



**Period Ending:** September 30, 2018

**Issued By:** Controller

# **City of South Bend**

## **Monthly Departmental Financial Report**

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**Distribution**

Mayor  
Chief of Staff  
Deputy Chief of Staff  
Common Council  
Department Heads  
Fiscal Officers

Pete Buttigieg  
Laura O'Sullivan  
Suzanna Fritzbeg

**September 2018**

**The Monthly Departmental Financial Report**

The City of South Bend has developed the attached Monthly Departmental Financial Report to provide current year financial information for each City fund, as well as individual departments within the General Fund, in a condensed format. Information is provided for revenue, expenditures, encumbrances, cash balances and staffing levels. Also included in this report are text boxes that allow departmental fiscal officers to provide an explanation of significant expenditure and staffing variances and spending on major capital projects. Departmental fiscal officers are asked to complete the monthly financial reports (“blue sheets”) for their funds and General Fund departments no later than the 18th of the month following the reporting period. The staff of the Department of Administration & Finance then summarizes the data and publishes this consolidated report no later than 30 days after the end of the reporting period.

The Monthly Departmental Financial Report supplements—but does not replace—other financial reports that the City prepares such as the Monthly Financial Report, Controller’s Cash Report, the Department of Local Government Finance’s Annual Financial Report (AFR), or the Comprehensive Annual Financial Report (CAFR).

**Summary Trends & Observations**

As of September 30, 2018, total revenue for the year was \$263,069,507, 72% of estimated revenue. As of September 30, 2017, total revenue received was \$256,008,701. Revenue is higher than this time last year due to the issuance of the 2018 TIF Park Bonds and 2018 Fire Station #9 Bonds. Property taxes are received in June and December each year and are budgeted at \$78 million in 2018. Local income tax (LOIT, COIT and EDIT) receipts are budgeted to be \$29,256,797 in 2018, to be received in monthly installments of \$2.44 million.

As of September 30, 2018, total expenditures were \$246,875,408 and outstanding encumbrances were \$59,807,367, a total of \$306,682,774 which represents 62% of the amended expenditure budget. Encumbrances are either holdovers from previous years or obligations for the remainder of the year. If encumbrances were excluded, expenditures were 50% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$233,955,188 as of September 30, 2017.

We hope that you find this Monthly Departmental 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.

**Page # General Fund**

8 101 General Fund

**General Fund Departments**

- 9 101-0101 Mayor
- 10 101-0201 City Clerk
- 11 101-0301 Common Council
- 12 101-0302 WNIT Contract
- 13 101-0401 Administration & Finance
- 14 101-0404 Morris Performing Arts Center
- 15 101-0405 Palais Royale Ballroom
- 16 101-0501 Legal Department
- 17 101-0602 Engineering
- 18 101-0628 AmeriCorps Grant Program
- 19 101-0801 Police Department
- 20 101-0901 Fire Department
- 21 101-1008 Human Rights

**Special Revenue Funds**

- 22 102 Rainy Day
- 23 201 Parks & Recreation
- 24 202 Motor Vehicle Highway
- 25 203 Recreation Nonreverting
- 26 209 Studebaker-Oliver Revitalizing Grants
- 27 210 Economic Development State Grants
- 28 211 Department of Community Investment (DCI)
- 29 212 Dept of Community Investment Grants
- 30 216 Police State Seizures
- 31 217 Gift, Donation, Bequest
- 32 218 Police Curfew Violations
- 33 219 Unsafe Building
- 34 220 Law Enforcement Continuing Education
- 35 221 Landlord Registration
- 36 227 Loss Recovery
- 37 244 Emergency Phone System
- 38 249 Public Safety LOIT
- 39 251 Local Roads & Streets
- 40 252 Excess Welfare Distribution
- 41 257 LOIT Special Distribution
- 42 258 Human Rights Federal Grant
- 43 265 Local Road & Bridge Grant
- 44 271 Eastrace Waterway
- 45 273 Morris PAC / Palais Royale Marketing
- 46 274 Morris PAC / Self-Promotion
- 47 280 Police Block Grants
- 48 281 Economic Develop Commission-Revenue Bonds
- 49 289 HAZMAT
- 50 291 Indiana River Rescue
- 51 292 Police Grants
- 52 294 Regional Police Academy
- 53 295 COPS MORE Grant
- 54 299 Police Federal Drug Enforcement
- 55 404 County Option Income Tax
- 56 408 Economic Development Income Tax
- 57 410 Urban Development Action Grant
- 58 655 Project Releaf
- 59 705 Police K-9 Unit

**City Debt Service Funds**

- 60 312 2017 Parks Bond Debt Service
- 61 313 Football Hall of Fame Debt Service
- 62 755 South Bend Building Corp
- 63 757 2015 Parks Bond Debt Service
- 64 377 Professional Sports Development
- 65 760 Eddy Street Commons Debt Service

**City Capital Funds**

- 66 401 Coveleski Stadium Capital
- 67 403 Zoo Endowment
- 68 405 Park Nonreverting Capital
- 69 406 Cumulative Capital Development
- 70 407 Cumulative Capital Improvement
- 71 412 Major Moves Construction
- 72 416 Morris Performing Arts Center Capital
- 73 450 Palais Royale Historic Preservation
- 74 451 2018 Fire Station #9 Capital
- 75 471 2017 Parks Bond Capital
- 76 677 Football Hall of Fame Capital
- 77 750 Equipment/Vehicle Leasing
- 78 751 2015 Parks Bond Capital
- 79 753 Smart Streets Bond Capital
- 80 759 Eddy Street Commons Capital

**Page # Enterprise Funds**

- 81 287 Emergency Medical Services Capital
- 82 288 Emergency Medical Services Operating
- 83 600 Consolidated Building Fund
- 84 601 Parking Garages
- 85 610 Solid Waste Operations
- 86 611 Solid Waste Capital
- 87 620 Water Works Operations
- 88 622 Water Works Capital
- 89 624 Water Works Customer Deposit
- 90 625 Water Works Sinking
- 91 626 Water Works Bond Reserve
- 92 629 Water Works Reserve Operations & Maintenance
- 93 640 Sewer Repair Insurance
- 94 641 Sewage Works Operations
- 95 642 Sewage Works Capital
- 96 643 Sewage Works Reserve Operations & Maint.
- 97 649 Sewage Sinking
- 98 653 Sewage Debt Service Reserve
- 99 659 Sewer Bond 2011
- 100 661 Sewer Bond 2012
- 101 670 Century Center
- 102 671 Century Center Capital
- 103 672 Century Center Energy Conservation Debt Svc

**Internal Service Funds**

- 104 222 Central Services
- 105 224 Central Services Capital
- 106 226 Liability Insurance
- 107 278 Take Home Vehicle Police
- 108 279 IT / Innovation / 311 Call Center
- 109 711 Self-Funded Employee Benefits
- 110 713 Unemployment Compensation
- 111 714 Parental Leave

**Trust Funds**

- 112 701 Firefighters Pension
- 113 702 Police Pension
- 114 730 City Cemetery

**Tax Increment Financing Funds**

- 115 324 TIF - River West Development Area (Airport)
- 116 422 TIF - West Washington
- 117 425 TIF - Leighton Plaza (Redevelop Retail)
- 118 429 TIF - River East Development Area (NE Dev)
- 119 430 TIF - Southside Development #1
- 120 432 TIF - Southside Development #3
- 121 435 TIF - Douglas Road
- 122 436 TIF - River East Residential (NE Res)

**Redevelopment Commission Funds**

- 123 433 Redevelopment General
- 124 439 Certified Technology Park
- 125 452 2018 TIF Park Bond Capital
- 126 454 Airport Urban Enterprise Zone
- 127 754 Industrial Revolving Fund

**Redevelopment Debt Service Funds**

- 128 315 Redevelopment Bond - Airport Taxable
- 129 317 Coveleski Debt Service Reserve
- 130 328 Redevelopment Bond - Palais Royale
- 131 351 2018 TIF Park Bond Debt Service Reserve
- 132 752 South Bend Redevelopment Authority
- 133 756 Smart Streets Debt Service
- 134 758 Erskine Village Debt Service

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**September 30, 2018**

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>City Funds</b>							
<b>General Fund</b>		<b>61,535,227</b>	<b>1,709,768</b>	<b>37,371,312</b>	<b>35,613,108</b>	<b>24,163,915</b>	<b>61%</b>
<b>Special Revenue</b>							
	102 Rainy Day	160,000	18,858	132,286	80,578	27,714	83%
	201 Parks & Recreation	16,321,848	589,735	8,967,631	8,779,881	7,354,217	55%
	202 Motor Vehicle Highway	11,424,697	1,549,747	8,419,210	7,469,668	3,005,487	74%
	203 Recreation Nonreverting	1,651,205	56,542	847,736	826,290	803,469	51%
	209 Studebaker-Oliver Revitalizing Grants	213,014	1,751	151,590	322,082	61,424	71%
	210 Economic Development State Grants	752,744	18,658	61,349	41,464	691,395	8%
	211 Department of Community Investment (DCI)	2,665,181	511,928	1,831,777	1,325,187	833,404	69%
	212 Dept of Community Investment Grants	6,905,528	39,606	2,050,087	1,680,753	4,855,441	30%
	216 Police State Seizures	32,100	26,475	39,516	41,660	(7,416)	123%
	217 Gift, Donation, Bequest	57,250	694	55,840	182,031	1,410	98%
	218 Police Curfew Violations	360	25	1,042	248	(682)	289%
	219 Unsafe Building	918,523	188,537	628,805	586,259	289,718	68%
	220 Law Enforcement Continuing Education	285,280	18,678	179,692	207,848	105,588	63%
	221 Landlord Registration	6,070	18	397	4,905	5,673	7%
	227 Loss Recovery	8,000	1,271	9,455	7,524	(1,455)	118%
	249 Public Safety LOIT	7,641,439	638,467	6,593,769	5,608,497	1,047,670	86%
	251 Local Roads & Streets	2,300,960	213,288	2,111,168	989,352	189,792	92%
	257 LOIT Special Distribution	1,164,687	4,421	757,319	388,234	407,368	65%
	258 Human Rights Federal Grant	169,400	6,374	78,697	146,694	90,703	46%
	265 Local Road & Bridge Grant	1,345,000	1,340,000	1,344,077	2,000,000	923	100%
	271 Eastrace Waterway	-	-	-	9	-	0%
	273 Morris PAC / Palais Royale Marketing	20,750	109	9,704	8,871	11,046	47%
	274 Morris PAC / Self-Promotion	131,000	122	68,639	-	62,361	52%
	280 Police Block Grants	35	7	50	31	(15)	144%
	281 Economic Develop Commission-Revenue Bonds	425	-	259	218	166	61%
	289 HAZMAT	10,280	44	344	3,252	9,936	3%
	291 Indiana River Rescue	78,500	6,667	92,033	68,988	(13,533)	117%
	294 Regional Police Academy	28,000	180	22,387	15,990	5,613	80%
	295 COPS MORE Grant	118,923	1,135	50,686	53,741	68,237	43%
	299 Police Federal Drug Enforcement	51,700	246	14,726	3,366	36,974	28%
	404 County Option Income Tax	11,826,998	929,870	10,326,594	8,386,675	1,500,404	87%
	408 Economic Development Income Tax	11,958,596	922,162	10,339,230	9,168,848	1,619,366	86%
	410 Urban Development Action Grant	43,618	735	33,764	4,242	9,854	77%
	655 Project Release	453,259	38,792	345,809	339,815	107,450	76%
	705 Police K-9 Unit	2,035	5	37	23	1,998	2%
<b>Special Revenue Total</b>		<b>78,747,405</b>	<b>7,125,147</b>	<b>55,565,704</b>	<b>48,743,222</b>	<b>23,181,700</b>	<b>71%</b>
<b>City Debt Service</b>							
	312 2017 Parks Bond Debt Service	705,751	-	405,306	-	300,445	57%
	313 Football Hall of Fame Debt Service	726,667	-	497,409	474,978	229,258	68%
	755 South Bend Building Corp	2,641,925	1,850	2,652,553	2,652,285	(10,628)	100%
	757 2015 Parks Bond Debt Service	381,107	63,879	284,730	258,907	96,377	75%
	760 Eddy Street Commons Debt Service	1,283,972	650,635	1,282,323	2,500,000	1,649	100%
<b>City Debt Service Total</b>		<b>5,739,422</b>	<b>716,363</b>	<b>5,122,320</b>	<b>5,886,169</b>	<b>617,101</b>	<b>89%</b>
<b>Capital Project</b>							
	377 Professional Sports Development	620,000	-	7,468	258,581	612,532	1%
	401 Coveleski Stadium Capital	44,250	100	702	42,469	43,548	2%
	403 Zoo Endowment	-	-	-	151	-	0%
	405 Park Nonreverting Capital	145,600	28,037	33,026	270,698	112,574	23%
	406 Cumulative Capital Development	479,130	826	265,109	262,642	214,021	55%
	407 Cumulative Capital Improvement	278,500	582	140,720	294,679	137,780	51%
	412 Major Moves Construction	518,178	5,228	530,055	1,050,784	(11,877)	102%
	416 Morris Performing Arts Center Capital	131,000	725	73,852	56,696	57,148	56%
	450 Palais Royale Historic Preservation	18,000	222	14,300	12,410	3,700	79%
	451 2018 Fire Station #9 Capital	5,025,758	8,585	5,040,693	-	(14,935)	100%
	471 2017 Parks Bond Capital	110,000	24,569	119,568	-	(9,568)	109%
	677 Football Hall of Fame Capital	5,000	775	5,580	3,768	(580)	112%
	750 Equipment/Vehicle Leasing	10,821,960	6,369	6,234,840	4,552,435	4,587,120	58%
	751 2015 Parks Bond Capital	4,500	431	3,432	4,454	1,068	76%
	753 Smart Streets Bond Capital	1,500	18	989	67,865	511	66%
	759 Eddy Street Commons Capital	2,000	6	84	22,500,000	1,916	4%
<b>Capital Project Total</b>		<b>18,205,376</b>	<b>76,471</b>	<b>12,470,419</b>	<b>29,377,631</b>	<b>5,734,958</b>	<b>68%</b>
<b>Enterprise</b>							
	287 Emergency Medical Services Capital	1,761,008	9,888	1,703,191	3,242,454	57,817	97%
	288 Emergency Medical Services Operating	5,196,584	508,084	4,663,477	4,072,451	533,107	90%
	600 Consolidated Building Fund	2,968,544	398,220	2,281,632	3,041,864	686,912	77%
	601 Parking Garages	1,271,842	88,942	972,368	950,145	299,474	76%
	610 Solid Waste Operations	5,548,409	463,751	4,134,846	4,079,103	1,413,564	75%
	611 Solid Waste Capital	1,077,506	233,347	964,028	694,508	113,478	89%
	620 Water Works Operations	17,155,047	1,718,263	12,522,732	11,567,380	4,632,315	73%
	622 Water Works Capital	380,000	5,311	244,142	18,486	135,858	64%
	624 Water Works Customer Deposit	15,000	2,745	19,432	11,994	(4,432)	130%
	625 Water Works Sinking	2,009,217	167,467	1,498,809	1,330,838	510,408	75%
	626 Water Works Bond Reserve	16,000	2,603	18,222	11,233	(2,222)	114%
	629 Water Works Reserve Operations & Maintenance	75,250	4,851	86,230	171,682	(10,980)	115%
	640 Sewer Repair Insurance	636,535	56,342	503,858	493,688	132,677	79%
	641 Sewage Works Operations	38,009,411	3,422,062	29,440,533	28,913,093	8,568,878	77%
	642 Sewage Works Capital	10,658,000	32,787	3,972,979	3,392,463	6,685,021	37%
	643 Sewage Works Reserve Operations & Maint.	315,226	9,809	306,202	556,040	9,024	97%
	649 Sewage Sinking	9,232,029	775,010	7,694,220	6,892,497	1,537,809	83%
	653 Sewage Debt Service Reserve	51,700	6,129	39,011	14,243	12,689	75%
	659 Sewer Bond 2011	5	-	1	154	4	27%
	661 Sewer Bond 2012	10,000	-	3,229	18,092	6,771	32%
	670 Century Center	4,557,114	395,300	3,323,102	3,169,156	1,234,012	73%
	671 Century Center Capital	900	70	643	648	257	71%
	672 Century Center Energy Conservation Debt Svc	420,124	85,913	362,452	137,722	57,672	86%
<b>Enterprise Total</b>		<b>101,365,451</b>	<b>8,386,894</b>	<b>74,755,336</b>	<b>72,779,933</b>	<b>26,610,113</b>	<b>74%</b>

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**September 30, 2018**

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>Internal Service</b>							
	222 Central Services	8,786,603	645,629	6,309,633	5,702,073	2,476,970	72%
	224 Central Services Capital	79,000	77,206	78,874	287,370	126	100%
	226 Liability Insurance	2,753,356	811,647	2,256,337	2,259,230	497,019	82%
	278 Take Home Vehicle Police	12,500	1,663	12,093	7,069	407	97%
	279 IT / Innovation / 311 Call Center	6,988,576	571,199	5,249,673	3,875,589	1,738,903	75%
	711 Self-Funded Employee Benefits	18,611,602	1,582,758	13,947,552	13,519,200	4,664,050	75%
	713 Unemployment Compensation	2,000	378	2,786	2,089	(786)	139%
	714 Parental Leave	155,854	12,498	121,423	-	34,431	78%
	<b>Internal Service Total</b>	<b>37,389,491</b>	<b>3,702,977</b>	<b>27,978,371</b>	<b>25,652,620</b>	<b>9,411,120</b>	<b>75%</b>
<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	5,222,552	2,236,234	4,485,553	4,921,423	736,999	86%
	702 Police Pension	6,005,500	3,110,977	6,231,198	6,221,557	(225,698)	104%
	730 City Cemetery	250	52	366	228	(116)	147%
	<b>Trust &amp; Agency Total</b>	<b>11,228,302</b>	<b>5,347,264</b>	<b>10,717,117</b>	<b>11,143,208</b>	<b>511,185</b>	<b>95%</b>
<b>City Funds Total</b>		<b>314,210,674</b>	<b>27,064,885</b>	<b>223,980,580</b>	<b>229,195,891</b>	<b>90,230,092</b>	<b>71%</b>
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	23,261,108	60,370	15,730,291	10,708,436	7,530,817	68%
	422 TIF - West Washington	357,264	4,156	202,232	214,107	155,032	57%
	425 TIF - Leighton Plaza (Redevelop Retail)	197,814	280	75,090	88,257	122,724	38%
	429 TIF - River East Development Area (NE Dev)	3,111,574	17,369	1,626,143	1,647,303	1,485,431	52%
	430 TIF - Southside Development #1	2,425,549	16,234	1,362,358	2,728,754	1,063,191	56%
	432 TIF - Southside Development #3	-	-	-	8,519	-	0%
	435 TIF - Douglas Road	3,150	368	2,470	219,010	680	78%
	436 TIF - River East Residential (NE Res)	4,423,294	-	2,621,588	2,320,763	1,801,706	59%
	<b>Tax Increment Financing Total</b>	<b>33,779,753</b>	<b>98,777</b>	<b>21,620,171</b>	<b>17,935,150</b>	<b>12,159,581</b>	<b>64%</b>
<b>Redevelopment</b>							
	433 Redevelopment General	28,261	607,365	635,620	62	(607,359)	2249%
	439 Certified Technology Park	10,000	1,125	7,890	261,849	2,110	79%
	452 2018 TIF Park Bond Capital	11,007,782	-	11,007,782	-	-	100%
	454 Airport Urban Enterprise Zone	6,000	709	4,976	3,031	1,024	83%
	754 Industrial Revolving Fund	230,000	19,527	140,432	73,738	89,568	61%
	<b>Redevelopment Total</b>	<b>11,282,043</b>	<b>628,726</b>	<b>11,796,700</b>	<b>338,680</b>	<b>(514,657)</b>	<b>105%</b>
<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	14,000	1,890	13,320	8,187	680	95%
	317 Coveleski Debt Service Reserve	9,000	949	6,656	4,055	2,344	74%
	328 Redevelopment Bond - Palais Royale	20,000	3,160	22,268	13,694	(2,268)	111%
	351 2018 TIF Park Bond Debt Svc Reserve	993,495	-	993,495	-	-	100%
	752 South Bend Redevelopment Authority	3,370,000	1,236,072	2,919,456	3,692,675	450,544	87%
	756 Smart Streets Debt Service	1,716,500	571	1,716,858	858,588	(358)	100%
	758 Erskine Village Debt Service	-	-	-	3,961,781	-	0%
	<b>Debt Service Total</b>	<b>6,122,995</b>	<b>1,242,642</b>	<b>5,672,053</b>	<b>8,538,980</b>	<b>450,942</b>	<b>93%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>51,184,791</b>	<b>1,970,145</b>	<b>39,088,924</b>	<b>26,812,810</b>	<b>12,095,866</b>	<b>76%</b>
<b>Grand Total</b>		<b>365,395,465</b>	<b>29,035,030</b>	<b>263,069,504</b>	<b>256,008,701</b>	<b>102,325,958</b>	<b>72%</b>

