



Period Ending: January 31, 2023

Issued By: Controller's Office

City of South Bend

Monthly Financial Report

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January 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 January 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 1/31/2023	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
City Controlled Funds								
101 General Fund	54,208,073	17,819,445	10,116,745	35,089,911	42,792,611	97,000,685	59,657,725	37,342,960
Special Revenue Funds								
102 Rainy Day	10,910,077	(3,251)	-	143,884	140,633	11,050,711	8,717,131	2,333,579
201 Parks & Recreation	5,865,858	838,797	1,524,773	351,882	(334,094)	5,531,764	6,897,478	(1,365,714)
202 Motor Vehicle Highway	4,772,416	737,063	1,325,979	1,424,059	835,143	5,607,558	3,972,222	1,635,337
209 Studebaker-Oliver Revitalizing Grants	692,248	(194)	7,838	(32,727)	(40,758)	651,490	-	-
210 Economic Development State Grants	26,876	-	-	(102,778)	(102,778)	(75,903)	-	-
211 Dept of Community Investment Operating	394,125	269,009	361,753	(363,644)	(456,388)	(62,263)	-	-
212 Dept of Community Investment Grants	409,818	538,144	273,574	(1,103,487)	(838,917)	(429,099)	-	-
216 Police State Seizures	173,825	3,288	-	25,767	29,055	202,881	5,500	197,381
217 Gift, Donation, Bequest	978,522	719	10,164	(66,506)	(75,951)	902,571	-	-
218 Police Curfew Violations	13,880	-	-	(13,880)	(13,880)	-	-	-
219 Unsafe Building	764,981	4,713	-	59,387	64,100	829,081	-	-
220 Law Enforcement Continuing Education	378,981	20,456	37,524	341,312	324,244	703,225	98,037	605,188
221 Rental Units Regulation	87,416	24,347	4,956	32,589	51,981	139,397	-	-
227 Loss Recovery	414,099	1,292	-	26	1,318	1,055,277	-	-
230 Code Enforcement	497,492	44,784	369,920	(20,932)	(346,069)	151,423	-	-
249 Local Income Tax - Public Safety	3,844,465	(825)	-	33	(792)	2,792,215	-	-
251 Local Road & Street	2,349,376	189,855	28,036	(4,946)	156,873	2,506,249	-	-
257 LOIT Special Distribution	245,630	(73)	-	35	(38)	248,796	-	-
258 Human Rights Federal Grants	426,544	18,843	4,000	(110,545)	(95,702)	330,842	-	-
263 American Rescue Plan	29,536,642	(119,569)	17,092	43	(136,618)	10,743,272	-	-
264 COVID-19 Response	-	51,578	4,720	(122,290)	(75,432)	(75,432)	-	-
265 Local Road & Bridge Grant	704,875	(730)	105,996	1,778,434	1,671,708	2,376,583	-	-
266 MVH Restricted	2,042,332	255,959	141,999	65	114,025	2,003,235	-	-
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	(9)	-	3,182	3,173	31,275	2,500	28,775
291 Indiana River Rescue	360,311	27,635	-	14,494	42,130	402,441	22,950	379,491
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	17	-	(24,536)	(24,520)	20,829	-	-
299 Police Federal Drug Enforcement	60,237	350	-	58,356	58,706	118,943	1,500	117,443
404 Local Income Tax - Certified Shares	18,631,245	(5,323)	13,763,313	(2,196,285)	(15,964,921)	2,666,324	7,733,803	(5,067,479)
408 Local Income Tax - Economic Development	24,795,353	(7,047)	2,054,590	(1,246,421)	(3,308,059)	21,487,295	13,682,530	7,804,765
410 Urban Development Action Grant	27,182	(117)	-	371,339	371,222	398,404	-	-
655 Project ReLeaf	282,057	38,509	28,660	73,443	83,292	365,349	109,871	255,477
705 Police K-9 Unit	2,435	-	-	(2,435)	(2,435)	-	-	-
730 City Cemetery	30,218	(9)	-	399	390	30,608	-	-
731 Bowman Cemetery	475,369	(142)	-	6,269	6,128	481,497	400,000	81,497
754 Industrial Revolving Fund	3,700,843	345,252	17,135	716,114	1,044,230	4,745,073	-	-
Total Special Revenue Funds	114,485,206	3,273,320	20,082,020	(526,327)	(17,335,027)	77,931,911	41,643,522	7,005,740
Debt Service Funds								
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	221,417	-	(19,420)	201,997	398,698	-	-
752 South Bend Redevelopment Authority	242,425	191,333	24	16,328	207,637	450,062	450,062	-
755 South Bend Building Corporation	224,375	1,497,945	-	(12,468)	1,485,477	1,709,852	1,709,852	-
756 2015 Smart Streets Bond Debt Service	1,742,699	857,007	-	3,748	860,755	2,603,454	2,603,454	-
757 2015 Parks Bond Debt Service	587,763	31,450	-	2,385	33,835	621,598	621,598	-
760 2017 Eddy Street Commons Bond Debt Service	3,668,611	964,641	-	188	964,828	4,633,440	2,500,000	2,133,440
Total Debt Service Funds	6,846,739	3,764,231	749,972	3,169	3,017,428	9,864,167	7,884,966	2,133,440
Capital Funds								
287 Fire Department Capital	2,758,339	167,829	1,816,589	1,103,781	(544,979)	2,213,360	-	-
401 Coveleski Stadium Capital	814	(1)	-	3,422	3,421	4,236	-	-
406 Cumulative Capital Development	286,746	452	69,770	2,449	(66,869)	219,877	-	-
407 Cumulative Capital Improvement	651,096	(162)	25,996	(291,068)	(317,227)	333,869	-	-
412 Major Moves Construction	1,889,193	233,938	74	(547,324)	(313,461)	1,575,733	-	-
413 Professional Sports Convention Development Area	775,632	244,962	440,165	901,415	706,213	1,481,844	-	-
416 Morris Performing Arts Center Capital	1,912,926	73	35,764	(674,560)	(710,251)	1,202,675	-	-
450 Palais Royale Historic Preservation	93,481	2,186	-	15,579	17,765	111,246	-	-
451 2018 Fire Station #9 Bond Capital	316,090	(94)	-	4,169	4,074	320,164	-	-
453 Zoo Bond Capital	-	19	168,483	4,467,833	4,299,369	4,299,369	-	-
455 2021 Infrastructure Bond Capital	3,836,482	(678)	16,923	(1,725,976)	(1,743,578)	2,092,904	-	-
471 2017 Parks Bond Capital	4,259,726	(762)	6,973	(2,151,868)	(2,159,603)	2,100,123	-	-
750 Equipment/Vehicle Leasing	347,697	-	-	(347,697)	(347,697)	-	-	-
759 2017 Eddy Street Commons Bond Capital	25,763	0	-	1	1	25,764	-	-
Total Capital Funds	17,153,985	647,762	2,580,737	760,154	(1,172,821)	15,981,164	-	-

City of South Bend
Report of Changes in Cash Balance
January 1, 2023 through January 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 1/31/2023	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
Enterprise Funds								
600 Consolidated Building	2,102,372	192,400	116,375	15,255	91,279	2,193,651	455,900	1,737,751
601 Parking Garages	907,380	45,250	63,699	(38,164)	(56,613)	850,767	265,167	585,600
602 Morris Performing Arts Center Operations	-	35,436	122,395	449,103	362,144	362,144	157,277	204,867
610 Solid Waste Operations	906,471	558,642	782,119	(628,755)	(852,231)	54,239	748,996	(694,757)
611 Solid Waste Capital	779,163	279,700	281,052	802,864	801,512	1,580,674	-	-
620 Water Works Operations	6,550,457	1,604,162	2,057,552	(1,764,661)	(2,218,052)	4,332,405	1,157,139	3,175,267
622 Water Works Capital	9,672,979	(1,890)	1,151,092	1,460,782	307,799	9,980,778	-	-
624 Water Works Customer Deposit	1,279,314	(378)	-	40,680	40,303	1,319,617	1,319,617	-
625 Water Works Sinking (Debt Service)	-	(105)	-	1,040,157	1,040,052	1,040,052	-	-
626 Water Works Bond Reserve	1,422,804	(301)	-	12,836	12,534	1,435,338	1,435,338	-
629 Water Works Operations & Maintenance Reserve	2,912,652	(869)	-	41,564	40,695	2,953,348	3,257,170	(303,822)
640 Sewer Repair Insurance	2,003,861	58,867	86,481	(40,972)	(68,587)	1,935,274	205,264	1,730,010
641 Sewage Works Operations	13,825,371	3,431,909	4,259,191	(54,509)	(881,791)	12,943,580	2,109,148	10,834,432
642 Sewage Works Capital	14,359,708	(3,593)	437,852	883,465	442,020	14,801,728	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	(1,647)	-	49,799	48,152	5,598,953	5,402,682	196,271
649 Sewage Sinking (Debt Service)	-	1,533	-	3,636,327	3,637,860	3,637,860	-	-
653 Sewage Debt Service Reserve	3,749,760	(1,113)	-	33,641	32,528	3,782,288	3,782,288	-
654 Sewage Works Customer Deposit	903,840	(312)	-	306,066	305,754	1,209,595	1,209,595	-
667 Storm Sewer	1,604,154	181,135	18,239	(316,251)	(153,355)	1,450,800	-	-
670 Century Center Operations	194,350	838,166	288,816	677,550	1,226,899	1,421,249	1,165,152	256,097
671 Century Center Capital	983,710	(291)	-	5,748	5,457	989,167	800,000	189,167
Total Enterprise Funds	69,709,146	7,216,700	9,664,864	6,612,525	4,164,361	73,873,508	23,470,734	73,873,508
Internal Service Funds								
222 Central Services	658,666	708,066	940,028	(335,897)	(567,858)	90,807	-	-
226 Liability Insurance	6,100,867	299,395	318,994	(813,107)	(832,706)	5,268,160	2,169,807	3,098,354
278 Police Take Home Vehicle	698,546	3,779	-	53,826	57,605	756,151	750,000	6,151
279 IT / Innovation / 311 Call Center	3,482,865	916,583	937,354	1,167,476	1,146,705	4,629,570	-	-
711 Self-Funded Employee Benefits	10,786,414	1,780,486	1,238,262	(391,308)	150,916	10,937,331	5,034,304	5,903,026
713 Unemployment Compensation	-	634	-	78,075	78,709	20,000	20,000	58,709
714 Parental Leave	226,711	21,980	4,787	184,843	202,036	428,747	20,308	408,439
Total Internal Service Funds	21,954,068	3,730,924	3,439,425	(56,091)	235,407	22,189,475	7,994,419	9,474,679
Fiduciary Funds								
701 Fire Pension	420,180	(105)	339,129	(59,194)	(398,428)	21,751	459,384	(437,633)
702 Police Pension	560,923	(179)	514,916	57,147	(457,949)	102,973	606,388	(503,415)
718 State Tax Withholding Fund	795,612	-	-	(517,989)	(517,989)	277,623	277,623	-
725 Morris / Palais Box Office	791,599	-	-	1,009,262	1,009,262	1,800,861	1,800,861	-
726 Police Distributions Payable	1,641,403	-	-	(617,571)	(617,571)	1,023,831	1,023,831	-
Total Fiduciary Funds	4,209,716	(284)	854,046	(128,346)	(982,676)	3,227,040	4,168,087	(941,048)
Total City Controlled Funds	288,566,933	36,452,098	47,487,810	41,754,996	30,719,284	300,067,950	144,819,453	128,889,279
Redevelopment Commission Controlled Funds								
Tax Increment Financing Funds								
324 TIF - River West Development Area	33,713,041	104,889	5,101,662	1,377,767	(3,619,006)	30,094,035	-	-
422 TIF - West Washington	1,235,031	(28)	-	211,958	211,929	1,446,960	-	-
429 TIF - River East Development Area (NE Dev)	9,506,445	1,001	21,800	2,380,388	2,359,589	11,866,035	-	-
430 TIF - Southside Development Area #1	14,473,182	(1,354)	234,868	1,359,697	1,123,475	15,596,657	-	-
435 TIF - Douglas Road	257,579	183	-	100,970	101,153	358,732	-	-
436 TIF - River East Residential Area (NE Res)	5,429,968	4,861	2,201,625	1,419,198	(777,566)	4,652,403	-	-
Total Tax Increment Financing Funds	64,615,246	109,552	7,559,955	6,849,978	(600,425)	64,014,821	-	-
Redevelopment Funds								
433 Redevelopment General	3,187,994	(1,107)	423,167	575,747	151,473	3,339,467	398,092	2,941,376
439 Certified Technology Park	11,145	(3)	-	147	144	11,289	-	-
452 2018 TIF Park Bond Capital	2,433,236	(678)	-	(124,570)	(125,249)	2,307,987	-	-
454 Airport Urban Enterprise Zone	410,393	(122)	-	5,412	5,290	415,683	-	-
Total Redevelopment Funds	6,042,769	(1,911)	423,167	456,736	31,658	6,074,427	398,092	2,941,376
Debt Service Funds								
315 Airport 2003 Debt Reserve	1,040,462	(309)	-	9,335	9,026	1,049,488	1,049,488	-
328 SBCDA 2003 Debt Reserve	1,739,495	(516)	-	15,606	15,090	1,754,585	1,754,585	-
351 2018 TIF Park Bond Debt Service	1,035,750	(309)	-	13,660	13,351	1,049,101	1,049,101	-
352 2019 South Shore Double Tracking Debt Service	9,443	516,500	-	5,253	521,753	531,196	531,196	-
353 2020 TIF Library Bond Debt Service Reserve	326,944	1	8	-	(7)	326,938	326,938	-
Total Debt Service Funds	4,152,094	515,368	8	43,853	559,213	4,711,307	4,711,307	-
Total Redevelopment Commission Funds	74,810,109	623,009	7,983,130	7,350,567	(9,554)	74,800,555	5,109,398	2,941,376
Grand Total	363,377,042	37,075,107	55,470,940	49,105,563	30,709,730	374,868,505	149,928,852	131,830,655

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

City of South Bend
Projected Cash Balance
Based on 2023 Amended Budget as of January 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
City Controlled Funds						
101 General Fund	54,208,073	91,728,193	119,315,450	-	(27,587,257)	26,620,816
Special Revenue Funds						
102 Rainy Day	10,910,077	220,188	-	-	220,188	11,130,265
201 Parks & Recreation	5,865,858	26,759,101	27,589,912	-	(830,811)	5,035,047
202 Motor Vehicle Highway	4,772,416	11,237,420	15,888,888	-	(4,651,468)	120,948
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	173,685	-	(111,285)	867,237
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	227,642	392,148	-	(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	6,664,898	-	(434,879)	62,613
249 Local Income Tax - Public Safety	3,844,465	9,498,558	9,498,558	26	26	3,844,491
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	33	(246,134)	(504)
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	35	(10,291,643)	19,244,999
264 COVID-19 Response	-	-	641,483	-	(641,483)	(641,483)
265 Local Road & Bridge Grant	704,875	1,220,077	3,328,691	43	(2,108,571)	(1,403,696)
266 MVH Restricted	2,042,332	3,131,353	4,589,890	-	(1,458,537)	583,795
273 Morris PAC / Palais Royale Marketing	74,809	-	-	(74,809)	(74,809)	-
274 Morris PAC Self-Promotion	264,010	-	-	65	65	264,075
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	6,000	-	20,809	81,046
404 Local Income Tax - Certified Shares	18,631,245	-	15,467,607	-	(15,467,607)	3,163,638
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
Total Special Revenue Funds	114,485,206	85,043,354	147,856,492	(286,761)	(63,099,900)	51,358,590
Debt Service Funds						
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
Total Debt Service Funds	6,846,739	11,413,765	10,595,758	-	818,007	7,664,745

City of South Bend
Projected Cash Balance
Based on 2023 Amended Budget as of January 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
Capital Funds						
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	2,787,981	-	(787,981)	(12,349)
416 Morris Performing Arts Center Capital	1,912,926	-	1,126,966	-	(1,126,966)	785,960
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	-	1,526,352	-	(1,526,352)	2,733,373
750 Equipment/Vehicle Leasing	347,697	-	-	-	-	347,697
759 2017 Eddy Street Commons Bond Capital	25,763	-	-	-	-	25,763
Total Capital Funds	17,153,985	6,864,275	22,732,453	-	(15,868,178)	1,285,806
Enterprise Funds						
600 Consolidated Building	2,102,372	1,598,311	1,823,600	-	(225,289)	1,877,082
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	3,911,599	-	(1,580,594)	(801,431)
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	42,182,960	-	(1,605,813)	12,219,558
642 Sewage Works Capital	14,359,708	362,988	43,880,845	-	(43,517,857)	(29,158,149)
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	35,000	-	(34,500)	949,210
Total Enterprise Funds	69,709,146	97,713,184	174,594,554	-	(76,881,370)	(7,172,223)
Internal Service Funds						
222 Central Services	658,666	10,509,740	10,641,619	-	(131,879)	526,786
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
Total Internal Service Funds	21,954,068	41,602,476	46,347,596	-	(4,745,120)	17,208,949
Fiduciary Funds						
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
Total Fiduciary Funds	981,103	10,609,423	10,657,724	-	(48,301)	932,802
Total City Controlled Funds	285,338,320	344,974,670	532,100,027	(286,761)	(187,412,119)	97,899,485

City of South Bend
Projected Cash Balance
Based on 2023 Amended Budget as of January 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
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area	33,713,041	18,638,955	21,497,337	-	(2,858,382)	30,854,659
422 TIF - West Washington	1,235,031	310,006	114,753	-	195,253	1,430,284
429 TIF - River East Development Area (NE Dev)	9,506,445	3,974,908	6,426,585	-	(2,451,677)	7,054,768
430 TIF - Southside Development Area #1	14,473,182	1,945,758	10,435,204	-	(8,489,446)	5,983,736
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	5,929,204	-	200,966	5,630,934
Total Tax Increment Financing Funds	64,615,246	31,172,578	44,477,258	-	(13,304,680)	51,310,566
Redevelopment Funds						
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
Total Redevelopment Funds	6,042,769	1,988,324	3,786,872	-	(1,798,548)	4,244,220
Debt Service Funds						
315 Airport 2003 Debt Reserve	1,040,462	-	-	-	-	1,040,462
328 SBCDA 2003 Debt Reserve	1,739,495	-	-	-	-	1,739,495
351 2018 TIF Park Bond Debt Service	1,035,750	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
Total Debt Service Funds	4,152,094	1,056,422	1,030,125	-	26,297	4,178,391
Total Redevelopment Commission Funds	74,810,109	34,217,324	49,294,254	-	(15,076,930)	59,733,178
Grand Total	360,148,428	379,191,994	581,394,281	(286,761)	(202,489,049)	157,632,663

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

January 31, 2023

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
Under Reserve Requirement										
201	Parks & Recreation	5,531,764	1,718,600	3,813,164	6,897,478	(3,084,314)	14%	✗	Subsidy transfer done in February	25% of Annual expenditures
404	Local Income Tax - Certified Shares	2,666,324	651,165	2,015,160	7,733,803	(5,718,644)	13%	✗	No longer used. Transferred to Fund 101.	50% of Annual expenditures
610	Solid Waste Operations	54,239	1,102,817	(1,048,578)	748,996	(1,797,575)	-14%	✗	Subsidy transfer done in February	10% of Annual expenditures
629	Water Works Operations & Maintenance Reserve	2,953,348	-	2,953,348	3,257,170	(303,822)	15%	✗	Subsidy transfer done in February	16.67% of annual operating expenses in Fund 620, net of transfers
701	Fire Pension	21,751	3,500	18,251	459,384	(441,133)	0%	✗	Slightly under reserve requirement	10% of Annual expenditures
702	Police Pension	102,973	3,500	99,473	606,388	(506,915)	2%	✗	Slightly under reserve requirement	10% of Annual expenditures
Under Reserve Requirement Total		\$ 11,330,400	\$ 3,479,582	\$ 7,850,818	\$ 19,703,220	\$ (11,852,403)				

Meets or Exceeds Requirement

101	General Fund	97,000,685	5,624,814	91,375,871	59,657,725	31,718,146	77%	✓	Property tax distribution received in June & Dec	50% of Annual expenditures
102	Rainy Day	11,050,711	-	11,050,711	8,717,131	2,333,579	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
202	Motor Vehicle Highway	5,607,558	514,333	5,093,225	3,972,222	1,121,004	32%	✓		25% of Annual expenditures
216	Police State Seizures	202,881	-	202,881	5,500	197,381	922%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	703,225	36,219	667,006	98,037	568,969	170%	✓		25% of Annual expenditures
222	Central Services	90,807	174,718	(83,910)	-	(83,910)	100%	✓	Charges for services came in under budget	No reserve requirement
226	Liability Insurance	5,268,160	922,814	4,345,346	2,169,807	2,175,539	100%	✓		50% of Annual expenditures
278	Police Take Home Vehicle	756,151	-	756,151	750,000	6,151	1512%	✓	One large claim in 2019, continuing to build cash reserves back up	Set dollar amount of \$750,000
289	Haz-Mat	31,275	-	31,275	26	31,249	313%	✓		25% of Annual expenditures
291	Indiana River Rescue	402,441	5,279	397,163	22,950	374,213	433%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	118,943	-	118,943	33	118,910	1982%	✓		25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,049,488	-	1,049,488	1,049,488	-	100%	✓		100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,754,585	-	1,754,585	35	1,754,550	100%	✓		100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Service	1,049,101	-	1,049,101	1,049,101	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Service	531,196	-	531,196	43	531,153	100%	✓		No reserve requirement
353	2020 TIF Library Bond Debt Service Reserve	326,938	-	326,938	326,938	-	100%	✓		100% debt service reserve per bond covenants
408	Local Income Tax - Economic Development	21,487,295	4,647,277	16,840,018	13,682,530	3,157,488	62%	✓		50% of Annual expenditures
433	Redevelopment General	3,339,467	376,199	2,963,268	65	2,963,203	186%	✓		25% of Annual expenditures
600	Consolidated Building	2,193,651	2,931	2,190,720	455,900	1,734,820	120%	✓		25% of Annual expenditures
601	Parking Garages	850,767	206,346	644,421	265,167	379,254	61%	✓		25% of Annual expenditures
602	Morris Performing Arts Center Operations	362,144	58,400	303,744	157,277	146,467	19%	✓		10% 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

January 31, 2023

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
620	Water Works Operations	4,332,405	1,116,049	3,216,356	1,157,139	2,059,218	14%	✓		5% of Annual expenditures
624	Water Works Customer Deposit	1,319,617	-	1,319,617	1,319,617	-	100%	✓		100% cash reserves for customer deposits
626	Water Works Bond Reserve	1,435,338	-	1,435,338	1,435,338	-	100%	✓		100% cash reserves per bond covenants
640	Sewer Repair Insurance	1,935,274	1,472	1,933,802	205,264	1,728,538	236%	✓		25% of Annual expenditures
641	Sewage Works Operations	12,943,580	3,579,818	9,363,762	2,109,148	7,254,614	22%	✓		5% of Annual expenditures
643	Sewage Works Operations & Maintenance Reserve	5,598,953	-	5,598,953	5,402,682	196,271	17%	✓		16.67% of annual operating expenses in Fund 641, net of transfers
653	Sewage Debt Service Reserve	3,782,288	-	3,782,288	3,782,288	-	100%	✓		100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	1,209,595	-	1,209,595	1,209,595	-	100%	✓		100% cash reserves for customer deposits
655	Project ReLeaf	365,349	-	365,349	109,871	255,477	83%	✓		25% of Annual expenditures
670	Century Center Operations	1,421,249	40,080	1,381,169	1,165,152	216,017	30%	✓	Operations continue to rebound from shutdown	25% of Annual expenditures
671	Century Center Capital	989,167	-	989,167	800,000	189,167	2826%	✓		\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	10,937,331	886,476	10,050,855	5,034,304	5,016,551	50%	✓		25% of Annual expenditures
713	Unemployment Compensation	78,709	-	78,709	20,000	58,709	98%	✓		25% of Annual expenditures
714	Parental Leave	428,747	-	428,747	20,308	408,439	169%	✓		8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	277,623	-	277,623	277,623	-	100%	✓		100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	1,800,861	-	1,800,861	1,800,861	-	100%	✓		100% cash reserves - trust & agency funds
726	Police Distributions Payable	1,023,831	-	1,023,831	1,023,831	-	100%	✓		100% cash reserves - trust & agency funds
730	City Cemetery	30,608	-	30,608	-	30,608	100%	✓		25% of Annual expenditures
731	Bowman Cemetery	481,497	-	481,497	400,000	81,497	100%	✓		\$400,000 minimum
752	South Bend Redevelopment Authority	450,062	-	450,062	450,062	-	100%	✓		100% cash reserves per bond covenants
755	South Bend Building Corporation	1,709,852	-	1,709,852	1,709,852	-	100%	✓		100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	2,603,454	-	2,603,454	2,603,454	-	100%	✓		100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	621,598	-	621,598	621,598	-	100%	✓		100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Service	4,633,440	-	4,633,440	2,500,000	2,133,440	240%	✓		\$2,500,000 minimum
Meets or Exceeds Requirement Total		\$ 214,587,896	\$ 18,193,224	\$ 196,394,672	\$ 127,537,962	\$ 68,856,712				

City of South Bend

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

Cash Reserves Summary by Fund Status

January 31, 2023

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
No Reserve Requirement										
209	Studebaker-Oliver Revitalizing Grants	651,490	32,732	618,758	-	618,758	100%	✓		No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	(75,903)	48,418	(124,321)	-	(124,321)	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
211	Dept of Community Investment Operating	(62,263)	223,541	(285,803)	-	(285,803)	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
212	Dept of Community Investment Grants	(429,099)	3,192,477	(3,621,576)	-	(3,621,576)	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	902,571	96,021	806,550	-	806,550	100%	✓		No reserve requirement
219	Unsafe Building	829,081	1,260	827,821	-	827,821	100%	✓		No reserve requirement
221	Rental Units Regulation	139,397	99,686	39,710	-	39,710	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
227	Loss Recovery	1,055,277	-	1,055,277	-	1,055,277	100%	✓		No reserve requirement
230	Code Enforcement	151,423	95,682	55,741	-	55,741	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
249	Local Income Tax - Public Safety	2,792,215	-	2,792,215	-	2,792,215	100%	✓		No reserve requirement
251	Local Road & Street	2,506,249	1,052,713	1,453,537	-	1,453,537	100%	✓		25% of annual expenditures
257	LOIT Special Distribution	248,796	-	248,796	-	248,796	100%	✓		No reserve requirement - one-time distribution - spend down to zero
258	Human Rights Federal Grants	330,842	6,000	324,842	-	324,842	100%	✓		No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	10,743,272	956,058	9,787,215	-	9,787,215	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(75,432)	432,869	(508,301)	-	(508,301)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	2,376,583	2,000,000	376,583	-	376,583	100%	✓	Reimbursed through interfund transfer to cover matching portion	No reserve requirement - Grant fund - spend down to zero
266	MVH Restricted	2,003,235	257,817	1,745,418	-	1,745,418	100%	✓		No reserve requirement
279	IT / Innovation / 311 Call Center	4,629,570	1,486,859	3,142,712	-	3,142,712	100%	✓	Reimbursed through interfund allocation	No reserve requirement
287	Fire Department Capital	2,213,360	934,599	1,278,760	-	1,278,760	100%	✓		No reserve requirement - Capital fund - spend down to zero
295	COPS MORE Grant	20,829	-	20,829	-	20,829	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	30,094,035	6,351,421	23,742,614	-	23,742,614	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	4,236	4,418	(182)	-	(182)	100%	✓	Revenue based on stadium attendance is received in the fall	No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	219,877	-	219,877	-	219,877	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	333,869	-	333,869	-	333,869	100%	✓		No reserve requirement - Capital fund - spend down to zero
410	Urban Development Action Grant	398,404	-	398,404	-	398,404	100%	✓		No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,575,733	278,601	1,297,132	-	1,297,132	100%	✓		No reserve requirement - Capital fund - spend down to zero

City of South Bend
Cash Reserves Summary by Fund Status
January 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
413	Professional Sports Convention Development Area	1,481,844	2,367,135	(885,291)	-	(885,291)	100%	✓	No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	1,202,675	1,562,152	(359,477)	-	(359,477)	100%	✓	No reserve requirement
422	TIF - West Washington	1,446,960	1,200	1,445,761	-	1,445,761	100%	✓	Property tax distribution received in June & Dec No reserve requirement
429	TIF - River East Development Area (NE Dev)	11,866,035	4,221,477	7,644,558	-	7,644,558	100%	✓	Property tax distribution received in June & Dec No reserve requirement
430	TIF - Southside Development Area #1	15,596,657	4,643,466	10,953,191	-	10,953,191	100%	✓	Property tax distribution received in June & Dec No reserve requirement
435	TIF - Douglas Road	358,732	-	358,732	-	358,732	100%	✓	Property tax distribution received in June & Dec No reserve requirement
436	TIF - River East Residential Area (NE Res)	4,652,403	445,067	4,207,336	-	4,207,336	100%	✓	Property tax distribution received in June & Dec No reserve requirement
439	Certified Technology Park	11,289	-	11,289	-	11,289	100%	✓	No reserve requirement
450	Palais Royale Historic Preservation	111,246	-	111,246	-	111,246	100%	✓	No reserve requirement
451	2018 Fire Station #9 Bond Capital	320,164	-	320,164	-	320,164	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
453	Zoo Bond Capital	4,299,369	-	4,299,369	-	4,299,369	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,307,987	2,194,506	113,482	-	113,482	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	415,683	-	415,683	-	415,683	100%	✓	No reserve requirement
455	2021 Infrastructure Bond Capital	2,092,904	1,696,362	396,542	-	396,542	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	2,100,123	925,127	1,174,996	-	1,174,996	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	1,580,674	-	1,580,674	-	1,580,674	100%	✓	Receives transfers from Fund 610 as needed No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	9,980,778	4,817,854	5,162,924	-	5,162,924	100%	✓	Receives transfers from Fund 620 as needed No reserve requirement - Capital fund - spend down to zero
625	Water Works Sinking (Debt Service)	1,040,052	-	1,040,052	-	1,040,052	100%	✓	Receives transfers from Fund 620 as needed No reserve requirement
642	Sewage Works Capital	14,801,728	2,088,106	12,713,622	-	12,713,622	100%	✓	Receives transfers from Fund 641 as needed No reserve requirement - Capital fund - spend down to zero
649	Sewage Sinking (Debt Service)	3,637,860	-	3,637,860	-	3,637,860	100%	✓	Receives transfers from Fund 641 as needed No reserve requirement
667	Storm Sewer	1,450,800	421,094	1,029,705	-	1,029,705	100%	✓	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	398,698	-	398,698	-	398,698	100%	✓	No reserve requirement
754	Industrial Revolving Fund	4,745,073	21,646	4,723,427	-	4,723,427	100%	✓	No City reserve requirement; there are program requirements
759	2017 Eddy Street Commons Bond Capital	25,764	-	25,764	-	25,764	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
No Reserve Requirement Total		\$ 148,950,209	\$ 42,956,364	\$ 105,993,845	\$ -	\$ 105,993,846			
Total Funds		\$ 374,868,505	\$ 64,629,169	\$ 310,239,335	\$ 147,241,182	\$ 162,998,155			

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
City Controlled Funds						
101 General Fund	91,728,193	17,819,445	17,819,445	527,374	73,908,748	19%
Special Revenue Funds						
102 Rainy Day	220,188	(3,251)	(3,251)	20,402	223,439	-1%
201 Parks & Recreation	26,759,101	838,797	838,797	190,412	25,920,304	3%
202 Motor Vehicle Highway	11,237,420	737,063	737,063	323,545	10,500,357	7%
209 Studebaker-Oliver Revitalizing Grants	7,715	(194)	(194)	1,217	7,909	-3%
210 Economic Development State Grants	-	-	-	-	-	0%
211 Dept of Community Investment Operating	4,677,425	269,009	269,009	395,991	4,408,416	6%
212 Dept of Community Investment Grants	2,952,342	538,144	538,144	26,017	2,414,198	18%
216 Police State Seizures	7,364	3,288	3,288	13,115	4,076	45%
217 Gift, Donation, Bequest	62,400	719	719	3,833	61,681	1%
218 Police Curfew Violations	-	-	-	-	-	0%
219 Unsafe Building	79,955	4,713	4,713	31,416	75,242	6%
220 Law Enforcement Continuing Education	227,642	20,456	20,456	89,096	207,186	9%
221 Rental Units Regulation	100,200	24,347	24,347	6,031	75,853	24%
227 Loss Recovery	8,357	1,292	1,292	774	7,065	15%
230 Code Enforcement	6,230,019	44,784	44,784	76,968	6,185,235	1%
249 Local Income Tax - Public Safety	9,498,558	(825)	(825)	729,237	9,499,383	0%
251 Local Road & Street	4,275,573	189,855	189,855	200,272	4,085,718	4%
257 LOIT Special Distribution	6	(73)	(73)	459	79	-1220%
258 Human Rights Federal Grants	141,000	18,843	18,843	473	122,157	13%
263 American Rescue Plan	-	(119,569)	(119,569)	105,840	119,569	0%
264 COVID-19 Response	-	51,578	51,578	26,232	(51,578)	0%
265 Local Road & Bridge Grant	1,220,077	(730)	(730)	4,583	1,220,807	0%
266 MVH Restricted	3,131,353	255,959	255,959	312,762	2,875,394	8%
273 Morris PAC / Palais Royale Marketing	-	-	-	-	-	0%
274 Morris PAC Self-Promotion	-	-	-	-	-	0%
280 Police Block Grants	-	-	-	-	-	0%
289 Haz-Mat	10,567	(9)	(9)	58	10,576	0%
291 Indiana River Rescue	97,043	27,635	27,635	17,978	69,408	28%
294 Regional Police Academy	-	-	-	-	-	0%
295 COPS MORE Grant	-	17	17	-	(17)	0%
299 Police Federal Drug Enforcement	26,809	350	350	27,257	26,459	1%
404 Local Income Tax - Certified Shares	-	(5,323)	(5,323)	772,441	5,323	0%
408 Local Income Tax - Economic Development	13,429,736	(7,047)	(7,047)	1,052,498	13,436,783	0%
410 Urban Development Action Grant	-	(117)	(117)	736	117	0%
655 Project ReLeaf	458,300	38,509	38,509	38,620	419,791	8%
705 Police K-9 Unit	-	-	-	-	-	0%
730 City Cemetery	610	(9)	(9)	57	619	-1%
731 Bowman Cemetery	9,594	(142)	(142)	889	9,736	-1%
754 Industrial Revolving Fund	174,000	345,252	345,252	102,679	(171,252)	198%
Total Special Revenue Funds	85,043,354	3,273,320	3,273,320	4,571,887	81,770,033	4%
Debt Service Fund						
312 2017 Parks Bond Debt Service	1,171,618	438	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	221,417	221,417	234	186,517	54%
752 South Bend Redevelopment Authority	3,252,250	191,333	191,333	463	3,060,917	6%
755 South Bend Building Corporation	2,220,500	1,497,945	1,497,945	145	722,555	67%
756 2015 Smart Streets Bond Debt Service	1,714,000	857,007	857,007	7	856,993	50%
757 2015 Parks Bond Debt Service	372,981	31,450	31,450	31,622	341,531	8%
760 2017 Eddy Street Commons Bond Debt Service	1,931,625	964,641	964,641	16	966,984	50%
Total Debt Service Funds	11,413,765	3,764,231	3,764,231	32,487	7,649,534	33%

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Capital Funds						
287 Fire Department Capital	3,529,061	167,829	167,829	167,952	3,361,232	5%
401 Coveleski Stadium Capital	25,004	(1)	(1)	8	25,005	0%
406 Cumulative Capital Development	554,373	452	452	161	553,921	0%
407 Cumulative Capital Improvement	243,226	(162)	(162)	590	243,388	0%
412 Major Moves Construction	497,185	233,938	233,938	3,402	263,247	47%
413 Professional Sports Convention Development Area	2,000,000	244,962	244,962	2,153	1,755,038	12%
416 Morris Performing Arts Center Capital	-	73	73	26	(73)	0%
450 Palais Royale Historic Preservation	15,426	2,186	2,186	6,577	13,240	14%
451 2018 Fire Station #9 Bond Capital	-	(94)	(94)	591	94	0%
453 Zoo Bond Capital	-	19	19	23	(19)	0%
455 2021 Infrastructure Bond Capital	-	(678)	(678)	4,554	678	0%
471 2017 Parks Bond Capital	-	(762)	(762)	5,162	762	0%
750 Equipment/Vehicle Leasing	-	-	-	-	-	0%
759 2017 Eddy Street Commons Bond Capital	-	0	0	0	-	0%
Total Capital Funds	6,864,275	647,762	647,762	191,198	6,216,513	9%
Enterprise Funds						
600 Consolidated Building	1,598,311	192,400	192,400	242,201	1,405,911	12%
601 Parking Garages	1,101,381	45,250	45,250	70,641	1,056,131	4%
602 Morris Performing Arts Center Operations	1,577,206	35,436	35,436	38,069	1,541,770	2%
610 Solid Waste Operations	7,528,882	558,642	558,642	607,798	6,970,240	7%
611 Solid Waste Capital	2,331,005	279,700	279,700	7	2,051,305	12%
620 Water Works Operations	22,562,284	1,604,162	1,604,162	1,378,227	20,958,123	7%
622 Water Works Capital	1,067,228	(1,890)	(1,890)	22,029	1,069,118	0%
624 Water Works Customer Deposit	-	(378)	(378)	2,425	378	0%
625 Water Works Sinking (Debt Service)	2,753,661	(105)	(105)	3,765	2,753,766	0%
626 Water Works Bond Reserve	-	(301)	(301)	2,669	301	0%
629 Water Works Operations & Maintenance Reserve	-	(869)	(869)	5,452	869	0%
640 Sewer Repair Insurance	695,827	58,867	58,867	63,185	636,960	8%
641 Sewage Works Operations	40,577,147	3,431,909	3,431,909	3,260,626	37,145,238	8%
642 Sewage Works Capital	362,988	(3,593)	(3,593)	30,270	366,581	-1%
643 Sewage Works Operations & Maintenance Reserve	-	(1,647)	(1,647)	10,337	1,647	0%
649 Sewage Sinking (Debt Service)	9,773,347	1,533	1,533	3,301	9,771,814	0%
653 Sewage Debt Service Reserve	-	(1,113)	(1,113)	6,983	1,113	0%
654 Sewage Works Customer Deposit	-	(312)	(312)	2,137	312	0%
667 Storm Sewer	1,152,575	181,135	181,135	89,134	971,440	16%
670 Century Center Operations	4,630,842	838,166	838,166	305,226	3,792,676	18%
671 Century Center Capital	500	(291)	(291)	1,824	791	-58%
Total Enterprise Funds	97,713,184	7,216,700	7,216,700	6,146,305	90,496,484	7%
Internal Service Funds						
222 Central Services	10,509,740	708,066	708,066	674,734	9,801,674	7%
224 Central Services Capital	-	-	-	-	-	0%
226 Liability Insurance	3,645,588	299,395	299,395	8,777	3,346,193	8%
278 Police Take Home Vehicle	18,328	3,779	3,779	5,122	14,549	21%
279 IT / Innovation / 311 Call Center	10,069,587	916,583	916,583	7,524	9,153,004	9%
711 Self-Funded Employee Benefits	16,970,731	1,780,486	1,780,486	1,424,865	15,190,245	10%
713 Unemployment Compensation	86,931	634	634	733	86,297	1%
714 Parental Leave	301,571	21,980	21,980	20,370	279,591	7%
Total Internal Service Funds	41,602,476	3,730,924	3,730,924	2,142,126	37,871,553	9%
Fiduciary Funds						
701 Fire Pension	4,700,169	(105)	(105)	3,115	4,700,274	0%
702 Police Pension	5,909,254	(179)	(179)	2,046	5,909,433	0%
Total Fiduciary Funds	10,609,423	(284)	(284)	5,161	10,609,707	0%
Total City Controlled Funds	344,974,670	36,452,098	36,452,098	13,616,538	308,522,572	11%

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area	18,638,955	104,889	104,889	53,623	18,534,066	1%
422 TIF - West Washington	310,006	(28)	(28)	2,395	310,034	0%
429 TIF - River East Development Area (NE Dev)	3,974,908	1,001	1,001	20,178	3,973,907	0%
430 TIF - Southside Development Area #1	1,945,758	(1,354)	(1,354)	27,080	1,947,112	0%
435 TIF - Douglas Road	172,781	183	183	451	172,598	0%
436 TIF - River East Residential Area (NE Res)	6,130,170	4,861	4,861	7,614	6,125,309	0%
Total Tax Increment Financing Funds	31,172,578	109,552	109,552	111,341	31,063,026	0%
Redevelopment Funds						
433 Redevelopment General	1,988,069	(1,107)	(1,107)	380,867	1,989,176	0%
439 Certified Technology Park	225	(3)	(3)	21	228	-1%
452 2018 TIF Park Bond Capital	-	(678)	(678)	4,507	678	0%
454 Airport Urban Enterprise Zone	30	(122)	(122)	767	152	-408%
Total Redevelopment Funds	1,988,324	(1,911)	(1,911)	386,162	1,990,234	0%
Debt Service Funds						
315 Airport 2003 Debt Reserve	-	(309)	(309)	1,938	309	0%
328 SBCDA 2003 Debt Reserve	-	(516)	(516)	3,239	516	0%
351 2018 TIF Park Bond Debt Service	20,902	(309)	(309)	1,937	21,211	-1%
352 2019 South Shore Double Tracking Debt Service	1,035,510	516,500	516,500	0	519,010	50%
353 2020 TIF Library Bond Debt Service Reserve	10	1	1	1	9	14%
Total Debt Service Funds	1,056,422	515,368	515,368	7,115	541,055	49%
Total Redevelopment Commission Funds	34,217,324	623,009	623,009	504,619	33,594,315	2%
Grand Total	379,191,994	37,075,107	37,075,107	14,121,156	342,116,887	10%

