582	41,395	18,825	18,825	4,173		4,173	14,652	22%
Interfund Allocation Reimb	1,788,327	1,856,424	1,414,701	1,633,074	1,633,074	680,448		680,448	952,627	42%
Interfund Transfers In	83,727	656,984	294,627	-	-	-		-	-	-
<b>Total Revenue</b>	<b>21,461,793</b>	<b>21,989,022</b>	<b>20,987,352</b>	<b>22,562,284</b>	<b>22,562,284</b>	<b>8,081,339</b>		<b>8,081,339</b>	<b>14,480,946</b>	<b>36%</b>
<b>Total Expenditures</b>	<b>20,600,437</b>	<b>19,681,182</b>	<b>23,078,188</b>	<b>22,120,410</b>	<b>23,142,772</b>	<b>6,626,693</b>	<b>1,806,649</b>	<b>8,433,343</b>	<b>14,709,430</b>	<b>36%</b>
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	3,387,258	3,192,897	3,497,540	4,191,488	4,191,488	1,563,316	-	1,563,316	2,628,172	37%
Fringe Benefits	1,442,985	1,353,254	1,503,528	1,862,665	1,862,665	622,585	-	622,585	1,240,080	33%
<b>Total Personnel</b>	<b>4,830,243</b>	<b>4,546,151</b>	<b>5,001,068</b>	<b>6,054,153</b>	<b>6,054,153</b>	<b>2,185,901</b>	<b>-</b>	<b>2,185,901</b>	<b>3,868,252</b>	<b>36%</b>
<b>Supplies</b>	<b>1,266,625</b>	<b>1,039,704</b>	<b>1,604,334</b>	<b>2,023,759</b>	<b>2,471,850</b>	<b>725,548</b>	<b>213,698</b>	<b>939,245</b>	<b>1,532,605</b>	<b>38%</b>
<b>Services &amp; Charges</b>										
Professional Services	850,848	749,968	760,096	1,003,555	1,273,944	234,304	467,827	702,131	571,814	55%
Printing & Advertising	2,209	2,029	7,168	7,033	8,436	1,886	45	1,931	6,505	23%
Utilities	752,924	774,893	828,854	894,234	894,234	376,011	-	376,011	518,223	42%
Repairs & Maintenance	388,841	465,164	411,658	483,486	621,006	216,739	42,885	259,624	361,382	42%
Education & Training	10,322	20,142	15,517	35,675	38,456	14,259	849	15,108	23,349	39%
Travel	2,754	-	-	23,250	23,250	70	-	70	23,180	0%
Other Services & Charges	2,998,135	2,896,198	2,536,459	3,437,075	3,599,252	821,621	1,081,346	1,902,967	1,696,285	53%
Debt Service Principal	401,882	296,671	201,048	-	-	-	-	-	-	-
Debt Service Interest & Fees	15,525	8,064	3,131	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>5,423,441</b>	<b>5,213,129</b>	<b>4,763,931</b>	<b>5,884,308</b>	<b>6,458,579</b>	<b>1,664,890</b>	<b>1,592,952</b>	<b>3,257,842</b>	<b>3,200,738</b>	<b>50%</b>
<b>Operating Expenditures</b>	<b>11,520,310</b>	<b>10,798,983</b>	<b>11,369,334</b>	<b>13,962,220</b>	<b>14,984,582</b>	<b>4,576,339</b>	<b>1,806,649</b>	<b>6,382,988</b>	<b>8,601,595</b>	<b>43%</b>
<b>Bad Debt</b>	<b>99,420</b>	<b>51,503</b>	<b>1,103,072</b>	<b>100,000</b>	<b>100,000</b>	<b>60,428</b>	<b>-</b>	<b>60,428</b>	<b>39,572</b>	<b>60%</b>
<b>Interfund</b>										
Interfund Allocations	2,184,334	2,267,793	2,342,714	2,848,061	2,848,061	1,186,692	-	1,186,692	1,661,369	42%
PILOT	1,629,442	1,611,201	1,613,639	1,606,468	1,606,468	803,234	-	803,234	803,234	50%
Interfund Transfers Out	5,166,931	4,951,702	6,649,430	3,603,661	3,603,661	-	-	-	3,603,661	0%
<b>Total Interfund</b>	<b>8,980,707</b>	<b>8,830,696</b>	<b>10,605,783</b>	<b>8,058,190</b>	<b>8,058,190</b>	<b>1,989,926</b>	<b>-</b>	<b>1,989,926</b>	<b>6,068,264</b>	<b>25%</b>
<b>Total Expenditures</b>	<b>20,600,437</b>	<b>19,681,182</b>	<b>23,078,188</b>	<b>22,120,410</b>	<b>23,142,772</b>	<b>6,626,693</b>	<b>1,806,649</b>	<b>8,433,343</b>	<b>14,709,431</b>	<b>36%</b>
<b>Net Surplus / (Deficit)</b>	<b>861,356</b>	<b>2,307,840</b>	<b>(2,090,837)</b>	<b>441,874</b>	<b>(580,488)</b>	<b>1,454,646</b>		<b>(352,003)</b>		
Beginning Cash Balance	4,204,418	4,840,727	6,550,457		6,550,457					
Cash Adjustments	(225,047)	(598,110)	299,163		-					
<b>Ending Cash Balance</b>	<b>4,840,727</b>	<b>6,550,457</b>	<b>4,758,783</b>		<b>5,969,969</b>	<b>6,043,657</b>				
Cash Reserves Target	1,030,022	984,059	1,153,909		1,157,139					
								<b>Cash Reserves Target</b>		
								5% of Annual expenditures		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	236,907	171,959	251,905	210,000	210,000	(137,314)		(137,314)	347,314	-65%
Interest Earnings	51,626	50,372	153,064	7,228	7,228	76,612		76,612	(69,384)	1060%
Other Income	9,568	11,040	7,084	-	-	-		-	-	-
Interfund Transfers In	3,862,000	3,373,000	3,971,704	850,000	850,000	-		-	850,000	0%
Bond Proceeds	-	-	-	18,488,000	-	-		-	-	-
<b>Total Revenue</b>	<b>4,160,101</b>	<b>3,606,371</b>	<b>4,383,757</b>	<b>19,555,228</b>	<b>1,067,228</b>	<b>(60,701)</b>		<b>(60,701)</b>	<b>1,127,930</b>	<b>-6%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	31,704	22,740	42,253	1,000,000	1,267,093	-	462,633	462,633	804,460	37%
<b>Total Services &amp; Charges</b>	<b>31,704</b>	<b>22,740</b>	<b>42,253</b>	<b>1,000,000</b>	<b>1,267,093</b>	<b>-</b>	<b>462,633</b>	<b>462,633</b>	<b>804,460</b>	<b>37%</b>

<b>Capital</b>	726,784	1,511,591	3,271,169	19,338,000	27,907,526	2,881,709	1,596,253	4,477,962	23,429,564	16%
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<b>Bad Debt</b>	-	(428)	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>758,488</b>	<b>1,533,903</b>	<b>3,313,423</b>	<b>20,338,000</b>	<b>29,174,619</b>	<b>2,881,709</b>	<b>2,058,886</b>	<b>4,940,595</b>	<b>24,234,024</b>	<b>17%</b>
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<b>Net Surplus / (Deficit)</b>	<b>3,401,613</b>	<b>2,072,468</b>	<b>1,070,334</b>	<b>(782,772)</b>	<b>(28,107,391)</b>	<b>(2,942,410)</b>		<b>(5,001,297)</b>		
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Beginning Cash Balance	4,187,432	7,652,044	9,672,979		9,672,979					
Cash Adjustments	62,999	(51,533)	316,541		-					
<b>Ending Cash Balance</b>	<b>7,652,044</b>	<b>9,672,979</b>	<b>11,059,854</b>		<b>(18,434,413)</b>	<b>8,276,218</b>				
Cash Reserves Target	-	-	-		-					

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

**Fund Purpose:**

This fund was established to account for acquiring, constructing, and improving water utility capital assets. Water utility capital assets include wells, reservoirs, transmission and distribution mains,

**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:**

**2023 Adopted Budget includes:**

**Equipment:** \$25,000

- (1) Trailer 20' Long for Dump Truck

Water Meter Replacement - \$4,000,000

System Renewal Projects- TBD - \$2,500,000

**Vehicles:** \$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

Services for Capital Planning - \$100,000

**Water Mains:** \$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

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<b>Fund Name</b>	Water Works Customer Deposit	<b>Fund Number</b>	624
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	11,222	7,493	12,668	-	-	10,669		10,669	(10,669)	-
<b>Total Revenue</b>	<b>11,222</b>	<b>7,493</b>	<b>12,668</b>	<b>-</b>	<b>-</b>	<b>10,669</b>		<b>10,669</b>	<b>(10,669)</b>	<b>-</b>

<b>Expenditures</b>										
Interfund Transfers Out	16,448	7,493	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>16,448</b>	<b>7,493</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	(5,227)	-	12,668	-	-	10,669		10,669
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Beginning Cash Balance	1,287,448	1,263,319	1,279,314		1,279,314		<b>Cash Reserves Target</b>  100% cash reserves for customer deposits
Cash Adjustments	(18,903)	15,996	23,530		-		
<b>Ending Cash Balance</b>	<b>1,263,319</b>	<b>1,279,314</b>	<b>1,315,511</b>		<b>1,279,314</b>	<b>1,327,651</b>	
Cash Reserves Target	1,263,319	1,279,314	1,315,511		1,279,314		

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

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

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

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<b>Fund Name</b>	<b>Water Works Sinking (Debt Service)</b>	<b>Fund Number</b>	<b>625</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	8,907	2,818	18,171	-	-	8,605		8,605	(8,605)	-
Interfund Transfers In	1,218,000	1,508,702	2,662,430	2,753,661	2,753,661	-		-	2,753,661	0%
<b>Total Revenue</b>	<b>1,226,907</b>	<b>1,511,520</b>	<b>2,680,601</b>	<b>2,753,661</b>	<b>2,753,661</b>	<b>8,605</b>		<b>8,605</b>	<b>2,745,056</b>	<b>0%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	1,058,099	1,093,877	1,248,939	1,663,800	1,663,800	-	-	-	1,663,800	0%
Debt Service Interest & Fees	443,037	417,148	390,368	1,089,861	1,089,863	600	-	600	1,089,263	0%
<b>Total Services &amp; Charges</b>	<b>1,501,136</b>	<b>1,511,025</b>	<b>1,639,307</b>	<b>2,753,661</b>	<b>2,753,663</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>2,753,063</b>	<b>0%</b>
<b>Interfund Transfers Out</b>	<b>10,069</b>	<b>2,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,511,205</b>	<b>1,513,843</b>	<b>1,639,307</b>	<b>2,753,661</b>	<b>2,753,663</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>2,753,063</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	<b>(284,298)</b>	<b>(2,323)</b>	<b>1,041,294</b>	<b>-</b>	<b>(2)</b>	<b>8,005</b>	<b>8,005</b>
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Beginning Cash Balance	286,131	2,323	-	-	-	-	<b>Cash Reserves Target</b>
Cash Adjustments	491	-	1,232,493	-	-	-	
<b>Ending Cash Balance</b>	<b>2,323</b>	<b>-</b>	<b>2,273,787</b>	<b>(2)</b>	<b>1,048,161</b>	<b>(2)</b>	
Cash Reserves Target	2,323	-	2,273,787	(2)	-	-	

**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.

Current debt includes:

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

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



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<b>Fund Name</b>	Water Works Bond Reserve	<b>Fund Number</b>	626
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	12,438	8,191	13,836	-	-	11,934		11,934	(11,934)	-
<b>Total Revenue</b>	<b>12,438</b>	<b>8,191</b>	<b>13,836</b>	<b>-</b>	<b>-</b>	<b>11,934</b>		<b>11,934</b>	<b>(11,934)</b>	<b>-</b>

<b>Expenditures</b>										
Interfund Transfers Out	20,000	8,188	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>20,000</b>	<b>8,188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	(7,562)	4	13,836	-	-	11,934		11,934
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Beginning Cash Balance	1,427,971	1,422,800	1,422,804		1,422,804		<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	2,390	-	(4,531)		-		
<b>Ending Cash Balance</b>	<b>1,422,800</b>	<b>1,422,804</b>	<b>1,432,109</b>		<b>1,422,804</b>	<b>1,447,574</b>	
Cash Reserves Target	1,422,800	1,422,804	1,432,109		1,422,804		

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

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

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

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<b>Fund Name</b>	<b>Water Works Operations &amp; Maintenance Reserve</b>	<b>Fund Number</b>	<b>629</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	25,426	17,168	28,377	-	-	23,874		23,874	(23,874)	-
Interfund Transfers In	16,931	-	15,296	-	-	-		-	-	-
<b>Total Revenue</b>	<b>42,357</b>	<b>17,168</b>	<b>43,673</b>	<b>-</b>	<b>-</b>	<b>23,874</b>		<b>23,874</b>	<b>(23,874)</b>	<b>-</b>

<b>Expenditures</b>										
Interfund Transfers Out	37,210	17,168	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>37,210</b>	<b>17,168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	5,147	-	43,673	-	-	23,874		23,874		
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Beginning Cash Balance	2,902,529	2,912,652	2,912,652		2,912,652		<b>Cash Reserves Target</b>			
Cash Adjustments	4,976	-	(9,550)		-					
<b>Ending Cash Balance</b>	<b>2,912,652</b>	<b>2,912,652</b>	<b>2,946,775</b>		<b>2,912,652</b>	<b>2,978,091</b>	16.67% of annual operating expenses in Fund 620, net of transfers			
Cash Reserves Target	2,572,765	2,455,404	3,257,170		3,257,170					

**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.

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

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

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<b>Fund Name</b>	<b>Sewer Repair Insurance</b>	<b>Fund Number</b>	<b>640</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	672,463	697,338	701,488	659,500	659,500	296,022		296,022	363,478	45%
Interest Earnings	18,620	12,053	27,093	36,327	36,327	15,467		15,467	20,860	43%
Other Income	-	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	48,167	-	-	-		-	-	-
<b>Total Revenue</b>	<b>691,083</b>	<b>709,391</b>	<b>776,748</b>	<b>695,827</b>	<b>695,827</b>	<b>311,490</b>		<b>311,490</b>	<b>384,338</b>	<b>45%</b>

**Expenditures by Type**

<b>Personnel</b>										
Salaries & Wages	116,128	119,441	119,081	135,402	135,402	55,008	-	55,008	80,394	41%
Fringe Benefits	51,106	52,566	55,024	57,501	57,501	23,804	-	23,804	33,697	41%
<b>Total Personnel</b>	<b>167,234</b>	<b>172,007</b>	<b>174,105</b>	<b>192,903</b>	<b>192,903</b>	<b>78,812</b>	<b>-</b>	<b>78,812</b>	<b>114,091</b>	<b>41%</b>
<b>Supplies</b>	<b>26,545</b>	<b>34,659</b>	<b>42,321</b>	<b>66,447</b>	<b>66,447</b>	<b>17,836</b>	<b>12,382</b>	<b>30,218</b>	<b>36,229</b>	<b>45%</b>
<b>Services &amp; Charges</b>										
Printing & Advertising	-	-	-	200	200	-	-	-	200	0%
Repairs & Maintenance	507,227	422,857	474,934	451,050	454,500	238,533	110,262	348,795	105,705	77%
Other Services & Charges	6,875	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>514,102</b>	<b>422,857</b>	<b>474,934</b>	<b>451,250</b>	<b>454,700</b>	<b>238,533</b>	<b>110,262</b>	<b>348,795</b>	<b>105,905</b>	<b>77%</b>
<b>Operating Expenditures</b>	<b>707,880</b>	<b>629,522</b>	<b>691,360</b>	<b>710,600</b>	<b>714,050</b>	<b>335,180</b>	<b>122,645</b>	<b>457,825</b>	<b>256,225</b>	<b>64%</b>
<b>Bad Debt</b>	<b>3,705</b>	<b>1,891</b>	<b>57,952</b>	<b>6,500</b>	<b>6,500</b>	<b>3,826</b>	<b>-</b>	<b>3,826</b>	<b>2,674</b>	<b>59%</b>
<b>Interfund Allocations</b>	<b>84,511</b>	<b>91,901</b>	<b>96,195</b>	<b>100,506</b>	<b>100,506</b>	<b>41,878</b>	<b>-</b>	<b>41,878</b>	<b>58,629</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>796,097</b>	<b>723,314</b>	<b>845,507</b>	<b>817,606</b>	<b>821,056</b>	<b>380,884</b>	<b>122,645</b>	<b>503,529</b>	<b>317,528</b>	<b>61%</b>

<b>Net Surplus / (Deficit)</b>	<b>(105,014)</b>	<b>(13,923)</b>	<b>(68,759)</b>	<b>(121,779)</b>	<b>(125,229)</b>	<b>(69,394)</b>	<b>(192,039)</b>
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Beginning Cash Balance	2,173,605	2,052,857	2,003,861	2,003,861		<b>Cash Reserves Target</b>
Cash Adjustments	(15,735)	(35,074)	16,862	-		
Cash Reserves Target	199,024	180,829	211,377	205,264		25% of Annual expenditures

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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Fund Name	Sewage Works Operations						Fund Number	641		
Fund Type	Enterprise Funds						Control	City Funds		
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	36,969,565	38,772,010	40,062,043	39,919,300	39,919,300	17,494,672		17,494,672	22,424,628	44%
Interest Earnings	80,803	69,545	247,071	191,496	191,496	120,565		120,565	70,931	63%
Other Income	36,100	276,595	106,610	4,600	4,600	19,129		19,129	(14,529)	416%
Interfund Allocation Reimb	446,759	449,895	463,761	461,751	461,751	192,396		192,396	269,355	42%
Interfund Transfers In	77,322	1,697,758	415,513	-	-	-		-	-	-
<b>Total Revenue</b>	<b>37,610,549</b>	<b>41,265,804</b>	<b>41,294,998</b>	<b>40,577,147</b>	<b>40,577,147</b>	<b>17,826,763</b>		<b>17,826,763</b>	<b>22,750,385</b>	<b>44%</b>
<b>Expenditures by Division</b>										
Sewers	5,816,750	6,803,434	7,807,448	7,310,842	8,285,436	3,271,825	289,422	3,561,247	4,724,188	43%
Concrete Crew	416,511	466,063	521,609	590,284	590,284	243,149	4,252	247,401	342,883	42%
Wastewater	33,360,472	29,353,258	32,097,845	28,973,471	31,800,477	8,445,279	1,959,347	10,404,626	21,395,851	33%
Organic Resources	1,587,652	1,326,459	1,506,046	1,481,692	1,499,737	501,686		552,441	947,296	37%
<b>Total Expenditures</b>	<b>41,181,385</b>	<b>37,949,214</b>	<b>41,932,947</b>	<b>38,356,289</b>	<b>42,175,934</b>	<b>12,461,939</b>	<b>2,303,776</b>	<b>14,765,715</b>	<b>27,410,218</b>	<b>35%</b>
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	4,716,820	4,777,198	4,946,254	5,835,891	5,835,891	2,209,766	-	2,209,766	3,626,125	38%
Fringe Benefits	1,973,822	1,956,552	2,018,844	2,488,025	2,488,025	873,287	-	873,287	1,614,738	35%
<b>Total Personnel</b>	<b>6,690,642</b>	<b>6,733,749</b>	<b>6,965,098</b>	<b>8,323,916</b>	<b>8,323,916</b>	<b>3,083,054</b>	<b>-</b>	<b>3,083,054</b>	<b>5,240,863</b>	<b>37%</b>
<b>Supplies</b>	<b>1,666,866</b>	<b>1,569,805</b>	<b>2,230,631</b>	<b>2,774,710</b>	<b>3,113,405</b>	<b>939,471</b>	<b>418,203</b>	<b>1,357,674</b>	<b>1,755,730</b>	<b>44%</b>
<b>Services &amp; Charges</b>										
Professional Services	849,692	399,309	590,275	214,980	1,627,105	879,993	602,052	1,482,045	145,060	91%
Printing & Advertising	849	1,623	1,182	6,857	6,857	2,037	67	2,104	4,753	31%
Utilities	1,101,420	1,160,652	1,267,312	1,437,613	1,437,613	583,219	-	583,219	854,394	41%
Repairs & Maintenance	1,455,801	1,677,510	1,677,658	2,191,867	2,797,118	602,510	627,880	1,230,390	1,566,728	44%
Education & Training	12,122	15,176	20,869	41,500	42,407	18,772	5,798	24,570	17,837	58%
Travel	6,202	356	10,417	45,500	45,500	5,891	5,310	11,201	34,299	25%
Other Services & Charges	2,439,052	3,157,093	1,889,515	2,702,709	4,165,375	1,471,338	644,466	2,115,804	2,049,572	51%
Debt Service Principal	514,260	294,414	188,482	-	-	-	-	-	-	-
Debt Service Interest & Fees	16,278	7,815	2,935	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>6,395,675</b>	<b>6,713,948</b>	<b>5,648,646</b>	<b>6,641,026</b>	<b>10,121,976</b>	<b>3,563,761</b>	<b>1,885,573</b>	<b>5,449,334</b>	<b>4,672,643</b>	<b>54%</b>
<b>Operating Expenditures</b>	<b>14,753,183</b>	<b>15,017,502</b>	<b>14,844,375</b>	<b>17,739,652</b>	<b>21,559,297</b>	<b>7,586,286</b>	<b>2,303,776</b>	<b>9,890,062</b>	<b>11,669,236</b>	<b>46%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>20,610</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Bad Debt</b>	<b>158,420</b>	<b>83,831</b>	<b>1,749,145</b>	<b>225,000</b>	<b>225,000</b>	<b>77,271</b>	<b>-</b>	<b>77,271</b>	<b>147,729</b>	<b>34%</b>
<b>Interfund</b>										
Interfund Allocations	5,645,332	6,312,945	6,081,041	6,129,164	6,129,164	2,553,818	-	2,553,818	3,575,346	42%
PILOT	4,592,349	4,543,120	4,465,686	4,489,126	4,489,126	2,244,563	-	2,244,563	2,244,563	50%
Interfund Transfers Out	16,032,102	11,991,816	14,772,089	9,773,347	9,773,347	-	-	-	9,773,347	0%
<b>Total Interfund</b>	<b>26,269,783</b>	<b>22,847,881</b>	<b>25,318,816</b>	<b>20,391,637</b>	<b>20,391,637</b>	<b>4,798,381</b>	<b>-</b>	<b>4,798,381</b>	<b>15,593,256</b>	<b>24%</b>
<b>Total Expenditures</b>	<b>41,181,385</b>	<b>37,949,214</b>	<b>41,932,947</b>	<b>38,356,289</b>	<b>42,175,934</b>	<b>12,461,939</b>	<b>2,303,776</b>	<b>14,765,715</b>	<b>27,410,221</b>	<b>35%</b>
<b>Net Surplus / (Deficit)</b>	<b>(3,570,836)</b>	<b>3,316,590</b>	<b>(637,948)</b>	<b>2,220,858</b>	<b>(1,598,787)</b>	<b>5,364,824</b>		<b>3,061,048</b>		
Beginning Cash Balance	15,409,455	11,466,153	13,825,371		13,825,371					
Cash Adjustments	(372,465)	(957,372)	633,640		-					
<b>Ending Cash Balance</b>	<b>11,466,153</b>	<b>13,825,371</b>	<b>13,821,063</b>		<b>12,226,584</b>					
Cash Reserves Target	2,059,069	1,897,461	2,096,647		2,108,797					
								<b>Cash Reserves Target</b>		
								5% of Annual expenditures		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Sewage Works Capital	<b>Fund Number</b>	642
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	547,367	539,730	106,734	339,000	339,000	170,128		170,128	168,873	50%
Interest Earnings	137,764	87,851	201,511	23,988	23,988	119,400		119,400	(95,412)	498%
Other Income	17,342	24,656	19,550	-	-	-		-	-	-
Interfund Transfers In	7,911,000	5,946,370	3,874,147	-	-	-		-	-	-
Bond Proceeds	-	-	-	31,100,000	-	-		-	-	-
<b>Total Revenue</b>	<b>8,613,472</b>	<b>6,598,607</b>	<b>4,201,942</b>	<b>31,462,988</b>	<b>362,988</b>	<b>289,527</b>		<b>289,527</b>	<b>73,461</b>	<b>80%</b>

**Expenditures by Type**

<b>Services &amp; Charges</b>										
Professional Services	-	-	18,900	1,500,000	2,481,248	171,111	1,200,562	1,371,673	1,109,575	45%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>18,900</b>	<b>1,500,000</b>	<b>2,481,248</b>	<b>171,111</b>	<b>1,200,562</b>	<b>1,371,673</b>	<b>1,109,575</b>	<b>55%</b>

<b>Capital</b>	<b>4,248,134</b>	<b>6,048,729</b>	<b>3,300,931</b>	<b>32,710,000</b>	<b>41,549,597</b>	<b>1,149,464</b>	<b>1,857,630</b>	<b>3,007,093</b>	<b>38,542,504</b>	<b>7%</b>
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<b>Bad Debt</b>	<b>-</b>	<b>(1,031)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total Expenditures</b>	<b>4,248,134</b>	<b>6,047,698</b>	<b>3,319,831</b>	<b>34,210,000</b>	<b>44,030,845</b>	<b>1,320,575</b>	<b>3,058,192</b>	<b>4,378,766</b>	<b>39,652,079</b>	<b>10%</b>
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<b>Net Surplus / (Deficit)</b>	<b>4,365,338</b>	<b>550,908</b>	<b>882,111</b>	<b>(2,747,012)</b>	<b>(43,667,857)</b>	<b>(1,031,047)</b>		<b>(4,089,239)</b>		
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Beginning Cash Balance	9,417,064	13,821,218	14,359,708		14,359,708					
Cash Adjustments	38,815	(12,418)	(15,241,819)		-					
<b>Ending Cash Balance</b>	<b>13,821,218</b>	<b>14,359,708</b>	<b>-</b>		<b>(29,308,149)</b>	<b>14,338,667</b>				
Cash Reserves Target	-	-	-		-	-				

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

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:**

2023 Adopted Budget includes:	
<p><b>Capital Equipment</b></p> <p>Wastewater:</p> <ul style="list-style-type: none"> <li>• (1) Connect Van - \$30,000</li> <li>• (1) Utility Cart - \$18,000</li> <li>• (2) Portable Generators &amp; Trailers - \$120,000</li> </ul> <p>Organic Resources:</p> <ul style="list-style-type: none"> <li>• (3) Front End Loaders - \$310,000</li> </ul> <p>Sewers Division:</p> <ul style="list-style-type: none"> <li>• (1) Excavator - \$300,000</li> <li>• (1) Sewer Camera Truck - \$425,000</li> <li>• (1) Truck-4WD/crew cab - \$60,000</li> <li>• (2) Compressors - \$30,000</li> </ul>	<p><b>Capital Projects</b></p> <p>Wastewater Treatment Plant (WWTP) Upgrades:</p> <ul style="list-style-type: none"> <li>• WWTP Plant/Secondary Projects - \$5.0 million</li> <li>• WWTP Secondary Plant Improvements - \$1.4 million</li> <li>• LTCP/CSO Tank Design WWTP - \$1.0 million</li> </ul> <p>Sewers:</p> <ul style="list-style-type: none"> <li>• Sewer Lining Projects - \$2.0 million</li> </ul>

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<b>Fund Name</b>	Sewage Works Operations & Maintenance Reserve	<b>Fund Number</b>	643
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	48,416	32,719	53,797	-	-	45,260		45,260	(45,260)	-
Interfund Transfers In	-	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>48,416</b>	<b>32,719</b>	<b>53,797</b>	<b>-</b>	<b>-</b>	<b>45,260</b>		<b>45,260</b>	<b>(45,260)</b>	<b>-</b>

<b>Expenditures</b>										
Interfund Transfers Out	71,004	32,719	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>71,004</b>	<b>32,719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>(22,588)</b>	<b>-</b>	<b>53,797</b>	<b>-</b>	<b>-</b>	<b>45,260</b>		<b>45,260</b>		
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Beginning Cash Balance	5,563,851	5,550,801	5,550,801		5,550,801		<b>Cash Reserves Target</b>			
Cash Adjustments	9,538	-	(18,104)		-		16.67% of annual operating expenses in Fund 641, net of transfers			
<b>Ending Cash Balance</b>	<b>5,550,801</b>	<b>5,550,801</b>	<b>5,586,493</b>		<b>5,550,801</b>	<b>5,645,861</b>				
Cash Reserves Target	4,192,386	4,327,098	5,401,511		5,401,511					

**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.

Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Sewage Works Operations Fund (#641).  
In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this fund directly into Fund 641 rather than transferring it.

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<b>Fund Name</b>	<b>Sewage Sinking (Debt Service)</b>	<b>Fund Number</b>	<b>649</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	41,998	19,986	47,494	-	-	32,001		32,001	(32,001)	-
Debt Proceeds	5,743,815	14,339,893	-	-	-	-		-	-	-
Interfund Transfers In	8,110,581	7,845,090	11,107,089	9,773,347	9,773,347	-		-	9,773,347	0%
<b>Total Revenue</b>	<b>13,896,394</b>	<b>22,204,969</b>	<b>11,154,583</b>	<b>9,773,347</b>	<b>9,773,347</b>	<b>32,001</b>		<b>32,001</b>	<b>9,741,346</b>	<b>0%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	11,716,557	20,236,844	6,275,000	7,460,066	7,460,066	-	-	-	7,460,066	0%
Debt Service Interest & Fees	1,948,613	1,779,749	1,238,373	2,313,281	2,313,281	539,302		539,302	1,773,979	23%
<b>Total Services &amp; Charges</b>	<b>13,665,170</b>	<b>22,016,593</b>	<b>7,513,373</b>	<b>9,773,347</b>	<b>9,773,347</b>	<b>539,302</b>		<b>539,302</b>	<b>9,234,045</b>	<b>6%</b>

<b>Interfund Transfers Out</b>	-	1,509,210	-	-	-	-		-	-	-
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<b>Total Expenditures</b>	<b>13,665,170</b>	<b>23,525,803</b>	<b>7,513,373</b>	<b>9,773,347</b>	<b>9,773,347</b>	<b>539,302</b>		<b>539,302</b>	<b>9,234,045</b>	<b>6%</b>
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<b>Net Surplus / (Deficit)</b>	<b>231,224</b>	<b>(1,320,833)</b>	<b>3,641,210</b>	<b>-</b>	<b>-</b>	<b>(507,301)</b>		<b>(507,301)</b>		
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Beginning Cash Balance	1,087,745	1,320,833	-	-	-		<b>Cash Reserves Target</b>	
Cash Adjustments	1,865	-	(9,391)	-	-			
<b>Ending Cash Balance</b>	<b>1,320,833</b>	<b>-</b>	<b>3,631,819</b>	<b>-</b>	<b>3,129,027</b>		No reserve requirement	
Cash Reserves Target	1,320,833	-	3,631,819	-	-			

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Current debt includes:  
• 2012 Sewage Works Revenue Bonds - final payment December 1, 2032, (debt schedule #101)  
• 2013A Sewage Works Revenue Bonds - final payment December 1, 2024, (debt schedule #105)  
• 2015 Sewage Works Revenue Bonds, Refunding 2006 & 2007 - final payment December 1, 2025, (debt schedule #145)  
• 2020 Sewage Works Revenue Bonds, Refunding 2010 - final payment December 1, 2030, (debt schedule #80)  
• 2021 Sewage Works Revenue Bonds, Refunding 2009 & 2011 - final payment December 1, 2031 (debt schedule #219)

The 2020 Debt Service Principal and Interest expense was higher than usual due to the refunding of the 2010 Sewage Works Revenue Bonds. The proceeds from the issuance of the refunding were used to pay off of the original 2010 bonds. The payoff was \$5.49 million in principal and \$125k in interest. The refunding saved the City approximately \$1.4 million in principal and interest over the remaining life of the bonds.  
  