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**September 30, 2018**

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>City Funds</b>								
<b>General Fund</b>								
	101-0101 Mayor's Office	908,142	67,086	644,700	589,466	953	262,489	71%
	101-0201 City Clerk	573,553	41,578	384,125	341,185	20,786	168,642	71%
	101-0301 Common Council	670,013	43,207	414,429	336,273	33,773	221,811	67%
	101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
	101-0401 Administration & Finance	2,639,826	177,971	1,760,052	1,786,819	34,503	845,271	68%
	101-0404 Morris Performing Arts Center	1,320,791	83,329	705,766	577,248	29,664	585,361	56%
	101-0405 Palais Royale	541,428	36,645	285,330	179,757	34,365	221,733	59%
	101-0501 Legal Department	1,200,973	80,816	775,340	815,654	169	425,464	65%
	101-0602 Engineering	1,750,084	126,155	1,098,778	877,246	132,213	519,093	70%
	101-0628 AmeriCorps Grant Program	366,188	-	-	-	-	366,188	0%
	101-0801 Police Department	29,626,242	2,503,003	21,495,764	19,856,655	115,837	8,014,641	73%
	101-0901 Fire Department	21,743,343	1,567,670	15,680,327	14,546,995	216,410	5,846,606	73%
	101-1008 Human Rights	447,133	23,546	290,774	308,711	3,337	153,022	66%
	<b>General Fund Total</b>	<b>61,830,716</b>	<b>4,751,005</b>	<b>43,578,386</b>	<b>40,259,009</b>	<b>622,010</b>	<b>17,630,320</b>	<b>71%</b>
<b>Special Revenue</b>								
	201 Parks & Recreation	16,282,061	943,796	10,115,653	9,607,281	577,271	5,589,137	66%
	202 Motor Vehicle Highway	12,393,981	711,923	6,683,404	6,721,469	1,440,147	4,270,431	66%
	203 Recreation Nonreverting	1,740,403	62,529	760,915	793,540	95,572	883,915	49%
	209 Studebaker-Oliver Revitalizing Grants	1,078,598	15,026	76,971	254,522	58,158	943,469	13%
	210 Economic Development State Grants	929,990	18,003	109,670	54,008	81,000	739,320	21%
	211 Department of Community Investment (DCI)	3,077,096	261,902	2,155,384	1,671,193	136,550	785,162	74%
	212 Dept of Community Investment Grants	6,874,598	320,034	2,387,240	1,481,951	3,070,800	1,416,559	79%
	216 Police State Seizures	32,000	2,053	2,053	-	-	29,947	6%
	217 Gift, Donation, Bequest	48,428	7,945	21,278	194,856	13,148	14,002	71%
	218 Police Curfew Violations	1,000	-	250	-	604	146	85%
	219 Unsafe Building	972,413	69,932	450,606	600,341	307,700	214,107	78%
	220 Law Enforcement Continuing Education	594,624	19,817	194,230	407,504	49,239	351,155	41%
	221 Landlord Registration	1,000	-	5	10	-	995	1%
	227 Loss Recovery	515,323	10,149	164,708	121,212	110,615	240,000	53%
	244 Emergency Phone System	-	-	-	33,671	-	-	0%
	249 Public Safety LOIT	7,622,970	578,034	5,723,152	5,565,768	-	1,899,818	75%
	251 Local Roads & Streets	3,418,508	313,973	1,526,289	901,580	406,749	1,485,469	57%
	252 Excess Welfare Distribution	-	-	-	-	-	-	0%
	257 LOIT Special Distribution	3,253,349	1,448,735	2,066,278	1,369,562	971,877	215,193	93%
	258 Human Rights Federal Grant	163,234	12,810	113,161	105,258	8,937	41,136	75%
	265 Local Road & Bridge Grant	2,100,000	-	1,706,289	64	424,053	(30,342)	101%
	271 Eastrace Waterway	-	-	-	1,353	-	-	0%
	273 Morris PAC / Palais Royale Marketing	18,000	2,225	5,083	5,673	1,606	11,311	37%
	274 Morris PAC / Self-Promotion	50,000	-	-	-	-	50,000	0%
	281 Economic Develop Commission-Revenue Bonds	28,100	-	28,126	-	-	(26)	100%
	289 HAZMAT	10,000	-	3,636	5,768	5,641	723	93%
	291 Indiana River Rescue	101,800	1,245	37,513	93,733	6,093	58,194	43%
	292 Police Grants	-	-	21,735	27,952	-	(21,735)	0%
	294 Regional Police Academy	22,500	465	10,446	7,288	-	12,054	46%
	295 COPS MORE Grant	112,785	6,857	70,805	136,345	3,370	38,610	66%
	299 Police Federal Drug Enforcement	51,000	-	-	69,710	22,100	28,900	43%
	404 County Option Income Tax	12,001,673	1,489,759	7,791,876	8,635,136	828,208	3,381,589	72%
	408 Economic Development Income Tax	12,214,594	1,405,754	6,964,169	7,909,700	614,538	4,635,887	62%
	410 Urban Development Action Grant	486,081	-	99,017	94,329	-	387,064	20%
	655 Project Relief	702,042	150,215	474,233	350,532	115	227,695	68%
	705 Police K-9 Unit	2,020	-	-	592	-	1,428	29%
	<b>Special Revenue Total</b>	<b>86,900,171</b>	<b>7,853,183</b>	<b>49,764,175</b>	<b>47,221,306</b>	<b>9,234,683</b>	<b>27,901,312</b>	<b>68%</b>
<b>City Debt Service</b>								
	312 2017 Parks Bond Debt Service	595,304	-	593,304	-	-	2,000	100%
	313 Football Hall of Fame Debt Service	632,315	-	631,315	1,143,420	-	1,000	100%
	755 South Bend Building Corp	2,636,025	1,200,394	2,634,525	2,642,214	-	1,500	100%
	757 2015 Parks Bond Debt Service	380,107	188,766	379,106	390,481	-	1,001	100%
	760 Eddy Street Commons Debt Service	3,779,472	650,000	1,278,472	-	2,500,000	1,000	100%
	<b>City Debt Service Total</b>	<b>8,023,223</b>	<b>2,039,159</b>	<b>5,516,722</b>	<b>4,176,115</b>	<b>2,500,000</b>	<b>6,501</b>	<b>100%</b>
<b>Capital Project</b>								
	377 Professional Sports Development	814,870	-	814,870	827,955	-	-	100%
	401 Coveleski Stadium Capital	90,000	-	-	17,000	-	90,000	0%
	403 Zoo Endowment	-	-	-	50,049	-	-	0%
	405 Park Nonreverting Capital	277,872	3,871	77,956	418,861	23,454	176,462	36%
	406 Cumulative Capital Development	459,200	0	456,964	430,173	-	2,236	100%
	407 Cumulative Capital Improvement	278,500	-	249,500	371,250	-	29,000	90%
	412 Major Moves Construction	2,573,799	-	596,094	417,732	695,328	1,282,378	50%
	416 Morris Performing Arts Center Capital	184,100	18,050	106,109	17,878	31,550	46,441	75%
	450 Palais Royale Historic Preservation	45,000	-	-	627	31,537	13,463	70%
	451 2018 Fire Station #9 Capital	5,045,000	246,464	585,884	-	3,205,191	1,253,925	75%
	453 2018 Zoo Bond Capital	-	-	-	-	-	-	0%
	471 2017 Parks Bond Capital	10,309,100	14,400	476,744	-	54,945	9,777,411	5%
	677 Football Hall of Fame Capital	129,227	1,524	28,099	38,582	3,254	97,873	24%
	750 Equipment/Vehicle Leasing	9,457,649	253,092	5,766,830	2,327,286	2,063,232	1,627,588	83%
	751 2015 Parks Bond Capital	3,136,530	8,595	1,591,782	905,316	1,432,546	112,202	96%
	753 Smart Streets Bond Capital	2,101,500	-	970,862	4,501,472	-	1,130,638	46%
	759 Eddy Street Commons Capital	39,103,750	1,335,948	5,007,330	396,250	16,103,750	17,992,670	54%
	<b>Capital Project Total</b>	<b>74,006,097</b>	<b>1,881,946</b>	<b>16,729,024</b>	<b>10,720,431</b>	<b>23,644,787</b>	<b>33,632,286</b>	<b>55%</b>
<b>Enterprise</b>								
	287 Emergency Medical Services Capital	3,389,730	6,431	1,888,358	2,356,897	224,762	1,276,610	62%
	288 Emergency Medical Services Operating	6,431,746	430,925	4,119,275	3,964,747	77,086	2,235,386	65%
	600 Consolidated Building Fund	4,643,250	334,687	3,018,435	2,594,036	63,312	1,561,503	66%
	601 Parking Garages	1,252,344	142,064	893,450	643,562	49,617	309,277	75%
	610 Solid Waste Operations	5,496,049	539,884	4,427,076	3,952,290	159,643	909,330	83%
	611 Solid Waste Capital	1,076,706	218	767,928	971,870	-	308,778	71%
	620 Water Works Operations	18,070,280	1,278,748	11,975,387	11,473,843	646,053	5,448,839	70%
	622 Water Works Capital	1,578,570	-	415,833	404,549	289,579	873,158	45%
	624 Water Works Customer Deposit	15,000	2,745	17,090	11,708	-	(2,090)	114%
	625 Water Works Sinking	2,009,217	1,872	293,377	311,498	-	1,715,840	15%

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**September 30, 2018**

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
	626 Water Works Bond Reserve	16,000	-	-	10,000	-	16,000	0%
	629 Water Works Reserve Operations & Maintenance	23,000	4,851	29,945	19,955	-	(6,945)	130%
	640 Sewer Repair Insurance	632,224	31,652	404,893	403,069	95,985	131,347	79%
	641 Sewage Works Operations	50,120,338	2,437,173	29,660,905	27,793,553	2,904,797	17,554,636	65%
	642 Sewage Works Capital	12,314,553	148,582	1,510,564	3,547,308	1,932,401	8,871,587	28%
	643 Sewage Works Reserve Operations & Maint.	35,000	9,809	60,018	38,429	-	(25,018)	171%
	649 Sewage Sinking	9,156,379	-	1,003,151	1,081,626	-	8,153,228	11%
	659 Sewer Bond 2011	150	-	146	51,687	-	4	98%
	661 Sewer Bond 2012	649,686	-	645,350	2,028,061	-	4,336	99%
	670 Century Center	4,557,114	415,905	3,139,287	3,043,983	23,438	1,394,389	69%
	671 Century Center Capital	20,000	-	10,016	-	-	9,984	50%
	672 Century Center Energy Conservation Debt Svc	306,737	-	95,748	95,128	-	210,989	31%
	<b>Enterprise Total</b>	<b>121,794,073</b>	<b>5,785,547</b>	<b>64,376,233</b>	<b>64,797,801</b>	<b>6,466,673</b>	<b>50,951,167</b>	<b>58%</b>
	<b>Internal Service</b>							
	222 Central Services	8,807,688	699,548	6,271,517	5,902,110	646,411	1,889,760	79%
	224 Central Services Capital	155,036	-	82,521	174,112	13,311	59,204	62%
	226 Liability Insurance	4,392,241	211,761	3,166,455	2,458,900	213,567	1,012,219	77%
	278 Take Home Vehicle Police	10,000	396	396	972	-	9,604	4%
	279 IT / Innovation / 311 Call Center	7,155,112	306,267	3,930,534	2,385,893	1,539,698	1,684,880	76%
	711 Self-Funded Employee Benefits	18,145,518	1,518,276	11,827,073	11,316,201	437,112	5,881,333	68%
	713 Unemployment Compensation	80,000	594	20,480	49,947	-	59,520	26%
	714 Parental Leave	155,694	11,146	83,755	-	-	71,939	54%
	<b>Internal Service Total</b>	<b>38,901,289</b>	<b>2,747,987</b>	<b>25,382,731</b>	<b>22,288,133</b>	<b>2,850,098</b>	<b>10,668,460</b>	<b>73%</b>
	<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	5,112,457	380,807	3,540,005	3,485,806	-	1,572,453	69%
	702 Police Pension	6,583,452	501,553	4,656,390	4,614,086	-	1,927,062	71%
	730 City Cemetery	25,000	-	-	-	-	25,000	0%
	<b>Trust &amp; Agency Total</b>	<b>11,720,909</b>	<b>882,360</b>	<b>8,196,394</b>	<b>8,099,892</b>	<b>-</b>	<b>3,524,515</b>	<b>70%</b>
	<b>City Funds Total</b>	<b>403,176,478</b>	<b>25,941,187</b>	<b>213,543,666</b>	<b>197,562,687</b>	<b>45,318,251</b>	<b>144,314,562</b>	<b>64%</b>
	<b>Redevelopment Commission Controlled Funds</b>							
	<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	48,356,182	1,647,828	21,854,649	13,813,468	9,059,054	17,442,479	64%
	422 TIF - West Washington	2,285,916	394,812	579,140	68,583	907,158	799,617	65%
	425 TIF - Leighton Plaza (Redevelop Retail)	158,166	(25)	110,404	96,618	-	47,762	70%
	429 TIF - River East Development Area (NE Dev)	9,587,691	1,110	777,019	1,477,306	590,957	8,219,715	14%
	430 TIF - Southside Development #1	8,556,026	22,402	305,805	352,377	3,386,317	4,863,904	43%
	432 TIF - Southside Development #3	-	-	-	4,866,784	-	-	0%
	435 TIF - Douglas Road	204,650	-	-	335,608	4,200	200,450	2%
	436 TIF - River East Residential (NE Res)	4,320,000	-	4,242,300	3,164,253	-	77,700	98%
	<b>Tax Increment Financing Total</b>	<b>73,468,631</b>	<b>2,066,126</b>	<b>27,869,318</b>	<b>24,174,997</b>	<b>13,947,686</b>	<b>31,651,627</b>	<b>57%</b>
	<b>Redevelopment</b>							
	433 Redevelopment General	32,600	-	1,894	1,133	-	30,706	6%
	439 Certified Technology Park	-	-	-	1,800,000	-	-	0%
	452 2018 TIF Park Bond Capital	10,932,782	8,163	263,409	-	541,430	10,127,943	7%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	7,260	63,143	61,033	-	93,857	40%
	<b>Redevelopment Total</b>	<b>11,172,382</b>	<b>15,423</b>	<b>328,446</b>	<b>1,862,166</b>	<b>541,430</b>	<b>10,302,506</b>	<b>8%</b>
	<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	14,000	1,890	11,715	7,995	-	2,285	84%
	328 Redevelopment Bond - Palais Royale	20,000	3,160	19,586	13,373	-	414	98%
	351 2018 TIF Park Bond Debt Svc Reserve	-	-	-	-	-	-	0%
	752 South Bend Redevelopment Authority	3,365,829	1,234,153	3,392,233	4,561,503	-	(26,404)	101%
	756 Smart Streets Debt Service	1,710,444	855,909	1,710,444	1,249,569	-	0	100%
	758 Erskine Village Debt Service	-	-	-	4,522,898	-	-	0%
	<b>Debt Service Total</b>	<b>5,110,273</b>	<b>2,095,113</b>	<b>5,133,978</b>	<b>10,355,338</b>	<b>-</b>	<b>(23,705)</b>	<b>100%</b>
	<b>Redevelopment Commission Controlled Funds Total</b>	<b>89,751,286</b>	<b>4,176,663</b>	<b>33,331,742</b>	<b>36,392,501</b>	<b>14,489,116</b>	<b>41,930,428</b>	<b>53%</b>
	<b>Grand Total</b>	<b>492,927,764</b>	<b>30,117,850</b>	<b>246,875,408</b>	<b>233,955,188</b>	<b>59,807,367</b>	<b>186,244,990</b>	<b>62%</b>

\* Includes year to date expenditures and encumbrances

**City of South Bend, Indiana  
Monthly Financial Report  
September 30, 2018**

<b>Fund Name</b>	<b>General Fund</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	40,735,612	-	22,407,607	21,820,143	-	18,328,005	55%
Other Taxes	4,237,259	-	2,624,231	2,527,961	-	1,613,028	62%
Grants/Intergovernmental	144,614	-	-	-	-	144,614	0%
Licenses & Permits	235,586	19,271	217,102	194,581	-	18,484	92%
Charges for Services	941,358	1,525	557,840	541,789	-	383,518	59%
Fines, Forfeitures, and Fees	8,920	948	11,857	6,784	-	(2,937)	133%
Interest Earnings	240,000	61,828	345,046	218,251	-	(105,046)	144%
Donations	337,500	607,302	937,302	330,000	-	(599,802)	278%
Other Income	8,785,939	566,487	6,198,657	6,240,868	-	2,587,282	71%
Interfund Allocation Reimb	5,454,725	452,408	4,071,672	3,732,732	-	1,383,053	75%
Transfers In	413,714	-	-	-	-	413,714	0%
<b>Total Revenue</b>	<b>61,535,227</b>	<b>1,709,768</b>	<b>37,371,312</b>	<b>35,613,108</b>	<b>-</b>	<b>24,163,913</b>	<b>61%</b>
<b>Expenditures by Dept</b>							
101-0101 Mayor's Office	908,142	67,086	644,700	589,466	953	262,489	71%
101-0201 City Clerk	573,553	41,578	384,125	341,185	20,786	168,642	71%
101-0301 Common Council	670,013	43,207	414,429	336,273	33,773	221,811	67%
101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
101-0401 Admin & Finance	2,639,826	177,971	1,760,052	1,786,819	34,503	845,271	68%
101-0404 Morris PAC	1,320,791	83,329	705,766	577,248	29,664	585,361	56%
101-0405 Palais Royale	541,428	36,645	285,330	179,757	34,365	221,733	59%
101-0501 Legal Dept	1,200,973	80,816	775,340	815,654	169	425,464	65%
101-0602 Engineering Dept	1,750,084	126,155	1,098,778	877,246	132,213	519,093	70%
101-0628 AmeriCorps Program	366,188	-	-	-	-	366,188	0%
101-0801 Police Dept	29,626,242	2,503,003	21,495,764	19,856,655	115,837	8,014,641	73%
101-0901 Fire Dept	21,743,343	1,567,670	15,680,327	14,546,995	216,410	5,846,606	73%
101-1008 Human Rights	447,133	23,546	290,774	308,711	3,337	153,022	66%
<b>Total Expenditures by Dept</b>	<b>61,830,716</b>	<b>4,751,005</b>	<b>43,578,386</b>	<b>40,259,009</b>	<b>622,010</b>	<b>17,630,321</b>	<b>71%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	34,854,681	2,914,139	25,322,186	23,078,976	-	9,532,495	73%
Fringe Benefits	14,303,986	1,126,465	9,813,624	9,437,151	376	4,489,986	69%
<b>Total Personnel</b>	<b>49,158,667</b>	<b>4,040,604</b>	<b>35,135,811</b>	<b>32,516,127</b>	<b>376</b>	<b>14,022,481</b>	<b>71%</b>
<b>Supplies</b>	<b>1,604,238</b>	<b>19,872</b>	<b>1,014,578</b>	<b>402,591</b>	<b>133,026</b>	<b>456,634</b>	<b>72%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,634,092	23,064	751,958	721,000	299,062	583,072	64%
Printing & Advertising	324,541	8,076	86,036	53,270	16,166	222,339	31%
Utilities	658,250	53,432	514,945	438,879	25,992	117,313	82%
Education & Training	153,970	21,138	129,646	80,686	3,087	21,237	86%
Travel	97,693	5,056	50,977	42,303	2,159	44,557	54%
Repairs & Maintenance	1,445,501	89,094	1,080,769	2,939,237	80,563	284,169	80%
Other Interfund Allocations	5,063,218	421,769	3,810,921	1,323,918	-	1,252,297	75%
Debt Service - Principal	435,461	697	158,514	166,173	1,810	275,137	37%
Debt Service - Interest & Fees	10,978	57	9,082	12,746	134	1,762	84%
Grants & Subsidies	39,000	28	15,098	3,724	497	23,405	40%
Insurance	670,112	55,842	502,578	1,250,685	-	167,534	75%
Other Services & Charges	502,467	12,277	316,974	307,670	27,110	158,383	68%
Transfers Out	500	-	500	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>11,035,783</b>	<b>690,529</b>	<b>7,427,997</b>	<b>7,340,291</b>	<b>456,581</b>	<b>3,151,205</b>	<b>71%</b>
<b>Capital</b>	<b>32,028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,028</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>61,830,716</b>	<b>4,751,005</b>	<b>43,578,386</b>	<b>40,259,009</b>	<b>622,010</b>	<b>17,630,320</b>	<b>71%</b>
<b>Net</b>	<b>(295,489)</b>	<b>(3,041,236)</b>	<b>(6,207,074)</b>	<b>(4,645,901)</b>	<b>-</b>	<b>6,533,593</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>30,023,559</b>	<b>29,784,255</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time		
101-0101 Mayor's Office	7	7
101-0201 City Clerk	5	5
101-0301 Common Council	9	9
101-0401 Admin & Finance	24	23
101-0404 Morris PAC	7	8
101-0405 Palais Royale	2	3
101-0501 Legal Dept	10	10
101-0602 Engineering Dept	21	21
101-0801 Police Dept	248	244
101-0901 Fire Dept	178	175
101-1008 Human Rights	3	3
<b>Total</b>	<b>514</b>	<b>508</b>

<b>Staffing</b>	<b>Actual</b>
Part-Time /Seasonal/Temporary	
101-0101 Mayor's Office	3
101-0201 City Clerk	3
101-0301 Common Council	-
101-0401 Admin & Finance	1
101-0404 Morris PAC	4
101-0405 Palais Royale	-
101-0501 Legal Dept	1
101-0602 Engineering Dept	3
101-0801 Police Dept	24
101-0901 Fire Dept	-
101-1008 Human Rights	-
<b>Total</b>	<b>39</b>

**Fund Purpose:**  
- The General Fund is the primary operating fund for City operations including general government, public safety, certain culture and recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. See subsequent pages for detail of expenditures by department.  
- The General Fund original budget is a balanced budget. The amended budget expenditures exceed revenues because the amended budget includes the encumbrances rolled forward from 2017 to 2018.



**City of South Bend, Indiana  
Monthly Financial Report  
September 30, 2018**

<b>Department Name</b>	<b>Mayor's Office</b>	<b>Fund/Dept No.</b>	<b>101-0101</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	908,042	67,086	644,700	589,396	-	263,342	71%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100	-	-	70	-	100	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>908,142</b>	<b>67,086</b>	<b>644,700</b>	<b>589,466</b>	<b>-</b>	<b>263,442</b>	<b>71%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	516,518	38,004	355,779	322,837	-	160,739	69%
Fringe Benefits	219,758	16,278	149,776	141,434	-	69,982	68%
<b>Total Personnel</b>	<b>736,276</b>	<b>54,282</b>	<b>505,556</b>	<b>464,272</b>	<b>-</b>	<b>230,721</b>	<b>69%</b>
<b>Supplies</b>	<b>1,002</b>	<b>17</b>	<b>548</b>	<b>940</b>	<b>311</b>	<b>143</b>	<b>86%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	20,925	577	22,841	18,746	642	(2,558)	112%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,800	-	3,525	2,591	-	(1,725)	196%
Travel	2,190	246	3,691	2,100	-	(1,501)	169%
Repairs & Maintenance	1,000	-	361	90,633	-	639	36%
Other Interfund Allocations	140,562	11,714	105,426	7,065	-	35,136	75%
Debt Service - Principal	1,084	92	806	816	-	278	74%
Debt Service - Interest & Fees	225	17	176	178	-	49	78%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,478	123	1,107	1,242	-	371	75%
Other Services & Charges	1,600	17	664	884	-	936	42%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>170,864</b>	<b>12,787</b>	<b>138,596</b>	<b>124,254</b>	<b>642</b>	<b>31,625</b>	<b>81%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>908,142</b>	<b>67,086</b>	<b>644,700</b>	<b>589,466</b>	<b>953</b>	<b>262,489</b>	<b>71%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	7	7
Part-Time /Seasonal/Temporary	N/A	3
<b>Total</b>	<b>7</b>	<b>10</b>

**Explanation of Revenue Sources:**

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

**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 Expenditures and Significant Changes/Variations:**

In 2018, planning for a paid internship program. Increase from 2017 service category due mainly to the increase in Interfund Allocations for IT which allow for all departments to see the full cost of IT and other administration functions that they would not have seen in the past. Also, health insurance rose approximately 5% per employee. Debt service payments are for a copier lease.