**City of South Bend
Monthly Fund Financials
Expenditure Summary
January 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*
City Controlled Funds							
101 General Fund	119,315,450	10,116,745	10,116,745	6,650,141	5,624,814	103,573,891	13%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	27,589,912	1,524,773	1,524,773	1,041,941	1,718,600	24,346,539	12%
202 Motor Vehicle Highway	15,888,888	1,325,979	1,325,979	727,335	514,333	14,048,576	12%
209 Studebaker-Oliver Revitalizing Grants	74,550	7,838	7,838	33,487	32,732	33,981	54%
210 Economic Development State Grants	374,599	-	-	-	48,418	326,181	13%
211 Dept of Community Investment Operating	4,901,089	361,753	361,753	275,301	223,541	4,315,795	12%
212 Dept of Community Investment Grants	12,085,586	273,574	273,574	561,881	3,192,477	8,619,535	29%
216 Police State Seizures	22,000	-	-	-	-	22,000	0%
217 Gift, Donation, Bequest	173,685	10,164	10,164	16,519	96,021	67,500	61%
218 Police Curfew Violations	-	-	-	-	-	-	0%
219 Unsafe Building	23,000	-	-	-	1,260	21,740	5%
220 Law Enforcement Continuing Education	392,148	37,524	37,524	22,904	36,219	318,405	19%
221 Rental Units Regulation	153,686	4,956	4,956	4,885	99,686	49,044	68%
227 Loss Recovery	-	-	-	-	-	-	0%
230 Code Enforcement	6,664,898	369,920	369,920	210,319	95,682	6,199,295	7%
249 Local Income Tax - Public Safety	9,498,558	-	-	-	-	9,498,558	0%
251 Local Road & Street	6,456,693	28,036	28,036	86,037	1,052,713	5,375,944	17%
257 LOIT Special Distribution	246,173	-	-	-	-	246,173	0%
258 Human Rights Federal Grants	256,015	4,000	4,000	(1,812)	6,000	246,014	4%
263 American Rescue Plan	10,291,678	17,092	17,092	118,361	956,058	9,318,528	9%
264 COVID-19 Response	641,483	4,720	4,720	6,397	432,869	203,894	68%
265 Local Road & Bridge Grant	3,328,691	105,996	105,996	-	2,000,000	1,222,695	63%
266 MVH Restricted	4,589,890	141,999	141,999	93,075	257,817	4,190,074	9%
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	-	-	-	5,279	86,522	6%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	-	-	-	-	-	-	0%
295 COPS MORE Grant	-	-	-	-	-	-	0%
299 Police Federal Drug Enforcement	6,000	-	-	-	-	6,000	0%
404 Local Income Tax - Certified Shares	15,467,607	13,763,313	13,763,313	937,370	651,165	1,053,129	93%
408 Local Income Tax - Economic Development	27,365,060	2,054,590	2,054,590	1,755,293	4,647,277	20,663,192	24%
410 Urban Development Action Grant	-	-	-	-	-	-	0%
655 Project ReLeaf	439,485	28,660	28,660	17,806	-	410,825	7%
705 Police K-9 Unit	-	-	-	-	-	-	0%
730 City Cemetery	-	-	-	-	-	-	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	823,320	17,135	17,135	1,979	21,646	784,539	5%
Total Special Revenue Funds	147,856,492	20,082,020	20,082,020	5,909,079	16,089,792	111,684,678	24%
Debt Service Fund							
312 2017 Parks Bond Debt Service	1,179,167	580,233	580,233	-	-	598,935	49%
350 2018 Fire Station #9 Bond Debt Service	342,856	169,716	169,716	-	-	173,140	50%
672 Century Center Energy Conservation Debt Svc	397,959	-	-	-	-	397,959	0%
752 South Bend Redevelopment Authority	3,237,507	24	24	20,663	-	3,237,483	0%
755 South Bend Building Corporation	1,423,143	-	-	1,350	-	1,423,143	0%
756 2015 Smart Streets Bond Debt Service	1,709,669	-	-	-	-	1,709,669	0%
757 2015 Parks Bond Debt Service	375,582	-	-	-	-	375,582	0%
760 2017 Eddy Street Commons Bond Debt Service	1,929,875	-	-	-	-	1,929,875	0%
Total Debt Service Funds	10,595,758	749,972	749,972	22,013	-	9,845,786	7%

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

City of South Bend
Monthly Fund Financials
Expenditure Summary
January 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*
Capital Funds							
287 Fire Department Capital	7,783,132	1,816,589	1,816,589	167,231	934,599	5,031,944	35%
401 Coveleski Stadium Capital	25,474	-	-	-	4,418	21,056	17%
406 Cumulative Capital Development	761,015	69,770	69,770	107,261	-	691,245	9%
407 Cumulative Capital Improvement	450,996	25,996	25,996	230,612	-	425,000	6%
412 Major Moves Construction	1,713,761	74	74	545,148	278,601	1,435,086	16%
413 Professional Sports Convention Development Area	2,787,981	440,165	440,165	2,033	2,367,135	(19,319)	101%
416 Morris Performing Arts Center Capital	1,126,966	35,764	35,764	2,281,494	1,562,152	(470,950)	142%
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	168,483	168,483	153,408	-	4,299,145	4%
455 2021 Infrastructure Bond Capital	2,054,148	16,923	16,923	179,807	1,696,362	340,863	83%
471 2017 Parks Bond Capital	1,526,352	6,973	6,973	112,922	925,127	594,252	61%
750 Equipment/Vehicle Leasing	-	-	-	-	-	-	0%
759 2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	0%
Total Capital Funds	22,732,453	2,580,737	2,580,737	3,779,915	7,768,395	12,383,322	46%
Enterprise Funds							
600 Consolidated Building	1,823,600	116,375	116,375	109,769	2,931	1,704,294	7%
601 Parking Garages	1,060,668	63,699	63,699	49,194	206,346	790,623	25%
602 Morris Performing Arts Center Operations	1,572,768	122,395	122,395	83,714	58,400	1,391,974	11%
610 Solid Waste Operations	7,489,964	782,119	782,119	397,841	1,102,817	5,605,028	25%
611 Solid Waste Capital	3,911,599	281,052	281,052	128,665	-	3,630,547	7%
620 Water Works Operations	23,142,772	2,057,552	2,057,552	945,925	1,116,049	19,969,171	14%
622 Water Works Capital	29,174,619	1,151,092	1,151,092	776,208	4,817,854	23,205,673	20%
624 Water Works Customer Deposit	-	-	-	-	-	-	0%
625 Water Works Sinking (Debt Service)	2,753,663	-	-	-	-	2,753,663	0%
626 Water Works Bond Reserve	-	-	-	-	-	-	0%
629 Water Works Operations & Maintenance Reserve	-	-	-	-	-	-	0%
640 Sewer Repair Insurance	821,056	86,481	86,481	30,044	1,472	733,103	11%
641 Sewage Works Operations	42,182,960	4,259,191	4,259,191	1,082,694	3,579,818	34,343,951	19%
642 Sewage Works Capital	43,880,845	437,852	437,852	392,676	2,088,106	41,354,887	6%
643 Sewage Works Operations & Maintenance Reserve	-	-	-	-	-	-	0%
649 Sewage Sinking (Debt Service)	9,773,347	-	-	6,878,882	-	9,773,347	0%
653 Sewage Debt Service Reserve	-	-	-	-	-	-	0%
654 Sewage Works Customer Deposit	-	-	-	-	-	-	0%
667 Storm Sewer	2,311,084	18,239	18,239	11,098	421,094	1,871,752	19%
670 Century Center Operations	4,660,608	288,816	288,816	305,198	40,080	4,331,712	7%
671 Century Center Capital	35,000	-	-	-	-	35,000	0%
Total Enterprise Funds	174,594,554	9,664,864	9,664,864	11,191,909	13,434,967	151,494,725	13%
Internal Service Funds							
222 Central Services	10,641,619	940,028	940,028	566,969	174,718	9,526,873	10%
224 Central Services Capital	-	-	-	-	-	-	0%
226 Liability Insurance	4,339,614	318,994	318,994	369,161	922,814	3,097,806	29%
278 Police Take Home Vehicle	50,000	-	-	-	-	50,000	0%
279 IT / Innovation / 311 Call Center	10,845,300	937,354	937,354	564,235	1,486,859	8,421,087	22%
711 Self-Funded Employee Benefits	20,137,218	1,238,262	1,238,262	1,383,709	886,476	18,012,480	11%
713 Unemployment Compensation	80,000	-	-	-	-	80,000	0%
714 Parental Leave	253,846	4,787	4,787	6,390	-	249,059	2%
Total Internal Service Funds	46,347,596	3,439,425	3,439,425	2,890,464	3,470,866	39,437,305	15%
Fiduciary Funds							
701 Fire Pension	4,593,840	339,129	339,129	334,654	3,500	4,251,211	7%
702 Police Pension	6,063,884	514,916	514,916	500,668	3,500	5,545,468	9%
Total Fiduciary Funds	10,657,724	854,046	854,046	835,321	7,000	9,796,679	8%
Total City Controlled Funds	532,100,027	47,487,810	47,487,810	31,278,841	46,395,834	438,216,386	18%

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

**City of South Bend
Monthly Fund Financials
Expenditure Summary
January 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*
Redevelopment Commission Controlled Funds							
Tax Increment Financing Funds							
324 TIF - River West Development Area	21,497,337	5,101,662	5,101,662	814,359	6,351,421	10,044,254	53%
422 TIF - West Washington	114,753	-	-	61,242	1,200	113,553	1%
429 TIF - River East Development Area (NE Dev)	6,426,585	21,800	21,800	65,236	4,221,477	2,183,309	66%
430 TIF - Southside Development Area #1	10,435,204	234,868	234,868	519,770	4,643,466	5,556,870	47%
435 TIF - Douglas Road	74,175	-	-	-	-	74,175	0%
436 TIF - River East Residential Area (NE Res)	5,929,204	2,201,625	2,201,625	-	445,067	3,282,512	45%
Total Tax Increment Financing Funds	44,477,258	7,559,955	7,559,955	1,460,607	15,662,631	21,254,673	52%
Redevelopment Funds							
433 Redevelopment General	1,592,366	423,167	423,167	-	376,199	793,000	50%
439 Certified Technology Park	-	-	-	-	-	-	0%
452 2018 TIF Park Bond Capital	2,194,506	-	-	-	2,194,506	-	100%
454 Airport Urban Enterprise Zone	-	-	-	-	-	-	0%
Total Redevelopment Funds	3,786,872	423,167	423,167	-	2,570,705	793,000	79%
Debt Service Funds							
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	-	-	-	-	1,030,125	0%
353 2020 TIF Library Bond Debt Service Reserve	-	8	8	-	-	(8)	0%
Total Debt Service Funds	1,030,125	8	8	-	-	1,030,117	0%
Total Redevelopment Commission Funds	49,294,254	7,983,130	7,983,130	1,460,607	18,233,335	23,077,789	53%
Grand Total	581,394,281	55,470,940	55,470,940	32,739,448	64,629,169	461,294,175	21%

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

City of South Bend
Revenue by Type Report

Period Ending: January 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Taxes															
Property Taxes															
Civil City	-	-	-	-	-	-	-	-	-	-	-	-	-	61,612,480	0%
TIF Districts	-	-	-	-	-	-	-	-	-	-	-	-	-	29,771,076	0%
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	91,383,556	0%
Local Income Tax															
LIT Certified Shares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
LIT for Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	13,151,291	0%
LIT for Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	9,488,558	0%
LIT for Redevelopment	-	-	-	-	-	-	-	-	-	-	-	-	-	100	0%
LIT Additional - Supplemental Distrib	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	22,639,949	0%
Total Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	114,023,505	0%
Intergovernmental Revenue															
State Shared Revenue															
Auto Excise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	3,912,501	0%
Commercial Vehicle Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	926,798	0%
Liquor Excise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	90,000	0%
Liquor Gallonage Tax	68,600	-	-	-	-	-	-	-	-	-	-	-	68,600	253,106	27%
25 Cigarette Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	269,374	0%
Gasoline Tax	549,966	-	-	-	-	-	-	-	-	-	-	-	549,966	6,026,170	9%
Wheel Tax	138,303	-	-	-	-	-	-	-	-	-	-	-	138,303	2,100,000	7%
PSCDA Tax	245,396	-	-	-	-	-	-	-	-	-	-	-	245,396	2,000,000	12%
State Pension Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	10,600,000	0%
Sub Total	1,002,266	-	-	-	-	-	-	-	-	-	-	-	1,002,266	26,177,949	4%
Local Government Shared Revenue															
Hotel Motel Tax	858,937	-	-	-	-	-	-	-	-	-	-	-	858,937	2,655,937	32%
Grants															
Federal Grants	945,518	-	-	-	-	-	-	-	-	-	-	-	945,518	4,337,255	22%
State Grants	93,000	-	-	-	-	-	-	-	-	-	-	-	93,000	-	NA
Sub Total	1,038,518	-	-	-	-	-	-	-	-	-	-	-	1,038,518	4,337,255	24%
Other Intergovernmental															
Staffing Agreements with County	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Local Government Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Federal Seized Drug	328	-	-	-	-	-	-	-	-	-	-	-	328	25,000	1%
State Seized Drug	3,347	-	-	-	-	-	-	-	-	-	-	-	3,347	5,000	67%
Sub Total	3,674	-	-	-	-	-	-	-	-	-	-	-	3,674	110,000	3%
Total Intergovernmental Revenue	2,903,395	-	-	-	-	-	-	-	-	-	-	-	2,903,395	33,281,141	9%
Licenses & Permits															
Business															
Business Licenses	25,904	-	-	-	-	-	-	-	-	-	-	-	25,904	104,025	25%
Taxi Cab Licensing	110	-	-	-	-	-	-	-	-	-	-	-	110	2,500	4%
Sub Total	26,014	-	-	-	-	-	-	-	-	-	-	-	26,014	106,525	24%
Nonbusiness															
Lawn Parking	170	-	-	-	-	-	-	-	-	-	-	-	170	10,000	2%
Engineering	18,135	-	-	-	-	-	-	-	-	-	-	-	18,135	140,000	13%
Right-of-Way Closures	100	-	-	-	-	-	-	-	-	-	-	-	100	1,500	7%
Fire Dept-Building Plan Review	1,963	-	-	-	-	-	-	-	-	-	-	-	1,963	24,000	8%
Building Department	191,978	-	-	-	-	-	-	-	-	-	-	-	191,978	1,562,200	12%
SBARC - Pet Licenses	2,175	-	-	-	-	-	-	-	-	-	-	-	2,175	37,000	6%
Sub Total	214,521	-	-	-	-	-	-	-	-	-	-	-	214,521	1,774,700	12%
Total Licenses & Permits	240,534	-	-	-	-	-	-	-	-	-	-	-	240,534	1,881,225	13%

City of South Bend
Revenue by Type Report

Period Ending: January 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
General Government															
Plan Commission Charges	100	-	-	-	-	-	-	-	-	-	-	-	100	4,100	2%
Copies of Public Records	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	0%
Historic Preserv Certificate of Approval	140	-	-	-	-	-	-	-	-	-	-	-	140	2,000	7%
IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	240	-	-	-	-	-	-	-	-	-	-	-	240	7,300	3%
Public Safety															
Accident Report Copies	6,350	-	-	-	-	-	-	-	-	-	-	-	6,350	81,000	8%
Traffic Signal Maintenance	4,981	-	-	-	-	-	-	-	-	-	-	-	4,981	150,000	3%
EMS Special Event Coverage	698	-	-	-	-	-	-	-	-	-	-	-	698	150,000	0%
Regional Academy Tuition	3,350	-	-	-	-	-	-	-	-	-	-	-	3,350	20,000	17%
River Rescue School Tuition	27,750	-	-	-	-	-	-	-	-	-	-	-	27,750	90,000	31%
Fire Training Center Tuition	43,020	-	-	-	-	-	-	-	-	-	-	-	43,020	50,000	86%
Emergency Medical Service	319,776	-	-	-	-	-	-	-	-	-	-	-	319,776	3,000,000	11%
Medicaid Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	443,000	0%
EMS for County	168,446	-	-	-	-	-	-	-	-	-	-	-	168,446	2,021,345	8%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Police Special Event Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Crime Lab Services	525	-	-	-	-	-	-	-	-	-	-	-	525	10,000	5%
EMS Late Payment Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Misc Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Sub Total	574,896	-	-	-	-	-	-	-	-	-	-	-	574,896	6,055,845	9%
Culture & Recreation															
Morris Performing Arts Center	12,523	-	-	-	-	-	-	-	-	-	-	-	12,523	1,517,795	1%
Palais Royale Ballroom	15,558	-	-	-	-	-	-	-	-	-	-	-	15,558	166,840	9%
Parks & Recreation	325,520	-	-	-	-	-	-	-	-	-	-	-	325,520	2,856,696	11%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	0%
Century Center	177,285	-	-	-	-	-	-	-	-	-	-	-	177,285	3,167,000	6%
Sub Total	530,886	-	-	-	-	-	-	-	-	-	-	-	530,886	7,733,331	7%
Highways & Streets															
Sale of Signs/Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	3,300	0%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	0%
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	4,800	0%
Sanitation															
Trash Collection/Residential	531,644	-	-	-	-	-	-	-	-	-	-	-	531,644	6,342,000	8%
Trash Collection/Commercial	11,479	-	-	-	-	-	-	-	-	-	-	-	11,479	134,654	9%
Trash Collection/Apt 2 Units	4,334	-	-	-	-	-	-	-	-	-	-	-	4,334	56,106	8%
Trash Collection/Apt 3 Units	2,047	-	-	-	-	-	-	-	-	-	-	-	2,047	25,809	8%
Trash Collection/Apt 4 Units	2,632	-	-	-	-	-	-	-	-	-	-	-	2,632	31,419	8%
Trash Collection/Seniors	-	-	-	-	-	-	-	-	-	-	-	-	-	50,495	0%
Trash Collection/Special Pickup	1,900	-	-	-	-	-	-	-	-	-	-	-	1,900	32,000	6%
Trash Collection/Yard Waste Pickup	40	-	-	-	-	-	-	-	-	-	-	-	40	600	7%
Misc/Additional Trash Totes	(532)	-	-	-	-	-	-	-	-	-	-	-	(532)	-	NA
Misc/Return Trip Customer Error	810	-	-	-	-	-	-	-	-	-	-	-	810	13,200	6%
Misc/Contamination Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	1,300	0%
Misc/Tote Replacement Fee	240	-	-	-	-	-	-	-	-	-	-	-	240	5,000	5%
Misc/Trash Start Fee	3,950	-	-	-	-	-	-	-	-	-	-	-	3,950	40,800	10%
Misc/Yard Waste Totes	125	-	-	-	-	-	-	-	-	-	-	-	125	738,720	0%
Sub Total	558,669	-	-	-	-	-	-	-	-	-	-	-	558,669	7,472,103	7%

City of South Bend
Revenue by Type Report

Period Ending: January 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Utilities - Water															
Metered Sales/Residential	694,651	-	-	-	-	-	-	-	-	-	-	-	694,651	8,875,582	8%
Metered Sales/Commercial	196,288	-	-	-	-	-	-	-	-	-	-	-	196,288	2,817,358	7%
Metered Sales/Industrial	32,940	-	-	-	-	-	-	-	-	-	-	-	32,940	539,299	6%
Metered Sales/Multi Family	108,722	-	-	-	-	-	-	-	-	-	-	-	108,722	1,345,941	8%
Bulk Sales/Olive St	-	-	-	-	-	-	-	-	-	-	-	-	-	7,775	0%
Metered Sales/Institution	11,783	-	-	-	-	-	-	-	-	-	-	-	11,783	145,898	8%
Public Fire Protection	216,114	-	-	-	-	-	-	-	-	-	-	-	216,114	2,835,874	8%
Private Fire Protection	38,792	-	-	-	-	-	-	-	-	-	-	-	38,792	533,279	7%
Sales to Public Authorities	30,852	-	-	-	-	-	-	-	-	-	-	-	30,852	314,117	10%
Irrigation Sales	(2,100)	-	-	-	-	-	-	-	-	-	-	-	(2,100)	1,504,848	0%
Other Water/Misc Service	34,181	-	-	-	-	-	-	-	-	-	-	-	34,181	517,040	7%
Backflow Prevention Insp.	10,150	-	-	-	-	-	-	-	-	-	-	-	10,150	176,827	6%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Revenue From Cut Off Fees	150	-	-	-	-	-	-	-	-	-	-	-	150	5,000	3%
Penalties (Forfeit Disc.)	6,707	-	-	-	-	-	-	-	-	-	-	-	6,707	44,000	15%
Water Leak Insurance	90,788	-	-	-	-	-	-	-	-	-	-	-	90,788	1,156,387	8%
System Development Fee	436	-	-	-	-	-	-	-	-	-	-	-	436	210,000	0%
Sub Total	1,470,453	-	-	-	-	-	-	-	-	-	-	-	1,470,453	21,029,225	7%
Utilities - Sewage															
Metered Sales/Residential	1,851,371	-	-	-	-	-	-	-	-	-	-	-	1,851,371	20,854,234	9%
Metered Sales/Commercial	685,294	-	-	-	-	-	-	-	-	-	-	-	685,294	7,879,559	9%
Metered Sales/Industrial	428,166	-	-	-	-	-	-	-	-	-	-	-	428,166	5,617,830	8%
Metered Sales/Multi Family	269,061	-	-	-	-	-	-	-	-	-	-	-	269,061	3,278,502	8%
Metered Sales/Institution	30,121	-	-	-	-	-	-	-	-	-	-	-	30,121	311,631	10%
Sales to Public Authority	83,134	-	-	-	-	-	-	-	-	-	-	-	83,134	1,169,653	7%
Wholesale Meter/New Carlisle	-	-	-	-	-	-	-	-	-	-	-	-	-	265,919	0%
Penalties (Forfeit Disc.)	40,991	-	-	-	-	-	-	-	-	-	-	-	40,991	353,894	12%
Dumping Fees	4,340	-	-	-	-	-	-	-	-	-	-	-	4,340	23,921	18%
Laboratory Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	1,622	0%
Discharge Permit Fees	1,010	-	-	-	-	-	-	-	-	-	-	-	1,010	5,949	17%
System Development Fee	19	-	-	-	-	-	-	-	-	-	-	-	19	339,000	0%
Sewer Repair Insurance	50,366	-	-	-	-	-	-	-	-	-	-	-	50,366	579,500	9%
Sewer Repair Deductible	9,061	-	-	-	-	-	-	-	-	-	-	-	9,061	80,000	11%
UAP Assistance Fee	78,831	-	-	-	-	-	-	-	-	-	-	-	78,831	840,000	9%
UAP Credit (Contra)	(75,240)	-	-	-	-	-	-	-	-	-	-	-	(75,240)	(840,000)	9%
RINS Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Disconnect Program Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	3,456,524	-	-	-	-	-	-	-	-	-	-	-	3,456,524	40,761,214	8%
Utilities - Other															
Storm Water Fees	88,428	-	-	-	-	-	-	-	-	-	-	-	88,428	1,147,200	8%
Clean Air/ReLeaf (Leaf Pickup)	38,665	-	-	-	-	-	-	-	-	-	-	-	38,665	451,610	9%
Sub Total	127,093	-	-	-	-	-	-	-	-	-	-	-	127,093	1,598,810	8%
Organic Resources															
Yard Waste Drop-Off	1,781	-	-	-	-	-	-	-	-	-	-	-	1,781	94,528	2%
Mulch/Compost Sales	720	-	-	-	-	-	-	-	-	-	-	-	720	62,058	1%
Sub Total	2,501	-	-	-	-	-	-	-	-	-	-	-	2,501	156,586	2%

City of South Bend
Revenue by Type Report

Period Ending: January 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Animal Resource Center															
Pet Impound Reclaim Fee	200	-	-	-	-	-	-	-	-	-	-	-	200	6,300	3%
Pet Adoption Fees	1,852	-	-	-	-	-	-	-	-	-	-	-	1,852	25,000	7%
Pick Up Fees	80	-	-	-	-	-	-	-	-	-	-	-	80	500	16%
Pet Micro Chipping	260	-	-	-	-	-	-	-	-	-	-	-	260	3,600	7%
Vet Expenses	55	-	-	-	-	-	-	-	-	-	-	-	55	3,100	2%
Pet Euthanasia	-	-	-	-	-	-	-	-	-	-	-	-	-	100	0%
Animal Surrenders	1,046	-	-	-	-	-	-	-	-	-	-	-	1,046	8,000	13%
Cremation	371	-	-	-	-	-	-	-	-	-	-	-	371	2,200	17%
Rabies Specimen Prep	30	-	-	-	-	-	-	-	-	-	-	-	30	500	6%
Boarding	45	-	-	-	-	-	-	-	-	-	-	-	45	1,000	5%
Sub Total	3,939	-	-	-	-	-	-	-	-	-	-	-	3,939	50,300	8%
Other															
DCI Staff Contracts	12,500	-	-	-	-	-	-	-	-	-	-	-	12,500	1,428,543	1%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Parking-Garages	42,792	-	-	-	-	-	-	-	-	-	-	-	42,792	1,039,750	4%
Parking-Century Center	15,810	-	-	-	-	-	-	-	-	-	-	-	15,810	110,000	14%
Central Services-Internal Customers	670,184	-	-	-	-	-	-	-	-	-	-	-	670,184	9,835,779	7%
Central Services-External Customers	21,741	-	-	-	-	-	-	-	-	-	-	-	21,741	426,128	5%
Employee & Employer Assessments	1,807,274	-	-	-	-	-	-	-	-	-	-	-	1,807,274	16,845,546	11%
Sub Total	2,570,301	-	-	-	-	-	-	-	-	-	-	-	2,570,301	29,685,746	9%
Total Charges for Services	9,295,503	-	-	-	-	-	-	-	-	-	-	-	9,295,503	114,555,260	8%

Fines, Forfeitures, & Fees															
General															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	5,500	0%
Bad Checks Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	1,851	-	-	-	-	-	-	-	-	-	-	-	1,851	10,000	19%
Plan Commission Application Fee	2,550	-	-	-	-	-	-	-	-	-	-	-	2,550	23,250	11%
Zoning Appeals Application Fee	400	-	-	-	-	-	-	-	-	-	-	-	400	11,250	4%
Zoning Admin Fees	1,350	-	-	-	-	-	-	-	-	-	-	-	1,350	13,950	10%
Zoning Admin Fines	270	-	-	-	-	-	-	-	-	-	-	-	270	-	NA
Tax Abatement Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Test Filling Fees	1,250	-	-	-	-	-	-	-	-	-	-	-	1,250	8,000	16%
Econ Dev-CDBG Loan Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	7,671	-	-	-	-	-	-	-	-	-	-	-	7,671	81,950	9%
Code Enforcement															
Vacant Bldg Registration	300	-	-	-	-	-	-	-	-	-	-	-	300	12,900	2%
Landlord Registration Fee	20	-	-	-	-	-	-	-	-	-	-	-	20	-	NA
Rental Unit Safety Fees	24,364	-	-	-	-	-	-	-	-	-	-	-	24,364	100,000	24%
Demolition & Boarding	3,902	-	-	-	-	-	-	-	-	-	-	-	3,902	45,000	9%
Collections	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	0%
Environmental Violations	21,513	-	-	-	-	-	-	-	-	-	-	-	21,513	165,000	13%
Ordinance Violation	2,131	-	-	-	-	-	-	-	-	-	-	-	2,131	27,500	8%
Animal Ordinance Violation	15,700	-	-	-	-	-	-	-	-	-	-	-	15,700	25,000	63%
Forfeitures-Civil Penalties	-	-	-	-	-	-	-	-	-	-	-	-	-	117,500	0%
Sub Total	67,929	-	-	-	-	-	-	-	-	-	-	-	67,929	504,900	13%
Parking															
Street Parking Fines	3,305	-	-	-	-	-	-	-	-	-	-	-	3,305	55,500	6%

City of South Bend
Revenue by Type Report

Period Ending: January 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Fines, Forfeitures, & Fees															
Public Safety															
False Alarms Fine	8,452	-	-	-	-	-	-	-	-	-	-	-	8,452	80,000	11%
Noise Ordinance	75	-	-	-	-	-	-	-	-	-	-	-	75	1,000	8%
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	200	0%
Impound Towing Fees	640	-	-	-	-	-	-	-	-	-	-	-	640	10,000	6%
Sub Total	9,167	-	-	-	-	-	-	-	-	-	-	-	9,167	91,200	10%
Total Fines, Forfeitures, & Fees	88,073	-	-	-	-	-	-	-	-	-	-	-	88,073	733,550	12%
Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	2,227	-	-	-	-	-	-	-	-	-	-	-	2,227	333,728	1%
Sale of Scrap Metal	40	-	-	-	-	-	-	-	-	-	-	-	40	21,425	0%
Bond Interest Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-	80,242	0%
Origination Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000	0%
Loan Servicing Fees	6,126	-	-	-	-	-	-	-	-	-	-	-	6,126	15,000	41%
Sub Total	8,393	-	-	-	-	-	-	-	-	-	-	-	8,393	457,395	2%
Bank Account Interest	14,778	-	-	-	-	-	-	-	-	-	-	-	14,778	3,443,910	0%
Rental of Property	12,056	-	-	-	-	-	-	-	-	-	-	-	12,056	133,724	9%
Donations	1,483	-	-	-	-	-	-	-	-	-	-	-	1,483	7,603,000	0%
3rd Party Revenue															
Cable TV Franchise Fees	26,616	-	-	-	-	-	-	-	-	-	-	-	26,616	680,000	4%
Video Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	135,000	0%
Sub Total	26,616	-	-	-	-	-	-	-	-	-	-	-	26,616	815,000	3%
Total Other Income	63,326	-	-	-	-	-	-	-	-	-	-	-	63,326	12,453,029	1%
Reimbursements															
Miscellaneous Reimbursements	16,118	-	-	-	-	-	-	-	-	-	-	-	16,118	25,500	63%
Insurance Claim	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
IT Services	70,714	-	-	-	-	-	-	-	-	-	-	-	70,714	73,764	96%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	1,400	0%
Lamppost Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Energy Rebates	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	0%
Repair Reimbursement	75	-	-	-	-	-	-	-	-	-	-	-	75	20,000	0%
Salary/Overtime Reimb	3,881	-	-	-	-	-	-	-	-	-	-	-	3,881	387,000	1%
Diesel Tax Rebate	3,041	-	-	-	-	-	-	-	-	-	-	-	3,041	50,000	6%
Pharmacy Rebates	-	-	-	-	-	-	-	-	-	-	-	-	-	375,000	0%
Morris Advertising Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	93,829	-	-	-	-	-	-	-	-	-	-	-	93,829	997,664	9%
Departmental Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Total Reimbursements	93,829	-	-	-	-	-	-	-	-	-	-	-	93,829	997,664	9%
Other Sources															
Interfund Transfers & Fixed Cost Allocations															
Interfund Transfers In	18,748,229	-	-	-	-	-	-	-	-	-	-	-	18,748,229	62,287,807	30%
PILOT	3,047,797	-	-	-	-	-	-	-	-	-	-	-	3,047,797	6,095,594	50%
Administration Cost Allocation	752,500	-	-	-	-	-	-	-	-	-	-	-	752,500	9,030,000	8%
IT Cost Allocation	832,569	-	-	-	-	-	-	-	-	-	-	-	832,569	9,990,823	8%
Liability Insurance Allocation	298,583	-	-	-	-	-	-	-	-	-	-	-	298,583	3,583,000	8%
Payroll Cost Allocation	196,640	-	-	-	-	-	-	-	-	-	-	-	196,640	2,359,679	8%
Facilities Management Allocation	13,333	-	-	-	-	-	-	-	-	-	-	-	13,333	160,000	8%
Utility Customer Service Mgmt Allocatic	128,007	-	-	-	-	-	-	-	-	-	-	-	128,007	1,536,089	8%
Sub Total	24,017,659	-	-	-	-	-	-	-	-	-	-	-	24,017,659	95,042,992	25%

City of South Bend
Revenue by Type Report

Period Ending: January 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Other Sources															
Sale of Assets															
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Non-Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Issuance of Debt															
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	5,558,000	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Premium on Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	5,558,000	0%
Refunds															
Refunds	46,164	-	-	-	-	-	-	-	-	-	-	-	46,164	-	NA
Specific Stop Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Utility Receipts Tax Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	46,164	-	-	-	-	-	-	-	-	-	-	-	46,164	10,000	462%
Other															
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Interfund Loan - Principal Income	-	-	-	-	-	-	-	-	-	-	-	-	-	464,882	0%
Interfund Loan - Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	28,446	0%
Other Loan - Principal Income	122	-	-	-	-	-	-	-	-	-	-	-	122	10,000	1%
Other Loan - Interest Income	326,503	-	-	-	-	-	-	-	-	-	-	-	326,503	152,300	214%
Sub Total	326,625	-	-	-	-	-	-	-	-	-	-	-	326,625	655,628	50%
Total Other Sources	24,390,449	-	-	-	-	-	-	-	-	-	-	-	24,390,449	101,266,620	24%
Revenue Total	37,075,107	-	-	-	-	-	-	-	-	-	-	-	37,075,107	379,191,994	10%

City of South Bend
Expenditures by Activity

Period Ending: January 31, 2023

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
General Fund																
General Government																
Mayor	101	84,201	-	-	-	-	-	-	-	-	-	-	-	84,201	1,101,236	8%
Community Initiatives	101	27,777	-	-	-	-	-	-	-	-	-	-	-	27,777	191	14543%
Community Police Review Office	101	-	-	-	-	-	-	-	-	-	-	-	-	-	96,012	0%
Clerk	101	48,714	-	-	-	-	-	-	-	-	-	-	-	48,714	587,397	8%
Common Council	101	49,464	-	-	-	-	-	-	-	-	-	-	-	49,464	677,393	7%
General City	101	2,760,676	-	-	-	-	-	-	-	-	-	-	-	2,760,676	31,534,740	9%
Controller' Office	101	181,811	-	-	-	-	-	-	-	-	-	-	-	181,811	2,721,843	7%
Human Resources	101	62,349	-	-	-	-	-	-	-	-	-	-	-	62,349	889,893	7%
Diversity & Inclusion	101	29,391	-	-	-	-	-	-	-	-	-	-	-	29,391	772,154	4%
Human Rights	101	18,649	-	-	-	-	-	-	-	-	-	-	-	18,649	474,302	4%
Legal	101	122,378	-	-	-	-	-	-	-	-	-	-	-	122,378	1,750,441	7%
Engineering	101	312,500	-	-	-	-	-	-	-	-	-	-	-	312,500	3,750,000	8%
Sub Total		3,697,909	-	-	-	-	-	-	-	-	-	-	-	3,697,909	44,355,602	8%
Public Works																
Engineering	101	232,971	-	-	-	-	-	-	-	-	-	-	-	232,971	3,939,260	6%
Sub Total		232,971	-	-	-	-	-	-	-	-	-	-	-	232,971	3,939,260	6%
Public Safety																
Police	101	3,133,453	-	-	-	-	-	-	-	-	-	-	-	3,133,453	38,690,281	8%
Crime Lab	101	66,888	-	-	-	-	-	-	-	-	-	-	-	66,888	891,942	7%
Fire	101	2,903,020	-	-	-	-	-	-	-	-	-	-	-	2,903,020	30,061,471	10%
EMS	101	59,937	-	-	-	-	-	-	-	-	-	-	-	59,937	957,768	6%
Fire Training Center	101	4,010	-	-	-	-	-	-	-	-	-	-	-	4,010	154,934	3%
Sub Total		6,167,307	-	-	-	-	-	-	-	-	-	-	-	6,167,307	70,756,394	9%
Community Investment																
Sustainability	101	-	-	-	-	-	-	-	-	-	-	-	-	-	33,000	0%
Sub Total		-	-	-	-	-	-	-	-	-	-	-	-	-	33,000	0%
Arts & Culture																
Morris Performing Arts Center	101	184	-	-	-	-	-	-	-	-	-	-	-	184	184	100%
Palais Royale Ballroom	101	18,373	-	-	-	-	-	-	-	-	-	-	-	18,373	231,009	8%
Sub Total		18,556	-	-	-	-	-	-	-	-	-	-	-	18,556	231,193	8%
Total General Fund		10,116,745	-	-	-	-	-	-	-	-	-	-	-	10,116,745	119,315,450	8%
Venues, Parks & Arts																
Parks & Recreation																
Park Administration	201	77,439	-	-	-	-	-	-	-	-	-	-	-	77,439	1,017,903	8%
Park Maintenance	201	668,268	-	-	-	-	-	-	-	-	-	-	-	668,268	10,100,628	7%
Golf Courses	201	87,687	-	-	-	-	-	-	-	-	-	-	-	87,687	2,261,868	4%
Recreational Experiences	201	219,341	-	-	-	-	-	-	-	-	-	-	-	219,341	2,891,486	8%
Community Programming	201	89,424	-	-	-	-	-	-	-	-	-	-	-	89,424	1,755,502	5%
Development & Promotions	201	82,433	-	-	-	-	-	-	-	-	-	-	-	82,433	1,264,168	7%
Park Projects & Capital	201	-	-	-	-	-	-	-	-	-	-	-	-	-	7,690,683	0%
Potawatomi Zoo	201	300,181	-	-	-	-	-	-	-	-	-	-	-	300,181	602,174	50%
Park Debt	201	-	-	-	-	-	-	-	-	-	-	-	-	-	5,500	0%
Morris Palais Marketing	273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Morris PAC Self-Promotion	274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Coveleski Stadium Capital	401	-	-	-	-	-	-	-	-	-	-	-	-	-	25,474	0%
Professional Sports Convention Dev. Area	413	440,165	-	-	-	-	-	-	-	-	-	-	-	440,165	2,787,981	16%
Morris PAC Improvement	416	35,764	-	-	-	-	-	-	-	-	-	-	-	35,764	1,126,966	3%
Palais Historic Preservation	450	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Morris Performing Arts Center Operations	602	122,395	-	-	-	-	-	-	-	-	-	-	-	122,395	1,572,768	8%
Sub Total		2,123,096	-	-	-	-	-	-	-	-	-	-	-	2,123,096	33,138,101	6%

City of South Bend
Expenditures by Activity

Period Ending: January 31, 2023

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Parking Garages																
Parking Enforcement	601	-	-	-	-	-	-	-	-	-	-	-	-	-	300	0%
Parking General Operations	601	26,829	-	-	-	-	-	-	-	-	-	-	-	26,829	498,539	5%
Main Street Garage	601	9,435	-	-	-	-	-	-	-	-	-	-	-	9,435	210,766	4%
Leighton Plaza Garage	601	21,336	-	-	-	-	-	-	-	-	-	-	-	21,336	202,179	11%
Wayne Street Garage	601	6,099	-	-	-	-	-	-	-	-	-	-	-	6,099	148,884	4%
Sub Total		63,699	-	-	-	-	-	-	-	-	-	-	-	63,699	1,060,668	6%
Century Center																
Century Center Operations	670	288,816	-	-	-	-	-	-	-	-	-	-	-	288,816	4,660,608	6%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Century Center Energy Saving	672	-	-	-	-	-	-	-	-	-	-	-	-	-	397,959	0%
Sub Total		288,816	-	-	-	-	-	-	-	-	-	-	-	288,816	5,093,567	6%
Total Venues, Parks & Arts		2,475,611	-	-	-	-	-	-	-	-	-	-	-	2,475,611	39,292,336	6%
Public Safety																
Police Department																
Police Seizures	216	-	-	-	-	-	-	-	-	-	-	-	-	-	22,000	0%
Curfew Violations	218	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Law Enforcement Education	220	37,524	-	-	-	-	-	-	-	-	-	-	-	37,524	392,148	10%
Public Safety Local Income Tax - Police	249	-	-	-	-	-	-	-	-	-	-	-	-	-	4,749,279	0%
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	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		37,524	-	-	-	-	-	-	-	-	-	-	-	37,524	5,219,427	1%
Fire Department																
Public Safety Local Income Tax - Fire	249	-	-	-	-	-	-	-	-	-	-	-	-	-	4,749,279	0%
Fire Department Capital	287	1,816,589	-	-	-	-	-	-	-	-	-	-	-	1,816,589	7,783,132	23%
Haz-Mat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Indiana River Rescue	291	-	-	-	-	-	-	-	-	-	-	-	-	-	91,800	0%
Sub Total		1,816,589	-	-	-	-	-	-	-	-	-	-	-	1,816,589	12,634,211	14%
Total Public Safety		1,854,112	-	-	-	-	-	-	-	-	-	-	-	1,854,112	17,853,638	10%
Public Works																
Streets																
Motor Vehicle Highway	202	1,325,979	-	-	-	-	-	-	-	-	-	-	-	1,325,979	15,888,888	8%
Local Road & Street	251	28,036	-	-	-	-	-	-	-	-	-	-	-	28,036	6,456,693	0%
LOIT 2016 Special Distribution	257	-	-	-	-	-	-	-	-	-	-	-	-	-	246,173	0%
Local Road & Bridge Grant	265	105,996	-	-	-	-	-	-	-	-	-	-	-	105,996	3,328,691	3%
MVH Restricted Fund	266	141,999	-	-	-	-	-	-	-	-	-	-	-	141,999	4,589,890	3%
Major Moves	412	74	-	-	-	-	-	-	-	-	-	-	-	74	1,713,761	0%
Project ReLeaf	655	28,660	-	-	-	-	-	-	-	-	-	-	-	28,660	439,485	7%
Sub Total		1,630,744	-	-	-	-	-	-	-	-	-	-	-	1,630,744	32,663,581	5%
Solid Waste																
Solid Waste Operations	610	782,119	-	-	-	-	-	-	-	-	-	-	-	782,119	7,489,964	10%
Solid Waste Capital	611	281,052	-	-	-	-	-	-	-	-	-	-	-	281,052	3,911,599	7%
Sub Total		1,063,171	-	-	-	-	-	-	-	-	-	-	-	1,063,171	11,401,563	9%
Water Works																
Water Works Operations	620	2,057,552	-	-	-	-	-	-	-	-	-	-	-	2,057,552	23,142,772	9%
Water Works Capital	622	1,151,092	-	-	-	-	-	-	-	-	-	-	-	1,151,092	29,174,619	4%
Water Works Sinking (Debt Service)	625	-	-	-	-	-	-	-	-	-	-	-	-	-	2,753,663	0%
Sub Total		3,208,644	-	-	-	-	-	-	-	-	-	-	-	3,208,644	55,071,054	6%