The 2021 Debt Service Principal and Interest expense was higher than usual due to the refunding of the 2009 and 2011 debt. The proceeds from the issuance of the refunding were used to pay off of the original debt. The payoff was \$15.1 million in principal and \$323k in interest. The refunding saved the City approximately \$3.5 million in principal and interest over the remaining life of the bonds.

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<b>Fund Name</b>	Sewage Debt Service Reserve	<b>Fund Number</b>	653
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	20,901	271	36,341	-	-	30,575		30,575	(30,575)	-
Interfund Transfers In	-	1,509,210	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>20,901</b>	<b>1,509,481</b>	<b>36,341</b>	<b>-</b>	<b>-</b>	<b>30,575</b>		<b>30,575</b>	<b>(30,575)</b>	<b>-</b>

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

<b>Net Surplus / (Deficit)</b>	<b>(301,665)</b>	<b>(240,490)</b>	<b>36,341</b>	<b>-</b>	<b>-</b>	<b>30,575</b>		<b>30,575</b>		
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Beginning Cash Balance	4,291,915	3,990,250	3,749,760	-	3,749,760					
Cash Adjustments	-	-	(12,230)	-	-					
<b>Ending Cash Balance</b>	<b>3,990,250</b>	<b>3,749,760</b>	<b>3,773,871</b>	<b>-</b>	<b>3,749,760</b>	<b>3,813,976</b>				
Cash Reserves Target	3,990,250	3,749,760	3,773,871	-	3,749,760					

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

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

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

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



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	4,641	4,446	10,905	-	-	9,987		9,987	(9,987)	-
<b>Total Revenue</b>	<b>4,641</b>	<b>4,446</b>	<b>10,905</b>	<b>-</b>	<b>-</b>	<b>9,987</b>		<b>9,987</b>	<b>(9,987)</b>	<b>-</b>

<b>Expenditures</b>										
Interfund Transfers Out	6,318	4,446	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,318</b>	<b>4,446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	(1,677)	-	10,905	-	-	9,987		9,987
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Beginning Cash Balance	413,157	649,073	903,840		903,840		<b>Cash Reserves Target</b>  100% cash reserves for customer deposits
Cash Adjustments	237,593	254,768	270,696		-		
<b>Ending Cash Balance</b>	<b>649,073</b>	<b>903,840</b>	<b>1,185,442</b>		<b>903,840</b>	<b>1,268,017</b>	
Cash Reserves Target	649,073	903,840	1,185,442		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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<b>Fund Name</b>	<b>Project ReLeaf</b>	<b>Fund Number</b>	655
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	446,136	466,321	455,212	451,610	451,610	190,994		190,994	260,616	42%
Interest Earnings	4,176	2,322	4,980	6,690	6,690	3,330		3,330	3,360	50%
Interfund Transfers In	-	-	36,158	-	-	-		-	-	-
<b>Total Revenue</b>	<b>450,312</b>	<b>468,643</b>	<b>496,350</b>	<b>458,300</b>	<b>458,300</b>	<b>194,323</b>		<b>194,323</b>	<b>263,976</b>	<b>42%</b>

**Expenditures by Type**

<b>Personnel</b>										
Salaries & Wages	56,338	40,726	35,920	83,136	83,136	-	-	-	83,136	0%
Fringe Benefits	4,376	3,115	2,810	6,360	6,360	-	-	-	6,360	0%
<b>Total Personnel</b>	<b>60,714</b>	<b>43,841</b>	<b>38,730</b>	<b>89,496</b>	<b>89,496</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,496</b>	<b>0%</b>
<b>Supplies</b>	<b>4,764</b>	<b>3,980</b>	<b>6,928</b>	<b>7,250</b>	<b>7,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,250</b>	<b>0%</b>
<b>Services &amp; Charges</b>										
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenditures</b>	<b>65,478</b>	<b>47,821</b>	<b>45,658</b>	<b>96,746</b>	<b>96,746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,746</b>	<b>0%</b>
<b>Bad Debt</b>	<b>2,634</b>	<b>1,793</b>	<b>43,213</b>	<b>6,500</b>	<b>6,500</b>	<b>2,511</b>	<b>-</b>	<b>2,511</b>	<b>3,989</b>	<b>39%</b>
<b>Interfund</b>										
Interfund Allocations	42,385	37,736	46,462	36,239	36,239	15,100	-	15,100	21,139	42%
Interfund Transfers Out	300,000	500,000	300,000	300,000	300,000	100,000	-	100,000	200,000	33%
<b>Total Interfund</b>	<b>342,385</b>	<b>537,736</b>	<b>346,462</b>	<b>336,239</b>	<b>336,239</b>	<b>115,100</b>	<b>-</b>	<b>115,100</b>	<b>221,139</b>	<b>34%</b>
<b>Total Expenditures</b>	<b>410,497</b>	<b>587,350</b>	<b>435,333</b>	<b>439,485</b>	<b>439,485</b>	<b>117,611</b>	<b>-</b>	<b>117,611</b>	<b>321,874</b>	<b>27%</b>

<b>Net Surplus / (Deficit)</b>	<b>39,815</b>	<b>(118,707)</b>	<b>61,017</b>	<b>18,815</b>	<b>18,815</b>	<b>76,712</b>	<b>76,712</b>
Beginning Cash Balance	398,183	425,913	282,057		282,057		
Cash Adjustments	(12,085)	(25,149)	9,992		-		
<b>Ending Cash Balance</b>	<b>425,913</b>	<b>282,057</b>	<b>353,065</b>		<b>300,872</b>	<b>432,861</b>	
Cash Reserves Target	102,624	146,838	108,833		109,871		

**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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<b>Fund Name</b>	Storm Sewer	<b>Fund Number</b>	667
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	1,037,898	1,064,337	1,036,932	1,147,200	1,147,200	437,380		437,380	709,820	38%
Intergov./ Grants	-	68,000	-	-	-	293,000		293,000	(293,000)	-
Interest Earnings	4,831	7,492	22,740	5,375	5,375	13,015		13,015	(7,640)	242%
Other Income	-	-	12,000	-	-	-		-	-	-
Interfund Transfers In	-	-	73,642	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,042,729</b>	<b>1,139,829</b>	<b>1,145,315</b>	<b>1,152,575</b>	<b>1,152,575</b>	<b>743,395</b>		<b>743,395</b>	<b>409,180</b>	<b>64%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	11,085	74,572	189,476	300,000	567,139	168,037	182,473	350,510	216,629	62%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>11,085</b>	<b>74,572</b>	<b>189,476</b>	<b>300,000</b>	<b>567,139</b>	<b>168,037</b>	<b>182,473</b>	<b>350,510</b>	<b>216,629</b>	<b>62%</b>
<b>Capital</b>	<b>90,050</b>	<b>436,855</b>	<b>1,217,100</b>	<b>1,150,000</b>	<b>1,743,945</b>	<b>87,535</b>	<b>1,046,369</b>	<b>1,133,904</b>	<b>610,041</b>	<b>65%</b>
<b>Bad Debt</b>	<b>3,186</b>	<b>175</b>	<b>84,577</b>	<b>-</b>	<b>-</b>	<b>4,917</b>	<b>-</b>	<b>4,917</b>	<b>(4,917)</b>	<b>-</b>
<b>Total Expenditures</b>	<b>104,322</b>	<b>511,602</b>	<b>1,491,154</b>	<b>1,450,000</b>	<b>2,311,084</b>	<b>260,489</b>	<b>1,228,842</b>	<b>1,489,331</b>	<b>821,753</b>	<b>64%</b>

<b>Net Surplus / (Deficit)</b>	938,407	628,227	(345,839)	(297,425)	(1,158,509)	482,906	(745,936)
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Beginning Cash Balance	124,406	1,032,916	1,604,154	1,604,154				<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(29,898)	(56,988)	27,377	-				
<b>Ending Cash Balance</b>	<b>1,032,916</b>	<b>1,604,154</b>	<b>1,285,693</b>	<b>445,645</b>	<b>1,764,462</b>			
Cash Reserves Target	-	-	-	-	-			

**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

**Explanation of Revenue Sources:**  
The original storm water fee structure was a flat rate of \$2 per month for residential customers and \$5 per month for non-residential customers. The fee took effect on June 1, 2019. In August 2021, the Common Council passed ordinance no. 10797-21 to change the rates. Effective January 1, 2022, the residential flat rate remains \$2 per month however the non-residential rate will change as follows: Tier 1-\$5, Tier-2 \$8, Tier 3-\$10, Tier 4-\$16, and Tier 5-\$20. The ordinance allows for the storm water rates to increase incrementally from 2022 through 2025.  
In 2021, the City received a \$68,000 grant from the Indiana Department of Natural Resources - Lake and River Enhancement Program Division of Wildlife to be used towards the Northshore Bank Stabilization Project.

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

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<b>Fund Name</b>	Police State Seizures	<b>Fund Number</b>	216
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Shared Revenues	4,678	22,670	23,345	5,000	5,000	10,898		10,898	(5,898)	218%
Interest Earnings	1,895	993	2,551	2,364	2,364	1,679		1,679	685	71%
Other Income	18	-	-	-	-	-		-	-	-
Interfund Transfers In	-	7,636	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,591</b>	<b>31,299</b>	<b>25,897</b>	<b>7,364</b>	<b>7,364</b>	<b>12,577</b>		<b>12,577</b>	<b>(5,213)</b>	<b>171%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Education & Training	-	-	-	10,000	10,000	-	-	-	10,000	0%
Other Services & Charges	-	-	-	12,000	12,000	-	-	-	12,000	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>0%</b>

Capital	31,753	71,043	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	31,753	71,043	-	22,000	22,000	-	-	-	22,000	0%
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<b>Net Surplus / (Deficit)</b>	(25,162)	(39,744)	25,897	(14,636)	(14,636)	12,577	12,577
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Beginning Cash Balance	238,323	213,569	173,825	173,825	212,170	
Cash Adjustments	409	-	(632)	-	-	<b>Cash Reserves Target</b>
<b>Ending Cash Balance</b>	<b>213,569</b>	<b>173,825</b>	<b>199,090</b>	<b>159,189</b>	<b>212,170</b>	25% of Annual expenditures
Cash Reserves Target	7,938	17,761	-	5,500		

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Fines, Forfeitures, and Fees	768	-	171	-	-	-		-	-	-
Interest Earnings	115	82	8	-	-	-		-	-	-
<b>Total Revenue</b>	<b>883</b>	<b>82</b>	<b>178</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures by Type</b>										
Interfund Transfers Out	-	-	14,059	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>14,059</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>883</b>	<b>82</b>	<b>(13,880)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
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Beginning Cash Balance	12,894	13,799	13,880		13,880		<b>Cash Reserves Target</b>
Cash Adjustments	22	-	-		(13,880)		
<b>Ending Cash Balance</b>	<b>13,799</b>	<b>13,880</b>	<b>-</b>		<b>-</b>		
Cash Reserves Target	-	-	-		-		

**Fund Purpose:**

**Explanation of Revenue Sources:**

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	-	41,980	390,016	-	449,000	185,448		185,448	263,552	41%
Charges for Services	148,550	115,024	136,492	115,000	115,000	42,690		42,690	72,310	37%
Fines, Forfeitures, and Fees	92,751	89,648	111,666	101,200	101,200	51,927		51,927	49,273	51%
Interest Earnings	3,849	2,229	8,766	10,442	10,442	5,674		5,674	4,768	54%
Donations	2,000	500	785	1,000	1,000	-		-	1,000	0%
Other Income	11,555	2,970	1,884	-	-	-		-	-	-
Interfund Transfers In	-	73,512	218,353	-	-	-		-	-	-
<b>Total Revenue</b>	<b>258,705</b>	<b>325,862</b>	<b>867,961</b>	<b>227,642</b>	<b>676,642</b>	<b>285,739</b>		<b>285,739</b>	<b>390,903</b>	<b>42%</b>

**Expenditures by Type**

<b>Supplies</b>	62,084	193,652	198,761	137,000	285,373	139,826	23,284	163,110	122,263	57%
<b>Services &amp; Charges</b>										
Professional Services	1,136	188	1,929	-	-	-	-	-	-	-
Education & Training	81,558	131,259	174,565	90,000	90,650	58,634	26,352	84,986	5,664	94%
Travel	20,646	28,840	49,137	51,500	52,031	15,384	3,283	18,667	33,364	36%
Other Services & Charges	31,421	69,045	52,751	59,250	59,901	9,700	393	10,092	49,808	17%
<b>Total Services &amp; Charges</b>	<b>134,762</b>	<b>229,333</b>	<b>278,383</b>	<b>200,750</b>	<b>202,582</b>	<b>83,718</b>	<b>30,027</b>	<b>113,745</b>	<b>88,836</b>	<b>56%</b>
<b>Capital</b>	-	-	26,338	40,000	353,193	146,067	155,033	301,100	52,093	85%
<b>Bad Debt</b>	54	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers Out</b>	-	-	19,000	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>196,900</b>	<b>422,985</b>	<b>522,482</b>	<b>377,750</b>	<b>841,148</b>	<b>369,611</b>	<b>208,345</b>	<b>577,956</b>	<b>263,192</b>	<b>69%</b>

<b>Net Surplus / (Deficit)</b>	<b>61,806</b>	<b>(97,123)</b>	<b>345,479</b>	<b>(150,108)</b>	<b>(164,506)</b>	<b>(83,872)</b>	<b>(292,217)</b>
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Beginning Cash Balance	421,276	483,549	378,981		378,981		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	467	(7,445)	(6,718)		-		
<b>Ending Cash Balance</b>	<b>483,549</b>	<b>378,981</b>	<b>717,743</b>		<b>214,476</b>	<b>751,673</b>	
Cash Reserves Target	49,225	105,746	130,620		210,287		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund is funded by fees from accident reports and fines for false alarm and loud noise ordinance violations. Starting in 2022, this fund will receive the following revenue sources previously accounted for in other police special revenue funds: state and federal grant revenue, charges for services from the enforcement courses offered to other police departments who pay a fee to attend the training (formerly in Fund #294), impound towing fees (formerly Fund #295), and donations for the Police K-9 unit (formerly in Fund #705). This fund also receives revenue from interest earned on the fund's cash balance. Previously, this fund received revenue from gun permit application fees; however, a change in State legislation eliminated this revenue source. Effective July 1, 2021, the City of South Bend and other municipalities can no longer charge a fee for processing gun permit applications. This change negatively impacts the South Bend Police Department as gun permit fees accounted for \$45k-\$60k in revenue in this fund annually.

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

Expenditures include educational materials and equipment, conference and training registration, and travel costs for conferences/trainings. Starting in 2022, this fund will also account for grant related activities or grant funded purchases previously accounted for in other police special revenue funds.

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<b>Fund Name</b>	<b>Local Income Tax - Public Safety</b>	<b>Fund Number</b>	<b>249</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Local Income Taxes	9,703,297	9,391,746	9,168,579	9,488,558	9,488,558	4,106,574		4,106,574	5,381,984	43%
Interest Earnings	33,595	25,015	30,151	10,000	10,000	31,378		31,378	(21,378)	314%
<b>Total Revenue</b>	<b>9,736,892</b>	<b>9,416,761</b>	<b>9,198,730</b>	<b>9,498,558</b>	<b>9,498,558</b>	<b>4,137,952</b>		<b>4,137,952</b>	<b>5,360,606</b>	<b>44%</b>

<b>Expenditures by Department</b>										
Police Department	4,619,654	4,737,560	5,124,420	4,749,279	4,749,279	1,095,987	-	1,095,987	3,653,292	23%
Fire Department	4,330,886	4,880,453	5,124,420	4,749,279	4,749,279	1,095,987	-	1,095,987	3,653,292	23%
<b>Total Expenditures</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>10,248,840</b>	<b>9,498,558</b>	<b>9,498,558</b>	<b>2,191,975</b>	<b>-</b>	<b>2,191,975</b>	<b>7,306,584</b>	<b>23%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	6,703,431	7,651,358	10,248,840	9,498,558	9,498,558	2,191,975	-	2,191,975	7,306,583	23%
Fringe Benefits	2,247,109	1,966,655	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>10,248,840</b>	<b>9,498,558</b>	<b>9,498,558</b>	<b>2,191,975</b>	<b>-</b>	<b>2,191,975</b>	<b>7,306,583</b>	<b>23%</b>

<b>Total Expenditures</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>10,248,840</b>	<b>9,498,558</b>	<b>9,498,558</b>	<b>2,191,975</b>	<b>-</b>	<b>2,191,975</b>	<b>7,306,583</b>	<b>23%</b>
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<b>Net Surplus / (Deficit)</b>	<b>786,352</b>	<b>(201,253)</b>	<b>(1,050,110)</b>	<b>-</b>	<b>-</b>	<b>1,945,977</b>	<b>-</b>	<b>1,945,977</b>		
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Beginning Cash Balance	3,253,787	4,045,717	3,844,465	-	3,844,465				<b>Cash Reserves Target</b>
Cash Adjustments	5,578	-	(8,354)	-	-				
<b>Ending Cash Balance</b>	<b>4,045,717</b>	<b>3,844,465</b>	<b>2,786,001</b>	<b>-</b>	<b>3,844,465</b>	<b>4,739,017</b>			<b>No reserve requirement</b>
Cash Reserves Target	-	-	-	-	-	-			

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

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

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

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<b>Fund Name</b>	<b>Police Take Home Vehicle</b>	<b>Fund Number</b>	278
<b>Fund Type</b>	Internal Service Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	5,480	14,640	44,220	5,720	5,720	23,640		23,640	(17,920)	413%
Interest Earnings	5,998	4,038	10,132	12,608	12,608	6,173		6,173	6,435	49%
<b>Total Revenue</b>	<b>11,478</b>	<b>18,678</b>	<b>54,352</b>	<b>18,328</b>	<b>18,328</b>	<b>29,813</b>		<b>29,813</b>	<b>(11,485)</b>	<b>163%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Other Services & Charges	8,690	270	-	50,000	50,000	-	-	-	50,000	0%
<b>Total Services &amp; Charges</b>	<b>8,690</b>	<b>270</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Interfund Transfers Out</b>	<b>49,087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>57,777</b>	<b>270</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	<b>(46,299)</b>	<b>18,408</b>	<b>54,352</b>	<b>(31,672)</b>	<b>(31,672)</b>	<b>29,813</b>	<b>29,813</b>
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Beginning Cash Balance	725,194	681,823	698,546	698,546	698,546	782,185	<b>Cash Reserves Target</b>  Set dollar amount of \$750,000
Cash Adjustments	2,928	(1,685)	(2,420)	-	-		
<b>Ending Cash Balance</b>	<b>681,823</b>	<b>698,546</b>	<b>750,477</b>	<b>666,874</b>	<b>782,185</b>		
Cash Reserves Target	750,000	750,000	750,000	750,000	750,000		

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

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

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



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<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	36	24	2	-	-	-		-	-	-
<b>Total Revenue</b>	<b>36</b>	<b>24</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures by Type</b>									
Interfund Transfers Out	-	-	4,165	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>4,165</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	36	24	(4,162)	-	-	-		-
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Beginning Cash Balance	4,095	4,138	4,162		4,162			<b>Cash Reserves Target</b>
Cash Adjustments	7	-	-		(4,162)			
<b>Ending Cash Balance</b>	<b>4,138</b>	<b>4,162</b>	<b>-</b>		<b>-</b>			No reserve requirement
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.

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

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<b>Fund Name</b>	<b>Fire Department Capital</b>	<b>Fund Number</b>	<b>287</b>
<b>Fund Type</b>	<b>Capital Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	-	-	-	75,000	75,000	-		-	75,000	0%
Charges for Services	2,514,908	1,905,360	1,972,044	2,021,345	2,021,345	852,716		852,716	1,168,629	42%
Fines, Forfeitures, and Fees	-	300	47	-	-	26		26	(26)	-
Interest Earnings	9,151	8,474	25,176	2,716	2,716	13,089		13,089	(10,373)	482%
Debt Proceeds	1,660,000	210,000	1,355,000	1,430,000	1,430,000	-		-	1,430,000	0%
Other Income	8,244	1,334	35,574	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,192,303</b>	<b>2,125,468</b>	<b>3,387,841</b>	<b>3,529,061</b>	<b>3,529,061</b>	<b>865,831</b>		<b>865,831</b>	<b>2,663,230</b>	<b>25%</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Debt Service Principal	343,971	662,651	833,022	1,069,747	1,069,746	480,377	-	480,377	589,369	45%
Debt Service Interest & Fees	31,114	36,120	29,449	75,324	75,323	22,396	-	22,396	52,927	30%
<b>Total Services &amp; Charges</b>	<b>375,085</b>	<b>698,771</b>	<b>862,471</b>	<b>1,145,071</b>	<b>1,145,069</b>	<b>502,773</b>	<b>-</b>	<b>502,773</b>	<b>642,296</b>	<b>44%</b>
<b>Capital</b>	<b>1,925,268</b>	<b>1,029,049</b>	<b>671,760</b>	<b>1,730,000</b>	<b>5,885,706</b>	<b>2,296,549</b>	<b>1,641,275</b>	<b>3,937,824</b>	<b>1,947,882</b>	<b>67%</b>
<b>Interfund Transfers Out</b>	<b>746,231</b>	<b>750,306</b>	<b>748,656</b>	<b>752,357</b>	<b>752,357</b>	<b>202,750</b>	<b>-</b>	<b>202,750</b>	<b>549,607</b>	<b>27%</b>
<b>Total Expenditures</b>	<b>3,046,584</b>	<b>2,478,126</b>	<b>2,282,888</b>	<b>3,627,428</b>	<b>7,783,132</b>	<b>3,002,072</b>	<b>1,641,275</b>	<b>4,643,347</b>	<b>3,139,785</b>	<b>60%</b>

<b>Net Surplus / (Deficit)</b>	1,145,719	(352,658)	1,104,953	(98,367)	(4,254,071)	(2,136,241)		(3,777,516)
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Beginning Cash Balance	1,962,214	3,111,296	2,758,339		2,758,339		-	<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	3,364	(300)	(6,512)		-		-	
<b>Ending Cash Balance</b>	<b>3,111,296</b>	<b>2,758,339</b>	<b>3,856,779</b>		<b>(1,495,732)</b>	<b>1,725,878</b>		
Cash Reserves Target	-	-	-		-		-	

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Emergency Medical Services Operating	<b>Fund Number</b>	288
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	10,316	-	-	-	-	-		-	-	-
Other Income	797	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>11,113</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

**Expenditures by Type**

<b>Supplies</b>	1,468	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Professional Services	1,292	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	42,719	-	-	-	-	-	-	-	-	-
Education & Training	4,778	-	-	-	-	-	-	-	-	-
Other Services & Charges	50,224	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>99,013</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Bad Debt</b>	4,722	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers Out</b>	1,716,684	607,079	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,821,886</b>	<b>607,079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	(1,810,773)	(607,079)	-	-	-	-	-	-
Beginning Cash Balance	2,520,160	607,079	-	-	-	-	-	-
Cash Adjustments	(102,309)	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	<b>607,079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash Reserves Target	-	-	-	-	-	-	-	-

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

**Fund Purpose:**

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	-	-	3,000	10,000	10,000	-		-	10,000	0%
Interest Earnings	243	165	403	567	567	253		253	314	45%
Other Income	-	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>243</b>	<b>165</b>	<b>3,403</b>	<b>10,567</b>	<b>10,567</b>	<b>253</b>		<b>253</b>	<b>10,314</b>	<b>2%</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	200	10,000	10,000	-	-	-	10,000	0%
<b>Services &amp; Charges</b>										
Professional Services	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	243	165	3,203	567	567	253		253
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Beginning Cash Balance	27,647	27,937	28,102		28,102		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	47	-	(99)		-		
<b>Ending Cash Balance</b>	<b>27,937</b>	<b>28,102</b>	<b>31,206</b>		<b>28,669</b>	<b>31,537</b>	
Cash Reserves Target	-	-	50		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.

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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<b>Fund Name</b>	Indiana River Rescue	<b>Fund Number</b>	291
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	54,600	94,550	125,805	90,000	90,000	73,350		73,350	16,650	82%
Interest Earnings	2,955	1,993	5,011	7,043	7,043	3,454		3,454	3,589	49%
Other Income	-	1,300	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>57,555</b>	<b>97,843</b>	<b>130,816</b>	<b>97,043</b>	<b>97,043</b>	<b>76,804</b>		<b>76,804</b>	<b>20,239</b>	<b>79%</b>

**Expenditures by Type**

<b>Supplies</b>	16,731	32,702	59,778	53,500	53,500	15,888	8,828	24,717	28,784	46%
<b>Services &amp; Charges</b>										
Professional Services								-	-	-
Printing & Advertising	-	-	-	1,300	1,300	2,101	-	2,101	(801)	162%
Education & Training	425	13,608	22,179	9,000	9,000	11,290	3,108	14,398	(5,398)	160%
Travel	2,524	1,483	-	15,000	15,000	-	-	-	15,000	0%
Repairs & Maintenance	-	4,210	7,796	13,000	13,000	-	-	-	13,000	0%
Other Services & Charges	-	1,133	575	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,949</b>	<b>20,433</b>	<b>30,550</b>	<b>38,300</b>	<b>38,300</b>	<b>13,390</b>	<b>3,108</b>	<b>16,499</b>	<b>21,801</b>	<b>43%</b>
<b>Capital</b>	-	-	-	-	-	34,530	-	34,530	(34,530)	-
<b>Total Expenditures</b>	<b>19,679</b>	<b>53,135</b>	<b>90,328</b>	<b>91,800</b>	<b>91,800</b>	<b>63,809</b>	<b>11,936</b>	<b>75,745</b>	<b>16,055</b>	<b>83%</b>

<b>Net Surplus / (Deficit)</b>	37,876	44,708	40,488	5,243	5,243	12,995	1,058
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Beginning Cash Balance	293,325	330,404	360,311		360,311					
Cash Adjustments	(797)	(14,800)	(11,227)	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	<b>330,404</b>	<b>360,311</b>	<b>389,572</b>	<b>365,554</b>	<b>403,131</b>	<b>403,131</b>	<b>403,131</b>	<b>403,131</b>	<b>403,131</b>	<b>403,131</b>
Cash Reserves Target	4,920	13,284	22,582	22,950	22,950	22,950	22,950	22,950	22,950	22,950

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

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Police Grants	<b>Fund Number</b>	292
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-	-

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
Interfund Transfers Out	-	-	26,716	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	26,716	-	-	-	-	-	-	-

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

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

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	9,350	19,625	-	-	-	-		-	-	-
Interest Earnings	1,106	819	83	-	-	-		-	-	-
<b>Total Revenue</b>	<b>10,456</b>	<b>20,444</b>	<b>83</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures by Type</b>										
<b>Supplies</b>	214	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Other Services & Charges	2,943	100	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,943</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Interfund Transfers Out</b>	-	-	146,411	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,157</b>	<b>100</b>	<b>146,411</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

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

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

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<b>Fund Name</b>	<b>COPS MORE Grant</b>	<b>Fund Number</b>	295
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	180,998	103,213	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	6,919	7,312	-	-	-	-		-	-	-
Interest Earnings	594	432	30	-	-	64		64	(64)	-
Other Income	260	120	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>188,771</b>	<b>111,077</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>64</b>		<b>64</b>	<b>(64)</b>	<b>-</b>

**Expenditures by Type**

<b>Supplies</b>	86,905	16,331	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Other Services & Charges	12,317	6,214	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>12,317</b>	<b>6,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	185,805	116,658	-	-	-	-	-	-	-	-
<b>Interfund Transfers Out</b>	-	-	24,566	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>285,026</b>	<b>139,203</b>	<b>24,566</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>(96,255)</b>	<b>(28,126)</b>	<b>(24,536)</b>	<b>-</b>	<b>-</b>	<b>64</b>		<b>64</b>
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Beginning Cash Balance	169,439	73,474	45,349		45,349		<b>Cash Reserves Target</b>
Cash Adjustments	290	-	-		(45,349)		
<b>Ending Cash Balance</b>	<b>73,474</b>	<b>45,349</b>	<b>20,813</b>		<b>-</b>	<b>20,876</b>	<b>No reserve requirement</b>
Cash Reserves Target	-	-	-		-		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Shared Revenues	-	57,919	98,333	25,000	25,000	15,291		15,291	9,709	61%
Interest Earnings	723	192	1,002	1,809	1,809	85		85	1,724	5%
Interfund Transfers In	-	-	19,000	-	-	-		-	-	-
<b>Total Revenue</b>	<b>723</b>	<b>58,110</b>	<b>118,335</b>	<b>26,809</b>	<b>26,809</b>	<b>15,376</b>		<b>15,376</b>	<b>11,433</b>	<b>57%</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	34,145	6,000	6,000	-	-	-	6,000	0%
<b>Services &amp; Charges</b>										
Professional Services	-	-	9,999	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>9,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>31,000</b>	<b>-</b>	<b>15,835</b>	<b>-</b>	<b>40,000</b>	<b>39,894</b>	<b>-</b>	<b>39,894</b>	<b>106</b>	<b>100%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>81,148</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>31,000</b>	<b>81,148</b>	<b>59,979</b>	<b>6,000</b>	<b>46,000</b>	<b>39,894</b>	<b>-</b>	<b>39,894</b>	<b>6,106</b>	<b>87%</b>