**City of South Bend, Indiana  
Monthly Financial Report  
September 30, 2018**

<b>Department Name</b>	<b>City Clerk</b>	<b>Fund/Dept No.</b>	<b>101-0201</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	573,553	41,578	384,125	341,185	-	189,428	67%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>573,553</b>	<b>41,578</b>	<b>384,125</b>	<b>341,185</b>	<b>-</b>	<b>189,428</b>	<b>67%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	256,044	20,188	184,464	167,266	-	71,580	72%
Fringe Benefits	117,970	8,127	74,470	71,548	-	43,500	63%
<b>Total Personnel</b>	<b>374,014</b>	<b>28,315</b>	<b>258,934</b>	<b>238,814</b>	<b>-</b>	<b>115,080</b>	<b>69%</b>
<b>Supplies</b>	<b>9,407</b>	<b>-</b>	<b>2,692</b>	<b>2,432</b>	<b>1,489</b>	<b>5,226</b>	<b>44%</b>
<b>Services &amp; Charges</b>							
Professional Services	40,466	3,219	24,096	24,224	7,572	8,798	78%
Printing & Advertising	28,210	2,234	18,958	12,518	7,495	1,757	94%
Utilities	-	-	-	-	-	-	0%
Education & Training	4,500	-	3,233	2,385	230	1,037	77%
Travel	6,950	-	586	551	-	6,364	8%
Repairs & Maintenance	14,000	47	5,344	56,635	4,000	4,656	67%
Other Interfund Allocations	89,863	7,489	67,401	720	-	22,462	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,043	87	783	774	-	260	75%
Other Services & Charges	5,100	187	2,098	2,133	-	3,002	41%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>190,132</b>	<b>13,263</b>	<b>122,500</b>	<b>99,939</b>	<b>19,297</b>	<b>48,336</b>	<b>75%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>573,553</b>	<b>41,578</b>	<b>384,125</b>	<b>341,185</b>	<b>20,786</b>	<b>168,642</b>	<b>71%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	5	5
Part-Time /Seasonal/Temporary	N/A	3
<b>Total</b>	<b>5</b>	<b>8</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

We accomplish our mission by:

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

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

Encumbered from 2017: \$9000 for new lighting  
Encumbrances for 2018: law books, legal counsel, Cintas rug cleaning, Municode, Ricoh copier maintenance, agenda translations, AT&T iPad data plans, legal notices published in the South Bend Tribune and Mishawaka Enterprise.

**City of South Bend, Indiana  
Monthly Financial Report  
September 30, 2018**

<b>Department Name</b>	<b>Common Council</b>	<b>Fund/Dept No.</b>	<b>101-0301</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	670,013	43,207	414,429	336,273	-	255,584	62%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>670,013</b>	<b>43,207</b>	<b>414,429</b>	<b>336,273</b>	<b>-</b>	<b>255,584</b>	<b>62%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	211,539	16,319	139,188	125,527	-	72,351	66%
Fringe Benefits	154,752	9,594	89,238	86,661	-	65,514	58%
<b>Total Personnel</b>	<b>366,291</b>	<b>25,914</b>	<b>228,426</b>	<b>212,188</b>	<b>-</b>	<b>137,865</b>	<b>62%</b>
<b>Supplies</b>	<b>11,707</b>	<b>115</b>	<b>6,635</b>	<b>1,963</b>	<b>744</b>	<b>4,328</b>	<b>63%</b>
<b>Services &amp; Charges</b>							
Professional Services	187,366	10,318	105,382	40,148	31,232	50,752	73%
Printing & Advertising	10,119	1,454	6,102	4,240	360	3,657	64%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,000	-	465	675	-	535	46%
Travel	5,000	-	242	452	-	4,758	5%
Repairs & Maintenance	20,051	-	17,991	72,791	238	1,822	91%
Other Interfund Allocations	60,257	5,021	45,189	360	-	15,068	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,877	156	1,404	1,377	-	473	75%
Other Services & Charges	6,345	230	2,594	2,080	1,200	2,551	60%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>292,015</b>	<b>17,179</b>	<b>179,369</b>	<b>122,123</b>	<b>33,029</b>	<b>79,616</b>	<b>73%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>670,013</b>	<b>43,207</b>	<b>414,429</b>	<b>336,273</b>	<b>33,773</b>	<b>221,809</b>	<b>67%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	9	9
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>9</b>	<b>9</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

The fiscal body of the City, which exists to make certain that our City Government is always responsive to the needs of our residents & that the betterment of South Bend is always our highest priority. There are nine (9) Council Members.

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

Encumbered from 2017: \$16,199.17 from Council/Clerk accounts for new waiting room furniture, \$1,549.97 to purchase new cameras for the Council Chambers, and \$1,120 for electrical work in the informal meeting room  
Value Purchase Orders for 2018: office supplies, water cooler, legal counsel, additional legal services, and copier maintenance.

**City of South Bend, Indiana  
Monthly Financial Report  
September 30, 2018**

<b>Department Name</b>	<b>WNIT Contract</b>	<b>Fund/Dept No.</b>	<b>101-0302</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	43,000	-	43,000	43,000	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	43,000	-	43,000	43,000	-	-	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Department Purpose:**  
In 2012 the City, along with the City of Mishawaka and St. Joseph County, entered into an agreement with WNIT Public Television for the establishment and maintenance of a public access channel which is used to broadcast all public Common Council meetings, among other things. The allocation of costs is \$43,000 to South Bend, \$13,000 to Mishawaka and \$29,000 to Saint Joseph County. The current WNIT contract expires February 2, 2020.

**Explanation of Revenue Sources:**  
This department is funded by property tax revenue collected in the General Fund.

**Explanation of Expenditures and Significant Changes/Variations:**  
This annual expenditure was previously paid from the Council department (101-0301) but was segregated upon the Council's request.

**City of South Bend, Indiana  
Monthly Financial Report  
September 30, 2018**

<b>Department Name</b>	<b>Administration &amp; Finance</b>	<b>Fund/Dept No.</b>	<b>101-0401</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	2,627,776	177,971	1,747,251	1,774,557	-	880,525	66%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,050	-	12,801	12,262	-	(751)	106%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,639,826</b>	<b>177,971</b>	<b>1,760,052</b>	<b>1,786,819</b>	<b>-</b>	<b>879,774</b>	<b>67%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,581,515	112,670	1,106,194	1,034,678	-	475,321	70%
Fringe Benefits	698,935	44,764	424,844	423,427	-	274,091	61%
<b>Total Personnel</b>	<b>2,280,450</b>	<b>157,434</b>	<b>1,531,038</b>	<b>1,458,105</b>	<b>-</b>	<b>749,412</b>	<b>67%</b>
<b>Supplies</b>							
	23,530	504	8,582	20,190	6,923	8,025	66%
<b>Services &amp; Charges</b>							
Professional Services	73,200	-	37,427	76,749	25,942	9,831	87%
Printing & Advertising	1,100	-	936	780	-	164	85%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,210	1,235	7,716	10,160	-	2,494	76%
Travel	11,100	997	3,266	11,071	-	7,834	29%
Repairs & Maintenance	5,700	516	2,633	166,590	457	2,610	54%
Other Interfund Allocations	190,598	15,883	142,947	8,658	-	47,651	75%
Debt Service - Principal	3,501	183	2,889	3,585	-	612	83%
Debt Service - Interest & Fees	348	26	275	431	-	73	79%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	6,150	513	4,617	3,528	-	1,533	75%
Other Services & Charges	33,439	679	17,226	26,972	1,181	15,032	55%
Transfers Out	500	-	500	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>335,846</b>	<b>20,033</b>	<b>220,432</b>	<b>308,524</b>	<b>27,579</b>	<b>87,834</b>	<b>74%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,639,826</b>	<b>177,971</b>	<b>1,760,052</b>	<b>1,786,819</b>	<b>34,503</b>	<b>845,271</b>	<b>68%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	24	23
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>24</b>	<b>24</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

The Department of Administration & Finance provides financial management and administrative services to City operations including finance and accounting services, human resources, diversity & inclusion, risk management, and benefits administration.

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

Other income is procurement-card commissions.

Encumbrances: office supplies, outstanding contract for diversity consulting

The increase in Personnel expenditures in 2018 compared to 2017 is due to open budgeted positions in the early part of 2017 and the transfer of the Code Enforcement Director of Finance to Admin & Finance in 2018. The 2018 budget also includes cost for the evolving Diversity & Inclusion Program that is being put into place at the City.

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<b>Department Name</b>	<b>Morris Performing Arts Center</b>	<b>Fund/Dept No.</b>	<b>101-0404</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	195,791	78,328	-	-	-	195,791	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	547,500	-	374,472	299,686	-	173,028	68%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	577,500	5,001	404,045	327,792	-	173,455	70%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,320,791</b>	<b>83,329</b>	<b>778,516</b>	<b>627,478</b>	<b>-</b>	<b>542,274</b>	<b>59%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	460,147	27,890	265,320	214,692	-	194,827	58%
Fringe Benefits	232,858	15,327	140,397	108,141	-	92,461	60%
<b>Total Personnel</b>	<b>693,005</b>	<b>43,217</b>	<b>405,716</b>	<b>322,833</b>	<b>-</b>	<b>287,288</b>	<b>59%</b>
<b>Supplies</b>	<b>29,796</b>	<b>4,306</b>	<b>16,976</b>	<b>3,472</b>	<b>9,240</b>	<b>3,580</b>	<b>88%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	172,990	963	21,971	5,023	2,379	148,640	14%
Utilities	124,000	12,840	89,951	78,200	-	34,049	73%
Education & Training	6,000	199	1,308	1,394	1,090	3,602	40%
Travel	16,450	1,067	2,260	5,203	1,950	12,240	26%
Repairs & Maintenance	85,363	4,902	26,364	102,504	13,883	45,116	47%
Other Interfund Allocations	160,522	13,378	120,402	36,936	-	40,120	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	19,065	1,589	14,301	15,570	-	4,764	75%
Other Services & Charges	13,600	868	6,516	6,114	1,122	5,962	56%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>597,990</b>	<b>35,806</b>	<b>283,074</b>	<b>250,943</b>	<b>20,424</b>	<b>294,493</b>	<b>51%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,320,791</b>	<b>83,329</b>	<b>705,766</b>	<b>577,248</b>	<b>29,664</b>	<b>585,361</b>	<b>56%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>72,750</b>	<b>50,230</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	8	8
Part-Time /Seasonal/Temporary	N/A	4
<b>Total</b>	<b>8</b>	<b>12</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and from charges for services including facility rental, concessions, ticket handling fees, and more.  
There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (101), \$1.00 deposited into Morris/Palais Self-Promotion Fund (274), and \$1.00 deposited into Morris PAC Capital Fund (416).

**Department Purpose:**

This department accounts for the operating costs of the Morris Performing Arts Center, the Premier Performing Arts Center in this region of the country. It provides improved quality of life to the City citizens, serves as an economic catalyst in the City, and fosters historic preservation of landmark City venues.

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

- Started extensive work in front of the Morris PAC to enable residents and visitors to safely enjoy the Morris Performing Arts Center and Jon Hunt Plaza
- Extended Navarre contract for catering and concession services for another three years (through 2020)
- Continue to provide various ticketed (shows) and non-ticketed events (ex: Fridays by the Fountain)

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<b>Department Name</b>	<b>Palais Royale</b>	<b>Fund/Dept No.</b>	<b>101-0405</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	142,456	36,645	99,809	-	-	42,647	70%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	374,572	-	170,337	229,896	-	204,235	45%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	24,400	-	15,183	18,379	-	9,217	62%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>541,428</b>	<b>36,645</b>	<b>285,330</b>	<b>248,274</b>	<b>-</b>	<b>256,099</b>	<b>53%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	143,386	9,349	88,971	51,285	-	54,415	62%
Fringe Benefits	92,432	6,723	61,575	31,886	-	30,857	67%
<b>Total Personnel</b>	<b>235,818</b>	<b>16,072</b>	<b>150,545</b>	<b>83,170</b>	<b>-</b>	<b>85,272</b>	<b>64%</b>
<b>Supplies</b>	<b>23,014</b>	<b>4,826</b>	<b>9,832</b>	<b>794</b>	<b>4,832</b>	<b>8,350</b>	<b>64%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	81,197	2,849	14,440	9,583	4,962	61,795	24%
Utilities	86,500	5,609	64,996	55,235	-	21,504	75%
Education & Training	1,400	-	-	-	-	1,400	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	66,019	4,316	22,603	8,197	9,571	33,845	49%
Other Interfund Allocations	19,646	1,638	14,742	14,310	-	4,904	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	10,034	836	7,524	7,641	-	2,510	75%
Other Services & Charges	2,800	500	648	826	-	2,152	23%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>267,596</b>	<b>15,747</b>	<b>124,953</b>	<b>95,793</b>	<b>14,533</b>	<b>128,110</b>	<b>52%</b>
<b>Capital</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>541,428</b>	<b>36,645</b>	<b>285,330</b>	<b>179,757</b>	<b>34,365</b>	<b>221,732</b>	<b>59%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,517</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	3	3
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>3</b>	<b>3</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and from charges for services including concessions.

**Department Purpose:**

This department 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.

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

- Installed new awning on the façade of the Palais Royale
- Continuing the rebranding of the Palais Royale
- Extended Navarre contract for catering and concession services for another three years (through 2020)
- Continue to provide a clean, attractive space for a variety of events for residents and visitors

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<b>Department Name</b>	<b>Legal Department</b>	<b>Fund/Dept No.</b>	<b>101-0501</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	1,124,088	80,816	737,203	758,555	-	386,885	66%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	76,885	-	38,138	57,099	-	38,747	50%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,200,973</b>	<b>80,816</b>	<b>775,340</b>	<b>815,654</b>	<b>-</b>	<b>425,632</b>	<b>65%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	760,139	50,984	495,879	483,181	-	264,260	65%
Fringe Benefits	321,864	22,762	198,598	184,954	-	123,266	62%
<b>Total Personnel</b>	<b>1,082,003</b>	<b>73,746</b>	<b>694,476</b>	<b>668,135</b>	<b>-</b>	<b>387,526</b>	<b>64%</b>
<b>Supplies</b>	<b>3,626</b>	<b>275</b>	<b>2,085</b>	<b>3,421</b>	<b>169</b>	<b>1,372</b>	<b>62%</b>
<b>Services &amp; Charges</b>							
Professional Services	2,550	-	405	45,522	-	2,145	16%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,520	-	6,917	5,251	-	2,603	73%
Travel	3,450	-	1,315	226	-	2,135	38%
Repairs & Maintenance	3,320	-	-	76,122	-	3,320	0%
Other Interfund Allocations	75,858	6,321	56,889	1,962	-	18,969	75%
Debt Service - Principal	1,232	-	-	940	-	1,232	0%
Debt Service - Interest & Fees	40	-	-	14	-	40	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	2,294	191	1,719	1,683	-	575	75%
Other Services & Charges	17,080	283	11,533	12,379	-	5,547	68%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>115,344</b>	<b>6,795</b>	<b>78,778</b>	<b>144,098</b>	<b>-</b>	<b>36,566</b>	<b>68%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,200,973</b>	<b>80,816</b>	<b>775,340</b>	<b>815,654</b>	<b>169</b>	<b>425,464</b>	<b>65%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	10	10
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>10</b>	<b>11</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. This department also collects a reimbursement for legal services to other city departments.

**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 Expenditures and Significant Changes/Variations:**

Overall, the Legal Department's 2018 budget increased by 4%. There was a 13% increase in personnel, but a decrease of 38% in the Services & Charges category. Reduction is primarily due to decrease in allocations from other departments. Services are higher in 2017 as compared to 2018 because the Department renovated its reception area and conference room at the beginning of 2017.



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<b>Department Name</b>	<b>Engineering</b>	<b>Fund/Dept No.</b>	<b>101-0602</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	1,397,917	109,007	968,977	792,303	-	428,940	69%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	120,000	15,973	98,436	76,030	-	21,564	82%
Charges for Services	12,000	1,175	9,200	8,002	-	2,800	77%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	220,167	-	22,164	911	-	198,003	10%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,750,084</b>	<b>126,155</b>	<b>1,098,778</b>	<b>877,246</b>	<b>-</b>	<b>651,307</b>	<b>63%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	725,101	61,268	489,423	401,196	-	235,678	67%
Fringe Benefits	246,683	23,271	184,029	143,959	130	62,524	75%
<b>Total Personnel</b>	<b>971,784</b>	<b>84,539</b>	<b>673,452</b>	<b>545,155</b>	<b>130</b>	<b>298,202</b>	<b>69%</b>
<b>Supplies</b>	<b>23,630</b>	<b>712</b>	<b>11,587</b>	<b>14,099</b>	<b>2,640</b>	<b>9,403</b>	<b>60%</b>
<b>Services &amp; Charges</b>							
Professional Services	292,559	7,439	69,056	71,573	122,569	100,934	65%
Printing & Advertising	7,000	-	726	389	328	5,946	15%
Utilities	-	-	-	-	-	-	0%
Education & Training	24,500	872	23,673	5,997	-	827	97%
Travel	14,900	2,040	10,838	10,138	-	4,062	73%
Repairs & Maintenance	21,245	578	18,277	154,595	1,873	1,095	95%
Other Interfund Allocations	331,860	27,488	247,392	31,572	-	84,468	75%
Debt Service - Principal	26,644	-	16,063	25,032	1,810	8,771	67%
Debt Service - Interest & Fees	1,365	-	538	903	134	693	49%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	14,772	1,231	11,079	11,052	-	3,693	75%
Other Services & Charges	19,825	1,255	16,096	6,741	2,729	1,000	95%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>754,670</b>	<b>40,903</b>	<b>413,738</b>	<b>317,992</b>	<b>129,443</b>	<b>211,489</b>	<b>72%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,750,084</b>	<b>126,155</b>	<b>1,098,778</b>	<b>877,246</b>	<b>132,213</b>	<b>519,094</b>	<b>70%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	22	21
Part-Time /Seasonal/Temporary	N/A	3
<b>Total</b>	<b>22</b>	<b>24</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

The Engineering Department oversees the design and execution of the City's construction projects.

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

Other income includes reimbursement from the River West TIF for 100% of the salary of Director of Redevelopment Engineering (\$99,183) and an Engineer I (\$67,917) plus taxes and benefits. Encumbrances: various contractors for a variety of projects, such as; Northshore Trails, East Race repairs, water system evaluation, West Race Gate repair, among others.

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<b>Department Name</b>	<b>AmeriCorps Grant Program</b>	<b>Fund/Dept No.</b>	<b>101-0628</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	366,188	-	-	-	-	366,188	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>366,188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>366,188</b>	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	47,500	-	-	-	-	47,500	0%
Fringe Benefits	37,675	-	-	-	-	37,675	0%
<b>Total Personnel</b>	<b>85,175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,175</b>	<b>0%</b>
<b>Supplies</b>	<b>72,420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,420</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	196,500	-	-	-	-	196,500	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	4,900	-	-	-	-	4,900	0%
Travel	4,853	-	-	-	-	4,853	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	2,340	-	-	-	-	2,340	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>208,593</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208,593</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>366,188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>366,188</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	-	-
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and the AmeriCorps grant.

**Department Purpose:**

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. AmeriCorps help communities recover from damage caused by natural and other disasters, as well as, assist to build affordable housing units for families to increase economic opportunity for those living in poverty.

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

In 2018, an additional appropriation was approved to establish a budget for the City's AmeriCorps program. The City will hire two new employees: Program Director and Manager-Operations. Expenses include: employee wages & benefits, office and computer supplies, living allowances for members.

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<b>Department Name</b>	<b>Police Department</b>	<b>Fund/Dept No.</b>	<b>101-0801</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	29,064,442	2,469,238	21,291,098	19,280,135	-	7,773,344	73%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	554,300	33,765	204,666	576,520	-	349,634	37%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>29,626,242</b>	<b>2,503,003</b>	<b>21,495,764</b>	<b>19,856,655</b>	<b>-</b>	<b>8,130,478</b>	<b>73%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	17,121,476	1,609,423	12,808,488	11,605,836	-	4,312,988	75%
Fringe Benefits	6,750,673	554,655	4,687,245	4,578,405	-	2,063,428	69%
<b>Total Personnel</b>	<b>23,872,149</b>	<b>2,164,078</b>	<b>17,495,733</b>	<b>16,184,241</b>	<b>-</b>	<b>6,376,416</b>	<b>73%</b>
<b>Supplies</b>	<b>821,557</b>	<b>27,967</b>	<b>609,049</b>	<b>159,077</b>	<b>60,441</b>	<b>152,067</b>	<b>81%</b>
<b>Services &amp; Charges</b>							
Professional Services	543,500	721	364,469	282,027	1,338	177,693	67%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	212,750	17,606	142,003	132,575	1,474	69,273	67%
Education & Training	5,000	-	4,785	-	-	215	96%
Travel	1,700	-	1,433	-	-	267	84%
Repairs & Maintenance	333,147	21,594	201,411	1,094,949	14,319	117,417	65%
Other Interfund Allocations	2,428,100	202,341	1,836,069	706,068	-	592,031	76%
Debt Service - Principal	403,000	423	138,756	135,801	-	264,244	34%
Debt Service - Interest & Fees	9,000	14	8,093	11,220	-	907	90%
Grants & Subsidies	39,000	28	15,098	3,724	497	23,405	40%
Insurance	612,148	51,012	459,108	950,454	-	153,040	75%
Other Services & Charges	328,163	17,220	219,756	196,519	20,741	87,666	73%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>4,915,508</b>	<b>310,958</b>	<b>3,390,982</b>	<b>3,513,337</b>	<b>38,368</b>	<b>1,486,158</b>	<b>70%</b>
<b>Capital</b>	<b>17,028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,028</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>29,626,242</b>	<b>2,503,003</b>	<b>21,495,764</b>	<b>19,856,655</b>	<b>115,837</b>	<b>8,014,641</b>	<b>73%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	248	244
Part-Time /Seasonal/Temporary	N/A	24
<b>Total</b>	<b>248</b>	<b>268</b>

**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.

**Department Purpose:**

The South Bend Police Department exists to serve and protect our community with the highest quality emergency services protecting life and property.

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

This fund includes the expenditures for 202 of the 245 budgeted Police officers and 46 civilian staff. Fund 249 contains the funding for 43 of the 245 Police officers that are funded by the Public Safety LOIT Fund 249. April had large expenditures for the lab remodel and rent for the FOP shooting range. May had a payment for 215K for body cameras running through supplies.