City of South Bend
Expenditures by Activity

Period Ending: January 31, 2023

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Wastewater/Sewer/Organic Resources																
Sewer Repair Insurance	640	86,481	-	-	-	-	-	-	-	-	-	-	-	86,481	821,056	11%
Sewer Division	641	602,084	-	-	-	-	-	-	-	-	-	-	-	602,084	8,292,462	7%
Concrete Crew	641	48,977	-	-	-	-	-	-	-	-	-	-	-	48,977	590,284	8%
Wastewater Operations	641	3,533,251	-	-	-	-	-	-	-	-	-	-	-	3,533,251	31,800,477	11%
Organic Resources	641	74,879	-	-	-	-	-	-	-	-	-	-	-	74,879	1,499,737	5%
Sewage Works Capital	642	437,852	-	-	-	-	-	-	-	-	-	-	-	437,852	43,880,845	1%
Sewage Works Sinking (Debt Service)	649	-	-	-	-	-	-	-	-	-	-	-	-	-	9,773,347	0%
Sub Total		4,783,525	-	-	-	-	-	-	-	-	-	-	-	4,783,525	96,658,208	5%
Storm Water Fees																
Storm Water Fund	667	18,239	-	-	-	-	-	-	-	-	-	-	-	18,239	2,311,084	1%
Sub Total		18,239	-	-	-	-	-	-	-	-	-	-	-	18,239	2,311,084	1%
Total Public Works		10,704,323	-	-	-	-	-	-	-	-	-	-	-	10,704,323	198,105,490	5%
Department of Community Investment																
Studebaker/Oliver Revitalizing Grant	209	7,838	-	-	-	-	-	-	-	-	-	-	-	7,838	74,550	11%
Economic Development State Grants	210	-	-	-	-	-	-	-	-	-	-	-	-	-	374,599	0%
DCI Operating	211	361,753	-	-	-	-	-	-	-	-	-	-	-	361,753	4,901,089	7%
DCI Grants	212	273,574	-	-	-	-	-	-	-	-	-	-	-	273,574	12,085,586	2%
Unsafe Building	219	-	-	-	-	-	-	-	-	-	-	-	-	-	23,000	0%
Rental Units Regulation	221	4,956	-	-	-	-	-	-	-	-	-	-	-	4,956	153,686	3%
Neighborhood Services & Enforcement	230	277,183	-	-	-	-	-	-	-	-	-	-	-	277,183	5,395,446	5%
Animal Resource Center	230	92,737	-	-	-	-	-	-	-	-	-	-	-	92,737	1,269,452	7%
UDAG	410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Building Dept Operations	600	116,375	-	-	-	-	-	-	-	-	-	-	-	116,375	1,823,600	6%
Industrial Revolving Fund	754	17,135	-	-	-	-	-	-	-	-	-	-	-	17,135	823,320	2%
Total Dept of Community Investment		1,151,551	-	-	-	-	-	-	-	-	-	-	-	1,151,551	26,924,329	4%
Capital & Debt Service Funds																
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	-	-	-	-	-	-	-	-	-	-	-	13,763,313	15,467,607	89%
Cumulative Capital Development	406	69,770	-	-	-	-	-	-	-	-	-	-	-	69,770	761,015	9%
Cumulative Capital Improvement	407	25,996	-	-	-	-	-	-	-	-	-	-	-	25,996	450,996	6%
Local Income Tax - Economic Develop.	408	2,054,590	-	-	-	-	-	-	-	-	-	-	-	2,054,590	27,365,060	8%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2022 Zoo Bond Capital	453	168,483	-	-	-	-	-	-	-	-	-	-	-	168,483	4,467,628	4%
2021 Infrastructure Bond Capital	455	16,923	-	-	-	-	-	-	-	-	-	-	-	16,923	2,054,148	1%
2017 Park Bond Capital	471	6,973	-	-	-	-	-	-	-	-	-	-	-	6,973	1,526,352	0%
Equipment / Vehicle Leasing	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Redevelopment Authority Debt Service	752	24	-	-	-	-	-	-	-	-	-	-	-	24	3,237,507	0%
South Bend Building Corporation	755	-	-	-	-	-	-	-	-	-	-	-	-	-	1,423,143	0%
2015 Smart Streets Bond Debt Service	756	-	-	-	-	-	-	-	-	-	-	-	-	-	1,709,669	0%
2015 Park Bond Debt Service	757	-	-	-	-	-	-	-	-	-	-	-	-	-	375,582	0%
2017 Eddy St. Commons Bond Capital	759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2017 Eddy St. Commons Bond Debt	760	-	-	-	-	-	-	-	-	-	-	-	-	-	1,929,875	0%
Total Capital & Debt Service		16,856,020	-	-	-	-	-	-	-	-	-	-	-	16,856,020	62,290,604	27%
Internal Service Funds																
Central Services																
Equipment Services	222	878,514	-	-	-	-	-	-	-	-	-	-	-	878,514	9,696,834	9%
Radio Shop	222	16,325	-	-	-	-	-	-	-	-	-	-	-	16,325	306,853	5%
Building Maintenance	222	18,731	-	-	-	-	-	-	-	-	-	-	-	18,731	230,883	8%
Facilities Management	222	11,841	-	-	-	-	-	-	-	-	-	-	-	11,841	156,087	8%
Central Services Capital	222	14,617	-	-	-	-	-	-	-	-	-	-	-	14,617	250,962	6%
Subtotal		940,028	-	-	-	-	-	-	-	-	-	-	-	940,028	10,641,619	9%

City of South Bend
Expenditures by Activity

Period Ending: January 31, 2023

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Liability Insurance																
Business Insurance	226	40,412	-	-	-	-	-	-	-	-	-	-	-	40,412	1,318,484	3%
Liability Insurance	226	54,429	-	-	-	-	-	-	-	-	-	-	-	54,429	1,650,285	3%
Workers Compensation	226	224,153	-	-	-	-	-	-	-	-	-	-	-	224,153	1,268,000	18%
Catastrophic Events	226	-	-	-	-	-	-	-	-	-	-	-	-	-	102,845	0%
Subtotal		318,994	-	-	-	-	-	-	-	-	-	-	-	318,994	4,339,614	7%
IT / Innovation /311 Call Center	279	937,354	-	-	-	-	-	-	-	-	-	-	-	937,354	10,845,300	9%
Self-Funded Employee Benefits	711	1,238,262	-	-	-	-	-	-	-	-	-	-	-	1,238,262	20,137,218	6%
Unemployment Compensation	713	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	0%
Parental Leave	714	4,787	-	-	-	-	-	-	-	-	-	-	-	4,787	253,846	2%
Total Internal Service Funds		3,439,425	-	-	-	-	-	-	-	-	-	-	-	3,439,425	46,297,596	7%
Other																
Miscellaneous																
Gift, Donation, Bequest	217	10,164	-	-	-	-	-	-	-	-	-	-	-	10,164	173,685	6%
Loss Recovery	227	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Human Rights Federal Grants	258	4,000	-	-	-	-	-	-	-	-	-	-	-	4,000	256,015	2%
American Rescue Plan	263	17,092	-	-	-	-	-	-	-	-	-	-	-	17,092	10,291,678	0%
COVID-19 Response	264	4,720	-	-	-	-	-	-	-	-	-	-	-	4,720	641,483	1%
Sub Total		35,976	-	-	-	-	-	-	-	-	-	-	-	35,976	11,362,860	0%
Fiduciary Funds																
Fire Pension	701	339,129	-	-	-	-	-	-	-	-	-	-	-	339,129	4,593,840	7%
Police Pension	702	514,916	-	-	-	-	-	-	-	-	-	-	-	514,916	6,063,884	8%
Sub Total		854,046	-	-	-	-	-	-	-	-	-	-	-	854,046	10,657,724	8%
Total Other		890,022	-	-	-	-	-	-	-	-	-	-	-	890,022	22,020,584	4%
Total Civil City		47,487,810	-	-	-	-	-	-	-	-	-	-	-	47,487,810	532,100,027	9%
Redevelopment Commission Controlled Funds																
Tax Increment Financing Funds																
TIF River West Development Area	324	5,101,662	-	-	-	-	-	-	-	-	-	-	-	5,101,662	21,497,337	24%
TIF West Washington	422	-	-	-	-	-	-	-	-	-	-	-	-	-	114,753	0%
TIF River East Development Area	429	21,800	-	-	-	-	-	-	-	-	-	-	-	21,800	6,426,585	0%
TIF Southside Development #1	430	234,868	-	-	-	-	-	-	-	-	-	-	-	234,868	10,435,204	2%
TIF Douglas Road	435	-	-	-	-	-	-	-	-	-	-	-	-	-	74,175	0%
TIF River East Residential Area	436	2,201,625	-	-	-	-	-	-	-	-	-	-	-	2,201,625	5,929,204	37%
Sub Total		7,559,955	-	-	-	-	-	-	-	-	-	-	-	7,559,955	44,477,258	17%
Redevelopment Funds																
Redevelopment General	433	423,167	-	-	-	-	-	-	-	-	-	-	-	423,167	1,592,366	27%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	-	-	-	-	-	-	-	-	-	-	-	-	-	2,194,506	0%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		423,167	-	-	-	-	-	-	-	-	-	-	-	423,167	3,786,872	11%
Debt Service Funds																
2019 South Shore Double Tracking Res.	352	-	-	-	-	-	-	-	-	-	-	-	-	-	1,030,125	0%
2020 TIF Library Bond Debt Reserve	353	8	-	-	-	-	-	-	-	-	-	-	-	8	-	NA
Sub Total		8	-	-	-	-	-	-	-	-	-	-	-	8	1,030,125	0%
Total Redevelopment Funds		7,983,130	-	-	-	-	-	-	-	-	-	-	-	7,983,130	49,294,254	16%
Total Expenditures		55,470,940	-	-	-	-	-	-	-	-	-	-	-	55,470,940	581,394,281	10%

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
Civil City Debt													
Capital Leases													
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
Total Civil City Capital Lease Debt							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
Bonds													
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
145	2015 Sewage Works Refunding Bonds	2015	N/A	2025	649	Biannual	27,440,000	8,885,000	-	2,895,000	177,700	3,072,700	5,990,000
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
Total Civil City Bond Debt							201,356,953	118,430,199	-	11,583,053	4,033,984	15,617,037	106,847,146
Interfund Loan													
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
Total Civil City Interfund Loan Debt							8,200,579	1,439,212	-	492,882	28,446	521,328	946,330
Loan Payable													
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
Total Civil City Loan Payable Debt							4,595,297	2,977,881	-	328,734	101,344	430,078	2,649,147
Total Civil City Debt							243,424,388	139,536,136	-	17,658,762	4,467,294	22,126,056	121,877,374
Redevelopment Commission Debt													
Capital Leases													
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
Total Redevelopment Capital Lease Debt							2,510,278	550,812	-	174,615	25,385	200,000	376,197
Revenue Bonds													
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
Total Redevelopment Revenue Bond Debt							124,075,000	67,035,000	-	7,525,000	2,382,136	9,907,136	59,510,000
Total Redevelopment Commission Debt							126,585,278	67,585,812	-	7,699,615	2,407,521	10,107,136	59,886,197
Total Debt							370,009,666	207,121,948	-	25,358,377	6,874,815	32,233,192	181,763,571

Full-Time Staffing Summary by Fund

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
101 - General Fund													
Mayor's Office	8	9	-	-	-	-	-	-	-	-	-	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk	4	4	-	-	-	-	-	-	-	-	-	-	-
Common Council	9	9	-	-	-	-	-	-	-	-	-	-	-
Controller's Office	22	17	-	-	-	-	-	-	-	-	-	-	-
Human Resources	7	6	-	-	-	-	-	-	-	-	-	-	-
Diversity & Inclusion	3	2	-	-	-	-	-	-	-	-	-	-	-
Human Rights	4	2	-	-	-	-	-	-	-	-	-	-	-
Legal Department	13	12	-	-	-	-	-	-	-	-	-	-	-
Engineering	27	25	-	-	-	-	-	-	-	-	-	-	-
Police Department	279	286	-	-	-	-	-	-	-	-	-	-	-
Police Crime Lab	7	7	-	-	-	-	-	-	-	-	-	-	-
Fire Department	259	242	-	-	-	-	-	-	-	-	-	-	-
EMS	4	4	-	-	-	-	-	-	-	-	-	-	-
	647	625	-	-	-	-	-	-	-	-	-	-	-

201 - Parks & Recreation

Community Initiatives	6	4	-	-	-	-	-	-	-	-	-	-	-
Administration	5	5	-	-	-	-	-	-	-	-	-	-	-
Maintenance	44	43	-	-	-	-	-	-	-	-	-	-	-
Golf Courses	9	6	-	-	-	-	-	-	-	-	-	-	-
Recreational Experiences	13	11	-	-	-	-	-	-	-	-	-	-	-
Community Programming	14	10	-	-	-	-	-	-	-	-	-	-	-
Development & Promotions	6	8	-	-	-	-	-	-	-	-	-	-	-
	97	83	-	-	-	-	-	-	-	-	-	-	-

Streets/Traffic & Lighting	55	51	-	-	-	-	-	-	-	-	-	-	-
Curb & Sidewalk	8	7	-	-	-	-	-	-	-	-	-	-	-
	63	58	-	-	-	-	-	-	-	-	-	-	-

211 - Dept of Community Investment Operating

Community Investment	26	33	-	-	-	-	-	-	-	-	-	-	-
Historic Preservation	2	2	-	-	-	-	-	-	-	-	-	-	-
Office of Sustainability	2	1	-	-	-	-	-	-	-	-	-	-	-
	30	36	-	-	-	-	-	-	-	-	-	-	-

City of South Bend
Staffing Headcount

January 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	-	-	-	-	-	-	-	-	-	-	-

222 - Central Services

Equipment Services

Radio Shop

Building Maintenance

Facilities Management

31	25	-	-	-	-	-	-	-	-	-	-	-
3	2	-	-	-	-	-	-	-	-	-	-	-
3	3	-	-	-	-	-	-	-	-	-	-	-
1	1	-	-	-	-	-	-	-	-	-	-	-
38	31	-	-	-	-	-	-	-	-	-	-	-

230 - Code Enforcement Fund

Neighborhood Services

Animal Resource Center

36	18	-	-	-	-	-	-	-	-	-	-	-
9	9	-	-	-	-	-	-	-	-	-	-	-
45	27	-	-	-	-	-	-	-	-	-	-	-

258 - Human Rights Federal Grants

EEOC

HUD

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

279 - IT / Innovation / 311 Call Center

311 Call Center

Innovation & Technology

8	8	-	-	-	-	-	-	-	-	-	-	-
26	23	-	-	-	-	-	-	-	-	-	-	-
34	31	-	-	-	-	-	-	-	-	-	-	-

600 - Consolidated Building Fund

Building Department

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

Morris Performing Arts Center

8	6	-	-	-	-	-	-	-	-	-	-	-
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610 - Solid Waste

Solid Waste

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

Water Works

69	63	-	-	-	-	-	-	-	-	-	-	-
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640 - Sewer Insurance

Sewer Repair

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

January 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	-	-	-	-	-	-	-	-	-	-	-
Concrete Crew	4	5	-	-	-	-	-	-	-	-	-	-	-
Wastewater	44	43	-	-	-	-	-	-	-	-	-	-	-
Organic Resources	7	6	-	-	-	-	-	-	-	-	-	-	-
	90	88	-	-	-	-	-	-	-	-	-	-	-

670 - Century Center

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

	1,173	1,095	-	-	-	-	-	-	-	-	-	-	-
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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	-	-	-	-	-	-	-	-	-	-	-
City Clerk	4	4	-	-	-	-	-	-	-	-	-	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
Common Council	9	9	-	-	-	-	-	-	-	-	-	-	-
Controller's Office	22	17	-	-	-	-	-	-	-	-	-	-	-
Human Resources	7	6	-	-	-	-	-	-	-	-	-	-	-
Diversity & Inclusion	3	2	-	-	-	-	-	-	-	-	-	-	-
Human Rights	6	3	-	-	-	-	-	-	-	-	-	-	-
Legal Department	13	12	-	-	-	-	-	-	-	-	-	-	-
Central Services	38	31	-	-	-	-	-	-	-	-	-	-	-
	111	93	-	-	-	-	-	-	-	-	-	-	-

Public Works

Engineering	27	25	-	-	-	-	-	-	-	-	-	-	-
Streets & Sewers	104	99	-	-	-	-	-	-	-	-	-	-	-
Solid Waste	25	24	-	-	-	-	-	-	-	-	-	-	-
Wastewater	44	43	-	-	-	-	-	-	-	-	-	-	-
Organic Resources	7	6	-	-	-	-	-	-	-	-	-	-	-
Water Works	69	63	-	-	-	-	-	-	-	-	-	-	-
	276	260	-	-	-	-	-	-	-	-	-	-	-

City of South Bend
Staffing Headcount

January 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	-	-	-	-	-	-	-	-	-	-	-
Police - Civilians	43	46	-	-	-	-	-	-	-	-	-	-	-
Police - Police Recruit	8	16	-	-	-	-	-	-	-	-	-	-	-
Fire/EMS - Sworn Firefighters	256	239	-	-	-	-	-	-	-	-	-	-	-
Fire/EMS - Civilians	7	7	-	-	-	-	-	-	-	-	-	-	-
Fire/EMS - Fire Recruits	3	-	-	-	-	-	-	-	-	-	-	-	-
	549	539	-	-	-	-	-	-	-	-	-	-	-

Venues, Parks & Arts

Community Initiatives													
Parks & Recreation	97	83	-	-	-	-	-	-	-	-	-	-	-
Morris Performing Arts Center	8	6	-	-	-	-	-	-	-	-	-	-	-
Century Center	7	5	-	-	-	-	-	-	-	-	-	-	-
	112	94	-	-	-	-	-	-	-	-	-	-	-

Department of Community Investment

Community Investment	28	35	-	-	-	-	-	-	-	-	-	-	-
Office of Sustainability	2	1	-	-	-	-	-	-	-	-	-	-	-
Neighborhood Services	36	19	-	-	-	-	-	-	-	-	-	-	-
Animal Resource Center	9	9	-	-	-	-	-	-	-	-	-	-	-
Building Department	16	14	-	-	-	-	-	-	-	-	-	-	-
	91	78	-	-	-	-	-	-	-	-	-	-	-

Department of Innovation & Technology

	34	31	-	-	-	-	-	-	-	-	-	-	-
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Total Full-Time Employees by Activity	1,173	1,095	-	-	-	-	-	-	-	-	-	-	-
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City of South Bend
Staffing Headcount

January 31, 2023

Part-Time Staffing Summary by Fund

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Community Initiatives	6	-	-	-	-	-	-	-	-	-	-	-
Legal Department	1	-	-	-	-	-	-	-	-	-	-	-
Engineering	1	-	-	-	-	-	-	-	-	-	-	-
Police Department	18	-	-	-	-	-	-	-	-	-	-	-
Police Crime Lab	1	-	-	-	-	-	-	-	-	-	-	-
Fire Department	1	-	-	-	-	-	-	-	-	-	-	-
	28	-	-	-	-	-	-	-	-	-	-	-

201 - Parks & Recreation

Maintenance	22	-	-	-	-	-	-	-	-	-	-	-
Golf Courses	51	-	-	-	-	-	-	-	-	-	-	-
Recreational Experiences	24	-	-	-	-	-	-	-	-	-	-	-
Community Programming	11	-	-	-	-	-	-	-	-	-	-	-
Development & Promotions	1	-	-	-	-	-	-	-	-	-	-	-
	109	-	-	-	-	-	-	-	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	5	-	-	-	-	-	-	-	-	-	-	-
Curb & Sidewalk	1	-	-	-	-	-	-	-	-	-	-	-
	6	-	-	-	-	-	-	-	-	-	-	-

230 - Code Enforcement Fund

Animal Resource Center	3	-	-	-	-	-	-	-	-	-	-	-
	3	-	-	-	-	-	-	-	-	-	-	-

279 - IT / Innovation / 311 Call Center

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

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

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

Sewers	5	-	-	-	-	-	-	-	-	-	-	-
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670 - Century Center

Century Center	2	-	-	-	-	-	-	-	-	-	-	-
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Total Part-Time Employees by Fund	159	-	-	-	-	-	-	-	-	-	-	-
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City of South Bend
Staffing Headcount

January 31, 2023

Paid Temporary, Seasonal, and Intern Staffing

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	3	-	-	-	-	-	-	-	-	-	-	-
City Clerk	2	-	-	-	-	-	-	-	-	-	-	-
Common Council	7	-	-	-	-	-	-	-	-	-	-	-
Diversity & Inclusion	1	-	-	-	-	-	-	-	-	-	-	-
Engineering	1	-	-	-	-	-	-	-	-	-	-	-
Police Department	1	-	-	-	-	-	-	-	-	-	-	-
	15	-	-	-	-	-	-	-	-	-	-	-

201 - Parks & Recreation

Maintenance	14	-	-	-	-	-	-	-	-	-	-	-
Golf Courses	7	-	-	-	-	-	-	-	-	-	-	-
Recreational Experiences	147	-	-	-	-	-	-	-	-	-	-	-
	168	-	-	-	-	-	-	-	-	-	-	-

230 - Code Enforcement Fund

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

279 - IT / Innovation / 311 Call Center

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

655 - Project ReLeaf

Leaf Pickup	5	-	-	-	-	-	-	-	-	-	-	-
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Total Paid Temporary, Seasonal, and Intern Staff	190	-	-	-	-	-	-	-	-	-	-	-
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Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
		Full Time Staff	1,173	1,095	-	-	-	-	-	-	-	-	-
Part Time Staff		159	-	-	-	-	-	-	-	-	-	-	
Temporary / Seasonal		190	-	-	-	-	-	-	-	-	-	-	
City Total	1,173	1,444	-	-	-	-	-	-	-	-	-	-	

City of South Bend, Indiana
Monthly Financial Report
January 31, 2023

Fund Name	General Fund	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
Expenditures by Dept/Division										
Mayor	1,037,853	990,182	993,329	1,098,666	1,101,236	84,201	922	85,123	1,016,113	8%
Community Initiatives	300,312	857,425	1,310,361	-	191	27,777	191	27,968	(27,777)	14643%
Community Police Review Office	-	27,206	-	96,012	96,012	-	-	-	96,012	0%
City Clerk	512,958	633,713	588,712	579,739	587,397	48,714	3,141	51,855	535,542	9%
Common Council	483,761	593,820	552,768	658,033	677,393	49,464	1,165	50,629	626,764	7%
General City	44,841	43,000	30,322	1,429,121	853,447	20,144	632,160	652,304	201,143	76%
American Rescue Plan	-	4,948,093	8,812,411	-	30,681,294	2,740,532	3,282,740	6,023,272	24,658,022	20%
Finance	2,217,244	2,111,012	2,116,079	2,721,298	2,721,843	181,811	88,014	269,824	2,452,018	10%
Human Resources	597,913	651,325	623,506	886,963	889,893	62,349	8,397	70,746	819,148	8%
Diversity & Inclusion	254,986	546,687	431,572	633,822	772,154	29,391	154,576	183,967	588,187	24%
Human Rights General	267,591	295,679	392,895	469,918	474,302	18,649	3,884	22,533	451,769	5%
Legal Dept	1,299,029	1,399,494	1,474,439	1,740,630	1,750,441	122,378	30,329	152,708	1,597,733	9%
Police General	27,639,992	30,031,479	9,084,025	40,053,449	38,690,281	3,133,453	936,304	4,069,758	34,620,523	11%
Crime Lab	552,838	628,676	206,430	888,747	891,942	66,888	1,308	68,195	823,746	8%
Fire General	26,056,166	26,373,821	5,925,780	29,721,298	30,061,471	2,903,020	274,931	3,177,951	26,883,520	11%
EMS	592,302	710,778	399,302	926,409	957,768	59,937	37,814	97,751	860,017	10%
Fire Training Center	30,175	32,253	54,797	148,000	154,934	4,010	16,949	20,958	133,975	14%
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	18,373	687	19,060	211,950	8%
Engineering	2,879,656	3,123,492	2,951,893	4,060,959	3,939,260	232,971	118,302	351,273	3,587,987	9%
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	312,500	-	312,500	3,437,500	8%
Curb & Sidewalk	-	-	-	1,500,000	-	-	-	-	-	-
Street Signals & Lighting	-	-	-	1,467,536	-	-	-	-	-	-
Total Expenditures	66,534,960	75,567,091	36,836,965	100,759,924	119,315,450	10,116,745	5,624,814	15,741,559	103,573,892	13%

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2023

Department Name	Mayor's Office	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
Expenditures by Type										
Personnel										
Salaries & Wages	568,439	577,992	605,133	640,493	640,493	49,332	-	49,332	591,161	8%
Fringe Benefits	199,062	205,069	203,482	238,847	238,847	18,600	-	18,600	220,247	8%
Total Personnel	767,501	783,061	808,615	879,340	879,340	67,932	-	67,932	811,408	8%
Supplies	6,028	3,888	2,706	5,500	5,500	109	-	109	5,391	2%
Services & Charges										
Professional Services	143,724	-	-	7,000	7,000	-	-	-	7,000	0%
Printing & Advertising	25,634	43,385	36,431	41,500	43,070	2,821	922	3,743	39,327	9%
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	-	-	-	5,000	0%
Other Services & Charges	740	1,110	9,304	800	1,800	154	-	154	1,646	9%
Total Services & Charges	170,898	45,316	46,268	55,600	58,170	2,975	922	3,897	54,273	7%
Operating Expenditures	944,428	832,264	857,588	940,440	943,010	71,015	922	71,937	871,072	8%
Interfund Allocations	93,425	157,918	135,741	158,226	158,226	13,186	-	13,186	145,041	8%
Total Expenditures	1,037,853	990,182	993,329	1,098,666	1,101,236	84,201	922	85,123	1,016,113	8%

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

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

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

City of South Bend, Indiana
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Division Name	Community Initiatives						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 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
Expenditures by Type										
Personnel										
Salaries & Wages	119,402	218,129	289,438	-	-	19,779	-	19,779	(19,779)	-
Fringe Benefits	46,102	91,386	123,535	-	-	7,998	-	7,998	(7,998)	-
Total Personnel	165,504	309,515	412,973	-	-	27,777	-	27,777	(27,777)	-
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
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	-	-	-	-	-	-	-
Total Services & Charges	134,808	547,910	862,236	-	191	-	191	191	-	100%
Operating Expenditures	300,312	857,425	1,275,209	-	191	27,777	191	27,968	(27,777)	14643%
Interfund Allocations	-	-	35,152	-	-	-	-	-	-	-
Total Expenditures	300,312	857,425	1,310,361	-	191	27,777	191	27,968	(27,777)	14643%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Division Name	Community Police Review Office						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
Expenditures by Type	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
Personnel										
Salaries & Wages	-	21,250	-	68,624	68,624	-	-	-	68,624	0%
Fringe Benefits	-	5,956	-	27,388	27,388	-	-	-	27,388	0%
Total Personnel	-	27,206	-	96,012	96,012	-	-	-	96,012	0%
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	27,206	-	96,012	96,012	-	-	-	96,012	0%

Division Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Department Name	City Clerk						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
Expenditures by Type										
Personnel										
Salaries & Wages	270,954	288,911	283,741	270,762	270,762	22,464	-	22,464	248,298	8%
Fringe Benefits	103,502	113,731	89,875	110,639	111,239	7,357	240	7,597	103,642	7%
Total Personnel	374,456	402,642	373,617	381,401	382,001	29,820	240	30,060	351,940	8%
Supplies	6,389	8,089	4,316	8,000	8,381	259	381	640	7,741	8%
Services & Charges										
Professional Services	25,275	15,066	18,448	21,000	21,263	263	-	263	21,000	1%
Printing & Advertising	18,528	23,705	20,366	24,500	29,415	5,761	1,759	7,520	21,895	26%
Repairs & Maintenance	32,656	6,400	8,778	500	500	513	650	1,163	(663)	233%
Education & Training	1,393	14,250	2,296	6,000	7,500	1,525	-	1,525	5,975	20%
Travel	342	-	-	5,000	5,000	-	-	-	5,000	0%
Other Services & Charges	4,963	7,635	5,916	7,500	7,500	87	111	199	7,301	3%
Bad Debt Expense	-	-	100	-	-	-	-	-	-	-
Total Services & Charges	83,157	67,056	55,903	64,500	71,177	8,149	2,520	10,669	60,508	15%
Operating Expenditures	464,002	477,787	433,836	453,901	461,559	38,228	3,141	41,369	420,189	9%
Interfund Allocations	48,956	155,926	154,876	125,838	125,838	10,487	-	10,487	115,352	8%
Total Expenditures	512,958	633,713	588,712	579,739	587,397	48,714	3,141	51,855	535,541	9%

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
January 31, 2023

Department Name	Common Council						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
Expenditures by Type										
Personnel										
Salaries & Wages	187,249	182,138	203,103	265,880	265,880	14,545	-	14,545	251,335	5%
Fringe Benefits	84,521	95,359	106,163	169,907	169,907	9,073	-	9,073	160,834	5%
Total Personnel	271,770	277,497	309,265	435,787	435,787	23,618	-	23,618	412,169	5%
Supplies	2,716	1,894	2,496	2,500	2,500	71	-	71	2,429	3%
Services & Charges										
Professional Services	117,174	193,211	166,913	131,000	149,910	18,910	-	18,910	131,000	13%
Printing & Advertising	7,973	35,048	9,466	6,000	6,450	1,275	-	1,275	5,175	20%
Repairs & Maintenance	34,153	24,584	7,340	4,500	4,500	513	650	1,163	3,337	26%
Education & Training	2,069	599	1,557	5,000	5,000	514	-	514	4,486	10%
Travel	1,479	1,334	4,618	10,000	10,000	-	406	406	9,594	4%
Other Services & Charges	4,091	4,714	7,583	12,800	12,800	360	109	469	12,331	4%
Total Services & Charges	166,939	259,491	197,477	169,300	188,660	21,572	1,165	22,736	165,923	12%
Operating Expenditures	441,425	538,882	509,239	607,587	626,947	45,261	1,165	46,425	580,521	7%
Interfund Allocations	42,336	54,938	43,529	50,446	50,446	4,204	-	4,204	46,242	8%
Total Expenditures	483,761	593,820	552,768	658,033	677,393	49,464	1,165	50,629	626,763	7%

Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2023

Division Name	Controller's Office						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
Expenditures by Type	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
Personnel										
Salaries & Wages	1,353,939	1,321,367	1,215,705	1,605,571	1,605,571	119,912	-	119,912	1,485,659	7%
Fringe Benefits	480,160	464,963	430,563	625,914	625,914	39,048	-	39,048	586,866	6%
Total Personnel	1,834,099	1,786,330	1,646,268	2,231,485	2,231,485	158,960	-	158,960	2,072,525	7%
Supplies	14,013	8,804	8,278	17,020	17,241	188	390	578	16,663	3%
Services & Charges										
Professional Services	43,980	92,490	257,437	180,500	180,824	-	86,824	86,824	94,000	48%
Printing & Advertising	1,203	4,914	2,184	2,000	2,000	-	800	800	1,200	40%
Repairs & Maintenance	2,254	225	202	500	500	477	-	477	23	95%
Education & Training	1,994	4,235	1,504	15,000	15,000	240	-	240	14,760	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	11,585	761	-	761	10,824	7%
Total Services & Charges	65,905	122,391	281,141	218,585	218,909	1,478	87,624	89,102	129,807	41%
Operating Expenditures	1,914,017	1,917,524	1,935,687	2,467,090	2,467,635	160,627	88,014	248,640	2,218,995	10%
Bad Debt	-	55	-	-	-	-	-	-	-	-
Interfund Allocations	303,227	193,433	180,392	254,208	254,208	21,184	-	21,184	233,024	8%
Total Expenditures	2,217,244	2,111,012	2,116,079	2,721,298	2,721,843	181,811	88,014	269,824	2,452,019	10%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Division Name	Human Resources						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
Expenditures by Type										
Personnel										
Salaries & Wages	374,910	400,053	348,620	505,159	505,159	31,493	-	31,493	473,666	6%
Fringe Benefits	139,389	148,223	120,229	199,223	199,223	12,907	-	12,907	186,316	6%
Total Personnel	514,299	548,276	468,849	704,382	704,382	44,400	-	44,400	659,982	6%
Supplies	642	2,165	7,263	11,500	11,569	920	10	930	10,639	8%
Services & Charges										
Professional Services	-	-	315	-	1	-	1	1	-	100%
Printing & Advertising	999	287	1,668	7,000	7,000	657	-	657	6,343	9%
Repairs & Maintenance	100	150	450	-	-	-	-	-	-	-
Education & Training	795	1,361	14,363	35,000	37,860	5,810	6,920	12,730	25,130	34%
Travel	-	-	2,507	6,000	6,000	-	1,466	1,466	4,534	24%
Other Services & Charges	1,760	1,609	3,681	6,000	6,000	805	-	805	5,195	13%
Total Services & Charges	3,655	3,407	22,984	54,000	56,861	7,272	8,387	15,659	41,202	28%
Operating Expenditures	518,596	553,847	499,096	769,882	772,812	52,592	8,397	60,989	711,823	8%
Interfund Allocations	79,317	97,478	124,410	117,081	117,081	9,757	-	9,757	107,324	8%
Total Expenditures	597,913	651,325	623,506	886,963	889,893	62,349	8,397	70,746	819,147	8%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2023

Division Name	Diversity & Inclusion						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
Expenditures by Type										
Personnel										
Salaries & Wages	165,515	206,014	150,127	244,992	244,992	12,929	-	12,929	232,063	5%
Fringe Benefits	50,278	64,933	36,526	86,105	86,105	3,041	-	3,041	83,064	4%
Total Personnel	215,793	270,948	186,653	331,097	331,097	15,970	-	15,970	315,127	5%
Supplies	74	1,486	389	1,000	1,854	830	-	830	1,024	45%
Services & Charges										
Professional Services	14,260	194,734	156,689	80,000	167,858	-	87,858	87,858	80,000	52%
Printing & Advertising	2,025	1,581	1,960	6,000	6,000	-	9,500	9,500	(3,500)	158%
Repairs & Maintenance	50	-	-	-	-	-	-	-	-	-
Education & Training	1,000	10,780	595	100,000	149,620	4,198	57,218	61,416	88,204	41%
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%
Total Services & Charges	20,177	210,850	162,261	201,000	338,478	4,198	154,576	158,774	179,704	47%
Operating Expenditures	236,044	483,283	349,303	533,097	671,429	20,997	154,576	175,573	495,855	26%
Interfund Allocations	18,942	63,404	82,269	100,725	100,725	8,394	-	8,394	92,331	8%
Total Expenditures	254,986	546,687	431,572	633,822	772,154	29,391	154,576	183,967	588,186	24%
Revenue										
Charges for Services	-	-	-	-	-	-	-	-	-	-
Other Income	400	500	-	-	-	-	-	-	-	-
Donations	50,000	-	-	-	-	-	-	-	-	-
Total Revenue	50,400	500	-	-	-	-	-	-	-	-

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2023

Division Name	Human Rights						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
Expenditures by Type										
Personnel										
Salaries & Wages	134,381	135,895	196,677	242,045	242,045	11,421	-	11,421	230,624	5%
Fringe Benefits	49,745	55,005	68,742	100,835	100,835	2,010	-	2,010	98,825	2%
Total Personnel	184,125	190,901	265,418	342,880	342,880	13,431	-	13,431	329,449	4%
Supplies	765	969	1,980	2,500	2,500	-	-	-	2,500	0%
Services & Charges										
Professional Services	819	3,538	-	3,070	3,282	-	212	212	3,070	6%
Printing & Advertising	347	407	23,554	1,500	1,500	-	-	-	1,500	0%
Repairs & Maintenance	9,716	8,151	7,982	9,200	10,025	543	325	868	9,157	9%
Education & Training	600	-	1,681	3,000	3,000	-	-	-	3,000	0%
Travel	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	44,073	45,538	44,960	51,665	55,012	-	3,347	3,347	51,665	6%
Total Services & Charges	55,555	57,634	78,178	68,435	72,819	543	3,884	4,427	68,392	6%
Operating Expenditures	240,446	249,504	345,576	413,815	418,199	13,974	3,884	17,858	400,341	4%
Interfund Allocations	27,145	46,175	47,319	56,103	56,103	4,675	-	4,675	51,428	8%
Total Expenditures	267,591	295,679	392,895	469,918	474,302	18,649	3,884	22,533	451,769	5%
Revenue										
Other Income	30,069	30,049	30,659	30,000	30,000	-	-	-	30,000	0%
Total Revenue	30,069	30,049	30,659	30,000	30,000	-	-	-	30,000	0%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

Personnel - The personnel budget includes the wages and benefits for four (4) full-time employees, along with a budget for one part-time position. Human Rights also has two (2) grant-funded positions budgeted in the Human Rights Federal Grants Fund (#258) that are not represented in this budget. | Supplies - There is a small budget for office supplies. | Services - Includes office space rental and maintenance, education & training for staff members, and printing and mailing expenses. In 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.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2023

Department Name	Legal 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
Expenditures by Type										
Personnel										
Salaries & Wages	907,628	895,492	952,878	1,149,835	1,149,835	80,412	-	80,412	1,069,423	7%
Fringe Benefits	298,375	291,446	307,331	400,241	400,241	27,655	-	27,655	372,586	7%
Total Personnel	1,206,003	1,186,938	1,260,209	1,550,076	1,550,076	108,067	-	108,067	1,442,009	7%
Supplies	3,568	1,515	4,919	3,500	4,214	(62)	714	653	3,562	15%
Services & Charges										
Professional Services	1,440	9,384	3,780	-	9,085	-	9,085	9,085	-	100%
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	850	-	850	14,150	6%
Travel	-	-	2,583	8,500	8,500	-	1,096	1,096	7,404	13%
Other Services & Charges	16,829	18,408	21,798	25,800	25,811	2,185	19,434	21,619	4,193	84%
Total Services & Charges	26,538	36,152	37,781	51,000	60,096	3,035	29,615	32,649	27,447	54%
Operating Expenditures	1,236,109	1,224,605	1,302,909	1,604,576	1,614,387	111,040	30,329	141,370	1,473,018	9%
Bad Debt	100	-	-	-	-	-	-	-	-	-
Interfund Allocations	62,820	174,889	171,530	136,054	136,054	11,338	-	11,338	124,716	8%
Total Expenditures	1,299,029	1,399,494	1,474,439	1,740,630	1,750,441	122,378	30,329	152,708	1,597,734	9%
Revenue										
Charges for Services	135,710	91,343	93,627	95,968	95,968	-	-	-	95,968	0%
Other Income	-	-	794	-	-	-	-	-	-	-
Interfund Allocation Reimb	56,529	-	-	-	-	-	-	-	-	-
Total Revenue	192,239	91,343	94,421	95,968	95,968	-	-	-	95,968	0%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2023

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	
Expenditures by Type											
Personnel											
Salaries & Wages	1,680,220	1,731,698	1,734,557	2,208,936	2,208,936	143,454	-	143,454	2,065,482	6%	
Fringe Benefits	588,063	592,477	603,160	831,137	831,137	50,423	1,155	51,578	779,559	6%	
Total Personnel	2,268,284	2,324,174	2,337,717	3,040,073	3,040,073	193,877	1,155	195,032	2,845,041	6%	
Supplies	5,144	7,128	11,798	225,407	25,882	412	814	1,226	24,656	5%	
Services & Charges											
Professional Services	151,673	192,618	81,144	187,450	263,302	985	113,553	114,539	148,763	44%	
Printing & Advertising	1,872	5,897	6,215	8,535	10,113	237	1,678	1,915	8,198	19%	
Repairs & Maintenance	5,718	5,931	5,623	27,700	27,700	9	-	9	27,691	0%	
Education & Training	1,500	1,157	33,980	21,000	21,147	-	147	147	21,000	1%	
Travel	3,762	3,986	7,452	15,250	15,250	349	955	1,304	13,946	9%	
Other Services & Charges	12,230	11,024	8,069	95,000	95,250	391	-	391	94,859	0%	
Debt Service Principal	10,755	4,493	-	-	-	-	-	-	-	-	
Debt Service Interest & Fees	194	51	-	-	-	-	-	-	-	-	
Total Services & Charges	187,704	225,158	142,483	354,935	432,761	1,971	116,333	118,304	314,457	27%	
Operating Expenditures	2,461,132	2,556,460	2,491,997	3,620,415	3,498,716	196,259	118,302	314,561	3,184,154	9%	
Bad Debt	84	-	-	-	-	-	-	-	-	-	
Interfund Allocations	418,440	567,032	459,896	440,544	440,544	36,712	-	36,712	403,832	8%	
Total Expenditures	2,879,656	3,123,492	2,951,893	4,060,959	3,939,260	232,971	118,302	351,273	3,587,986	9%	
Revenue											
Licenses & Permits	161,952	122,575	177,070	140,000	140,000	18,135	-	18,135	121,865	13%	
Charges for Services	415,210	192,000	196,000	199,920	199,920	-	-	-	199,920	0%	
Fines	-	-	24	-	-	-	-	-	-	-	
Other Income	21,032	6,401	12,317	8,000	-	500	-	500	(500)	-	
Interfund Allocation Reimb	1,436,881	1,449,233	1,514,420	1,567,451	1,567,451	130,621	-	130,621	1,436,830	8%	
Total Revenue	2,035,075	1,770,209	1,899,831	1,915,371	1,907,371	149,256	-	149,256	1,758,115	8%	

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Division Name	Office of Sustainability	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
Expenditures by Type										
Personnel										
Salaries & Wages	85,683	45,231	-	-	-	-	-	-	-	-
Fringe Benefits	27,950	14,506	-	-	-	-	-	-	-	-
Total Personnel	113,634	59,737	-	-	-	-	-	-	-	-
Supplies	23,361	534	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	74,584	5,890	-	-	33,000	-	33,000	33,000	-	100%
Repairs & Maintenance	-	285	-	-	-	-	-	-	-	-
Education & Training	86	150	-	-	-	-	-	-	-	-
Other Services & Charges	12,760	3,700	-	-	-	-	-	-	-	-
Total Services & Charges	87,431	10,025	-	-	33,000	-	33,000	33,000	-	100%
Operating Expenditures	224,425	70,295	-	-	33,000	-	33,000	33,000	-	100%
Capital	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	9,740	20,146	-	-	-	-	-	-	-	-
Total Expenditures	234,165	90,441	-	-	33,000	-	33,000	33,000	-	100%
Revenue										
Other Income	9,299	-	-	65	-	-	-	-	-	-
Total Revenue	9,299	-	-	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:
This division was funded by property tax revenue collected in the General Fund.