<b>Net Surplus / (Deficit)</b>	(30,277)	(23,037)	58,356	20,809	(19,191)	(24,518)	(24,518)
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Beginning Cash Balance	113,552	83,275	60,237	60,237			<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	-	-	-	-			
<b>Ending Cash Balance</b>	<b>83,275</b>	<b>60,237</b>	<b>118,593</b>	<b>41,046</b>	<b>94,075</b>		
Cash Reserves Target	7,750	20,287	14,995	11,500			

**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

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

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

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<b>Fund Name</b>	2018 Fire Station #9 Bond Debt Service	<b>Fund Number</b>	350
<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interfund Transfers In	341,231	345,306	344,156	342,857	342,857	-		-	342,857	0%
<b>Total Revenue</b>	<b>341,231</b>	<b>345,306</b>	<b>344,156</b>	<b>342,857</b>	<b>342,857</b>	<b>-</b>		<b>-</b>	<b>342,857</b>	<b>0%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	195,000	205,000	210,000	215,000	215,000	105,000	-	105,000	110,000	49%
Debt Service Interest & Fees	146,231	140,306	134,156	127,857	127,856	64,716	-	64,716	63,140	51%
<b>Total Services &amp; Charges</b>	<b>341,231</b>	<b>345,306</b>	<b>344,156</b>	<b>342,857</b>	<b>342,856</b>	<b>169,716</b>	<b>-</b>	<b>169,716</b>	<b>173,140</b>	<b>50%</b>

<b>Total Expenditures</b>	341,231	345,306	344,156	342,857	342,856	169,716	-	169,716	173,140	50%
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<b>Net Surplus / (Deficit)</b>	-	-	-	-	1	(169,716)		(169,716)		
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Beginning Cash Balance	-	-	-	-	-	-	-	<b>Cash Reserves Target</b>		
Cash Adjustments	-	-	-	-	-	-	-			
<b>Ending Cash Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>(169,716)</b>	<b>-</b>	No reserve requirement		
Cash Reserves Target	-	-	-	-	-	-	-			

**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/Variances:**

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<b>Fund Name</b>	2018 Fire Station #9 Bond Capital	<b>Fund Number</b>	451
<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	2,981	1,857	4,397	-	-	2,588		2,588	(2,588)	-
<b>Total Revenue</b>	<b>2,981</b>	<b>1,857</b>	<b>4,397</b>	<b>-</b>	<b>-</b>	<b>2,588</b>		<b>2,588</b>	<b>(2,588)</b>	<b>-</b>

<b>Expenditures by Type</b>										
Capital	89,311	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>89,311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>(86,330)</b>	<b>1,857</b>	<b>4,397</b>	<b>-</b>	<b>-</b>	<b>2,588</b>		<b>2,588</b>		
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Beginning Cash Balance	399,877	314,233	316,090		316,090					
Cash Adjustments	686	-	(1,035)		-					
<b>Ending Cash Balance</b>	<b>314,233</b>	<b>316,090</b>	<b>319,452</b>		<b>316,090</b>	<b>322,846</b>				
Cash Reserves Target	-	-	-		-					

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%. The net

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

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

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

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<b>Fund Name</b>	<b>Fire Pension</b>	<b>Fund Number</b>	<b>701</b>
<b>Fund Type</b>	<b>Pension Trust Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Shared Revenues	4,323,533	4,101,279	4,061,778	4,700,000	4,700,000	-		-	4,700,000	0%
Interest Earnings	2,205	1,809	6,207	169	169	(55)		(55)	224	-33%
Other Income	-	-	5,728	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,325,739</b>	<b>4,103,087</b>	<b>4,073,713</b>	<b>4,700,169</b>	<b>4,700,169</b>	<b>(55)</b>		<b>(55)</b>	<b>4,700,224</b>	<b>0%</b>

**Expenditures by Type**

<b>Personnel</b>										
Salaries & Wages	4,205,078	4,131,672	4,122,958	4,585,990	4,585,990	1,704,262	-	1,704,262	2,881,728	37%
<b>Total Personnel</b>	<b>4,205,078</b>	<b>4,131,672</b>	<b>4,122,958</b>	<b>4,585,990</b>	<b>4,585,990</b>	<b>1,704,262</b>	<b>-</b>	<b>1,704,262</b>	<b>2,881,728</b>	<b>37%</b>
<b>Supplies</b>										
	-	-	-	100	100	93	-	93	7	93%
<b>Services &amp; Charges</b>										
Professional Services	3,500	3,500	8,767	6,000	6,000	3,825	-	3,825	2,175	64%
Travel	-	-	-	350	350	-	-	-	350	0%
Other Services & Charges	679	1,296	1,182	1,400	1,400	559	-	559	841	40%
<b>Total Services &amp; Charges</b>	<b>4,179</b>	<b>4,796</b>	<b>9,949</b>	<b>7,750</b>	<b>7,750</b>	<b>4,384</b>	<b>-</b>	<b>4,384</b>	<b>3,366</b>	<b>57%</b>
<b>Total Expenditures</b>	<b>4,209,256</b>	<b>4,136,468</b>	<b>4,132,907</b>	<b>4,593,840</b>	<b>4,593,840</b>	<b>1,708,739</b>	<b>-</b>	<b>1,708,739</b>	<b>2,885,101</b>	<b>37%</b>

<b>Net Surplus / (Deficit)</b>	116,482	(33,381)	(59,194)	106,329	106,329	(1,708,794)		(1,708,794)
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Beginning Cash Balance	336,501	453,561	420,180		420,180		<b>Cash Reserves Target</b>  10% of Annual expenditures
Cash Adjustments	577	-	(908)		-		
<b>Ending Cash Balance</b>	<b>453,561</b>	<b>420,180</b>	<b>360,078</b>		<b>526,509</b>	<b>(1,347,809)</b>	
Cash Reserves Target	420,926	413,647	413,291		459,384		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Police Pension</b>	<b>Fund Number</b>	<b>702</b>
<b>Fund Type</b>	<b>Pension Trust Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Shared Revenues	6,048,813	5,950,693	6,010,721	5,900,000	5,900,000	-		-	5,900,000	0%
Interest Earnings	3,126	2,305	9,558	7,254	7,254	55		55	7,199	1%
Other Income	6,284	4,119	1,527	2,000	2,000	-		-	2,000	0%
<b>Total Revenue</b>	<b>6,058,223</b>	<b>5,957,118</b>	<b>6,021,806</b>	<b>5,909,254</b>	<b>5,909,254</b>	<b>55</b>		<b>55</b>	<b>5,909,199</b>	<b>0%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	6,186,554	5,958,435	5,960,160	6,055,484	6,055,484	2,572,248	-	2,572,248	3,483,236	42%
<b>Total Personnel</b>	<b>6,186,554</b>	<b>5,958,435</b>	<b>5,960,160</b>	<b>6,055,484</b>	<b>6,055,484</b>	<b>2,572,248</b>	<b>-</b>	<b>2,572,248</b>	<b>3,483,236</b>	<b>42%</b>
<b>Supplies</b>										
Supplies	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Professional Services	3,500	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	999	1,400	1,400	447	-	447	953	32%
<b>Total Services &amp; Charges</b>	<b>4,445</b>	<b>4,329</b>	<b>4,499</b>	<b>8,400</b>	<b>8,400</b>	<b>3,947</b>	<b>-</b>	<b>3,947</b>	<b>4,453</b>	<b>47%</b>
<b>Total Expenditures</b>	<b>6,190,998</b>	<b>5,962,764</b>	<b>5,964,659</b>	<b>6,063,884</b>	<b>6,063,884</b>	<b>2,576,195</b>	<b>-</b>	<b>2,576,195</b>	<b>3,487,689</b>	<b>42%</b>

<b>Net Surplus / (Deficit)</b>	(132,776)	(5,646)	57,147	(154,630)	(154,630)	(2,576,141)		(2,576,141)
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Beginning Cash Balance	698,148	566,569	560,923		560,923		<b>Cash Reserves Target</b>  10% of Annual expenditures
Cash Adjustments	1,197	-	(1,555)		-		
<b>Ending Cash Balance</b>	<b>566,569</b>	<b>560,923</b>	<b>616,515</b>		<b>406,293</b>	<b>(1,958,071)</b>	
Cash Reserves Target	619,100	596,276	596,466		606,388		

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	21	14	1	-	-	-		-	-	-
Donations	-	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>21</b>	<b>14</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures by Type</b>										
Interfund Transfers Out	-	-	2,436	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>2,436</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	21	14	(2,435)	-	-	-		-
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Beginning Cash Balance	2,395	2,420	2,435		2,435			<b>Cash Reserves Target</b>
Cash Adjustments	4	-	-		(2,435)			
<b>Ending Cash Balance</b>	<b>2,420</b>	<b>2,435</b>	<b>-</b>		<b>-</b>			
Cash Reserves Target	-	-	-		-			No reserve requirement

**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.

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 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Property Taxes	9,566,845	10,271,000	10,742,492	11,426,846	11,426,846	-	-	-	11,426,846	0%
Intergov./ Shared Revenues	904,581	911,437	427,491	900,762	900,762	-	-	-	900,762	0%
Intergov./ Grants	648,098	200,000	-	-	125,000	125,000	-	125,000	-	100%
Licenses & Permits	-	253	348	-	-	79	-	79	(79)	-
Charges for Services	2,760,462	2,922,965	3,503,012	2,856,696	2,856,696	1,203,033	-	1,203,033	1,653,663	42%
Fines, Forfeitures, and Fees	-	12	24	-	-	-	-	-	-	-
Interest Earnings	7,167	20,758	37,004	15,000	15,000	39,560	-	39,560	(24,560)	264%
Debt Proceeds	-	-	1,290,000	436,000	436,000	-	-	-	436,000	0%
Donations	1,061,421	912,899	640,929	5,184,000	5,184,000	1,445,500	-	1,445,500	3,738,500	28%
Other Income	127,858	132,135	336,986	78,820	123,820	90,044	-	90,044	33,776	73%
Interfund Transfers In	800,000	1,232,541	119,221	5,860,977	5,860,977	1,953,659	-	1,953,659	3,907,318	33%
<b>Total Revenue</b>	<b>15,876,432</b>	<b>16,604,000</b>	<b>17,097,508</b>	<b>26,759,101</b>	<b>26,929,101</b>	<b>4,856,875</b>		<b>4,856,875</b>	<b>22,072,226</b>	<b>18%</b>
<b>Expenditures by Division</b>										
Community Initiatives	-	-	-	1,440,820	-	-	-	-	-	-
Park Administration	1,499,024	1,528,718	1,068,419	1,022,219	1,023,403	440,130	3,036	443,166	580,237	43%
Park Maintenance	6,962,316	6,987,490	7,955,421	8,578,065	10,205,628	3,730,534	653,012	4,383,546	5,822,082	43%
Golf Courses	1,501,398	1,700,799	1,975,148	2,657,014	2,261,868	837,989	98,122	936,111	1,325,757	41%
Recreational Experiences	2,773,309	2,683,314	2,294,300	2,870,338	2,891,486	925,405	93,209	1,018,615	1,872,871	35%
Community Programming	-	-	1,219,796	1,742,800	1,755,502	523,996	2,876	526,872	1,228,630	30%
Development & Promotions	882,516	911,174	1,068,863	1,245,671	1,264,168	302,096	35,405	337,500	926,668	27%
Park Projects & Capital	1,041,871	460,817	485,729	6,600,000	7,841,468	277,070	1,265,534	1,542,605	6,298,864	20%
Potawatomi Zoo	700,000	701,965	701,803	602,174	602,174	600,906	-	600,906	1,268	100%
<b>Total Expenditures</b>	<b>15,360,434</b>	<b>14,974,277</b>	<b>16,769,479</b>	<b>26,759,101</b>	<b>27,845,697</b>	<b>7,638,127</b>	<b>2,151,194</b>	<b>9,789,321</b>	<b>18,056,377</b>	<b>35%</b>
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	6,015,996	5,799,795	6,158,855	7,549,698	7,094,097	2,510,665	-	2,510,665	4,583,432	35%
Fringe Benefits	2,133,462	2,037,827	2,100,307	2,655,871	2,493,544	891,159	421	891,580	1,601,964	36%
<b>Total Personnel</b>	<b>8,149,458</b>	<b>7,837,623</b>	<b>8,259,162</b>	<b>10,205,569</b>	<b>9,587,641</b>	<b>3,401,824</b>	<b>421</b>	<b>3,402,245</b>	<b>6,185,396</b>	<b>35%</b>
<b>Supplies</b>	<b>1,173,909</b>	<b>1,372,042</b>	<b>1,591,115</b>	<b>1,926,075</b>	<b>1,794,411</b>	<b>712,746</b>	<b>193,309</b>	<b>906,055</b>	<b>888,356</b>	<b>50%</b>
<b>Services &amp; Charges</b>										
Professional Services	192,616	114,458	195,731	418,217	428,404	153,922	128,389	282,311	146,092	66%
Printing & Advertising	102,375	155,635	409,687	704,813	691,352	101,189	40,624	141,813	549,538	21%
Utilities	790,831	930,114	942,839	1,148,290	1,148,290	386,514	-	386,514	761,776	34%
Education & Training	11,167	15,827	22,292	42,407	33,310	21,483	5,846	27,329	5,982	82%
Travel	3,355	5,123	19,192	32,638	41,039	3,180	8,937	12,117	28,922	30%
Grants & Subsidies	715,000	715,000	715,000	1,040,000	615,000	615,000	-	615,000	-	100%
Other Services & Charges	685,769	565,456	881,498	673,551	721,153	230,678	165,530	396,208	324,945	55%
Debt Service Principal	504,636	452,898	379,954	548,925	548,925	280,683	-	280,683	268,242	51%
Debt Service Interest & Fees	47,338	31,020	23,547	51,969	51,966	24,866	-	24,866	27,100	48%
<b>Total Services &amp; Charges</b>	<b>3,568,171</b>	<b>3,621,808</b>	<b>4,190,681</b>	<b>5,654,132</b>	<b>5,353,336</b>	<b>2,219,611</b>	<b>480,385</b>	<b>2,699,995</b>	<b>2,653,340</b>	<b>50%</b>
<b>Operating Expenditures</b>	<b>12,891,538</b>	<b>12,831,473</b>	<b>14,040,958</b>	<b>17,785,776</b>	<b>16,735,387</b>	<b>6,334,181</b>	<b>674,115</b>	<b>7,008,295</b>	<b>9,727,092</b>	<b>42%</b>
<b>Capital</b>	<b>1,030,272</b>	<b>474,790</b>	<b>896,973</b>	<b>7,036,000</b>	<b>9,218,877</b>	<b>515,849</b>	<b>1,477,080</b>	<b>1,992,929</b>	<b>7,225,948</b>	<b>22%</b>
<b>Bad Debt</b>	<b>5,606</b>	<b>-</b>	<b>1,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund</b>										
Interfund Allocations	1,421,220	1,668,015	1,830,448	1,937,325	1,891,433	788,097	-	788,097	1,103,336	42%
Interfund Transfers Out	11,799	-	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>1,433,019</b>	<b>1,668,015</b>	<b>1,830,448</b>	<b>1,937,325</b>	<b>1,891,433</b>	<b>788,097</b>	<b>-</b>	<b>788,097</b>	<b>1,103,336</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>15,360,434</b>	<b>14,974,277</b>	<b>16,769,479</b>	<b>26,759,101</b>	<b>27,845,697</b>	<b>7,638,127</b>	<b>2,151,194</b>	<b>9,789,321</b>	<b>18,056,376</b>	<b>35%</b>
<b>Net Surplus / (Deficit)</b>	<b>515,998</b>	<b>1,629,723</b>	<b>328,028</b>	<b>-</b>	<b>(916,596)</b>	<b>(2,781,253)</b>		<b>(4,932,447)</b>		
Beginning Cash Balance	3,649,543	4,156,004	5,865,858		5,865,858					
Cash Adjustments	(9,538)	80,130	30,022		-					
<b>Ending Cash Balance</b>	<b>4,156,004</b>	<b>5,865,858</b>	<b>6,223,909</b>		<b>4,949,262</b>	<b>3,389,532</b>				
Cash Reserves Target	3,840,108	3,743,569	4,192,370		6,961,424					
										<b>Cash Reserves Target</b>
										25% of Annual expenditures

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Morris PAC / Palais Royale Marketing	<b>Fund Number</b>	273
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	3,535	4,983	-	-	-	-		-	-	-
Interest Earnings	648	453	43	-	-	-		-	-	-
Donations	-	500	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,183</b>	<b>5,936</b>	<b>43</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Printing & Advertising	832	7,648	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>832</b>	<b>7,648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>74,852</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>832</b>	<b>7,648</b>	<b>74,852</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	3,351	(1,712)	(74,809)	-	-	-		-	
Beginning Cash Balance	73,045	76,521	74,809		74,809		<b>Cash Reserves Target</b>		
Cash Adjustments	125	-	-		(74,809)		No reserve requirement		
<b>Ending Cash Balance</b>	<b>76,521</b>	<b>74,809</b>	<b>-</b>		<b>-</b>				
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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<b>Fund Name</b>	Morris PAC Self-Promotion	<b>Fund Number</b>	274
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	37,554	37,223	-	-	-	-		-	-	-
Interest Earnings	1,818	1,355	150	-	-	-		-	-	-
<b>Total Revenue</b>	<b>39,372</b>	<b>38,578</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Printing & Advertising	1,100	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>264,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,100</b>	<b>-</b>	<b>264,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>38,272</b>	<b>38,578</b>	<b>(264,010)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
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Beginning Cash Balance	186,839	225,432	264,010		264,010		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	320	-	-		(264,010)		
<b>Ending Cash Balance</b>	<b>225,432</b>	<b>264,010</b>	<b>-</b>		<b>-</b>		
Cash Reserves Target	-	-	-		-		

**Fund Purpose:**  
This fund was established (ordinance 10569-17) to account for the revenue and expenditures related to events and activities that the Morris Performing Arts Center self-promotes or self-sponsors. In 2022, the Morris Performing Arts Center's operations will be moved into an enterprise fund due to the nature of the Morris' activities. The revenue and expenditures previously accounted for in this fund will be moved to the newly created Morris Performing Arts Center Operations Fund (#602) and the remaining cash balance in this fund will be transferred to the new fund.

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

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

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<b>Fund Name</b>	2017 Parks Bond Debt Service	<b>Fund Number</b>	312
<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Property Taxes	1,087,915	1,116,956	1,149,510	1,100,842	1,100,842	-		-	1,100,842	0%
Intergov./ Shared Revenues	63,774	68,319	32,012	67,677	67,677	-		-	67,677	0%
Interest Earnings	(244)	500	253	3,099	3,099	438		438	2,661	14%
<b>Total Revenue</b>	<b>1,151,444</b>	<b>1,185,775</b>	<b>1,181,774</b>	<b>1,171,618</b>	<b>1,171,618</b>	<b>438</b>		<b>438</b>	<b>1,171,180</b>	<b>0%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	785,000	825,000	830,000	865,000	865,000	420,000	-	420,000	445,000	49%
Debt Service Interest & Fees	387,965	364,190	339,365	314,167	314,167	160,233	-	160,233	153,935	51%
<b>Total Services &amp; Charges</b>	<b>1,172,965</b>	<b>1,189,190</b>	<b>1,169,365</b>	<b>1,179,167</b>	<b>1,179,167</b>	<b>580,233</b>	<b>-</b>	<b>580,233</b>	<b>598,935</b>	<b>49%</b>

<b>Total Expenditures</b>	<b>1,172,965</b>	<b>1,189,190</b>	<b>1,169,365</b>	<b>1,179,167</b>	<b>1,179,167</b>	<b>580,233</b>	<b>-</b>	<b>580,233</b>	<b>598,935</b>	<b>49%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(21,521)</b>	<b>(3,415)</b>	<b>12,409</b>	<b>(7,549)</b>	<b>(7,549)</b>	<b>(579,794)</b>		<b>(579,794)</b>		
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Beginning Cash Balance	208,740	187,578	184,163		184,163		<b>Cash Reserves Target</b>			
Cash Adjustments	358	-	-		-					
<b>Ending Cash Balance</b>	<b>187,578</b>	<b>184,163</b>	<b>196,572</b>		<b>176,614</b>	<b>(383,222)</b>	No reserve requirement			
Cash Reserves Target	-	-	-		-					

**Fund Purpose:**

This fund was established (ordinance 10580-18) to collect a separate property tax levy that is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K (debt schedule #165).

The par amount of the 2017 Park District Bonds, Series A-K was \$14,075,000. The bonds were closed on December 20, 2017 and have a net interest rate of 3.056%. The net proceeds after bond

**Explanation of Revenue Sources:**

This fund receives property tax revenue (distributions received in June and December) from a levy that was previously collected in Fund #313 for the College Football Hall of Fame debt service (final payment February 1, 2018). This fund also receives a small portion of auto excise and commercial vehicle excise tax.

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

The bonds are to be repaid over 15 with debt service payments due on January 15 and July 15 and the final payment due January 15, 2033. Property taxes are assumed to come in to cover the debt service payments through the life of the bond.

Capital expenditures related to this bond are tracked in the 2017 Parks Bond Capital Fund (#471).

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<b>Fund Name</b>	Coveleski Stadium Capital	<b>Fund Number</b>	401
<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	-	-	21,182	25,000	25,000	-		-	25,000	0%
Interest Earnings	144	58	25	4	4	16		16	(12)	405%
<b>Total Revenue</b>	<b>144</b>	<b>58</b>	<b>21,207</b>	<b>25,004</b>	<b>25,004</b>	<b>16</b>		<b>16</b>	<b>24,988</b>	<b>0%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Repairs & Maintenance	15,099	10,183	17,784	25,000	25,474	15,845	10,876	26,721	(1,247)	105%
<b>Total Services &amp; Charges</b>	<b>15,099</b>	<b>10,183</b>	<b>17,784</b>	<b>25,000</b>	<b>25,474</b>	<b>15,845</b>	<b>10,876</b>	<b>26,721</b>	<b>(1,247)</b>	<b>105%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>15,099</b>	<b>10,183</b>	<b>17,784</b>	<b>25,000</b>	<b>25,474</b>	<b>15,845</b>	<b>10,876</b>	<b>26,721</b>	<b>(1,247)</b>	<b>105%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(14,955)</b>	<b>(10,125)</b>	<b>3,422</b>	<b>4</b>	<b>(470)</b>	<b>(15,829)</b>		<b>(26,705)</b>		
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Beginning Cash Balance	25,850	11,685	814		814		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero			
Cash Adjustments	790	(746)	(11)		-					
<b>Ending Cash Balance</b>	<b>11,685</b>	<b>814</b>	<b>4,226</b>		<b>345</b>	<b>(11,592)</b>				
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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<b>Fund Name</b>	<b>Professional Sports Convention Development Area</b>	<b>Fund Number</b>	<b>413</b>
<b>Fund Type</b>	<b>Capital Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Shared Revenues	-	775,414	2,082,741	2,000,000	2,000,000	1,083,673		1,083,673	916,327	54%
Interest Earnings	-	218	14,387	-	-	8,131		8,131	(8,131)	-
<b>Total Revenue</b>	-	<b>775,632</b>	<b>2,097,128</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,091,804</b>		<b>1,091,804</b>	<b>908,196</b>	<b>55%</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>										
Capital	-	-	1,121,352	-	2,822,876	2,458,857	358,205	2,817,062	5,814	100%
<b>Total Expenditures</b>	-	-	<b>1,121,352</b>	-	<b>2,822,876</b>	<b>2,458,857</b>	<b>358,205</b>	<b>2,817,062</b>	<b>5,814</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	-	<b>775,632</b>	<b>975,776</b>	<b>2,000,000</b>	<b>(822,876)</b>	<b>(1,367,053)</b>	<b>(1,725,258)</b>
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Beginning Cash Balance	-	-	775,632		775,632			<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	-	-	(285,106)	-	-	-	-	
<b>Ending Cash Balance</b>	-	<b>775,632</b>	<b>1,466,302</b>	<b>(47,244)</b>	<b>385,232</b>	-	-	
Cash Reserves Target	-	-	-	-	-	-	-	

**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(e). The allocation provisions shall expire July 1, 2041. Because this is a new source of tax revenue, the City is budgeting conservatively at \$1.5 million per year.

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

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

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

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<b>Fund Name</b>	<b>Morris Performing Arts Center Capital</b>	<b>Fund Number</b>	<b>416</b>
<b>Fund Type</b>	<b>Capital Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Shared Revenues	-	-	-	-	-	-		-	-	-
Charges for Services	37,554	37,223	-	-	-	-		-	-	-
Interest Earnings	3,981	1,057	8,138	-	-	127		127	(127)	-
Reimbursements	-	-	-	-	-	47		47	(47)	-
Debt Proceeds	-	-	6,501,890	-	-	-		-	-	-
Interfund Transfers In	175,579	1,800,000	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>217,114</b>	<b>1,838,280</b>	<b>6,510,028</b>	<b>-</b>	<b>-</b>	<b>174</b>		<b>174</b>	<b>(174)</b>	<b>-</b>

**Expenditures by Type**

<b>Supplies</b>	-	14,811	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>										
Professional Services	-	-	30,000	-	-	-		-	-	-
Printing & Advertising	-	90	-	-	-	-		-	-	-
Repairs & Maintenance	90,471	-	-	-	-	-		-	-	-
Debt Service Interest & Fees	-	-	359,274	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>90,471</b>	<b>90</b>	<b>389,274</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>346,394</b>	<b>113,550</b>	<b>6,810,900</b>	<b>-</b>	<b>1,926,966</b>	<b>1,282,476</b>	<b>359,303</b>	<b>1,641,779</b>	<b>285,187</b>	<b>85%</b>
<b>Total Expenditures</b>	<b>436,865</b>	<b>128,451</b>	<b>7,200,174</b>	<b>-</b>	<b>1,926,966</b>	<b>1,282,476</b>	<b>359,303</b>	<b>1,641,779</b>	<b>285,187</b>	<b>85%</b>

<b>Net Surplus / (Deficit)</b>	(219,751)	1,709,829	(690,145)	-	(1,926,966)	(1,282,301)		(1,641,605)
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Beginning Cash Balance	422,125	203,098	1,912,926		1,912,926		<b>Cash Reserves Target</b>
Cash Adjustments	724	-	145,329		-		
<b>Ending Cash Balance</b>	<b>203,098</b>	<b>1,912,926</b>	<b>1,368,110</b>		<b>(14,040)</b>	<b>(59,723)</b>	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/Variances:**

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

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<b>Fund Name</b>	Palais Royale Historic Preservation	<b>Fund Number</b>	450
<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	6,477	12,078	14,235	14,500	14,500	7,262		7,262	7,238	50%
Interest Earnings	617	493	1,417	926	926	916		916	10	99%
<b>Total Revenue</b>	<b>7,094</b>	<b>12,571</b>	<b>15,653</b>	<b>15,426</b>	<b>15,426</b>	<b>8,179</b>		<b>8,179</b>	<b>7,248</b>	<b>53%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Repairs & Maintenance	34,160	-	-	35,000	35,000	-	-	-	35,000	0%
<b>Total Services &amp; Charges</b>	<b>34,160</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>34,160</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	<b>(27,066)</b>	<b>12,571</b>	<b>15,653</b>	<b>(19,574)</b>	<b>(19,574)</b>	<b>8,179</b>	<b>8,179</b>
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Beginning Cash Balance	107,792	80,911	93,481	93,481			<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	185	-	(348)	-			
<b>Ending Cash Balance</b>	<b>80,911</b>	<b>93,481</b>	<b>108,786</b>	<b>73,907</b>	<b>117,239</b>		
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.