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<b>Department Name</b>	<b>Fire Department</b>	<b>Fund/Dept No.</b>	<b>101-0901</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	21,596,379	1,567,670	15,678,313	14,504,613	-	5,918,066	73%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	144,614	-	-	-	-	144,614	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500	-	-	-	-	500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,850	-	2,013	42,382	-	(163)	109%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,743,343</b>	<b>1,567,670</b>	<b>15,680,327</b>	<b>14,546,995</b>	<b>-</b>	<b>6,063,017</b>	<b>72%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	12,825,291	958,818	9,247,726	8,520,002	-	3,577,565	72%
Fringe Benefits	5,325,371	420,436	3,750,521	3,606,120	246	1,574,604	70%
<b>Total Personnel</b>	<b>18,150,662</b>	<b>1,379,254</b>	<b>12,998,247</b>	<b>12,126,123</b>	<b>246</b>	<b>5,152,169</b>	<b>72%</b>
<b>Supplies</b>	<b>583,512</b>	<b>(18,890)</b>	<b>345,728</b>	<b>195,816</b>	<b>46,237</b>	<b>191,547</b>	<b>67%</b>
<b>Services &amp; Charges</b>							
Professional Services	254,951	1,366	108,122	137,757	110,409	36,420	86%
Printing & Advertising	3,000	-	62	1,992	-	2,938	2%
Utilities	235,000	17,377	217,995	172,868	24,518	(7,513)	103%
Education & Training	82,640	18,832	76,563	52,234	1,767	4,310	95%
Travel	30,500	705	26,720	12,130	-	3,780	88%
Repairs & Maintenance	884,881	56,413	777,874	1,072,221	33,232	73,775	92%
Other Interfund Allocations	1,498,972	124,914	1,124,226	505,782	-	374,746	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	256,446	-	-	0%
Other Services & Charges	19,225	(12,302)	4,790	13,627	-	14,435	25%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>3,009,169</b>	<b>207,306</b>	<b>2,336,352</b>	<b>2,225,057</b>	<b>169,927</b>	<b>502,891</b>	<b>83%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>21,743,343</b>	<b>1,567,670</b>	<b>15,680,327</b>	<b>14,546,995</b>	<b>216,410</b>	<b>5,846,607</b>	<b>73%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	178	175
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>178</b>	<b>175</b>

**Explanation of Revenue Sources:**

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

**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.

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

The South Bend Fire Department is budgeted to have 257 sworn firefighters. 175 firefighters are paid out of the General Fund (101-0901), 35 firefighters are paid out of the Public Safety LOIT Fund (249-0905) and 47 are paid out of the EMS Operating Fund (288).

There is a lengthy recruitment process every 2 years. The Fire Department hires individuals in groups of 6-10 as needed. The Fire Department also employs civilian administrative staff who handle payroll, purchasing, and billing for ambulance services.

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<b>Department Name</b>	<b>Human Rights</b>	<b>Fund/Dept No.</b>	<b>101-1008</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	447,133	23,546	269,040	308,711	-	178,093	60%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	21,734	-	-	(21,734)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>447,133</b>	<b>23,546</b>	<b>290,774</b>	<b>308,711</b>	<b>-</b>	<b>156,359</b>	<b>65%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	206,025	9,224	140,756	152,475	-	65,269	68%
Fringe Benefits	105,015	4,528	52,932	60,617	-	52,083	50%
<b>Total Personnel</b>	<b>311,040</b>	<b>13,752</b>	<b>193,688</b>	<b>213,092</b>	<b>-</b>	<b>117,352</b>	<b>62%</b>
<b>Supplies</b>							
	1,037	43	864	388	-	173	83%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,500	-	1,461	-	-	1,039	58%
Travel	600	-	628	431	209	(237)	140%
Repairs & Maintenance	10,775	727	7,910	44,001	2,991	(126)	101%
Other Interfund Allocations	66,980	5,582	50,238	10,485	-	16,742	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,251	104	936	918	-	315	75%
Other Services & Charges	52,950	3,338	35,051	39,396	137	17,762	66%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>135,056</b>	<b>9,751</b>	<b>96,223</b>	<b>95,231</b>	<b>3,337</b>	<b>35,495</b>	<b>74%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>447,133</b>	<b>23,546</b>	<b>290,774</b>	<b>308,711</b>	<b>3,337</b>	<b>153,020</b>	<b>66%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	4	3
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>4</b>	<b>3</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

The Human Rights mission is to educate and promote fair housing as well as ensure that all citizens receive equal opportunity for education, employment, access to public conveniences and accommodations, and the acquisition through purchase or rental of real property including but not limited to, housing and the elimination of segregation or separation based on race, religion, color, sex, disability, national origin, ancestry, sexual orientation or gender identity and familial status in housing, since such segregation is an impediment to equal opportunity.

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

The Commission increased the salaries of two (2) Investigator VI's by 10% to compensate them for the added workload incurred due to the loss of two employees that will not be replaced.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**September 30, 2018**

<b>Fund Name</b>	Rainy Day	<b>Fund Number</b>	102
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	160,000	18,858	132,286	80,578	-	27,714	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>160,000</b>	<b>18,858</b>	<b>132,286</b>	<b>80,578</b>	<b>-</b>	<b>27,714</b>	<b>83%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>160,000</b>	<b>18,858</b>	<b>132,286</b>	<b>80,578</b>	<b>-</b>	<b>27,714</b>	
<b>Cash Balance</b>			<b>10,410,551</b>	<b>10,264,951</b>			

**Fund Purpose:**  
This fund is used to accumulate cash reserves for unforeseen purposes. This fund is 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.

**Explanation of Revenue Sources:**  
This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

Every so often, this fund receives certain "catch up" distributions of County Option Income Tax (COIT) and Economic Development Income Tax (EDIT) 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.

**Explanation of Expenditures and Significant Changes/Variations:**  
No expenditures are budgeted in this fund.

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Parks &amp; Recreation</b>	<b>Fund Number</b>	<b>201</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	9,584,472	-	5,271,460	4,976,456	-	4,313,012	55%
Other Taxes	670,000	-	410,872	379,124	-	259,128	61%
Grants/Intergovernmental	2,050,000	-	458,708	-	-	1,591,292	22%
Charges for Services	2,346,475	210,990	1,533,393	1,549,273	-	813,082	65%
Interest Earnings	60,000	10,995	61,811	24,204	-	(1,811)	103%
Donations	20,000	-	1,500	1,500	-	18,500	8%
Other Income	303,301	45,850	264,187	1,323,977	-	39,114	87%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,287,600	321,900	965,700	525,347	-	321,900	75%
<b>Total Revenue</b>	<b>16,321,848</b>	<b>589,735</b>	<b>8,967,631</b>	<b>8,779,881</b>	<b>-</b>	<b>7,354,217</b>	<b>55%</b>
<b>Expenditures by Dept</b>							
201-1100 Administration	1,227,968	96,744	963,182	1,042,533	3,949	260,837	79%
201-1101 Maintenance	7,184,730	444,894	4,511,269	4,560,777	300,763	2,372,698	67%
201-1102 Golf Courses	1,588,326	122,532	1,123,567	1,121,368	91,237	373,522	76%
201-1103 Recreation	2,181,005	147,429	1,456,397	1,568,994	33,405	691,203	68%
201-1104 Potawatomi Zoo	700,000	-	712,660	694,825	-	(12,660)	102%
201-1106 Potawatomi Greenhouse	46,602	217	35,248	32,840	-	11,354	76%
201-1108 Graffiti Removal	106,459	7,160	71,169	75,824	3,397	31,893	70%
201-1110 Marketing & Events	1,133,376	52,099	618,399	510,118	37,906	477,071	58%
201-1111 Regional Cities Grant	2,113,595	72,721	623,762	-	106,615	1,383,218	35%
<b>Total Expenditures by Dept</b>	<b>16,282,061</b>	<b>943,796</b>	<b>10,115,653</b>	<b>9,607,281</b>	<b>577,271</b>	<b>5,589,136</b>	<b>66%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	5,806,202	426,646	4,081,827	4,101,681	-	1,724,375	70%
Fringe Benefits	2,560,224	178,075	1,712,843	1,700,049	40	847,341	67%
<b>Total Personnel</b>	<b>8,366,426</b>	<b>604,720</b>	<b>5,794,670</b>	<b>5,801,730</b>	<b>40</b>	<b>2,571,716</b>	<b>69%</b>
<b>Supplies</b>	<b>1,330,972</b>	<b>65,459</b>	<b>780,271</b>	<b>714,917</b>	<b>249,031</b>	<b>301,670</b>	<b>77%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,258,773	4,710	1,077,067	634,834	21,775	159,931	87%
Printing & Advertising	38,575	337	35,230	35,128	13,506	(10,161)	126%
Utilities	652,267	58,992	489,992	502,906	6,473	155,802	76%
Education & Training	9,710	273	3,794	5,680	2,809	3,107	68%
Travel	8,700	434	6,901	9,041	462	1,337	85%
Repairs & Maintenance	899,552	26,830	322,761	1,094,114	40,894	535,897	40%
Other Interfund Allocations	930,402	77,335	696,015	285,291	-	234,387	75%
Debt Service - Principal	317,042	1,377	161,232	160,488	-	155,810	51%
Debt Service - Interest & Fees	29,257	145	9,870	12,372	-	19,387	34%
Grants & Subsidies	29,560	-	15,000	15,100	-	14,560	51%
Insurance	136,460	11,372	102,348	93,976	-	34,112	75%
Other Services & Charges	569,515	23,802	328,668	241,704	157,441	83,406	85%
Transfers Out	104,850	-	-	-	-	104,850	0%
<b>Total Services &amp; Charges</b>	<b>4,984,663</b>	<b>205,607</b>	<b>3,248,879</b>	<b>3,090,634</b>	<b>243,360</b>	<b>1,492,425</b>	<b>70%</b>
<b>Capital</b>	<b>1,600,000</b>	<b>68,011</b>	<b>291,834</b>	<b>-</b>	<b>84,840</b>	<b>1,223,326</b>	<b>24%</b>
<b>Total Expenditures</b>	<b>16,282,061</b>	<b>943,796</b>	<b>10,115,653</b>	<b>9,607,281</b>	<b>577,271</b>	<b>5,589,137</b>	<b>66%</b>
<b>Net</b>	<b>39,787</b>	<b>(354,062)</b>	<b>(1,148,023)</b>	<b>(827,399)</b>		<b>1,765,080</b>	
<b>Cash Balance</b>			<b>5,050,036</b>	<b>3,677,431</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	94	90
Part-Time /Seasonal/Temporary	N/A	104
<b>Total</b>	<b>94</b>	<b>194</b>

**Fund Purpose:**

This fund accounts for the operation of the Venues, Parks and Arts (VPA) that are predominantly taxpayer funded. There are eight divisions within the department: Administration, Maintenance, Golf, Recreation, Greenhouse, Graffiti, Experience and the Regional Cities grant division.

**Explanation of Revenue Sources:**

This fund's main sources of revenue is property taxes. Property tax and other tax revenues are received in June and December of the year. It also receives a portion of auto excise and motor vehicle taxes. Some revenue is derived from charged for services such as pavilion rental, golf course fees, concessions, and fees for camps, leagues, fitness center, special events, and other activities. It will be received through 2023. Interfund transfers from the EDIT Fund 408 help subsidize the Parks operations. This fund also receives revenue from interest earned on the fund's cash balance.

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

In 2017 the City won a Regional Cities grant. In July, entered its portion of the grant into its 2017 budget as \$5 million in grant revenues and \$4 million in capital expenditures. These values are reflected above.

**Explanation of Significant Spending on Capital Projects:**

VPA's capital needs, other than the Regional Cities grant, are being addressed through bonds. Please see Funds 452, 471, and 751 for details.

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<b>Fund Name</b>	<b>Motor Vehicle Highway</b>	<b>Fund Number</b>	<b>202</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	7,220,000	550,231	5,240,281	4,269,158	-	1,979,719	73%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	223,365	10,509	156,933	114,139	-	66,432	70%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	116,213	14,705	96,969	52,626	-	19,244	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	77,369	27,364	84,214	60,014	-	(6,845)	109%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,787,750	946,938	2,840,813	2,973,731	-	946,937	75%
<b>Total Revenue</b>	<b>11,424,697</b>	<b>1,549,747</b>	<b>8,419,210</b>	<b>7,469,668</b>	<b>-</b>	<b>3,005,487</b>	<b>74%</b>
<b>Expenditures by Dept</b>							
202-0607 Street Department	10,789,090	491,104	6,003,644	5,812,666	934,926	3,850,520	64%
202-0619 Curb & Sidewalk Program	1,604,891	220,820	679,760	908,803	505,221	419,910	74%
<b>Total Expenditures by Dept</b>	<b>12,393,981</b>	<b>711,923</b>	<b>6,683,404</b>	<b>6,721,469</b>	<b>1,440,147</b>	<b>4,270,430</b>	<b>66%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	3,146,192	202,773	2,057,400	1,868,541	-	1,088,792	65%
Fringe Benefits	1,601,025	99,223	998,145	921,861	-	602,880	62%
<b>Total Personnel</b>	<b>4,747,217</b>	<b>301,996</b>	<b>3,055,545</b>	<b>2,790,401</b>	<b>-</b>	<b>1,691,672</b>	<b>64%</b>
<b>Supplies</b>	<b>2,648,084</b>	<b>85,424</b>	<b>1,110,117</b>	<b>1,329,000</b>	<b>312,639</b>	<b>1,225,328</b>	<b>54%</b>
<b>Services &amp; Charges</b>							
Professional Services	848,474	161,612	232,304	452,272	501,780	114,390	87%
Printing & Advertising	850	-	156	214	369	325	62%
Utilities	51,900	1,773	35,149	33,066	3,426	13,325	74%
Education & Training	8,000	475	4,425	5,710	-	3,575	55%
Travel	5,110	-	1,716	2,575	-	3,394	34%
Repairs & Maintenance	1,961,030	69,217	880,140	892,252	619,464	461,426	76%
Other Interfund Allocations	630,165	51,681	465,129	273,528	-	165,036	74%
Debt Service - Principal	831,871	-	516,648	620,603	-	315,223	62%
Debt Service - Interest & Fees	42,958	-	21,564	33,384	-	21,394	50%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	398,568	33,214	298,926	225,459	-	99,642	75%
Other Services & Charges	191,886	6,531	45,587	47,011	2,470	143,829	25%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>4,970,812</b>	<b>324,503</b>	<b>2,501,744</b>	<b>2,586,073</b>	<b>1,127,508</b>	<b>1,341,559</b>	<b>73%</b>
<b>Capital</b>	<b>27,868</b>	<b>-</b>	<b>15,998</b>	<b>15,995</b>	<b>-</b>	<b>11,870</b>	<b>57%</b>
<b>Total Expenditures</b>	<b>12,393,981</b>	<b>711,923</b>	<b>6,683,404</b>	<b>6,721,469</b>	<b>1,440,147</b>	<b>4,270,429</b>	<b>66%</b>
<b>Net</b>	<b>(969,284)</b>	<b>837,824</b>	<b>1,735,806</b>	<b>748,198</b>	<b>-</b>	<b>(1,264,942)</b>	<b>-</b>
<b>Cash Balance</b>			<b>8,893,671</b>	<b>6,883,171</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	56	54
Part-Time /Seasonal/Temporary	N/A	7
<b>Total</b>	<b>56</b>	<b>61</b>

**Fund Purpose:**  
This fund accounts for the operations of the following departments: Streets, Traffic & Lighting, and Curb & Sidewalk.

**Explanation of Revenue Sources:**  
Historically, this fund has received its revenues through gasoline taxes, but since 2008 has also received wheel tax revenues. Currently, it receives transfers from COIT to support the curb and sidewalk program, from EDIT to support street department operations and from Project ReLeaf to support leaf collection efforts in the City. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures: Traffic signal cabinets and related accessories, snowplow blades, asphalt for pothole patching, various professional services for curb & sidewalk projects and street projects.

**Explanation of Significant Spending on Capital Projects:**  
New printer for the sign shop.



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<b>Fund Name</b>	<b>Recreation Nonreverting</b>	<b>Fund Number</b>	<b>203</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,516,205	51,449	828,774	773,812	-	687,431	55%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,604	11,100	7,366	-	(1,100)	111%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	120,000	2,023	2,023	44,700	-	117,977	2%
Other Income	5,000	1,466	5,840	412	-	(840)	117%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,651,205</b>	<b>56,542</b>	<b>847,736</b>	<b>826,290</b>	<b>-</b>	<b>803,468</b>	<b>51%</b>
<b>Expenditures by Dept</b>							
203-1103 Recreation	1,435,893	55,519	638,866	743,832	78,715	718,312	50%
203-1110 Marketing & Events	304,510	7,010	122,049	49,707	16,858	165,603	46%
<b>Total Expenditures by Dept</b>	<b>1,740,403</b>	<b>62,529</b>	<b>760,915</b>	<b>793,540</b>	<b>95,572</b>	<b>883,915</b>	<b>49%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	457,526	18,396	241,968	257,269	-	215,558	53%
Fringe Benefits	58,891	1,705	20,259	24,061	-	38,632	34%
<b>Total Personnel</b>	<b>516,417</b>	<b>20,101</b>	<b>262,227</b>	<b>281,330</b>	<b>-</b>	<b>254,190</b>	<b>51%</b>
<b>Supplies</b>	<b>294,708</b>	<b>10,325</b>	<b>94,479</b>	<b>127,290</b>	<b>44,103</b>	<b>156,126</b>	<b>47%</b>
<b>Services &amp; Charges</b>							
Professional Services	142,176	8,672	86,046	92,690	-	56,130	61%
Printing & Advertising	119,268	4,165	56,743	6,257	11,903	50,622	58%
Utilities	-	-	-	-	-	-	0%
Education & Training	17,047	578	6,528	2,705	110	10,409	39%
Travel	21,099	2,356	5,395	6,587	769	14,935	29%
Repairs & Maintenance	13,672	-	168	8,100	-	13,504	1%
Other Interfund Allocations	110,146	9,179	82,611	65,007	-	27,535	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	73,885	-	-	-	-	73,885	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	306,985	3,927	159,621	147,524	37,574	109,790	64%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>804,278</b>	<b>28,878</b>	<b>397,112</b>	<b>328,870</b>	<b>50,356</b>	<b>356,810</b>	<b>56%</b>
<b>Capital</b>	<b>125,000</b>	<b>3,225</b>	<b>7,098</b>	<b>56,050</b>	<b>1,113</b>	<b>116,789</b>	<b>7%</b>
<b>Total Expenditures</b>	<b>1,740,403</b>	<b>62,529</b>	<b>760,915</b>	<b>793,540</b>	<b>95,572</b>	<b>883,915</b>	<b>49%</b>
<b>Net</b>	<b>(89,198)</b>	<b>(5,987)</b>	<b>86,821</b>	<b>32,750</b>		<b>(80,447)</b>	
<b>Cash Balance</b>			<b>872,720</b>	<b>844,053</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	1	1
Part-Time /Seasonal/Temporary	N/A	26
<b>Total</b>	<b>1</b>	<b>27</b>

**Fund Purpose:**  
This fund accounts for recreation programs and events that are self supporting through user fees or sponsorships and donations. This fund is budgeted generally to cover costs of programs. Programs include camps, leagues, fitness center, special events, and other activities.

**Explanation of Revenue Sources:**  
This fund collects revenue from fees for camps, leagues, fitness center, special events, and other activities. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Supplies encumbrances are for annual PO's to suppliers of commodities, such as Sam's Club, and for pool supplies. Services encumbrances are annual PO's for sports referees and contracts for fitness instructors.

**Explanation of Significant Spending on Capital Projects:**  
The capital budget is typically used to repair or maintain parks and athletics equipment and facilities.  
\$20k has been dedicated to completing the Martin Luther King Jr Center computer lab...specifically, the renovations of the physical space in the Senior room.

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<b>Fund Name</b>	<b>Studebaker-Oliver Revitalizing Grants</b>	<b>Fund Number</b>	<b>209</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	101,014	-	40,054	215,598	-	60,960	40%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,000	1,751	11,536	6,484	-	464	96%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	100,000	100,000	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>213,014</b>	<b>1,751</b>	<b>151,590</b>	<b>322,082</b>	<b>-</b>	<b>61,424</b>	<b>71%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	1,078,598	15,026	76,971	254,522	58,158	943,469	13%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,078,598</b>	<b>15,026</b>	<b>76,971</b>	<b>254,522</b>	<b>58,158</b>	<b>943,469</b>	<b>13%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,078,598</b>	<b>15,026</b>	<b>76,971</b>	<b>254,522</b>	<b>58,158</b>	<b>943,469</b>	<b>13%</b>
<b>Net</b>	<b>(865,584)</b>	<b>(13,275)</b>	<b>74,619</b>	<b>67,560</b>		<b>(882,045)</b>	
<b>Cash Balance</b>			<b>949,682</b>	<b>922,645</b>			

**Fund Purpose:**

This fund is used 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.

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:**

Brownfield Assessment Grant awarded by EPA for use in South Bend, Mishawaka and St. Joseph County covers the outstanding encumbrance. The City can draw revenue from the grant as it make expenditures. It is unclear whether additional grants will be available after 2017. Other income is derived from repayment from fund 324 (River West TIF). Last payment due in 2020.

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

Professional services include ground water testing and other ongoing costs related to the study and planning for the various brownfields.

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<b>Fund Name</b>	<b>Economic Development State Grants</b>	<b>Fund Number</b>	<b>210</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	675,232	-	2,375	2,696	-	672,857	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	11,919	2,199	9,965	7,176	-	1,954	84%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	65,593	16,459	49,009	31,592	-	16,584	75%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>752,744</b>	<b>18,658</b>	<b>61,349</b>	<b>41,464</b>	<b>-</b>	<b>691,395</b>	<b>8%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	50,000	-	-	-	-	50,000	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	65,593	16,459	49,009	47,566	-	16,584	75%
Debt Service - Interest & Fees	6,420	1,544	4,998	6,442	-	1,422	78%
Grants & Subsidies	622,857	-	-	-	-	622,857	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	185,120	-	55,662	-	81,000	48,458	74%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>929,990</b>	<b>18,003</b>	<b>109,670</b>	<b>54,008</b>	<b>81,000</b>	<b>739,321</b>	<b>21%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>929,990</b>	<b>18,003</b>	<b>109,670</b>	<b>54,008</b>	<b>81,000</b>	<b>739,321</b>	<b>21%</b>
<b>Net</b>	<b>(177,246)</b>	<b>655</b>	<b>(48,321)</b>	<b>(12,544)</b>		<b>(47,926)</b>	
<b>Cash Balance</b>			<b>361,798</b>	<b>338,451</b>			

**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:**  
Expenditures are for debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program.