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

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

Division Name	AmeriCorps Grant Program						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
Expenditures by Type	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
Personnel										
Salaries & Wages	225,247	166,836	-	-	-	-	-	-	-	-
Fringe Benefits	37,207	28,717	-	-	-	-	-	-	-	-
Total Personnel	262,454	195,554	-	-	-	-	-	-	-	-
Supplies	10,067	2,903	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	31,982	22,862	-	-	-	-	-	-	-	-
Printing & Advertising	139	-	-	-	-	-	-	-	-	-
Education & Training	676	-	-	-	-	-	-	-	-	-
Travel	726	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,755	1,345	-	-	-	-	-	-	-	-
Total Services & Charges	35,278	24,207	-	-	-	-	-	-	-	-
Total Expenditures	307,799	222,663	-	-	-	-	-	-	-	-
Revenue										
Intergov./ Grants	176,231	184,811	-	-	-	-	-	-	-	-
Other Income	-	379	-	-	-	-	-	-	-	-
Interfund Transfers In	105,000	120,000	-	-	-	-	-	-	-	-
Total Revenue	281,231	305,190	-	-	-	-	-	-	-	-

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
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Department Name	Police 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
Expenditures by Type										
Personnel										
Salaries & Wages	15,563,454	16,370,447	504,324	19,237,169	19,237,169	1,798,076	-	1,798,076	17,439,093	9%
Fringe Benefits	5,423,162	5,728,486	-	8,118,075	8,118,075	614,597	-	614,597	7,503,478	8%
Total Personnel	20,986,615	22,098,933	504,324	27,355,244	27,355,244	2,412,673	-	2,412,673	24,942,571	9%
Supplies	767,165	955,573	1,390,275	1,393,070	1,498,644	123,273	208,819	332,093	1,166,552	22%
Services & Charges										
Professional Services	765,305	495,799	360,416	720,000	1,186,812	21,761	613,473	635,234	551,578	54%
Printing & Advertising	3,288	55,375	204,973	164,721	178,116	11,738	34,555	46,293	131,823	26%
Utilities	170,952	182,655	197,178	174,408	174,408	18,111	-	18,111	156,297	10%
Repairs & Maintenance	871,987	822,096	899,760	1,013,949	924,169	75,357	57,136	132,493	791,676	14%
Education & Training	426	56,136	-	-	-	-	-	-	-	-
Travel	1,648	2,618	573	250	250	-	-	-	250	0%
Grants & Subsidies	5,635	11,075	21,165	357,000	357,000	511	3,300	3,811	353,189	1%
Other Services & Charges	272,222	344,841	293,980	389,608	357,938	58,106	19,021	77,127	280,810	22%
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%
Total Services & Charges	2,234,384	2,113,516	1,978,044	4,349,251	4,708,008	185,584	727,485	913,069	3,794,939	19%
Operating Expenditures	23,988,164	25,168,022	3,872,642	33,097,565	33,561,897	2,721,530	936,304	3,657,834	29,904,062	11%
Capital	-	-	52,630	2,012,500	185,000	-	-	-	185,000	0%
Bad Debt	397	-	-	300	300	-	-	-	300	0%
Interfund Allocations	3,651,431	4,863,457	5,158,753	4,943,084	4,943,084	411,924	-	411,924	4,531,160	8%
Total Expenditures	27,639,992	30,031,479	9,084,025	40,053,449	38,690,281	3,133,453	936,304	4,069,758	34,620,522	11%
Revenue										
Intergov./ Grants	-	210,402	-	-	-	-	-	-	-	-
Charges for Services	8,316	-	-	-	-	-	-	-	-	-
Other Income	655,931	338,317	386,767	456,500	456,500	3,956	-	3,956	452,544	1%
Donations	-	-	-	7,500	7,500	-	-	-	7,500	0%
Interfund Transfers In	1,547,272	-	-	-	-	-	-	-	-	-
Capital Lease Proceeds	-	-	-	1,827,500	-	-	-	-	-	-
Total Revenue	2,211,518	548,719	386,767	2,291,500	464,000	3,956	-	3,956	460,044	1%

Department Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

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Division Name	Police Crime Lab						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 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
Expenditures by Type										
Personnel										
Salaries & Wages	395,207	346,190	-	488,017	488,017	34,035	-	34,035	453,982	7%
Fringe Benefits	142,250	118,776	-	189,858	189,858	13,510	-	13,510	176,348	7%
Total Personnel	537,456	464,966	-	677,875	677,875	47,545	-	47,545	630,330	7%
Supplies	15,373	15,138	14,951	17,000	20,195	3,187	1,308	4,494	15,700	22%
Services & Charges										
Professional Services	8	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	8	-	-	-	-	-	-	-	-	-
Operating Expenditures	552,838	480,105	14,951	694,875	698,070	50,732	1,308	52,039	646,030	7%
Interfund Allocations	-	148,571	191,479	193,872	193,872	16,156	-	16,156	177,716	8%
Total Expenditures	552,838	628,676	206,430	888,747	891,942	66,888	1,308	68,195	823,746	8%
Revenue										
Charges for Services	7,756	26,169	10,844	10,000	10,000	525	-	525	9,475	5%
Total Revenue	7,756	26,169	10,844	10,000	10,000	525	-	525	9,475	5%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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Department Name	Fire Department							Fund Number	101	
Fund Type	General Fund							Control	City Funds	
	2020 Actual	2021 Actual	2022 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
Expenditures by Type										
Personnel										
Salaries & Wages	16,374,216	15,905,583	62,956	16,751,895	16,751,895	1,708,278	-	1,708,278	15,043,617	10%
Fringe Benefits	5,397,609	5,621,419	-	7,355,225	7,355,225	618,939	-	618,939	6,736,286	8%
Total Personnel	21,771,825	21,527,001	62,956	24,107,120	24,107,120	2,327,217	-	2,327,217	21,779,903	10%
Supplies	591,801	592,256	900,416	807,983	1,043,050	148,959	138,639	287,598	755,452	28%
Services & Charges										
Professional Services	233,686	351,832	444,791	259,000	292,324	39,007	61,173	100,180	192,144	34%
Printing & Advertising	2,063	2,040	4,120	22,214	22,868	-	1,387	1,387	21,482	6%
Utilities	293,257	271,750	277,460	315,000	315,000	21,807	-	21,807	293,193	7%
Repairs & Maintenance	1,159,796	992,999	1,140,770	1,093,500	1,149,385	94,808	47,868	142,676	1,006,710	12%
Education & Training	67,844	79,268	132,088	73,000	83,988	14,181	9,505	23,686	60,302	28%
Travel	6,318	12,979	28,512	20,500	24,595	4,092	11,122	15,213	9,381	62%
Other Services & Charges	39,047	50,324	54,361	38,500	38,659	4,244	5,238	9,482	29,178	25%
Total Services & Charges	1,802,010	1,761,191	2,082,102	1,821,714	1,926,820	178,138	136,292	314,430	1,612,390	16%
Operating Expenditures	24,165,636	23,880,448	3,045,474	26,736,817	27,076,990	2,654,313	274,931	2,929,244	24,147,745	11%
Interfund Allocations	1,890,530	2,493,373	2,880,306	2,984,481	2,984,481	248,707	-	248,707	2,735,774	8%
Total Expenditures	26,056,166	26,373,821	5,925,780	29,721,298	30,061,471	2,903,020	274,931	3,177,951	26,883,519	11%
Revenue										
Charges for Services	337	340	516	1,500	1,500	51		51	1,449	3%
Intergov./ Grants	14,866	94,668	-	-	-	-		-	-	-
Licenses & Permits	19,227	23,137	29,308	24,000	24,000	1,963		1,963	22,037	8%
Donations	420	-	100	-	-	-		-	-	-
Other Income	6,033	20,678	24,510	1,000	1,000	15,733		15,733	(14,733)	1573%
Interfund Transfers In	3,474,135	607,079	-	-	-	-		-	-	-
Total Revenue	3,515,018	745,902	54,434	26,500	26,500	17,747		17,747	8,753	67%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

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Division Name	Emergency Medical Services						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 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
Expenditures by Type										
Personnel										
Salaries & Wages	138,124	146,217	-	164,329	164,329	11,496	-	11,496	152,833	7%
Fringe Benefits	75,881	79,326	-	88,270	88,270	6,733	-	6,733	81,537	8%
Total Personnel	214,005	225,543	-	252,599	252,599	18,229	-	18,229	234,370	7%
Supplies	232,073	387,434	295,674	449,400	471,910	26,552	36,140	62,692	409,218	13%
Services & Charges										
Professional Services	14,058	22,033	43,132	80,610	89,459	8,600	1,674	10,274	79,185	11%
Printing & Advertising	220	-	-	12,200	12,200	-	-	-	12,200	0%
Repairs & Maintenance	2,640	3,704	2,464	107,600	107,600	-	-	-	107,600	0%
Education & Training	66,239	7,912	199	4,000	4,000	800	-	800	3,200	20%
Other Services & Charges	47,260	63,559	57,003	20,000	20,000	5,615	-	5,615	14,385	28%
Total Services & Charges	130,417	97,208	102,798	224,410	233,259	15,015	1,674	16,690	216,570	7%
Operating Expenditures	576,495	710,184	398,472	926,409	957,768	59,797	37,814	97,611	860,158	10%
Bad Debt	5,648	594	830	-	-	140	-	140	(140)	-
Interfund Allocations	10,159	-	-	-	-	-	-	-	-	-
Total Expenditures	592,302	710,778	399,302	926,409	957,768	59,937	37,814	97,751	860,018	10%
Revenue										
Charges for Services	3,491,328	4,195,362	4,395,365	3,608,000	3,608,000	320,474	-	320,474	3,287,526	9%
Fines, Forfeitures, and Fees	-	11	12	-	-	-	-	-	-	-
Other Income	186	588	1,418	-	-	6,882	-	6,882	(6,882)	-
Total Revenue	3,491,515	4,195,961	4,396,795	3,608,000	3,608,000	327,356	-	327,356	3,280,644	9%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

	2020 Actual	2021 Actual	2022 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
Expenditures by Type										
Supplies	13,842	13,287	16,958	5,000	11,934	107	16,949	17,056	(5,122)	143%
Services & Charges										
Professional Services	-	-	1,929	-	-	-	-	-	-	-
Utilities	5,729	18,331	31,665	33,000	33,000	3,902	-	3,902	29,098	12%
Repairs & Maintenance	10,605	635	4,246	110,000	110,000	-	-	-	110,000	0%
Total Services & Charges	16,334	18,966	37,840	143,000	143,000	3,902	-	3,902	139,098	3%
Operating Expenditures	30,175	32,253	54,797	148,000	154,934	4,010	16,949	20,958	133,976	14%
Interfund Total	-	-	-	-	-	-	-	-	-	-
Total Expenditures	30,175	32,253	54,797	148,000	154,934	4,010	16,949	20,958	133,976	14%
Revenue										
Charges for Services	1,050	-	5,935	50,000	50,000	43,020		43,020	6,980	86%
Other Income	-	-	1,137	-	-	-		-	-	-
Total Revenue	1,050	-	7,072	50,000	50,000	43,020	-	43,020	6,980	86%

Division Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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Division Name	Morris Performing Arts Center						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	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
Expenditures by Type										
Personnel										
Salaries & Wages	285,767	430,859	-	-	-	-	-	-	-	-
Fringe Benefits	131,601	200,379	-	-	-	-	-	-	-	-
Total Personnel	417,368	631,239	-	-	-	-	-	-	-	-
Supplies	22,110	29,271	8,435	-	-	-	-	-	-	-
Services & Charges										
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	-	-	-	-	-	-	-
Total Services & Charges	178,034	207,820	34,898	-	184	184	-	184	-	100%
Operating Expenditures	617,512	868,330	43,333	-	184	184	-	184	-	100%
Interfund										
Interfund Allocations	210,875	237,973	-	-	-	-	-	-	-	-
Interfund Transfers Out	175,579	-	600,000	-	-	-	-	-	-	-
Interfund Total	386,454	237,973	600,000	-	-	-	-	-	-	-
Total Expenditures	1,003,966	1,106,303	643,333	-	184	184	-	184	-	100%
Revenue										
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	-	-	-	-	-	-	-	-	-
Total Revenue	419,160	1,736,453	54,878	-	-	-	-	-	-	-

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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Division Name	Palais Royale Ballroom						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2020 Actual	2021 Actual	2022 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
Expenditures by Type										
Personnel										
Salaries & Wages	28,543	-	-	-	-	-	-	-	-	-
Fringe Benefits	28,243	-	-	-	-	-	-	-	-	-
Total Personnel	56,786	-	-	-	-	-	-	-	-	-
Supplies	5,031	1,626	4,457	5,500	5,500	-	-	-	5,500	0%
Services & Charges										
Printing & Advertising	3,693	-	-	-	-	-	-	-	-	-
Utilities	80,505	71,095	85,604	105,800	105,800	9,325	-	9,325	96,475	9%
Repairs & Maintenance	26,223	23,356	36,062	61,000	62,690	1,849	361	2,210	60,480	4%
Other Services & Charges	5,539	8,062	15,839	21,220	21,220	4,215	326	4,541	16,679	21%
Total Services & Charges	115,959	102,514	137,506	188,020	189,710	15,389	687	16,076	173,634	8%
Operating Expenditures	177,777	104,140	141,963	193,520	195,210	15,389	687	16,076	179,134	8%
Interfund										
Interfund Allocations	43,637	45,407	36,009	35,799	35,799	2,983	-	2,983	32,816	8%
Interfund Total	43,637	45,407	36,009	35,799	35,799	2,983	-	2,983	32,816	8%
Total Expenditures	221,414	149,547	177,972	229,319	231,009	18,373	687	19,060	211,950	8%
Revenue										
Charges for Services	88,843	122,575	133,138	152,340	152,340	13,340		13,340	139,000	9%
Other Income	4,966	-	4,299	-	-	-		-	-	-
Total Revenue	93,809	122,575	137,437	152,340	152,340	13,340		13,340	139,000	9%

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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Fund Name	Motor Vehicle Highway	Fund Number	202
Fund Type	Special Revenue Funds	Control	City Funds

	2020	2021	2022	2023	2023	2023	2023	Total	Budget	Percent of
	Actual	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
				Budget	Budget	Actual	Encumbrances	& Encumb.		
Revenue										
Intergov./ Shared Revenues	2,985,157	3,204,129	3,134,543	3,118,991	3,118,991	256,335		256,335	2,862,656	8%
Intergov./ Grants	-	123,272	-	-	-	-		-	-	-
Licenses & Permits	300	1,975	2,175	1,500	1,500	100		100	1,400	7%
Charges for Services	290,475	224,847	112,415	154,800	154,800	4,981		4,981	149,819	3%
Interest Earnings	39,751	23,518	52,037	8,479	8,479	(408)		(408)	8,887	-5%
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	-		-	6,000	0%
Interfund Allocation Reimb	149,020	150,163	187,963	162,650	162,650	13,554		13,554	149,096	8%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	5,550,000	462,500		462,500	5,087,500	8%
Total Revenue	10,238,117	8,159,765	9,901,038	11,237,420	11,237,420	737,063		737,063	10,500,358	7%

Expenditures by Activity										
Streets / Traffic & Lighting	7,154,221	8,652,023	7,313,705	11,675,386	13,269,090	1,053,282	214,863	1,268,145	12,000,945	10%
Curb & Sidewalk Program	1,202,773	1,320,264	1,507,024	1,967,933	2,619,798	272,697	299,470	572,167	2,047,630	22%
Total Expenditures	8,356,994	9,972,287	8,820,729	13,643,319	15,888,888	1,325,979	514,333	1,840,312	14,048,575	12%

Expenditures by Type										
Personnel										
Salaries & Wages	2,715,345	2,826,835	2,924,195	3,697,090	3,697,090	272,497	-	272,497	3,424,593	7%
Fringe Benefits	1,138,382	1,168,166	1,203,828	1,618,104	1,618,104	132,560	-	132,560	1,485,544	8%
Total Personnel	3,853,726	3,995,001	4,128,023	5,315,194	5,315,194	405,057	-	405,057	4,910,137	8%

Supplies	1,065,253	898,714	854,478	1,406,773	1,536,421	95,417	117,305	212,722	1,323,699	14%
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Services & Charges										
Professional Services	255,097	389,410	636,199	700,000	1,347,093	205,997	293,846	499,843	847,250	37%
Printing & Advertising	194	771	2,422	2,950	2,950	155	-	155	2,795	5%
Utilities	44,364	41,299	44,781	61,445	61,445	4,229	-	4,229	57,216	7%
Repairs & Maintenance	699,746	637,358	701,876	939,725	943,957	109,254	3,294	112,548	831,409	12%
Education & Training	13,900	2,845	8,291	20,000	20,000	-	1,200	1,200	18,800	6%
Travel	2,210	-	5,135	17,500	17,500	-	-	-	17,500	0%
Other Services & Charges	161,862	102,368	27,988	149,210	149,265	154	1,706	1,860	147,405	1%
Debt Service Principal	590,097	874,648	891,039	1,304,781	1,304,781	370,152	-	370,152	934,630	28%
Debt Service Interest & Fees	28,674	39,036	34,928	91,195	91,194	18,936	-	18,936	72,258	21%
Total Services & Charges	1,796,145	2,087,736	2,352,660	3,286,806	3,938,185	708,877	300,046	1,008,922	2,929,263	26%

Operating Expenditures	6,715,125	6,981,451	7,335,161	10,008,773	10,789,800	1,209,350	417,351	1,626,701	9,163,099	15%
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Capital	102,840	1,571,080	155,986	2,235,000	3,699,542	-	96,982	96,982	3,602,560	3%
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Bad Debt	4,042	-	-	-	-	-	-	-	-	-
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Interfund Allocations	1,534,987	1,419,756	1,329,582	1,399,546	1,399,546	116,629	-	116,629	1,282,917	8%
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Total Expenditures	8,356,994	9,972,287	8,820,729	13,643,319	15,888,888	1,325,979	514,333	1,840,312	14,048,576	12%
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Net Surplus / (Deficit)	1,881,123	(1,812,522)	1,080,308	(2,405,899)	(4,651,468)	(588,916)		(1,103,249)		
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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)		-					
Ending Cash Balance	6,607,820	4,772,416	-		120,948	5,607,558				
Cash Reserves Target	2,089,248	2,493,072	2,205,182		3,972,222					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
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Fund Name	MVH Restricted	Fund Number	266
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
Revenue										
Intergov./ Shared Revenues	2,985,157	3,204,129	3,134,543	3,118,991	3,118,991	256,335		256,335	2,862,656	8%
Interest Earnings	12,589	9,704	23,921	12,362	12,362	(376)		(376)	12,738	-3%
Debt Proceeds	-	-	888,007	-	-	-		-	-	-
Total Revenue	2,997,747	3,213,833	4,046,471	3,131,353	3,131,353	255,959		255,959	2,875,394	8%

Expenditures by Type

Personnel										
Salaries & Wages	221,144	247,754	255,141	498,216	498,216	2,777	-	2,777	495,439	1%
Fringe Benefits	103,529	110,873	124,031	132,057	132,057	1,403	-	1,403	130,654	1%
Total Personnel	324,673	358,626	379,172	630,273	630,273	4,180	-	4,180	626,093	1%
Supplies										
	1,165,290	1,099,093	2,107,582	1,220,590	1,311,924	42,954	79,618	122,572	1,189,352	9%
Services & Charges										
Professional Services	-	249,700	-	-	-	-	-	-	-	-
Repairs & Maintenance	1,042,462	568,445	1,376,423	1,381,300	1,756,272	1,100	178,199	179,300	1,576,972	10%
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%
Total Services & Charges	1,042,462	818,145	1,470,187	1,568,830	1,943,802	94,865	178,199	273,064	1,670,737	14%
Capital										
	-	15,800	184,116	-	703,891	-	-	-	703,891	0%
Total Expenditures	2,532,426	2,291,664	4,141,058	3,419,693	4,589,890	141,999	257,817	399,816	4,190,073	9%

Net Surplus / (Deficit)	465,321	922,169	(94,586)	(288,340)	(1,458,537)	113,960		(143,857)		
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Beginning Cash Balance	650,402	1,126,297	2,042,332		2,042,332					Cash Reserves Target
Cash Adjustments	10,574	(6,134)	23,323		-					
Ending Cash Balance	1,126,297	2,042,332	1,971,069		583,795	2,003,235				No reserve requirement
Cash Reserves Target	-	-	-		-	-				

Fund Purpose:

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

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

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

Explanation of Revenue Sources:

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

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

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

City of South Bend, Indiana
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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
Revenue										
Intergov./ Shared Revenues	5,970,315	6,408,258	6,269,085	6,237,982	6,237,982	512,670		512,670	5,725,312	8%
Intergov./ Grants	-	123,272	-	-	-	-		-	-	-
Licenses & Permits	300	1,975	2,175	1,500	1,500	100		100	1,400	7%
Charges for Services	290,475	224,847	112,415	154,800	154,800	4,981		4,981	149,819	3%
Interest Earnings	52,340	33,222	75,958	20,841	20,841	(783)		(783)	21,624	-4%
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	-		-	6,000	0%
Interfund Allocation Reimb	149,020	150,163	187,963	162,650	162,650	13,554		13,554	149,096	8%
Interfund Transfers In	4,937,750	3,500,000	5,550,000	5,550,000	5,550,000	462,500		462,500	5,087,500	8%
Total Revenue	13,235,863	11,373,598	13,947,509	14,368,773	14,368,773	993,022		993,022	13,375,751	7%
Expenditures by Fund										
Motor Vehicle Highway (#202)	8,356,994	9,972,287	8,820,729	13,643,319	15,888,888	1,325,979	514,333	1,840,312	14,048,576	12%
MVH Restricted (#266)	2,532,426	2,291,664	4,141,058	3,419,693	4,589,890	141,999	257,817	399,816	4,190,074	9%
Total Expenditures	10,889,419	12,263,951	12,961,787	17,063,012	20,478,777	1,467,978	772,150	2,240,128	18,238,650	11%
Expenditures by Activity										
Streets / Traffic & Lighting	9,686,646	10,943,687	11,454,763	15,095,079	17,858,980	1,195,281	472,680	1,667,961	16,191,019	9%
Curb & Sidewalk Program	1,202,773	1,320,264	1,507,024	1,967,933	2,619,798	272,697	299,470	572,167	2,047,630	22%
Total Expenditures	10,889,419	12,263,951	12,961,787	17,063,012	20,478,777	1,467,978	772,150	2,240,128	18,238,649	11%
Expenditures by Type										
Personnel										
Salaries & Wages	2,936,488	3,074,589	3,179,336	4,195,306	4,195,306	275,274	-	275,274	3,920,032	7%
Fringe Benefits	1,241,911	1,279,038	1,327,859	1,750,161	1,750,161	133,963	-	133,963	1,616,198	8%
Total Personnel	4,178,400	4,353,627	4,507,195	5,945,467	5,945,467	409,237	-	409,237	5,536,230	7%
Supplies	2,230,544	1,997,807	2,962,061	2,627,363	2,848,345	138,371	196,923	335,294	2,513,051	12%
Services & Charges										
Professional Services	255,097	639,109	636,199	700,000	1,347,093	205,997	293,846	499,843	847,250	37%
Printing & Advertising	194	771	2,422	2,950	2,950	155	-	155	2,795	5%
Utilities	44,364	41,299	44,781	61,445	61,445	4,229	-	4,229	57,216	7%
Repairs & Maintenance	1,742,208	1,205,803	2,078,298	2,321,025	2,700,228	110,354	181,493	291,847	2,408,381	11%
Education & Training	13,900	2,845	8,291	20,000	20,000	-	1,200	1,200	18,800	6%
Travel	2,210	-	5,135	17,500	17,500	-	-	-	17,500	0%
Other Services & Charges	161,862	102,368	27,988	149,210	149,265	154	1,706	1,860	147,405	1%
Debt Service Principal	590,097	874,648	982,660	1,474,595	1,474,595	454,563	-	454,563	1,020,033	31%
Debt Service Interest & Fees	28,674	39,036	37,072	108,911	108,910	28,290	-	28,290	80,620	26%
Total Services & Charges	2,838,607	2,905,881	3,822,847	4,855,636	5,881,986	803,742	478,245	1,281,987	4,600,000	22%
Operating Expenditures	9,247,550	9,257,315	11,292,103	13,428,466	14,675,798	1,351,349	675,168	2,026,517	12,649,281	14%
Capital	102,840	1,586,880	340,102	2,235,000	4,403,433	-	96,982	96,982	4,306,451	2%
Bad Debt	4,042	-	-	-	-	-	-	-	-	-
Interfund Allocations	1,534,987	1,419,756	1,329,582	1,399,546	1,399,546	116,629	-	116,629	1,282,917	8%
Total Expenditures	10,889,419	12,263,951	12,961,787	17,063,012	20,478,777	1,467,978	772,150	2,240,128	18,238,649	11%
Net Surplus / (Deficit)	2,346,444	(890,352)	985,722	(2,694,239)	(6,110,004)	(474,956)		(1,247,106)		
Beginning Cash Balance	5,393,605	7,734,117	6,814,748		6,814,748					
Cash Adjustments	(5,932)	(29,017)	48,951		-					
Ending Cash Balance	7,734,117	6,814,748	7,849,421		704,743	7,610,794				

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Local Road & Street	Fund Number	251
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Intergov./ Shared Revenues	1,781,618	1,939,498	2,003,475	1,888,188	1,888,188	175,599		175,599	1,712,589	9%
Intergov./ Grants	101,082	670,528	145,348	375,000	375,000	14,957		14,957	360,043	4%
Interest Earnings	43,781	18,850	34,259	12,385	12,385	(701)		(701)	13,086	-6%
Other Income	18,968	-	10,510	-	-	-		-	-	-
Interfund Transfers In	-	-	-	2,000,000	2,000,000	-		-	2,000,000	0%
Total Revenue	1,945,448	2,628,875	2,193,593	4,275,573	4,275,573	189,855		189,855	4,085,718	4%

Expenditures by Type

Supplies	4,468	367,364	57,542	350,000	367,220	-	17,220	17,220	350,000	5%
Services & Charges										
Professional Services	200,078	459,207	690,622	250,000	1,229,736	28,036	908,501	936,536	293,199	76%
Repairs & Maintenance	795,967	534,977	125,774	3,500,000	3,540,865	-	39,070	39,070	3,501,795	1%
Other Services & Charges	2,094	8,202	-	-	-	-	-	-	-	-
Total Services & Charges	998,139	1,002,386	816,396	3,750,000	4,770,601	28,036	947,570	975,606	3,794,994	20%
Capital	1,552,078	543,198	303,138	800,000	1,098,872	-	87,923	87,923	1,010,950	8%
Interfund Transfers Out	1,000,000	2,000,000	1,000,000	220,000	220,000	-	-	-	220,000	0%
Total Expenditures	3,554,685	3,912,948	2,177,076	5,120,000	6,456,693	28,036	1,052,713	1,080,748	5,375,944	17%

Net Surplus / (Deficit)	(1,609,236)	(1,284,072)	16,517	(844,427)	(2,181,120)	161,819		(890,893)		
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Beginning Cash Balance	5,233,148	3,632,884	2,349,376		2,349,376					
Cash Adjustments	8,971	565	14,192		-					
Ending Cash Balance	3,632,884	2,349,376	2,380,085		168,257	2,506,249				
Cash Reserves Target	-	-	-		-	-				

Cash Reserves Target

No reserve requirement

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

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Fund Name	LOIT Special Distribution	Fund Number	257
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Intergov./ Grants	144,097	-	-	-	-	-		-	-	-
Interest Earnings	1,257	1,469	3,417	6	6	(73)		(73)	79	-1220%
Other Income	-	1,500	-	-	-	-		-	-	-
Total Revenue	145,354	2,969	3,417	6	6	(73)		(73)	79	-1220%

Expenditures by Type										
Services & Charges										
Professional Services	17,856	3,762	-	189,223	189,223	-	-	-	189,223	0%
Total Services & Charges	17,856	3,762	-	189,223	189,223	-	-	-	189,223	0%
Capital	31,938	20,166	-	-	56,950	-	-	-	56,950	0%
Total Expenditures	49,793	23,927	-	189,223	246,173	-	-	-	246,173	0%

Net Surplus / (Deficit)	95,560	(20,958)	3,417	(189,217)	(246,167)	(73)		(73)
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Beginning Cash Balance	170,735	266,588	245,630		245,630		Cash Reserves Target
Cash Adjustments	293	-	(804)		-		No reserve requirement - one-time distribution - spend down to zero
Ending Cash Balance	266,588	245,630	248,243		(537)	248,796	
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.

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

Fund Name	Local Road & Bridge Grant	Fund Number	265
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
Revenue										
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	(730)		(730)	807	-948%
Other Income	-	-	-	-	-	-		-	-	-
Interfund Transfers In	1,522,365	1,000,000	1,000,000	220,000	220,000	-		-	220,000	0%
Total Revenue	2,632,372	1,795,904	2,373,784	1,220,077	1,220,077	(730)		(730)	1,220,807	0%

Expenditures by Type										
Services & Charges										
Repairs & Maintenance	1,691,081	2,482,521	594,751	1,000,000	3,328,691	105,996	2,000,000	2,105,996	1,222,695	63%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,691,081	2,482,521	594,751	1,000,000	3,328,691	105,996	2,000,000	2,105,996	1,222,695	63%

Capital	-	-	-	-	-	-	-	-	-	-
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Total Expenditures	1,691,081	2,482,521	594,751	1,000,000	3,328,691	105,996	2,000,000	2,105,996	1,222,695	63%
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Net Surplus / (Deficit)	941,291	(686,618)	1,779,033	220,077	(2,108,614)	(106,726)	(2,106,726)			
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Beginning Cash Balance	449,431	1,391,493	704,875		704,875		Cash Reserves Target			
Cash Adjustments	770	-	(6,854)	-	-	-	No reserve requirement - Grant fund - spend down to zero			
Ending Cash Balance	1,391,493	704,875	2,477,054	(1,403,739)	2,376,583	-				
Cash Reserves Target	-	-	-	-	-	-				

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

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

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

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2023

Fund Name	Major Moves Construction	Fund Number	412
Fund Type	Capital Funds	Control	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
Revenue										
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	(462)		(462)	4,319	-12%
Other Income	493,328	493,328	493,328	493,328	493,328	-		-	493,328	0%
Total Revenue	511,407	587,639	552,844	497,185	497,185	233,938		233,938	263,247	47%

Expenditures by Type

Supplies	-	-	-	350,000	700,000	-	-	-	700,000	0%
Services & Charges										
Professional Services	108,890	57,027	217,156	250,000	519,497	74	244,309	244,383	275,115	47%
Repairs & Maintenance	44,201	-	450,000	-	-	-	-	-	-	-
Total Services & Charges	153,090	57,027	667,156	250,000	519,497	74	244,309	244,383	275,115	47%
Capital	649,253	27,855	196,985	300,000	494,264	-	34,293	34,293	459,971	7%
Interfund Transfers Out	522,365	-	-	-	-	-	-	-	-	-
Total Expenditures	1,324,708	84,882	864,141	900,000	1,713,761	74	278,601	278,675	1,435,086	16%

Net Surplus / (Deficit)	(813,301)	502,758	(311,297)	(402,815)	(1,216,576)	233,864	(44,737)
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Beginning Cash Balance	2,195,972	1,386,436	1,889,193	1,889,193			Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	3,765	-	(5,596)	-			
Ending Cash Balance	1,386,436	1,889,193	1,572,300	672,617	1,575,733		
Cash Reserves Target	-	-	-	-	-		

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	2021 Infrastructure Bond Capital	Fund Number	455
Fund Type	Capital Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	-	21,221	37,031	-	-	(678)		(678)	678	-
Interfund Transfers In	-	8,601,026	-	-	-	-		-	-	-
Total Revenue	-	8,622,248	37,031	-	-	(678)		(678)	678	-

Expenditures by Type										
Capital	-	3,785,766	1,761,110	-	2,054,148	16,923	1,696,362	1,713,285	340,863	83%
Interfund Transfers Out	-	1,000,000	-	-	-	-		-	-	-
Total Expenditures	-	4,785,766	1,761,110	-	2,054,148	16,923	1,696,362	1,713,285	340,863	83%

Net Surplus / (Deficit)	-	3,836,482	(1,724,079)	-	(2,054,148)	(17,601)		(1,713,963)		
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Beginning Cash Balance	-	-	3,836,482		3,836,482			Cash Reserves Target
Cash Adjustments	-	-	189,608		-			
Ending Cash Balance	-	3,836,482	2,302,010		1,782,333	2,092,904		No reserve requirement - Bond capital fund - spend down to zero
Cash Reserves Target	-	-	-		-			

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

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

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2023

Fund Name	Solid Waste Operations						Fund Number	610		
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
Revenue										
Charges for Services	5,656,106	6,092,214	6,909,550	7,472,103	7,472,103	558,669		558,669	6,913,434	7%
Intergov./ Grants	-	-	7,410	-	-	-		-	-	-
Interest Earnings	2,362	781	3,406	11,779	11,779	(35)		(35)	11,814	0%
Other Income	98,540	49,951	63,306	45,000	45,000	8		8	44,992	0%
Interfund Transfers In	250,000	1,796,371	263,687	-	-	-		-	-	-
Total Revenue	6,007,008	7,939,316	7,247,359	7,528,882	7,528,882	558,642		558,642	6,970,240	7%
Expenditures by Type										
Personnel										
Salaries & Wages	1,151,775	1,116,262	1,223,746	1,360,314	1,360,314	97,502	-	97,502	1,262,812	7%
Fringe Benefits	491,924	450,803	478,575	646,901	646,901	50,286	-	50,286	596,615	8%
Total Personnel	1,643,699	1,567,066	1,702,321	2,007,215	2,007,215	147,789	-	147,789	1,859,427	7%
Supplies	328,387	314,035	434,548	541,233	542,163	14,344	25,788	40,132	502,031	7%
Services & Charges										
Printing & Advertising	504	4,106	13,059	5,603	29,489	-	3,490	3,490	25,999	12%
Repairs & Maintenance	1,156,210	1,249,530	1,844,161	1,113,830	1,113,830	93,777	2,702	96,479	1,017,351	9%
Education & Training	-	17,160	180	20,000	20,000	-	-	-	20,000	0%
Travel	-	-	-	9,900	9,900	-	-	-	9,900	0%
Other Services & Charges	1,163,619	1,126,780	1,085,570	1,231,197	1,240,754	123,112	1,070,838	1,193,950	46,804	96%
Debt Service Principal	-	250,000	-	-	-	-	-	-	-	-
Total Services & Charges	2,320,333	2,647,575	2,942,970	2,380,530	2,413,972	216,889	1,077,030	1,293,919	1,120,054	54%
Operating Expenditures	4,292,419	4,528,676	5,079,840	4,928,978	4,963,350	379,022	1,102,817	1,481,840	3,481,512	30%
Bad Debt	35,467	24,584	670,719	62,273	62,273	10,212	-	10,212	52,061	16%
Interfund										
Interfund Allocations	958,978	1,185,129	1,187,501	1,358,336	1,358,336	113,195	-	113,195	1,245,141	8%
Interfund Transfers Out	979,213	867,967	981,664	1,106,005	1,106,005	279,690	-	279,690	826,315	25%
Total Interfund	1,938,191	2,053,096	2,169,165	2,464,341	2,464,341	392,885	-	392,885	2,071,456	16%
Total Expenditures	6,266,076	6,606,356	7,919,724	7,455,592	7,489,964	782,119	1,102,817	1,884,937	5,605,029	25%
Net Surplus / (Deficit)	(259,069)	1,332,960	(672,365)	73,290	38,918	(223,477)		(1,326,294)		
Beginning Cash Balance	449,145	87,032	906,471		906,471					
Cash Adjustments	(103,044)	(513,522)	60,726		-					
Ending Cash Balance	87,032	906,471	294,832		945,388	54,239				
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.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2023

Fund Name	Solid Waste Capital	Fund Number	611
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
Revenue										
Interest Earnings	946	34	1,516	-	-	10		10	(10)	-
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	279,690		279,690	826,315	25%
Total Revenue	1,355,159	1,626,271	2,542,907	2,331,005	2,331,005	279,700		279,700	2,051,305	12%

Expenditures by Type

Services & Charges										
Debt Service Principal	927,626	843,122	950,448	1,031,721	1,031,722	260,416	-	260,416	771,306	25%
Debt Service Interest & Fees	51,027	37,977	31,216	74,284	74,286	20,636	-	20,636	53,650	28%
Total Services & Charges	978,653	881,100	981,664	1,106,005	1,106,008	281,052	-	281,052	824,956	25%
Capital	53,416	354,135	758,270	1,225,000	2,805,591	-	-	-	2,805,591	0%
Total Expenditures	1,032,069	1,235,235	1,739,934	2,331,005	3,911,599	281,052	-	281,052	3,630,547	7%

Net Surplus / (Deficit)	323,090	391,036	802,972	-	(1,580,594)	(1,352)	(1,352)
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Beginning Cash Balance	64,925	388,126	779,163	779,163			Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	111	-	(108)	-			
Ending Cash Balance	388,126	779,163	1,582,027	(801,431)	1,580,674		
Cash Reserves Target	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana

Monthly Financial Report

January 31, 2023

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
Revenue										
Charges for Services	19,530,007	19,423,624	19,141,578	20,819,225	20,819,225	1,470,018		1,470,018	19,349,207	7%
Interest Earnings	29,477	28,409	95,051	91,160	91,160	(1,947)		(1,947)	93,107	-2%
Other Income	30,256	23,582	41,395	18,825	18,825	2		2	18,823	0%
Interfund Allocation Reimb	1,788,327	1,856,424	1,414,701	1,633,074	1,633,074	136,090		136,090	1,496,985	8%
Interfund Transfers In	83,727	656,984	294,627	-	-	-		-	-	-
Total Revenue	21,461,793	21,989,022	20,987,352	22,562,284	22,562,284	1,604,162		1,604,162	20,958,122	7%
Total Expenditures	20,600,437	19,681,182	23,078,188	22,120,410	23,142,772	2,057,552	1,116,049	3,173,601	19,969,172	14%
Expenditures by Type										
Personnel										
Salaries & Wages	3,387,258	3,192,897	3,497,540	4,191,488	4,191,488	292,860	-	292,860	3,898,628	7%
Fringe Benefits	1,442,985	1,353,254	1,503,528	1,862,665	1,862,665	122,908	-	122,908	1,739,757	7%
Total Personnel	4,830,243	4,546,151	5,001,068	6,054,153	6,054,153	415,768	-	415,768	5,638,385	7%
Supplies	1,266,625	1,039,704	1,604,334	2,023,759	2,471,850	211,586	365,268	576,854	1,894,996	23%
Services & Charges										
Professional Services	850,848	749,968	760,096	1,003,555	1,273,944	83,565	264,718	348,283	925,662	27%
Printing & Advertising	2,209	2,029	7,168	7,033	8,436	1,403	-	1,403	7,033	17%
Utilities	752,924	774,893	828,854	894,234	894,234	92,265	-	92,265	801,969	10%
Repairs & Maintenance	388,841	465,164	411,658	483,486	621,006	43,966	123,959	167,925	453,081	27%
Education & Training	10,322	20,142	15,517	35,675	38,456	931	1,850	2,781	35,675	7%
Travel	2,754	-	-	23,250	23,250	-	-	-	23,250	0%
Other Services & Charges	2,998,135	2,896,198	2,536,459	3,437,075	3,599,252	150,694	360,254	510,948	3,088,304	14%
Debt Service Principal	401,882	296,671	201,048	-	-	-	-	-	-	-
Debt Service Interest & Fees	15,525	8,064	3,131	-	-	-	-	-	-	-
Total Services & Charges	5,423,441	5,213,129	4,763,931	5,884,308	6,458,579	372,824	750,781	1,123,605	5,334,974	17%
Operating Expenditures	11,520,310	10,798,983	11,369,334	13,962,220	14,984,582	1,000,178	1,116,049	2,116,227	12,868,355	14%
Bad Debt	99,420	51,503	1,103,072	100,000	100,000	16,802	-	16,802	83,198	17%
Interfund										
Interfund Allocations	2,184,334	2,267,793	2,342,714	2,848,061	2,848,061	237,338	-	237,338	2,610,723	8%
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%
Total Interfund	8,980,707	8,830,696	10,605,783	8,058,190	8,058,190	1,040,572	-	1,040,572	7,017,618	13%
Total Expenditures	20,600,437	19,681,182	23,078,188	22,120,410	23,142,772	2,057,552	1,116,049	3,173,601	19,969,171	14%
Net Surplus / (Deficit)	861,356	2,307,840	(2,090,837)	441,874	(580,488)	(453,390)		(1,569,439)		
Beginning Cash Balance	4,204,418	4,840,727	6,550,457		6,550,457					
Cash Adjustments	(225,047)	(598,110)	299,163		-					
Ending Cash Balance	4,840,727	6,550,457	4,758,783		5,969,969	4,332,405				
Cash Reserves Target	1,030,022	984,059	1,153,909		1,157,139					
								Cash Reserves Target		
								5% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	236,907	171,959	251,905	210,000	210,000	436		436	209,565	0%
Interest Earnings	51,626	50,372	153,064	7,228	7,228	(2,326)		(2,326)	9,554	-32%
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	-	-		-	-	-
Total Revenue	4,160,101	3,606,371	4,383,757	19,555,228	1,067,228	(1,890)		(1,890)	1,069,119	0%

Expenditures by Type										
Services & Charges										
Professional Services	31,704	22,740	42,253	1,000,000	1,267,093	-	20,493	20,493	1,246,600	2%
Total Services & Charges	31,704	22,740	42,253	1,000,000	1,267,093	-	20,493	20,493	1,246,600	2%

Capital	726,784	1,511,591	3,271,169	19,338,000	27,907,526	1,151,092	4,797,361	5,948,453	21,959,073	21%
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Bad Debt	-	(428)	-	-	-	-	-	-	-	-
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Total Expenditures	758,488	1,533,903	3,313,423	20,338,000	29,174,619	1,151,092	4,817,854	5,968,946	23,205,673	20%
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Net Surplus / (Deficit)	3,401,613	2,072,468	1,070,334	(782,772)	(28,107,391)	(1,152,982)		(5,970,836)		
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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		-					
Ending Cash Balance	7,652,044	9,672,979	11,059,854		(18,434,413)	9,980,778				
Cash Reserves Target	-	-	-		-					

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
2023 Adopted Budget includes:

Equipment: \$25,000 • (1) Trailer 20' Long for Dump Truck 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 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	Water Meter Replacement - \$4,000,000 System Renewal Projects- TBD - \$2,500,000 Services for Capital Planning - \$100,000
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Fund Name	Water Works Customer Deposit	Fund Number	624
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
Revenue										
Interest Earnings	11,222	7,493	12,668	-	-	(378)		(378)	378	-
Total Revenue	11,222	7,493	12,668	-	-	(378)		(378)	378	-

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

Net Surplus / (Deficit)	(5,227)	-	12,668	-	-	(378)		(378)		
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Beginning Cash Balance	1,287,448	1,263,319	1,279,314		1,279,314					
Cash Adjustments	(18,903)	15,996	23,530		-					
Ending Cash Balance	1,263,319	1,279,314	1,315,511		1,279,314	1,319,617				
Cash Reserves Target	1,263,319	1,279,314	1,315,511		1,279,314					

Cash Reserves Target
100% cash reserves for customer deposits

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	8,907	2,818	18,171	-	-	(105)		(105)	105	-
Interfund Transfers In	1,218,000	1,508,702	2,662,430	2,753,661	2,753,661	-		-	2,753,661	0%
Total Revenue	1,226,907	1,511,520	2,680,601	2,753,661	2,753,661	(105)		(105)	2,753,766	0%

Expenditures by Type										
Services & Charges										
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	-	-	-	1,089,863	0%
Total Services & Charges	1,501,136	1,511,025	1,639,307	2,753,661	2,753,663	-	-	-	2,753,663	0%
Interfund Transfers Out	10,069	2,818	-	-	-	-	-	-	-	-
Total Expenditures	1,511,205	1,513,843	1,639,307	2,753,661	2,753,663	-	-	-	2,753,663	0%

Net Surplus / (Deficit)	(284,298)	(2,323)	1,041,294	-	(2)	(105)	(105)			
Beginning Cash Balance	286,131	2,323	-	-	-	-				
Cash Adjustments	491	-	1,232,493	-	-	-				
Ending Cash Balance	2,323	-	2,273,787	(2)	1,040,052	(2)				
Cash Reserves Target	2,323	-	2,273,787	(2)	1,040,052	(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.