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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<b>Fund Name</b>	Zoo Bond Capital	<b>Fund Number</b>	453
<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	293	-	205	-	-	81		81	(81)	-
Debt Proceeds	-	-	5,891,800	-	-	-		-	-	-
<b>Total Revenue</b>	<b>293</b>	<b>-</b>	<b>5,892,006</b>	<b>-</b>	<b>-</b>	<b>81</b>		<b>81</b>	<b>(81)</b>	<b>-</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Interest & Fees	-	-	318,188	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>318,188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>121,222</b>	<b>-</b>	<b>1,105,985</b>	<b>-</b>	<b>4,467,628</b>	<b>2,099,074</b>	<b>-</b>	<b>2,099,074</b>	<b>2,368,554</b>	<b>47%</b>
<b>Total Expenditures</b>	<b>121,222</b>	<b>-</b>	<b>1,424,173</b>	<b>-</b>	<b>4,467,628</b>	<b>2,099,074</b>	<b>-</b>	<b>2,099,074</b>	<b>2,368,554</b>	<b>47%</b>

<b>Net Surplus / (Deficit)</b>	<b>(120,929)</b>	<b>-</b>	<b>4,467,833</b>	<b>-</b>	<b>(4,467,628)</b>	<b>(2,098,993)</b>	<b>(2,098,993)</b>
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Beginning Cash Balance	120,929	-	-	-	-	-	<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-	-	-	-	-	
<b>Ending Cash Balance</b>	<b>-</b>	<b>-</b>	<b>4,467,833</b>	<b>(4,467,628)</b>	<b>2,368,840</b>	<b>-</b>	
Cash Reserves Target	-	-	-	-	-	-	

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

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

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

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

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

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<b>Fund Name</b>	<b>2017 Parks Bond Capital</b>						<b>Fund Number</b>	471		
<b>Fund Type</b>	Capital Funds						<b>Control</b>	City Funds		
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	72,162	31,461	45,200	-	-	14,449		14,449	(14,449)	-
<b>Total Revenue</b>	<b>72,162</b>	<b>31,461</b>	<b>45,200</b>	<b>-</b>	<b>-</b>	<b>14,449</b>		<b>14,449</b>	<b>(14,449)</b>	<b>-</b>

<b>Expenditures by Series</b>										
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Supported by Interest Earned	-	-	-	-	-	-	-	-	-	-
Series A - Howard Park	73,054	-	-	-	-	-	-	-	-	-
Series B - St. Louis Street	6,643	-	21,539	-	4,281	3,881	400	4,281	-	100%
Series C - Colfax-Seitz	-	821,301	189,497	-	795	672	-	672	123	85%
Series D - Howard-Farmers	1,071,889	104,566	-	-	2,819	2,421	399	2,819	-	100%
Series E - Miami-Twyckenham	685,828	97,564	8,218	-	25,000	-	15,000	15,000	10,000	60%
Series F - Seitz Park	-	-	1,085,400	-	2,765	2,565	-	2,565	200	93%
Series G - East Race	22,320	2,230	543,907	-	733,447	465,962	267,485	733,447	-	100%
Series H - Pinhook Park	454,571	471,842	26,051	-	99,623	77,172	9,651	86,823	12,800	87%
Series I - Other Park Improv.	109,488	66,543	13,778	-	51,974	-	21,074	21,074	30,900	41%
Series J - Pinhook Connect	755,805	127,248	1,263	-	40,548	-	5,404	5,404	35,144	13%
Series K - Future Projects	47,423	3,917	304,899	-	595,101	84,581	103,431	188,012	407,089	32%
<b>Total Expenditures</b>	<b>3,227,021</b>	<b>1,695,211</b>	<b>2,194,553</b>	<b>-</b>	<b>1,556,352</b>	<b>637,253</b>	<b>422,843</b>	<b>1,060,096</b>	<b>496,256</b>	<b>68%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Professional Services	-	-	6,414	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>6,414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>										
	3,227,021	1,695,211	2,188,139	-	1,556,352	637,253	422,843	1,060,096	496,256	68%
<b>Total Expenditures</b>	<b>3,227,021</b>	<b>1,695,211</b>	<b>2,194,553</b>	<b>-</b>	<b>1,556,352</b>	<b>637,253</b>	<b>422,843</b>	<b>1,060,096</b>	<b>496,256</b>	<b>68%</b>

<b>Net Surplus / (Deficit)</b>	<b>(3,154,859)</b>	<b>(1,663,750)</b>	<b>(2,149,352)</b>	<b>-</b>	<b>(1,556,352)</b>	<b>(622,804)</b>	<b>(1,045,647)</b>			
Beginning Cash Balance	9,062,798	5,926,118	4,259,726	-	4,259,726	-				
Cash Adjustments	18,179	(2,642)	477,538	-	-	-				
<b>Ending Cash Balance</b>	<b>5,926,118</b>	<b>4,259,726</b>	<b>2,587,911</b>	<b>-</b>	<b>2,703,373</b>	<b>1,485,054</b>				
Cash Reserves Target	-	-	-	-	-	-				

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

**Fund Purpose:**  
This fund was established 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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<b>Fund Name</b>	<b>Parking Garages</b>	<b>Fund Number</b>	<b>601</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	844,835	905,346	778,176	1,039,750	1,039,750	418,163		418,163	621,587	40%
Fines, Forfeitures, and Fees	38,862	45,810	47,241	53,000	53,000	18,757		18,757	34,243	35%
Interest Earnings	8,089	4,803	11,309	8,631	8,631	7,326		7,326	1,305	85%
Other Income	2,468	71	3,404	-	-	-		-	-	-
<b>Total Revenue</b>	<b>894,253</b>	<b>956,029</b>	<b>840,130</b>	<b>1,101,381</b>	<b>1,101,381</b>	<b>444,246</b>		<b>444,246</b>	<b>657,135</b>	<b>40%</b>

<b>Expenditures by Subdivisions</b>										
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Parking Enforcement	71,212	3,992	607	300	300	60	-	60	240	20%
Parking General Operations	40,118	435,881	404,653	553,979	498,539	226,393	3,027	229,420	269,119	46%
Main Street Garage	638,343	109,357	180,396	207,181	210,766	55,734	58,823	114,557	96,209	54%
Leighton Plaza Garage	478,042	108,032	164,397	202,774	202,179	80,694	55,091	135,785	66,394	67%
Wayne Street Garage	307,837	67,306	140,760	156,625	148,884	35,332	57,105	92,437	56,448	62%
Eddy St Commons Garage	10,511	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,546,063</b>	<b>724,568</b>	<b>890,814</b>	<b>1,120,859</b>	<b>1,060,668</b>	<b>398,212</b>	<b>174,046</b>	<b>572,258</b>	<b>488,410</b>	<b>54%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Other Personnel Costs	-	172,990	286,156	396,000	396,000	191,751	-	191,751	204,249	52%
<b>Total Personnel</b>	<b>-</b>	<b>172,990</b>	<b>286,156</b>	<b>396,000</b>	<b>396,000</b>	<b>191,751</b>	<b>-</b>	<b>191,751</b>	<b>204,249</b>	<b>52%</b>
<b>Supplies</b>	<b>-</b>	<b>21,389</b>	<b>22,310</b>	<b>25,700</b>	<b>31,103</b>	<b>14,444</b>	<b>1,360</b>	<b>15,804</b>	<b>15,299</b>	<b>51%</b>
<b>Services &amp; Charges</b>										
Professional Services	490,335	164,606	18,974	50,750	57,250	15,491	2,250	17,741	39,509	31%
Utilities	100,720	101,784	101,206	127,000	127,000	54,579	-	54,579	72,421	43%
Repairs & Maintenance	237,452	63,496	69,498	136,000	184,917	84,891	12,751	97,641	87,275	53%
Other Services & Charges	16,358	24,276	14,262	32,800	32,800	6,260	-	6,260	26,540	19%
<b>Total Services &amp; Charges</b>	<b>844,864</b>	<b>354,162</b>	<b>203,940</b>	<b>346,550</b>	<b>401,967</b>	<b>161,221</b>	<b>15,001</b>	<b>176,222</b>	<b>225,745</b>	<b>44%</b>
<b>Operating Expenditures</b>	<b>844,864</b>	<b>548,541</b>	<b>512,407</b>	<b>768,250</b>	<b>829,070</b>	<b>367,415</b>	<b>16,361</b>	<b>383,776</b>	<b>445,293</b>	<b>46%</b>
<b>Capital</b>	<b>576,152</b>	<b>14,248</b>	<b>275,068</b>	<b>253,000</b>	<b>157,685</b>	<b>-</b>	<b>157,685</b>	<b>157,685</b>	<b>-</b>	<b>100%</b>
<b>Interfund Allocations</b>	<b>124,317</b>	<b>161,738</b>	<b>103,285</b>	<b>99,609</b>	<b>73,913</b>	<b>30,797</b>	<b>-</b>	<b>30,797</b>	<b>43,116</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>1,546,063</b>	<b>724,568</b>	<b>890,814</b>	<b>1,120,859</b>	<b>1,060,668</b>	<b>398,212</b>	<b>174,046</b>	<b>572,258</b>	<b>488,409</b>	<b>54%</b>

<b>Net Surplus / (Deficit)</b>	<b>(651,810)</b>	<b>231,462</b>	<b>(50,684)</b>	<b>(19,478)</b>	<b>40,713</b>	<b>46,034</b>		<b>(128,012)</b>		
Beginning Cash Balance	1,326,253	674,268	907,380		907,380					
Cash Adjustments	(175)	1,650	8,265		-					
<b>Ending Cash Balance</b>	<b>674,268</b>	<b>907,380</b>	<b>864,961</b>		<b>948,093</b>	<b>863,646</b>				
Cash Reserves Target	386,516	181,142	222,703		265,167					

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

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

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

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

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<b>Fund Name</b>	<b>Morris Performing Arts Center Operations</b>	<b>Fund Number</b>	<b>602</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	-	-	1,028,252	1,517,795	1,517,795	66,206		66,206	1,451,589	4%
Donations	-	-	8,750	-	-	-		-	-	-
Interest Earnings	-	-	9,447	11,186	11,186	1,833		1,833	9,353	16%
Other Income	-	-	58,561	48,225	48,225	28,063		28,063	20,162	58%
Interfund Allocation Reimb	-	-	29,817	-	-	-		-	-	-
Interfund Transfers In	-	-	939,012	-	-	-		-	-	-
<b>Total Revenue</b>	-	-	<b>2,073,839</b>	<b>1,577,206</b>	<b>1,577,206</b>	<b>96,103</b>		<b>96,103</b>	<b>1,481,104</b>	<b>6%</b>

<b>Expenditures by Subdivisions</b>										
Morris Performing Arts Center	-	-	1,168,404	1,441,735	1,537,768	560,742	82,421	643,163	894,605	42%
Events Promotion	-	-	-	85,000	35,000	-	-	-	35,000	0%
<b>Total Expenditures</b>	-	-	<b>1,168,404</b>	<b>1,526,735</b>	<b>1,572,768</b>	<b>560,742</b>	<b>82,421</b>	<b>643,163</b>	<b>929,605</b>	<b>41%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	-	-	401,782	506,150	506,150	175,209	-	175,209	330,941	35%
Fringe Benefits	-	-	165,552	218,885	218,885	68,033	-	68,033	150,852	31%
<b>Total Personnel</b>	-	-	<b>567,334</b>	<b>725,035</b>	<b>725,035</b>	<b>243,242</b>	-	<b>243,242</b>	<b>481,793</b>	<b>34%</b>
<b>Supplies</b>										
	-	-	25,631	23,500	24,438	17,581	2,971	20,552	3,886	84%
<b>Services &amp; Charges</b>										
Professional Services	-	-	63,163	40,000	52,876	26,885	19,786	46,671	6,204	88%
Printing & Advertising	-	-	52,191	165,000	126,755	28,135	17,562	45,697	81,058	36%
Utilities	-	-	133,765	159,965	159,965	54,491	-	54,491	105,474	34%
Repairs & Maintenance	-	-	56,533	103,000	109,774	21,757	37,064	58,820	50,954	54%
Education & Training	-	-	2,413	4,500	4,500	1,957	52	2,009	2,492	45%
Travel	-	-	5,775	6,000	6,000	2,170	-	2,170	3,830	36%
Other Services & Charges	-	-	39,255	21,100	84,790	48,426	4,987	53,413	31,377	63%
<b>Total Services &amp; Charges</b>	-	-	<b>353,095</b>	<b>499,565</b>	<b>544,660</b>	<b>183,821</b>	<b>79,450</b>	<b>263,271</b>	<b>281,389</b>	<b>48%</b>
<b>Operating Expenditures</b>	-	-	<b>946,060</b>	<b>1,248,100</b>	<b>1,294,133</b>	<b>444,644</b>	<b>82,421</b>	<b>527,065</b>	<b>767,068</b>	<b>41%</b>
<b>Interfund</b>										
Interfund Allocations	-	-	222,344	278,635	278,635	116,098	-	116,098	162,537	42%
<b>Total Interfund</b>	-	-	<b>222,344</b>	<b>278,635</b>	<b>278,635</b>	<b>116,098</b>	-	<b>116,098</b>	<b>162,537</b>	<b>42%</b>
<b>Total Expenditures</b>	-	-	<b>1,168,404</b>	<b>1,526,735</b>	<b>1,572,768</b>	<b>560,742</b>	<b>82,421</b>	<b>643,163</b>	<b>929,605</b>	<b>41%</b>

<b>Net Surplus / (Deficit)</b>	-	-	<b>905,436</b>	<b>50,471</b>	<b>4,438</b>	<b>(464,639)</b>		<b>(547,061)</b>		
Beginning Cash Balance	-	-	-	-	-	-				
Cash Adjustments	-	-	(905,436)	-	-	-				
<b>Ending Cash Balance</b>	-	-	-	-	<b>4,438</b>	<b>(10,628)</b>				
Cash Reserves Target	-	-	116,840	-	157,277	-				
<b>Cash Reserves Target</b>										
10% of Annual expenditures										

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

**Explanation of Revenue Sources:**  
This Morris receives revenue from charges for services including facility rental, concessions, ticket handling fees, and more. This fund also receives revenue from a ticket surcharge fee of \$3.50 per ticket sold. Prior to 2022, the ticket surcharge fee was split across three funds: \$1.50 was deposited into the General Fund (#101), \$1.00 was deposited into the Morris Self-Promotion Fund (#274), and \$1.00 was deposited into the Morris Capital Fund (#416). The Morris receives an Interfund Allocation Reimbursement from the Parking Garage Fund (#601) for 100% of costs of wages and

**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 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Historical Revenue by Fund</b>										
General Fund (#101)	419,160	1,736,453	54,878	-	-	-		-	-	-
Morris Marketing (#273)	4,183	5,936	43	-	-	-		-	-	-
Morris Self-Promotion (#274)	39,372	38,578	150	-	-	-		-	-	-
Morris Operations Fund (#602)	-	-	2,073,839	1,577,206	1,577,206	96,103		96,103	1,481,103	6%
<b>Total Revenue</b>	<b>462,715</b>	<b>1,780,967</b>	<b>2,128,910</b>	<b>1,577,206</b>	<b>1,577,206</b>	<b>96,103</b>		<b>96,103</b>	<b>1,481,103</b>	<b>6%</b>
<b>Revenue</b>										
Intergov./ Grants	-	992,163	-	-	-	-		-	-	-
Charges for Services	358,834	696,886	1,028,252	1,517,795	1,517,795	66,206		66,206	1,451,589	4%
Interest Earnings	2,466	1,808	9,640	11,186	11,186	1,833		1,833	9,353	16%
Donations	-	500	8,750	-	-	-		-	-	-
Other Income	5,930	2,864	113,439	48,225	48,225	28,063		28,063	20,162	58%
Interfund Allocation Reimb	40,118	86,746	29,817	-	-	-		-	-	-
Interfund Transfers In	55,367	-	939,012	-	-	-		-	-	-
<b>Total Revenue</b>	<b>462,715</b>	<b>1,780,967</b>	<b>2,128,910</b>	<b>1,577,206</b>	<b>1,577,206</b>	<b>96,103</b>		<b>96,103</b>	<b>1,481,104</b>	<b>6%</b>
<b>Expenditures by Fund</b>										
General Fund (#101)	1,003,966	1,106,303	643,333	-	184	184	-	184	-	100%
Morris Marketing (#273)	832	7,648	74,852	-	-	-	-	-	-	-
Morris Self-Promotion (#274)	1,100	-	264,160	-	-	-	-	-	-	-
Morris Operations Fund (#602)	-	-	1,168,404	1,526,735	1,572,768	560,742	82,421	643,163	929,605	41%
<b>Total Expenditures</b>	<b>1,005,898</b>	<b>1,113,951</b>	<b>2,150,749</b>	<b>1,526,735</b>	<b>1,572,952</b>	<b>560,925</b>	<b>82,421</b>	<b>643,347</b>	<b>929,605</b>	<b>41%</b>
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	285,767	430,859	401,782	506,150	506,150	175,209	-	175,209	330,941	35%
Fringe Benefits	131,601	200,379	165,552	218,885	218,885	68,033	-	68,033	150,852	31%
<b>Total Personnel</b>	<b>417,368</b>	<b>631,239</b>	<b>567,334</b>	<b>725,035</b>	<b>725,035</b>	<b>243,242</b>	<b>-</b>	<b>243,242</b>	<b>481,793</b>	<b>34%</b>
<b>Supplies</b>	<b>22,110</b>	<b>29,271</b>	<b>34,066</b>	<b>23,500</b>	<b>24,438</b>	<b>17,581</b>	<b>2,971</b>	<b>20,552</b>	<b>3,886</b>	<b>84%</b>
<b>Services &amp; Charges</b>										
Professional Services	2,518	1,650	67,607	40,000	52,876	26,885	19,786	46,671	6,204	88%
Printing & Advertising	17,634	21,798	74,502	165,000	126,939	28,319	17,562	45,881	81,058	36%
Utilities	112,645	110,532	133,765	159,965	159,965	54,491	-	54,491	105,474	34%
Repairs & Maintenance	34,268	61,776	62,349	103,000	109,774	21,757	37,064	58,820	50,954	54%
Education & Training	-	3,224	2,438	4,500	4,500	1,957	52	2,009	2,492	45%
Travel	1,469	3,626	6,711	6,000	6,000	2,170	-	2,170	3,830	36%
Other Services & Charges	11,433	12,862	40,622	21,100	84,790	48,426	4,987	53,413	31,377	63%
<b>Total Services &amp; Charges</b>	<b>179,966</b>	<b>215,468</b>	<b>387,992</b>	<b>499,565</b>	<b>544,844</b>	<b>184,005</b>	<b>79,450</b>	<b>263,455</b>	<b>281,389</b>	<b>48%</b>
<b>Interfund</b>										
Interfund Allocations	210,875	237,973	222,344	278,635	278,635	116,098	-	116,098	162,537	42%
Interfund Transfers Out	175,579	-	939,012	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>386,454</b>	<b>237,973</b>	<b>1,161,356</b>	<b>278,635</b>	<b>278,635</b>	<b>116,098</b>	<b>-</b>	<b>116,098</b>	<b>162,537</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>1,005,898</b>	<b>1,113,951</b>	<b>2,150,749</b>	<b>1,526,735</b>	<b>1,572,952</b>	<b>560,925</b>	<b>82,421</b>	<b>643,347</b>	<b>929,605</b>	<b>41%</b>
<b>Net Surplus / (Deficit)</b>	<b>(543,183)</b>	<b>667,016</b>	<b>(21,838)</b>	<b>50,471</b>	<b>4,254</b>	<b>(464,823)</b>		<b>(547,244)</b>		

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

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<b>Fund Name</b>	<b>Century Center Operations</b>						<b>Fund Number</b>	<b>670</b>		
<b>Fund Type</b>	<b>Enterprise Funds</b>						<b>Control</b>	<b>City Funds</b>		

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Shared Revenues	956,250	637,500	1,675,000	1,275,000	1,275,000	637,500		637,500	637,500	50%
Charges for Services	924,923	1,401,480	3,186,633	3,277,000	3,277,000	834,361		834,361	2,442,639	25%
Interest Earnings	7	54	677	-	-	2,526		2,526	(2,526)	-
Other Income	5,936	5,177	125,315	8,000	8,000	5,474		5,474	2,526	68%
Interfund Allocation Reimb	68,478	67,477	28,827	70,842	70,842	29,518		29,518	41,325	42%
<b>Total Revenue</b>	<b>1,955,594</b>	<b>2,111,688</b>	<b>5,016,452</b>	<b>4,630,842</b>	<b>4,630,842</b>	<b>1,509,379</b>		<b>1,509,379</b>	<b>3,121,464</b>	<b>33%</b>

<b>Expenditures by Subdivisions</b>										
City Operations	1,149,345	1,246,312	1,229,534	1,597,175	1,625,428	509,401	40,250	549,651	1,075,778	34%
Food & Beverage Operations	1,444,541	1,702,069	2,874,119	3,035,180	3,035,180	1,178,741	-	1,178,741	1,856,439	39%
<b>Total Expenditures</b>	<b>2,593,886</b>	<b>2,948,380</b>	<b>4,103,653</b>	<b>4,632,355</b>	<b>4,660,608</b>	<b>1,688,142</b>	<b>40,250</b>	<b>1,728,391</b>	<b>2,932,217</b>	<b>37%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	368,842	350,615	334,824	486,322	486,322	148,163	-	148,163	338,159	30%
Fringe Benefits	138,803	124,970	114,116	191,690	191,690	49,180	-	49,180	142,510	26%
Other Personnel Costs	757,895	730,187	1,113,680	1,203,840	1,203,840	540,019	-	540,019	663,821	45%
<b>Total Personnel</b>	<b>1,265,540</b>	<b>1,205,772</b>	<b>1,562,621</b>	<b>1,881,852</b>	<b>1,881,852</b>	<b>737,362</b>	<b>-</b>	<b>737,362</b>	<b>1,144,490</b>	<b>39%</b>
<b>Supplies</b>	<b>317,548</b>	<b>551,277</b>	<b>1,064,660</b>	<b>1,168,033</b>	<b>1,168,677</b>	<b>295,553</b>	<b>940</b>	<b>296,493</b>	<b>872,184</b>	<b>25%</b>
<b>Services &amp; Charges</b>										
Professional Services	35,698	107,162	179,143	100,000	100,000	70,867	1,770	72,636	27,364	73%
Printing & Advertising	277	543	-	-	-	-	-	-	-	-
Utilities	276,273	348,609	356,068	431,350	431,350	155,347	-	155,347	276,003	36%
Repairs & Maintenance	74,654	71,901	72,081	110,300	136,445	52,620	33,461	86,081	50,365	63%
Education & Training	1,724	428	-	1,000	1,000	-	-	-	1,000	0%
Travel	-	574	-	-	-	-	-	-	-	-
Insurance	47,272	48,906	50,834	52,000	52,000	51,177	-	51,177	823	98%
Other Services & Charges	311,417	268,797	476,332	531,750	533,213	215,223	4,079	219,302	313,911	41%
<b>Total Services &amp; Charges</b>	<b>747,314</b>	<b>846,920</b>	<b>1,134,458</b>	<b>1,226,400</b>	<b>1,254,009</b>	<b>545,233</b>	<b>39,310</b>	<b>584,543</b>	<b>669,466</b>	<b>47%</b>
<b>Operating Expenditures</b>	<b>2,330,403</b>	<b>2,603,968</b>	<b>3,761,739</b>	<b>4,276,285</b>	<b>4,304,538</b>	<b>1,578,149</b>	<b>40,250</b>	<b>1,618,398</b>	<b>2,686,140</b>	<b>38%</b>
Interfund Allocations	169,544	247,195	241,226	251,815	251,815	109,993	-	109,993	141,822	44%
Interfund Transfers Out	93,939	97,217	100,688	104,255	104,255	-	-	-	104,255	0%
<b>Total Interfund</b>	<b>263,483</b>	<b>344,412</b>	<b>341,914</b>	<b>356,070</b>	<b>356,070</b>	<b>109,993</b>	<b>-</b>	<b>109,993</b>	<b>246,077</b>	<b>31%</b>
<b>Total Expenditures</b>	<b>2,593,886</b>	<b>2,948,380</b>	<b>4,103,653</b>	<b>4,632,355</b>	<b>4,660,608</b>	<b>1,688,142</b>	<b>40,250</b>	<b>1,728,391</b>	<b>2,932,217</b>	<b>37%</b>

<b>Net Surplus / (Deficit)</b>	<b>(638,292) (836,692) 912,799 (1,513) (29,766) (178,763) (219,013)</b>									
Beginning Cash Balance	1,537,206	1,016,748	194,350		194,350					
Cash Adjustments	117,834	14,294	(161,221)		-					
<b>Ending Cash Balance</b>	<b>1,016,748</b>	<b>194,350</b>	<b>945,928</b>		<b>164,584</b>	<b>622,964</b>				
Cash Reserves Target	648,472	737,095	1,025,913		1,165,152					
<b>Cash Reserves Target</b>										
25% of Annual expenditures										

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

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

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

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<b>Fund Name</b>	Century Center Capital	<b>Fund Number</b>	671
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	1,931	98	5,748	500	500	8,987		8,987	(8,487)	1797%
Other Income	-	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,931</b>	<b>98</b>	<b>5,748</b>	<b>500</b>	<b>500</b>	<b>8,987</b>		<b>8,987</b>	<b>(8,487)</b>	<b>1797%</b>

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

<b>Capital</b>	-	-	-	35,000	535,000	21,976	404,696	426,672	108,328	80%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>535,000</b>	<b>21,976</b>	<b>404,696</b>	<b>426,672</b>	<b>108,328</b>	<b>80%</b>

<b>Net Surplus / (Deficit)</b>	1,931	98	5,748	(34,500)	(534,500)	(12,990)		(417,686)		
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Beginning Cash Balance	981,681	983,612	983,710		983,710		<b>Cash Reserves Target</b>			
Cash Adjustments	-	-	(2,492)	-	-	-				
<b>Ending Cash Balance</b>	<b>983,612</b>	<b>983,710</b>	<b>986,966</b>	<b>449,210</b>	<b>1,226,578</b>	<b>800,000</b>				
Cash Reserves Target	800,000	800,000	800,000	800,000	800,000	800,000	\$800,000 Minimum per Board of Managers			

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

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

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

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<b>Fund Name</b>	Century Center Energy Conservation Debt Svc	<b>Fund Number</b>	672
<b>Fund Type</b>	Debt Service Fund	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Shared Revenues	221,437	221,437	221,437	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	2,552	1,574	2,814	2,000	2,000	2,626		2,626	(626)	131%
Other Income	97,225	89,480	58,178	80,242	80,242	-		-	80,242	0%
Interfund Transfers In	93,939	97,217	100,688	104,255	104,255	-		-	104,255	0%
<b>Total Revenue</b>	<b>415,154</b>	<b>409,708</b>	<b>383,117</b>	<b>407,934</b>	<b>407,934</b>	<b>224,063</b>		<b>224,063</b>	<b>183,871</b>	<b>55%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	285,614	291,274	297,175	303,221	303,221	150,106	-	150,106	153,115	50%
Debt Service Interest & Fees	125,482	115,437	105,192	94,738	94,738	48,682	-	48,682	46,056	51%
<b>Total Expenditures</b>	<b>411,096</b>	<b>406,711</b>	<b>402,367</b>	<b>397,959</b>	<b>397,959</b>	<b>198,788</b>	<b>-</b>	<b>198,788</b>	<b>199,171</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	<b>4,058</b>	<b>2,997</b>	<b>(19,251)</b>	<b>9,975</b>	<b>9,975</b>	<b>25,275</b>		<b>25,275</b>		
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Beginning Cash Balance	189,409	193,705	196,702		196,702					
Cash Adjustments	238	-	(489)		-					
<b>Ending Cash Balance</b>	<b>193,705</b>	<b>196,702</b>	<b>176,962</b>		<b>206,677</b>	<b>202,556</b>				
Cash Reserves Target	-	-	-		-					

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

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	259	178	420	610	610	247		247	363	41%
Other Income	-	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>259</b>	<b>178</b>	<b>420</b>	<b>610</b>	<b>610</b>	<b>247</b>		<b>247</b>	<b>363</b>	<b>41%</b>

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

<b>Net Surplus / (Deficit)</b>	259	178	420	610	610	247		247		
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Beginning Cash Balance	29,730	30,041	30,218		30,218					
Cash Adjustments	51	-	(99)		-					
<b>Ending Cash Balance</b>	<b>30,041</b>	<b>30,218</b>	<b>30,540</b>		<b>30,828</b>		<b>30,864</b>			
Cash Reserves Target	-	-	-		-					

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

**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

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

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<b>Fund Name</b>	Bowman Cemetery	<b>Fund Number</b>	731
<b>Fund Type</b>	Special Revenue Fund	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	4,082	2,793	6,613	9,594	9,594	3,892		3,892	5,702	41%
Other Income	-	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,082</b>	<b>2,793</b>	<b>6,613</b>	<b>9,594</b>	<b>9,594</b>	<b>3,892</b>		<b>3,892</b>	<b>5,702</b>	<b>41%</b>

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

<b>Net Surplus / (Deficit)</b>	4,082	2,793	6,613	9,594	9,594	3,892	3,892
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Beginning Cash Balance	467,692	472,576	475,369	475,369	475,369	485,530	<b>Cash Reserves Target</b> \$400,000 minimum
Cash Adjustments	802	-	(1,557)	-	-	-	
<b>Ending Cash Balance</b>	<b>472,576</b>	<b>475,369</b>	<b>480,425</b>	<b>484,963</b>	<b>485,530</b>	<b>485,530</b>	
Cash Reserves Target	400,000	400,000	400,000	400,000	400,000	400,000	

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

Currently, this fund only receives revenue from interest earned on the fund's cash balance.