**Explanation of Significant Spending on Capital Projects:**  
Past expenditures include demolition of vacant and abandoned houses/lots and equipment for the Ignition Park/ND Turbo project.

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<b>Fund Name</b>	<b>Department of Community Investment (DCI)</b>	<b>Fund Number</b>	<b>211</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	440,636	-	160,198	-	-	280,438	36%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	336,000	44,027	257,358	173,083	-	78,642	77%
Fines, Forfeitures, and Fees	2,000	-	-	470	-	2,000	0%
Interest Earnings	16,000	1,085	11,153	9,510	-	4,847	70%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,525	310	3,553	118	-	972	79%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,866,020	466,505	1,399,515	1,142,005	-	466,505	75%
<b>Total Revenue</b>	<b>2,665,181</b>	<b>511,928</b>	<b>1,831,777</b>	<b>1,325,187</b>	<b>-</b>	<b>833,404</b>	<b>69%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,500,262	114,969	1,078,975	872,135	-	421,287	72%
Fringe Benefits	675,443	59,507	499,228	379,340	-	176,215	74%
<b>Total Personnel</b>	<b>2,175,705</b>	<b>174,477</b>	<b>1,578,203</b>	<b>1,251,475</b>	<b>-</b>	<b>597,502</b>	<b>73%</b>
<b>Supplies</b>	<b>24,968</b>	<b>1,223</b>	<b>16,558</b>	<b>8,325</b>	<b>1,823</b>	<b>6,587</b>	<b>74%</b>
<b>Services &amp; Charges</b>							
Professional Services	408,046	50,162	231,054	67,055	126,155	50,837	88%
Printing & Advertising	19,982	41	8,726	2,308	2,655	8,601	57%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,000	1,740	6,454	3,633	-	5,546	54%
Travel	16,700	538	9,369	7,411	2,413	4,918	71%
Repairs & Maintenance	16,788	392	3,801	143,513	893	12,094	28%
Other Interfund Allocations	317,469	26,500	238,500	74,619	-	78,969	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	73,069	6,089	54,801	106,875	-	18,268	75%
Other Services & Charges	12,369	742	7,917	5,978	2,612	1,840	85%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>876,423</b>	<b>86,203</b>	<b>560,622</b>	<b>411,392</b>	<b>134,728</b>	<b>181,073</b>	<b>79%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>3,077,096</b>	<b>261,902</b>	<b>2,155,384</b>	<b>1,671,193</b>	<b>136,550</b>	<b>785,162</b>	<b>74%</b>
<b>Net</b>	<b>(411,915)</b>	<b>250,026</b>	<b>(323,606)</b>	<b>(346,006)</b>	<b>-</b>	<b>48,242</b>	
<b>Cash Balance</b>			<b>789,300</b>	<b>1,016,543</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	25	24
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>25</b>	<b>24</b>

DCI's mission is to spur investment in a stronger South Bend by doing the following:

- Attracting & retaining growing businesses
- Connecting residents to economic opportunities
- Planning for vibrant neighborhoods

**Fund Purpose:**

This fund accounts for the activities of the Department of Community Investment (DCI).

**Explanation of Revenue Sources:**

This fund is mainly funded by transfers from Economic Development Income Tax (EDIT) Fund 408. Transfers are made on a quarterly basis. This fund also receives revenue from federal grants and staff contracts.

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

Expenditures include DCI employee wages & benefits, contractuals, economic empowerment activities.

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<b>Fund Name</b>	<b>Dept of Community Investment Grants</b>	<b>Fund Number</b>	<b>212</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	6,687,141	38,158	1,954,851	1,297,427	-	4,732,290	29%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	-	40	-	1,000	0%
Interest Earnings	2,000	83	845	543	-	1,155	42%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	215,387	1,366	94,391	382,743	-	120,996	44%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,905,528</b>	<b>39,606</b>	<b>2,050,087</b>	<b>1,680,753</b>	<b>-</b>	<b>4,855,441</b>	<b>30%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	6,874,598	320,034	2,387,240	1,481,951	3,070,800	1,416,558	79%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>6,874,598</b>	<b>320,034</b>	<b>2,387,240</b>	<b>1,481,951</b>	<b>3,070,800</b>	<b>1,416,558</b>	<b>79%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>6,874,598</b>	<b>320,034</b>	<b>2,387,240</b>	<b>1,481,951</b>	<b>3,070,800</b>	<b>1,416,558</b>	<b>79%</b>
<b>Net</b>	<b>30,930</b>	<b>(280,428)</b>	<b>(337,153)</b>	<b>198,802</b>	<b>-</b>	<b>3,438,883</b>	
<b>Cash Balance</b>			<b>111,238</b>	<b>440,514</b>			

**Fund Purpose:**

This fund accounts for various grants including:

**Community Development Block Grant** - 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** - 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** - 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. 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.

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

**Explanation of Significant Revenue and Expenditure Changes/Variations:**

Revenues and expenditures in this fund are grant and project specific and will vary from year to year.

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<b>Fund Name</b>	<b>Police State Seizures</b>	<b>Fund Number</b>	<b>216</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	26,000	36,737	15,003	-	(6,737)	122%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	375	2,579	1,817	-	(579)	129%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100	100	200	24,840	-	(100)	200%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>32,100</b>	<b>26,475</b>	<b>39,516</b>	<b>41,660</b>	<b>-</b>	<b>(7,416)</b>	<b>123%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	20,000	-	-	-	-	20,000	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	12,000	2,053	2,053	-	-	9,947	17%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>32,000</b>	<b>2,053</b>	<b>2,053</b>	<b>-</b>	<b>-</b>	<b>29,947</b>	<b>6%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>32,000</b>	<b>2,053</b>	<b>2,053</b>	<b>-</b>	<b>-</b>	<b>29,947</b>	<b>6%</b>
<b>Net</b>	<b>100</b>	<b>24,422</b>	<b>37,463</b>	<b>41,660</b>	<b>-</b>	<b>(37,363)</b>	
<b>Cash Balance</b>			<b>231,630</b>	<b>259,265</b>			

**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 to be used to support the Police Department's effort to combat drug activity.

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<b>Fund Name</b>	<b>Gift, Donation, Bequest</b>	<b>Fund Number</b>	<b>217</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	20,000	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,600	259	1,692	1,114	-	(92)	106%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	55,650	435	54,148	160,918	-	1,502	97%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>57,250</b>	<b>694</b>	<b>55,840</b>	<b>182,031</b>	<b>-</b>	<b>1,410</b>	<b>98%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>5,000</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>-</b>	<b>4,678</b>	<b>6%</b>
<b>Services &amp; Charges</b>							
Professional Services	34,000	7,945	17,146	3,000	12,948	3,906	89%
Printing & Advertising	2,500	-	-	-	-	2,500	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,000	-	1,014	-	-	(14)	101%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	5,928	-	2,795	191,856	200	2,933	51%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>43,428</b>	<b>7,945</b>	<b>20,956</b>	<b>194,856</b>	<b>13,148</b>	<b>9,325</b>	<b>79%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>48,428</b>	<b>7,945</b>	<b>21,278</b>	<b>194,856</b>	<b>13,148</b>	<b>14,003</b>	<b>71%</b>
<b>Net</b>	<b>8,822</b>	<b>(7,252)</b>	<b>34,562</b>	<b>(12,825)</b>	<b>-</b>	<b>(12,593)</b>	
<b>Cash Balance</b>			<b>135,304</b>	<b>103,949</b>			

**Fund Purpose:**

This fund accounts for miscellaneous contributions to the City for specific projects and the expenses related to the projects. Donations to South Bend Animal Care & Control are held in this fund.

**Explanation of Revenue Sources:**

Donations received are generally specified for some specific purpose (e.g. animal shelter, bike paths, etc.) and cannot be used for general purposes. This fund also receives revenue from interest earned on the fund's cash balance. In 2017, Animal Care & Control started receiving an annual donation of approximately \$22,300 from the Judith Westfall Irrevocable Trust. They anticipate receiving annual contributions thru 2/24/2023.

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

Revenues and expenditures vary depending on donations received and when projects are sufficiently funded.

2017: The major project in 2017 was the MLK/Hesburgh statue (\$200,000) in Leighton Plaza.

2018-2020 expenditures include additional renovations for animal shelter as well as bike signage.

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Police Curfew Violations</b>	<b>Fund Number</b>	<b>218</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	200	-	125	148	-	75	63%
Interest Earnings	160	25	167	100	-	(7)	104%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	750	-	-	(750)	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>360</b>	<b>25</b>	<b>1,042</b>	<b>248</b>	<b>-</b>	<b>(682)</b>	<b>289%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	1,000	-	250	-	604	146	85%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,000</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>604</b>	<b>146</b>	<b>85%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>604</b>	<b>146</b>	<b>85%</b>
<b>Net</b>	<b>(640)</b>	<b>25</b>	<b>792</b>	<b>248</b>	<b>-</b>	<b>(828)</b>	<b>-</b>
<b>Cash Balance</b>			<b>13,632</b>	<b>12,811</b>			

**Fund Purpose:**

This fund accounts for monies received from Juvenile Positive Assistance. Juvenile Positive Assistance accounts for monies received from penalties paid for curfew violations.

**Explanation of Revenue Sources:**

This fund receives monies from Juvenile Positive Assistance. This fund also receives revenue from interest earned on the fund's cash balance.

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



**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Unsafe Building</b>	<b>Fund Number</b>	<b>219</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	199,500	14,134	89,055	100,624	-	110,445	45%
Fines, Forfeitures, and Fees	68,250	11,506	49,984	50,818	-	18,266	73%
Interest Earnings	2,500	829	3,561	-	-	(1,061)	142%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	648,273	162,068	486,205	434,818	-	162,068	75%
<b>Total Revenue</b>	<b>918,523</b>	<b>188,537</b>	<b>628,805</b>	<b>586,259</b>	<b>-</b>	<b>289,718</b>	<b>68%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	190,001	11,434	119,759	127,710	-	70,242	63%
Fringe Benefits	104,906	5,333	63,284	71,899	-	41,622	60%
<b>Total Personnel</b>	<b>294,907</b>	<b>16,767</b>	<b>183,043</b>	<b>199,610</b>	<b>-</b>	<b>111,864</b>	<b>62%</b>
<b>Supplies</b>	<b>26,650</b>	<b>1,874</b>	<b>20,540</b>	<b>12,569</b>	<b>664</b>	<b>5,446</b>	<b>80%</b>
<b>Services &amp; Charges</b>							
Professional Services	59,000	-	24,725	29,078	35,500	(1,225)	102%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	350,503	41,680	134,116	213,213	191,532	24,855	93%
Other Interfund Allocations	31,481	2,624	23,616	24,462	-	7,865	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	26,435	2,203	19,827	29,358	-	6,608	75%
Other Services & Charges	183,437	4,785	44,739	92,051	80,004	58,694	68%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>650,856</b>	<b>51,291</b>	<b>247,023</b>	<b>388,163</b>	<b>307,036</b>	<b>96,797</b>	<b>85%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>972,413</b>	<b>69,932</b>	<b>450,606</b>	<b>600,341</b>	<b>307,700</b>	<b>214,107</b>	<b>78%</b>
<b>Net</b>	<b>(53,890)</b>	<b>118,605</b>	<b>178,199</b>	<b>(14,082)</b>	<b>-</b>	<b>75,611</b>	
<b>Cash Balance</b>			<b>562,346</b>	<b>358,912</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	4	4
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>4</b>	<b>4</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Neighborhood Enforcement Action Team (NEAT) derives its income from fees charged to homeowners and/or businesses for environmental clean-ups. 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. Revenue in Fines, Forfeitures, and Fees represent miscellaneous collections for delinquent billing through invoices which were deemed uncollectible, and therefore turned over to a collection agency. Also included in this category is revenue collected by the Ordinance Violation Bureau for fines levied against property owners for certain violations tagged by Code Enforcement. In addition, in 2018 Fund 219 will receive interfund operating transfers from Fund 408 (EDIT) in the amount of \$648,273. This fund also receives revenue from interest earned on the fund's cash balance.

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

This fund accounts for the activities of the Neighborhood Enhancement Activity Team (NEAT) Crew, charged with maintaining property standards regarding property cleanliness and upkeep. The City's mowing and graffiti removal programs are also run through this fund. The NEAT Crew is a division of Code Enforcement. Expenses include employee wages & benefits, attorney fees for code hearings (2 hearings/week, 50 weeks/year), city-wide centralized mowing through Venues, Parks & Arts (VPA), city-wide graffiti removal program through VPA, landfill dumping fees, and tire disposal fees.

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<b>Fund Name</b>	Law Enforcement Continuing Education	<b>Fund Number</b>	220
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	140,000	9,912	96,261	92,253	-	43,739	69%
Fines, Forfeitures, and Fees	106,886	6,946	61,661	91,575	-	45,225	58%
Interest Earnings	6,000	1,020	7,288	5,341	-	(1,288)	121%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	1,125	-	2,000	0%
Other Income	30,394	800	14,482	17,554	-	15,912	48%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>285,280</b>	<b>18,678</b>	<b>179,692</b>	<b>207,848</b>	<b>-</b>	<b>105,588</b>	<b>63%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>322,091</b>	<b>4,311</b>	<b>89,705</b>	<b>84,515</b>	<b>38,926</b>	<b>193,460</b>	<b>40%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	180,000	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	90,000	6,995	56,928	52,640	2,280	30,792	66%
Travel	83,000	6,836	31,292	30,180	-	51,708	38%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	99,533	1,676	16,306	60,168	8,033	75,194	24%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>272,533</b>	<b>15,506</b>	<b>104,525</b>	<b>322,988</b>	<b>10,313</b>	<b>157,694</b>	<b>42%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>594,624</b>	<b>19,817</b>	<b>194,230</b>	<b>407,504</b>	<b>49,239</b>	<b>351,154</b>	<b>41%</b>
<b>Net</b>	<b>(309,344)</b>	<b>(1,139)</b>	<b>(14,539)</b>	<b>(199,656)</b>	<b>-</b>	<b>(245,566)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>557,627</b>	<b>594,542</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund was established for the continuing education and supplies for the police department.

**Explanation of Revenue Sources:**  
This fund is funded by fees from accident reports, gun permits, false alarm and loud noise fines. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Approximately 25% of the budget is for travel expenses. 40% is for training supplies. The remaining budget is for training events.  
Expenses: \$22k ammunition, \$13k guns & sites

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<b>Fund Name</b>	<b>Landlord Registration</b>	<b>Fund Number</b>	<b>221</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	4,000	-	310	4,905	-	3,690	8%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	2,000	-	-	-	-	2,000	0%
Interest Earnings	70	18	87	-	-	(17)	125%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,070</b>	<b>18</b>	<b>397</b>	<b>4,905</b>	<b>-</b>	<b>5,673</b>	<b>7%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	1,000	-	5	10	-	995	1%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,000</b>	<b>-</b>	<b>5</b>	<b>10</b>	<b>-</b>	<b>995</b>	<b>1%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>5</b>	<b>10</b>	<b>-</b>	<b>995</b>	<b>1%</b>
<b>Net</b>	<b>5,070</b>	<b>18</b>	<b>392</b>	<b>4,895</b>		<b>4,678</b>	
<b>Cash Balance</b>			<b>10,077</b>	<b>6,120</b>			

**Fund Purpose:**  
This fund accounts for the revenues and expenditures related to the Landlord Registration ordinance, enacted by the Common Council in 2016.

**Explanation of Revenue Sources:**  
The proceeds from the registration, \$5 registration fee per year, will fund Code Enforcement's costs of the program. There is a penalty of \$100 to \$500 per landlord for failure to comply with the ordinance. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Any revenues from penalties will be used to subsidize the City's Curb and Sidewalk program; however, the Landlord Registration Program is currently under State legal review.

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<b>Fund Name</b>	<b>Loss Recovery</b>	<b>Fund Number</b>	<b>227</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,000	1,271	9,455	7,524	-	(1,455)	118%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,000</b>	<b>1,271</b>	<b>9,455</b>	<b>7,524</b>	<b>-</b>	<b>(1,455)</b>	<b>118%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	113,308	3,975	15,435	9,952	57,873	40,000	65%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	375,333	-	125,000	98,400	50,333	200,000	47%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>488,641</b>	<b>3,975</b>	<b>140,435</b>	<b>108,352</b>	<b>108,206</b>	<b>240,000</b>	<b>51%</b>
<b>Capital</b>	<b>26,682</b>	<b>6,174</b>	<b>24,273</b>	<b>12,860</b>	<b>2,409</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>515,323</b>	<b>10,149</b>	<b>164,708</b>	<b>121,212</b>	<b>110,615</b>	<b>240,000</b>	<b>53%</b>
<b>Net</b>	<b>(507,323)</b>	<b>(8,878)</b>	<b>(155,254)</b>	<b>(113,688)</b>	<b>-</b>	<b>(241,455)</b>	
<b>Cash Balance</b>			<b>691,365</b>	<b>856,877</b>			

**Fund Purpose:**

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. The fund is used for capital projects and the Vacant and Abandoned Housing initiative.

**Explanation of Revenue Sources:**

At this time, the only revenue comes from interest earned on the fund's cash balance.

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

Services include \$200,000 granular activated carbon reconditioning and various legal and professional services.

**Explanation of Significant Spending on Capital Projects:**

The capital encumbrance is for costs related to the purchasing of properties along the West Side Corridors (Western & Lincolnway West). These properties are up for tax sale. The City is only purchasing properties which fit into the City's strategy for future improvement of the corridors.

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<b>Fund Name</b>	Emergency Phone System	<b>Fund Number</b>	244
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	-	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
-	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	33,671	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	<b>33,671</b>	-	-	<b>0%</b>
<b>Capital</b>							
-	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>33,671</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(33,671)</b>	-	-	
<b>Cash Balance</b>							

**Fund Purpose:**  
This fund was established in 2014 to better track costs related to the City's emergency dispatch center that was funded by State 911 revenue. However, the State mandated consolidation of all dispatch centers within the county the following year.

**Explanation of Expenditures and Significant Changes/Variations:**  
This fund was closed in 2015 with the advent of the county-wide PSAP (public-safety answering point) system. The remaining funds were used towards the 2017 payment for the county-wide PSAP system.

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<b>Fund Name</b>	<b>Public Safety LOIT</b>	<b>Fund Number</b>	<b>249</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,629,539	635,795	6,579,951	5,600,714	-	1,049,588	86%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	11,900	2,672	13,818	7,783	-	(1,918)	116%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,641,439</b>	<b>638,467</b>	<b>6,593,769</b>	<b>5,608,497</b>	<b>-</b>	<b>1,047,670</b>	<b>86%</b>
<b>Expenditures by Dept</b>							
249-0805 Police PS LOIT	4,268,691	340,116	3,325,183	3,268,551	-	943,508	78%
249-0905 Fire PS LOIT	3,354,279	237,917	2,397,969	2,297,218	-	956,310	71%
<b>Total Expenditures by Dept</b>	<b>7,622,970</b>	<b>578,034</b>	<b>5,723,152</b>	<b>5,565,768</b>	<b>-</b>	<b>1,899,818</b>	<b>75%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	5,364,960	402,770	4,190,582	4,031,764	-	1,174,378	78%
Fringe Benefits	2,258,010	175,263	1,532,570	1,534,005	-	725,440	68%
<b>Total Personnel</b>	<b>7,622,970</b>	<b>578,034</b>	<b>5,723,152</b>	<b>5,565,768</b>	<b>-</b>	<b>1,899,818</b>	<b>75%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>7,622,970</b>	<b>578,034</b>	<b>5,723,152</b>	<b>5,565,768</b>	<b>-</b>	<b>1,899,818</b>	<b>75%</b>
<b>Net</b>	<b>18,469</b>	<b>60,434</b>	<b>870,616</b>	<b>42,729</b>	<b>-</b>	<b>(852,148)</b>	
<b>Cash Balance</b>			<b>1,857,996</b>	<b>983,177</b>			

<b>Staffing - Full Time</b>	<b>Budget</b>	<b>Actual</b>
Sworn Police Officers	43	42
Sworn Firefighters	35	31
<b>Total</b>	<b>78</b>	<b>73</b>

**Fund Purpose:**

The Public Safety Local Option Income Tax (LOIT) Fund was established in 2010 due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts.

**Explanation of Revenue Sources:**

The City has adopted a special income tax of one quarter of one percent (0.25%) to be used solely for the salaries of public safety employees who were formerly paid by property taxes. Public Safety Local Option Income Tax (LOIT) revenue is expected to increase approximately 2% per year.

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

This fund covered the costs of wages and fringe benefits for 43 police officers and 35 firefighters.

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<b>Fund Name</b>	Local Roads & Streets	<b>Fund Number</b>	251
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,570,000	197,527	1,372,547	827,193	-	197,453	87%
Grants/Intergovernmental	280,000	-	276,978	129,966	-	3,022	99%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	48,000	7,580	50,298	23,197	-	(2,298)	105%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	402,960	8,181	411,344	8,996	-	(8,384)	102%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,300,960</b>	<b>213,288</b>	<b>2,111,168</b>	<b>989,352</b>	<b>-</b>	<b>189,793</b>	<b>92%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>670,364</b>	<b>211,280</b>	<b>515,385</b>	<b>449,636</b>	<b>40,015</b>	<b>114,964</b>	<b>83%</b>
<b>Services &amp; Charges</b>							
Professional Services	374,000	-	-	-	14,000	360,000	4%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,315,606	55,039	621,363	118,842	177,677	516,566	61%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,689,606</b>	<b>55,039</b>	<b>621,363</b>	<b>118,842</b>	<b>191,677</b>	<b>876,566</b>	<b>48%</b>
<b>Capital</b>	<b>1,058,538</b>	<b>47,654</b>	<b>389,541</b>	<b>333,102</b>	<b>175,058</b>	<b>493,939</b>	<b>53%</b>
<b>Total Expenditures</b>	<b>3,418,508</b>	<b>313,973</b>	<b>1,526,289</b>	<b>901,580</b>	<b>406,749</b>	<b>1,485,469</b>	<b>57%</b>
<b>Net</b>	<b>(1,117,548)</b>	<b>(100,686)</b>	<b>584,878</b>	<b>87,773</b>	<b>-</b>	<b>(1,295,676)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>3,920,423</b>	<b>2,917,806</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund is used to track expenditures for road projects.