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

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

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	12,438	8,191	13,836	-	-	(301)		(301)	301	-
Total Revenue	12,438	8,191	13,836	-	-	(301)		(301)	301	-

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

Net Surplus / (Deficit)	(7,562)	4	13,836	-	-	(301)		(301)		
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Beginning Cash Balance	1,427,971	1,422,800	1,422,804		1,422,804					
Cash Adjustments	2,390	-	(4,531)		-					
Ending Cash Balance	1,422,800	1,422,804	1,432,109		1,422,804	1,435,338				
Cash Reserves Target	1,422,800	1,422,804	1,432,109		1,422,804					

Cash Reserves Target
100% cash reserves per bond covenants

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

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

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

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Fund Name	Water Works Operations & Maintenance Reserve						Fund Number	629		
Fund Type	Enterprise Funds						Control	City Funds		
	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	25,426	17,168	28,377	-	-	(869)		(869)	869	-
Interfund Transfers In	16,931	-	15,296	-	-	-		-	-	-
Total Revenue	42,357	17,168	43,673	-	-	(869)		(869)	869	-
Expenditures										
Interfund Transfers Out	37,210	17,168	-	-	-	-		-	-	-
Total Expenditures	37,210	17,168	-	-	-	-		-	-	-
Net Surplus / (Deficit)	5,147	-	43,673	-	-	(869)		(869)		
Beginning Cash Balance	2,902,529	2,912,652	2,912,652		2,912,652					
Cash Adjustments	4,976	-	(9,550)		-					
Ending Cash Balance	2,912,652	2,912,652	2,946,775		2,912,652	2,953,348				
Cash Reserves Target	2,572,765	2,455,404	3,257,170		3,257,170					

Cash Reserves Target
16.67% of annual operating expenses in Fund 620, net of transfers

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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Fund Name	Sewer Repair Insurance						Fund Number	640		
Fund Type	Enterprise Funds						Control	City Funds		
	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	672,463	697,338	701,488	659,500	659,500	59,427		59,427	600,073	9%
Interest Earnings	18,620	12,053	27,093	36,327	36,327	(560)		(560)	36,887	-2%
Other Income	-	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	48,167	-	-	-		-	-	-
Total Revenue	691,083	709,391	776,748	695,827	695,827	58,867		58,867	636,960	8%
Expenditures by Type										
Personnel										
Salaries & Wages	116,128	119,441	119,081	135,402	135,402	10,974	-	10,974	124,428	8%
Fringe Benefits	51,106	52,566	55,024	57,501	57,501	5,333	-	5,333	52,168	9%
Total Personnel	167,234	172,007	174,105	192,903	192,903	16,307	-	16,307	176,596	8%
Supplies	26,545	34,659	42,321	66,447	66,447	3,990	1,472	5,461	60,986	8%
Services & Charges										
Printing & Advertising	-	-	-	200	200	-	-	-	200	0%
Repairs & Maintenance	507,227	422,857	474,934	451,050	454,500	57,175	-	57,175	397,325	13%
Other Services & Charges	6,875	-	-	-	-	-	-	-	-	-
Total Services & Charges	514,102	422,857	474,934	451,250	454,700	57,175	-	57,175	397,525	13%
Operating Expenditures	707,880	629,522	691,360	710,600	714,050	77,472	1,472	78,943	635,107	11%
Bad Debt	3,705	1,891	57,952	6,500	6,500	634	-	634	5,866	10%
Interfund Allocations	84,511	91,901	96,195	100,506	100,506	8,376	-	8,376	92,131	8%
Total Expenditures	796,097	723,314	845,507	817,606	821,056	86,481	1,472	87,953	733,104	11%
Net Surplus / (Deficit)	(105,014)	(13,923)	(68,759)	(121,779)	(125,229)	(27,615)		(29,086)		
Beginning Cash Balance	2,173,605	2,052,857	2,003,861		2,003,861					
Cash Adjustments	(15,735)	(35,074)	16,862		-					
Ending Cash Balance	2,052,857	2,003,861	1,951,963		1,878,632	1,935,274				
Cash Reserves Target	199,024	180,829	211,377		205,264					
								Cash Reserves Target		
								25% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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Fund Name	Sewage Works Operations							Fund Number	641	
Fund Type	Enterprise Funds							Control	City Funds	
	2020 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
Revenue										
Charges for Services	36,969,565	38,772,010	40,062,043	39,919,300	39,919,300	3,399,580		3,399,580	36,519,720	9%
Interest Earnings	80,803	69,545	247,071	191,496	191,496	(6,150)		(6,150)	197,646	-3%
Other Income	36,100	276,595	106,610	4,600	4,600	0		0	4,600	0%
Interfund Allocation Reimb	446,759	449,895	463,761	461,751	461,751	38,479		38,479	423,272	8%
Interfund Transfers In	77,322	1,697,758	415,513	-	-	-		-	-	-
Total Revenue	37,610,549	41,265,804	41,294,998	40,577,147	40,577,147	3,431,909		3,431,909	37,145,238	8%
Expenditures by Division										
Sewers	5,816,750	6,803,434	7,807,448	7,310,842	8,292,462	602,084	890,575	1,492,658	6,799,803	18%
Concrete Crew	416,511	466,063	521,609	590,284	590,284	48,977	-	48,977	541,307	8%
Wastewater	33,360,472	29,353,258	32,097,845	28,973,471	31,800,477	3,533,251	2,634,816	6,168,067	25,632,410	19%
Organic Resources	1,587,652	1,326,459	1,506,046	1,481,692	1,499,737	74,879	54,428	129,307	1,370,430	9%
Total Expenditures	41,181,385	37,949,214	41,932,947	38,356,289	42,182,960	4,259,191	3,579,818	7,839,009	34,343,950	19%
Expenditures by Type										
Personnel										
Salaries & Wages	4,716,820	4,777,198	4,946,254	5,835,891	5,835,891	411,104	-	411,104	5,424,787	7%
Fringe Benefits	1,973,822	1,956,552	2,018,844	2,488,025	2,488,025	185,700	-	185,700	2,302,325	7%
Total Personnel	6,690,642	6,733,749	6,965,098	8,323,916	8,323,916	596,805	-	596,805	7,727,112	7%
Supplies	1,666,866	1,569,805	2,230,631	2,774,710	3,113,405	197,885	370,203	568,088	2,545,317	18%
Services & Charges										
Professional Services	849,692	399,309	590,275	214,980	1,627,105	112,568	1,357,886	1,470,454	156,652	90%
Printing & Advertising	849	1,623	1,182	6,857	6,857	108	64	171	6,686	2%
Utilities	1,101,420	1,160,652	1,267,312	1,437,613	1,437,613	87,559	-	87,559	1,350,054	6%
Repairs & Maintenance	1,455,801	1,677,510	1,677,658	2,191,867	2,797,118	102,732	674,322	777,055	2,020,063	28%
Education & Training	12,122	15,176	20,869	41,500	42,407	975	3,998	4,973	37,434	12%
Travel	6,202	356	10,417	45,500	45,500	1,043	5,156	6,199	39,301	14%
Other Services & Charges	2,439,052	3,157,093	1,889,515	2,702,709	4,172,401	383,365	1,168,189	1,551,554	2,620,847	37%
Debt Service Principal	514,260	294,414	188,482	-	-	-	-	-	-	-
Debt Service Interest & Fees	16,278	7,815	2,935	-	-	-	-	-	-	-
Total Services & Charges	6,395,675	6,713,948	5,648,646	6,641,026	10,129,002	688,350	3,209,615	3,897,965	6,231,037	38%
Operating Expenditures	14,753,183	15,017,502	14,844,375	17,739,652	21,566,323	1,483,040	3,579,818	5,062,857	16,503,466	23%
Capital	-	-	20,610	-	-	-	-	-	-	-
Bad Debt	158,420	83,831	1,749,145	225,000	225,000	20,825	-	20,825	204,175	9%
Interfund										
Interfund Allocations	5,645,332	6,312,945	6,081,041	6,129,164	6,129,164	510,764	-	510,764	5,618,400	8%
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%
Total Interfund	26,269,783	22,847,881	25,318,816	20,391,637	20,391,637	2,755,327	-	2,755,327	17,636,310	14%
Total Expenditures	41,181,385	37,949,214	41,932,947	38,356,289	42,182,960	4,259,191	3,579,818	7,839,009	34,343,951	19%
Net Surplus / (Deficit)	(3,570,836)	3,316,590	(637,948)	2,220,858	(1,605,813)	(827,282)		(4,407,100)		
Beginning Cash Balance	15,409,455	11,466,153	13,825,371		13,825,371					
Cash Adjustments	(372,465)	(957,372)	633,640		-					
Ending Cash Balance	11,466,153	13,825,371	13,821,063		12,219,558					
Cash Reserves Target	2,059,069	1,897,461	2,096,647		2,109,148					
								Cash Reserves Target		
								5% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives revenue from charges for utility services for the City's residents. The last rate increase was approved in 2021 (ordinance no. 10797-21). The 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 (**PILLOT**) is transferred to the General Fund (#101). PILLOT is calculated as 3% of the net book value of Sewage Works' capital assets. | **Capital** - Sewage Works' capital needs are tracked in a separate capital fund (#642). Funds are transferred as needed to cover capital expenditures.

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Fund Name	Sewage Works Capital	Fund Number	642
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	547,367	539,730	106,734	339,000	339,000	19		19	338,981	0%
Interest Earnings	137,764	87,851	201,511	23,988	23,988	(3,612)		(3,612)	27,600	-15%
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	-	-		-	-	-
Total Revenue	8,613,472	6,598,607	4,201,942	31,462,988	362,988	(3,593)		(3,593)	366,581	-1%

Expenditures by Type										
Services & Charges										
Professional Services	-	-	18,900	1,500,000	2,481,248	-	984,373	984,373	1,496,875	60%
Total Services & Charges	-	-	18,900	1,500,000	2,481,248	-	984,373	984,373	1,496,875	40%

Capital	4,248,134	6,048,729	3,300,931	32,710,000	41,399,597	437,852	1,103,733	1,541,585	39,858,012	4%
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Bad Debt	-	(1,031)	-	-	-	-	-	-	-	-
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Total Expenditures	4,248,134	6,047,698	3,319,831	34,210,000	43,880,845	437,852	2,088,106	2,525,958	41,354,887	6%
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Net Surplus / (Deficit)	4,365,338	550,908	882,111	(2,747,012)	(43,517,857)	(441,445)		(2,529,551)		
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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)		-					
Ending Cash Balance	13,821,218	14,359,708	-		(29,158,149)	14,801,728				
Cash Reserves Target	-	-	-		-	-				

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
2023 Adopted Budget includes:

<p>Capital Equipment Wastewater:</p> <ul style="list-style-type: none"> • (1) Connect Van - \$30,000 • (1) Utility Cart - \$18,000 • (2) Portable Generators & Trailers - \$120,000 <p>Organic Resources:</p> <ul style="list-style-type: none"> • (3) Front End Loaders - \$310,000 <p>Sewers Division:</p> <ul style="list-style-type: none"> • (1) Excavator - \$300,000 • (1) Sewer Camera Truck - \$425,000 • (1) Truck-4WD/crew cab - \$60,000 • (2) Compressors - \$30,000 	<p>Capital Projects Wastewater Treatment Plant (WWTP) Upgrades:</p> <ul style="list-style-type: none"> • WWTP Plant/Secondary Projects - \$5.0 million • WWTP Secondary Plant Improvements - \$1.4 million • LTCP/CSO Tank Design WWTP - \$1.0 million <p>Sewers:</p> <ul style="list-style-type: none"> • Sewer Lining Projects - \$2.0 million
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Fund Name	Sewage Works Operations & Maintenance Reserve	Fund Number	643
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	48,416	32,719	53,797	-	-	(1,647)		(1,647)	1,647	-
Interfund Transfers In	-	-	-	-	-	-		-	-	-
Total Revenue	48,416	32,719	53,797	-	-	(1,647)		(1,647)	1,647	-

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

Net Surplus / (Deficit)	(22,588)	-	53,797	-	-	(1,647)		(1,647)		
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Beginning Cash Balance	5,563,851	5,550,801	5,550,801		5,550,801			5,550,801	5,598,953	Cash Reserves Target 16.67% of annual operating expenses in Fund 641, net of transfers
Cash Adjustments	9,538	-	(18,104)		-			-	-	
Ending Cash Balance	5,550,801	5,550,801	5,586,493		5,550,801		5,598,953	5,598,953		
Cash Reserves Target	4,192,386	4,327,098	5,402,682		5,402,682		5,402,682	5,402,682		

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

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

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

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

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	41,998	19,986	47,494	-	-	1,533		1,533	(1,533)	-
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%
Total Revenue	13,896,394	22,204,969	11,154,583	9,773,347	9,773,347	1,533		1,533	9,771,814	0%

Expenditures by Type										
Services & Charges										
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	-	-	-	2,313,281	0%
Total Services & Charges	13,665,170	22,016,593	7,513,373	9,773,347	9,773,347	-	-	-	9,773,347	0%

Interfund Transfers Out	-	1,509,210	-	-	-	-	-	-	-	-
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Total Expenditures	13,665,170	23,525,803	7,513,373	9,773,347	9,773,347	-	-	-	9,773,347	0%
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Net Surplus / (Deficit)	231,224	(1,320,833)	3,641,210	-	-	1,533		1,533		
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Beginning Cash Balance	1,087,745	1,320,833	-	-	-					Cash Reserves Target
Cash Adjustments	1,865	-	(9,391)	-	-					
Ending Cash Balance	1,320,833	-	3,631,819	-	-	3,637,860				
Cash Reserves Target	1,320,833	-	3,631,819	-	-					No reserve requirement

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

Explanation of Revenue Sources:
This fund receives interfund transfers from the Sewage Works Operations Fund (#641) as needed to cover debt service obligations. This fund also receives revenue from interest earned on the fund's cash balance. Starting in 2022, interest earned on the cash balance in this fund will be subsequently transferred to the Sewage Works Operations Fund (#641).

In 2021, the City issued the 2021 Sewage Works Refunding Revenue Bonds to refund the 2009 Sewage Works State Revolving Loan Fund (SRF) Loan (debt schedule #70) and the 2011 Sewage Works Revenue Bonds (debt schedule #93). The par amount of the bonds were \$12,450,000 with a premium of \$1,889,893 a total of \$14,339,893. The funds were deposited into this fund to be used to pay off the 2009 and 2011 debt in December 2021.

Starting in 2022, interest earned on the cash balance in this fund will be subsequently transferred to the Sewage Works Operations Fund (#641).

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

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

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

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Fund Name	Sewage Debt Service Reserve						Fund Number	653		
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
Revenue										
Interest Earnings	20,901	271	36,341	-	-	(1,113)		(1,113)	1,113	-
Interfund Transfers In	-	1,509,210	-	-	-	-		-	-	-
Total Revenue	20,901	1,509,481	36,341	-	-	(1,113)		(1,113)	1,113	-
Expenditures by Type										
Interfund Transfers Out	322,566	1,749,971	-	-	-	-		-	-	-
Total Expenditures	322,566	1,749,971	-	-	-	-		-	-	-
Net Surplus / (Deficit)	(301,665)	(240,490)	36,341	-	-	(1,113)		(1,113)		
Beginning Cash Balance	4,291,915	3,990,250	3,749,760		3,749,760					
Cash Adjustments	-	-	(12,230)		-					
Ending Cash Balance	3,990,250	3,749,760	3,773,871		3,749,760	3,782,288				
Cash Reserves Target	3,990,250	3,749,760	3,773,871		3,749,760					

Cash Reserves Target
100% cash reserves per bond covenants

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives revenue from interest earned on the fund's cash balance. Starting in 2022, interest earned on the cash balance in this fund will be subsequently transferred to the Sewage Works Operations Fund (#641).

A new debt service reserve requirement was established for the 2021 Sewage Works Refunding Revenue Bonds (debt schedule #219) in the amount of \$1,509,210. This amount was transferred from the Sewage Works Sinking Fund (#649) in 2021.

Explanation of Expenditures and Significant Changes/Variations:

The debt service reserve amount is used towards the last debt service payment. Bond principal and interest payments are accounted for in the Sewage Works Sinking Fund (#649).

In 2020, the 2010 Sewage Works Revenue Bonds were refunded. The 2010 bonds debt service reserve amount (\$322,566) was transferred to the Sewage Works Sinking Fund (#649) to be used towards the refunding.

In 2021, the City issued the 2021 Sewage Works Refunding Revenue Bonds to refund the 2009 Sewage Works State Revolving Loan Fund (SRF) Loan (debt schedule #70) and the 2011 Sewage Works Revenue Bonds (debt schedule #93). The remaining debt service reserve (\$1,749,971) for the 2009 and 2011 debt was transferred to the Sewage Works Debt Service Fund #649 to be used towards the pay off of the debt in December 2021.

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	4,641	4,446	10,905	-	-	(312)		(312)	312	-
Total Revenue	4,641	4,446	10,905	-	-	(312)		(312)	312	-

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

Net Surplus / (Deficit)	(1,677)	-	10,905	-	-	(312)		(312)		
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Beginning Cash Balance	413,157	649,073	903,840	-	903,840					
Cash Adjustments	237,593	254,768	270,696	-	-					
Ending Cash Balance	649,073	903,840	1,185,442	-	903,840	1,209,595				
Cash Reserves Target	649,073	903,840	1,185,442	-	903,840					

Cash Reserves Target
100% cash reserves for customer deposits

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

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

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

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Fund Name	Project ReLeaf						Fund Number	655		
Fund Type	Special Revenue Funds						Control	City Funds		
	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	446,136	466,321	455,212	451,610	451,610	38,665		38,665	412,945	9%
Interest Earnings	4,176	2,322	4,980	6,690	6,690	(156)		(156)	6,846	-2%
Interfund Transfers In	-	-	36,158	-	-	-		-	-	-
Total Revenue	450,312	468,643	496,350	458,300	458,300	38,509		38,509	419,791	8%
Expenditures by Type										
Personnel										
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%
Total Personnel	60,714	43,841	38,730	89,496	89,496	-	-	-	89,496	0%
Supplies	4,764	3,980	6,928	7,250	7,250	-	-	-	7,250	0%
Services & Charges										
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-
Operating Expenditures	65,478	47,821	45,658	96,746	96,746	-	-	-	96,746	0%
Bad Debt	2,634	1,793	43,213	6,500	6,500	640	-	640	5,860	10%
Interfund										
Interfund Allocations	42,385	37,736	46,462	36,239	36,239	3,020	-	3,020	33,219	8%
Interfund Transfers Out	300,000	500,000	300,000	300,000	300,000	25,000	-	25,000	275,000	8%
Total Interfund	342,385	537,736	346,462	336,239	336,239	28,020	-	28,020	308,219	8%
Total Expenditures	410,497	587,350	435,333	439,485	439,485	28,660	-	28,660	410,825	7%
Net Surplus / (Deficit)	39,815	(118,707)	61,017	18,815	18,815	9,849		9,849		
Beginning Cash Balance	398,183	425,913	282,057		282,057					
Cash Adjustments	(12,085)	(25,149)	9,992		-					
Ending Cash Balance	425,913	282,057	353,065		300,872	365,349				
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.

City of South Bend, Indiana
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Fund Name	Storm Sewer	Fund Number	667
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	1,037,898	1,064,337	1,036,932	1,147,200	1,147,200	88,428		88,428	1,058,772	8%
Intergov./ Grants	-	68,000	-	-	-	93,000		93,000	(93,000)	-
Interest Earnings	4,831	7,492	22,740	5,375	5,375	(294)		(294)	5,669	-5%
Other Income	-	-	12,000	-	-	-		-	-	-
Interfund Transfers In	-	-	73,642	-	-	-		-	-	-
Total Revenue	1,042,729	1,139,829	1,145,315	1,152,575	1,152,575	181,135		181,135	971,441	16%

Expenditures by Type										
Services & Charges										
Professional Services	11,085	74,572	189,476	300,000	567,139	17,167	333,343	350,510	216,629	62%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,085	74,572	189,476	300,000	567,139	17,167	333,343	350,510	216,629	62%
Capital	90,050	436,855	1,217,100	1,150,000	1,743,945	-	87,751	87,751	1,656,194	5%
Bad Debt	3,186	175	84,577	-	-	1,071	-	1,071	(1,071)	-
Total Expenditures	104,322	511,602	1,491,154	1,450,000	2,311,084	18,239	421,094	439,333	1,871,752	19%

Net Surplus / (Deficit)	938,407	628,227	(345,839)	(297,425)	(1,158,509)	162,896		(258,198)		
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Beginning Cash Balance	124,406	1,032,916	1,604,154		1,604,154					
Cash Adjustments	(29,898)	(56,988)	27,377		-					
Ending Cash Balance	1,032,916	1,604,154	1,285,693		445,645	1,450,800				
Cash Reserves Target	-	-	-		-					

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

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

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

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

City of South Bend, Indiana
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Fund Name	Police State Seizures	Fund Number	216
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Intergov./ Shared Revenues	4,678	22,670	23,345	5,000	5,000	3,347		3,347	1,653	67%
Interest Earnings	1,895	993	2,551	2,364	2,364	(59)		(59)	2,423	-2%
Other Income	18	-	-	-	-	-		-	-	-
Interfund Transfers In	-	7,636	-	-	-	-		-	-	-
Total Revenue	6,591	31,299	25,897	7,364	7,364	3,288		3,288	4,076	45%

Expenditures by Type										
Services & Charges										
Education & Training	-	-	-	10,000	10,000	-	-	-	10,000	0%
Other Services & Charges	-	-	-	12,000	12,000	-	-	-	12,000	0%
Total Services & Charges	-	-	-	22,000	22,000	-	-	-	22,000	0%

Capital	31,753	71,043	-	-	-	-	-	-	-	-
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Total Expenditures	31,753	71,043	-	22,000	22,000	-	-	-	22,000	0%
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Net Surplus / (Deficit)	(25,162)	(39,744)	25,897	(14,636)	(14,636)	3,288		3,288		
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Beginning Cash Balance	238,323	213,569	173,825		173,825					
Cash Adjustments	409	-	(632)		-					
Ending Cash Balance	213,569	173,825	199,090		159,189	202,881				
Cash Reserves Target	7,938	17,761	-		5,500					

Cash Reserves Target
25% of Annual expenditures

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

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

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

City of South Bend, Indiana
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Fund Name	Police Curfew Violations	Fund Number	218
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
Revenue										
Fines, Forfeitures, and Fees	768	-	171	-	-	-		-	-	-
Interest Earnings	115	82	8	-	-	-		-	-	-
Total Revenue	883	82	178	-	-	-		-	-	-

Expenditures by Type										
Interfund Transfers Out	-	-	14,059	-	-	-		-	-	-
Total Expenditures	-	-	14,059	-	-	-		-	-	-

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

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

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

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

City of South Bend, Indiana
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Fund Name	Law Enforcement Continuing Education	Fund Number	220
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Intergov./ Grants	-	41,980	390,016	-	-	-		-	-	-
Charges for Services	148,550	115,024	136,492	115,000	115,000	9,649		9,649	105,351	8%
Fines, Forfeitures, and Fees	92,751	89,648	111,666	101,200	101,200	11,018		11,018	90,182	11%
Interest Earnings	3,849	2,229	8,766	10,442	10,442	(212)		(212)	10,654	-2%
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	-	-	-		-	-	-
Total Revenue	258,705	325,862	867,961	227,642	227,642	20,456		20,456	207,187	9%

Expenditures by Type

Supplies	62,084	193,652	198,761	137,000	140,373	3,721	16,097	19,818	120,555	14%
Services & Charges										
Professional Services	1,136	188	1,929	-	-	-	-	-	-	-
Education & Training	81,558	131,259	174,565	90,000	90,650	30,443	8,509	38,952	51,698	43%
Travel	20,646	28,840	49,137	51,500	52,031	3,307	774	4,080	47,951	8%
Other Services & Charges	31,421	69,045	52,751	59,250	59,901	53	623	676	59,225	1%
Total Services & Charges	134,762	229,333	278,383	200,750	202,582	33,803	9,905	43,708	158,874	22%
Capital	-	-	26,338	40,000	49,193	-	10,217	10,217	38,976	21%
Bad Debt	54	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	19,000	-	-	-	-	-	-	-
Total Expenditures	196,900	422,985	522,482	377,750	392,148	37,524	36,219	73,743	318,405	19%

Net Surplus / (Deficit)	61,806	(97,123)	345,479	(150,108)	(164,506)	(17,068)		(53,287)		
Beginning Cash Balance	421,276	483,549	378,981		378,981				Cash Reserves Target	
Cash Adjustments	467	(7,445)	(6,718)		-					
Ending Cash Balance	483,549	378,981	717,743		214,476	703,225				
Cash Reserves Target	49,225	105,746	130,620		98,037				25% of Annual expenditures	

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Local Income Tax - Public Safety	Fund Number	249
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Local Income Taxes	9,703,297	9,391,746	9,168,579	9,488,558	9,488,558	-		-	9,488,558	0%
Interest Earnings	33,595	25,015	30,151	10,000	10,000	(825)		(825)	10,825	-8%
Total Revenue	9,736,892	9,416,761	9,198,730	9,498,558	9,498,558	(825)		(825)	9,499,383	0%

Expenditures by Department										
Police Department	4,619,654	4,737,560	5,124,420	4,749,279	4,749,279	-		-	4,749,279	0%
Fire Department	4,330,886	4,880,453	5,124,420	4,749,279	4,749,279	-		-	4,749,279	0%
Total Expenditures	8,950,540	9,618,013	10,248,840	9,498,558	9,498,558	-		-	9,498,558	0%

Expenditures by Type										
Personnel										
Salaries & Wages	6,703,431	7,651,358	10,248,840	9,498,558	9,498,558	-		-	9,498,558	0%
Fringe Benefits	2,247,109	1,966,655	-	-	-	-		-	-	-
Total Personnel	8,950,540	9,618,013	10,248,840	9,498,558	9,498,558	-		-	9,498,558	0%

Total Expenditures	8,950,540	9,618,013	10,248,840	9,498,558	9,498,558	-		-	9,498,558	0%
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Net Surplus / (Deficit)	786,352	(201,253)	(1,050,110)	-	-	(825)		(825)		
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Beginning Cash Balance	3,253,787	4,045,717	3,844,465		3,844,465					
Cash Adjustments	5,578	-	(8,354)		-					
Ending Cash Balance	4,045,717	3,844,465	2,786,001		3,844,465	2,792,215				
Cash Reserves Target	-	-	-		-		Cash Reserves Target			
							No reserve requirement			

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

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

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	5,480	14,640	44,220	5,720	5,720	4,000		4,000	1,720	70%
Interest Earnings	5,998	4,038	10,132	12,608	12,608	(221)		(221)	12,829	-2%
Total Revenue	11,478	18,678	54,352	18,328	18,328	3,779		3,779	14,549	21%

Expenditures by Type										
Services & Charges										
Other Services & Charges	8,690	270	-	50,000	50,000	-	-	-	50,000	0%
Total Services & Charges	8,690	270	-	50,000	50,000	-	-	-	50,000	0%

Interfund Transfers Out	49,087	-	-	-	-	-	-	-	-	-
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Total Expenditures	57,777	270	-	50,000	50,000	-	-	-	50,000	0%
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Net Surplus / (Deficit)	(46,299)	18,408	54,352	(31,672)	(31,672)	3,779		3,779		
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Beginning Cash Balance	725,194	681,823	698,546		698,546					
Cash Adjustments	2,928	(1,685)	(2,420)		-					
Ending Cash Balance	681,823	698,546	750,477		666,874	756,151				
Cash Reserves Target	750,000	750,000	750,000		750,000					

Cash Reserves Target
Set dollar amount of \$750,000

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

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

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	36	24	2	-	-	-		-	-	-
Total Revenue	36	24	2	-	-	-		-	-	-

	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
Expenditures by Type										
Interfund Transfers Out	-	-	4,165	-	-	-	-	-	-	-
Total Expenditures	-	-	4,165	-	-	-	-	-	-	-

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

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Fire Department Capital	Fund Number	287
Fund Type	Capital 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
Revenue										
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	168,446		168,446	1,852,899	8%
Fines, Forfeitures, and Fees	-	300	47	-	-	-		-	-	-
Interest Earnings	9,151	8,474	25,176	2,716	2,716	(617)		(617)	3,333	-23%
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	-	-	-	-	-	-		-	-	-
Total Revenue	4,192,303	2,125,468	3,387,841	3,529,061	3,529,061	167,829		167,829	3,361,232	5%

Expenditures by Type

Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Debt Service Principal	343,971	662,651	833,022	1,069,747	1,069,746	314,870	-	314,870	754,876	29%
Debt Service Interest & Fees	31,114	36,120	29,449	75,324	75,323	20,672	-	20,672	54,651	27%
Total Services & Charges	375,085	698,771	862,471	1,145,071	1,145,069	335,542	-	335,542	809,527	29%
Capital	1,925,268	1,029,049	671,760	1,730,000	5,885,706	1,278,297	934,599	2,212,896	3,672,810	38%
Interfund Transfers Out	746,231	750,306	748,656	752,357	752,357	202,750	-	202,750	549,607	27%
Total Expenditures	3,046,584	2,478,126	2,282,888	3,627,428	7,783,132	1,816,589	934,599	2,751,188	5,031,944	35%

Net Surplus / (Deficit)	1,145,719	(352,658)	1,104,953	(98,367)	(4,254,071)	(1,648,759)	(2,583,359)
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Beginning Cash Balance	1,962,214	3,111,296	2,758,339	2,758,339	-	-	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	3,364	(300)	(6,512)	-	-	-	
Ending Cash Balance	3,111,296	2,758,339	3,856,779	(1,495,732)	2,213,360	-	
Cash Reserves Target	-	-	-	-	-	-	

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Emergency Medical Services Operating	Fund Number	288
Fund Type	Enterprise Funds	Control	City Funds

	2020 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
Revenue										
Interest Earnings	10,316	-	-	-	-	-		-	-	-
Other Income	797	-	-	-	-	-		-	-	-
Total Revenue	11,113	-	-	-	-	-		-	-	-

Expenditures by Type

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

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

Cash Reserves Target
No reserve requirement

Fund Purpose:

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

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

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Fund Name	Haz-Mat	Fund Number	289
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
Revenue										
Charges for Services	-	-	3,000	10,000	10,000	-		-	10,000	0%
Interest Earnings	243	165	403	567	567	(9)		(9)	576	-2%
Other Income	-	-	-	-	-	-		-	-	-
Total Revenue	243	165	3,403	10,567	10,567	(9)		(9)	10,576	0%

Expenditures by Type

Supplies	-	-	200	10,000	10,000	-	-	-	10,000	0%
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	200	10,000	10,000	-	-	-	10,000	0%

Net Surplus / (Deficit)	243	165	3,203	567	567	(9)	(9)
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Beginning Cash Balance	27,647	27,937	28,102	28,102	28,102	31,275	Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	47	-	(99)	-	-	-	
Ending Cash Balance	27,937	28,102	31,206	28,669	31,275	31,275	
Cash Reserves Target	-	-	50	2,500	2,500	2,500	

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Indiana River Rescue	Fund Number	291
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	54,600	94,550	125,805	90,000	90,000	27,750		27,750	62,250	31%
Interest Earnings	2,955	1,993	5,011	7,043	7,043	(115)		(115)	7,158	-2%
Other Income	-	1,300	-	-	-	-		-	-	-
Total Revenue	57,555	97,843	130,816	97,043	97,043	27,635		27,635	69,408	28%

Expenditures by Type

Supplies	16,731	32,702	59,778	53,500	53,500	-	-	-	53,500	0%
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	1,300	1,300	-	-	-	1,300	0%
Education & Training	425	13,608	22,179	9,000	9,000	-	5,279	5,279	3,722	59%
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	-	-	-	-	-	-	-
Total Services & Charges	2,949	20,433	30,550	38,300	38,300	-	5,279	5,279	33,022	14%
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures	19,679	53,135	90,328	91,800	91,800	-	5,279	5,279	86,522	6%

Net Surplus / (Deficit)	37,876	44,708	40,488	5,243	5,243	27,635		22,357		
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Beginning Cash Balance	293,325	330,404	360,311		360,311					
Cash Adjustments	(797)	(14,800)	(11,227)		-					
Ending Cash Balance	330,404	360,311	389,572		365,554	402,441				
Cash Reserves Target	4,920	13,284	22,582		22,950					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Intergov./ Grants	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-

	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
Expenditures by Type										
Interfund Transfers Out	-	-	26,716	-	-	-	-	-	-	-
Total Expenditures	-	-	26,716	-	-	-	-	-	-	-

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

Cash Reserves Target
No reserve requirement

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

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

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	9,350	19,625	-	-	-	-		-	-	-
Interest Earnings	1,106	819	83	-	-	-		-	-	-
Total Revenue	10,456	20,444	83	-	-	-		-	-	-

Expenditures by Type										
Supplies	214	-	-	-	-	-	-	-	-	-
Services & Charges										
Other Services & Charges	2,943	100	-	-	-	-	-	-	-	-
Total Services & Charges	2,943	100	-	-	-	-	-	-	-	-

Interfund Transfers Out	-	-	146,411	-	-	-	-	-	-	-
Total Expenditures	3,157	100	146,411	-	-	-	-	-	-	-

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

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

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

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

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Fund Name	COPS MORE Grant	Fund Number	295
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Intergov./ Grants	180,998	103,213	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	6,919	7,312	-	-	-	-		-	-	-
Interest Earnings	594	432	30	-	-	17		17	(17)	-
Other Income	260	120	-	-	-	-		-	-	-
Total Revenue	188,771	111,077	30	-	-	17		17	(17)	-

Expenditures by Type

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

Net Surplus / (Deficit)	(96,255)	(28,126)	(24,536)	-	-	17	17
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Beginning Cash Balance	169,439	73,474	45,349	45,349			
Cash Adjustments	290	-	-	(45,349)			
Ending Cash Balance	73,474	45,349	20,813	-	20,829		
Cash Reserves Target	-	-	-	-			No reserve requirement

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Intergov./ Shared Revenues	-	57,919	98,333	25,000	25,000	328		328	24,672	1%
Interest Earnings	723	192	1,002	1,809	1,809	22		22	1,787	1%
Interfund Transfers In	-	-	19,000	-	-	-		-	-	-
Total Revenue	723	58,110	118,335	26,809	26,809	350		350	26,459	1%

Expenditures by Type

Supplies	-	-	34,145	6,000	6,000	-	-	-	6,000	0%
				26						
Services & Charges										
Professional Services	-	-	9,999	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	9,999	-	-	-	-	-	-	-
Capital	31,000	-	15,835	-	-	-	-	-	-	-
Interfund Transfers Out	-	81,148	-	-	-	-	-	-	-	-
Total Expenditures	31,000	81,148	59,979	6,000	6,000	-	-	-	6,000	0%

Net Surplus / (Deficit)	(30,277)	(23,037)	58,356	20,809	20,809	350		350
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Beginning Cash Balance	113,552	83,275	60,237		60,237		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	-	-	-		-		
Ending Cash Balance	83,275	60,237	118,593		81,046	118,943	
Cash Reserves Target	7,750	20,287	14,995		1,500		

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 interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Interfund Transfers In	341,231	345,306	344,156	342,857	342,857	-		-	342,857	0%
Total Revenue	341,231	345,306	344,156	342,857	342,857	-		-	342,857	0%

Expenditures by Type

Services & Charges		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
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%
Total Services & Charges		341,231	345,306	344,156	342,857	342,856	169,716	-	169,716	173,140	50%

Total Expenditures	341,231	345,306	344,156	342,857	342,856	169,716	-	169,716	173,140	50%
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Net Surplus / (Deficit)	-	-	-	-	1	(169,716)	(169,716)			
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Beginning Cash Balance	-	-	-	-	-	-	-	-	-	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	1	(169,716)	-	-	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-

Cash Reserves Target

No reserve requirement

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Debt service payments are due on January 15 and July 15. The final bond payment is due January 15, 2038.

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Fund Name	2018 Fire Station #9 Bond Capital	Fund Number	451
Fund Type	Capital 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
Revenue										
Interest Earnings	2,981	1,857	4,397	-	-	(94)		(94)	94	-
Total Revenue	2,981	1,857	4,397	-	-	(94)		(94)	94	-

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

Net Surplus / (Deficit)	(86,330)	1,857	4,397	-	-	(94)		(94)		
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Beginning Cash Balance	399,877	314,233	316,090		316,090					
Cash Adjustments	686	-	(1,035)		-					
Ending Cash Balance	314,233	316,090	319,452		316,090	320,164				
Cash Reserves Target	-	-	-		-					

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

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

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

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

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

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Fund Name	Fire Pension	Fund Number	701
Fund Type	Pension Trust Funds	Control	City Funds

	2020 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
Revenue										
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	(105)		(105)	274	-62%
Other Income	-	-	5,728	-	-	-		-	-	-
Total Revenue	4,325,739	4,103,087	4,073,713	4,700,169	4,700,169	(105)		(105)	4,700,274	0%

Expenditures by Type

Personnel										
Salaries & Wages	4,205,078	4,131,672	4,122,958	4,585,990	4,585,990	338,996	-	338,996	4,246,994	7%
Total Personnel	4,205,078	4,131,672	4,122,958	4,585,990	4,585,990	338,996	-	338,996	4,246,994	7%
Supplies										
Supplies	-	-	-	100	100	-	-	-	100	0%
Services & Charges										
Professional Services	3,500	3,500	8,767	6,000	6,000	-	3,500	3,500	2,500	58%
Travel	-	-	-	350	350	-	-	-	350	0%
Other Services & Charges	679	1,296	1,182	1,400	1,400	133	-	133	1,267	10%
Total Services & Charges	4,179	4,796	9,949	7,750	7,750	133	3,500	3,633	4,117	47%
Total Expenditures	4,209,256	4,136,468	4,132,907	4,593,840	4,593,840	339,129	3,500	342,629	4,251,211	7%

Net Surplus / (Deficit)	116,482	(33,381)	(59,194)	106,329	106,329	(339,234)		(342,734)
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Beginning Cash Balance	336,501	453,561	420,180		420,180		Cash Reserves Target 10% of Annual expenditures
Cash Adjustments	577	-	(908)		-		
Ending Cash Balance	453,561	420,180	360,078		526,509	21,751	
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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Fund Name	Police Pension	Fund Number	702
Fund Type	Pension Trust 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
Revenue										
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	(179)		(179)	7,433	-2%
Other Income	6,284	4,119	1,527	2,000	2,000	-		-	2,000	0%
Total Revenue	6,058,223	5,957,118	6,021,806	5,909,254	5,909,254	(179)		(179)	5,909,433	0%

Expenditures by Type

Personnel										
Salaries & Wages	6,186,554	5,958,435	5,960,160	6,055,484	6,055,484	514,828	-	514,828	5,540,656	9%
Total Personnel	6,186,554	5,958,435	5,960,160	6,055,484	6,055,484	514,828	-	514,828	5,540,656	9%
Supplies										
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
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	89	-	89	1,311	6%
Total Services & Charges	4,445	4,329	4,499	8,400	8,400	89	3,500	3,589	4,811	43%
Total Expenditures	6,190,998	5,962,764	5,964,659	6,063,884	6,063,884	514,916	3,500	518,416	5,545,467	9%

Net Surplus / (Deficit)	(132,776)	(5,646)	57,147	(154,630)	(154,630)	(515,096)		(518,596)
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Beginning Cash Balance	698,148	566,569	560,923		560,923		Cash Reserves Target 10% of Annual expenditures
Cash Adjustments	1,197	-	(1,555)		-		
Ending Cash Balance	566,569	560,923	616,515		406,293	102,973	
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).