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



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<b>Fund Name</b>	2015 Parks Bond Debt Service	<b>Fund Number</b>	757
<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	807	47	1,217	1,000	1,000	1,914		1,914	(914)	191%
Interfund Transfers In	375,939	375,986	373,724	371,981	371,981	154,177		154,177	217,804	41%
<b>Total Revenue</b>	<b>376,746</b>	<b>376,033</b>	<b>374,941</b>	<b>372,981</b>	<b>372,981</b>	<b>156,091</b>		<b>156,091</b>	<b>216,890</b>	<b>42%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	225,000	225,000	230,000	240,000	240,000	120,000	-	120,000	120,000	50%
Debt Service Interest & Fees	156,131	149,381	142,556	135,582	135,582	68,691	-	68,691	66,891	51%
<b>Total Expenditures</b>	<b>381,131</b>	<b>374,381</b>	<b>372,556</b>	<b>375,582</b>	<b>375,582</b>	<b>188,691</b>	<b>-</b>	<b>188,691</b>	<b>186,891</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	(4,385)	1,652	2,385	(2,601)	(2,601)	(32,600)		(32,600)		
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Beginning Cash Balance	590,497	586,111	587,763		587,763					
Cash Adjustments	-	-	-		-					
<b>Ending Cash Balance</b>	<b>586,111</b>	<b>587,763</b>	<b>590,148</b>		<b>585,162</b>	<b>557,548</b>				
Cash Reserves Target	586,111	587,763	590,148		585,162					

**Cash Reserves Target**

100% cash reserves per bond covenants

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

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

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

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<b>Fund Name</b>	Studebaker-Oliver Revitalizing Grants	<b>Fund Number</b>	209
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	-	-	-	-	-	-	-	-	-	-
Interest Earnings	7,035	4,318	9,389	7,715	7,715	5,257	-	5,257	2,458	68%
Other Income	100,000	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>107,035</b>	<b>4,318</b>	<b>9,389</b>	<b>7,715</b>	<b>7,715</b>	<b>5,257</b>	<b>-</b>	<b>5,257</b>	<b>2,458</b>	<b>68%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	274,931	75,182	41,621	50,000	74,550	20,869	53,026	73,894	656	99%
<b>Total Services &amp; Charges</b>	<b>274,931</b>	<b>75,182</b>	<b>41,621</b>	<b>50,000</b>	<b>74,550</b>	<b>20,869</b>	<b>53,026</b>	<b>73,894</b>	<b>656</b>	<b>99%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>274,931</b>	<b>75,182</b>	<b>41,621</b>	<b>50,000</b>	<b>74,550</b>	<b>20,869</b>	<b>53,026</b>	<b>73,894</b>	<b>656</b>	<b>99%</b>

<b>Net Surplus / (Deficit)</b>	(167,896)	(70,864)	(32,231)	(42,285)	(66,835)	(15,611)	(68,637)
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Beginning Cash Balance	929,415	763,112	692,248	692,248	645,285
Cash Adjustments	1,593	-	(2,157)	-	-
<b>Ending Cash Balance</b>	<b>763,112</b>	<b>692,248</b>	<b>657,860</b>	<b>625,413</b>	<b>645,285</b>
Cash Reserves Target	-	-	-	-	-

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

**Fund Purpose:**

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

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

Past grant activity includes:

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

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Fund Name</b>	Economic Development State Grants	<b>Fund Number</b>	210
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	-	41,015	126,822	-	-	-		-	-	-
Interest Earnings	712	160	51	-	-	-		-	-	-
Other Income	90,013	36,005	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>90,725</b>	<b>77,180</b>	<b>126,873</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	9,000	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Professional Services	56,352	438	(46,845)	-	137,695	-	40,263	40,263	97,433	29%
Repairs & Maintenance	-	-	246,637	-	153,118	-	200	200	152,918	0%
Debt Service Principal	69,632	35,604	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	2,379	401	-	-	-	-	-	-	-	-
Grants & Subsidies	-	41,015	20,845	-	72,386	-	7,386	7,386	65,000	10%
Other Services & Charges	-	-	-	-	11,400	-	-	-	11,400	0%
<b>Total Services &amp; Charges</b>	<b>128,362</b>	<b>77,457</b>	<b>220,637</b>	<b>-</b>	<b>374,599</b>	<b>-</b>	<b>47,848</b>	<b>47,848</b>	<b>326,751</b>	<b>13%</b>
<b>Total Expenditures</b>	<b>128,362</b>	<b>77,457</b>	<b>229,637</b>	<b>-</b>	<b>374,599</b>	<b>-</b>	<b>47,848</b>	<b>47,848</b>	<b>326,751</b>	<b>13%</b>

<b>Net Surplus / (Deficit)</b>	(37,637)	(277)	(102,763)	-	(374,599)	-	(47,848)
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Beginning Cash Balance	64,775	27,154	26,876	-	26,876	-	<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	16	-	(15)	-	-	-	
<b>Ending Cash Balance</b>	<b>27,154</b>	<b>26,876</b>	<b>(75,903)</b>	<b>-</b>	<b>(347,723)</b>	<b>(75,903)</b>	
Cash Reserves Target	-	-	-	-	-	-	

**Fund Purpose:**

**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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<b>Fund Name</b>	<b>Dept of Community Investment Operating</b>	<b>Fund Number</b>	<b>211</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	10,650	9,200	-	-	-	-	-	-	-	-
Charges for Services	861,309	1,453,279	691,646	1,049,655	1,049,655	11,850	-	11,850	1,037,805	1%
Fines, Forfeitures, and Fees	46,076	57,904	70,178	58,450	58,450	38,136	-	38,136	20,314	65%
Interest Earnings	8,876	6,023	3,006	10,000	10,000	(92)	-	(92)	10,092	-1%
Other Income	2,598	573	2,750	-	-	23,794	-	23,794	(23,794)	-
Interfund Allocation Reimb	174,531	145,765	181,981	-	-	-	-	-	-	-
Interfund Transfers In	2,268,899	500,000	2,570,000	3,559,320	3,559,320	1,737,841	-	1,737,841	1,821,479	49%
<b>Total Revenue</b>	<b>3,372,939</b>	<b>2,172,743</b>	<b>3,519,561</b>	<b>4,677,425</b>	<b>4,677,425</b>	<b>1,811,529</b>		<b>1,811,529</b>	<b>2,865,896</b>	<b>39%</b>

**Expenditures by Type**

<b>Personnel</b>										
Salaries & Wages	1,529,047	1,779,295	2,080,766	2,190,605	2,190,605	992,582	-	992,582	1,198,023	45%
Fringe Benefits	568,983	649,973	764,431	853,068	853,068	360,968	-	360,968	492,100	42%
<b>Total Personnel</b>	<b>2,098,029</b>	<b>2,429,268</b>	<b>2,845,197</b>	<b>3,043,673</b>	<b>3,043,673</b>	<b>1,353,550</b>		<b>1,353,550</b>	<b>1,690,123</b>	<b>44%</b>

<b>Supplies</b>	<b>13,503</b>	<b>20,424</b>	<b>33,616</b>	<b>51,611</b>	<b>53,426</b>	<b>7,041</b>	<b>945</b>	<b>7,987</b>	<b>45,439</b>	<b>15%</b>
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**Services & Charges**

Professional Services	224,609	196,969	303,797	719,200	940,258	211,036	347,073	558,109	382,148	59%
Printing & Advertising	7,560	4,758	5,797	23,675	23,675	135	127	262	23,413	1%
Education & Training	4,576	14,288	5,447	26,500	26,000	909	1,055	1,964	24,036	8%
Travel	4,502	268	7,763	24,162	24,953	1,956	5,962	7,918	17,036	32%
Repairs & Maintenance	12,447	2,822	1,367	3,895	3,895	(164)	-	(164)	4,059	-4%
Other Services & Charges	11,746	24,660	26,286	31,550	32,050	6,203	6,050	12,253	19,797	38%
<b>Total Services &amp; Charges</b>	<b>265,440</b>	<b>243,765</b>	<b>350,457</b>	<b>828,982</b>	<b>1,050,831</b>	<b>220,075</b>	<b>360,267</b>	<b>580,342</b>	<b>470,489</b>	<b>55%</b>

<b>Operating Expenditures</b>	<b>2,376,973</b>	<b>2,693,456</b>	<b>3,229,270</b>	<b>3,924,266</b>	<b>4,147,930</b>	<b>1,580,667</b>	<b>361,212</b>	<b>1,941,879</b>	<b>2,206,051</b>	<b>47%</b>
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<b>Bad Debt</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**Interfund**

Interfund Allocations	357,941	652,726	665,860	753,159	753,159	313,816	-	313,816	439,343	42%
Interfund Transfers Out	35,000	50,000	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>392,941</b>	<b>702,726</b>	<b>665,860</b>	<b>753,159</b>	<b>753,159</b>	<b>313,816</b>	<b>-</b>	<b>313,816</b>	<b>439,343</b>	<b>42%</b>

<b>Total Expenditures</b>	<b>2,769,940</b>	<b>3,396,182</b>	<b>3,895,130</b>	<b>4,677,425</b>	<b>4,901,089</b>	<b>1,894,483</b>	<b>361,212</b>	<b>2,255,695</b>	<b>2,645,394</b>	<b>46%</b>
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<b>Net Surplus / (Deficit)</b>	<b>603,000</b>	<b>(1,223,439)</b>	<b>(375,569)</b>	<b>-</b>	<b>(223,664)</b>	<b>(82,954)</b>		<b>(444,166)</b>		
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Beginning Cash Balance	1,012,307	1,629,498	394,125		394,125					
Cash Adjustments	14,191	(11,934)	4,740		-					
<b>Ending Cash Balance</b>	<b>1,629,498</b>	<b>394,125</b>	<b>23,296</b>		<b>170,461</b>	<b>(61,883)</b>				
Cash Reserves Target	-	-	-		-					

**Cash Reserves Target**

No reserve requirement

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Dept of Community Investment Grants	<b>Fund Number</b>	212
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	2,392,383	2,563,504	2,419,448	2,832,655	2,832,655	896,567		896,567	1,936,088	32%
Fines, Forfeitures, and Fees	121	500	-	-	-	-		-	-	-
Other Income	186,664	341,376	71,243	119,687	119,687	11,746		11,746	107,941	10%
<b>Total Revenue</b>	<b>2,579,168</b>	<b>2,905,379</b>	<b>2,490,691</b>	<b>2,952,342</b>	<b>2,952,342</b>	<b>908,313</b>		<b>908,313</b>	<b>2,044,029</b>	<b>31%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	40,488	10,343	19,785	-	229,385	-	39,265	39,265	190,120	17%
Grants & Subsidies	2,529,492	2,801,228	2,804,158	2,832,655	11,856,201	1,540,347	2,401,541	3,941,888	7,914,313	33%
<b>Total Services &amp; Charges</b>	<b>2,569,980</b>	<b>2,811,571</b>	<b>2,823,943</b>	<b>2,832,655</b>	<b>12,085,586</b>	<b>1,540,347</b>	<b>2,440,806</b>	<b>3,981,153</b>	<b>8,104,433</b>	<b>33%</b>

<b>Total Expenditures</b>	2,569,980	2,811,571	2,823,943	2,832,655	12,085,586	1,540,347	2,440,806	3,981,153	8,104,433	33%
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<b>Net Surplus / (Deficit)</b>	9,188	93,809	(333,251)	119,687	(9,133,244)	(632,034)		(3,072,840)		
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Beginning Cash Balance	305,248	313,907	409,818		409,818					
Cash Adjustments	(528)	2,102	(232,451)		-					
<b>Ending Cash Balance</b>	<b>313,907</b>	<b>409,818</b>	<b>(155,885)</b>		<b>(8,723,426)</b>	<b>(146,803)</b>				
Cash Reserves Target	-	-	-		-	-				

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

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

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

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<b>Fund Name</b>	Unsafe Building	<b>Fund Number</b>	219
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Fines, Forfeitures, and Fees	51,581	34,066	68,583	62,900	62,900	33,252		33,252	29,648	53%
Interest Earnings	7,420	4,812	11,010	17,055	17,055	6,790		6,790	10,265	40%
Other Income	18	-	366	-	-	-		-	-	-
<b>Total Revenue</b>	<b>59,018</b>	<b>38,879</b>	<b>79,960</b>	<b>79,955</b>	<b>79,955</b>	<b>40,042</b>		<b>40,042</b>	<b>39,913</b>	<b>50%</b>

**Expenditures by Type**

<b>Supplies</b>	5,458	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Professional Services	27,070	25,970	20,000	23,000	23,000	6,830	16,170	23,000	-	100%
Other Services & Charges	109,058	81,316	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>136,128</b>	<b>107,286</b>	<b>20,000</b>	<b>23,000</b>	<b>23,000</b>	<b>6,830</b>	<b>16,170</b>	<b>23,000</b>	<b>-</b>	<b>100%</b>
<b>Operating Expenditures</b>	<b>141,586</b>	<b>107,286</b>	<b>20,000</b>	<b>23,000</b>	<b>23,000</b>	<b>6,830</b>	<b>16,170</b>	<b>23,000</b>	<b>-</b>	<b>100%</b>
<b>Bad Debt</b>	<b>165</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>141,751</b>	<b>107,286</b>	<b>20,000</b>	<b>23,000</b>	<b>23,000</b>	<b>6,830</b>	<b>16,170</b>	<b>23,000</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	(82,733)	(68,407)	59,960	56,955	56,955	33,212		17,042		
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Beginning Cash Balance	923,154	832,938	764,981		764,981					
Cash Adjustments	(7,482)	450	(2,650)	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	<b>832,938</b>	<b>764,981</b>	<b>822,291</b>	<b>-</b>	<b>821,936</b>	<b>857,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Rental Units Regulation</b>	<b>Fund Number</b>	221
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Fines, Forfeitures, and Fees	107,800	6,880	45,048	100,000	100,000	101,257		101,257	(1,257)	101%
Interest Earnings	573	728	1,596	200	200	1,304		1,304	(1,104)	652%
Interfund Transfers In	245,626	50,000	70,000	-	-	-		-	-	-
<b>Total Revenue</b>	<b>353,999</b>	<b>57,608</b>	<b>116,643</b>	<b>100,200</b>	<b>100,200</b>	<b>102,562</b>		<b>102,562</b>	<b>(2,361)</b>	<b>102%</b>

**Expenditures by Type**

<b>Personnel</b>										
Salaries & Wages	119,900	106,421	52,636	-	-	17,819	-	17,819	(17,819)	-
Fringe Benefits	59,277	52,625	26,263	-	-	9,092	-	9,092	(9,092)	-
<b>Total Personnel</b>	<b>179,177</b>	<b>159,046</b>	<b>78,899</b>	<b>-</b>	<b>-</b>	<b>26,911</b>	<b>-</b>	<b>26,911</b>	<b>(26,911)</b>	<b>-</b>
<b>Supplies</b>										
	332	236	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Professional Services	1,505	-	985	54,000	153,686	1,475	98,211	99,686	54,000	65%
Other Services & Charges	1,748	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,254</b>	<b>-</b>	<b>985</b>	<b>54,000</b>	<b>153,686</b>	<b>1,475</b>	<b>98,211</b>	<b>99,686</b>	<b>54,000</b>	<b>65%</b>
<b>Total Expenditures</b>	<b>182,762</b>	<b>159,283</b>	<b>79,884</b>	<b>54,000</b>	<b>153,686</b>	<b>28,386</b>	<b>98,211</b>	<b>126,597</b>	<b>27,089</b>	<b>82%</b>

<b>Net Surplus / (Deficit)</b>	171,237	(101,674)	36,760	46,200	(53,486)	74,176		(24,035)		
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Beginning Cash Balance	17,823	189,090	87,416		87,416					<b>Cash Reserves Target</b>
Cash Adjustments	31	-	(649)		-					No reserve requirement
<b>Ending Cash Balance</b>	<b>189,090</b>	<b>87,416</b>	<b>123,526</b>		<b>33,930</b>	<b>189,843</b>				
Cash Reserves Target	-	-	-		-					

**Fund Purpose:**

This fund accounts for the revenues and expenditures related to the Landlord Registration ordinance (10427-16) and the Rental Safety Verification Program (RSVP) ordinance (10644-19). Both of these programs are managed by the 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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<b>Fund Name</b>	<b>Code Enforcement</b>	<b>Fund Number</b>	<b>230</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Control</b>	<b>City Funds</b>
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	2020	2021	2022	2023	2023	2023	2023	Total	Budget	Percent of
	Actual	Actual	Actual	Adopted Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
<b>Revenue</b>										
Licenses & Permits	30,425	43,555	28,750	37,000	37,000	11,910		11,910	25,090	32%
Charges for Services	43,360	47,624	53,545	50,300	50,300	18,192		18,192	32,108	36%
Fines, Forfeitures, and Fees	367,113	411,114	292,490	342,000	342,000	112,509		112,509	229,491	33%
Interest Earnings	2,492	941	1,439	-	-	9		9	(9)	-
Debt Proceeds	80,000	235,000	500,000	232,000	232,000	-		-	232,000	0%
Other Income	15,396	2,998	52,972	500	500	528		528	(28)	106%
Interfund Allocation Reimb	76,927	34,708	-	-	-	-		-	-	-
Interfund Transfers In	3,619,593	2,290,000	2,930,968	5,568,219	5,568,219	1,348,000		1,348,000	4,220,219	24%
<b>Total Revenue</b>	<b>4,235,305</b>	<b>3,065,940</b>	<b>3,860,165</b>	<b>6,230,019</b>	<b>6,230,019</b>	<b>1,491,148</b>		<b>1,491,148</b>	<b>4,738,871</b>	<b>24%</b>

<b>Expenditures by Subdivisions</b>										
Neighborhood Services	2,498,995	2,420,819	2,843,929	5,089,709	5,436,446	1,112,236	154,521	1,266,757	4,169,688	23%
Animal Resource Center	934,825	949,115	941,390	1,140,310	1,269,452	458,292	17,670	475,962	793,490	37%
<b>Total Expenditures</b>	<b>3,433,820</b>	<b>3,369,933</b>	<b>3,785,320</b>	<b>6,230,019</b>	<b>6,705,898</b>	<b>1,570,528</b>	<b>172,191</b>	<b>1,742,719</b>	<b>4,963,178</b>	<b>26%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	1,415,442	1,410,684	1,341,301	2,506,185	2,506,185	589,813	-	589,813	1,916,372	24%
Fringe Benefits	588,698	575,669	543,091	1,116,265	1,116,265	232,568	-	232,568	883,697	21%
<b>Total Personnel</b>	<b>2,004,140</b>	<b>1,986,353</b>	<b>1,884,392</b>	<b>3,622,450</b>	<b>3,622,450</b>	<b>822,381</b>	<b>-</b>	<b>822,381</b>	<b>2,800,069</b>	<b>23%</b>

<b>Supplies</b>	<b>113,969</b>	<b>110,837</b>	<b>142,735</b>	<b>215,632</b>	<b>273,038</b>	<b>109,712</b>	<b>19,945</b>	<b>129,657</b>	<b>143,381</b>	<b>47%</b>
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<b>Services &amp; Charges</b>										
Professional Services	40,574	67,185	64,822	202,300	204,395	77,752	9,303	87,054	117,341	43%
Printing & Advertising	10,559	11,260	19,060	22,201	23,297	5,979	3,619	9,597	13,700	41%
Utilities	31,984	32,310	35,837	41,389	41,389	14,120	-	14,120	27,269	34%
Repairs & Maintenance	239,861	137,334	232,670	424,900	424,900	34,019	-	34,019	390,881	8%
Education & Training	2,933	4,013	5,305	29,900	29,900	2,098	3,029	5,128	24,772	17%
Travel	3,826	777	1,360	26,400	26,400	4,857	3,926	8,783	17,617	33%
Other Services & Charges	119,803	112,003	123,694	295,835	296,854	45,021	9,355	54,376	242,478	18%
Debt Service Principal	47,510	90,535	181,470	250,524	250,523	95,312	-	95,312	155,211	38%
Debt Service Interest & Fees	2,954	4,350	5,625	21,238	21,238	6,820	-	6,820	14,418	32%
<b>Total Services &amp; Charges</b>	<b>500,003</b>	<b>459,767</b>	<b>669,841</b>	<b>1,314,687</b>	<b>1,318,896</b>	<b>285,978</b>	<b>29,231</b>	<b>315,209</b>	<b>1,003,687</b>	<b>24%</b>

<b>Operating Expenditures</b>	<b>2,618,112</b>	<b>2,556,956</b>	<b>2,696,968</b>	<b>5,152,769</b>	<b>5,214,384</b>	<b>1,218,071</b>	<b>49,176</b>	<b>1,267,247</b>	<b>3,947,137</b>	<b>24%</b>
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<b>Bad Debt</b>	<b>861</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270</b>	<b>-</b>	<b>270</b>	<b>(270)</b>	<b>-</b>
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<b>Interfund Allocations</b>	<b>814,847</b>	<b>763,484</b>	<b>767,616</b>	<b>845,250</b>	<b>845,250</b>	<b>352,188</b>	<b>-</b>	<b>352,188</b>	<b>493,062</b>	<b>42%</b>
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<b>Total Expenditures</b>	<b>3,433,820</b>	<b>3,369,933</b>	<b>3,785,320</b>	<b>6,230,019</b>	<b>6,705,898</b>	<b>1,570,528</b>	<b>172,191</b>	<b>1,742,719</b>	<b>4,963,178</b>	<b>26%</b>
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<b>Net Surplus / (Deficit)</b>	<b>801,485</b>	<b>(303,993)</b>	<b>74,845</b>	<b>-</b>	<b>(475,879)</b>	<b>(79,381)</b>		<b>(251,572)</b>		
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Beginning Cash Balance	-	803,572	497,492		497,492					<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	2,088	(2,088)	(74,842)		-					
<b>Ending Cash Balance</b>	<b>803,572</b>	<b>497,492</b>	<b>497,495</b>		<b>21,613</b>	<b>381,684</b>				
Cash Reserves Target	-	-	-		-	-				

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

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

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



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<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	361	172	4,046	-	-	3,187		3,187	(3,187)	-
Other Income	18,442	18,278	385,577	-	-	-		-	-	-
<b>Total Revenue</b>	<b>18,803</b>	<b>18,449</b>	<b>389,623</b>	<b>-</b>	<b>-</b>	<b>3,187</b>		<b>3,187</b>	<b>(3,187)</b>	<b>-</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	40,000	24,000	18,000	-	-	20,000	-	20,000	(20,000)	-
Other Services & Charges				-	-			-	-	-
<b>Total Expenditures</b>	<b>40,000</b>	<b>24,000</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>(20,000)</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	(21,197)	(5,551)	371,623	-	-	(16,813)		(16,813)		
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Beginning Cash Balance	53,838	32,733	27,182		27,182					
Cash Adjustments	92	-	(1,288)		-					
<b>Ending Cash Balance</b>	<b>32,733</b>	<b>27,182</b>	<b>397,517</b>		<b>27,182</b>	<b>381,708</b>				
Cash Reserves Target	-	-	-		-					

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

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Licenses & Permits	1,304,739	1,515,351	1,886,287	1,562,200	1,562,200	753,227		753,227	808,973	48%
Fines, Forfeitures, and Fees	1,140	2,516	5,860	8,000	8,000	4,800		4,800	3,200	60%
Interest Earnings	17,782	12,194	28,301	28,111	28,111	15,324		15,324	12,787	55%
Other Income	422	1,044	2,105	-	-	425		425	(425)	-
<b>Total Revenue</b>	<b>1,324,083</b>	<b>1,531,105</b>	<b>1,922,553</b>	<b>1,598,311</b>	<b>1,598,311</b>	<b>773,776</b>		<b>773,776</b>	<b>824,535</b>	<b>48%</b>

**Expenditures by Type**

<b>Personnel</b>										
Salaries & Wages	763,648	739,269	788,291	913,016	913,016	332,614	-	332,614	580,402	36%
Fringe Benefits	305,840	319,458	343,343	407,406	407,406	139,540	490	140,030	267,376	34%
<b>Total Personnel</b>	<b>1,069,488</b>	<b>1,058,727</b>	<b>1,131,634</b>	<b>1,320,422</b>	<b>1,320,422</b>	<b>472,154</b>	<b>490</b>	<b>472,644</b>	<b>847,778</b>	<b>36%</b>
<b>Supplies</b>	<b>14,538</b>	<b>15,666</b>	<b>25,192</b>	<b>21,998</b>	<b>21,998</b>	<b>8,341</b>	<b>1,200</b>	<b>9,541</b>	<b>12,457</b>	<b>43%</b>
<b>Services &amp; Charges</b>										
Professional Services	2,411	-	-	8,000	8,000	-	-	-	8,000	0%
Printing & Advertising	336	716	161	4,200	4,200	-	-	-	4,200	0%
Education & Training	2,429	219	3,413	6,000	6,062	1,106	-	1,106	4,956	18%
Travel	-	-	9	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	14,257	28,086	27,699	16,245	16,245	7,988	-	7,988	8,257	49%
Other Services & Charges	9,408	18,348	28,286	40,310	592,267	561,172	-	561,172	31,095	95%
Debt Service Principal	41,198	43,020	23,593	4,674	4,674	4,673	-	4,673	1	100%
Debt Service Interest & Fees	2,184	1,316	526	70	70	49	-	49	21	70%
<b>Total Services &amp; Charges</b>	<b>72,223</b>	<b>91,705</b>	<b>83,687</b>	<b>85,499</b>	<b>637,518</b>	<b>574,988</b>	<b>-</b>	<b>574,988</b>	<b>62,530</b>	<b>90%</b>
<b>Operating Expenditures</b>	<b>1,156,248</b>	<b>1,166,098</b>	<b>1,240,513</b>	<b>1,427,919</b>	<b>1,979,938</b>	<b>1,055,483</b>	<b>1,690</b>	<b>1,057,173</b>	<b>922,765</b>	<b>53%</b>
<b>Capital</b>	<b>-</b>	<b>49,478</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>0%</b>
<b>Bad Debt</b>	<b>1,631</b>	<b>100</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>125</b>	<b>-</b>	<b>125</b>	<b>875</b>	<b>13%</b>
<b>Interfund Allocations</b>	<b>328,799</b>	<b>339,938</b>	<b>665,210</b>	<b>354,619</b>	<b>354,619</b>	<b>147,758</b>	<b>-</b>	<b>147,758</b>	<b>206,861</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>1,486,678</b>	<b>1,555,614</b>	<b>1,905,723</b>	<b>1,823,538</b>	<b>2,375,557</b>	<b>1,203,366</b>	<b>1,690</b>	<b>1,205,056</b>	<b>1,170,501</b>	<b>51%</b>
<b>Net Surplus / (Deficit)</b>	<b>(162,595)</b>	<b>(24,509)</b>	<b>16,830</b>	<b>(225,227)</b>	<b>(777,246)</b>	<b>(429,590)</b>		<b>(431,280)</b>		

Beginning Cash Balance	2,285,733	2,127,056	2,102,372		2,102,372					
Cash Adjustments	3,918	(175)	(7,038)		-					
<b>Ending Cash Balance</b>	<b>2,127,056</b>	<b>2,102,372</b>	<b>2,112,164</b>		<b>1,325,125</b>	<b>1,687,440</b>				
Cash Reserves Target	371,670	388,904	476,431		593,889					
								<b>Cash Reserves Target</b>		
								25% of Annual expenditures		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>Industrial Revolving Fund</b>	<b>Fund Number</b>	754
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	-	2,658,410	4,749,980	-	-	-		-	-	-
Interest Earnings	-	380	50,529	2,000	2,000	76,573		76,573	(74,573)	3829%
Other Income	266,643	300,472	782,715	172,000	172,000	475,307		475,307	(303,307)	276%
<b>Total Revenue</b>	<b>266,643</b>	<b>2,959,263</b>	<b>5,583,224</b>	<b>174,000</b>	<b>174,000</b>	<b>551,879</b>		<b>551,879</b>	<b>(377,880)</b>	<b>317%</b>

**Expenditures by Type**

<b>Services &amp; Charges</b>										
Professional Services	88,742	291,043	246,601	455,982	771,273	22,601	49,593	72,195	699,078	9%
Other Services & Charges	15,285	14,830	21,756	26,298	52,047	23,724	-	23,724	28,323	46%
Grants & Subsidies	-	2,700,000	3,397,400	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>104,026</b>	<b>3,005,872</b>	<b>3,665,757</b>	<b>482,280</b>	<b>823,320</b>	<b>46,325</b>	<b>49,593</b>	<b>95,919</b>	<b>727,401</b>	<b>12%</b>

<b>Bad Debt</b>	-	184,827	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>104,026</b>	<b>3,190,699</b>	<b>3,665,757</b>	<b>482,280</b>	<b>823,320</b>	<b>46,325</b>	<b>49,593</b>	<b>95,919</b>	<b>727,401</b>	<b>12%</b>
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<b>Net Surplus / (Deficit)</b>	<b>162,616</b>	<b>(231,436)</b>	<b>1,917,467</b>	<b>(308,280)</b>	<b>(649,320)</b>	<b>505,554</b>		<b>455,961</b>		
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Beginning Cash Balance	2,078,333	2,406,914	3,700,843		3,700,843					
Cash Adjustments	165,965	1,525,365	(887,288)		-					
<b>Ending Cash Balance</b>	<b>2,406,914</b>	<b>3,700,843</b>	<b>4,731,022</b>		<b>3,051,523</b>	<b>2,428,737</b>				
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

**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.

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<b>Fund Name</b>	2015 Smart Streets Bond Debt Service	<b>Fund Number</b>	756
<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	869	91	91	1,000	1,000	38		38	962	4%
Interfund Transfers In	1,716,000	1,716,000	1,715,000	1,713,000	1,713,000	857,000		857,000	856,000	50%
<b>Total Revenue</b>	<b>1,716,869</b>	<b>1,716,091</b>	<b>1,715,091</b>	<b>1,714,000</b>	<b>1,714,000</b>	<b>857,038</b>		<b>857,038</b>	<b>856,962</b>	<b>50%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	1,000,000	1,030,000	1,060,000	1,090,000	1,090,000	540,000	-	540,000	550,000	50%
Debt Service Interest & Fees	712,694	682,469	651,344	619,669	619,669	314,534	-	314,534	305,135	51%
<b>Total Expenditures</b>	<b>1,712,694</b>	<b>1,712,469</b>	<b>1,711,344</b>	<b>1,709,669</b>	<b>1,709,669</b>	<b>854,534</b>	<b>-</b>	<b>854,534</b>	<b>855,135</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	4,175	3,623	3,748	4,331	4,331	2,504	2,504
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Beginning Cash Balance	1,734,901	1,739,076	1,742,699	1,742,699	1,742,699	1,748,951	<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,739,076</b>	<b>1,742,699</b>	<b>1,746,446</b>	<b>1,747,030</b>	<b>1,747,030</b>	<b>1,748,951</b>	
Cash Reserves Target	1,739,076	1,742,699	1,746,446	1,747,030	1,747,030		

**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.

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 #135). 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 (#755). The capital proceeds were fully expended in 2019.