**Explanation of Revenue Sources:**  
This fund receives gas taxes as its primary revenue source. In 2008, wheel tax revenue was moved from this fund to the Motor Vehicle Highway Fund (202). Grants/Intergovernmental revenue is provided by the Indiana Department of Transportation (INDOT) and reimbursed through progress billing for state approved projects. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
The fund is used predominantly for street capital projects. Projects carried over from 2017 include the Safe Routes to School initiative for Coquillard and Lincoln, Olive Sample Overpass, and the Boland bicycle trail.

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<b>Fund Name</b>	Excess Welfare Distribution	<b>Fund Number</b>	252
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	-	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	<b>0%</b>
<b>Net</b>	-	-	-	-	-	-	
<b>Cash Balance</b>				8			

**Fund Purpose:**  
 In 2009, the City received a one-time \$2.9 million distribution for this fund, ear-marked for public safety. In 2012, the City spent approximately \$2.1 million for portable radios for both the Police and Fire departments.

**Explanation of Significant Revenue and Expenditure Changes/Variations:**  
 This fund was closed in 2017.



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<b>Fund Name</b>	<b>LOIT Special Distribution</b>	<b>Fund Number</b>	<b>257</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,070,000	-	670,000	-	-	400,000	63%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	4,421	32,632	27,046	-	7,368	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	100,000	-	-	0%
Other Income	54,687	-	54,687	261,189	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,164,687</b>	<b>4,421</b>	<b>757,319</b>	<b>388,234</b>	<b>-</b>	<b>407,368</b>	<b>65%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	648,058	5,315	352,477	147,799	214,080	81,501	87%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	1,340,000	1,340,000	1,340,000	1,000,000	-	-	100%
<b>Total Services &amp; Charges</b>	<b>1,988,058</b>	<b>1,345,315</b>	<b>1,692,477</b>	<b>1,147,799</b>	<b>214,080</b>	<b>81,501</b>	<b>96%</b>
<b>Capital</b>	<b>1,265,291</b>	<b>103,420</b>	<b>373,801</b>	<b>221,762</b>	<b>757,797</b>	<b>133,693</b>	<b>89%</b>
<b>Total Expenditures</b>	<b>3,253,349</b>	<b>1,448,735</b>	<b>2,066,278</b>	<b>1,369,562</b>	<b>971,877</b>	<b>215,194</b>	<b>93%</b>
<b>Net</b>	<b>(2,088,662)</b>	<b>(1,444,314)</b>	<b>(1,308,960)</b>	<b>(981,327)</b>	<b>-</b>	<b>192,174</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>972,378</b>	<b>3,043,739</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

This fund was established in 2016, per the State Board of Accounts (SBOA), to receive a one-time payment of local income taxes from the State for the purpose of infrastructure expenditures. Per the state statute, 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:**

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

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

In 2018, the Community Crossings Matching Grant of \$670,000 was incorrectly recorded in Fund 257. It was then transferred to the correct fund, Local Road & Bridge Grant Fund 265. The City's matching \$670,000 was also transferred from Fund 257 to Fund 265.

**Explanation of Significant Spending on Capital Projects:**

The capital budget for 2018 is comprised of 3 projects: Bendix: Lathrop to I-80; Olive Road: Prairie to Tucker; Safe Routes to School: LaSalle/Marquette

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<b>Fund Name</b>	<b>Human Rights Federal Grant</b>	<b>Fund Number</b>	<b>258</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	145,000	-	49,150	130,390	-	95,850	34%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	877	6,244	3,562	-	(2,244)	156%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,400	5,497	23,303	12,742	-	(2,903)	114%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>169,400</b>	<b>6,374</b>	<b>78,697</b>	<b>146,694</b>	<b>-</b>	<b>90,703</b>	<b>46%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	53,397	4,068	38,648	39,261	-	14,749	72%
Fringe Benefits	26,616	2,085	19,112	19,119	-	7,504	72%
<b>Total Personnel</b>	<b>80,013</b>	<b>6,153</b>	<b>57,760</b>	<b>58,381</b>	<b>-</b>	<b>22,253</b>	<b>72%</b>
<b>Supplies</b>	<b>2,000</b>	<b>354</b>	<b>1,152</b>	<b>6,020</b>	<b>648</b>	<b>200</b>	<b>90%</b>
<b>Services &amp; Charges</b>							
Professional Services	36,621	3,939	24,381	20,415	8,289	3,951	89%
Printing & Advertising	21,000	-	15,369	12,603	-	5,631	73%
Utilities	-	-	-	-	-	-	0%
Education & Training	3,500	-	15	551	-	3,485	0%
Travel	9,300	2,364	5,605	4,015	-	3,695	60%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	10,800	-	8,879	3,274	-	1,921	82%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>81,221</b>	<b>6,303</b>	<b>54,249</b>	<b>40,857</b>	<b>8,289</b>	<b>18,683</b>	<b>77%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>163,234</b>	<b>12,810</b>	<b>113,161</b>	<b>105,258</b>	<b>8,937</b>	<b>41,136</b>	<b>75%</b>
<b>Net</b>	<b>6,166</b>	<b>(6,436)</b>	<b>(34,464)</b>	<b>41,436</b>		<b>49,567</b>	
<b>Cash Balance</b>			<b>537,515</b>	<b>521,501</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	1	1
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>1</b>	<b>1</b>

**Fund Purpose:**

This fund tracks the portion of the Human Rights Department that is funded by the federal government. The Human Rights Department's mission is to educate and promote fair housing as well as ensure that all citizens receive equal employment opportunity.

**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).

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

In 2018, the Human Rights Commission promoted the Investigator VI to Housing Manager (new position).

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<b>Fund Name</b>	<b>Local Road &amp; Bridge Grant</b>	<b>Fund Number</b>	<b>265</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	1,000,000	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	-	4,077	-	-	923	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,340,000	1,340,000	1,340,000	1,000,000	-	-	100%
<b>Total Revenue</b>	<b>1,345,000</b>	<b>1,340,000</b>	<b>1,344,077</b>	<b>2,000,000</b>	<b>-</b>	<b>923</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,800,000	-	1,706,289	64	424,053	(330,342)	118%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	300,000	-	-	-	-	300,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>2,100,000</b>	<b>-</b>	<b>1,706,289</b>	<b>64</b>	<b>424,053</b>	<b>(30,342)</b>	<b>101%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,100,000</b>	<b>-</b>	<b>1,706,289</b>	<b>64</b>	<b>424,053</b>	<b>(30,342)</b>	<b>101%</b>
<b>Net</b>	<b>(755,000)</b>	<b>1,340,000</b>	<b>(362,212)</b>	<b>1,999,936</b>		<b>31,265</b>	
<b>Cash Balance</b>			<b>630,731</b>	<b>1,999,936</b>			

**Fund Purpose:**

This fund was established in December 2016 to account for the receipt of the Community Crossings grant and matching revenue and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts. Community Crossings is a partnership between INDOT and Hoosier communities, both urban and rural, to invest in infrastructure projects that catalyze economic development, create jobs, and strengthen local transportation networks.

**Explanation of Revenue Sources:**

In February 2017, the City received the \$1 million Community Crossings state grant from INDOT. \$1 million was transferred from LOIT 2016 Special Distribution Fund 257 to match the grant revenue. Community Crossings Matching Grant is based on available pooled resources by the State and the number of municipalities requesting the grant money. In 2018, the Community Crossings Matching Grant of \$670,000 was incorrectly recorded in LOIT 2016 Special Distribution Fund 257. It was then transferred to the correct fund, Local Road & Bridge Grant Fund 265. The City's matching \$670,000 was also transferred from Fund 257 to Fund 265. This fund also receives revenue from interest earned on the fund's cash balance.

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

Community Crossings Matching Grant project includes concrete pavement reconstruction, asphalt milling and resurfacing, and traffic signal modernization.

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<b>Fund Name</b>	Eastrace Waterway	<b>Fund Number</b>	271
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	9	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>9</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
	-	-	-	1,353	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>1,353</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(1,344)</b>			
<b>Cash Balance</b>				<b>3</b>			

**Fund Purpose:**  
This fund was originally dedicated to accounting for revenues and expenses from East Race Waterway events and races. In recent years, there have been no races.

**Explanation of Significant Revenue and Expenditure Changes/Variations:**  
This fund was closed in 2017.

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<b>Fund Name</b>	<b>Morris PAC / Palais Royale Marketing</b>	<b>Fund Number</b>	<b>273</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	-	8,977	8,509	-	11,023	45%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	109	727	362	-	23	97%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>20,750</b>	<b>109</b>	<b>9,704</b>	<b>8,871</b>	<b>-</b>	<b>11,046</b>	<b>47%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	18,000	2,225	5,083	5,673	1,606	11,311	37%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>18,000</b>	<b>2,225</b>	<b>5,083</b>	<b>5,673</b>	<b>1,606</b>	<b>11,311</b>	<b>37%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>18,000</b>	<b>2,225</b>	<b>5,083</b>	<b>5,673</b>	<b>1,606</b>	<b>11,311</b>	<b>37%</b>
<b>Net</b>	<b>2,750</b>	<b>(2,116)</b>	<b>4,621</b>	<b>3,199</b>		<b>(265)</b>	
<b>Cash Balance</b>			<b>59,775</b>	<b>50,286</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Revenue for this fund is collected through donations and sponsorships and used to assist with continued promotions of and within the Morris Complex. This fund also receives revenue from interest earned on the fund's cash balance.

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

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

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<b>Fund Name</b>	<b>Morris PAC / Self-Promotion</b>	<b>Fund Number</b>	<b>274</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	130,000	-	68,206	-	-	61,794	52%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	122	433	-	-	567	43%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>131,000</b>	<b>122</b>	<b>68,639</b>	<b>-</b>	<b>-</b>	<b>62,361</b>	<b>52%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	50,000	-	-	-	-	50,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Net</b>	<b>81,000</b>	<b>122</b>	<b>68,639</b>	<b>-</b>	<b>-</b>	<b>12,361</b>	<b>-</b>
<b>Cash Balance</b>			<b>68,639</b>	<b>-</b>	<b>-</b>		<b>-</b>

**Fund Purpose:**  
This fund was created to account for Self Promoter Events. Earnings on self-promoted events will be retained in this fund.

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

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

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<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35	7	50	31	-	(15)	144%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>35</b>	<b>7</b>	<b>50</b>	<b>31</b>	<b>-</b>	<b>(15)</b>	<b>144%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>35</b>	<b>7</b>	<b>50</b>	<b>31</b>	<b>-</b>	<b>(15)</b>	
<b>Cash Balance</b>			<b>3,972</b>	<b>3,916</b>			

**Fund Purpose:**  
This fund has been used to account for certain Police grants.

**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:**  
Justice Assistance Grant 2009-SB-B9-1280 was essentially completed in 2014. There are no open grants at this time.

**Explanation of Significant Spending on Capital Projects:**

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<b>Fund Name</b>	Economic Develop Commission-Revenue Bonds	<b>Fund Number</b>	281
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	425	-	259	218	-	166	61%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>425</b>	<b>-</b>	<b>259</b>	<b>218</b>	<b>-</b>	<b>166</b>	<b>61%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	28,100	-	28,126	-	-	(26)	100%
<b>Total Services &amp; Charges</b>	<b>28,100</b>	<b>-</b>	<b>28,126</b>	<b>-</b>	<b>-</b>	<b>(26)</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>28,100</b>	<b>-</b>	<b>28,126</b>	<b>-</b>	<b>-</b>	<b>(26)</b>	<b>100%</b>
<b>Net</b>	<b>(27,675)</b>	<b>-</b>	<b>(27,867)</b>	<b>218</b>	<b>-</b>	<b>192</b>	
<b>Cash Balance</b>			<b>-</b>	<b>27,831</b>			

**Fund Purpose:**  
This fund was used for the expenses of Economic Development Revenue Bonds. These bonds have been paid off.

**Explanation of Revenue Sources:**

**Explanation of Expenditures and Significant Changes/Variations:**  
The remaining cash balance was transferred to the Redevelopment General Fund 433.

**Explanation of Significant Spending on Capital Projects:**



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<b>Fund Name</b>	<b>HAZMAT</b>	<b>Fund Number</b>	<b>289</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	-	-	3,060	-	10,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	280	44	344	192	-	(64)	123%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,280</b>	<b>44</b>	<b>344</b>	<b>3,252</b>	<b>-</b>	<b>9,936</b>	<b>3%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>10,000</b>	<b>-</b>	<b>3,636</b>	<b>5,768</b>	<b>5,641</b>	<b>723</b>	<b>93%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>10,000</b>	<b>-</b>	<b>3,636</b>	<b>5,768</b>	<b>5,641</b>	<b>723</b>	<b>93%</b>
<b>Net</b>	<b>280</b>	<b>44</b>	<b>(3,292)</b>	<b>(2,516)</b>	<b>-</b>	<b>9,213</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>24,172</b>	<b>24,258</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund is used to account for the cost of the Hazardous Materials Response team. By ordinance the South Bend Fire Department charges businesses for Hazardous Materials Response. This typically happens once or twice a year. There are no employees associated with this fund, responses are made by firefighters of the South Bend Fire Department.

**Explanation of Revenue Sources:**  
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:**  
No major capital expenditures are planned through this fund. Major purchases are funded through the Fire Department and EMS Capital and the minimal fees collected in this fund are used to replace equipment and gear used in responses.

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<b>Fund Name</b>	<b>Indiana River Rescue</b>	<b>Fund Number</b>	<b>291</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	77,000	1,200	85,020	67,800	-	(8,020)	110%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,500	315	1,861	1,188	-	(361)	124%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	5,152	5,152	-	-	(5,152)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>78,500</b>	<b>6,667</b>	<b>92,033</b>	<b>68,988</b>	<b>-</b>	<b>(13,533)</b>	<b>117%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	13,000	231	2,192	2,192	-	10,808	17%
Fringe Benefits	2,500	-	-	777	-	2,500	0%
<b>Total Personnel</b>	<b>15,500</b>	<b>231</b>	<b>2,192</b>	<b>2,969</b>	<b>-</b>	<b>13,308</b>	<b>14%</b>
<b>Supplies</b>	<b>17,800</b>	<b>(3,750)</b>	<b>5,021</b>	<b>15,549</b>	<b>5,878</b>	<b>6,901</b>	<b>61%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	1,000	-	-	-	-	1,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,000	-	2,054	4,289	216	6,730	25%
Travel	14,500	1,014	7,633	5,629	-	6,867	53%
Repairs & Maintenance	43,400	3,750	20,013	65,298	-	23,387	46%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	600	-	600	-	-	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>68,500</b>	<b>4,764</b>	<b>30,300</b>	<b>75,215</b>	<b>216</b>	<b>37,984</b>	<b>45%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>101,800</b>	<b>1,245</b>	<b>37,513</b>	<b>93,733</b>	<b>6,093</b>	<b>58,193</b>	<b>43%</b>
<b>Net</b>	<b>(23,300)</b>	<b>5,422</b>	<b>54,520</b>	<b>(24,745)</b>		<b>(71,726)</b>	
<b>Cash Balance</b>			<b>178,188</b>	<b>117,276</b>			

**Fund Purpose:**  
The fund collects tuition fees for students attending the Indiana River Rescue School. There are typically 2-4 schools a year, each a week in duration.

**Explanation of Revenue Sources:**  
This fund collects tuition fees for students attending the Indiana River Rescue School. Funding relies on the number of Indiana River Rescue School (IRRS) courses offered in any given year. In recent years, demand from the fire departments of Chicago and New York has increased the need for additional dedicated classes. In those years, revenue can increase dramatically. In 2017, the Fire Department held 4 river rescue schools and anticipates at least 6 schools in 2018. 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.

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<b>Fund Name</b>	<b>Police Grants</b>	<b>Fund Number</b>	<b>292</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	-	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
-	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	21,735	27,952	-	(21,735)	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	<b>21,735</b>	<b>27,952</b>	-	<b>(21,735)</b>	<b>0%</b>
<b>Capital</b>							
-	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	<b>21,735</b>	<b>27,952</b>	-	<b>(21,735)</b>	<b>0%</b>
<b>Net</b>	-	-	<b>(21,735)</b>	<b>(27,952)</b>		<b>21,735</b>	
<b>Cash Balance</b>			<b>26,716</b>	<b>48,676</b>			

**Fund Purpose:**  
This fund was established to track the revenue and expenditures related to specific Federal Grants. Federal Grant revenue and expenditures are now tracked in Fund 295.

**Explanation of Revenue Sources:**

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

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Regional Police Academy	<b>Fund Number</b>	294
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	25,000	-	21,167	15,275	-	3,833	85%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	180	1,221	665	-	(221)	122%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	50	-	2,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>28,000</b>	<b>180</b>	<b>22,387</b>	<b>15,990</b>	<b>-</b>	<b>5,612</b>	<b>80%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>1,500</b>	<b>-</b>	<b>190</b>	<b>574</b>	<b>-</b>	<b>1,310</b>	<b>13%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	6,150	3,150	-	3,850	62%
Travel	1,500	-	-	-	-	1,500	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	9,500	465	4,106	3,564	-	5,394	43%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>21,000</b>	<b>465</b>	<b>10,256</b>	<b>6,714</b>	<b>-</b>	<b>10,744</b>	<b>49%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>22,500</b>	<b>465</b>	<b>10,446</b>	<b>7,288</b>	<b>-</b>	<b>12,054</b>	<b>46%</b>
<b>Net</b>	<b>5,500</b>	<b>(285)</b>	<b>11,942</b>	<b>8,702</b>	<b>-</b>	<b>(6,442)</b>	
<b>Cash Balance</b>			<b>99,280</b>	<b>84,777</b>			

**Fund Purpose:**  
This fund was established to fund the cost of course material and instructors at the South Bend Police Academy.

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

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

**Explanation of Significant Spending on Capital Projects:**

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<b>Fund Name</b>	<b>COPS MORE Grant</b>	<b>Fund Number</b>	<b>295</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	79,173	-	25,422	-	-	53,751	32%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	217	1,647	1,394	-	353	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	34,500	917	23,616	52,347	-	10,884	68%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>118,923</b>	<b>1,135</b>	<b>50,686</b>	<b>53,741</b>	<b>-</b>	<b>68,238</b>	<b>43%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>67,785</b>	<b>-</b>	<b>19,215</b>	<b>23,860</b>	<b>1,570</b>	<b>47,000</b>	<b>31%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	45,000	6,857	51,590	112,485	1,800	(8,390)	119%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>45,000</b>	<b>6,857</b>	<b>51,590</b>	<b>112,485</b>	<b>1,800</b>	<b>(8,390)</b>	<b>119%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>112,785</b>	<b>6,857</b>	<b>70,805</b>	<b>136,345</b>	<b>3,370</b>	<b>38,610</b>	<b>66%</b>
<b>Net</b>	<b>6,138</b>	<b>(5,723)</b>	<b>(20,119)</b>	<b>(82,604)</b>		<b>29,628</b>	
<b>Cash Balance</b>			<b>115,037</b>	<b>154,820</b>			

**Fund Purpose:**  
This fund was established to track Federal Grants received for specific purposes outlined in each grant. The cash balance results from funds received from the grants along with impound towing fees.

**Explanation of Revenue Sources:**  
The Community-Oriented Policing Services (COPS) Office of the Department of Justice offers grants through the Making Officer Redeployment Effective (MORE) program. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
January expenditures of \$25k was paid to other cities (Gary and East Chicago) that received grants. In February, a Project Safe Neighborhood grant was received. March had the start of the body camera project, expenses went through supplies. May also had a body camera payment go through supplies.

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Police Federal Drug Enforcement</b>	<b>Fund Number</b>	<b>299</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	50,000	-	6,201	1,823	-	43,799	12%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,700	246	1,848	1,543	-	(148)	109%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	6,677	-	-	(6,677)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>51,700</b>	<b>246</b>	<b>14,726</b>	<b>3,366</b>	<b>-</b>	<b>36,974</b>	<b>28%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>34,337</b>	<b>-</b>	<b>6,000</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	16,372	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,372</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>19,000</b>	<b>22,100</b>	<b>22,900</b>	<b>49%</b>
<b>Total Expenditures</b>	<b>51,000</b>	<b>-</b>	<b>-</b>	<b>69,710</b>	<b>22,100</b>	<b>28,900</b>	<b>43%</b>
<b>Net</b>	<b>700</b>	<b>246</b>	<b>14,726</b>	<b>(66,344)</b>	<b>-</b>	<b>8,074</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>145,455</b>	<b>159,715</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**  
This fund receives the Police Department's share of money acquired in drug enforcement activity. This fund also receives revenue from interest earned on the fund's cash balance.

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

**Explanation of Significant Spending on Capital Projects:**

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<b>Fund Name</b>	<b>County Option Income Tax</b>	<b>Fund Number</b>	<b>404</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Local Income Taxes	10,906,293	908,858	9,613,161	7,844,449	-	1,293,132	88%
Interest Earnings	95,000	20,372	124,241	70,887	-	(29,241)	131%
Other Income	501,534	640	265,021	471,339	-	236,513	53%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	324,171	-	324,171	-	-	-	100%
<b>Total Revenue</b>	<b>11,826,998</b>	<b>929,870</b>	<b>10,326,594</b>	<b>8,386,675</b>	<b>-</b>	<b>1,500,404</b>	<b>87%</b>
<b>Expenditures by Dept</b>							
Goodwill Strategic Outreach	150,000	-	130,000	-	-	20,000	87%
Debt Service & Other	1,644,112	2,430	1,026,696	956,611	224,975	392,441	76%
South Bend Art Museum	65,000	-	65,000	65,000	-	-	100%
Studebaker Museum	277,864	23,156	208,400	204,761	-	69,464	75%
Light Up South Bend	234,202	36,667	46,800	102,691	162,623	24,779	89%
Local Roads & Streets	13,353	-	12,755	291,639	598	-	100%
Utilities & Services	2,525,800	132,319	1,956,967	2,242,878	17,954	550,879	78%
Curb & Sidewalk	1,500,000	375,000	1,125,000	1,257,918	-	375,000	75%
Information Technology	614,958	-	2,874	590,217	12,117	599,967	2%
Police Department	1,229,400	91,222	1,007,447	969,692	-	221,953	82%
Fire Department & EMS	277,855	16,475	142,812	187,251	-	135,043	51%
Neighborhood Engage.	1,512,429	341,840	715,890	195,776	380,841	415,698	73%
Community Investment	1,650	-	-	350,347	1,650	-	100%
Parks Administration	1,287,600	321,900	965,700	1,061,255	-	321,900	75%
Corridor Ambassadors	140,000	148,751	385,534	143,902	-	(245,534)	275%
Vacant & Abandoned	527,450	-	-	15,200	27,450	500,000	5%
<b>Total Expenditures by Dept</b>	<b>12,001,673</b>	<b>1,489,759</b>	<b>7,791,876</b>	<b>8,635,136</b>	<b>828,208</b>	<b>3,381,590</b>	<b>72%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>827,697</b>	<b>68,113</b>	<b>595,905</b>	<b>663,972</b>	<b>154,266</b>	<b>77,526</b>	<b>91%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,447,353	36,667	152,053	590,603	263,365	1,031,935	29%
Printing & Advertising	-	-	-	1,372	-	-	0%
Utilities	1,652,000	130,972	1,261,824	1,168,923	-	390,176	76%
Education & Training	-	-	-	12,430	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,324,218	40,889	1,037,203	1,048,179	5,616	281,399	79%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	993,679	2,152	864,587	1,219,077	-	129,092	87%
Debt Service - Interest & Fees	60,933	277	57,459	57,974	-	3,474	94%
Grants & Subsidies	1,344,575	351,504	949,478	414,406	227,733	167,364	88%
Insurance	6,873	573	5,157	5,355	-	1,716	75%
Other Services & Charges	1,122,900	148,793	752,939	722,067	50,036	319,925	72%
Transfers Out	2,787,600	696,900	2,090,700	2,669,520	-	696,900	75%
<b>Total Services &amp; Charges</b>	<b>10,740,131</b>	<b>1,408,727</b>	<b>7,171,400</b>	<b>7,909,905</b>	<b>546,750</b>	<b>3,021,981</b>	<b>72%</b>
<b>Capital</b>	<b>433,845</b>	<b>12,919</b>	<b>24,572</b>	<b>61,258</b>	<b>127,193</b>	<b>282,080</b>	<b>35%</b>
<b>Total Expenditures</b>	<b>12,001,673</b>	<b>1,489,759</b>	<b>7,791,876</b>	<b>8,635,136</b>	<b>828,208</b>	<b>3,381,587</b>	<b>72%</b>
<b>Net</b>	<b>(174,675)</b>	<b>(559,889)</b>	<b>2,534,718</b>	<b>(248,461)</b>		<b>(1,881,183)</b>	
<b>Cash Balance</b>			<b>11,136,010</b>	<b>8,726,964</b>			

**Fund Purpose:**  
This fund accounts for the receipt and county option income tax (COIT) and expenditures of those funds.