City of South Bend, Indiana
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Fund Name	Police K-9 Unit	Fund Number	705
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	21	14	1	-	-	-		-	-	-
Donations	-	-	-	-	-	-		-	-	-
Total Revenue	21	14	1	-	-	-		-	-	-

Expenditures by Type										
Interfund Transfers Out	-	-	2,436	-	-	-		-	-	-
Total Expenditures	-	-	2,436	-	-	-		-	-	-

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

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

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

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

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Fund Name	Parks & Recreation	Fund Number	201
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
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	-	-	-	-	-	-	-	-
Licenses & Permits	-	253	348	-	-	-	-	-	-	-
Charges for Services	2,760,462	2,922,965	3,503,012	2,856,696	2,856,696	325,520	-	325,520	2,531,176	11%
Fines, Forfeitures, and Fees	-	12	24	-	-	-	-	-	-	-
Interest Earnings	7,167	20,758	37,004	15,000	15,000	10,188	-	10,188	4,812	68%
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	500	-	500	5,183,500	0%
Other Income	127,858	132,135	336,986	78,820	78,820	14,174	-	14,174	64,646	18%
Interfund Transfers In	800,000	1,232,541	119,221	5,860,977	5,860,977	488,415	-	488,415	5,372,562	8%
Total Revenue	15,876,432	16,604,000	17,097,508	26,759,101	26,759,101	838,797		838,797	25,920,304	3%

Expenditures by Division

Community Initiatives	-	-	-	1,440,820	-	-	-	-	-	-
Park Administration	1,499,024	1,528,718	1,068,419	1,022,219	1,023,403	77,439	1,731	79,170	944,233	8%
Park Maintenance	6,962,316	6,987,490	7,955,421	8,578,065	10,100,628	668,268	346,428	1,014,696	9,085,932	10%
Golf Courses	1,501,398	1,700,799	1,975,148	2,657,014	2,261,868	87,687	101,117	188,803	2,073,065	8%
Recreational Experiences	2,773,309	2,683,314	2,294,300	2,870,338	2,891,486	219,341	42,795	262,137	2,629,349	9%
Community Programming	-	-	1,219,796	1,742,800	1,755,502	89,424	11,277	100,701	1,654,800	6%
Development & Promotions	882,516	911,174	1,068,863	1,245,671	1,264,168	82,433	24,568	107,001	1,157,167	8%
Park Projects & Capital	1,041,871	460,817	485,729	6,600,000	7,690,683	-	890,683	890,683	6,800,000	12%
Potawatomi Zoo	700,000	701,965	701,803	602,174	602,174	300,181	300,000	600,181	1,993	100%
Total Expenditures	15,360,434	14,974,277	16,769,479	26,759,101	27,589,912	1,524,773	1,718,600	3,243,373	24,346,539	12%

Expenditures by Type

Personnel										
Salaries & Wages	6,015,996	5,799,795	6,158,855	7,549,698	7,054,097	426,748	-	426,748	6,627,349	6%
Fringe Benefits	2,133,462	2,037,827	2,100,307	2,655,871	2,493,544	160,731	-	160,731	2,332,813	6%
Total Personnel	8,149,458	7,837,623	8,259,162	10,205,569	9,547,641	587,480	-	587,480	8,960,162	6%
Supplies	1,173,909	1,372,042	1,591,115	1,926,075	1,994,411	63,861	198,031	261,892	1,732,519	13%
Services & Charges										
Professional Services	192,616	114,458	195,731	418,217	213,746	9,781	99,343	109,124	104,622	51%
Printing & Advertising	102,375	155,635	409,687	704,813	696,635	18,730	22,606	41,336	655,298	6%
Utilities	790,831	930,114	942,839	1,148,290	1,148,290	81,410	-	81,410	1,066,880	7%
Repairs & Maintenance	515,084	636,277	600,941	993,322	1,064,810	56,945	115,549	172,493	892,316	16%
Education & Training	11,167	15,827	22,292	42,407	32,850	3,728	3,421	7,149	25,702	22%
Travel	3,355	5,123	19,192	32,638	40,447	401	8,529	8,930	31,517	22%
Grants & Subsidies	715,000	715,000	715,000	1,040,000	615,000	300,000	300,000	600,000	15,000	98%
Other Services & Charges	685,769	565,456	881,498	673,551	740,667	47,959	64,643	112,602	628,065	15%
Debt Service Principal	504,636	452,898	379,954	548,925	548,925	179,469	-	179,469	369,456	33%
Debt Service Interest & Fees	47,338	31,020	23,547	51,969	51,966	17,390	-	17,390	34,576	33%
Total Services & Charges	3,568,171	3,621,808	4,190,681	5,654,132	5,153,336	715,813	614,091	1,329,903	3,823,432	26%
Operating Expenditures	12,891,538	12,831,473	14,040,958	17,785,776	16,695,387	1,367,154	812,121	2,179,275	14,516,113	13%
Capital	1,030,272	474,790	896,973	7,036,000	9,003,092	-	906,478	906,478	8,096,613	10%
Bad Debt	5,606	-	1,100	-	-	-	-	-	-	-
Interfund										
Interfund Allocations	1,421,220	1,668,015	1,830,448	1,937,325	1,891,433	157,619	-	157,619	1,733,814	8%
Interfund Transfers Out	11,799	-	-	-	-	-	-	-	-	-
Total Interfund	1,433,019	1,668,015	1,830,448	1,937,325	1,891,433	157,619	-	157,619	1,733,814	8%
Total Expenditures	15,360,434	14,974,277	16,769,479	26,759,101	27,589,912	1,524,773	1,718,600	3,243,373	24,346,540	12%

Net Surplus / (Deficit)	515,998	1,629,723	328,028	-	(830,811)	(685,976)		(2,404,575)		
Beginning Cash Balance	3,649,543	4,156,004	5,865,858	-	5,865,858	-	-	-		
Cash Adjustments	(9,538)	80,130	30,022	-	-	-	-	-		
Ending Cash Balance	4,156,004	5,865,858	6,223,909	-	5,035,047	5,531,764				
Cash Reserves Target	3,840,108	3,743,569	4,192,370	-	6,897,478	-				
Cash Reserves Target								25% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
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
Revenue										
Charges for Services	3,535	4,983	-	-	-	-		-	-	-
Interest Earnings	648	453	43	-	-	-		-	-	-
Donations	-	500	-	-	-	-		-	-	-
Total Revenue	4,183	5,936	43	-	-	-		-	-	-

Expenditures by Type										
Services & Charges										
Printing & Advertising	832	7,648	-	-	-	-	-	-	-	-
Total Services & Charges	832	7,648	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	74,852	65	-	-	-	-	-	-
Total Expenditures	832	7,648	74,852	-	-	-	-	-	-	-

Net Surplus / (Deficit)	3,351	(1,712)	(74,809)	-	-	-		-
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Beginning Cash Balance	73,045	76,521	74,809		74,809		Cash Reserves Target
Cash Adjustments	125	-	-		(74,809)		
Ending Cash Balance	76,521	74,809	-		-		
Cash Reserves Target	-	-	-		-		

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

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

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

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

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Fund Name	Morris PAC Self-Promotion	Fund Number	274
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	37,554	37,223	-	-	-	-		-	-	-
Interest Earnings	1,818	1,355	150	-	-	-		-	-	-
Total Revenue	39,372	38,578	150	-	-	-		-	-	-

Expenditures by Type										
Services & Charges										
Printing & Advertising	1,100	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,100	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	264,160	-	-	-	-	-	-	-
Total Expenditures	1,100	-	264,160	-	-	-	-	-	-	-

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

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

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

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

City of South Bend, Indiana
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Fund Name	2017 Parks Bond Debt Service	Fund Number	312
Fund Type	Debt Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
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%
Total Revenue	1,151,444	1,185,775	1,181,774	1,171,618	1,171,618	438		438	1,171,180	0%

Expenditures by Type										
Services & Charges										
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%
Total Services & Charges	1,172,965	1,189,190	1,169,365	1,179,167	1,179,167	580,233	-	580,233	598,935	49%

Total Expenditures	1,172,965	1,189,190	1,169,365	1,179,167	1,179,167	580,233	-	580,233	598,935	49%
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Net Surplus / (Deficit)	(21,521)	(3,415)	12,409	(7,549)	(7,549)	(579,794)	-	(579,794)		
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Beginning Cash Balance	208,740	187,578	184,163	-	184,163				Cash Reserves Target
Cash Adjustments	358	-	-	-	-				
Ending Cash Balance	187,578	184,163	196,572	-	176,614	(383,222)			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 issuance costs were \$13,715,350. This amount was deposited into the 2017 Parks Bond Capital Fund (#471) to be used towards the approved capital projects.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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Fund Name	Coveleski Stadium Capital	Fund Number	401
Fund Type	Capital Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	-	-	21,182	25,000	25,000	-		-	25,000	0%
Interest Earnings	144	58	25	4	4	(1)		(1)	5	-31%
Total Revenue	144	58	21,207	25,004	25,004	(1)		(1)	25,005	0%

Expenditures by Type										
Services & Charges										
Repairs & Maintenance	15,099	10,183	17,784	25,000	25,474	-	4,418	4,418	21,056	17%
Total Services & Charges	15,099	10,183	17,784	25,000	25,474	-	4,418	4,418	21,056	17%

Capital	-	-	-	-	-	-	-	-	-	-
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Total Expenditures	15,099	10,183	17,784	25,000	25,474	-	4,418	4,418	21,056	17%
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Net Surplus / (Deficit)	(14,955)	(10,125)	3,422	4	(470)	(1)		(4,419)		
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Beginning Cash Balance	25,850	11,685	814		814					
Cash Adjustments	790	(746)	(11)		-					
Ending Cash Balance	11,685	814	4,226		345	4,236				
Cash Reserves Target	-	-	-		-					

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

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

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

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

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Fund Name	Professional Sports Convention Development Area						Fund Number	413		
Fund Type	Capital Funds						Control	City Funds		
	2020 Actual	2021 Actual	2022 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
Revenue										
Intergov./ Shared Revenues	-	775,414	2,082,741	2,000,000	2,000,000	245,396		245,396	1,754,604	12%
Interest Earnings	-	218	14,387	-	-	(434)		(434)	434	-
Total Revenue	-	775,632	2,097,128	2,000,000	2,000,000	244,962		244,962	1,755,038	12%
Expenditures by Type										
Capital	-	-	1,121,352	-	2,787,981	440,165	2,367,135	2,807,300	(19,319)	101%
Total Expenditures	-	-	1,121,352	-	2,787,981	440,165	2,367,135	2,807,300	(19,319)	101%
Net Surplus / (Deficit)	-	775,632	975,776	2,000,000	(787,981)	(195,202)		(2,562,337)		
Beginning Cash Balance	-	-	775,632		775,632					
Cash Adjustments	-	-	(285,106)		-					
Ending Cash Balance	-	775,632	1,466,302		(12,349)	1,481,844				
Cash Reserves Target	-	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

The Indiana Department of Revenue collects a portion of state sales tax and income taxes (covered taxes) generated in the professional sports convention development area (PSCDA). The taxes are remitted on a monthly basis to St. Joseph County which remits it to the City of South Bend. The maximum amount of covered taxes that may be captured in the PSCDA is \$2 million per year per IC 36-7-31.8-10(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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Fund Name	Morris Performing Arts Center Capital	Fund Number	416
Fund Type	Capital 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
Revenue										
Intergov./ Shared Revenues	-	-	-	-	-	-		-	-	-
Charges for Services	37,554	37,223	-	-	-	-		-	-	-
Interest Earnings	3,981	1,057	8,138	-	-	26		26	(26)	-
Reimbursements	-	-	-	-	-	47		47	(47)	-
Debt Proceeds	-	-	6,501,890	-	-	-		-	-	-
Interfund Transfers In	175,579	1,800,000	-	-	-	-		-	-	-
Total Revenue	217,114	1,838,280	6,510,028	-	-	73		73	(73)	-

Expenditures by Type

Supplies	-	14,811	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	30,000	-	-	-	-	-	-	-
Printing & Advertising	-	90	-	-	-	-	-	-	-	-
Repairs & Maintenance	90,471	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	359,274	-	-	-	-	-	-	-
Total Services & Charges	90,471	90	389,274	-	-	-	-	-	-	-
Capital	346,394	113,550	6,810,900	-	1,126,966	35,764	1,562,152	1,597,916	(470,950)	142%
Total Expenditures	436,865	128,451	7,200,174	-	1,126,966	35,764	1,562,152	1,597,916	(470,950)	142%

Net Surplus / (Deficit)	(219,751)	1,709,829	(690,145)	-	(1,126,966)	(35,691)		(1,597,843)
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Beginning Cash Balance	422,125	203,098	1,912,926	-	1,912,926	-	-	-	Cash Reserves Target
Cash Adjustments	724	-	145,329	-	-	-	-	-	No reserve requirement
Ending Cash Balance	203,098	1,912,926	1,368,110	-	785,960	1,202,675	-	-	
Cash Reserves Target	-	-	-	-	-	-	-	-	

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Palais Royale Historic Preservation	Fund Number	450
Fund Type	Capital Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	6,477	12,078	14,235	14,500	14,500	2,218		2,218	12,282	15%
Interest Earnings	617	493	1,417	926	926	(32)		(32)	958	-3%
Total Revenue	7,094	12,571	15,653	15,426	15,426	2,186		2,186	13,240	14%

Expenditures by Type										
Services & Charges										
Repairs & Maintenance	34,160	-	-	35,000	35,000	-	-	-	35,000	0%
Total Services & Charges	34,160	-	-	35,000	35,000	-	-	-	35,000	0%
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures	34,160	-	-	35,000	35,000	-	-	-	35,000	0%

Net Surplus / (Deficit)	(27,066)	12,571	15,653	(19,574)	(19,574)	2,186		2,186		
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Beginning Cash Balance	107,792	80,911	93,481		93,481					
Cash Adjustments	185	-	(348)		-					
Ending Cash Balance	80,911	93,481	108,786		73,907	111,246				
Cash Reserves Target	-	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:
This fund was established (ordinance 9706-06) for the sole purpose of assisting with the continued historic preservation, maintenance and repair of the Palais Royale building and related facilities.

Explanation of Revenue Sources:
This fund receives a 2% percent historic preservation charge assessed on all services provided in connection with the use and rental of Palais Royale facilities from functions held at the Palais (excluding fund raising events presented by not-for-profits). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Repairs/improvements needed include wall repairs (interior and exterior), including painting, light fixtures, etc.

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Fund Name	Zoo Bond Capital	Fund Number	453
Fund Type	Capital Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	293	-	205	-	-	19		19	(19)	-
Debt Proceeds	-	-	5,891,800	-	-	-		-	-	-
Total Revenue	293	-	5,892,006	-	-	19		19	(19)	-

Expenditures by Type										
Services & Charges										
Debt Service Interest & Fees	-	-	318,188	-	-	-	-	-	-	-
Total Services & Charges	-	-	318,188	-	-	-	-	-	-	-
Capital	121,222	-	1,105,985	-	4,467,628	168,483	-	168,483	4,299,145	4%
Total Expenditures	121,222	-	1,424,173	-	4,467,628	168,483	-	168,483	4,299,145	4%

Net Surplus / (Deficit)	(120,929)	-	4,467,833	-	(4,467,628)	(168,464)	(168,464)
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Beginning Cash Balance	120,929	-	-	-	-	-	Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-	-	-	-	-	
Ending Cash Balance	-	-	4,467,833	(4,467,628)	4,299,369	-	
Cash Reserves Target	-	-	-	-	-	-	

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

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

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

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

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

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Fund Name	2017 Parks Bond Capital						Fund Number	471		
Fund Type	Capital Funds						Control	City Funds		
	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	72,162	31,461	45,200	-	-	(762)		(762)	762	-
Total Revenue	72,162	31,461	45,200	-	-	(762)		(762)	762	-
Expenditures by Series										
Supported by Interest Earned	-	-	-	-	-	-	-	-	-	-
Series A - Howard Park	73,054	-	-	-	-	-	-	-	-	-
Series B - St. Louis Street	6,643	-	21,539	-	4,281	-	4,281	4,281	-	100%
Series C - Colfax-Seitz	-	821,301	189,497	-	795	-	795	795	-	100%
Series D - Howard-Farmers	1,071,889	104,566	-	-	2,819	-	2,819	2,819	-	100%
Series E - Miami-Twyckenham	685,828	97,564	8,218	-	15,000	-	-	-	15,000	0%
Series F - Seitz Park	-	-	1,085,400	-	2,765	-	2,765	2,765	-	100%
Series G - East Race	22,320	2,230	543,907	-	733,447	-	733,447	733,447	-	100%
Series H - Pinhook Park	454,571	471,842	26,051	-	99,623	-	59,123	59,123	40,500	59%
Series I - Other Park Improv.	109,488	66,543	13,778	-	31,974	-	28,775	28,775	3,199	90%
Series J - Pinhook Connect	755,805	127,248	1,263	-	40,548	-	4,568	4,568	35,980	11%
Series K - Future Projects	47,423	3,917	304,899	-	595,101	6,973	88,555	95,528	499,573	16%
Total Expenditures	3,227,021	1,695,211	2,194,553	-	1,526,352	6,973	925,127	932,100	594,252	61%
Expenditures by Type										
Services & Charges										
Professional Services	-	-	6,414	-	-	-	-	-	-	-
Total Services & Charges	-	-	6,414	-	-	-	-	-	-	-
Capital										
Capital	3,227,021	1,695,211	2,188,139	-	1,526,352	6,973	925,127	932,100	594,252	61%
Total Expenditures	3,227,021	1,695,211	2,194,553	-	1,526,352	6,973	925,127	932,100	594,252	61%
Net Surplus / (Deficit)	(3,154,859)	(1,663,750)	(2,149,352)	-	(1,526,352)	(7,735)		(932,862)		
Beginning Cash Balance	9,062,798	5,926,118	4,259,726		4,259,726					
Cash Adjustments	18,179	(2,642)	477,538		-					
Ending Cash Balance	5,926,118	4,259,726	2,587,911		2,733,373	2,100,123				
Cash Reserves Target	-	-	-		-	-				

Cash Reserves Target
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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Fund Name	Parking Garages	Fund Number	601
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
Revenue										
Charges for Services	844,835	905,346	778,176	1,039,750	1,039,750	42,792		42,792	996,958	4%
Fines, Forfeitures, and Fees	38,862	45,810	47,241	53,000	53,000	2,705		2,705	50,295	5%
Interest Earnings	8,089	4,803	11,309	8,631	8,631	(247)		(247)	8,878	-3%
Other Income	2,468	71	3,404	-	-	-		-	-	-
Total Revenue	894,253	956,029	840,130	1,101,381	1,101,381	45,250		45,250	1,056,131	4%

Expenditures by Subdivisions										
Parking Enforcement	71,212	3,992	607	300	300	-	-	-	300	0%
Parking General Operations	40,118	435,881	404,653	553,979	498,539	26,829	13,573	40,402	458,137	8%
Main Street Garage	638,343	109,357	180,396	207,181	210,766	9,435	74,249	83,684	127,081	40%
Leighton Plaza Garage	478,042	108,032	164,397	202,774	202,179	21,336	57,112	78,448	123,731	39%
Wayne Street Garage	307,837	67,306	140,760	156,625	148,884	6,099	61,412	67,511	81,373	45%
Eddy St Commons Garage	10,511	-	-	-	-	-	-	-	-	-
Total Expenditures	1,546,063	724,568	890,814	1,120,859	1,060,668	63,699	206,346	270,045	790,622	25%

Expenditures by Type										
Other Personnel Costs	-	172,990	286,156	396,000	396,000	22,809	-	22,809	373,191	94%
Total Personnel	-	172,990	286,156	396,000	396,000	22,809	-	22,809	373,191	94%
Supplies	-	21,389	22,310	25,700	31,103	2,205	8,244	10,449	20,654	34%
Services & Charges										
Professional Services	490,335	164,606	18,974	50,750	57,250	1,957	6,089	8,046	49,204	14%
Utilities	100,720	101,784	101,206	127,000	127,000	10,642	-	10,642	116,358	8%
Repairs & Maintenance	237,452	63,496	69,498	136,000	184,917	18,320	34,328	52,648	132,268	28%
Other Services & Charges	16,358	24,276	14,262	32,800	32,800	1,606	-	1,606	31,194	5%
Total Services & Charges	844,864	354,162	203,940	346,550	401,967	32,525	40,417	72,943	329,024	18%
Operating Expenditures	844,864	548,541	512,407	768,250	829,070	57,540	48,661	106,201	722,869	13%
Capital	576,152	14,248	275,068	253,000	157,685	-	157,685	157,685	-	100%
Bad Debt	730	41	55	-	-	-	-	-	-	-
Interfund Allocations	124,317	161,738	103,285	99,609	73,913	6,159	-	6,159	67,754	8%
Total Expenditures	1,546,063	724,568	890,814	1,120,859	1,060,668	63,699	206,346	270,045	790,623	25%

Net Surplus / (Deficit)	(651,810)	231,462	(50,684)	(19,478)	40,713	(18,449)	(224,795)
Beginning Cash Balance	1,326,253	674,268	907,380		907,380		
Cash Adjustments	(175)	1,650	8,265		-		
Ending Cash Balance	674,268	907,380	864,961		948,093	850,767	
Cash Reserves Target	386,516	181,142	222,703		265,167		

Cash Reserves Target
25% of Annual expenditures

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

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

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

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Fund Name	Morris Performing Arts Center Operations	Fund Number	602
Fund Type	Enterprise Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	-	-	1,028,252	1,517,795	1,517,795	12,523		12,523	1,505,272	1%
Donations	-	-	8,750	-	-	-		-	-	-
Interest Earnings	-	-	9,447	11,186	11,186	(213)		(213)	11,399	-2%
Other Income	-	-	58,561	48,225	48,225	23,126		23,126	25,099	48%
Interfund Allocation Reimb	-	-	29,817	-	-	-		-	-	-
Interfund Transfers In	-	-	939,012	-	-	-		-	-	-
Total Revenue	-	-	2,073,839	1,577,206	1,577,206	35,436		35,436	1,541,770	2%

Expenditures by Subdivisions										
Morris Performing Arts Center	-	-	1,168,404	1,441,735	1,487,768	122,395	58,400	180,794	1,306,974	12%
Events Promotion	-	-	-	85,000	85,000	-	-	-	85,000	0%
Total Expenditures	-	-	1,168,404	1,526,735	1,572,768	122,395	58,400	180,794	1,391,974	11%

Expenditures by Type										
Personnel										
Salaries & Wages	-	-	401,782	506,150	506,150	33,590	-	33,590	472,560	7%
Fringe Benefits	-	-	165,552	218,885	218,885	12,773	-	12,773	206,112	6%
Total Personnel	-	-	567,334	725,035	725,035	46,363	-	46,363	678,672	6%

Supplies	-	-	25,631	23,500	24,438	5,450	1,611	7,062	17,377	29%
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Services & Charges										
Professional Services	-	-	63,163	40,000	62,876	16,485	8,145	24,631	38,245	39%
Printing & Advertising	-	-	52,191	165,000	176,755	2,750	26,130	28,880	147,875	16%
Utilities	-	-	133,765	159,965	159,965	11,277	-	11,277	148,688	7%
Repairs & Maintenance	-	-	56,533	103,000	109,774	2,529	7,045	9,574	100,201	9%
Education & Training	-	-	2,413	4,500	4,500	-	1,405	1,405	3,095	31%
Travel	-	-	5,775	6,000	6,000	171	2,000	2,170	3,830	36%
Other Services & Charges	-	-	39,255	21,100	24,790	14,150	12,063	26,213	(1,423)	106%
Total Services & Charges	-	-	353,095	499,565	544,660	47,361	56,789	104,150	440,511	19%

Operating Expenditures	-	-	946,060	1,248,100	1,294,133	99,175	58,400	157,575	1,136,560	12%
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Interfund										
Interfund Allocations	-	-	222,344	278,635	278,635	23,220	-	23,220	255,415	8%
Total Interfund	-	-	222,344	278,635	278,635	23,220	-	23,220	255,415	8%

Total Expenditures	-	-	1,168,404	1,526,735	1,572,768	122,395	58,400	180,794	1,391,975	11%
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Net Surplus / (Deficit)	-	-	905,436	50,471	4,438	(86,958)		(145,358)		
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Beginning Cash Balance	-	-	-	-	-	-				
Cash Adjustments	-	-	(905,436)	-	-	-				
Ending Cash Balance	-	-	-	-	4,438	362,144				
Cash Reserves Target	-	-	116,840	-	157,277	-				

Cash Reserves Target

10% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

This Morris receives revenue from charges for services including facility rental, concessions, ticket handling fees, and more. This fund also receives revenue from a ticket surcharge fee of \$3.50 per ticket sold. Prior to 2022, the ticket surcharge fee was split across three funds: \$1.50 was deposited into the General Fund (#101), \$1.00 was deposited into the Morris Self-Promotion Fund (#274), and \$1.00 was deposited into the Morris Capital Fund (#416). The Morris receives an Interfund Allocation Reimbursement from the Parking Garage Fund (#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
Historical Revenue by Fund										
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	35,436		35,436	1,541,770	2%
Total Revenue	462,715	1,780,967	2,128,910	1,577,206	1,577,206	35,436		35,436	1,541,770	2%
Revenue										
Intergov./ Grants	-	992,163	-	-	-	-		-	-	-
Charges for Services	358,834	696,886	1,028,252	1,517,795	1,517,795	12,523		12,523	1,505,272	1%
Interest Earnings	2,466	1,808	9,640	11,186	11,186	(213)		(213)	11,399	-2%
Donations	-	500	8,750	-	-	-		-	-	-
Other Income	5,930	2,864	113,439	48,225	48,225	23,126		23,126	25,099	48%
Interfund Allocation Reimb	40,118	86,746	29,817	-	-	-		-	-	-
Interfund Transfers In	55,367	-	939,012	-	-	-		-	-	-
Total Revenue	462,715	1,780,967	2,128,910	1,577,206	1,577,206	35,436		35,436	1,541,770	2%
Expenditures by Fund										
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	122,395	58,400	180,794	1,391,974	11%
Total Expenditures	1,005,898	1,113,951	2,150,749	1,526,735	1,572,952	122,578	58,400	180,978	1,391,974	12%
Expenditures by Type										
Personnel										
Salaries & Wages	285,767	430,859	401,782	506,150	506,150	33,590	-	33,590	472,560	7%
Fringe Benefits	131,601	200,379	165,552	218,885	218,885	12,773	-	12,773	206,112	6%
Total Personnel	417,368	631,239	567,334	725,035	725,035	46,363	-	46,363	678,672	6%
Supplies	22,110	29,271	34,066	23,500	24,438	5,450	1,611	7,062	17,377	29%
Services & Charges										
Professional Services	2,518	1,650	67,607	40,000	62,876	16,485	8,145	24,631	38,245	39%
Printing & Advertising	17,634	21,798	74,502	165,000	176,939	2,934	26,130	29,064	147,875	16%
Utilities	112,645	110,532	133,765	159,965	159,965	11,277	-	11,277	148,688	7%
Repairs & Maintenance	34,268	61,776	62,349	103,000	109,774	2,529	7,045	9,574	100,201	9%
Education & Training	-	3,224	2,438	4,500	4,500	-	1,405	1,405	3,095	31%
Travel	1,469	3,626	6,711	6,000	6,000	171	2,000	2,170	3,830	36%
Other Services & Charges	11,433	12,862	40,622	21,100	24,790	14,150	12,063	26,213	(1,423)	106%
Total Services & Charges	179,966	215,468	387,992	499,565	544,844	47,545	56,789	104,334	440,510	19%
Operating Expenditures	619,444	875,978	989,392	1,248,100	1,294,317	99,359	58,400	157,758	1,136,559	12%
Interfund										
Interfund Allocations	210,875	237,973	222,344	278,635	278,635	23,220	-	23,220	255,415	8%
Interfund Transfers Out	175,579	-	939,012	-	-	-	-	-	-	-
Total Interfund	386,454	237,973	1,161,356	278,635	278,635	23,220	-	23,220	255,415	8%
Total Expenditures	1,005,898	1,113,951	2,150,749	1,526,735	1,572,952	122,578	58,400	180,978	1,391,974	12%
Net Surplus / (Deficit)	(543,183)	667,016	(21,838)	50,471	4,254	(87,142)		(145,542)		

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
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	193,095		193,095	3,083,905	6%
Interest Earnings	7	54	677	-	-	362		362	(362)	-
Other Income	5,936	5,177	125,315	8,000	8,000	1,305		1,305	6,695	16%
Interfund Allocation Reimb	68,478	67,477	28,827	70,842	70,842	5,904		5,904	64,939	8%
Total Revenue	1,955,594	2,111,688	5,016,452	4,630,842	4,630,842	838,166		838,166	3,792,677	18%

Expenditures by Subdivisions										
City Operations	1,149,345	1,246,312	1,229,534	1,597,175	1,625,428	97,304	40,080	137,384	1,488,044	8%
Food & Beverage Operations	1,444,541	1,702,069	2,874,119	3,035,180	3,035,180	191,512	-	191,512	2,843,668	6%
Total Expenditures	2,593,886	2,948,380	4,103,653	4,632,355	4,660,608	288,816	40,080	328,896	4,331,712	7%

Expenditures by Type										
Personnel										
Salaries & Wages	368,842	350,615	334,824	486,322	486,322	27,838	-	27,838	458,484	6%
Fringe Benefits	138,803	124,970	114,116	191,690	191,690	9,232	-	9,232	182,458	5%
Other Personnel Costs	757,895	730,187	1,113,680	1,203,840	1,203,840	81,004	-	81,004	1,122,836	7%
Total Personnel	1,265,540	1,205,772	1,562,621	1,881,852	1,881,852	118,074	-	118,074	1,763,778	6%

Supplies	317,548	551,277	1,064,660	1,168,033	1,168,677	46,583	2,447	49,030	1,119,647	4%
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Services & Charges										
Professional Services	35,698	107,162	179,143	100,000	100,000	14,557	-	14,557	85,443	15%
Printing & Advertising	277	543	-	-	-	-	-	-	-	-
Utilities	276,273	348,609	356,068	431,350	431,350	34,987	-	34,987	396,363	8%
Repairs & Maintenance	74,654	71,901	72,081	110,300	136,445	6,384	35,559	41,943	94,502	31%
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	13,285	-	13,285	38,715	26%
Other Services & Charges	311,417	268,797	476,332	531,750	533,213	33,961	2,074	36,035	497,179	7%
Total Services & Charges	747,314	846,920	1,134,458	1,226,400	1,254,009	103,174	37,633	140,807	1,113,202	11%

Operating Expenditures	2,330,403	2,603,968	3,761,739	4,276,285	4,304,538	267,831	40,080	307,912	3,996,627	7%
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Interfund										
Interfund Allocations	169,544	247,195	241,226	251,815	251,815	20,985	-	20,985	230,830	8%
Interfund Transfers Out	93,939	97,217	100,688	104,255	104,255	-	-	-	104,255	0%
Total Interfund	263,483	344,412	341,914	356,070	356,070	20,985	-	20,985	335,085	6%

Total Expenditures	2,593,886	2,948,380	4,103,653	4,632,355	4,660,608	288,816	40,080	328,896	4,331,712	7%
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Net Surplus / (Deficit)	(638,292)	(836,692)	912,799	(1,513)	(29,766)	549,350		509,270		
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Beginning Cash Balance	1,537,206	1,016,748	194,350		194,350					
Cash Adjustments	117,834	14,294	(161,221)		-					
Ending Cash Balance	1,016,748	194,350	945,928		164,584	1,421,249				
Cash Reserves Target	648,472	737,095	1,025,913		1,165,152				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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Fund Name	Century Center Capital	Fund Number	671
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
Revenue										
Interest Earnings	1,931	98	5,748	500	500	(291)		(291)	791	-58%
Other Income	-	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-	-		-	-	-
Total Revenue	1,931	98	5,748	500	500	(291)		(291)	791	-58%

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

Capital	-	-	-	35,000	35,000	-	-	-	35,000	0%
Total Expenditures	-	-	-	35,000	35,000	-	-	-	35,000	0%

Net Surplus / (Deficit)	1,931	98	5,748	(34,500)	(34,500)	(291)		(291)		
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Beginning Cash Balance	981,681	983,612	983,710		983,710			Cash Reserves Target
Cash Adjustments	-	-	(2,492)		-			
Ending Cash Balance	983,612	983,710	986,966		949,210	989,167		\$800,000 Minimum per Board of Managers
Cash Reserves Target	800,000	800,000	800,000		800,000			

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

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

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

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Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
Fund Type	Debt Service 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
Revenue										
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	(20)		(20)	2,020	-1%
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%
Total Revenue	415,154	409,708	383,117	407,934	407,934	221,417		221,417	186,517	54%

Expenditures by Type										
Services & Charges										
Debt Service Principal	285,614	291,274	297,175	303,221	303,221	-	-	-	303,221	0%
Debt Service Interest & Fees	125,482	115,437	105,192	94,738	94,738	-	-	-	94,738	0%
Total Services & Charges	411,096	406,711	402,367	397,959	397,959	-	-	-	397,959	0%
Total Expenditures	411,096	406,711	402,367	397,959	397,959	-	-	-	397,959	0%

Net Surplus / (Deficit)	4,058	2,997	(19,251)	9,975	9,975	221,417		221,417		
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Beginning Cash Balance	189,409	193,705	196,702		196,702					Cash Reserves Target
Cash Adjustments	238	-	(489)		-					
Ending Cash Balance	193,705	196,702	176,962		206,677		398,698			No reserve requirement
Cash Reserves Target	-	-	-		-		-			

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

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

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

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Fund Name	City Cemetery	Fund Number	730
Fund Type	Special Revenue 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
Revenue										
Interest Earnings	259	178	420	610	610	(9)		(9)	619	-1%
Other Income	-	-	-	-	-	-		-	-	-
Total Revenue	259	178	420	610	610	(9)		(9)	619	-1%

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

Net Surplus / (Deficit)	259	178	420	610	610	(9)		(9)
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Beginning Cash Balance	29,730	30,041	30,218		30,218		30,608	Cash Reserves Target
Cash Adjustments	51	-	(99)		-		-	25% of Annual expenditures
Ending Cash Balance	30,041	30,218	30,540		30,828		30,608	
Cash Reserves Target	-	-	-		-		-	

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

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

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	4,082	2,793	6,613	9,594	9,594	(142)		(142)	9,736	-1%
Other Income	-	-	-	-	-	-		-	-	-
Total Revenue	4,082	2,793	6,613	9,594	9,594	(142)		(142)	9,736	-1%

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

Net Surplus / (Deficit)	4,082	2,793	6,613	9,594	9,594	(142)	(142)
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Beginning Cash Balance	467,692	472,576	475,369	475,369	475,369	481,497	Cash Reserves Target \$400,000 minimum
Cash Adjustments	802	-	(1,557)	-	-	-	
Ending Cash Balance	472,576	475,369	480,425	484,963	481,497	481,497	
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.

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

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

City of South Bend, Indiana
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Fund Name	2015 Parks Bond Debt Service	Fund Number	757
Fund Type	Debt Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	807	47	1,217	1,000	1,000	527		527	473	53%
Interfund Transfers In	375,939	375,986	373,724	371,981	371,981	30,924		30,924	341,057	8%
Total Revenue	376,746	376,033	374,941	372,981	372,981	31,450		31,450	341,530	8%

Expenditures by Type										
Services & Charges										
Debt Service Principal	225,000	225,000	230,000	240,000	240,000	-	-	-	240,000	0%
Debt Service Interest & Fees	156,131	149,381	142,556	135,582	135,582	-	-	-	135,582	0%
Total Expenditures	381,131	374,381	372,556	375,582	375,582	-	-	-	375,582	0%

Net Surplus / (Deficit)	(4,385)	1,652	2,385	(2,601)	(2,601)	31,450		31,450
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Beginning Cash Balance	590,497	586,111	587,763		587,763		Cash Reserves Target			
Cash Adjustments	-	-	-		-					
Ending Cash Balance	586,111	587,763	590,148		585,162	621,598				
Cash Reserves Target	586,111	587,763	590,148		585,162		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.

City of South Bend, Indiana
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Fund Name	Studebaker-Oliver Revitalizing Grants	Fund Number	209
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
Revenue										
Intergov./ Grants	-	-	-	-	-	-		-	-	-
Interest Earnings	7,035	4,318	9,389	7,715	7,715	(194)		(194)	7,909	-3%
Other Income	100,000	-	-	-	-	-		-	-	-
Total Revenue	107,035	4,318	9,389	7,715	7,715	(194)		(194)	7,909	-3%

Expenditures by Type										
Services & Charges										
Professional Services	274,931	75,182	41,621	50,000	74,550	7,838	32,732	40,569	33,981	54%
Total Services & Charges	274,931	75,182	41,621	50,000	74,550	7,838	32,732	40,569	33,981	54%
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures	274,931	75,182	41,621	50,000	74,550	7,838	32,732	40,569	33,981	54%

Net Surplus / (Deficit)	(167,896)	(70,864)	(32,231)	(42,285)	(66,835)	(8,031)		(40,763)
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Beginning Cash Balance	929,415	763,112	692,248		692,248			651,490	Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	1,593	-	(2,157)		-				
Ending Cash Balance	763,112	692,248	657,860		625,413	651,490			
Cash Reserves Target	-	-	-		-	-			

Fund Purpose:
This fund was established (ordinance 9214-01) to account for various EPA grants relating to brownfields. Revenues and expenditures in this fund are grant and project specific and will vary from year to year.
The EPA's Brownfields Program empowers states, communities, and other stakeholders to work together to prevent, assess, safely clean up, and sustainably reuse brownfields. A brownfield site is real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant.
Past grant activity includes:
- Brownfields assessment grant: Hazardous substances grant funds and petroleum grant funds used to conduct Phase I and II environmental site assessments on a city-wide basis. Sites included a former foundry site that is now a city park, a former railroad site in the Studebaker/Oliver project area, and sites in wellhead protection areas.
- Brownfields revolving loan fund grant: Grant used to capitalize a revolving loan fund from which the City of South Bend will provide loans and subgrants to support cleanup activities for sites throughout the city that are contaminated with hazardous substances. Loans will be made based on an environmental prioritization process.
- Brownfields cleanup grant: Grant funds used to clean up the former Oliver Plow Works site. The site is part of the Studebaker/Oliver Plow Works Redevelopment Strategy, a phased approach for eventually redeveloping the entire Studebaker and Oliver factories into two light industrial parks. Grant funds also will be used for remediation and post-cleanup reporting, and community involvement activities.

Explanation of Revenue Sources:
This fund received grant monies in the past and currently only receives revenue from interest earned on the fund's cash balance.
Other income was derived from repayment from the River West TIF Fund (#324), with the last payment received in 2020.

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

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Fund Name	Economic Development State Grants	Fund Number	210
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Intergov./ Grants	-	41,015	126,822	-	-	-		-	-	-
Interest Earnings	712	160	51	-	-	-		-	-	-
Other Income	90,013	36,005	-	-	-	-		-	-	-
Total Revenue	90,725	77,180	126,873	-	-	-		-	-	-

Expenditures by Type

Supplies	-	-	9,000	-	-	-	-	-	-	-
Services & Charges										
Professional Services	56,352	438	(46,845)	-	137,695	-	40,833	40,833	96,863	30%
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%
Total Services & Charges	128,362	77,457	220,637	-	374,599	-	48,418	48,418	326,181	13%
Total Expenditures	128,362	77,457	229,637	-	374,599	-	48,418	48,418	326,181	13%

Net Surplus / (Deficit)	(37,637)	(277)	(102,763)	-	(374,599)	-	(48,418)
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Beginning Cash Balance	64,775	27,154	26,876		26,876			Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	16	-	(15)		-			
Ending Cash Balance	27,154	26,876	(75,903)		(347,723)	(75,903)		
Cash Reserves Target	-	-	-		-	-		

Fund Purpose:

This fund was established to track the receipt and subsequent expenditure of grants from the State of Indiana.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Past expenditures include demolition of vacant and abandoned houses/lots, equipment for the Ignition Park/ND Turbo project, and debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment in 2021. Current expenses are related to the State Lead Grant program.