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<b>Fund Name</b>	2017 Eddy Street Commons Bond Capital	<b>Fund Number</b>	759
<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	306,537	1	25,565	-	-	1		1	(1)	-
<b>Total Revenue</b>	<b>306,537</b>	<b>1</b>	<b>25,565</b>	<b>-</b>	<b>-</b>	<b>1</b>		<b>1</b>	<b>(1)</b>	<b>-</b>

<b>Expenditures by Type</b>										
Capital	3,328,966	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>3,328,966</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>(3,022,429)</b>	<b>1</b>	<b>25,565</b>	<b>-</b>	<b>-</b>	<b>1</b>		<b>1</b>		
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Beginning Cash Balance	3,048,190	25,762	25,763		25,763		<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero				
Cash Adjustments	-	-	(25,564)		-						
<b>Ending Cash Balance</b>	<b>25,762</b>	<b>25,763</b>	<b>25,764</b>		<b>25,763</b>	<b>25,765</b>					
Cash Reserves Target	-	-	-		-						

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

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

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

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<b>Fund Name</b>	2017 Eddy Street Commons Bond Debt Service	<b>Fund Number</b>	760
<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	1,623	184	188	1,750	1,750	78		78	1,672	4%
Interfund Transfers In	1,390,625	1,915,979	1,926,375	1,929,875	1,929,875	964,625		964,625	965,250	50%
<b>Total Revenue</b>	<b>1,392,248</b>	<b>1,916,164</b>	<b>1,926,563</b>	<b>1,931,625</b>	<b>1,931,625</b>	<b>964,703</b>		<b>964,703</b>	<b>966,922</b>	<b>50%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	145,000	475,000	720,000	760,000	760,000	375,000	-	375,000	385,000	49%
Debt Service Interest & Fees	1,245,625	1,235,875	1,206,375	1,169,875	1,169,875	589,625	-	589,625	580,250	50%
<b>Total Expenditures</b>	<b>1,390,625</b>	<b>1,710,875</b>	<b>1,926,375</b>	<b>1,929,875</b>	<b>1,929,875</b>	<b>964,625</b>	<b>-</b>	<b>964,625</b>	<b>965,250</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	1,623	205,289	188	1,750	1,750	78		78		
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Beginning Cash Balance	3,461,700	3,463,323	3,668,611		3,668,611					
Cash Adjustments	-	-	-		-					
<b>Ending Cash Balance</b>	<b>3,463,323</b>	<b>3,668,611</b>	<b>3,668,799</b>		<b>3,670,361</b>	<b>3,668,877</b>				
Cash Reserves Target	2,500,000	2,500,000	2,500,000		2,500,000					

<b>Cash Reserves Target</b>
\$2,500,000 minimum

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

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

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

**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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<b>Fund Name</b>	<b>Central Services</b>	<b>Fund Number</b>	<b>222</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Licenses & Permits	2,511	2,711	3,281	2,500	2,500	1,065		1,065	1,455	43%
Charges for Services	6,882,174	7,279,944	9,160,143	10,261,907	10,261,907	3,728,260		3,728,260	6,533,647	36%
Interest Earnings	10,210	6,268	7,009	13,833	13,833	78		78	13,755	1%
Other Income	84,210	78,626	115,532	71,500	71,500	10,671		10,671	60,829	15%
Interfund Allocation Reimb	122,143	129,585	160,000	160,000	160,000	66,667		66,667	93,333	42%
<b>Total Revenue</b>	<b>7,101,248</b>	<b>7,497,135</b>	<b>9,445,964</b>	<b>10,509,740</b>	<b>10,509,740</b>	<b>3,806,742</b>		<b>3,806,742</b>	<b>6,702,999</b>	<b>36%</b>

<b>Expenditures by Division</b>										
Equipment Services	6,717,971	7,695,353	9,334,778	9,679,121	9,696,834	4,111,960	19,778	4,131,738	5,565,096	43%
Print Shop	13,844	2,504	-	-	-	-	-	-	-	-
Radio Shop	229,304	207,641	192,096	306,521	306,853	88,015	608	88,623	218,230	29%
Building Maintenance	180,749	188,820	173,605	230,883	230,883	98,363	-	98,363	132,521	43%
Facilities Management	101,697	144,897	142,772	156,087	156,087	60,328	-	60,328	95,759	39%
Capital	-	-	67,785	95,000	330,962	94,502	77,087	171,589	159,373	52%
<b>Total Expenditures</b>	<b>7,243,566</b>	<b>8,239,216</b>	<b>9,911,036</b>	<b>10,467,612</b>	<b>10,721,619</b>	<b>4,453,168</b>	<b>97,473</b>	<b>4,550,641</b>	<b>6,170,979</b>	<b>42%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	1,795,351	1,772,151	1,765,863	2,300,189	2,300,189	767,244	-	767,244	1,532,945	33%
Fringe Benefits	780,402	758,851	751,937	1,038,768	1,038,768	316,708	-	316,708	722,060	30%
<b>Total Personnel</b>	<b>2,575,754</b>	<b>2,531,003</b>	<b>2,517,800</b>	<b>3,338,957</b>	<b>3,338,957</b>	<b>1,083,951</b>	<b>-</b>	<b>1,083,951</b>	<b>2,255,005</b>	<b>32%</b>

<b>Supplies</b>	<b>3,998,093</b>	<b>4,782,010</b>	<b>6,392,707</b>	<b>6,138,380</b>	<b>6,138,625</b>	<b>2,882,181</b>	<b>7,189</b>	<b>2,889,370</b>	<b>3,249,255</b>	<b>47%</b>
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<b>Services &amp; Charges</b>										
Professional Services	7,777	12,174	12,641	12,000	12,000	-	1,000	1,000	11,000	8%
Printing & Advertising	863	42	-	-	-	-	-	-	-	-
Utilities	53,701	61,782	73,151	70,140	70,140	36,888	-	36,888	33,252	53%
Repairs & Maintenance	54,985	62,344	123,289	132,000	385,416	137,853	85,223	223,076	162,340	58%
Education & Training	9,389	8,696	4,953	14,050	14,382	1,940	-	1,940	12,442	13%
Travel	-	51	61	2,850	2,850	-	-	-	2,850	0%
Other Services & Charges	13,132	12,504	13,527	17,500	17,516	6,841	4,061	10,902	6,614	62%
Debt Service Principal	15,596	2,483	8,069	8,254	8,254	4,104	-	4,104	4,150	50%
Debt Service Interest & Fees	463	22	422	238	237	142	-	142	95	60%
<b>Total Services &amp; Charges</b>	<b>155,905</b>	<b>160,096</b>	<b>236,114</b>	<b>257,032</b>	<b>510,795</b>	<b>187,768</b>	<b>90,284</b>	<b>278,052</b>	<b>232,743</b>	<b>54%</b>

<b>Capital</b>	<b>-</b>	<b>-</b>	<b>7,239</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>0%</b>
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<b>Interfund</b>										
Interfund Allocations	306,521	683,462	757,176	718,243	718,243	299,268	-	299,268	418,975	42%
Interfund Transfers Out	207,293	82,645	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>513,814</b>	<b>766,107</b>	<b>757,176</b>	<b>718,243</b>	<b>718,243</b>	<b>299,268</b>	<b>-</b>	<b>299,268</b>	<b>418,975</b>	<b>42%</b>

<b>Total Expenditures</b>	<b>7,243,566</b>	<b>8,239,216</b>	<b>9,911,036</b>	<b>10,467,612</b>	<b>10,721,619</b>	<b>4,453,168</b>	<b>97,473</b>	<b>4,550,641</b>	<b>6,170,978</b>	<b>42%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(142,319)</b>	<b>(742,081)</b>	<b>(465,072)</b>	<b>42,128</b>	<b>(211,879)</b>	<b>(646,426)</b>		<b>(743,900)</b>		
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Beginning Cash Balance	1,455,158	1,209,079	658,666		658,666					
Cash Adjustments	(103,760)	191,668	112,184		-					
<b>Ending Cash Balance</b>	<b>1,209,079</b>	<b>658,666</b>	<b>305,778</b>		<b>446,786</b>	<b>(249,083)</b>				
Cash Reserves Target	-	-	-		-					

**Cash Reserves Target**

No reserve requirement

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Central Services Capital	<b>Fund Number</b>	224
<b>Fund Type</b>	Internal Service Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	50	40	-	-	-	-		-	-	-
Other Income	7,268	1,472	-	-	-	-		-	-	-
Interfund Transfers In	207,293	82,645	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>214,611</b>	<b>84,157</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

**Expenditures by Type**

<b>Supplies</b>	5,501	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Repairs & Maintenance	15,267	17,143	-	-	-	-	-	-	-	-
Debt Service Principal	-	7,888	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	603	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>15,267</b>	<b>25,634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>189,582</b>	<b>84,745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>210,349</b>	<b>110,378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	4,262	(26,221)	-	-	-	-		-
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Beginning Cash Balance	21,921	26,221	-	-	-	-	-	<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	38	-	-	-	-	-	-	
<b>Ending Cash Balance</b>	<b>26,221</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
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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<b>Fund Name</b>	<b>Liability Insurance</b>	<b>Fund Number</b>	<b>226</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	54,492	36,491	79,266	60,588	60,588	47,244		47,244	13,344	78%
Other Income	1,626,433	84,555	741,339	2,000	2,000	407,802		407,802	(405,802)	20390%
Interfund Allocation Reimb	2,914,500	3,265,000	3,365,000	3,583,000	3,583,000	1,492,917		1,492,917	2,090,083	42%
Interfund Transfers In	49,087	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,644,513</b>	<b>3,386,046</b>	<b>4,185,605</b>	<b>3,645,588</b>	<b>3,645,588</b>	<b>1,947,962</b>		<b>1,947,962</b>	<b>1,697,625</b>	<b>53%</b>

<b>Expenditures by Division</b>										
Safety/Risk Management	151,479	30,947	-	-	-	-	-	-	-	-
Liability Insurance	761,414	1,188,510	1,555,388	1,230,000	1,318,484	91,846	98,654	190,500	1,127,984	14%
Business Insurance	622,434	452,651	2,429,126	1,085,000	1,650,285	322,445	471,338	793,783	856,502	48%
Workers' Compensation	1,211,428	1,531,310	1,068,632	1,268,000	1,268,000	626,603	27,000	653,603	614,397	52%
Catastrophic Events	910,806	24,884	479	-	102,845	500	3,602	4,101	98,744	4%
<b>Total Expenditures</b>	<b>3,657,562</b>	<b>3,228,301</b>	<b>5,053,624</b>	<b>3,583,000</b>	<b>4,339,614</b>	<b>1,041,394</b>	<b>600,593</b>	<b>1,641,986</b>	<b>2,697,627</b>	<b>38%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	116,402	-	-	-	-	-	-	-	-	-
Fringe Benefits	46,090	-	-	-	-	-	-	-	-	-
Other Personnel Costs	17,308	14,052	24,902	42,000	42,000	13,470	-	13,470	28,530	32%
<b>Total Personnel</b>	<b>179,800</b>	<b>14,052</b>	<b>24,902</b>	<b>42,000</b>	<b>42,000</b>	<b>13,470</b>	<b>-</b>	<b>13,470</b>	<b>28,530</b>	<b>32%</b>

<b>Supplies</b>	<b>1,988</b>	<b>2,187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Services &amp; Charges</b>										
Professional Services	420,313	334,849	405,364	221,000	667,734	154,380	372,605	526,985	140,750	79%
Education & Training	6,285	2,000	-	-	-	-	-	-	-	-
Travel	356	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,119	4,286	1,710,233	-	229,784	105,311	125,733	231,043	(1,259)	101%
Insurance	1,840,034	2,432,482	2,121,803	2,170,000	2,171,438	675,553	27,155	702,708	1,468,730	32%
Other Services & Charges	218,415	391,938	790,843	1,150,000	1,125,813	92,181	71,499	163,680	962,153	15%
<b>Total Services &amp; Charges</b>	<b>2,487,522</b>	<b>3,165,555</b>	<b>5,028,243</b>	<b>3,541,000</b>	<b>4,194,769</b>	<b>1,027,424</b>	<b>596,991</b>	<b>1,624,415</b>	<b>2,570,354</b>	<b>39%</b>

<b>Capital</b>	<b>910,806</b>	<b>24,884</b>	<b>479</b>	<b>-</b>	<b>102,845</b>	<b>500</b>	<b>3,602</b>	<b>4,101</b>	<b>98,744</b>	<b>4%</b>
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<b>Interfund</b>										
Interfund Allocations	77,446	21,624	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>77,446</b>	<b>21,624</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Expenditures</b>	<b>3,657,562</b>	<b>3,228,301</b>	<b>5,053,624</b>	<b>3,583,000</b>	<b>4,339,614</b>	<b>1,041,394</b>	<b>600,593</b>	<b>1,641,986</b>	<b>2,697,628</b>	<b>38%</b>
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<b>Net Surplus / (Deficit)</b>	<b>986,951</b>	<b>157,746</b>	<b>(868,019)</b>	<b>62,588</b>	<b>(694,026)</b>	<b>906,569</b>		<b>305,976</b>		
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Beginning Cash Balance	4,961,426	5,956,858	6,100,867		6,100,867					
Cash Adjustments	8,481	(13,737)	527,926		-					
<b>Ending Cash Balance</b>	<b>5,956,858</b>	<b>6,100,867</b>	<b>5,760,773</b>		<b>5,406,841</b>	<b>6,290,072</b>				
Cash Reserves Target	1,828,781	1,614,150	2,526,812		2,169,807					

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

**Fund Purpose:**  
This fund was established in 1979 when the Common Council determined that the City should become self-insured for liability insurance (ordinance 6657-79). The purpose of this fund is to set aside monies, assessed on all operations and departments of the City, for the payment of any premium for outside coverage, claims arising from retained risk and all incidental costs associated with any claims including, but not limited to, investigative and legal fees. Currently, this fund handles operations relating to business insurance and claims--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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<b>Fund Name</b>	IT / Innovation / 311 Call Center	<b>Fund Number</b>	279
<b>Fund Type</b>	Internal Service Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interfund Allocation Reimb	6,656,930	9,129,846	9,620,204	9,990,823	9,990,823	4,162,843		4,162,843	5,827,980	42%
Charges for Services	111,796	47,379	-	-	-	-		-	-	-
Debt Proceeds	-	900,928	166,343	-	-	-		-	-	-
Other Income	53,757	111,836	131,610	73,764	73,764	83,243		83,243	(9,479)	113%
Donations	-	15,000	181,987	-	-	-		-	-	-
Interest Earnings	21,431	14,598	53,386	5,000	5,000	38,443		38,443	(33,443)	769%
<b>Total Revenue</b>	<b>6,843,915</b>	<b>10,219,588</b>	<b>10,153,530</b>	<b>10,069,587</b>	<b>10,069,587</b>	<b>4,284,529</b>		<b>4,284,529</b>	<b>5,785,058</b>	<b>43%</b>

<b>Expenditures by Division</b>										
311 Call Center	551,515	567,939	637,390	732,477	732,477	301,382	14,690	316,071	416,406	43%
Innovation & Technology	7,324,325	8,264,034	8,398,022	9,346,543	10,112,823	3,998,055	1,575,413	5,573,469	4,539,354	55%
<b>Total Expenditures</b>	<b>7,875,840</b>	<b>8,831,973</b>	<b>9,035,411</b>	<b>10,079,020</b>	<b>10,845,300</b>	<b>4,299,437</b>	<b>1,590,103</b>	<b>5,889,540</b>	<b>4,955,760</b>	<b>54%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	1,844,342	1,908,602	1,965,182	2,485,597	2,485,597	905,462	-	905,462	1,580,135	36%
Fringe Benefits	708,812	704,230	711,976	974,307	974,307	329,969	-	329,969	644,338	34%
<b>Total Personnel</b>	<b>2,553,154</b>	<b>2,612,832</b>	<b>2,677,158</b>	<b>3,459,904</b>	<b>3,459,904</b>	<b>1,235,431</b>	<b>-</b>	<b>1,235,431</b>	<b>2,224,473</b>	<b>36%</b>

<b>Supplies</b>	<b>130,511</b>	<b>714,903</b>	<b>468,930</b>	<b>224,750</b>	<b>277,840</b>	<b>90,840</b>	<b>3,962</b>	<b>94,801</b>	<b>183,038</b>	<b>34%</b>
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<b>Services &amp; Charges</b>										
Professional Services	1,058,605	510,586	782,666	800,000	1,416,746	605,625	752,824	1,358,449	58,297	96%
Printing & Advertising	1,005	3,277	4,366	15,000	15,599	575	95	670	14,929	4%
Repairs & Maintenance	3,021,127	3,646,311	3,802,342	4,575,743	4,661,164	1,853,030	799,285	2,652,315	2,008,850	57%
Education & Training	9,162	33,654	34,682	70,000	69,933	5,752	4,187	9,939	59,994	14%
Travel	7,385	161	24,829	31,550	31,550	17,064	18,515	35,579	(4,029)	113%
Other Services & Charges	422,383	292,472	243,852	78,000	88,490	129,235	11,234	140,469	(51,979)	159%
Debt Service Principal	606,922	966,528	930,920	763,197	763,196	340,372	-	340,372	422,824	45%
Debt Service Interest & Fees	59,675	50,358	65,014	60,063	60,064	21,176	-	21,176	38,888	35%
<b>Total Services &amp; Charges</b>	<b>5,186,263</b>	<b>5,503,347</b>	<b>5,888,671</b>	<b>6,393,553</b>	<b>7,106,743</b>	<b>2,972,828</b>	<b>1,586,141</b>	<b>4,558,969</b>	<b>2,547,774</b>	<b>64%</b>

<b>Operating Expenditures</b>	<b>7,869,929</b>	<b>8,831,082</b>	<b>9,034,758</b>	<b>10,078,207</b>	<b>10,844,487</b>	<b>4,299,099</b>	<b>1,590,103</b>	<b>5,889,201</b>	<b>4,955,285</b>	<b>54%</b>
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<b>Total Interfund</b>	<b>5,911</b>	<b>891</b>	<b>653</b>	<b>813</b>	<b>813</b>	<b>339</b>	<b>-</b>	<b>339</b>	<b>474</b>	<b>42%</b>
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<b>Total Expenditures</b>	<b>7,875,840</b>	<b>8,831,973</b>	<b>9,035,411</b>	<b>10,079,020</b>	<b>10,845,300</b>	<b>4,299,437</b>	<b>1,590,103</b>	<b>5,889,540</b>	<b>4,955,759</b>	<b>54%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(1,031,925)</b>	<b>1,387,615</b>	<b>1,118,119</b>	<b>(9,433)</b>	<b>(775,713)</b>	<b>(14,908)</b>		<b>(1,605,011)</b>		
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Beginning Cash Balance	3,108,342	2,125,192	3,482,865		3,482,865				<b>Cash Reserves Target</b>	
Cash Adjustments	48,775	(29,942)	97,344		-				No reserve requirement	
<b>Ending Cash Balance</b>	<b>2,125,192</b>	<b>3,482,865</b>	<b>4,698,328</b>		<b>2,707,153</b>	<b>4,565,100</b>				
Cash Reserves Target	-	-	-		-					

**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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<b>Fund Name</b>	<b>Self-Funded Employee Benefits</b>	<b>Fund Number</b>	711
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	15,885,258	15,742,095	16,151,649	16,457,440	16,457,440	7,437,856		7,437,856	9,019,584	45%
Other Income	373,523	1,438,628	868,171	385,000	385,000	476,096		476,096	(91,096)	124%
Interest Earnings	89,646	62,791	153,013	128,291	128,291	82,768		82,768	45,523	65%
<b>Total Revenue</b>	<b>16,348,427</b>	<b>17,243,514</b>	<b>17,172,834</b>	<b>16,970,731</b>	<b>16,970,731</b>	<b>7,996,720</b>		<b>7,996,720</b>	<b>8,974,011</b>	<b>47%</b>

<b>Expenditures by Subdivision</b>										
Health Insurance	14,472,911	15,509,012	16,778,282	18,169,424	18,186,182	7,139,893	91,342	7,231,235	10,954,946	40%
Workplace Wellness Clinic	996,006	1,003,588	349,692	1,169,308	1,840,653	1,547,791	396,087	1,943,878	(103,225)	106%
Employee Wellness	76,048	89,896	86,404	100,974	110,383	36,901	6,563	43,464	66,918	39%
<b>Total Expenditures</b>	<b>15,544,965</b>	<b>16,602,496</b>	<b>17,214,377</b>	<b>19,439,706</b>	<b>20,137,218</b>	<b>8,724,585</b>	<b>493,993</b>	<b>9,218,578</b>	<b>10,918,639</b>	<b>46%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Other Personnel Costs	13,740,971	14,681,353	16,086,840	17,357,480	17,368,277	6,798,962	6,563	6,805,525	10,562,751	39%
<b>Total Personnel</b>	<b>13,740,971</b>	<b>14,681,353</b>	<b>16,086,840</b>	<b>17,357,480</b>	<b>17,368,277</b>	<b>6,798,962</b>	<b>6,563</b>	<b>6,805,525</b>	<b>10,562,751</b>	<b>39%</b>

<b>Supplies</b>	<b>131,045</b>	<b>110,297</b>	<b>49,303</b>	<b>150,000</b>	<b>150,000</b>	<b>36,908</b>	<b>84,707</b>	<b>121,616</b>	<b>28,384</b>	<b>81%</b>
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<b>Services &amp; Charges</b>										
Professional Services	1,083,611	1,063,335	460,652	1,198,308	1,877,864	1,613,958	402,722	2,016,680	(138,816)	107%
Printing & Advertising	-	-	-	100	100	-	-	-	100	0%
Insurance	587,028	737,651	613,232	732,318	731,271	266,340	-	266,340	464,931	36%
Other Services & Charges	1,476	3,194	4,351	1,500	9,706	8,417	-	8,417	1,289	87%
<b>Total Services &amp; Charges</b>	<b>1,672,115</b>	<b>1,804,180</b>	<b>1,078,234</b>	<b>1,932,226</b>	<b>2,618,941</b>	<b>1,888,715</b>	<b>402,722</b>	<b>2,291,437</b>	<b>327,504</b>	<b>87%</b>

<b>Bad Debt</b>	<b>833</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Interfund Transfers Out</b>	<b>-</b>	<b>6,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total Expenditures</b>	<b>15,544,965</b>	<b>16,602,496</b>	<b>17,214,377</b>	<b>19,439,706</b>	<b>20,137,218</b>	<b>8,724,585</b>	<b>493,993</b>	<b>9,218,578</b>	<b>10,918,639</b>	<b>46%</b>
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<b>Net Surplus / (Deficit)</b>	<b>803,462</b>	<b>641,018</b>	<b>(41,543)</b>	<b>(2,468,975)</b>	<b>(3,166,487)</b>	<b>(727,865)</b>		<b>(1,221,858)</b>		
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Beginning Cash Balance	9,277,319	10,143,060	10,786,414		10,786,414			<b>Cash Reserves Target</b>		
Ending Cash Balance	10,143,060	10,786,414	10,708,563		7,619,928	10,100,263		25% of Annual expenditures		
Cash Reserves Target	3,886,241	4,150,624	4,303,594		5,034,304					

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	6,899	22,056	77,230	86,291	86,291	3,460		3,460	82,831	4%
Interest Earnings	1,187	69	899	640	640	645		645	(5)	101%
Other Income	-	74,683	-	-	-	-		-	-	-
Interfund Transfers In	-	6,667	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>8,087</b>	<b>103,474</b>	<b>78,129</b>	<b>86,931</b>	<b>86,931</b>	<b>4,105</b>		<b>4,105</b>	<b>82,826</b>	<b>5%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Other Personnel Costs	157,449	75,914	24,444	80,000	80,000	-	-	-	80,000	0%
<b>Total Expenditures</b>	<b>157,449</b>	<b>75,914</b>	<b>24,444</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	<b>(149,363)</b>	<b>27,560</b>	<b>53,685</b>	<b>6,931</b>	<b>6,931</b>	<b>4,105</b>	<b>4,105</b>
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Beginning Cash Balance	180,911	31,859	-	-	-	-	-	<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	310	(59,419)	24,193	-	-	-	-	
<b>Ending Cash Balance</b>	<b>31,859</b>	<b>-</b>	<b>77,878</b>	<b>6,931</b>	<b>6,931</b>	<b>82,180</b>	<b>82,180</b>	
Cash Reserves Target	39,362	18,979	6,111	20,000	20,000	20,000	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

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

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<b>Fund Name</b>	Parental Leave	<b>Fund Number</b>	714
<b>Fund Type</b>	Internal Service Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Charges for Services	244,090	248,401	260,138	296,095	296,095	117,612		117,612	178,483	40%
Interest Earnings	751	1,125	4,817	5,476	5,476	3,607		3,607	1,870	66%
<b>Total Revenue</b>	<b>244,841</b>	<b>249,526</b>	<b>264,956</b>	<b>301,571</b>	<b>301,571</b>	<b>121,219</b>		<b>121,219</b>	<b>180,353</b>	<b>40%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	119,938	180,337	79,873	253,846	253,846	42,858	-	42,858	210,988	17%
<b>Total Expenditures</b>	<b>119,938</b>	<b>180,337</b>	<b>79,873</b>	<b>253,846</b>	<b>253,846</b>	<b>42,858</b>	<b>-</b>	<b>42,858</b>	<b>210,988</b>	<b>17%</b>

<b>Net Surplus / (Deficit)</b>	124,903	69,189	185,082	47,725	47,725	78,361		78,361
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Beginning Cash Balance	32,563	157,521	226,711		226,711		<b>Cash Reserves Target</b> 8% of Annual expenditures - one month reserve
Cash Adjustments	56	-	(1,276)		-		
<b>Ending Cash Balance</b>	<b>157,521</b>	<b>226,711</b>	<b>410,517</b>		<b>274,436</b>	<b>489,915</b>	
Cash Reserves Target	9,595	14,427	6,390		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.

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

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<b>Fund Name</b>	Rainy Day	<b>Fund Number</b>	102
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	94,111	64,091	151,774	220,188	220,188	89,330		89,330	130,858	41%
<b>Total Revenue</b>	<b>94,111</b>	<b>64,091</b>	<b>151,774</b>	<b>220,188</b>	<b>220,188</b>	<b>89,330</b>		<b>89,330</b>	<b>130,858</b>	<b>41%</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	94,111	64,091	151,774	220,188	220,188	89,330		89,330		
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Beginning Cash Balance	10,733,474	10,845,986	10,910,077		10,910,077					
Cash Adjustments	18,401	-	(11,061,851)		-					
<b>Ending Cash Balance</b>	<b>10,845,986</b>	<b>10,910,077</b>	-		<b>11,130,265</b>	<b>11,143,292</b>				
Cash Reserves Target	8,998,791	8,206,983	#####		8,717,131					

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

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

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
No expenditures are budgeted at this time. The most recent activity was an interfund loan to four other funds during 2011.

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	7,284	6,884	13,750	9,400	9,400	7,057		7,057	2,343	75%
Bloomberg Mayors Challenge	404,000	322,000	-	-	-	-		-	-	-
Human Rights Scholarship Prog.	8,370	-	-	18,000	18,000	2,207		2,207	15,793	12%
Office of Sustainability	41,000	-	-	-	-	-		-	-	-
Historic Preservation	196	2,009	63	-	-	26		26	(26)	-
Home Energy Improvements	100,000	-	105,000	-	-	-		-	-	-
Code Enforcement Demolitions	55,000	-	-	-	-	-		-	-	-
Animal Resource Center Donations	49,603	47,599	59,996	35,000	35,000	5,693		5,693	29,307	16%
Pokagon Band Donation	100,000	100,000	100,000	-	-	100,000		100,000	(100,000)	-
<b>Total Revenue</b>	<b>765,453</b>	<b>478,492</b>	<b>278,809</b>	<b>62,400</b>	<b>62,400</b>	<b>114,983</b>		<b>114,983</b>	<b>(52,583)</b>	<b>184%</b>

<b>Expenditures by Project</b>										
Wayfinding Signage Project	56,258	33,500	-	-	-	-	-	-	-	-
Bloomberg Mayors Challenge	313,871	323,775	232,795	-	84,940	56,144	28,796	84,940	-	100%
Human Rights Scholarship Prog.	6,655	-	-	14,000	14,000	200	-	200	13,800	1%
Historic Preservation Commiss.	-	-	-	1,000	1,000	-	-	-	1,000	0%
Bike Signage	-	-	-	2,500	2,500	-	-	-	2,500	0%
Electric Vehicle Charging Station	-	-	32,818	-	23,182	21,455	(3,798)	17,657	5,525	76%
Home Energy Improvements	61,608	118,377	-	-	11,460	-	11,460	11,460	-	100%
Animal Resource Center	14,902	2,910	34,535	50,000	51,603	1,430	173	1,603	50,000	3%
Code Enforcement Demolitions	-	2,863	44,425	-	-	-	-	-	-	-
Pokagon Band Donation	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>453,294</b>	<b>481,425</b>	<b>344,573</b>	<b>67,500</b>	<b>188,685</b>	<b>79,229</b>	<b>36,632</b>	<b>115,861</b>	<b>72,825</b>	<b>61%</b>

<b>Expenditures by Type</b>										
<b>Supplies</b>	-	-	32,818	2,500	10,682	8,182	-	8,182	2,500	77%
<b>Services &amp; Charges</b>										
Professional Services	382,631	360,185	267,330	50,000	136,544	57,574	28,970	86,544	50,000	63%
Printing & Advertising	6,650	-	-	6,000	6,000	200	-	200	5,800	3%
Repairs & Maintenance	64,008	118,377	-	-	11,460	11,460	-	11,460	-	100%
Other Services & Charges	5	2,863	44,425	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>453,294</b>	<b>481,425</b>	<b>311,755</b>	<b>65,000</b>	<b>178,004</b>	<b>71,047</b>	<b>36,632</b>	<b>107,679</b>	<b>70,325</b>	<b>60%</b>

<b>Total Expenditures</b>	<b>453,294</b>	<b>481,425</b>	<b>344,573</b>	<b>67,500</b>	<b>188,685</b>	<b>79,229</b>	<b>36,632</b>	<b>115,861</b>	<b>72,825</b>	<b>61%</b>
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<b>Net Surplus / (Deficit)</b>	<b>312,160</b>	<b>(2,933)</b>	<b>(65,765)</b>	<b>(5,100)</b>	<b>(126,285)</b>	<b>35,755</b>		<b>(878)</b>		
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Beginning Cash Balance	668,273	981,455	978,522		978,522					<b>Cash Reserves Target</b>
Cash Adjustments	1,022	-	(18,000)		-					
<b>Ending Cash Balance</b>	<b>981,455</b>	<b>978,522</b>	<b>894,757</b>		<b>852,237</b>	<b>945,672</b>				No reserve requirement
Cash Reserves Target	-	-	-		-	-				

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Loss Recovery	<b>Fund Number</b>	227
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	5,076	2,515	5,761	8,357	8,357	10,133		10,133	(1,776)	121%
<b>Total Revenue</b>	<b>5,076</b>	<b>2,515</b>	<b>5,761</b>	<b>8,357</b>	<b>8,357</b>	<b>10,133</b>		<b>10,133</b>	<b>(1,776)</b>	<b>121%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	130,370	69,630	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>130,370</b>	<b>69,630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	(125,295)	(67,115)	5,761	8,357	8,357	10,133		10,133
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Beginning Cash Balance	605,471	481,214	414,099		414,099			<b>Cash Reserves Target</b>
Cash Adjustments	1,038	-	633,069	-	-	-	-	No reserve requirement
<b>Ending Cash Balance</b>	<b>481,214</b>	<b>414,099</b>	<b>1,052,929</b>	<b>-</b>	<b>422,456</b>	<b>2,001,618</b>	<b>-</b>	
Cash Reserves Target	-	-	-	-	-	-	-	

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

**Explanation of Revenue Sources:**  
This fund was established in 2008 with the recovery of monies from lawsuits brought about by environmental actions on the Studebaker and Oliver industrial sites. The fund continues to receive,

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



**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>Human Rights Federal Grants</b>	<b>Fund Number</b>	258
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	167,100	162,140	66,260	54,600	54,600	8,775		8,775	45,825	16%
Charges for Services	8,500	10,833	1,667	85,000	85,000	10,000		10,000	75,000	12%
Interest Earnings	1,540	2,417	4,033	-	-	2,707		2,707	(2,707)	-
Other Income	-	-	-	1,400	1,400	-		-	1,400	0%
<b>Total Revenue</b>	<b>177,140</b>	<b>175,390</b>	<b>71,960</b>	<b>141,000</b>	<b>141,000</b>	<b>21,482</b>		<b>21,482</b>	<b>119,518</b>	<b>15%</b>

<b>Expenditures by Subdivision</b>										
General	19,061	9,928	2,760	-	-	-	-	-	-	-
EEOC	100,391	98,139	98,244	131,092	138,787	41,860	0	41,860	96,927	30%
HUD	93,473	126,938	81,278	117,228	117,228	36,584	-	36,584	80,644	31%
<b>Total Expenditures</b>	<b>212,926</b>	<b>235,005</b>	<b>182,282</b>	<b>248,320</b>	<b>256,015</b>	<b>78,444</b>	<b>0</b>	<b>78,444</b>	<b>177,571</b>	<b>31%</b>

<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	124,770	125,084	108,072	135,024	135,024	42,636	-	42,636	92,388	32%
Fringe Benefits	38,541	38,636	31,431	54,346	54,346	16,467	-	16,467	37,879	30%
<b>Total Personnel</b>	<b>163,311</b>	<b>163,721</b>	<b>139,503</b>	<b>189,370</b>	<b>189,370</b>	<b>59,102</b>	<b>-</b>	<b>59,102</b>	<b>130,267</b>	<b>31%</b>