**Explanation of Revenue Sources:**  
This fund receives County Option Income Tax (COIT) revenue. The COIT tax rate is 0.6% of gross wages in St Joseph County and the City of South Bend receives an allocated percentage of this revenue. The revenue is determined annually by the Indiana Department of Local Government Finance (DLGF). The growth rate of COIT revenue is projected to be 2% per year for 2018-2022. Other income represents principal payments on an interfund loan to the Urban Development Action Grant (UDAG) fund 410 in connection with the 1st Source Bank / Hotel renovation project. Transfers In: After the 2011B Century Center Bonds were paid off, the remaining cash balance in Fund 752 was transferred to COIT. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures in this fund include debt service payments, maintenance, and the Curb and Sidewalk Program. In 2018, telephone expenditures in the amount of \$550,329 were transferred from the COIT Fund 404 to the IT-Innovation Fund 279. Electricity for the street lights and traffic signals is budgeted at \$1.65 million for 2018. The City will transfer \$1.5 million to the Motor Vehicle Highway Fund 202 to cover the Curb & Sidewalk program budget in 2018. \$1.3 million is budgeted to be transferred to the Parks & Recreation Fund 201. In 2018, \$150,000 was budgeted for a goodwill strategic outreach unit focused on community oriented policing.

**Explanation of Significant Spending on Capital Projects:**  
2018 budgeted capital projects include streetscapes of \$180,000 and property acquisition for the Department of Community and Investment (DCI) in the amount of \$115,000.

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<b>Fund Name</b>	<b>Economic Development Income Tax</b>	<b>Fund Number</b>	<b>408</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,720,965	893,413	9,205,250	7,833,359	-	1,515,715	86%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	150,000	-	-	150,000	-	150,000	0%
Fines, Forfeitures, and Fees	354,660	-	354,660	354,660	-	-	100%
Interest Earnings	150,000	28,749	181,138	94,452	-	(31,138)	121%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	582,971	-	598,182	1,137	-	(15,211)	103%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	735,240	-	-	0%
<b>Total Revenue</b>	<b>11,958,596</b>	<b>922,162</b>	<b>10,339,230</b>	<b>9,168,848</b>	<b>-</b>	<b>1,619,366</b>	<b>86%</b>
<b>Expenditures by Dept</b>							
Debt Service & Other	2,567,127	498,537	1,697,710	1,956,218	-	869,417	66%
Street Department	1,937,750	484,438	1,453,313	1,453,313	-	484,437	75%
PSAP	2,545,506	-	1,397,249	1,506,922	-	1,148,257	55%
Neighborhood Engage.	2,623,669	11,611	572,590	469,545	416,078	1,635,001	38%
Community Investment	297,371	1,711	123,850	175,876	84,203	89,318	70%
Parks Administration	21,094	-	-	1,468	21,094	-	100%
Parks Maintenance	-	-	-	57,617	-	-	0%
Potawatomi Zoo	100,000	-	100,000	100,000	-	-	100%
Code Enforcement	1,301,415	204,291	1,003,961	1,642,092	93,163	204,291	84%
Animal Care & Control	820,662	205,166	615,497	546,649	-	205,165	75%
<b>Total Expenditures by Dept</b>	<b>12,214,594</b>	<b>1,405,754</b>	<b>6,964,169</b>	<b>7,909,700</b>	<b>614,538</b>	<b>4,635,886</b>	<b>62%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	83	-	-	-	-	83	100%
<b>Services &amp; Charges</b>							
Professional Services	3,274,815	8,976	1,566,257	1,882,547	207,008	1,501,550	54%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	10,899	139	847	8,685	1,431	8,621	21%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	36,351	41	2,642	7,453	400	33,309	8%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	175,833	-	-	0%
Debt Service - Interest & Fees	2,000	-	-	147,305	-	2,000	0%
Grants & Subsidies	2,349,513	4,167	637,490	411,978	256,192	1,455,831	38%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	525,230	-	392,542	199,959	99,594	33,094	94%
Transfers Out	5,825,703	1,392,431	4,364,392	5,015,622	-	1,461,311	75%
<b>Total Services &amp; Charges</b>	<b>12,024,511</b>	<b>1,405,754</b>	<b>6,964,169</b>	<b>7,849,382</b>	<b>564,625</b>	<b>4,495,716</b>	<b>63%</b>
<b>Capital</b>							
	190,000	-	-	60,317	49,830	140,170	26%
<b>Total Expenditures</b>	<b>12,214,594</b>	<b>1,405,754</b>	<b>6,964,169</b>	<b>7,909,700</b>	<b>614,538</b>	<b>4,635,886</b>	<b>62%</b>
<b>Net</b>	<b>(255,998)</b>	<b>(483,591)</b>	<b>3,375,061</b>	<b>1,259,149</b>	<b>-</b>	<b>(3,016,520)</b>	<b>-</b>
<b>Cash Balance</b>			<b>16,125,610</b>	<b>12,419,934</b>			

**Fund Purpose:**

This fund accounts for the receipt and expense of Economic Development Income Tax (EDIT) revenue.

**Explanation of Revenue Sources:**

This fund receives Economic Development Income Tax (EDIT) revenue. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County. Also, the final payment of the TJX job penalty amount of \$354,660 will be 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. At this time, revenue is lower than last year due to timing of receipts. This fund also receives revenue from interest earned on the fund's cash balance.

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

The fund is used to pay for debt service on the 2014 PSAP (Public Safety Answering Point) Bonds and 2015 Parks Bonds, various economic development initiatives, and transfers to the Department of Community Investment, Street Department, Code Enforcement/Animal Control Department and the consolidated county-wide 911 call center.

**Explanation of Significant Spending on Capital Projects:**

For 2018, \$190,000 has been budgeted. This includes \$140,000 for property acquisition for DCI and \$50,000 for improvements to the City Cemetery.



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<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,110	735	5,633	4,242	-	477	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	37,508	-	28,131	-	-	9,377	75%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>43,618</b>	<b>735</b>	<b>33,764</b>	<b>4,242</b>	<b>-</b>	<b>9,854</b>	<b>77%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	486,081	-	99,017	94,329	-	387,064	20%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>486,081</b>	<b>-</b>	<b>99,017</b>	<b>94,329</b>	<b>-</b>	<b>387,064</b>	<b>20%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>486,081</b>	<b>-</b>	<b>99,017</b>	<b>94,329</b>	<b>-</b>	<b>387,064</b>	<b>20%</b>
<b>Net</b>	<b>(442,463)</b>	<b>735</b>	<b>(65,253)</b>	<b>(90,087)</b>	<b>-</b>	<b>(377,210)</b>	
<b>Cash Balance</b>			<b>405,958</b>	<b>502,390</b>			

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Currently, this fund is used for the repayment of an interfund loan from the COIT Fund (404) in connection with a downtown hotel/parking garage project. The final payment is due in 2022 (debt schedule #82). Payments in future years will be made as BDC loan collections are received.

**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Fund Name</b>	<b>Project ReLeaf</b>	<b>Fund Number</b>	<b>655</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	439,680	37,354	335,257	332,956	-	104,423	76%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	13,579	1,437	10,551	6,859	-	3,028	78%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>453,259</b>	<b>38,792</b>	<b>345,809</b>	<b>339,815</b>	<b>-</b>	<b>107,451</b>	<b>76%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	47,124	-	-	-	-	47,124	0%
Fringe Benefits	3,605	-	-	-	-	3,605	0%
<b>Total Personnel</b>	<b>50,729</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,729</b>	<b>0%</b>
<b>Supplies</b>	<b>4,344</b>	<b>-</b>	<b>-</b>	<b>876</b>	<b>115</b>	<b>4,229</b>	<b>3%</b>
<b>Services &amp; Charges</b>							
Professional Services	13,734	1,145	10,305	10,305	-	3,429	75%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	10,606	9,606	9,606	10,591	-	1,000	91%
Other Interfund Allocations	17,647	1,471	13,239	13,689	-	4,408	75%
Debt Service - Principal	48,405	-	24,107	46,742	-	24,298	50%
Debt Service - Interest & Fees	577	-	384	987	-	193	66%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	306	-	-	0%
Other Services & Charges	6,000	493	4,092	4,537	-	1,908	68%
Transfers Out	550,000	137,500	412,500	262,500	-	137,500	75%
<b>Total Services &amp; Charges</b>	<b>646,969</b>	<b>150,215</b>	<b>474,233</b>	<b>349,656</b>	<b>-</b>	<b>172,736</b>	<b>73%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>702,042</b>	<b>150,215</b>	<b>474,233</b>	<b>350,532</b>	<b>115</b>	<b>227,694</b>	<b>68%</b>
<b>Net</b>	<b>(248,783)</b>	<b>(111,424)</b>	<b>(128,424)</b>	<b>(10,717)</b>	<b>-</b>	<b>(120,243)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>693,621</b>	<b>862,899</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	-	-
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund accounts for the fall and spring leaf collection program.

**Explanation of Revenue Sources:**  
The leaf pickup program is financed by a \$0.99 per month charge on residents' utility bills. There are approximately 37,000 customers who pay for this service. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
The annual transfer of \$350,000 is to cover a portion of MVH costs paid for spring & fall Project Releaf. These costs include supervisory wages and benefits, gasoline, depreciation on the leaf vacs and other costs. During the 2017 fall leaf collection program, the City employed 12 workers and collected 26,308 total cubic yards of leaves. 2018 Spring ReLeaf began on March 26th and ran through April 12th. During that time, crews picked up a total of 79 truckloads of leaves totaling 2,950 cubic yards.

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Police K-9 Unit</b>	<b>Fund Number</b>	<b>705</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35	5	37	23	-	(2)	106%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,035</b>	<b>5</b>	<b>37</b>	<b>23</b>	<b>-</b>	<b>1,998</b>	<b>2%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	2,020	-	-	-	592	1,428	29%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>592</b>	<b>1,428</b>	<b>29%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>592</b>	<b>1,428</b>	<b>29%</b>
<b>Net</b>	<b>15</b>	<b>5</b>	<b>37</b>	<b>23</b>	<b>-</b>	<b>570</b>	
<b>Cash Balance</b>			<b>2,922</b>	<b>2,881</b>			

**Fund Purpose:**  
This fund was set up to receive donations for the Police K9 unit and track expenditures of those funds.

**Explanation of Revenue Sources:**  
This funds receives donations for the Police K-9 unit. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
The donations are to be spent on supplies or services directly related to the Police K-9 unit. In recent years, this fund has not been used so the cash balance is growing.

**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Fund Name</b>	<b>2017 Parks Bond Debt Service</b>	<b>Fund Number</b>	<b>312</b>
<b>Fund Type</b>	<b>City Debt Service</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	669,551	-	386,442	-	-	283,109	58%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	36,200	-	18,100	-	-	18,100	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	763	-	-	(763)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>705,751</b>	<b>-</b>	<b>405,306</b>	<b>-</b>	<b>-</b>	<b>300,446</b>	<b>57%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	350,000	-	350,000	-	-	-	100%
Debt Service - Interest & Fees	245,304	-	243,304	-	-	2,000	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>595,304</b>	<b>-</b>	<b>593,304</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>595,304</b>	<b>-</b>	<b>593,304</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>100%</b>
<b>Net</b>	<b>110,447</b>	<b>-</b>	<b>(187,998)</b>	<b>-</b>	<b>-</b>	<b>298,446</b>	
<b>Cash Balance</b>			<b>(187,998)</b>	<b>-</b>			

**Fund Purpose:**  
This fund is used to collect a separate property tax levy and 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 Fund 471 (2017 Parks Bond Capital) and will 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).

**Explanation of Expenditures and Significant Changes/Variations:**  
Debt service payments are due on January 15 and July 15. The first debt service payment is due July 15, 2018 and the final payment is due January 15, 2033. Property taxes are assumed to come in to cover the debt service payments through the life of the bond.

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<b>Fund Name</b>	<b>Football Hall of Fame Debt Service</b>	<b>Fund Number</b>	<b>313</b>
<b>Fund Type</b>	<b>City Debt Service</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	406,758	-	234,467	451,820	-	172,291	58%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	45,000	-	14,078	22,945	-	30,922	31%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	141	-	141	213	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	274,768	-	248,724	-	-	26,044	91%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>726,667</b>	<b>-</b>	<b>497,409</b>	<b>474,978</b>	<b>-</b>	<b>229,257</b>	<b>68%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	620,000	-	620,000	1,090,000	-	-	100%
Debt Service - Interest & Fees	12,315	-	11,315	53,420	-	1,000	92%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>632,315</b>	<b>-</b>	<b>631,315</b>	<b>1,143,420</b>	<b>-</b>	<b>1,000</b>	<b>100%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>632,315</b>	<b>-</b>	<b>631,315</b>	<b>1,143,420</b>	<b>-</b>	<b>1,000</b>	<b>100%</b>
<b>Net</b>	<b>94,352</b>	<b>-</b>	<b>(133,906)</b>	<b>(668,442)</b>		<b>228,257</b>	
<b>Cash Balance</b>			<b>(109,688)</b>	<b>(375,649)</b>			

**Fund Purpose:**  
This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July). Because of the timing of revenue and expenditures this fund will typically have a negative cash balance until the property tax distributions are received.

**Explanation of Revenue Sources:**  
This fund received property tax revenue (distributions received in June and December) from a special levy. Now that the debt is paid off, the property tax levy from this fund will be repurposed and collected in Fund 312.

**Explanation of Expenditures and Significant Changes/Variations:**  
The Hall of Fame bond was refunded during 2011 resulting in lower debt service payments. The final payment was February 1, 2018.  
Due to a reduction in the property tax levy for this fund, COIT Fund 404 helped pay a portion of the debt service payments in 2017.  
This fund has a negative cash balance because the final debt service payment had to be made prior to receiving the total property tax disbursement for 2018.

**City of South Bend, Indiana**  
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<b>Fund Name</b>	South Bend Building Corp	<b>Fund Number</b>	755
<b>Fund Type</b>	City Debt Service	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,900	1,850	6,553	1,785	-	347	95%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,635,025	-	2,646,000	2,650,500	-	(10,975)	100%
<b>Total Revenue</b>	<b>2,641,925</b>	<b>1,850</b>	<b>2,652,553</b>	<b>2,652,285</b>	<b>-</b>	<b>(10,628)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	2,100,000	945,000	2,100,000	2,040,000	-	-	100%
Debt Service - Interest & Fees	536,025	255,394	534,525	602,214	-	1,500	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>2,636,025</b>	<b>1,200,394</b>	<b>2,634,525</b>	<b>2,642,214</b>	<b>-</b>	<b>1,500</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,636,025</b>	<b>1,200,394</b>	<b>2,634,525</b>	<b>2,642,214</b>	<b>-</b>	<b>1,500</b>	<b>100%</b>
<b>Net</b>	<b>5,900</b>	<b>(1,198,544)</b>	<b>18,028</b>	<b>10,071</b>	<b>-</b>	<b>(12,128)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>789,614</b>	<b>772,159</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

This fund accounts for 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 Comprehensive Annual Financial Report (CAFR).

**Accounting Methodology:**

This fund was established in 2017 to integrate this activity into the City's formal accounting system. The South Bend Building Corporation is reported as a fund in the City's Comprehensive Annual Financial Report (CAFR). Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explanation of Revenue Sources:**

The South Bend Building Corporation receives debt service payments from the City and passes them through to trustee banks and bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

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

Debt service payments are for the 2012 Police & Fire refunding (debt schedule #39), the 2010 Public Works Building refunding (#36), and the 2013 EMS Fire Station/Tower bonds (#116). Debt payments are made twice a year, in February and August. The 2010 Public Works Building refunding bonds are scheduled to be paid off in 2021. The 2012 Police & Fire refunding are scheduled to be paid off in 2023. The 2013 EMS Fire Station/Tower bonds are scheduled to be paid off in 2033.

**City of South Bend, Indiana  
Monthly Financial Report  
September 30, 2018**

<b>Fund Name</b>	<b>2015 Parks Bond Debt Service</b>	<b>Fund Number</b>	<b>757</b>
<b>Fund Type</b>	<b>City Debt Service</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	386	1,843	965	-	157	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	379,107	63,493	282,887	257,941	-	96,220	75%
<b>Total Revenue</b>	<b>381,107</b>	<b>63,879</b>	<b>284,730</b>	<b>258,907</b>	<b>-</b>	<b>96,377</b>	<b>75%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	210,000	105,000	210,000	215,000	-	-	100%
Debt Service - Interest & Fees	170,107	83,766	169,106	175,481	-	1,001	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>380,107</b>	<b>188,766</b>	<b>379,106</b>	<b>390,481</b>	<b>-</b>	<b>1,001</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>380,107</b>	<b>188,766</b>	<b>379,106</b>	<b>390,481</b>	<b>-</b>	<b>1,001</b>	<b>100%</b>
<b>Net</b>	<b>1,000</b>	<b>(124,887)</b>	<b>(94,377)</b>	<b>(131,575)</b>	<b>-</b>	<b>95,376</b>	
<b>Cash Balance</b>			<b>463,392</b>	<b>430,368</b>			

**Fund Purpose:**

This fund accounts for the receipt of monthly lease rental payments from the City's EDIT Fund 408 and the payment of debt service principal and interest semi-annually to the bond holders for the 2015 Parks Bond. The par amount of the 2015 Parks/EDIT bond was \$5,605,000 and the final payment is due August 1, 2035.

**Accounting Methodology:**

The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explanation of Revenue Sources:**

The bond requires semi-annual payments and the City EDIT Fund (408) transfers money into this fund on a monthly basis, as per the bond ordinance. 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 (#141) with the first payment made on February 1, 2016 and the final payment on August 1, 2035. Capital expenditures of this bond are tracked in Fund 751.

**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Fund Name</b>	<b>Eddy Street Commons Debt Service</b>	<b>Fund Number</b>	<b>760</b>
<b>Fund Type</b>	<b>City Debt Service</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	635	3,851	-	-	649	86%
Debt Proceeds	-	-	-	2,500,000	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,279,472	650,000	1,278,472	-	-	1,000	100%
<b>Total Revenue</b>	<b>1,283,972</b>	<b>650,635</b>	<b>1,282,323</b>	<b>2,500,000</b>	<b>-</b>	<b>1,649</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	2,475,000	625,000	625,000	-	2,450,000	(600,000)	124%
Debt Service - Interest & Fees	1,304,472	25,000	653,472	-	50,000	601,000	54%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>3,779,472</b>	<b>650,000</b>	<b>1,278,472</b>	<b>-</b>	<b>2,500,000</b>	<b>1,000</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,779,472</b>	<b>650,000</b>	<b>1,278,472</b>	<b>-</b>	<b>2,500,000</b>	<b>1,000</b>	<b>100%</b>
<b>Net</b>	<b>(2,495,500)</b>	<b>635</b>	<b>3,851</b>	<b>2,500,000</b>	<b>-</b>	<b>649</b>	
<b>Cash Balance</b>			<b>2,505,330</b>	<b>2,500,000</b>			

**Fund Purpose:**

This fund accounts for the receipt of payments from the City's North East Residential Area TIF Fund (436) and the subsequent semi-annual payment of debt service principal and interest to the bondholders. 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.

**Accounting Methodology:**

The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explanation of Revenue Sources:**

A debt service reserve amount of \$2.5 million dollars was established at the 2017 Eddy Street Commons Bond debt closing. This amount was deposited into this debt service fund at the time of the closing. Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

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

The 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 on 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 Fund 759.



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<b>Fund Name</b>	<b>Professional Sports Development</b>	<b>Fund Number</b>	<b>377</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	600,000	-	-	224,912	-	600,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	-	37	1,345	-	1,963	2%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	-	7,431	32,324	-	10,569	41%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>620,000</b>	<b>-</b>	<b>7,468</b>	<b>258,581</b>	<b>-</b>	<b>612,532</b>	<b>1%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	770,000	-	770,000	750,000	-	-	100%
Debt Service - Interest & Fees	44,870	-	44,870	77,955	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>814,870</b>	<b>-</b>	<b>814,870</b>	<b>827,955</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>814,870</b>	<b>-</b>	<b>814,870</b>	<b>827,955</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(194,870)</b>	<b>-</b>	<b>(807,402)</b>	<b>(569,374)</b>	<b>-</b>	<b>612,532</b>	
<b>Cash Balance</b>			<b>(783,696)</b>	<b>(172,096)</b>			

**Fund Purpose:**

This fund was established in 2010 to collect reserve monies as stipulated in the 2010 Coveleski Stadium Recovery Zone Economic Development Bond covenants (debt schedule 81). This fund collects a special tax which is used primarily for debt service and improvements at the Four Winds Field (Coveleski) baseball stadium. South Bend's Professional Sports Development Area (PSDA) was formed in 1997. The Indiana Department of Revenue collects a portion of state sales and income taxes generated in the PSDA and remits them to St. Joseph County, which issues a check to the city of South Bend.