**City of South Bend, Indiana
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Fund Name	Dept of Community Investment Operating	Fund Number	211
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Intergov./ Grants	10,650	9,200	-	-	-	-	-	-	-	-
Charges for Services	861,309	1,453,279	691,646	1,049,655	1,049,655	2,640	-	2,640	1,047,015	0%
Fines, Forfeitures, and Fees	46,076	57,904	70,178	58,450	58,450	4,570	-	4,570	53,880	8%
Interest Earnings	8,876	6,023	3,006	10,000	10,000	(92)	-	(92)	10,092	-1%
Other Income	2,598	573	2,750	-	-	50	-	50	(50)	-
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	261,841	-	261,841	3,297,479	7%
Total Revenue	3,372,939	2,172,743	3,519,561	4,677,425	4,677,425	269,009		269,009	4,408,416	6%

Expenditures by Type

Personnel										
Salaries & Wages	1,529,047	1,779,295	2,080,766	2,190,605	2,190,605	175,309	-	175,309	2,015,296	8%
Fringe Benefits	568,983	649,973	764,431	853,068	853,068	66,381	-	66,381	786,687	8%
Total Personnel	2,098,029	2,429,268	2,845,197	3,043,673	3,043,673	241,691		241,691	2,801,983	8%

Supplies	13,503	20,424	33,616	51,611	53,426	2,412	1,662	4,074	49,352	8%
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Services & Charges

Professional Services	224,609	196,969	303,797	719,200	940,258	52,938	211,766	264,703	675,554	28%
Printing & Advertising	7,560	4,758	5,797	23,675	23,675	26	-	26	23,649	0%
Education & Training	4,576	14,288	5,447	26,500	26,000	399	600	999	25,001	4%
Travel	4,502	268	7,763	24,162	24,953	-	3,513	3,513	21,440	14%
Repairs & Maintenance	12,447	2,822	1,367	3,895	3,895	-	-	-	3,895	0%
Other Services & Charges	11,746	24,660	26,286	31,550	32,050	1,524	6,000	7,524	24,526	23%
Total Services & Charges	265,440	243,765	350,457	828,982	1,050,831	54,888	221,879	276,766	774,065	26%

Operating Expenditures	2,376,973	2,693,456	3,229,270	3,924,266	4,147,930	298,990	223,541	522,530	3,625,400	13%
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Bad Debt	26	-	-	-	-	-	-	-	-	-
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Interfund

Interfund Allocations	357,941	652,726	665,860	753,159	753,159	62,763	-	62,763	690,396	8%
Interfund Transfers Out	35,000	50,000	-	-	-	-	-	-	-	-
Total Interfund	392,941	702,726	665,860	753,159	753,159	62,763	-	62,763	690,396	8%

Total Expenditures	2,769,940	3,396,182	3,895,130	4,677,425	4,901,089	361,753	223,541	585,294	4,315,796	12%
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Net Surplus / (Deficit)	603,000	(1,223,439)	(375,569)	-	(223,664)	(92,743)		(316,284)		
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Beginning Cash Balance	1,012,307	1,629,498	394,125		394,125					Cash Reserves Target
Cash Adjustments	14,191	(11,934)	4,740		-					
Ending Cash Balance	1,629,498	394,125	23,296		170,461	(62,263)				No reserve requirement
Cash Reserves Target	-	-	-		-	-				

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Dept of Community Investment Grants	Fund Number	212
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Intergov./ Grants	2,392,383	2,563,504	2,419,448	2,832,655	2,832,655	538,022		538,022	2,294,633	19%
Fines, Forfeitures, and Fees	121	500	-	-	-	-		-	-	-
Other Income	186,664	341,376	71,243	119,687	119,687	122		122	119,565	0%
Total Revenue	2,579,168	2,905,379	2,490,691	2,952,342	2,952,342	538,144		538,144	2,414,198	18%

Expenditures by Type										
Services & Charges										
Professional Services	40,488	10,343	19,785	-	229,385	-	90,035	90,035	139,350	39%
Grants & Subsidies	2,529,492	2,801,228	2,804,158	2,832,655	11,856,201	273,574	3,102,442	3,376,016	8,480,185	28%
Total Services & Charges	2,569,980	2,811,571	2,823,943	2,832,655	12,085,586	273,574	3,192,477	3,466,051	8,619,535	29%

Total Expenditures	2,569,980	2,811,571	2,823,943	2,832,655	12,085,586	273,574	3,192,477	3,466,051	8,619,535	29%
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Net Surplus / (Deficit)	9,188	93,809	(333,251)	119,687	(9,133,244)	264,570	(2,927,907)
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Beginning Cash Balance	305,248	313,907	409,818	-	409,818		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(528)	2,102	(232,451)	-	-		
Ending Cash Balance	313,907	409,818	(155,885)	(8,723,426)	(429,099)		
Cash Reserves Target	-	-	-	-	-		

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

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

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Fund Name	Unsafe Building	Fund Number	219
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
Revenue										
Fines, Forfeitures, and Fees	51,581	34,066	68,583	62,900	62,900	4,956		4,956	57,944	8%
Interest Earnings	7,420	4,812	11,010	17,055	17,055	(242)		(242)	17,297	-1%
Other Income	18	-	366	-	-	-		-	-	-
Total Revenue	59,018	38,879	79,960	79,955	79,955	4,713		4,713	75,241	6%

Expenditures by Type

Supplies	5,458	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	27,070	25,970	20,000	23,000	23,000	-	1,260	1,260	21,740	5%
Other Services & Charges	109,058	81,316	-	-	-	-	-	-	-	-
Total Services & Charges	136,128	107,286	20,000	23,000	23,000	-	1,260	1,260	21,740	5%
Operating Expenditures	141,586	107,286	20,000	23,000	23,000	-	1,260	1,260	21,740	5%
Bad Debt	165	-	-	-	-	-	-	-	-	-
Total Expenditures	141,751	107,286	20,000	23,000	23,000	-	1,260	1,260	21,740	5%

Net Surplus / (Deficit)	(82,733)	(68,407)	59,960	56,955	56,955	4,713	3,453
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Beginning Cash Balance	923,154	832,938	764,981	764,981		Cash Reserves Target No reserve requirement
Cash Adjustments	(7,482)	450	(2,650)	-		
Ending Cash Balance	832,938	764,981	822,291	821,936	829,081	
Cash Reserves Target	-	-	-	-	-	

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Rental Units Regulation	Fund Number	221
Fund Type	Special Revenue Funds	Control	City Funds

	2020 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
Revenue										
Fines, Forfeitures, and Fees	107,800	6,880	45,048	100,000	100,000	24,384		24,384	75,616	24%
Interest Earnings	573	728	1,596	200	200	(36)		(36)	236	-18%
Interfund Transfers In	245,626	50,000	70,000	-	-	-		-	-	-
Total Revenue	353,999	57,608	116,643	100,200	100,200	24,347		24,347	75,852	24%

Expenditures by Type

Personnel										
Salaries & Wages	119,900	106,421	52,636	-	-	3,201	-	3,201	(3,201)	-
Fringe Benefits	59,277	52,625	26,263	-	-	1,754	-	1,754	(1,754)	-
Total Personnel	179,177	159,046	78,899	-	-	4,956	-	4,956	(4,955)	-
Supplies										
	332	236	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	1,505	-	985	54,000	153,686	-	99,686	99,686	54,000	65%
Other Services & Charges	1,748	-	-	-	-	-	-	-	-	-
Total Services & Charges	3,254	-	985	54,000	153,686	-	99,686	99,686	54,000	65%
Total Expenditures	182,762	159,283	79,884	54,000	153,686	4,956	99,686	104,642	49,045	68%

Net Surplus / (Deficit)	171,237	(101,674)	36,760	46,200	(53,486)	19,392		(80,294)		
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Beginning Cash Balance	17,823	189,090	87,416		87,416					
Cash Adjustments	31	-	(649)		-					
Ending Cash Balance	189,090	87,416	123,526		33,930	139,397				
Cash Reserves Target	-	-	-		-					

Cash Reserves Target

No reserve requirement

Fund Purpose:

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

RSVP Program:

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

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

Explanation of Revenue Sources:

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

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

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

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

**City of South Bend, Indiana
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Fund Name	Code Enforcement	Fund Number	230
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Fund Type	Special Revenue Funds	Control	City Funds
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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
Revenue										
Licenses & Permits	30,425	43,555	28,750	37,000	37,000	2,175		2,175	34,825	6%
Charges for Services	43,360	47,624	53,545	50,300	50,300	3,939		3,939	46,361	8%
Fines, Forfeitures, and Fees	367,113	411,114	292,490	342,000	342,000	38,590		38,590	303,410	11%
Interest Earnings	2,492	941	1,439	-	-	2		2	(2)	-
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	78		78	422	16%
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	-		-	5,568,219	0%
Total Revenue	4,235,305	3,065,940	3,860,165	6,230,019	6,230,019	44,784		44,784	6,185,235	1%

Expenditures by Subdivisions										
Neighborhood Services	2,498,995	2,420,819	2,843,929	5,089,709	5,395,446	277,183	67,852	345,035	5,050,410	6%
Animal Resource Center	934,825	949,115	941,390	1,140,310	1,269,452	92,737	27,830	120,567	1,148,885	9%
Total Expenditures	3,433,820	3,369,933	3,785,320	6,230,019	6,664,898	369,920	95,682	465,603	6,199,295	7%

Expenditures by Type										
Personnel										
Salaries & Wages	1,415,442	1,410,684	1,341,301	2,506,185	2,506,185	104,822	-	104,822	2,401,363	4%
Fringe Benefits	588,698	575,669	543,091	1,116,265	1,116,265	44,679	-	44,679	1,071,586	4%
Total Personnel	2,004,140	1,986,353	1,884,392	3,622,450	3,622,450	149,501	-	149,501	3,472,949	4%

Supplies	113,969	110,837	142,735	215,632	232,038	40,495	27,147	67,643	164,395	29%
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Services & Charges										
Professional Services	40,574	67,185	64,822	202,300	204,395	1,905	57,685	59,590	144,805	29%
Printing & Advertising	10,559	11,260	19,060	22,201	23,297	-	3,727	3,727	19,570	16%
Utilities	31,984	32,310	35,837	41,389	41,389	3,103	-	3,103	38,286	7%
Repairs & Maintenance	239,861	137,334	232,670	424,900	424,900	11,293	-	11,293	413,607	3%
Education & Training	2,933	4,013	5,305	29,900	29,900	793	2,493	3,286	26,614	11%
Travel	3,826	777	1,360	26,400	26,400	76	3,125	3,201	23,199	12%
Other Services & Charges	119,803	112,003	123,694	295,835	296,854	7,189	1,505	8,694	288,160	3%
Debt Service Principal	47,510	90,535	181,470	250,524	250,523	78,679	-	78,679	171,844	31%
Debt Service Interest & Fees	2,954	4,350	5,625	21,238	21,238	6,449	-	6,449	14,789	30%
Total Services & Charges	500,003	459,767	669,841	1,314,687	1,318,896	109,487	68,535	178,022	1,140,874	13%

Operating Expenditures	2,618,112	2,556,956	2,696,968	5,152,769	5,173,384	299,483	95,682	395,165	4,778,218	8%
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Capital	-	49,478	320,736	232,000	646,264	-	-	-	646,264	0%
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Bad Debt	861	15	-	-	-	-	-	-	-	-
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Interfund Allocations	814,847	763,484	767,616	845,250	845,250	70,438	-	70,438	774,812	8%
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Total Expenditures	3,433,820	3,369,933	3,785,320	6,230,019	6,664,898	369,920	95,682	465,603	6,199,294	7%
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Net Surplus / (Deficit)	801,485	(303,993)	74,845	-	(434,879)	(325,137)		(420,819)		
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Beginning Cash Balance	-	803,572	497,492		497,492					Cash Reserves Target
Cash Adjustments	2,088	(2,088)	(74,842)		-					
Ending Cash Balance	803,572	497,492	497,495		62,613	151,423				No reserve requirement
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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Fund Name	Urban Development Action Grant	Fund Number	410
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
Revenue										
Interest Earnings	361	172	4,046	-	-	(117)		(117)	117	-
Other Income	18,442	18,278	385,577	-	-	-		-	-	-
Total Revenue	18,803	18,449	389,623	-	-	(117)		(117)	117	-

Expenditures by Type										
Services & Charges										
Debt Service Principal	40,000	24,000	18,000	-	-	-	-	-	-	-
Other Services & Charges				-	-	-		-	-	-
Total Expenditures	40,000	24,000	18,000	-	-	-		-	-	-

Net Surplus / (Deficit)	(21,197)	(5,551)	371,623	-	-	(117)		(117)		
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Beginning Cash Balance	53,838	32,733	27,182		27,182					
Cash Adjustments	92	-	(1,288)		-					
Ending Cash Balance	32,733	27,182	397,517		27,182	398,404				
Cash Reserves Target	-	-	-		-					

Cash Reserves Target
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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Fund Name	Consolidated Building						Fund Number	600		
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
Revenue										
Licenses & Permits	1,304,739	1,515,351	1,886,287	1,562,200	1,562,200	191,978		191,978	1,370,222	12%
Fines, Forfeitures, and Fees	1,140	2,516	5,860	8,000	8,000	1,250		1,250	6,750	16%
Interest Earnings	17,782	12,194	28,301	28,111	28,111	(903)		(903)	29,014	-3%
Other Income	422	1,044	2,105	-	-	75		75	(75)	-
Total Revenue	1,324,083	1,531,105	1,922,553	1,598,311	1,598,311	192,400		192,400	1,405,911	12%
Expenditures by Type										
Personnel										
Salaries & Wages	763,648	739,269	788,291	913,016	913,016	56,376	-	56,376	856,640	6%
Fringe Benefits	305,840	319,458	343,343	407,406	407,406	25,137	2,690	27,827	379,579	7%
Total Personnel	1,069,488	1,058,727	1,131,634	1,320,422	1,320,422	81,513	2,690	84,203	1,236,219	6%
Supplies	14,538	15,666	25,192	21,998	21,998	1,688	-	1,688	20,311	8%
Services & Charges										
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	352	241	593	5,469	10%
Travel	-	-	9	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	14,257	28,086	27,699	16,245	16,245	1,206	-	1,206	15,039	7%
Other Services & Charges	9,408	18,348	28,286	40,310	40,310	2,065	-	2,065	38,245	5%
Debt Service Principal	41,198	43,020	23,593	4,674	4,674	-	-	-	4,674	0%
Debt Service Interest & Fees	2,184	1,316	526	70	70	-	-	-	70	0%
Total Services & Charges	72,223	91,705	83,687	85,499	85,561	3,623	241	3,864	81,697	5%
Operating Expenditures	1,156,248	1,166,098	1,240,513	1,427,919	1,427,981	86,824	2,931	89,755	1,338,227	6%
Capital	-	49,478	-	40,000	40,000	-	-	-	40,000	0%
Bad Debt	1,631	100	-	1,000	1,000	-	-	-	1,000	0%
Interfund Allocations	328,799	339,938	665,210	354,619	354,619	29,552	-	29,552	325,067	8%
Total Expenditures	1,486,678	1,555,614	1,905,723	1,823,538	1,823,600	116,375	2,931	119,306	1,704,294	7%
Net Surplus / (Deficit)	(162,595)	(24,509)	16,830	(225,227)	(225,289)	76,025		73,094		
Beginning Cash Balance	2,285,733	2,127,056	2,102,372		2,102,372					
Cash Adjustments	3,918	(175)	(7,038)		-					
Ending Cash Balance	2,127,056	2,102,372	2,112,164		1,877,082	2,193,651				
Cash Reserves Target	371,670	388,904	476,431		455,900					
Cash Reserves Target										
25% of Annual expenditures										

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

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

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

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Fund Name	Industrial Revolving Fund	Fund Number	754
Fund Type	Special Revenue Funds	Control	City Funds

	2020 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
Revenue										
Intergov./ Grants	-	2,658,410	4,749,980	-	-	-		-	-	-
Interest Earnings	-	380	50,529	2,000	2,000	12,623		12,623	(10,623)	631%
Other Income	266,643	300,472	782,715	172,000	172,000	332,629		332,629	(160,629)	193%
Total Revenue	266,643	2,959,263	5,583,224	174,000	174,000	345,252		345,252	(171,252)	198%

Expenditures by Type										
Services & Charges										
Professional Services	88,742	291,043	246,601	455,982	781,878	2,449	21,646	24,095	757,783	3%
Other Services & Charges	15,285	14,830	21,756	26,298	41,442	14,686	-	14,686	26,756	35%
Grants & Subsidies	-	2,700,000	3,397,400	-	-	-	-	-	-	-
Total Services & Charges	104,026	3,005,872	3,665,757	482,280	823,320	17,135	21,646	38,781	784,539	5%

Bad Debt	-	184,827	-	-	-	-	-	-	-	-
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Total Expenditures	104,026	3,190,699	3,665,757	482,280	823,320	17,135	21,646	38,781	784,539	5%
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Net Surplus / (Deficit)	162,616	(231,436)	1,917,467	(308,280)	(649,320)	328,117		306,470		
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Beginning Cash Balance	2,078,333	2,406,914	3,700,843		3,700,843		Cash Reserves Target No City reserve requirement; there are program requirements			
Cash Adjustments	165,965	1,525,365	(887,288)		-					
Ending Cash Balance	2,406,914	3,700,843	4,731,022		3,051,523	4,745,073				
Cash Reserves Target	-	-	-		-					

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

Explanation of Revenue Sources:
This fund receives revenue from the repayments of small business loans. This fund also receives revenue from interest earned on the cash balance at the trustee bank. In 2021 and 2022, revenue will be received from the new Revolving Loan Fund (RLF II) reimbursements as grant funds are administered and spent.
In 2020, the City was awarded a \$6.9 million Revolving Loan Fund (RLF II) grant as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). This grant will run through July 2022.

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

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Fund Name	2015 Smart Streets Bond Debt Service	Fund Number	756
Fund Type	Debt Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	869	91	91	1,000	1,000	7		7	993	1%
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%
Total Revenue	1,716,869	1,716,091	1,715,091	1,714,000	1,714,000	857,007		857,007	856,993	50%

Expenditures by Type										
Services & Charges										
Debt Service Principal	1,000,000	1,030,000	1,060,000	1,090,000	1,090,000	-	-	-	1,090,000	0%
Debt Service Interest & Fees	712,694	682,469	651,344	619,669	619,669	-	-	-	619,669	0%
Total Expenditures	1,712,694	1,712,469	1,711,344	1,709,669	1,709,669	-	-	-	1,709,669	0%

Net Surplus / (Deficit)	4,175	3,623	3,748	4,331	4,331	857,007		857,007
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Beginning Cash Balance	1,734,901	1,739,076	1,742,699	1,742,699				Cash Reserves Target
Cash Adjustments	-	-	-	-				
Ending Cash Balance	1,739,076	1,742,699	1,746,446	1,747,030	2,603,454			100% cash reserves per bond covenants
Cash Reserves Target	1,739,076	1,742,699	1,746,446	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.

Explanation of Expenditures and Significant Changes/Variations:
The River West TIF Fund (#324) transfers money into this fund semi-annually to cover debt service payments. The bonds are to be repaid over 21 years, with the final payment due February 1, 2037 (debt schedule #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 (#753). The capital proceeds were fully expended in 2019.

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	306,537	1	25,565	-	-	-		-	-	-
Total Revenue	306,537	1	25,565	-	-	-		-	-	-

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

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

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

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

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	1,623	184	188	1,750	1,750	16		16	1,734	1%
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%
Total Revenue	1,392,248	1,916,164	1,926,563	1,931,625	1,931,625	964,641		964,641	966,984	50%

Expenditures by Type										
Services & Charges										
Debt Service Principal	145,000	475,000	720,000	760,000	760,000	-	-	-	760,000	0%
Debt Service Interest & Fees	1,245,625	1,235,875	1,206,375	1,169,875	1,169,875	-	-	-	1,169,875	0%
Total Expenditures	1,390,625	1,710,875	1,926,375	1,929,875	1,929,875	-	-	-	1,929,875	0%

Net Surplus / (Deficit)	1,623	205,289	188	1,750	1,750	964,641		964,641		
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Beginning Cash Balance	3,461,700	3,463,323	3,668,611		3,668,611					Cash Reserves Target
Cash Adjustments	-	-	-		-					
Ending Cash Balance	3,463,323	3,668,611	3,668,799		3,670,361	4,633,440				\$2,500,000 minimum
Cash Reserves Target	2,500,000	2,500,000	2,500,000		2,500,000					

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

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

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

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

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Fund Name	Central Services	Fund Number	222
Fund Type	Internal Service Funds	Control	City Funds

	2020 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
Revenue										
Licenses & Permits	2,511	2,711	3,281	2,500	2,500	110		110	2,390	4%
Charges for Services	6,882,174	7,279,944	9,160,143	10,261,907	10,261,907	691,925		691,925	9,569,982	7%
Interest Earnings	10,210	6,268	7,009	13,833	13,833	(344)		(344)	14,177	-2%
Other Income	84,210	78,626	115,532	71,500	71,500	3,041		3,041	68,459	4%
Interfund Allocation Reimb	122,143	129,585	160,000	160,000	160,000	13,333		13,333	146,667	8%
Total Revenue	7,101,248	7,497,135	9,445,964	10,509,740	10,509,740	708,066		708,066	9,801,675	7%

Expenditures by Division										
Equipment Services	6,717,971	7,695,353	9,334,778	9,679,121	9,696,834	878,514	19,819	898,332	8,798,502	9%
Print Shop	13,844	2,504	-	-	-	-	-	-	-	-
Radio Shop	229,304	207,641	192,096	306,521	306,853	16,325	-	16,325	290,528	5%
Building Maintenance	180,749	188,820	173,605	230,883	230,883	18,731	-	18,731	212,152	8%
Facilities Management	101,697	144,897	142,772	156,087	156,087	11,841	-	11,841	144,246	8%
Capital	-	-	67,785	95,000	250,962	14,617	154,899	169,516	81,446	68%
Total Expenditures	7,243,566	8,239,216	9,911,036	10,467,612	10,641,619	940,028	174,718	1,114,746	9,526,874	10%

Expenditures by Type										
Personnel										
Salaries & Wages	1,795,351	1,772,151	1,765,863	2,300,189	2,300,189	141,244	-	141,244	2,158,945	6%
Fringe Benefits	780,402	758,851	751,937	1,038,768	1,038,768	69,154	-	69,154	969,614	7%
Total Personnel	2,575,754	2,531,003	2,517,800	3,338,957	3,338,957	210,398	-	210,398	3,128,559	6%

Supplies	3,998,093	4,782,010	6,392,707	6,138,380	6,138,625	633,346	1,957	635,303	5,503,321	10%
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Services & Charges										
Professional Services	7,777	12,174	12,641	12,000	12,000	-	-	-	12,000	0%
Printing & Advertising	863	42	-	-	-	-	-	-	-	-
Utilities	53,701	61,782	73,151	70,140	70,140	9,617	-	9,617	60,523	14%
Repairs & Maintenance	54,985	62,344	123,289	132,000	305,416	23,527	168,516	192,043	113,373	63%
Education & Training	9,389	8,696	4,953	14,050	14,382	1,800	-	1,800	12,582	13%
Travel	-	51	61	2,850	2,850	-	-	-	2,850	0%
Other Services & Charges	13,132	12,504	13,527	17,500	17,516	1,487	4,245	5,732	11,784	33%
Debt Service Principal	15,596	2,483	8,069	8,254	8,254	-	-	-	8,254	0%
Debt Service Interest & Fees	463	22	422	238	237	-	-	-	237	0%
Total Services & Charges	155,905	160,096	236,114	257,032	430,795	36,431	172,761	209,191	221,603	49%

Operating Expenditures	6,729,752	7,473,109	9,146,621	9,734,369	9,908,376	880,174	174,718	1,054,892	8,853,483	11%
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Capital	-	-	7,239	15,000	15,000	-	-	-	15,000	0%
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Interfund										
Interfund Allocations	306,521	683,462	757,176	718,243	718,243	59,854	-	59,854	658,389	8%
Interfund Transfers Out	207,293	82,645	-	-	-	-	-	-	-	-
Total Interfund	513,814	766,107	757,176	718,243	718,243	59,854	-	59,854	658,389	8%

Total Expenditures	7,243,566	8,239,216	9,911,036	10,467,612	10,641,619	940,028	174,718	1,114,746	9,526,872	10%
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Net Surplus / (Deficit)	(142,319)	(742,081)	(465,072)	42,128	(131,879)	(231,962)		(406,679)		
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Beginning Cash Balance	1,455,158	1,209,079	658,666		658,666					Cash Reserves Target
Cash Adjustments	(103,760)	191,668	112,184		-					
Ending Cash Balance	1,209,079	658,666	305,778		526,786	90,807				No reserve requirement
Cash Reserves Target	-	-	-		-	-				

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

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

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

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Fund Name	Central Services Capital	Fund Number	224
Fund Type	Internal Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	50	40	-	-	-	-		-	-	-
Other Income	7,268	1,472	-	-	-	-		-	-	-
Interfund Transfers In	207,293	82,645	-	-	-	-		-	-	-
Total Revenue	214,611	84,157	-	-	-	-		-	-	-

Expenditures by Type

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

Net Surplus / (Deficit)	4,262	(26,221)	-	-	-	-		-
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Beginning Cash Balance	21,921	26,221	-	-	-	-	-	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	38	-	-	-	-	-	-	
Ending Cash Balance	26,221	-	-	-	-	-	-	
Cash Reserves Target	-	-	-	-	-	-	-	

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	54,492	36,491	79,266	60,588	60,588	(73)		(73)	60,661	0%
Other Income	1,626,433	84,555	741,339	2,000	2,000	885		885	1,115	44%
Interfund Allocation Reimb	2,914,500	3,265,000	3,365,000	3,583,000	3,583,000	298,583		298,583	3,284,417	8%
Interfund Transfers In	49,087	-	-	-	-	-		-	-	-
Total Revenue	4,644,513	3,386,046	4,185,605	3,645,588	3,645,588	299,395		299,395	3,346,193	8%

Expenditures by Division										
Safety/Risk Management	151,479	30,947	-	-	-	-	-	-	-	-
Liability Insurance	761,414	1,188,510	1,555,388	1,230,000	1,318,484	40,412	150,088	190,500	1,127,984	14%
Business Insurance	622,434	452,651	2,429,126	1,085,000	1,650,285	54,429	762,351	816,780	833,505	49%
Workers' Compensation	1,211,428	1,531,310	1,068,632	1,268,000	1,268,000	224,153	5,698	229,851	1,038,149	18%
Catastrophic Events	910,806	24,884	479	-	102,845	-	4,678	4,678	98,167	5%
Total Expenditures	3,657,562	3,228,301	5,053,624	3,583,000	4,339,614	318,994	922,814	1,241,808	3,097,805	29%

Expenditures by Type										
Personnel										
Salaries & Wages	116,402	-	-	-	-	-	-	-	-	-
Fringe Benefits	46,090	-	-	-	-	-	-	-	-	-
Other Personnel Costs	17,308	14,052	24,902	42,000	42,000	-	5,698	5,698	36,302	14%
Total Personnel	179,800	14,052	24,902	42,000	42,000	-	5,698	5,698	36,302	14%

Supplies	1,988	2,187	-	-	-	-	-	-	-	-
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Services & Charges										
Professional Services	420,313	334,849	405,364	221,000	667,734	15,733	532,567	548,301	119,453	82%
Education & Training	6,285	2,000	-	-	-	-	-	-	-	-
Travel	356	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,119	4,286	1,710,233	-	118,551	-	229,784	229,784	(111,233)	194%
Insurance	1,840,034	2,432,482	2,121,803	2,170,000	2,171,438	264,139	78,589	342,728	1,828,710	16%
Other Services & Charges	218,415	391,938	790,843	1,150,000	1,237,046	39,122	71,499	110,620	1,126,426	9%
Total Services & Charges	2,487,522	3,165,555	5,028,243	3,541,000	4,194,769	318,994	912,439	1,231,432	2,963,336	29%

Capital	910,806	24,884	479	-	102,845	-	4,678	4,678	98,167	5%
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Interfund										
Interfund Allocations	77,446	21,624	-	-	-	-	-	-	-	-
Total Interfund	77,446	21,624	-	-	-	-	-	-	-	-

Total Expenditures	3,657,562	3,228,301	5,053,624	3,583,000	4,339,614	318,994	922,814	1,241,808	3,097,805	29%
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Net Surplus / (Deficit)	986,951	157,746	(868,019)	62,588	(694,026)	(19,599)		(942,413)		
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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		-					
Ending Cash Balance	5,956,858	6,100,867	5,760,773		5,406,841	5,268,160				
Cash Reserves Target	1,828,781	1,614,150	2,526,812		2,169,807					

Cash Reserves Target
50% of Annual expenditures

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

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Workers' Compensation expenses have increased in the past 18 months due to several large, unrelated injuries. The City continues to monitor the workers' compensation related accidents and provides training once an issue has been identified. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries. Capital expenditures in 2019 and 2020 were for repairs to City facilities and replacement of equipment related to 2018 flood damage.
In 2021, all personnel costs previously budgeted in this fund were moved to the General Fund (#101).
-- One full-time Paralegal position was transferred to the Legal Department's budget. This position is under the Legal Department but was historically budgeted in this fund because the position focuses on liability and workers' comp related matters.
-- In 2020, there were two full-time positions budgeted for the Safety & Risk division. During 2020, one position was eliminated due to attrition. In 2021, the remaining position was transferred to Human Resources. The Safety & Risk division's supplies and services budget will be fully transferred to Human Resources in 2022.

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Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
Fund Type	Internal Service Funds	Control	City Funds

	2020 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
Revenue										
Interfund Allocation Reimb	6,656,930	9,129,846	9,620,204	9,990,823	9,990,823	832,569		832,569	9,158,254	8%
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	81,329		81,329	(7,565)	110%
Donations	-	15,000	181,987	-	-	-		-	-	-
Interest Earnings	21,431	14,598	53,386	5,000	5,000	2,686		2,686	2,314	54%
Total Revenue	6,843,915	10,219,588	10,153,530	10,069,587	10,069,587	916,583		916,583	9,153,003	9%

Expenditures by Division										
311 Call Center	551,515	567,939	637,390	732,477	732,477	52,852	-	52,852	679,625	7%
Innovation & Technology	7,324,325	8,264,034	8,398,022	9,346,543	10,112,823	884,502	1,486,859	2,371,361	7,741,462	23%
Total Expenditures	7,875,840	8,831,973	9,035,411	10,079,020	10,845,300	937,354	1,486,859	2,424,213	8,421,087	22%

Expenditures by Type										
Personnel										
Salaries & Wages	1,844,342	1,908,602	1,965,182	2,485,597	2,485,597	150,900	-	150,900	2,334,697	6%
Fringe Benefits	708,812	704,230	711,976	974,307	974,307	58,646	-	58,646	915,661	6%
Total Personnel	2,553,154	2,612,832	2,677,158	3,459,904	3,459,904	209,546	-	209,546	3,250,358	6%

Supplies	130,511	714,903	468,930	224,750	277,840	47,335	9,376	56,710	221,129	20%
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Services & Charges										
Professional Services	1,058,605	510,586	782,666	800,000	1,416,746	92,183	947,339	1,039,521	377,225	73%
Printing & Advertising	1,005	3,277	4,366	15,000	15,032	299	32	331	14,701	2%
Repairs & Maintenance	3,021,127	3,646,311	3,802,342	4,575,743	4,662,771	499,269	512,430	1,011,700	3,651,071	22%
Education & Training	9,162	33,654	34,682	70,000	70,000	2,418	859	3,277	66,723	5%
Travel	7,385	161	24,829	31,550	31,550	-	4,101	4,101	27,450	13%
Other Services & Charges	422,383	292,472	243,852	78,000	87,383	64,300	12,722	77,022	10,361	88%
Debt Service Principal	606,922	966,528	930,920	763,197	763,196	21,053	-	21,053	742,143	3%
Debt Service Interest & Fees	59,675	50,358	65,014	60,063	60,064	884	-	884	59,180	1%
Total Services & Charges	5,186,263	5,503,347	5,888,671	6,393,553	7,106,743	680,406	1,477,483	2,157,889	4,948,854	30%

Operating Expenditures	7,869,929	8,831,082	9,034,758	10,078,207	10,844,487	937,287	1,486,859	2,424,145	8,420,341	22%
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Total Interfund	5,911	891	653	813	813	68	-	68	745	8%
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Total Expenditures	7,875,840	8,831,973	9,035,411	10,079,020	10,845,300	937,354	1,486,859	2,424,213	8,421,086	22%
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Net Surplus / (Deficit)	(1,031,925)	1,387,615	1,118,119	(9,433)	(775,713)	(20,771)		(1,507,630)		
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Beginning Cash Balance	3,108,342	2,125,192	3,482,865		3,482,865					Cash Reserves Target
Cash Adjustments	48,775	(29,942)	97,344		-					No reserve requirement
Ending Cash Balance	2,125,192	3,482,865	4,698,328		2,707,153	4,629,570				
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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Fund Name	Self-Funded Employee Benefits						Fund Number	711		
Fund Type	Internal Service 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
Revenue										
Charges for Services	15,885,258	15,742,095	16,151,649	16,457,440	16,457,440	1,780,516		1,780,516	14,676,924	11%
Other Income	373,523	1,438,628	868,171	385,000	385,000	3,125		3,125	381,875	1%
Interest Earnings	89,646	62,791	153,013	128,291	128,291	(3,155)		(3,155)	131,446	-2%
Total Revenue	16,348,427	17,243,514	17,172,834	16,970,731	16,970,731	1,780,486		1,780,486	15,190,245	10%
Expenditures by Subdivision										
Health Insurance	14,472,911	15,509,012	16,778,282	18,169,424	18,186,182	261,251	98,661	359,912	17,826,270	2%
Workplace Wellness Clinic	996,006	1,003,588	349,692	1,169,308	1,840,653	966,349	779,493	1,745,842	94,812	95%
Employee Wellness	76,048	89,896	86,404	100,974	110,383	10,662	8,322	18,984	91,399	17%
Total Expenditures	15,544,965	16,602,496	17,214,377	19,439,706	20,137,218	1,238,262	886,476	2,124,738	18,012,481	11%
Expenditures by Type										
Personnel										
Other Personnel Costs	13,740,971	14,681,353	16,086,840	17,357,480	17,368,277	258,945	32,901	291,846	17,076,431	2%
Total Personnel	13,740,971	14,681,353	16,086,840	17,357,480	17,368,277	258,945	32,901	291,846	17,076,431	2%
Supplies	131,045	110,297	49,303	150,000	150,000	12,362	109,254	121,616	28,384	81%
Services & Charges										
Professional Services	1,083,611	1,063,335	460,652	1,198,308	1,877,864	959,748	744,320	1,704,069	173,795	91%
Printing & Advertising	-	-	-	100	100	-	-	-	100	0%
Insurance	587,028	737,651	613,232	732,318	732,318	-	-	-	732,318	0%
Other Services & Charges	1,476	3,194	4,351	1,500	8,659	7,207	-	7,207	1,452	83%
Total Services & Charges	1,672,115	1,804,180	1,078,234	1,932,226	2,618,941	966,956	744,320	1,711,276	907,665	65%
Bad Debt	833	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	6,667	-	-	-	-	-	-	-	-
Total Expenditures	15,544,965	16,602,496	17,214,377	19,439,706	20,137,218	1,238,262	886,476	2,124,738	18,012,480	11%
Net Surplus / (Deficit)	803,462	641,018	(41,543)	(2,468,975)	(3,166,487)	542,224		(344,252)		
Beginning Cash Balance	9,277,319	10,143,060	10,786,414		10,786,414					
Cash Adjustments	62,279	2,336	(36,308)		-					
Ending Cash Balance	10,143,060	10,786,414	10,708,563		7,619,928	10,937,331				
Cash Reserves Target	3,886,241	4,150,624	4,303,594		5,034,304					
								Cash Reserves Target		
								25% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Unemployment Compensation	Fund Number	713
Fund Type	Internal Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	6,899	22,056	77,230	86,291	86,291	657		657	85,634	1%
Interest Earnings	1,187	69	899	640	640	(23)		(23)	663	-4%
Other Income	-	74,683	-	-	-	-		-	-	-
Interfund Transfers In	-	6,667	-	-	-	-		-	-	-
Total Revenue	8,087	103,474	78,129	86,931	86,931	634		634	86,297	1%

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

Net Surplus / (Deficit)	(149,363)	27,560	53,685	6,931	6,931	634		634
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Beginning Cash Balance	180,911	31,859	-		-		-	-	Cash Reserves Target
Cash Adjustments	310	(59,419)	24,193		-		-	-	
Ending Cash Balance	31,859	-	77,878		6,931	78,709		78,709	25% of Annual expenditures
Cash Reserves Target	39,362	18,979	6,111		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 departments was resumed at 0.01% of full-time wages and will increase slightly each year in order to cover unemployment claims.

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

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Fund Name	Parental Leave	Fund Number	714
Fund Type	Internal Service Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
Charges for Services	244,090	248,401	260,138	296,095	296,095	22,101		22,101	273,994	7%
Interest Earnings	751	1,125	4,817	5,476	5,476	(121)		(121)	5,597	-2%
Total Revenue	244,841	249,526	264,956	301,571	301,571	21,980		21,980	279,591	7%

Expenditures by Type										
Personnel										
Salaries & Wages	119,938	180,337	79,873	253,846	253,846	4,787	-	4,787	249,059	2%
Total Expenditures	119,938	180,337	79,873	253,846	253,846	4,787	-	4,787	249,059	2%

Net Surplus / (Deficit)	124,903	69,189	185,082	47,725	47,725	17,193		17,193
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Beginning Cash Balance	32,563	157,521	226,711		226,711		Cash Reserves Target 8% of Annual expenditures - one month reserve			
Cash Adjustments	56	-	(1,276)		-					
Ending Cash Balance	157,521	226,711	410,517		274,436	428,747				
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.

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

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Fund Name	Rainy Day	Fund Number	102
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Year-to-Date Actual	2022 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue										
Interest Earnings	94,111	64,091	151,774	220,188	220,188	(3,251)		(3,251)	223,439	-1%
Total Revenue	94,111	64,091	151,774	220,188	220,188	(3,251)		(3,251)	223,439	-1%

Total Expenditures	-	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	94,111	64,091	151,774	220,188	220,188	(3,251)		(3,251)		
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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)		-					
Ending Cash Balance	10,845,986	10,910,077	-		11,130,265	11,050,711				
Cash Reserves Target	8,998,791	8,206,983	#####		8,717,131					

Cash Reserves Target
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.