<b>Supplies</b>	<b>1,724</b>	<b>3,864</b>	<b>824</b>	<b>2,000</b>	<b>2,028</b>	<b>1,175</b>	<b>-</b>	<b>1,175</b>	<b>853</b>	<b>58%</b>
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<b>Services &amp; Charges</b>										
Professional Services	24,667	18,333	21,692	22,900	30,567	1,667	0	1,667	28,900	5%
Printing & Advertising	16,215	11,878	9,323	6,000	19,000	16,500	-	16,500	2,500	87%
Education & Training	5,960	5,178	3,503	9,000	4,000	-	-	-	4,000	0%
Travel	-	-	7,295	18,000	10,000	-	-	-	10,000	0%
Other Services & Charges	1,049	32,032	141	1,050	1,050	-	-	-	1,050	0%
<b>Total Services &amp; Charges</b>	<b>47,891</b>	<b>67,420</b>	<b>41,955</b>	<b>56,950</b>	<b>64,617</b>	<b>18,167</b>	<b>0</b>	<b>18,167</b>	<b>46,450</b>	<b>28%</b>

<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total Expenditures</b>	<b>212,926</b>	<b>235,005</b>	<b>182,282</b>	<b>248,320</b>	<b>256,015</b>	<b>78,444</b>	<b>0</b>	<b>78,444</b>	<b>177,570</b>	<b>31%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(35,786)</b>	<b>(59,614)</b>	<b>(110,322)</b>	<b>(107,320)</b>	<b>(115,015)</b>	<b>(56,962)</b>	<b>(56,962)</b>			
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Cash Adjustments	893	-	(699)	-	-	-				
<b>Ending Cash Balance</b>	<b>486,159</b>	<b>426,544</b>	<b>315,523</b>	<b>311,529</b>	<b>258,948</b>					
Cash Reserves Target	-	-	-	-	-					

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

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>American Rescue Plan</b>	<b>Fund Number</b>	<b>263</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	-	29,455,024	29,455,024	-	-	-		-	-	-
Interest Earnings	-	81,618	707,757	-	-	(31,284)		(31,284)	31,284	-
<b>Total Revenue</b>	-	<b>29,536,642</b>	<b>30,162,781</b>	-	-	<b>(31,284)</b>		<b>(31,284)</b>	<b>31,284</b>	-

**Expenditures by Type**

<b>Personnel</b>										
Salaries & Wages	-	-	47,970,065	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	<b>47,970,065</b>	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	1,270	-	-	-	-	-	-	-
<b>Capital</b>	-	-	<b>807,053</b>	-	<b>10,291,678</b>	<b>549,196</b>	<b>423,953</b>	<b>973,149</b>	<b>9,318,528</b>	<b>9%</b>
<b>Total Expenditures</b>	-	-	<b>48,778,388</b>	-	<b>10,291,678</b>	<b>549,196</b>	<b>423,953</b>	<b>973,149</b>	<b>9,318,528</b>	<b>9%</b>

<b>Net Surplus / (Deficit)</b>	-	<b>29,536,642</b>	<b>(18,615,607)</b>	-	<b>(10,291,678)</b>	<b>(580,480)</b>		<b>(1,004,434)</b>		
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Beginning Cash Balance	-	-	29,536,642		29,536,642					
Cash Adjustments	-	-	(41,575)		-					
<b>Ending Cash Balance</b>	-	<b>29,536,642</b>	<b>10,879,460</b>		<b>19,244,964</b>	<b>10,305,694</b>				
Cash Reserves Target	-	-	-		-	-				

**Cash Reserves Target**

No reserve requirement - Grant fund - spend down to zero

**Fund Purpose:**

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

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

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

Response & Relief

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

Equitable Recovery

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

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

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

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**

**Monthly Financial Report**

**May 31, 2023**

**American Rescue Plan Budget Summary - Fund 101 & 263**

	2021	2022	2023	2023	2023	2023	Total	Budget Balance	Percent of Budget
	Actual	Actual	Adopted Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.		
<b>Expenditures by Fund</b>									
General Fund (#101)	4,948,093	8,812,411	-	30,681,294	5,779,473	3,853,595	9,633,068	21,048,226	31%
American Rescue Plan (#263)	-	2,697,983	-	10,291,678	549,196	423,953	973,149	9,318,528	9%
<b>Total Expenditures by Fund</b>	<b>4,948,093</b>	<b>11,510,393</b>	<b>-</b>	<b>40,972,971</b>	<b>6,328,669</b>	<b>4,277,548</b>	<b>10,606,217</b>	<b>30,366,754</b>	<b>26%</b>
<b>Expenditures by ARP Programs</b>									
<u>Strong Neighborhoods</u>									
Home Repair Assistance Programs	-	4,980	-	2,495,020	1,440	-	1,440	2,493,580	0%
Housing Financing	-	-	-	2,500,000	-	-	-	2,500,000	0%
Home Buying Assistance	-	55	-	999,945	-	-	-	999,945	0%
Additional Neighborhood Infrastructure	-	737,196	-	1,762,804	161,554	1,489,453	1,651,007	111,798	94%
City-wide Comprehensive Plan	-	174,195	-	325,805	55,563	69,554	125,117	200,688	38%
Plan Implementation	-	17,000	-	283,000	251,541	12,109	263,650	19,350	93%
Land Bank Startup Costs	-	-	-	250,000	27,390	19,910	47,300	202,700	19%
Demolitions (Vacant & Abandoned / Commercial)	-	892,419	-	3,277,581	128,991	49,538	178,529	3,099,051	5%
Neighborhood Development Assistance	-	-	-	150,000	-	30,000	30,000	120,000	20%
Vacant Building Development Financing	-	-	-	1,500,000	-	-	-	1,500,000	0%
Neighborhood Recovery Grants	-	-	-	200,000	70,000	-	70,000	130,000	35%
Neighborhood Main Streets (Bike Racks, Trash Cans, etc.)	-	16,840	-	483,160	4,559	46,500	51,059	432,101	11%
Athletic Court Repair	-	1,009,229	-	590,771	4,652	579,541	584,193	6,577	99%
<b>Subtotal</b>	<b>-</b>	<b>2,851,915</b>	<b>-</b>	<b>14,818,085</b>	<b>705,690</b>	<b>2,296,605</b>	<b>3,002,295</b>	<b>11,815,790</b>	<b>20%</b>
<u>Safe Community for Everyone</u>									
Homelessness Strategy Implementation	-	200,000	-	-	-	-	-	-	-
County Partnerships on Homelessness & Mental Health	-	1,000,000	-	4,800,000	4,201,855	60,645	4,262,500	537,500	89%
Gun Violence Intervention	-	15,668	-	484,332	23,268	-	23,268	461,065	5%
Public Safety Technology Upgrades	-	195,531	-	1,303,173	352,112	341,890	694,002	609,171	53%
COVID Response	1,448,093	-	-	-	-	-	-	-	-
COVID Facilities Upgrades	-	66,774	-	1,933,226	206,524	780,923	987,447	945,779	51%
ARP Premium Pay	-	1,889,660	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>1,448,093</b>	<b>3,367,632</b>	<b>-</b>	<b>8,520,732</b>	<b>4,783,758</b>	<b>1,183,459</b>	<b>5,967,217</b>	<b>2,553,515</b>	<b>70%</b>
<u>Robust, Sustainable Infrastructure - Green Infrastructure</u>									
Greener Homes	-	-	-	100,000	-	-	-	100,000	0%
Solarize, Switch & Save	-	133,500	-	166,500	91,060	72,440	163,500	3,000	98%
Commercial Recycling Partnership for CBD's	-	-	-	75,000	594	-	594	74,406	1%
EV Plan & Deployment	-	2,897	-	147,104	43,702	41,680	85,383	61,721	58%
Distributed Solar/Storage	-	150,000	-	850,000	-	-	-	850,000	0%
<b>Subtotal</b>	<b>-</b>	<b>286,397</b>	<b>-</b>	<b>1,338,604</b>	<b>135,357</b>	<b>114,120</b>	<b>249,477</b>	<b>1,089,127</b>	<b>19%</b>
<u>Equitable Access to Opportunity</u>									
Small Business Assistance	-	-	-	1,750,000	3,000	7,282	10,282	1,739,718	1%
Utility Relief	3,500,000	1,131,794	-	868,206	-	-	-	868,206	0%
Opportunity Fund	-	54,600	-	945,400	12,400	200	12,600	932,800	1%
Immigration Support	-	63,848	-	37,502	25,000	12,500	37,500	2	100%
<b>Subtotal</b>	<b>3,500,000</b>	<b>1,531,856</b>	<b>-</b>	<b>3,919,494</b>	<b>151,413</b>	<b>112,019</b>	<b>263,433</b>	<b>3,656,062</b>	<b>7%</b>
<u>Youth and Workforce Development</u>									
Workforce Development	-	152,606	-	96,044	-	61,824	61,824	34,220	64%
Dream Center	-	808,323	-	10,291,678	549,196	423,953	973,149	9,318,528	9%
Pre-K Centers	-	2,511,664	-	1,988,336	3,254	85,568	88,822	1,899,514	4%
<b>Subtotal</b>	<b>-</b>	<b>3,472,593</b>	<b>-</b>	<b>12,376,057</b>	<b>552,450</b>	<b>571,345</b>	<b>1,123,795</b>	<b>11,252,262</b>	<b>9%</b>
<b>Total Expenditures by Program</b>	<b>4,948,093</b>	<b>11,510,393</b>	<b>-</b>	<b>40,972,971</b>	<b>6,328,669</b>	<b>4,277,548</b>	<b>10,606,217</b>	<b>30,366,756</b>	<b>26%</b>

**American Rescue Plan:**

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>COVID-19 Response</b>	<b>Fund Number</b>	264
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Grants	5,086,138	1,490,275	460,352	-	-	51,578		51,578	(51,578)	-
Other Income	-	5,000	-	-	-	-		-	-	-
Interfund Transfers In	1,000,000	1,448,093	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,086,138</b>	<b>2,943,368</b>	<b>460,352</b>	<b>-</b>	<b>-</b>	<b>51,578</b>		<b>51,578</b>	<b>(51,578)</b>	<b>-</b>

<b>Expenditures by Activity</b>										
Mayor's Office	11,344	-	-	-	-	-	-	-	-	-
Common Council	5,010	-	-	-	-	-	-	-	-	-
Administration & Finance	34,700	1,000,100	-	-	-	-	-	-	-	-
Public Works	39,150	(96)	-	-	-	-	-	-	-	-
Innovation & Technology	6,406	750	-	-	-	-	-	-	-	-
Police Department	1,631,779	28,830	-	-	-	-	-	-	-	-
Fire Department	1,816,511	1,180	-	-	-	-	-	-	-	-
Community Investment	2,355,704	1,959,874	525,002	-	641,483	65,604	354,676	420,280	221,203	66%
Venues, Parks & Arts	127,466	5,595	-	-	-	-	-	-	-	-
Code Enforcement	4,339	-	-	-	-	-	-	-	-	-
Building Department	863	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,033,275</b>	<b>2,996,232</b>	<b>525,002</b>	<b>-</b>	<b>641,483</b>	<b>65,604</b>	<b>354,676</b>	<b>420,280</b>	<b>221,203</b>	<b>66%</b>

<b>Expenditures by Type</b>										
<b>Supplies</b>	252,665	18,318	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>										
Professional Services	7,058	-	-	-	-	-	-	-	-	-
Printing & Advertising	19,717	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,016	-	-	-	-	-	-	-	-	-
Grants & Subsidies	2,349,076	1,959,664	525,002	-	641,483	65,604	354,676	420,280	221,203	66%
Other Services & Charges	54,452	18,250	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,432,318</b>	<b>1,977,914</b>	<b>525,002</b>	<b>-</b>	<b>641,483</b>	<b>65,604</b>	<b>354,676</b>	<b>420,280</b>	<b>221,203</b>	<b>66%</b>
<b>Interfund Transfers Out</b>	<b>3,348,292</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>6,033,275</b>	<b>2,996,232</b>	<b>525,002</b>	<b>-</b>	<b>641,483</b>	<b>65,604</b>	<b>354,676</b>	<b>420,280</b>	<b>221,203</b>	<b>66%</b>

<b>Net Surplus / (Deficit)</b>	52,864	(52,864)	(64,649)	-	(641,483)	(14,026)	(368,702)
Beginning Cash Balance	-	53,214	-	-	-	-	-
Cash Adjustments	350	(350)	11,729	-	-	-	-
<b>Ending Cash Balance</b>	<b>53,214</b>	<b>-</b>	<b>(52,921)</b>	<b>-</b>	<b>(641,483)</b>	<b>(64,606)</b>	<b>-</b>
Cash Reserves Target	-	-	-	-	-	-	-

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

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

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**May 31, 2023**

<b>Fund Name</b>	<b>Local Income Tax - Certified Shares</b>						<b>Fund Number</b>	<b>404</b>			
<b>Fund Type</b>	<b>Special Revenue Funds</b>						<b>Control</b>	<b>City Funds</b>			
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
<b>Revenue</b>											
Local Income Taxes	13,764,809	13,334,937	9,591,298	-	-	-		-	-	-	-
Interest Earnings	111,181	87,126	205,249	-	-	(350,535)		(350,535)	350,535	-	-
Debt Proceeds	2,262,160	1,598,000	1,632,000	-	-	-		-	-	-	-
Other Income	361,924	246,998	53,680	-	-	-		-	-	-	-
Interfund Transfers In	-	147,786	730,725	-	-	-		-	-	-	-
<b>Total Revenue</b>	<b>16,500,074</b>	<b>15,414,847</b>	<b>12,212,952</b>	<b>-</b>	<b>-</b>	<b>(350,535)</b>		<b>(350,535)</b>	<b>350,535</b>	<b>-</b>	<b>-</b>

<b>Expenditures by Activity</b>											
General City	2,263,417	3,173,836	1,248,612	13,131,810	13,230,883	13,131,982	98,901	13,230,883	-	-	100%
Legal Dept	3,441	2,527	625	-	-	-	-	-	-	-	-
Information Technology	1,579,347	28,098	31,365	-	40,135	24,204	15,930	40,135	-	-	100%
Police Department	2,136,734	1,826,705	4,030,548	-	1	569,109	-	569,109	(569,108)	-	65414792%
Vacant & Abandoned Houses	232,822	185,684	338,827	-	-	-	-	-	-	-	-
Community Investment	357,659	25,880	687,244	-	-	-	-	-	-	-	-
Parks & Recreation	1,778,605	1,596,732	1,324,793	-	95,554	84,198	390,277	474,476	(378,922)	-	497%
Morris Performing Arts Center	-	1,800,000	-	-	-	-	-	-	-	-	-
Light Up South Bend	88,137	146,590	158,047	-	99,875	-	99,875	99,875	-	-	100%
Streets	2,899,656	-	3,750,000	-	-	-	-	-	-	-	-
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	-	-	-	-	-	-	-	-
Traffic Signals & Street Lighting	1,501,835	1,401,657	1,327,014	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>14,341,653</b>	<b>11,687,709</b>	<b>14,397,074</b>	<b>13,131,810</b>	<b>13,466,448</b>	<b>13,809,493</b>	<b>604,984</b>	<b>14,414,477</b>	<b>(948,030)</b>	<b>107%</b>	<b>-</b>

<b>Expenditures by Type</b>											
<b>Supplies</b>	<b>92,245</b>	<b>145,595</b>	<b>107,876</b>	<b>-</b>	<b>99,875</b>	<b>-</b>	<b>99,875</b>	<b>99,875</b>	<b>-</b>	<b>100%</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	1,681,956	35,065	87,389	-	139,036	24,204	114,831	139,036	-	-	100%
Printing & Advertising	500	24,785	-	-	-	-	-	-	-	-	-
Utilities	1,501,835	1,401,657	1,327,014	-	-	-	-	-	-	-	-
Repairs & Maintenance	756,305	565,186	912,701	-	95,554	84,198	11,356	95,554	-	-	100%
Grants & Subsidies	397,553	340,711	1,016,129	-	-	-	-	-	-	-	-
Other Services & Charges	1,292,054	1,086,776	1,564,276	-	172	172	378,922	379,094	(378,922)	-	220403%
Debt Service Interest & Fees	59,809	53,009	40,171	-	-	31,007	-	31,007	(31,007)	-	-
<b>Total Services &amp; Charges</b>	<b>7,054,183</b>	<b>5,138,446</b>	<b>6,217,414</b>	<b>-</b>	<b>234,761</b>	<b>677,683</b>	<b>505,109</b>	<b>1,182,792</b>	<b>(948,031)</b>	<b>504%</b>	<b>-</b>
<b>Capital</b>	<b>825,101</b>	<b>123,519</b>	<b>2,692,887</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>0%</b>	<b>-</b>
<b>Interfund</b>											
Interfund Allocations	8,633	9,753	9,676	-	-	-	-	-	-	-	-
Interfund Transfers Out	6,361,491	6,270,396	5,369,221	13,131,810	13,131,810	13,131,810	-	13,131,810	-	-	100%
<b>Total Interfund</b>	<b>6,370,124</b>	<b>6,280,149</b>	<b>5,378,997</b>	<b>13,131,810</b>	<b>13,131,810</b>	<b>13,131,810</b>	<b>-</b>	<b>13,131,810</b>	<b>-</b>	<b>100%</b>	<b>-</b>
<b>Total Expenditures</b>	<b>14,341,653</b>	<b>11,687,709</b>	<b>14,397,074</b>	<b>13,131,810</b>	<b>13,466,448</b>	<b>13,809,493</b>	<b>604,984</b>	<b>14,414,477</b>	<b>(948,030)</b>	<b>107%</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>2,158,421</b>	<b>3,727,138</b>	<b>(2,184,123)</b>	<b>(13,131,810)</b>	<b>(13,466,448)</b>	<b>(14,160,028)</b>	<b>(14,765,012)</b>
Beginning Cash Balance	12,724,697	14,902,237	18,631,245	18,631,245	-	-	<b>Cash Reserves Target</b>
Cash Adjustments	19,120	1,870	4,680	-	-	-	50% of Annual expenditures
<b>Ending Cash Balance</b>	<b>14,902,237</b>	<b>18,631,245</b>	<b>16,451,803</b>	<b>5,164,797</b>	<b>2,274,931</b>	<b>-</b>	<b>-</b>
Cash Reserves Target	7,170,827	5,843,854	7,198,537	6,733,224	-	-	-

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**May 31, 2023**

<b>Fund Name</b>	<b>Cumulative Capital Development</b>	<b>Fund Number</b>	<b>406</b>
<b>Fund Type</b>	<b>Capital Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Property Taxes	433,812	469,124	492,015	511,682	511,682	-		-	511,682	0%
Intergov./ Shared Revenues	40,795	41,568	19,615	41,081	41,081	-		-	41,081	0%
Interest Earnings	765	928	2,505	1,610	1,610	2,212		2,212	(602)	137%
<b>Total Revenue</b>	<b>475,372</b>	<b>511,620</b>	<b>514,135</b>	<b>554,373</b>	<b>554,373</b>	<b>2,212</b>		<b>2,212</b>	<b>552,161</b>	<b>0%</b>

<b>Expenditures by Activity</b>										
Transfer to Fund 404	-	-	143,687	500,000	500,000	166,667	-	166,667	333,333	33%
Police Department	516,510	394,767	367,808	261,014	261,015	183,904	-	183,904	77,111	70%
Park Capital	12,970	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>529,479</b>	<b>394,767</b>	<b>511,495</b>	<b>761,014</b>	<b>761,015</b>	<b>350,571</b>	<b>-</b>	<b>350,571</b>	<b>410,444</b>	<b>46%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	484,511	370,109	353,115	255,412	255,412	180,298	-	180,298	75,114	71%
Debt Service Interest & Fees	31,998	24,658	14,694	5,602	5,603	3,606	-	3,606	1,997	64%
<b>Total Services &amp; Charges</b>	<b>516,510</b>	<b>394,767</b>	<b>367,808</b>	<b>261,014</b>	<b>261,015</b>	<b>183,904</b>	<b>-</b>	<b>183,904</b>	<b>77,111</b>	<b>70%</b>

<b>Capital</b>	12,970	-	-	-	-	-	-	-	-	-
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<b>Interfund Transfers Out</b>	-	-	143,687	500,000	500,000	166,667	-	166,667	333,333	33%
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<b>Total Expenditures</b>	<b>529,479</b>	<b>394,767</b>	<b>511,495</b>	<b>761,014</b>	<b>761,015</b>	<b>350,571</b>	<b>-</b>	<b>350,571</b>	<b>410,444</b>	<b>46%</b>
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Beginning Cash Balance	223,617	169,893	286,746		286,746		<b>Cash Reserves Target</b>			
Cash Adjustments	383	-	(410)		-		No reserve requirement - Capital fund - spend down to zero			
<b>Ending Cash Balance</b>	<b>169,893</b>	<b>286,746</b>	<b>288,976</b>		<b>80,104</b>	<b>(59,164)</b>				
Cash Reserves Target	-	-	-		-	-				

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**May 31, 2023**

<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>	<b>Fund Number</b>	<b>407</b>
<b>Fund Type</b>	<b>Capital Funds</b>	<b>Control</b>	<b>City Funds</b>

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Intergov./ Shared Revenues	219,253	207,761	187,765	214,341	214,341	-		-	214,341	0%
Interest Earnings	5,369	3,682	7,039	3,885	3,885	2,635		2,635	1,250	68%
Other Income	18,750	25,000	-	25,000	25,000	-		-	25,000	0%
<b>Total Revenue</b>	<b>243,373</b>	<b>236,443</b>	<b>194,804</b>	<b>243,226</b>	<b>243,226</b>	<b>2,635</b>		<b>2,635</b>	<b>240,591</b>	<b>1%</b>

**Expenditures by Activity**

Transfer to Fund 404	-	-	239,341	300,000	300,000	100,000	-	100,000	200,000	33%
Community Investment	6,770	-	-	-	-	-	-	-	-	-
Park Vehicles & Equipment	-	262,145	-	-	-	-	-	-	-	-
Venues, Parks & Arts Capital	-	-	246,116	150,000	150,996	996	-	996	150,000	1%
Streets Vehicles & Equipment	250,000	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>256,770</b>	<b>262,145</b>	<b>485,457</b>	<b>450,000</b>	<b>450,996</b>	<b>100,996</b>	<b>-</b>	<b>100,996</b>	<b>350,000</b>	<b>22%</b>

**Expenditures by Type**

<b>Capital</b>	6,770	-	246,116	150,000	150,996	996	-	996	150,000	1%
<b>Interfund Transfers Out</b>	250,000	262,145	239,341	300,000	300,000	100,000	-	100,000	200,000	33%
<b>Total Expenditures</b>	<b>256,770</b>	<b>262,145</b>	<b>485,457</b>	<b>450,000</b>	<b>450,996</b>	<b>100,996</b>	<b>-</b>	<b>100,996</b>	<b>350,000</b>	<b>22%</b>

<b>Net Surplus / (Deficit)</b>	<b>(13,397)</b>	<b>(25,702)</b>	<b>(290,653)</b>	<b>(206,774)</b>	<b>(207,770)</b>	<b>(98,362)</b>		<b>(98,362)</b>		
Beginning Cash Balance	689,015	676,798	651,096		651,096		<b>Cash Reserves Target</b>			
Cash Adjustments	1,181	-	(1,423)		-		No reserve requirement - Capital fund - spend down to zero			
<b>Ending Cash Balance</b>	<b>676,798</b>	<b>651,096</b>	<b>359,020</b>		<b>443,326</b>	<b>261,666</b>				
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**

**May 31, 2023**

<b>Fund Name</b>	<b>Local Income Tax - Economic Development</b>						<b>Fund Number</b>	<b>408</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>						<b>Control</b>	<b>City Funds</b>		
	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Amended Budget</b>	<b>2023 Year-to-Date Actual</b>	<b>2023 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>										
Local Income Taxes	13,405,714	13,006,489	12,704,389	13,151,291	13,151,291	5,723,747		5,723,747	7,427,544	44%
Intergov./ Grants	12,500	-	-	50,000	50,000	-		-	50,000	0%
Fines, Forfeitures, and Fees	354,660	-	-	-	-	-		-	-	-
Interest Earnings	163,880	128,951	353,542	78,445	78,445	185,488		185,488	(107,043)	236%
Donations	-	-	67,950	-	-	-		-	-	-
Other Income	153,272	151,545	165,020	150,000	150,000	-		-	150,000	0%
Interfund Transfers In	-	1,000,000	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>14,090,026</b>	<b>14,286,985</b>	<b>13,290,901</b>	<b>13,429,736</b>	<b>13,429,736</b>	<b>5,909,235</b>		<b>5,909,235</b>	<b>7,520,501</b>	<b>44%</b>

<b>Expenditures by Activity</b>										
General City	1,076,233	-	2,834,071	-	4,965,928	11,133	30,318	41,451	4,924,477	1%
PSAP	2,966,021	2,812,202	-	-	-	-	-	-	-	-
Community Investment	3,829,468	2,274,806	5,741,067	6,061,920	8,068,275	2,780,715	2,011,637	4,792,352	3,275,923	59%
Neighborhoods	3,865,219	2,340,000	3,562,633	7,193,219	8,306,671	1,125,869	1,030,500	2,156,370	6,150,301	26%
Streets	35,749	-	1,257,250	-	1,572,205	164,649	1,527,500	1,692,149	(119,944)	108%
2015 Park Bonds	376,689	376,736	374,474	372,981	372,981	154,177	-	154,177	218,804	41%
Potawatomi Zoo	-	-	-	1,100,000	1,100,000	1,100,000	-	1,100,000	-	100%
2018 Zoo Bonds	320,900	324,100	332,100	334,500	334,500	168,250	-	168,250	166,250	50%
Engineering	-	-	-	50,000	-	-	-	-	-	-
2021 Infrastructure Bonds	-	253,000	575,500	2,644,500	2,644,500	322,500	-	322,500	2,322,000	12%
<b>Total Expenditures</b>	<b>12,470,279</b>	<b>8,380,845</b>	<b>14,677,096</b>	<b>17,757,120</b>	<b>27,365,060</b>	<b>5,827,293</b>	<b>4,599,955</b>	<b>10,427,248</b>	<b>16,937,811</b>	<b>38%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	2,883,244	3,074,579	380,420	660,000	285,819	78,190	85,279	163,469	122,350	57%
Printing & Advertising	404	2,706	8,644	5,000	5,500	-	500	500	5,000	9%
Utilities	42,523	46,983	47,538	71,400	71,400	27,887	-	27,887	43,513	39%
Repairs & Maintenance	209,536	122,395	1,526,173	71,200	1,593,514	174,159	1,543,596	1,717,755	(124,241)	108%
Grants & Subsidies	1,220,570	1,028,845	2,817,950	3,620,000	6,914,461	1,734,138	2,796,126	4,530,264	2,384,197	66%
Other Services & Charges	1,603	-	39,675	600,000	600,000	-	31,911	31,911	568,089	5%
Debt Service Interest & Fees	219,669	209,777	142,850	135,500	135,500	68,250	-	68,250	67,250	50%
<b>Total Services &amp; Charges</b>	<b>4,878,989</b>	<b>4,799,629</b>	<b>5,153,250</b>	<b>5,363,100</b>	<b>9,806,194</b>	<b>2,182,624</b>	<b>4,457,412</b>	<b>6,640,036</b>	<b>3,166,158</b>	<b>68%</b>
<b>Capital</b>	<b>5,000</b>	<b>112,229</b>	<b>3,003,653</b>	<b>100,000</b>	<b>5,264,846</b>	<b>82,151</b>	<b>142,543</b>	<b>224,694</b>	<b>5,040,151</b>	<b>4%</b>
<b>Interfund Transfers Out</b>	<b>7,586,290</b>	<b>3,468,986</b>	<b>6,520,192</b>	<b>12,294,020</b>	<b>12,294,020</b>	<b>3,562,518</b>	<b>-</b>	<b>3,562,518</b>	<b>8,731,502</b>	<b>29%</b>
<b>Total Expenditures</b>	<b>12,470,279</b>	<b>8,380,845</b>	<b>14,677,096</b>	<b>17,757,120</b>	<b>27,365,060</b>	<b>5,827,293</b>	<b>4,599,955</b>	<b>10,427,248</b>	<b>16,937,811</b>	<b>38%</b>

<b>Net Surplus / (Deficit)</b>	<b>1,619,747</b>	<b>5,906,140</b>	<b>(1,386,195)</b>	<b>(4,327,384)</b>	<b>(13,935,324)</b>	<b>81,941</b>		<b>(4,518,014)</b>		
Beginning Cash Balance	17,389,466	19,044,274	24,795,353		24,795,353					
Cash Adjustments	35,061	(155,061)	(34,301)		-					
<b>Ending Cash Balance</b>	<b>19,044,274</b>	<b>24,795,353</b>	<b>23,374,857</b>		<b>10,860,030</b>	<b>23,652,989</b>				
Cash Reserves Target	6,235,140	4,190,422	7,338,548		13,682,530					
								<b>Cash Reserves Target</b>		
								50% of Annual expenditures		

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

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

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



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<b>Fund Name</b>	Equipment/Vehicle Leasing	<b>Fund Number</b>	750
<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	682	17	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>682</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	355,128	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	12,324	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>367,452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>300,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>1,752</b>	<b>-</b>	<b>347,697</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>669,482</b>	<b>-</b>	<b>347,697</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>(668,800)</b>	<b>17</b>	<b>(347,697)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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Beginning Cash Balance	1,016,476	347,680	347,697	-	347,697	-	-	-	-	-
Cash Adjustments	3	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	<b>347,680</b>	<b>347,697</b>	<b>-</b>	<b>-</b>	<b>347,697</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-

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

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

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	2,351	71	2,855	2,750	2,750	7,093		7,093	(4,343)	258%
Interfund Transfers In	2,870,500	2,866,000	3,055,500	3,249,500	3,249,500	1,625,000		1,625,000	1,624,500	50%
<b>Total Revenue</b>	<b>2,872,851</b>	<b>2,866,071</b>	<b>3,058,355</b>	<b>3,252,250</b>	<b>3,252,250</b>	<b>1,632,093</b>		<b>1,632,093</b>	<b>1,620,157</b>	<b>50%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	1,790,000	1,850,000	2,030,000	2,205,000	2,205,000	1,265,000	-	1,265,000	940,000	57%
Debt Service Interest & Fees	1,073,013	1,006,069	1,012,027	1,032,507	1,032,507	527,365	-	527,365	505,142	51%
<b>Total Expenditures</b>	<b>2,863,013</b>	<b>2,856,069</b>	<b>3,042,027</b>	<b>3,237,507</b>	<b>3,237,507</b>	<b>1,792,365</b>	<b>-</b>	<b>1,792,365</b>	<b>1,445,142</b>	<b>55%</b>