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	7,284	6,884	13,750	9,400	9,400	(263)		(263)	9,663	-3%
Bloomberg Mayors Challenge	404,000	322,000	-	-	-	-		-	-	-
Human Rights Scholarship Prog.	8,370	-	-	18,000	18,000	-		-	18,000	0%
Office of Sustainability	41,000	-	-	-	-	-		-	-	-
Historic Preservation	196	2,009	63	-	-	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	957		957	34,043	3%
Pokagon Band Donation	100,000	100,000	100,000	-	-	-		-	-	-
Total Revenue	765,453	478,492	278,809	62,400	62,400	719		719	61,680	1%

Expenditures by Project										
Wayfinding Signage Project	56,258	33,500	-	-	-	-	-	-	-	-
Bloomberg Mayors Challenge	313,871	323,775	232,795	-	84,940	8,734	76,206	84,940	-	100%
Human Rights Scholarship Prog.	6,655	-	-	14,000	14,000	-	-	-	14,000	0%
Historic Preservation Commiss.	-	-	-	1,000	1,000	-	-	-	1,000	0%
Bike Signage	-	-	-	2,500	2,500	-	-	-	2,500	0%
Electric Vehicle Charging Station	-	-	32,818	-	8,182	-	8,182	8,182	-	100%
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	-	-	-	-	-	-	-	-	-	-
Total Expenditures	453,294	481,425	344,573	67,500	173,685	10,164	96,021	106,185	67,500	61%

Expenditures by Type										
Supplies	-	-	32,818	2,500	10,682	-	8,182	8,182	2,500	77%
Services & Charges										
Professional Services	382,631	360,185	267,330	50,000	136,544	10,164	76,380	86,544	50,000	63%
Printing & Advertising	6,650	-	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	64,008	118,377	-	-	11,460	-	11,460	11,460	-	100%
Grants & Subsidies	-	-	-	9,000	9,000	-	-	-	9,000	0%
Other Services & Charges	5	2,863	44,425	-	-	-	-	-	-	-
Total Services & Charges	453,294	481,425	311,755	65,000	163,004	10,164	87,840	98,004	65,000	60%
Total Expenditures	453,294	481,425	344,573	67,500	173,685	10,164	96,021	106,185	67,500	61%

Net Surplus / (Deficit)	312,160	(2,933)	(65,765)	(5,100)	(111,285)	(9,445)	(105,466)
Beginning Cash Balance	668,273	981,455	978,522		978,522		
Cash Adjustments	1,022	-	(18,000)		-		
Ending Cash Balance	981,455	978,522	894,757		867,237	902,571	
Cash Reserves Target	-	-	-		-		

Cash Reserves Target
No reserve requirement

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

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

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Fund Name	Loss Recovery	Fund Number	227
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
Revenue										
Interest Earnings	5,076	2,515	5,761	8,357	8,357	1,292		1,292	7,065	15%
Total Revenue	5,076	2,515	5,761	8,357	8,357	1,292		1,292	7,065	15%

Expenditures by Type

Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	130,370	69,630	-	-	-	-	-	-	-
Total Expenditures	130,370	69,630	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(125,295)	(67,115)	5,761	8,357	8,357	1,292		1,292
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Beginning Cash Balance	605,471	481,214	414,099		414,099			Cash Reserves Target
Cash Adjustments	1,038	-	633,069		-			
Ending Cash Balance	481,214	414,099	1,052,929		422,456	1,055,277		No reserve requirement
Cash Reserves Target	-	-	-		-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Human Rights Federal Grants	Fund Number	258
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
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	-	-	68		68	(68)	-
Other Income	-	-	-	1,400	1,400	-		-	1,400	0%
Total Revenue	177,140	175,390	71,960	141,000	141,000	18,843		18,843	122,157	13%

Expenditures by Subdivision										
General	19,061	9,928	2,760	-	-	-	-	-	-	-
EEOC	100,391	98,139	98,244	131,092	138,787	4,000	6,000	10,001	128,786	7%
HUD	93,473	126,938	81,278	117,228	117,228	-	-	-	117,228	0%
Total Expenditures	212,926	235,005	182,282	248,320	256,015	4,000	6,000	10,001	246,014	4%

Expenditures by Type										
Personnel										
Salaries & Wages	124,770	125,084	108,072	135,024	135,024	-	-	-	135,024	0%
Fringe Benefits	38,541	38,636	31,431	54,346	54,346	2,062	-	2,062	52,284	4%
Total Personnel	163,311	163,721	139,503	189,370	189,370	2,062	-	2,062	187,308	1%

Supplies	1,724	3,864	824	2,000	2,028	271	-	271	1,757	13%
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Services & Charges										
Professional Services	24,667	18,333	21,692	22,900	30,567	1,667	6,000	7,667	22,900	25%
Printing & Advertising	16,215	11,878	9,323	6,000	6,000	-	-	-	6,000	0%
Education & Training	5,960	5,178	3,503	9,000	9,000	-	-	-	9,000	0%
Travel	-	-	7,295	18,000	18,000	-	-	-	18,000	0%
Other Services & Charges	1,049	32,032	141	1,050	1,050	-	-	-	1,050	0%
Total Services & Charges	47,891	67,420	41,955	56,950	64,617	1,667	6,000	7,667	56,950	12%

Interfund Transfers Out	-	-	-	-	-	-	-	-	-	-
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Total Expenditures	212,926	235,005	182,282	248,320	256,015	4,000	6,000	10,001	246,015	4%
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Net Surplus / (Deficit)	(35,786)	(59,614)	(110,322)	(107,320)	(115,015)	14,843		8,842		
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Beginning Cash Balance	521,051	486,159	426,544		426,544					
Cash Adjustments	893	-	(699)		-					
Ending Cash Balance	486,159	426,544	315,523		311,529	330,842				
Cash Reserves Target	-	-	-		-					

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

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

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

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

City of South Bend, Indiana
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Fund Name	American Rescue Plan						Fund Number	263		
Fund Type	Special Revenue Funds						Control	City Funds		
	2020 Actual	2021 Actual	2022 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
Revenue										
Intergov./ Grants	-	29,455,024	29,455,024	-	-	-	-	-	-	-
Interest Earnings	-	81,618	707,757	-	-	(119,569)	-	(119,569)	119,569	-
Total Revenue	-	29,536,642	30,162,781	-	-	(119,569)	-	(119,569)	119,569	-
Expenditures by Type										
Personnel										
Salaries & Wages	-	-	47,970,065	-	-	-	-	-	-	-
Total Personnel	-	-	47,970,065	-	-	-	-	-	-	-
Services & Charges										
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	1,270	-	-	-	-	-	-	-
Total Services & Charges	-	-	1,270	-	-	-	-	-	-	-
Capital	-	-	807,053	-	10,291,678	17,092	956,058	973,149	9,318,528	9%
Total Expenditures	-	-	48,778,388	-	10,291,678	17,092	956,058	973,149	9,318,528	9%
Net Surplus / (Deficit)	-	29,536,642	(18,615,607)	-	(10,291,678)	(136,661)	-	(1,092,718)	-	-
Beginning Cash Balance	-	-	29,536,642	-	29,536,642	-	-	-	-	-
Cash Adjustments	-	-	(41,575)	-	-	-	-	-	-	-
Ending Cash Balance	-	29,536,642	10,879,460	-	19,244,964	10,743,272	-	-	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-
								Cash Reserves Target		
								No reserve requirement - Grant fund - spend down to zero		

Fund Purpose:

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

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

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

Response & Relief

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

Equitable Recovery

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

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

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana

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American Rescue Plan Budget Summary - Fund 101 & 263

	2021	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.		
Expenditures by Fund									
General Fund (#101)	4,948,093	8,812,411	-	30,681,294	2,740,532	3,282,740	6,023,272	24,658,022	20%
American Rescue Plan (#263)	-	2,697,983	-	10,291,678	17,092	955,965	973,057	9,318,621	9%
Total Expenditures by Fund	4,948,093	11,510,393	-	40,972,971	2,757,623	4,238,705	6,996,329	33,976,643	17%
Expenditures by ARP Programs									
<u>Strong Neighborhoods</u>									
Home Repair Assistance Programs	-	4,980	-	2,495,020	-	-	-	2,495,020	0%
Housing Financing	-	-	-	2,500,000	-	-	-	2,500,000	0%
Home Buying Assistance	-	55	-	999,945	-	-	-	999,945	0%
Additional Neighborhood Infrastructure	-	737,196	-	-	-	370,901	370,901	(370,901)	-
City-wide Comprehensive Plan	-	174,195	-	325,805	-	25,549	25,549	300,256	8%
Plan Implementation	-	17,000	-	283,000	1,541	262,109	263,650	19,350	93%
Land Bank Startup Costs	-	-	-	250,000	-	-	-	250,000	0%
Demolitions (Vacant & Abandoned / Commercial)	-	892,419	-	3,277,581	4,658	118,260	122,918	3,154,663	4%
Neighborhood Development Assistance	-	-	-	150,000	-	-	-	150,000	0%
Vacant Building Development Financing	-	-	-	1,500,000	-	-	-	1,500,000	0%
Neighborhood Recovery Grants	-	-	-	200,000	-	-	-	200,000	0%
Neighborhood Main Streets (Bike Racks, Trash Cans, etc.)	-	16,840	-	483,160	-	47,500	47,500	435,660	10%
Athletic Court Repair	-	1,009,229	-	590,771	-	584,099	584,099	6,672	99%
Subtotal	-	2,851,915	-	13,055,280	6,199	1,408,418	1,414,617	11,640,665	11%
<u>Safe Community for Everyone</u>									
Homelessness Strategy Implementation	-	200,000	-	-	-	-	-	-	-
County Partnerships on Homelessness & Mental Health	-	1,000,000	-	4,800,000	2,660,000	85,500	2,745,500	2,054,500	57%
Gun Violence Intervention	-	15,668	-	484,332	3,310	-	3,310	481,022	1%
Public Safety Technology Upgrades	-	195,531	-	3,065,978	20,206	171,019	191,225	2,874,753	6%
COVID Response	1,448,093	-	-	-	-	-	-	-	-
COVID Facilities Upgrades	-	66,774	-	1,933,226	-	987,447	987,447	945,779	51%
ARP Premium Pay	-	1,889,660	-	-	-	-	-	-	-
Subtotal	1,448,093	3,367,632	-	10,283,536	2,683,516	1,243,966	3,927,483	6,356,054	38%
<u>Robust, Sustainable Infrastructure - Green Infrastructure</u>									
Greener Homes	-	-	-	100,000	-	-	-	100,000	0%
Solarize, Switch & Save	-	133,500	-	166,500	-	163,500	163,500	3,000	98%
Commercial Recycling Partnership for CBD's	-	-	-	75,000	353	-	353	74,647	0%
EV Plan & Deployment	-	2,897	-	147,104	2,495	82,888	85,383	61,721	58%
Distributed Solar/Storage	-	150,000	-	850,000	-	-	-	850,000	0%
Subtotal	-	286,397	-	1,338,604	2,847	246,388	249,235	1,089,368	19%
<u>Equitable Access to Opportunity</u>									
Small Business Assistance	-	-	-	1,750,000	-	3,000	3,000	1,747,000	0%
Utility Relief	3,500,000	1,131,794	-	868,206	-	-	-	868,206	0%
Streamlined Assistance	-	281,613	-	318,387	47,969	202,216	250,185	68,202	79%
Opportunity Fund	-	54,600	-	945,400	-	12,600	12,600	932,800	1%
Immigration Support	-	63,848	-	37,502	-	37,500	37,500	2	100%
Subtotal	3,500,000	1,531,856	-	3,919,494	47,969	255,316	303,285	3,616,210	8%
<u>Youth and Workforce Development</u>									
Workforce Development	-	152,606	-	96,044	-	66,600	66,600	29,444	69%
Dream Center	-	808,323	-	10,291,678	17,092	955,965	973,057	9,318,621	9%
Pre-K Centers	-	2,511,664	-	1,988,336	-	62,052	62,052	1,926,284	3%
Subtotal	-	3,472,593	-	12,376,057	17,092	1,084,617	1,101,709	11,274,349	9%
Total Expenditures by Program	4,948,093	11,510,393	-	40,972,971	2,757,623	4,238,705	6,996,329	33,976,646	17%

American Rescue Plan:

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

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

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Fund Name	COVID-19 Response	Fund Number	264
Fund Type	Special Revenue Funds	Control	City Funds

	2020 Actual	2021 Actual	2022 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
Revenue										
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	-	-	-	-		-	-	-
Total Revenue	6,086,138	2,943,368	460,352	-	-	51,578		51,578	(51,578)	-

Expenditures by Activity										
Mayor's Office	11,344	-	-	-	-	-	-	-	-	-
Common Council	5,010	-	-	-	-	-	-	-	-	-
Administration & Finance	34,700	1,000,100	-	-	-	-	-	-	-	-
Public Works	39,150	(96)	-	-	-	-	-	-	-	-
Innovation & Technology	6,406	750	-	-	-	-	-	-	-	-
Police Department	1,631,779	28,830	-	-	-	-	-	-	-	-
Fire Department	1,816,511	1,180	-	-	-	-	-	-	-	-
Community Investment	2,355,704	1,959,874	525,002	-	641,483	4,720	432,869	437,589	203,894	68%
Venues, Parks & Arts	127,466	5,595	-	-	-	-	-	-	-	-
Code Enforcement	4,339	-	-	-	-	-	-	-	-	-
Building Department	863	-	-	-	-	-	-	-	-	-
Total Expenditures	6,033,275	2,996,232	525,002	-	641,483	4,720	432,869	437,589	203,894	68%

Expenditures by Type										
Supplies	252,665	18,318	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	7,058	-	-	-	-	-	-	-	-	-
Printing & Advertising	19,717	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,016	-	-	-	-	-	-	-	-	-
Grants & Subsidies	2,349,076	1,959,664	525,002	-	641,483	4,720	432,869	437,589	203,894	68%
Other Services & Charges	54,452	18,250	-	-	-	-	-	-	-	-
Total Services & Charges	2,432,318	1,977,914	525,002	-	641,483	4,720	432,869	437,589	203,894	68%
Interfund Transfers Out	3,348,292	1,000,000	-	-	-	-	-	-	-	-
Total Expenditures	6,033,275	2,996,232	525,002	-	641,483	4,720	432,869	437,589	203,894	68%

Net Surplus / (Deficit)	52,864	(52,864)	(64,649)	-	(641,483)	46,858	(386,011)
Beginning Cash Balance	-	53,214	-	-	-	-	-
Cash Adjustments	350	(350)	11,729	-	-	-	-
Ending Cash Balance	53,214	-	(52,921)	-	(641,483)	(75,432)	-
Cash Reserves Target	-	-	-	-	-	-	-

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

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

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Local Income Tax - Certified Shares	Fund Number	404
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Fund Type	Special Revenue Funds	Control	City Funds
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	2020	2021	2022	2023	2023	2023	2023	Total	Budget Balance	Percent of Budget
	Actual	Actual	Actual	Adopted Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.		
Revenue										
Local Income Taxes	13,764,809	13,334,937	9,591,298	-	-	-		-	-	-
Interest Earnings	111,181	87,126	205,249	-	-	(5,323)		(5,323)	5,323	-
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	-	-	-		-	-	-
Total Revenue	16,500,074	15,414,847	12,212,952	-	-	(5,323)		(5,323)	5,323	-

Expenditures by Activity										
	2020	2021	2022	2023	2023	2023	2023	Total	Budget Balance	Percent of Budget
	Actual	Actual	Actual	Adopted Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.		
General City	2,263,417	3,173,836	1,248,612	13,131,810	13,230,883	13,131,852	99,031	13,230,883	-	100%
Legal Dept	3,441	2,527	625	-	-	-	-	-	-	-
Information Technology	1,579,347	28,098	31,365	-	40,135	-	40,135	40,135	-	100%
Police Department	2,136,734	1,826,705	4,030,548	-	2,001,160	569,109	-	569,109	1,432,051	28%
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	62,352	412,124	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	-	-	-	-	-	-	-
Total Expenditures	14,341,653	11,687,709	14,397,074	13,131,810	15,467,607	13,763,313	651,165	14,414,477	1,053,129	93%

Expenditures by Type

Supplies	92,245	145,595	107,876	-	99,875	-	99,875	99,875	-	100%
Services & Charges										
Professional Services	1,681,956	35,065	87,389	-	139,036	-	139,036	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	62,352	33,202	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	42	379,052	379,094	(378,922)	220403%
Debt Service Principal	1,364,172	1,631,258	1,269,734	-	-	538,102	-	538,102	(538,102)	-
Debt Service Interest & Fees	59,809	53,009	40,171	-	-	31,007	-	31,007	(31,007)	-
Total Services & Charges	7,054,183	5,138,446	6,217,414	-	234,761	631,503	551,289	1,182,792	(948,031)	504%
Capital										
Capital	825,101	123,519	2,692,887	-	2,001,160	-	-	-	2,001,160	0%
Interfund										
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%
Total Interfund	6,370,124	6,280,149	5,378,897	13,131,810	13,131,810	13,131,810	-	13,131,810	-	100%
Total Expenditures	14,341,653	11,687,709	14,397,074	13,131,810	15,467,607	13,763,313	651,165	14,414,477	1,053,129	93%

Net Surplus / (Deficit)	2,158,421	3,727,138	(2,184,123)	(13,131,810)	(15,467,607)	(13,768,636)	(14,419,800)
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Beginning Cash Balance	12,724,697	14,902,237	18,631,245	18,631,245			Cash Reserves Target
Cash Adjustments	19,120	1,870	4,680	-			
Ending Cash Balance	14,902,237	18,631,245	16,451,803	3,163,638	2,666,324		50% of Annual expenditures
Cash Reserves Target	7,170,827	5,843,854	7,198,537	7,733,803			

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

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

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

City of South Bend, Indiana
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Fund Name	Cumulative Capital Development	Fund Number	406
Fund Type	Capital Funds	Control	City Funds

	2020 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
Revenue										
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	452		452	1,158	28%
Total Revenue	475,372	511,620	514,135	554,373	554,373	452		452	553,921	0%

Expenditures by Activity										
Transfer to Fund 404	-	-	143,687	500,000	500,000	41,667	-	41,667	458,333	8%
Police Department	516,510	394,767	367,808	261,014	261,015	28,103	-	28,103	232,912	11%
Park Capital	12,970	-	-	-	-	-	-	-	-	-
Total Expenditures	529,479	394,767	511,495	761,014	761,015	69,770	-	69,770	691,245	9%

Expenditures by Type										
Services & Charges										
Debt Service Principal	484,511	370,109	353,115	255,412	255,412	27,226	-	27,226	228,186	11%
Debt Service Interest & Fees	31,998	24,658	14,694	5,602	5,603	877	-	877	4,726	16%
Total Services & Charges	516,510	394,767	367,808	261,014	261,015	28,103	-	28,103	232,912	11%
Capital	12,970	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	143,687	500,000	500,000	41,667	-	41,667	458,333	8%
Total Expenditures	529,479	394,767	511,495	761,014	761,015	69,770	-	69,770	691,245	9%

Net Surplus / (Deficit)	(54,108)	116,853	2,640	(206,641)	(206,642)	(69,317)		(69,317)
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Beginning Cash Balance	223,617	169,893	286,746		286,746		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	383	-	(410)		-		
Ending Cash Balance	169,893	286,746	288,976		80,104	219,877	
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
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Fund Name	Cumulative Capital Improvement	Fund Number	407
Fund Type	Capital 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
Revenue										
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	(162)		(162)	4,047	-4%
Other Income	18,750	25,000	-	25,000	25,000	-		-	25,000	0%
Total Revenue	243,373	236,443	194,804	243,226	243,226	(162)		(162)	243,388	0%

Expenditures by Activity										
	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
Transfer to Fund 404	-	-	239,341	300,000	300,000	25,000	-	25,000	275,000	8%
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	-	-	-	-	-	-	-	-	-
Total Expenditures	256,770	262,145	485,457	450,000	450,996	25,996	-	25,996	425,000	6%

Expenditures by Type										
	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
Capital	6,770	-	246,116	150,000	150,996	996	-	996	150,000	1%
Interfund Transfers Out	250,000	262,145	239,341	300,000	300,000	25,000	-	25,000	275,000	8%
Total Expenditures	256,770	262,145	485,457	450,000	450,996	25,996	-	25,996	425,000	6%

Net Surplus / (Deficit)	(13,397)	(25,702)	(290,653)	(206,774)	(207,770)	(26,159)	(26,159)
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Beginning Cash Balance	689,015	676,798	651,096	651,096	-		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	1,181	-	(1,423)	-	-		
Ending Cash Balance	676,798	651,096	359,020	443,326	333,869		
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
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Fund Name	Local Income Tax - Economic Development						Fund Number	408		
Fund Type	Special Revenue Funds						Control	City Funds		
	2020	2021	2022	2023	2023	2023	2023	Total	Budget	Percent of
	Actual	Actual	Actual	Adopted	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
				Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue										
Local Income Taxes	13,405,714	13,006,489	12,704,389	13,151,291	13,151,291	-		-	13,151,291	0%
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	(7,047)		(7,047)	85,492	-9%
Donations	-	-	67,950	-	-	-		-	-	-
Other Income	153,272	151,545	165,020	150,000	150,000	-		-	150,000	0%
Interfund Transfers In	-	1,000,000	-	-	-	-		-	-	-
Total Revenue	14,090,026	14,286,985	13,290,901	13,429,736	13,429,736	(7,047)		(7,047)	13,436,783	0%

Expenditures by Activity										
General City	1,076,233	-	2,834,071	-	4,965,928	2,280	39,171	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	346,107	1,946,788	2,292,895	5,775,380	28%
Neighborhoods	3,865,219	2,340,000	3,562,633	7,193,219	8,306,671	84,530	1,095,922	1,180,452	7,126,219	14%
Streets	35,749	-	1,257,250	-	1,572,205	-	1,565,396	1,565,396	6,809	100%
2015 Park Bonds	376,689	376,736	374,474	372,981	372,981	30,924	-	30,924	342,057	8%
Potawatomi Zoo	-	-	-	1,100,000	1,100,000	1,100,000	-	-	-	0%
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%
Total Expenditures	12,470,279	8,380,845	14,677,096	17,757,120	27,365,060	2,054,590	4,647,277	5,601,867	20,663,192	20%

Expenditures by Type										
Services & Charges										
Professional Services	2,883,244	3,074,579	380,420	660,000	285,819	24,450	76,369	100,819	185,000	35%
Printing & Advertising	404	2,706	8,644	5,000	5,000	-	-	-	5,000	0%
Utilities	42,523	46,983	47,538	71,400	71,400	7,016	-	7,016	64,384	10%
Repairs & Maintenance	209,536	122,395	1,526,173	71,200	1,593,514	-	1,565,666	1,565,666	27,849	98%
Grants & Subsidies	1,220,570	1,028,845	2,817,950	3,620,000	6,914,961	1,236,650	2,783,634	4,020,284	2,894,677	58%
Other Services & Charges	1,603	-	39,675	600,000	600,000	-	-	-	600,000	0%
Debt Service Principal	301,441	314,344	190,000	200,000	200,000	100,000	-	100,000	100,000	50%
Debt Service Interest & Fees	219,669	209,777	142,850	135,500	135,500	68,250	-	68,250	67,250	50%
Total Services & Charges	4,878,989	4,799,629	5,153,250	5,363,100	9,806,194	1,436,366	4,425,668	5,862,034	3,944,160	60%
Capital	5,000	112,229	3,003,653	100,000	5,264,846	2,960	221,609	224,569	5,040,277	4%
Interfund Transfers Out	7,586,290	3,468,986	6,520,192	12,294,020	12,294,020	615,265	-	615,265	11,678,755	5%
Total Expenditures	12,470,279	8,380,845	14,677,096	17,757,120	27,365,060	2,054,590	4,647,277	6,701,867	20,663,192	24%

Net Surplus / (Deficit)	1,619,747	5,906,140	(1,386,195)	(4,327,384)	(13,935,324)	(2,061,638)		(6,708,915)		
Beginning Cash Balance	17,389,466	19,044,274	24,795,353		24,795,353					
Cash Adjustments	35,061	(155,061)	(34,301)		-					
Ending Cash Balance	19,044,274	24,795,353	23,374,857		10,860,030	21,487,295				
Cash Reserves Target	6,235,140	4,190,422	7,338,548		13,682,530				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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Fund Name	Equipment/Vehicle Leasing	Fund Number	750
Fund Type	Capital 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
Revenue										
Interest Earnings	682	17	-	-	-	-		-	-	-
Total Revenue	682	17	-	-	-	-		-	-	-

Expenditures by Type

Services & Charges										
Debt Service Principal	355,128	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	12,324	-	-	-	-	-	-	-	-	-
Total Services & Charges	367,452	-	-	-	-	-	-	-	-	-
Capital	300,278	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	1,752	-	347,697	-	-	-	-	-	-	-
Total Expenditures	669,482	-	347,697	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(668,800)	17	(347,697)	-	-	-		-
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Beginning Cash Balance	1,016,476	347,680	347,697		347,697		Cash Reserves Target No reserve requirement - Capital lease fund - spend down to zero
Cash Adjustments	3	-	-		-		
Ending Cash Balance	347,680	347,697	-		347,697	-	
Cash Reserves Target	-	-	-		-		

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	2,351	71	2,855	2,750	2,750	833		833	1,917	30%
Interfund Transfers In	2,870,500	2,866,000	3,055,500	3,249,500	3,249,500	190,500		190,500	3,059,000	6%
Total Revenue	2,872,851	2,866,071	3,058,355	3,252,250	3,252,250	191,333		191,333	3,060,917	6%

Expenditures by Type										
Services & Charges										
Debt Service Principal	1,790,000	1,850,000	2,030,000	2,205,000	2,205,000	-	-	-	2,205,000	0%
Debt Service Interest & Fees	1,073,013	1,006,069	1,012,027	1,032,507	1,032,507	24	-	24	1,032,483	0%
Total Expenditures	2,863,013	2,856,069	3,042,027	3,237,507	3,237,507	24	-	24	3,237,483	0%

Net Surplus / (Deficit)	9,839	10,002	16,328	14,743	14,743	191,309	191,309
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Beginning Cash Balance	222,584	232,423	242,425	242,425	242,425	242,425	Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-	-	-	
Ending Cash Balance	232,423	242,425	258,753	257,168	257,168	450,062	
Cash Reserves Target	232,423	242,425	258,753	257,168	257,168	450,062	

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

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

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

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

	2020 Actual	2021 Actual	2022 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
Revenue										
Interest Earnings	3,478	58	1,249	3,000	3,000	195		195	2,805	6%
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%
Total Revenue	2,648,478	11,424,080	2,737,249	2,220,500	2,220,500	1,497,945		1,497,945	722,555	67%

Expenditures by Type										
Services & Charges										
Debt Service Principal	2,250,000	2,150,000	2,195,000	875,000	875,000	-	-	-	875,000	0%
Debt Service Interest & Fees	379,968	635,015	554,716	548,143	548,143	-	-	-	548,143	0%
Total Services & Charges	2,629,968	2,785,015	2,749,716	1,423,143	1,423,143	-	-	-	1,423,143	0%

Interfund Transfers Out	-	9,248,224	-	-	-	-	-	-	-	-
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Total Expenditures	2,629,968	12,033,240	2,749,716	1,423,143	1,423,143	-	-	-	1,423,143	0%
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Net Surplus / (Deficit)	18,510	(609,159)	(12,468)	797,357	797,357	1,497,945		1,497,945		
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Beginning Cash Balance	815,025	833,535	224,375	-	224,375	-	Cash Reserves Target			
Cash Adjustments	-	-	-	-	-	-				
Ending Cash Balance	833,535	224,375	211,908	1,021,732	1,021,732	1,709,852				
Cash Reserves Target	833,535	224,375	211,908	1,021,732	1,021,732	1,709,852	100% cash reserves per bond covenants			

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

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

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

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

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

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

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

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

	2020 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
Revenue										
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	-		-	396,500	0%
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	7,094		7,094	531,231	1%
Donations	2,250	-	-	-	-	-		-	-	-
Debt Proceeds	4,345,059	-	-	-	-	-		-	-	-
Other Income	252,995	22,900	167,125	-	-	-		-	-	-
Interfund Transfers In	35,560	585,315	16	-	-	8		8	(8)	-
Total Revenue	22,045,151	20,134,540	17,733,155	18,638,955	18,638,955	104,889		104,889	18,534,067	1%

Expenditures by Type										
Services & Charges										
Professional Services	1,082,200	714,611	669,160	431,253	1,020,371	-	473,887	473,887	546,484	46%
Debt Service Principal	3,750,570	3,883,193	3,711,202	3,874,615	3,874,615	1,720,000	-	1,720,000	2,154,615	44%
Debt Service Interest & Fees	1,329,981	958,715	812,903	641,946	641,946	278,095	-	278,095	363,851	43%
Other Services & Charges	619,953	-	250,000	-	-	-		-	-	-
Total Services & Charges	6,782,703	5,556,519	5,443,266	4,947,814	5,536,932	1,998,095	473,887	2,471,982	3,064,950	45%
Capital	12,152,391	4,873,092	6,103,348	9,243,343	12,035,905	948,567	5,877,534	6,826,101	5,209,804	57%
Interfund Transfers Out	5,085,022	5,013,303	4,710,000	3,924,500	3,924,500	2,155,000	-	2,155,000	1,769,500	55%
Total Expenditures	24,020,117	15,442,915	16,256,613	18,115,657	21,497,337	5,101,662	6,351,421	11,453,083	10,044,254	53%

Net Surplus / (Deficit)	(1,974,965)	4,691,625	1,476,541	523,298	(2,858,382)	(4,996,773)		(11,348,194)		
Beginning Cash Balance	30,950,203	29,039,261	33,713,041		33,713,041		Cash Reserves Target			
Cash Adjustments	64,024	(17,845)	(62,246)		-					
Ending Cash Balance	29,039,261	33,713,041	35,127,336		30,854,659	30,094,035	No reserve requirement			
Cash Reserves Target	-	-	-		-					

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

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

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

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

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Fund Name	TIF - West Washington	Fund Number	422
Fund Type	Tax Increment Financing Funds		
Control	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
Revenue										
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	(28)		(28)	26,107	0%
Other Income	300	-	-	-	-	-		-	-	-
Total Revenue	246,422	356,020	326,498	310,006	310,006	(28)		(28)	310,034	0%

Expenditures by Type										
Services & Charges										
Professional Services	55	45,544	-	-	4,456	-	1,200	1,200	3,256	27%
Total Services & Charges	55	45,544	-	-	4,456	-	1,200	1,200	3,256	27%
Capital	152,666	202,738	113,570	280,000	110,297	-	-	-	110,297	0%
Total Expenditures	152,721	248,282	113,570	280,000	114,753	-	1,200	1,200	113,553	1%

Net Surplus / (Deficit)	93,701	107,738	212,928	30,006	195,253	(28)	(1,228)
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Beginning Cash Balance	1,031,822	1,127,293	1,235,031		1,235,031		Cash Reserves Target No reserve requirement
Cash Adjustments	1,769	-	(4,218)		-		
Ending Cash Balance	1,127,293	1,235,031	1,443,740		1,430,284	1,446,960	
Cash Reserves Target	-	-	-		-	-	

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

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

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

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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
Fund Type	Tax Increment Financing Funds		
Control	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
Revenue										
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	1,001		1,001	151,017	1%
Other Income	-	74,327	16,850	-	-	-		-	-	-
Interfund Transfers In	-	673,180	-	-	-	-		-	-	-
Total Revenue	3,059,362	5,116,467	4,372,823	3,974,908	3,974,908	1,001		1,001	3,973,907	0%

Expenditures by Type										
Services & Charges										
Professional Services	82,784	67,611	428,035	-	548,514	16,950	472,053	489,003	59,511	89%
Insurance	-	523	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	82,784	68,133	428,035	-	548,514	16,950	472,053	489,003	59,511	89%
Capital	5,418,511	1,336,457	1,549,275	3,500,000	5,878,071	4,850	3,749,424	3,754,274	2,123,798	64%
Total Expenditures	5,501,295	1,404,591	1,977,310	3,500,000	6,426,585	21,800	4,221,477	4,243,277	2,183,309	66%

Net Surplus / (Deficit)	(2,441,932)	3,711,876	2,395,513	474,908	(2,451,677)	(20,799)		(4,242,276)		
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Beginning Cash Balance	8,215,417	5,864,278	9,506,445		9,506,445					Cash Reserves Target
Cash Adjustments	90,793	(69,709)	(2,044)		-					No reserve requirement
Ending Cash Balance	5,864,278	9,506,445	11,899,914		7,054,768	11,866,035				
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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Fund Name	TIF - Southside Development Area #1	Fund Number	430
Fund Type	Tax Increment Financing Funds		
Control	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
Revenue										
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	(1,354)		(1,354)	131,363	-1%
Total Revenue	3,171,100	3,057,189	2,946,528	1,945,758	1,945,758	(1,354)		(1,354)	1,947,112	0%

Expenditures by Type										
Services & Charges										
Professional Services	140,498	162,661	176,193	-	780,994	12,958	713,065	726,023	54,971	93%
Total Services & Charges	140,498	162,661	176,193	-	780,994	12,958	713,065	726,023	54,971	93%

Capital	76,527	999,692	2,057,679	2,000,000	9,654,210	221,911	3,930,401	4,152,311	5,501,898	43%
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Total Expenditures	217,025	1,162,353	2,233,872	2,000,000	10,435,204	234,868	4,643,466	4,878,334	5,556,869	47%
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Net Surplus / (Deficit)	2,954,075	1,894,837	712,656	(54,242)	(8,489,446)	(236,222)		(4,879,688)		
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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)		-					
Ending Cash Balance	12,586,134	14,473,182	15,162,732		5,983,736	15,596,657				
Cash Reserves Target	-	-	-		-					

Cash Reserves Target
No reserve requirement

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

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

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

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Fund Name	TIF - Douglas Road	Fund Number	435
Fund Type	Tax Increment Financing Funds		
Control	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
Revenue										
Property Taxes	-	269,923	308,581	166,000	166,000	-		-	166,000	0%
Interest Earnings	1,154	687	3,018	6,781	6,781	183		183	6,598	3%
Total Revenue	1,154	270,610	311,600	172,781	172,781	183		183	172,598	0%

Expenditures by Type										
Services & Charges										
Professional Services	96,143	14,800	1,308	-	74,175	-		-	74,175	0%
Total Services & Charges	96,143	14,800	1,308	-	74,175	-		-	74,175	0%

Interfund Transfers Out	-	91,370	209,147	-	-	-		-	-	-
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Total Expenditures	96,143	106,170	210,455	-	74,175	-		-	74,175	0%
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Net Surplus / (Deficit)	(94,989)	164,440	101,145	172,781	98,606	183		183		
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Beginning Cash Balance	187,806	93,140	257,579		257,579		Cash Reserves Target			
Cash Adjustments	322	-	(790)		-					
Ending Cash Balance	93,140	257,579	357,934		356,185	358,732	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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Fund Name	TIF - River East Residential Area (NE Res)	Fund Number	436
Fund Type	Tax Increment Financing Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 Actual	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
Revenue										
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	4,861		4,861	146,929	3%
Total Revenue	5,324,035	6,318,471	6,324,854	6,130,170	6,130,170	4,861		4,861	6,125,309	0%

Expenditures by Type										
Services & Charges										
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	-	-	-	464,883	0%
Debt Service Interest & Fees	85,445	67,791	49,305	30,446	30,446	-	-	-	30,446	0%
Capital	-	-	-	-	1,000,000	-	445,067	445,067	-	-
Total Services & Charges	494,828	508,178	506,328	525,329	1,525,329	-	445,067	445,067	525,329	29%

Interfund Transfers Out	3,864,125	5,058,659	4,396,375	4,403,875	4,403,875	2,201,625	-	2,201,625	2,202,250	50%
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Total Expenditures	4,358,953	5,566,837	4,902,703	4,929,204	5,929,204	2,201,625	445,067	2,646,692	2,727,579	45%
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Net Surplus / (Deficit)	965,082	751,634	1,422,151	1,200,966	200,966	(2,196,764)		(2,641,831)		
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Beginning Cash Balance	3,706,897	4,678,334	5,429,968		5,429,968					Cash Reserves Target
Cash Adjustments	6,355	-	(13,344)		-					
Ending Cash Balance	4,678,334	5,429,968	6,838,775		5,630,934	4,652,403				No reserve requirement
Cash Reserves Target	-	-	-		-	-				

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

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

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

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

Current debt includes:

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

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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
Fund Type	Debt Service Funds		
Control	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
Revenue										
Interest Earnings	9,075	6,133	10,084	-	-	(309)		(309)	309	-
Total Revenue	9,075	6,133	10,084	-	-	(309)		(309)	309	-

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

Net Surplus / (Deficit)	(4,234)	-	10,084	-	-	(309)		(309)		
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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)		-					
Ending Cash Balance	1,040,462	1,040,462	1,047,153		1,040,462	1,049,488				
Cash Reserves Target	1,040,462	1,040,462	1,047,153		1,040,462					

Cash Reserves Target
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 fund directly into the River West TIF Fund (#324) rather than transferring it.

Explanation of Expenditures and Significant Changes/Variations:

The debt service reserve will be used towards the last debt service payment due August 1, 2024.

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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
Fund Type	Debt Service Funds		
Control	Redevelopment Commission Controlled Funds		

	2020 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
Revenue										
Interest Earnings	9,075	6,133	10,084	-	-	(309)		(309)	309	-
Total Revenue	9,075	6,133	10,084	-	-	(309)		(309)	309	-

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

Net Surplus / (Deficit)	(4,234)	-	10,084	-	-	(309)		(309)		
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Beginning Cash Balance	1,042,908	1,040,462	1,040,462		1,040,462			Cash Reserves Target
Cash Adjustments	1,788	-	(3,394)		-			
Ending Cash Balance	1,040,462	1,040,462	1,047,153		1,040,462	1,049,488		
Cash Reserves Target	1,040,462	1,040,462	1,047,153		1,040,462			100% debt service reserve per bond covenants

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

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

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

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Fund Name	2018 TIF Park Bond Debt Service	Fund Number	351
Fund Type	Debt Service Funds		
Control	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
Revenue										
Interest Earnings	8,934	6,085	14,409	20,902	20,902	(309)		(309)	21,211	-1%
Total Revenue	8,934	6,085	14,409	20,902	20,902	(309)		(309)	21,211	-1%

Total Expenditures	-	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	8,934	6,085	14,409	20,902	20,902	(309)		(309)		
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Beginning Cash Balance	1,018,984	1,029,665	1,035,750		1,035,750					
Cash Adjustments	1,747	-	(3,392)		-					
Ending Cash Balance	1,029,665	1,035,750	1,046,766		1,056,652	1,049,101				
Cash Reserves Target	1,029,665	1,035,750	1,046,766		1,056,652	1,049,101				

Cash Reserves Target
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 and the final payment is due February 1, 2033. The debt service reserve will be used towards the last debt service payment.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	2020 Actual	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
Revenue										
Interest Earnings	13	3	3	10	10	0		0	10	1%
Interfund Transfers In	488,171	1,036,500	1,035,000	1,035,500	1,035,500	516,500		516,500	519,000	50%
Total Revenue	488,184	1,036,503	1,035,003	1,035,510	1,035,510	516,500		516,500	519,010	50%

Expenditures by Type										
Services & Charges										
Debt Service Principal	270,000	650,000	685,000	720,000	720,000	-	-	-	720,000	0%
Debt Service Interest & Fees	247,313	377,750	344,750	310,125	310,125	-	-	-	310,125	0%
Total Services & Charges	517,313	1,027,750	1,029,750	1,030,125	1,030,125	-	-	-	1,030,125	0%
Total Expenditures	517,313	1,027,750	1,029,750	1,030,125	1,030,125	-	-	-	1,030,125	0%

Net Surplus / (Deficit)	(29,129)	8,753	5,253	5,385	5,385	516,500		516,500		
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Beginning Cash Balance	29,819	690	9,443		9,443					
Cash Adjustments	-	-	-		-					
Ending Cash Balance	690	9,443	14,696		14,828		531,196			
Cash Reserves Target	690	9,443	14,696		14,828					

Cash Reserves Target
100% debt service reserve per bond covenants

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	2020 TIF Library Bond Debt Service Reserve	Fund Number	353
Fund Type	Debt Service Funds		
Control	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
Revenue										
Interest Earnings	2	16	16	10	10	1		1	9	14%
Interfund Transfers In	326,938	-	-	-	-	-		-	-	-
Total Revenue	326,939	16	16	10	10	1		1	9	14%
Expenditures by Type										
Interfund Transfers Out	-	11	16	-	-	8	-	8	(8)	-
Total Expenditures	-	11	16	-	-	8	-	8	(8)	-
Net Surplus / (Deficit)	326,939	5	-	10	10	(7)		(7)		

Beginning Cash Balance	-	326,939	326,944		326,944					
Cash Adjustments	-	-	-		-					
Ending Cash Balance	326,939	326,944	326,944		326,954	326,938				
Cash Reserves Target	326,939	326,944	326,944		326,954					

Cash Reserves Target

100% debt service reserve per bond covenants

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	2020 Actual	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
Revenue										
Local Income Taxes	24,117	3,543	556	100	100	-		-	100	0%
Hotel/Motel Taxes	-	-	374,523	763,000	763,000	-		-	763,000	0%
Interest Earnings	11,827	13,014	44,323	74,969	74,969	(1,107)		(1,107)	76,076	-1%
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%
Total Revenue	1,635,456	1,429,434	1,419,402	1,988,069	1,988,069	(1,107)		(1,107)	1,989,176	0%

Expenditures by Type										
Services & Charges										
Professional Services	1,657	91	-	4,500	4,500	-	-	-	4,500	0%
Grants & Subsidies	666,323	538,272	460,417	-	824,866	41,667	376,199	417,866	407,000	51%
Total Services & Charges	667,979	538,363	460,417	4,500	829,366	41,667	376,199	417,866	411,500	50%
Capital	2,214	-	-	1,000,000	-	-	-	-	-	-
Interfund Transfers Out	-	147,786	381,500	763,000	763,000	381,500	-	381,500	381,500	50%
Total Expenditures	670,193	686,149	841,917	1,767,500	1,592,366	423,167	376,199	799,366	793,000	50%

Net Surplus / (Deficit)	965,263	743,285	577,485	220,569	395,703	(424,274)	(800,473)
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Beginning Cash Balance	1,476,915	2,444,710	3,187,994	3,187,994	-	-	Cash Reserves Target
Cash Adjustments	2,532	-	(11,218)	-	-	-	
Ending Cash Balance	2,444,710	3,187,994	3,754,261	3,583,697	3,339,467	3,339,467	25% of Annual expenditures
Cash Reserves Target	167,548	171,537	210,479	398,092	-	-	

Fund Purpose:

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

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

Explanation of Revenue Sources:

Starting in 2022, this fund will begin receiving hotel/motel tax revenue, remitted to the City by St. Joseph County. --- In 2022, the City issued revenue bonds, backed by the Hotel/Motel tax revenue, to fund capital improvements to the Morris Performing Arts Center and Potawatomi Zoo. The Morris bonds debt service payments are tracked in the South Bend Redevelopment Authority Debt Service Fund (#752) and the Zoo bonds debt service payments are tracked in the South Bend Building Corporation Fund (#755). The hotel/motel taxes received in this fund will be transferred to debt service funds for the repayment of the bonds.

Starting in 2019, this fund receives the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State.

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

As outlined in the agreement with the Pokagon Band, the donations will fund initiatives broadly aimed at contributing to the improvement of educational opportunities in the City and to address poverty and unemployment in the City. In 2022, projects will be aimed at addressing: Non-traditional financial capital and education, responsive neighborhood based amenities, and supporting the creation and growth of small businesses.

Interfund Transfers Out are budgeted for the transfer of hotel/motel tax revenues from this fund to the debt service funds repaying the Morris and Zoo bonds (issued 2022).

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

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Fund Name	Certified Technology Park	Fund Number	439
Fund Type	Capital Funds		
Control	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
Revenue										
Interest Earnings	96	65	155	225	225	(3)		(3)	228	-1%
Total Revenue	96	65	155	225	225	(3)		(3)	228	-1%

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

Capital	-	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	96	65	155	225	225	(3)		(3)		
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Beginning Cash Balance	10,965	11,080	11,145		11,145			Cash Reserves Target
Cash Adjustments	19	-	(37)		-			
Ending Cash Balance	11,080	11,145	11,264		11,370	11,289		No reserve requirement
Cash Reserves Target	-	-	-		-			

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

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

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

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Fund Name	2018 TIF Park Bond Capital	Fund Number	452
Fund Type	Capital Funds		
Control	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
Revenue										
Interest Earnings	28,865	15,033	33,275	-	-	(678)		(678)	678	-
Total Revenue	28,865	15,033	33,275	-	-	(678)		(678)	678	-

Expenditures by Type										
Services & Charges										
Professional Services	86,969	-	-	-	-	-	-	-	-	-
Total Services & Charges	86,969	-	-	-	-	-	-	-	-	-
Capital										
	1,427,387	188,982	156,103	-	2,194,506	-	2,194,506	2,194,506	-	100%
Total Expenditures	1,514,357	188,982	156,103	-	2,194,506	-	2,194,506	2,194,506	-	100%

Net Surplus / (Deficit)	(1,485,491)	(173,950)	(122,827)	-	(2,194,506)	(678)		(2,195,184)		
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Beginning Cash Balance	4,085,672	2,614,468	2,433,236	-	2,433,236					
Cash Adjustments	14,287	(7,283)	(7,557)	-	-					
Ending Cash Balance	2,614,468	2,433,236	2,302,851	-	238,730	2,307,987				
Cash Reserves Target	-	-	-	-	-	-				

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Funding to be used to implement City park plans including improvements to: Howard Park, Lincolnway East Trail, West Bank Trail, Leeper Park, Seitz Park, and Pulaski Park.

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Fund Name	Airport Urban Enterprise Zone	Fund Number	454
Fund Type	Capital Funds		
Control	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
Revenue										
Interest Earnings	3,540	2,411	5,709	30	30	(122)		(122)	152	-408%
Total Revenue	3,540	2,411	5,709	30	30	(122)		(122)	152	-408%

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

Capital	-	-	-	410,395	-	-	-	-	-	-
Total Expenditures	-	-	-	410,395	-	-	-	-	-	-

Net Surplus / (Deficit)	3,540	2,411	5,709	(410,365)	30	(122)		(122)		
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Beginning Cash Balance	403,750	407,982	410,393	410,393	410,393					Cash Reserves Target
Cash Adjustments	692	-	(1,344)	-	-					
Ending Cash Balance	407,982	410,393	414,758	410,423	415,683					No reserve requirement
Cash Reserves Target	-	-	-	-	-					

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

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

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