<b>Net Surplus / (Deficit)</b>	9,839	10,002	16,328	14,743	14,743	(160,271)	(160,271)
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Beginning Cash Balance	222,584	232,423	242,425	242,425	242,425	98,482	<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>232,423</b>	<b>242,425</b>	<b>258,753</b>	<b>257,168</b>	<b>257,168</b>	<b>98,482</b>	
Cash Reserves Target	232,423	242,425	258,753	257,168	257,168		

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

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

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

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

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<b>Fund Name</b>	South Bend Building Corporation	<b>Fund Number</b>	755
<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	City Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	3,478	58	1,249	3,000	3,000	2,769		2,769	231	92%
Debt Proceeds	-	8,860,022	-	-	-	-		-	-	-
Interfund Transfers In	2,645,000	2,564,000	2,736,000	2,217,500	2,217,500	1,497,750		1,497,750	719,750	68%
<b>Total Revenue</b>	<b>2,648,478</b>	<b>11,424,080</b>	<b>2,737,249</b>	<b>2,220,500</b>	<b>2,220,500</b>	<b>1,500,519</b>		<b>1,500,519</b>	<b>719,981</b>	<b>68%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	2,250,000	2,150,000	2,195,000	875,000	875,000	1,335,000	-	1,335,000	(460,000)	153%
Debt Service Interest & Fees	379,968	635,015	554,716	548,143	548,143	287,684	-	287,684	260,459	52%
<b>Total Services &amp; Charges</b>	<b>2,629,968</b>	<b>2,785,015</b>	<b>2,749,716</b>	<b>1,423,143</b>	<b>1,423,143</b>	<b>1,622,684</b>	-	<b>1,622,684</b>	<b>(199,541)</b>	<b>114%</b>

<b>Interfund Transfers Out</b>	-	9,248,224	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>2,629,968</b>	<b>12,033,240</b>	<b>2,749,716</b>	<b>1,423,143</b>	<b>1,423,143</b>	<b>1,622,684</b>	-	<b>1,622,684</b>	<b>(199,541)</b>	<b>114%</b>
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<b>Net Surplus / (Deficit)</b>	<b>18,510</b>	<b>(609,159)</b>	<b>(12,468)</b>	<b>797,357</b>	<b>797,357</b>	<b>(122,164)</b>		<b>(122,164)</b>		
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Beginning Cash Balance	815,025	833,535	224,375	-	224,375	-	<b>Cash Reserves Target</b>			
Cash Adjustments	-	-	-	-	-	-				
<b>Ending Cash Balance</b>	<b>833,535</b>	<b>224,375</b>	<b>211,908</b>	<b>1,021,732</b>	<b>89,743</b>	<b>89,743</b>				
Cash Reserves Target	833,535	224,375	211,908	1,021,732	-	-	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

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

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

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

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

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

	2020 Actual	2019 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Property Taxes	16,814,400	18,120,969	16,811,078	17,704,130	17,704,130	-		-	17,704,130	0%
Intergov./ Shared Revenues	381,500	383,000	200,000	396,500	396,500	192,500		192,500	204,000	49%
Intergov./ Grants	13,844	868,707	123,848	-	-	97,786		97,786	(97,786)	-
Charges for Services	-	-	-	-	-	-		-	-	-
Interest Earnings	199,544	153,650	431,088	538,325	538,325	252,956		252,956	285,369	47%
Donations	2,250	-	-	-	-	-		-	-	-
Debt Proceeds	4,345,059	-	-	-	-	-		-	-	-
Other Income	252,995	22,900	167,125	-	-	63,500		63,500	(63,500)	-
Interfund Transfers In	35,560	585,315	16	-	-	8		8	(8)	-
<b>Total Revenue</b>	<b>22,045,151</b>	<b>20,134,540</b>	<b>17,733,155</b>	<b>18,638,955</b>	<b>18,638,955</b>	<b>606,750</b>		<b>606,750</b>	<b>18,032,205</b>	<b>3%</b>

**Expenditures by Type**

	2020 Actual	2019 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Services &amp; Charges</b>										
Professional Services	1,082,200	714,611	669,160	431,253	2,291,321	277,971	559,731	837,702	1,453,618	37%
Debt Service Principal	3,750,570	3,883,193	3,711,202	3,874,615	3,874,615	1,916,230	-	1,916,230	1,958,385	49%
Debt Service Interest & Fees	1,329,981	958,715	812,903	641,946	641,946	342,398	-	342,398	299,549	53%
Other Services & Charges	619,953	-	250,000	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>6,782,703</b>	<b>5,556,519</b>	<b>5,443,266</b>	<b>4,947,814</b>	<b>6,807,882</b>	<b>2,536,598</b>	<b>559,731</b>	<b>3,096,330</b>	<b>3,711,552</b>	<b>45%</b>
<b>Capital</b>	<b>12,152,391</b>	<b>4,873,092</b>	<b>6,103,348</b>	<b>9,243,343</b>	<b>19,015,476</b>	<b>3,194,539</b>	<b>8,285,129</b>	<b>11,479,668</b>	<b>7,535,808</b>	<b>60%</b>
<b>Interfund Transfers Out</b>	<b>5,085,022</b>	<b>5,013,303</b>	<b>4,710,000</b>	<b>3,924,500</b>	<b>3,924,500</b>	<b>2,352,500</b>	-	<b>2,352,500</b>	<b>1,572,000</b>	<b>60%</b>
<b>Total Expenditures</b>	<b>24,020,117</b>	<b>15,442,915</b>	<b>16,256,613</b>	<b>18,115,657</b>	<b>29,747,858</b>	<b>8,083,637</b>	<b>8,844,861</b>	<b>16,928,498</b>	<b>12,819,360</b>	<b>57%</b>

<b>Net Surplus / (Deficit)</b>	<b>(1,974,965)</b>	<b>4,691,625</b>	<b>1,476,541</b>	<b>523,298</b>	<b>(11,108,903)</b>	<b>(7,476,887)</b>	<b>(16,321,748)</b>
Beginning Cash Balance	30,950,203	29,039,261	33,713,041		33,713,041		
Cash Adjustments	64,024	(17,845)	(62,246)		-		
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)

**City of South Bend, Indiana**  
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<b>Fund Name</b>	TIF - West Washington	<b>Fund Number</b>	422
<b>Fund Type</b>	Tax Increment Financing Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2020 Actual	2019 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Property Taxes	237,261	348,856	308,363	283,927	283,927	-		-	283,927	0%
Interest Earnings	8,861	7,164	18,135	26,079	26,079	12,094		12,094	13,985	46%
Other Income	300	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>246,422</b>	<b>356,020</b>	<b>326,498</b>	<b>310,006</b>	<b>310,006</b>	<b>12,094</b>		<b>12,094</b>	<b>297,912</b>	<b>4%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
	2020 Actual	2019 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Professional Services	55	45,544	-	-	4,456	-	1,200	1,200	3,256	27%
<b>Total Services &amp; Charges</b>	<b>55</b>	<b>45,544</b>	<b>-</b>	<b>-</b>	<b>4,456</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>3,256</b>	<b>27%</b>
<b>Capital</b>	<b>152,666</b>	<b>202,738</b>	<b>113,570</b>	<b>280,000</b>	<b>228,297</b>	<b>-</b>	<b>86,106</b>	<b>86,106</b>	<b>142,191</b>	<b>38%</b>
<b>Total Expenditures</b>	<b>152,721</b>	<b>248,282</b>	<b>113,570</b>	<b>280,000</b>	<b>232,753</b>	<b>-</b>	<b>87,306</b>	<b>87,306</b>	<b>145,447</b>	<b>38%</b>

<b>Net Surplus / (Deficit)</b>	93,701	107,738	212,928	30,006	77,253	12,094	(75,212)
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Beginning Cash Balance	1,031,822	1,127,293	1,235,031	1,235,031	-		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	1,769	-	(4,218)	-	-		
<b>Ending Cash Balance</b>	<b>1,127,293</b>	<b>1,235,031</b>	<b>1,443,740</b>	<b>1,312,284</b>	<b>1,459,083</b>		
Cash Reserves Target	-	-	-	-	-		

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

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

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

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<b>Fund Name</b>	TIF - River East Development Area (NE Dev)	<b>Fund Number</b>	429
<b>Fund Type</b>	Tax Increment Financing Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Property Taxes	2,997,091	4,328,968	4,209,328	3,822,890	3,822,890	-		-	3,822,890	0%
Interest Earnings	62,271	39,992	146,645	152,018	152,018	100,098		100,098	51,920	66%
Other Income	-	74,327	16,850	-	-	-		-	-	-
Interfund Transfers In	-	673,180	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,059,362</b>	<b>5,116,467</b>	<b>4,372,823</b>	<b>3,974,908</b>	<b>3,974,908</b>	<b>100,098</b>		<b>100,098</b>	<b>3,874,810</b>	<b>3%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	82,784	67,611	428,035	-	698,514	112,081	366,922	479,003	219,511	69%
Insurance	-	523	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>82,784</b>	<b>68,133</b>	<b>428,035</b>	<b>-</b>	<b>698,514</b>	<b>112,081</b>	<b>366,922</b>	<b>479,003</b>	<b>219,511</b>	<b>69%</b>
<b>Capital</b>	<b>5,418,511</b>	<b>1,336,457</b>	<b>1,549,275</b>	<b>3,500,000</b>	<b>8,433,071</b>	<b>1,186,030</b>	<b>3,045,029</b>	<b>4,231,060</b>	<b>4,202,012</b>	<b>50%</b>
<b>Total Expenditures</b>	<b>5,501,295</b>	<b>1,404,591</b>	<b>1,977,310</b>	<b>3,500,000</b>	<b>9,131,585</b>	<b>1,298,111</b>	<b>3,411,952</b>	<b>4,710,063</b>	<b>4,421,523</b>	<b>52%</b>

<b>Net Surplus / (Deficit)</b>	<b>(2,441,932)</b>	<b>3,711,876</b>	<b>2,395,513</b>	<b>474,908</b>	<b>(5,156,677)</b>	<b>(1,198,013)</b>		<b>(4,609,965)</b>		
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Beginning Cash Balance	8,215,417	5,864,278	9,506,445		9,506,445					<b>Cash Reserves Target</b>
Cash Adjustments	90,793	(69,709)	(2,044)		-					
<b>Ending Cash Balance</b>	<b>5,864,278</b>	<b>9,506,445</b>	<b>11,899,914</b>		<b>4,349,768</b>	<b>10,692,171</b>				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.

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<b>Fund Name</b>	TIF - Southside Development Area #1	<b>Fund Number</b>	430
<b>Fund Type</b>	Tax Increment Financing Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Property Taxes	3,081,721	2,981,728	2,745,678	1,815,749	1,815,749	-		-	1,815,749	0%
Interest Earnings	89,378	75,461	200,851	130,009	130,009	129,109		129,109	900	99%
<b>Total Revenue</b>	<b>3,171,100</b>	<b>3,057,189</b>	<b>2,946,528</b>	<b>1,945,758</b>	<b>1,945,758</b>	<b>129,109</b>		<b>129,109</b>	<b>1,816,649</b>	<b>7%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	140,498	162,661	176,193	-	829,394	269,071	535,282	804,353	25,041	97%
<b>Total Services &amp; Charges</b>	<b>140,498</b>	<b>162,661</b>	<b>176,193</b>	<b>-</b>	<b>829,394</b>	<b>269,071</b>	<b>535,282</b>	<b>804,353</b>	<b>25,041</b>	<b>97%</b>

<b>Capital</b>	<b>76,527</b>	<b>999,692</b>	<b>2,057,679</b>	<b>2,000,000</b>	<b>11,155,810</b>	<b>323,421</b>	<b>4,160,981</b>	<b>4,484,402</b>	<b>6,671,408</b>	<b>40%</b>
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<b>Total Expenditures</b>	<b>217,025</b>	<b>1,162,353</b>	<b>2,233,872</b>	<b>2,000,000</b>	<b>11,985,204</b>	<b>592,492</b>	<b>4,696,263</b>	<b>5,288,755</b>	<b>6,696,449</b>	<b>44%</b>
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<b>Net Surplus / (Deficit)</b>	<b>2,954,075</b>	<b>1,894,837</b>	<b>712,656</b>	<b>(54,242)</b>	<b>(10,039,446)</b>	<b>(463,383)</b>		<b>(5,159,646)</b>		
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Beginning Cash Balance	9,607,799	12,586,134	14,473,182		14,473,182					
Cash Adjustments	24,260	(7,789)	(23,106)		-					
<b>Ending Cash Balance</b>	<b>12,586,134</b>	<b>14,473,182</b>	<b>15,162,732</b>		<b>4,433,736</b>	<b>15,429,319</b>				
Cash Reserves Target	-	-	-		-					

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	TIF - Douglas Road	<b>Fund Number</b>	435
<b>Fund Type</b>	Tax Increment Financing Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Property Taxes	-	269,923	308,581	166,000	166,000	-		-	166,000	0%
Interest Earnings	1,154	687	3,018	6,781	6,781	3,188		3,188	3,593	47%
<b>Total Revenue</b>	<b>1,154</b>	<b>270,610</b>	<b>311,600</b>	<b>172,781</b>	<b>172,781</b>	<b>3,188</b>		<b>3,188</b>	<b>169,593</b>	<b>2%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	96,143	14,800	1,308	-	74,175	-		-	74,175	0%
<b>Total Services &amp; Charges</b>	<b>96,143</b>	<b>14,800</b>	<b>1,308</b>	<b>-</b>	<b>74,175</b>	<b>-</b>		<b>-</b>	<b>74,175</b>	<b>0%</b>

<b>Interfund Transfers Out</b>	-	91,370	209,147	-	-	-		-	-	-
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<b>Total Expenditures</b>	<b>96,143</b>	<b>106,170</b>	<b>210,455</b>	<b>-</b>	<b>74,175</b>	<b>-</b>		<b>-</b>	<b>74,175</b>	<b>0%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(94,989)</b>	<b>164,440</b>	<b>101,145</b>	<b>172,781</b>	<b>98,606</b>	<b>3,188</b>		<b>3,188</b>		
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Beginning Cash Balance	187,806	93,140	257,579		257,579			<b>Cash Reserves Target</b>
Cash Adjustments	322	-	(790)		-			
<b>Ending Cash Balance</b>	<b>93,140</b>	<b>257,579</b>	<b>357,934</b>		<b>356,185</b>	<b>361,738</b>		No reserve requirement
Cash Reserves Target	-	-	-		-			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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



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

	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Property Taxes	5,308,975	6,299,000	6,268,217	5,978,380	5,978,380	-		-	5,978,380	0%
Interest Earnings	15,060	19,471	56,636	151,790	151,790	43,420		43,420	108,370	29%
<b>Total Revenue</b>	<b>5,324,035</b>	<b>6,318,471</b>	<b>6,324,854</b>	<b>6,130,170</b>	<b>6,130,170</b>	<b>43,420</b>		<b>43,420</b>	<b>6,086,750</b>	<b>1%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	-	13,350	11,500	30,000	30,000	-	-	-	30,000	0%
Debt Service Principal	409,383	427,037	445,523	464,883	464,883	229,965	-	229,965	234,918	49%
Debt Service Interest & Fees	85,445	67,791	49,305	30,446	30,446	16,699	-	16,699	13,747	55%
Capital	-	-	-	-	2,900,000	59,940	385,127	445,067	-	-
<b>Total Services &amp; Charges</b>	<b>494,828</b>	<b>508,178</b>	<b>506,328</b>	<b>525,329</b>	<b>3,425,329</b>	<b>306,604</b>	<b>385,127</b>	<b>691,731</b>	<b>278,665</b>	<b>20%</b>

<b>Interfund Transfers Out</b>	<b>3,864,125</b>	<b>5,058,659</b>	<b>4,396,375</b>	<b>4,403,875</b>	<b>4,403,875</b>	<b>2,201,625</b>	<b>-</b>	<b>2,201,625</b>	<b>2,202,250</b>	<b>50%</b>
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<b>Total Expenditures</b>	<b>4,358,953</b>	<b>5,566,837</b>	<b>4,902,703</b>	<b>4,929,204</b>	<b>7,829,204</b>	<b>2,508,229</b>	<b>385,127</b>	<b>2,893,356</b>	<b>2,480,915</b>	<b>37%</b>
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<b>Net Surplus / (Deficit)</b>	<b>965,082</b>	<b>751,634</b>	<b>1,422,151</b>	<b>1,200,966</b>	<b>(1,699,034)</b>	<b>(2,464,809)</b>		<b>(2,849,936)</b>		
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Beginning Cash Balance	3,706,897	4,678,334	5,429,968		5,429,968					<b>Cash Reserves Target</b>
Cash Adjustments	6,355	-	(13,344)		-					
<b>Ending Cash Balance</b>	<b>4,678,334</b>	<b>5,429,968</b>	<b>6,838,775</b>		<b>3,730,934</b>	<b>4,405,273</b>				No reserve requirement
Cash Reserves Target	-	-	-		-	-				

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

**Explanation of Revenue Sources:**

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

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

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

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

Current debt includes:

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

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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	9,075	6,133	10,084	-	-	8,484		8,484	(8,484)	-
<b>Total Revenue</b>	<b>9,075</b>	<b>6,133</b>	<b>10,084</b>	<b>-</b>	<b>-</b>	<b>8,484</b>		<b>8,484</b>	<b>(8,484)</b>	<b>-</b>

<b>Expenditures by Type</b>										
Interfund Transfers Out	13,309	6,133	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>13,309</b>	<b>6,133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>(4,234)</b>	<b>-</b>	<b>10,084</b>	<b>-</b>	<b>-</b>	<b>8,484</b>		<b>8,484</b>		
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Beginning Cash Balance	1,042,908	1,040,462	1,040,462		1,040,462					
Cash Adjustments	1,788	-	(3,394)		-					
<b>Ending Cash Balance</b>	<b>1,040,462</b>	<b>1,040,462</b>	<b>1,047,153</b>		<b>1,040,462</b>	<b>1,058,280</b>				
Cash Reserves Target	1,040,462	1,040,462	1,047,153		1,040,462					

<b>Cash Reserves Target</b>
100% debt service reserve per bond covenants

**Fund Purpose:**  
This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 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

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

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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	9,075	6,133	10,084	-	-	8,484		8,484	(8,484)	-
<b>Total Revenue</b>	<b>9,075</b>	<b>6,133</b>	<b>10,084</b>	<b>-</b>	<b>-</b>	<b>8,484</b>		<b>8,484</b>	<b>(8,484)</b>	<b>-</b>

<b>Expenditures by Type</b>										
Interfund Transfers Out	13,309	6,133	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>13,309</b>	<b>6,133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>(4,234)</b>	<b>-</b>	<b>10,084</b>	<b>-</b>	<b>-</b>	<b>8,484</b>		<b>8,484</b>		
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Beginning Cash Balance	1,042,908	1,040,462	1,040,462		1,040,462					
Cash Adjustments	1,788	-	(3,394)		-					
<b>Ending Cash Balance</b>	<b>1,040,462</b>	<b>1,040,462</b>	<b>1,047,153</b>		<b>1,040,462</b>	<b>1,058,280</b>				
Cash Reserves Target	1,040,462	1,040,462	1,047,153		1,040,462					

<b>Cash Reserves Target</b>
100% debt service reserve per bond covenants

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

**Explanation of Revenue Sources:**  
Historically, this fund received revenue from interest earned on the fund's cash balance. In 2022, the City will change its interest earnings allocation methodology to deposit interest earned by this

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

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<b>Fund Name</b>	2018 TIF Park Bond Debt Service	<b>Fund Number</b>	351
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	8,934	6,085	14,409	20,902	20,902	8,481		8,481	12,421	41%
<b>Total Revenue</b>	<b>8,934</b>	<b>6,085</b>	<b>14,409</b>	<b>20,902</b>	<b>20,902</b>	<b>8,481</b>		<b>8,481</b>	<b>12,421</b>	<b>41%</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	8,934	6,085	14,409	20,902	20,902	8,481		8,481		
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Beginning Cash Balance	1,018,984	1,029,665	1,035,750		1,035,750			<b>Cash Reserves Target</b>
Cash Adjustments	1,747	-	(3,392)		-			
<b>Ending Cash Balance</b>	<b>1,029,665</b>	<b>1,035,750</b>	<b>1,046,766</b>		<b>1,056,652</b>	<b>1,057,890</b>		
Cash Reserves Target	1,029,665	1,035,750	1,046,766		1,056,652			100% debt service reserve per bond covenants

**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.

**Explanation of Revenue Sources:**

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	13	3	3	10	10	2		2	8	17%
Interfund Transfers In	488,171	1,036,500	1,035,000	1,035,500	1,035,500	516,500		516,500	519,000	50%
<b>Total Revenue</b>	<b>488,184</b>	<b>1,036,503</b>	<b>1,035,003</b>	<b>1,035,510</b>	<b>1,035,510</b>	<b>516,502</b>		<b>516,502</b>	<b>519,008</b>	<b>50%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Debt Service Principal	270,000	650,000	685,000	720,000	720,000	355,000	-	355,000	365,000	49%
Debt Service Interest & Fees	247,313	377,750	344,750	310,125	310,125	159,500	-	159,500	150,625	51%
<b>Total Services &amp; Charges</b>	<b>517,313</b>	<b>1,027,750</b>	<b>1,029,750</b>	<b>1,030,125</b>	<b>1,030,125</b>	<b>514,500</b>	<b>-</b>	<b>514,500</b>	<b>515,625</b>	<b>50%</b>
<b>Total Expenditures</b>	<b>517,313</b>	<b>1,027,750</b>	<b>1,029,750</b>	<b>1,030,125</b>	<b>1,030,125</b>	<b>514,500</b>	<b>-</b>	<b>514,500</b>	<b>515,625</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	<b>(29,129)</b>	<b>8,753</b>	<b>5,253</b>	<b>5,385</b>	<b>5,385</b>	<b>2,002</b>		<b>2,002</b>		
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Beginning Cash Balance	29,819	690	9,443		9,443					
Cash Adjustments	-	-	-		-					
<b>Ending Cash Balance</b>	<b>690</b>	<b>9,443</b>	<b>14,696</b>		<b>14,828</b>	<b>16,697</b>				
Cash Reserves Target	690	9,443	14,696		14,828					

<b>Cash Reserves Target</b>
100% debt service reserve per bond covenants

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

At the time of issuance, \$9,125,000 went towards the capital project, and the remaining amount went towards cost of issuance.

Lease rental payments are due on January 15 and July 15 and bond payments are due on February 1 and August 1. The final bond payment is due February 1, 2030.

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<b>Fund Name</b>	2020 TIF Library Bond Debt Service Reserve	<b>Fund Number</b>	353
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	2	16	16	10	10	7		7	3	68%
Interfund Transfers In	326,938	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>326,939</b>	<b>16</b>	<b>16</b>	<b>10</b>	<b>10</b>	<b>7</b>		<b>7</b>	<b>3</b>	<b>68%</b>

<b>Expenditures by Type</b>										
Interfund Transfers Out	-	11	16	-	-	8	-	8	(8)	-
<b>Total Expenditures</b>	<b>-</b>	<b>11</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>(8)</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>326,939</b>	<b>5</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>(1)</b>		<b>(1)</b>		
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Beginning Cash Balance	-	326,939	326,944		326,944					
Cash Adjustments	-	-	-		-					
<b>Ending Cash Balance</b>	<b>326,939</b>	<b>326,944</b>	<b>326,944</b>		<b>326,954</b>	<b>326,943</b>				
Cash Reserves Target	326,939	326,944	326,944		326,954					

<b>Cash Reserves Target</b>
100% debt service reserve per bond covenants

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Redevelopment General</b>	<b>Fund Number</b>	433
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Local Income Taxes	24,117	3,543	556	100	100	4		4	96	4%
Hotel/Motel Taxes	-	-	374,523	763,000	763,000	381,500		381,500	381,500	50%
Interest Earnings	11,827	13,014	44,323	74,969	74,969	29,000		29,000	45,969	39%
Donations	1,449,512	1,411,877	1,000,000	1,000,000	1,000,000	-		-	1,000,000	0%
Other Income	-	1,000	-	-	-	-		-	-	-
Interfund Transfers In	150,000	-	-	150,000	150,000	-		-	150,000	0%
<b>Total Revenue</b>	<b>1,635,456</b>	<b>1,429,434</b>	<b>1,419,402</b>	<b>1,988,069</b>	<b>1,988,069</b>	<b>410,504</b>		<b>410,504</b>	<b>1,577,565</b>	<b>21%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	1,657	91	-	4,500	4,500	-	-	-	4,500	0%
Grants & Subsidies	666,323	538,272	460,417	-	824,866	316,352	310,213	626,565	198,301	76%
<b>Total Services &amp; Charges</b>	<b>667,979</b>	<b>538,363</b>	<b>460,417</b>	<b>4,500</b>	<b>829,366</b>	<b>316,352</b>	<b>310,213</b>	<b>626,565</b>	<b>202,801</b>	<b>76%</b>
<b>Capital</b>	<b>2,214</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>147,786</b>	<b>381,500</b>	<b>763,000</b>	<b>763,000</b>	<b>381,500</b>	<b>-</b>	<b>381,500</b>	<b>381,500</b>	<b>50%</b>
<b>Total Expenditures</b>	<b>670,193</b>	<b>686,149</b>	<b>841,917</b>	<b>1,767,500</b>	<b>1,592,366</b>	<b>697,852</b>	<b>310,213</b>	<b>1,008,065</b>	<b>584,301</b>	<b>63%</b>

<b>Net Surplus / (Deficit)</b>	965,263	743,285	577,485	220,569	395,703	(287,348)		(597,561)		
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Beginning Cash Balance	1,476,915	2,444,710	3,187,994		3,187,994		<b>Cash Reserves Target</b>			
Cash Adjustments	2,532	-	(11,218)		-					
<b>Ending Cash Balance</b>	<b>2,444,710</b>	<b>3,187,994</b>	<b>3,754,261</b>		<b>3,583,697</b>	<b>3,479,778</b>				
Cash Reserves Target	167,548	171,537	210,479		398,092		25% of Annual expenditures			

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

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

**Explanation of Revenue Sources:**

Starting in 2022, this fund will begin receiving hotel/motel tax revenue, remitted to the City by St. Joseph County. --- In 2022, the City issued revenue bonds, backed by the Hotel/Motel tax revenue, to fund capital improvements to the Morris Performing Arts Center and Potawatomi Zoo. The Morris bonds debt service payments are tracked in the South Bend Redevelopment Authority Debt Service Fund (#752) and the Zoo bonds debt service payments are tracked in the South Bend Building Corporation Fund (#755). The hotel/motel taxes received in this fund will be transferred to debt service funds for the repayment of the bonds.

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

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

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

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

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

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

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

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	96	65	155	225	225	91		91	134	41%
<b>Total Revenue</b>	<b>96</b>	<b>65</b>	<b>155</b>	<b>225</b>	<b>225</b>	<b>91</b>		<b>91</b>	<b>134</b>	<b>41%</b>

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

<b>Capital</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>96</b>	<b>65</b>	<b>155</b>	<b>225</b>	<b>225</b>	<b>91</b>		<b>91</b>		
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Beginning Cash Balance	10,965	11,080	11,145		11,145				<b>Cash Reserves Target</b>
Cash Adjustments	19	-	(37)		-				
<b>Ending Cash Balance</b>	<b>11,080</b>	<b>11,145</b>	<b>11,264</b>		<b>11,370</b>	<b>11,383</b>			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.

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.



**City of South Bend, Indiana**  
**Monthly Financial Report**  
**May 31, 2023**

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

	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	28,865	15,033	33,275	-	-	18,658		18,658	(18,658)	-
<b>Total Revenue</b>	<b>28,865</b>	<b>15,033</b>	<b>33,275</b>	<b>-</b>	<b>-</b>	<b>18,658</b>		<b>18,658</b>	<b>(18,658)</b>	<b>-</b>

**Expenditures by Type**

<b>Services &amp; Charges</b>										
Professional Services	86,969	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>86,969</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>										
	1,427,387	188,982	156,103	-	2,194,506	-	2,194,506	2,194,506	-	100%
<b>Total Expenditures</b>	<b>1,514,357</b>	<b>188,982</b>	<b>156,103</b>	<b>-</b>	<b>2,194,506</b>	<b>-</b>	<b>2,194,506</b>	<b>2,194,506</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	(1,485,491)	(173,950)	(122,827)	-	(2,194,506)	18,658		(2,175,848)		
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Beginning Cash Balance	4,085,672	2,614,468	2,433,236		2,433,236		<b>Cash Reserves Target</b>			
Cash Adjustments	14,287	(7,283)	(7,557)		-					
<b>Ending Cash Balance</b>	<b>2,614,468</b>	<b>2,433,236</b>	<b>2,302,851</b>		<b>238,730</b>	<b>2,327,323</b>				
Cash Reserves Target	-	-	-		-		No reserve requirement - Bond capital fund - spend down to zero			

**Fund Purpose:**

This fund was established to track the expenditures of the proceeds from the 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.

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**  
**Monthly Financial Report**  
**May 31, 2023**

<b>Fund Name</b>	Airport Urban Enterprise Zone	<b>Fund Number</b>	454
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2020 Actual	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget	2023 Year-to-Date Actual	2023 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>										
Interest Earnings	3,540	2,411	5,709	30	30	3,360		3,360	(3,330)	11201%
<b>Total Revenue</b>	<b>3,540</b>	<b>2,411</b>	<b>5,709</b>	<b>30</b>	<b>30</b>	<b>3,360</b>		<b>3,360</b>	<b>(3,330)</b>	<b>11201%</b>

**Expenditures by Type**

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

<b>Capital</b>	-	-	-	410,395	-	-	-	-	-	-
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<b>Total Expenditures</b>	-	-	-	410,395	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	3,540	2,411	5,709	(410,365)	30	3,360		3,360		
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Beginning Cash Balance	403,750	407,982	410,393	-	410,393	-				
Cash Adjustments	692	-	(1,344)	-	-	-				
<b>Ending Cash Balance</b>	<b>407,982</b>	<b>410,393</b>	<b>414,758</b>	<b>-</b>	<b>410,423</b>	<b>419,166</b>				
Cash Reserves Target	-	-	-	-	-	-				

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

This fund has been used in the past to pay for job training programs. Staff continue to work on developing eligible, viable program.