**Explanation of Revenue Sources:**

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame, but still receives funding from the State for PSDA on a monthly basis. The PSDA area includes Four Winds field, Century Center, MPAC and Studebaker National Museum. The Professional Sports Development Area (PSDA) revenue ended in August 2018.

With the sale of the former College Football Hall of Fame in 2018, the remaining cash balance in the Hall of Fame Capital Fund 677 will be transferred to this fund.

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

The fund is used to pay debt service on the 2010 Four Winds Field (Coveleski Stadium Bonds) with the final payment due on January 15, 2019. In addition, the final payment of \$100,000 on a five-year commitment for the Synagogue Building at Four Winds Field will be made in 2018.

After the 2010 Coveleski Stadium Recovery Zone Economic Development Bonds are paid off, the cash balance in the Coveleski Stadium Debt Service Reserve Fund (317) will be transferred into this fund during 2019. Any cash reserves in the fund after the debt is paid off can be used for capital projects within the PSDA district.

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<b>Fund Name</b>	<b>Coveleski Stadium Capital</b>	<b>Fund Number</b>	<b>401</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	43,500	-	-	41,814	-	43,500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	100	702	655	-	48	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>44,250</b>	<b>100</b>	<b>702</b>	<b>42,469</b>	<b>-</b>	<b>43,548</b>	<b>2%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	35,000	-	-	17,000	-	35,000	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>17,000</b>	<b>-</b>	<b>35,000</b>	<b>0%</b>
<b>Capital</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>90,000</b>	<b>-</b>	<b>-</b>	<b>17,000</b>	<b>-</b>	<b>90,000</b>	<b>0%</b>
<b>Net</b>	<b>(45,750)</b>	<b>100</b>	<b>702</b>	<b>25,469</b>	<b>-</b>	<b>(46,452)</b>	<b>-</b>
<b>Cash Balance</b>			<b>55,229</b>	<b>116,004</b>			

**Fund Purpose:**  
This fund is used for minor capital improvements for Four Winds Field at Coveleski Stadium.

**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:**  
Due to recent lease agreements, no capital revenues have been collected for this fund, limiting its budget.  
2018 budgeted expenditures include painting of the concourse and other improvements in conjunction with the ongoing development.

**Explanation of Significant Spending on Capital Projects:**

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<b>Fund Name</b>	Zoo Endowment	<b>Fund Number</b>	403
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	151	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	151	-	-	0%
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	0%
<b>Supplies</b>							
-	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	1,049	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	1,049	-	-	0%
<b>Capital</b>	-	-	-	49,000	-	-	0%
<b>Total Expenditures</b>	-	-	-	50,049	-	-	0%
<b>Net</b>	-	-	-	(49,898)	-	-	
<b>Cash Balance</b>							

**Fund Purpose:**  
This fund accounts for donations dedicated to Potawatomi Zoo.

**Explanation of Significant Revenue and Expenditure Changes/Variations:**  
The City spent funds that were held on zoo projects in 2017 to use the funds that were available to cover the projects. All future capital funds spent on the zoo will be funded through other funds. This fund was closed in 2017.

**Explanation of Significant Spending on Capital Projects:**  
The 2017 capital budget is for the re-paving of the zoo parking lot.

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<b>Fund Name</b>	<b>Park Non-Reverting Capital</b>	<b>Fund Number</b>	<b>405</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	17,100	350	4,562	5,540	-	12,538	27%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,500	87	864	1,158	-	636	58%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	25,000	27,600	27,600	75,000	-	(2,600)	110%
Other Income	22,000	-	-	4,000	-	22,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	80,000	-	-	185,000	-	80,000	0%
<b>Total Revenue</b>	<b>145,600</b>	<b>28,037</b>	<b>33,026</b>	<b>270,698</b>	<b>-</b>	<b>112,574</b>	<b>23%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>86,372</b>	<b>-</b>	<b>31,992</b>	<b>48,713</b>	<b>10,279</b>	<b>44,101</b>	<b>49%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	30,000	3,871	14,464	159,217	1,520	14,016	53%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	54,000	-	-	4,954	-	54,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>84,000</b>	<b>3,871</b>	<b>14,464</b>	<b>164,172</b>	<b>1,520</b>	<b>68,016</b>	<b>19%</b>
<b>Capital</b>	<b>107,500</b>	<b>-</b>	<b>31,500</b>	<b>205,976</b>	<b>11,655</b>	<b>64,345</b>	<b>40%</b>
<b>Total Expenditures</b>	<b>277,872</b>	<b>3,871</b>	<b>77,956</b>	<b>418,861</b>	<b>23,454</b>	<b>176,462</b>	<b>36%</b>
<b>Net</b>	<b>(132,272)</b>	<b>24,165</b>	<b>(44,930)</b>	<b>(148,163)</b>	<b>-</b>	<b>(63,888)</b>	
<b>Cash Balance</b>			<b>131,775</b>	<b>162,546</b>			

**Fund Purpose:**

This is a capital fund that accounts for revenues collected and expenses for specific purposes or locations. These locations are Potawatomi and Rum Village Picnic Areas, the East Race, Golf Courses, Forestry, and Howard Park Ice Rink. Currently, this fund is used for more than capital expenditures. The cash balance includes \$60,300 that is restricted to expenditures in Voorde Park.

**Explanation of Revenue Sources:**

This fund receives most of its revenue through an inter-fund transfer from the Parks & Recreation Fund (201) Golf Division (1102). A small amount of revenue is collected from mowing fees for abatement mowing and from picnic area/pavilion rentals.

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

Encumbrances: various repair parts

**Explanation of Significant Spending on Capital Projects:**

Capital expenditures are for the purchase of equipment for the golf courses.

\$31,500 of Capital Expenditures is allocated for maintenance motor equipment from Bobcat of Fort Wayne.

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<b>Fund Name</b>	<b>Cumulative Capital Development</b>	<b>Fund Number</b>	<b>406</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	436,330	-	239,982	240,635	-	196,348	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	37,100	-	18,718	18,332	-	18,382	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,700	826	6,409	3,675	-	(709)	112%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>479,130</b>	<b>826</b>	<b>265,109</b>	<b>262,642</b>	<b>-</b>	<b>214,021</b>	<b>55%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	447,941	-	445,789	420,150	-	2,152	100%
Debt Service - Interest & Fees	11,259	-	11,175	10,023	-	84	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>459,200</b>	<b>-</b>	<b>456,964</b>	<b>430,173</b>	<b>-</b>	<b>2,236</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>459,200</b>	<b>-</b>	<b>456,964</b>	<b>430,173</b>	<b>-</b>	<b>2,236</b>	<b>100%</b>
<b>Net</b>	<b>19,930</b>	<b>826</b>	<b>(191,856)</b>	<b>(167,531)</b>	<b>-</b>	<b>211,785</b>	
<b>Cash Balance</b>			<b>429,202</b>	<b>412,783</b>			

**Fund Purpose:**  
This fund is used to account for expenditures relating to the purchase or lease of capital improvements in the City.

**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.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are for debt service payments on capital leases and the due dates vary per lease. Only police vehicles and related equipment are financed out of this fund at this time. Current leases include the 2013 PNC Vehicle & Equipment Lease (debt schedule #110 - final payment in 2018), 2013 SunTrust Vehicle Lease (#113 - final payment in 2018), 2015 Vehicle/Equip Lease 1 (#140 - final payment in 2020), 2016 Vehicle/Equip Lease 1 (#149 - final payment in 2021), and 2018 Vehicle/Equip Lease 1 (#171 - final payment in 2023).

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<b>Fund Name</b>	Cumulative Capital Improvement	<b>Fund Number</b>	407
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	250,500	-	111,715	266,697	-	138,785	45%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,000	582	4,006	2,982	-	(1,006)	134%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	25,000	25,000	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>278,500</b>	<b>582</b>	<b>140,720</b>	<b>294,679</b>	<b>-</b>	<b>137,779</b>	<b>51%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	356,250	-	-	0%
Debt Service - Interest & Fees	1,000	-	-	15,000	-	1,000	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	249,500	-	249,500	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>250,500</b>	<b>-</b>	<b>249,500</b>	<b>371,250</b>	<b>-</b>	<b>1,000</b>	<b>100%</b>
<b>Capital</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>278,500</b>	<b>-</b>	<b>249,500</b>	<b>371,250</b>	<b>-</b>	<b>29,000</b>	<b>90%</b>
<b>Net</b>	<b>-</b>	<b>582</b>	<b>(108,780)</b>	<b>(76,571)</b>	<b>-</b>	<b>108,779</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>321,504</b>	<b>301,674</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund is used to pay debt service on a Century Center bond. The final payment on the 2011 Century Center Bond Refunding is due February 1, 2018.

**Explanation of Revenue Sources:**  
Revenue in this fund includes \$250,000 in cigarette taxes from other units of government. The cigarette tax allocation is usually received in June and December. The final payment (\$150,000) of hotel/motel tax revenue was in 2017.

**Explanation of Expenditures and Significant Changes/Variations:**  
After the Century Center bond is paid off, the fund will be used to help in financing the My SB Parks and Trails project that is being managed by the Venues, Parks & Arts Department.

**Explanation of Significant Spending on Capital Projects:**  
For 2018, \$28,000 has been budgeted for MY SB Parks and trail improvements.

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<b>Fund Name</b>	<b>Major Moves Construction</b>	<b>Fund Number</b>	<b>412</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	5,228	36,727	21,923	-	(11,727)	147%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	493,178	-	493,328	1,028,861	-	(150)	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>518,178</b>	<b>5,228</b>	<b>530,055</b>	<b>1,050,784</b>	<b>-</b>	<b>(11,877)</b>	<b>102%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,593,881	-	596,094	396,032	427,457	570,330	64%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,593,881</b>	<b>-</b>	<b>596,094</b>	<b>396,032</b>	<b>427,457</b>	<b>570,330</b>	<b>64%</b>
<b>Capital</b>	<b>979,918</b>	<b>-</b>	<b>-</b>	<b>21,700</b>	<b>267,871</b>	<b>712,047</b>	<b>27%</b>
<b>Total Expenditures</b>	<b>2,573,799</b>	<b>-</b>	<b>596,094</b>	<b>417,732</b>	<b>695,328</b>	<b>1,282,377</b>	<b>50%</b>
<b>Net</b>	<b>(2,055,621)</b>	<b>5,228</b>	<b>(66,038)</b>	<b>633,052</b>	<b>-</b>	<b>(1,294,254)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>2,840,354</b>	<b>2,997,142</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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 and also makes loans to other funds. In recent years this fund has been used in connection with the City's Smart Streets program. Initial funding in the amount of \$12,823,151 was received from the State of Indiana on September 15, 2006, derived from the State lease of the I-80 toll road to a private company. This fund has been used in the past to provide seed money for economic development projects at Douglas Road, Eddy Street Commons, and the Triangle Development near Notre Dame. The amounts advanced for these projects are being repaid by the respective tax increment financing (TIF) funds as per formal amortization schedules.

**Explanation of Revenue Sources:**

This fund receives principal and interest income from interfund loans (debt schedules 84 & 85) being repaid by TIF Fund 436. This fund also receives revenue from interest earned on the fund's cash balance.

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

The 2018 budget continues funding for Parking Garage Maintenance for \$750K, and Capital improvements of \$1.2M at Ironwood/Corby/Rockne, with an additional \$100k for School Zone Flashing Beacons. Encumbrances: \$557K for parking garage repairs, \$173k for US 31 Utility Relocation, and \$88.5K for various projects including Northshore Trails Master Plan, and traffic study.

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<b>Fund Name</b>	<b>Morris Performing Arts Center Capital</b>	<b>Fund Number</b>	<b>416</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	125,000	-	68,525	51,850	-	56,475	55%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	725	5,327	4,846	-	673	89%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>131,000</b>	<b>725</b>	<b>73,852</b>	<b>56,696</b>	<b>-</b>	<b>57,148</b>	<b>56%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>25,000</b>	<b>-</b>	<b>6,690</b>	<b>3,603</b>	<b>-</b>	<b>18,310</b>	<b>27%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	81,400	-	53,678	14,143	2,800	24,922	69%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>81,400</b>	<b>-</b>	<b>53,678</b>	<b>14,143</b>	<b>2,800</b>	<b>24,922</b>	<b>69%</b>
<b>Capital</b>	<b>77,700</b>	<b>18,050</b>	<b>45,742</b>	<b>133</b>	<b>28,750</b>	<b>3,208</b>	<b>96%</b>
<b>Total Expenditures</b>	<b>184,100</b>	<b>18,050</b>	<b>106,109</b>	<b>17,878</b>	<b>31,550</b>	<b>46,440</b>	<b>75%</b>
<b>Net</b>	<b>(53,100)</b>	<b>(17,325)</b>	<b>(32,257)</b>	<b>38,818</b>		<b>10,708</b>	
<b>Cash Balance</b>			<b>383,316</b>	<b>628,650</b>			

**Fund Purpose:**  
This fund accounts for capital projects at the Morris Performing Arts Center (MPAC). This fund was established for the purpose of renovating, remodeling, or otherwise improving the facilities and / or service to the patrons of the Morris Performing Arts Center.

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

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

**Explanation of Significant Spending on Capital Projects:**  
Dimmer Rack Upgrades (Lighting 1/3) and Marquee Upgrade



**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Palais Royale Historic Preservation</b>	<b>Fund Number</b>	<b>450</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,500	222	1,487	764	-	13	99%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,500	-	12,814	11,645	-	3,686	78%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>18,000</b>	<b>222</b>	<b>14,300</b>	<b>12,410</b>	<b>-</b>	<b>3,699</b>	<b>79%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	45,000	-	-	627	31,537	13,463	70%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>627</b>	<b>31,537</b>	<b>13,463</b>	<b>70%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>627</b>	<b>31,537</b>	<b>13,463</b>	<b>70%</b>
<b>Net</b>	<b>(27,000)</b>	<b>222</b>	<b>14,300</b>	<b>11,783</b>		<b>(9,764)</b>	
<b>Cash Balance</b>			<b>123,902</b>	<b>104,693</b>			

**Fund Purpose:**  
This fund was established to track the funding and expenditures for capital projects that preserve the historic character of the multimillion dollar Palais Royale Ballroom. There are no operational related expenditures, such as personnel.

**Explanation of Revenue Sources:**  
This fund receives a percent of catering and facility rental revenue received from functions held at the Palais (excluding 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:  
- Masonry repairs  
- Small repairs of the plaster/decorative paint  
- Replacement or repair of windows  
- Curtain replacement (part one of three) in the amount of \$25,000.00 - existing curtains are 15 years old and showing signs of excessive wear and dry rot

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<b>Fund Name</b>	<b>2018 Fire Station #9 Capital</b>	<b>Fund Number</b>	<b>451</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	8,585	34,935	-	-	(14,935)	175%
Debt Proceeds	5,005,758	-	5,005,758	-	-	-	100%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,025,758</b>	<b>8,585</b>	<b>5,040,693</b>	<b>-</b>	<b>-</b>	<b>(14,935)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	138,575	-	138,575	-	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>138,575</b>	<b>-</b>	<b>138,575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>4,906,425</b>	<b>246,464</b>	<b>447,309</b>	<b>-</b>	<b>3,205,191</b>	<b>1,253,925</b>	<b>74%</b>
<b>Total Expenditures</b>	<b>5,045,000</b>	<b>246,464</b>	<b>585,884</b>	<b>-</b>	<b>3,205,191</b>	<b>1,253,925</b>	<b>75%</b>
<b>Net</b>	<b>(19,242)</b>	<b>(237,879)</b>	<b>4,454,809</b>	<b>-</b>	<b>-</b>	<b>(1,268,860)</b>	
<b>Cash Balance</b>			<b>4,454,809</b>	<b>-</b>			

**Fund Purpose:**

This fund is used 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 will be recorded in Fund 287 (debt schedule #168). 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. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Significant Spending on Capital Projects:**

Fire Station 9 will be replaced with a newly constructed station at the corner of Mishawaka Avenue and 21st Street. The new station will be approximately 10,000 square feet and will house Engine 9, Medic 9, Boat 2, and accommodate up to seven assigned firefighters per day. An additional classroom building will be constructed on the grounds of the Luther J Taylor Sr. Fire Training Center. It will be an approximately 3,000 square foot building and will house a rugged, divisible classroom with the capacity for 100 personnel and additional training props and storage areas.

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<b>Fund Name</b>	2017 Parks Bond Capital	<b>Fund Number</b>	471
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	110,000	24,569	119,568	-	-	(9,568)	109%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>110,000</b>	<b>24,569</b>	<b>119,568</b>	<b>-</b>	<b>-</b>	<b>(9,568)</b>	<b>109%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	129,892	-	-	(129,892)	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	17,750	-	-	(17,750)	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>147,642</b>	<b>-</b>	<b>-</b>	<b>(147,642)</b>	<b>0%</b>
<b>Capital</b>	<b>10,309,100</b>	<b>14,400</b>	<b>329,101</b>	<b>-</b>	<b>54,945</b>	<b>9,925,054</b>	<b>4%</b>
<b>Total Expenditures</b>	<b>10,309,100</b>	<b>14,400</b>	<b>476,744</b>	<b>-</b>	<b>54,945</b>	<b>9,777,412</b>	<b>5%</b>
<b>Net</b>	<b>(10,199,100)</b>	<b>10,169</b>	<b>(357,175)</b>	<b>-</b>	<b>-</b>	<b>(9,786,980)</b>	
<b>Cash Balance</b>			<b>13,531,783</b>	<b>-</b>			

**Fund Purpose:**

This fund accounts for the expenditures of the bond proceeds from the 2017 Parks Bond issued in 2017.

The City of South Bend issued a Parks bond in the amount of \$14,075,000 for certain improvements in connection with the MY SB Parks and Trails initiative. The bond closing date was December 20, 2017. Net proceeds after bond issuance costs are \$13,856,100. 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.

**Explanation of Revenue Sources:**

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:**

Bond issuance costs of \$192,520 were paid in 2017. Feb 2018 - There were \$17,750 in bond issuance costs.

**Explanation of Significant Spending on Capital Projects:**

These are the various projects:

- |  |  |
|--|--|
| <p><i>Series A - Howard Park</i><br/>Riverfront promenade<br/>Storm water habitat area</p> <p><i>Series B - St. Louis Street</i><br/>St. Louis Street parking and street upgrades (Howard Park)</p> <p><i>Series C - Colfax-Seitz</i><br/>Riverfront trail upgrades - Colfax to Seitz Park</p> <p><i>Series D - Howard-Farmers</i><br/>Riverfront trail upgrades - Howard Park to Farmer's Market</p> <p><i>Series E - Miami-Twyckenham</i><br/>Riverfront trail upgrades - Miami to Twyckenham</p> <p><i>Series F - Seitz-Howard</i><br/>Riverfront trail upgrades - Seitz Park to Howard Park<br/>Seitz Park parking</p> | <p><i>Series G - Seitz Park</i><br/>AM General parking and plaza area<br/>East Race promenade and bridge</p> <p><i>Series H - Pinhook Park</i><br/>Pavilion upgrade<br/>Reconnect river flow to lagoon<br/>Playground and site improvements</p> <p><i>Series I - Other Park Improvements</i><br/>Park security, lighting, and storage<br/>Restrooms modernization &amp; ADA compliance</p> <p><i>Series J - Pinhook Park</i><br/>Pinhook Park neighborhood connectivity</p> <p><i>Series K - Future Project</i><br/>Future park acquisitions, partnerships, and build-outs</p> |
|--|--|

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<b>Fund Name</b>	Football Hall of Fame Capital	<b>Fund Number</b>	677
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	775	5,580	3,768	-	(580)	112%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>775</b>	<b>5,580</b>	<b>3,768</b>	<b>-</b>	<b>(580)</b>	<b>112%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	42,460	1,524	27,644	31,136	1,249	13,567	68%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	86,767	-	455	7,446	2,006	84,306	3%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>129,227</b>	<b>1,524</b>	<b>28,099</b>	<b>38,582</b>	<b>3,254</b>	<b>97,873</b>	<b>24%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>129,227</b>	<b>1,524</b>	<b>28,099</b>	<b>38,582</b>	<b>3,254</b>	<b>97,873</b>	<b>24%</b>
<b>Net</b>	<b>(124,227)</b>	<b>(750)</b>	<b>(22,520)</b>	<b>(34,814)</b>	<b>-</b>	<b>(98,453)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>425,095</b>	<b>460,625</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund was established to provide capital repairs and improvements at the former College Football Hall of Fame building.

**Explanation of Revenue Sources:**  
The fund received distributions from the PSDA Tax Fund (377) through 2010.

**Explanation of Expenditures and Significant Changes/Variations:**  
The College Football Hall of Fame ceased operations in South Bend at the end of 2012 and the building has been vacant since.  
After years of trying to lease it or sell it, the City was finally able to strike a deal. The South Bend Redevelopment Commission amended an agreement in July 2018, selling the building for \$525,000 to a subsidiary of JSK Development, the group that owns the new downtown Courtyard by Marriott hotel located right next to the building.  
2018 expenditures were for the utilities and maintenance of the building until the time it was sold.

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>Equipment/Vehicle Leasing</b>				<b>Fund Number</b>	<b>750</b>	
<b>Fund Type</b>	<b>Capital Project</b>				<b>Date Updated</b>	<b>9/17/2018</b>	
<b>Control</b>	<b>City Funds</b>						
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Interest Earnings	3,000	6,369	17,631	3,935	-	(14,631)	588%
Debt Proceeds	10,717,184	-	6,115,434	4,548,500	-	4,601,750	57%
Other Income	-	-	-	-	-	-	0%
Transfers In	101,776	-	101,776	-	-	-	100%
<b>Total Revenue</b>	<b>10,821,960</b>	<b>6,369</b>	<b>6,234,840</b>	<b>4,552,435</b>	<b>-</b>	<b>4,587,119</b>	<b>58%</b>
<b>Capital Expenditures by Dept</b>							
Unassigned/Bank Fees	161,154	500	161,654	2,327,286	-	(500)	100%
(0607) Streets/Traffic & Lighting	910,990	27,592	638,548	-	44,526	227,916	75%
(0610) Solid Waste	1,563,546	-	1,432,467	-	44,132	86,947	94%
(0630) Wastewater	25,138	-	-	-	-	25,138	0%
(0631) Organic Resources	353,910	-	-	-	-	353,910	0%
(0640) Water Works	604,087	-	448,156	-	155,931	-	100%
(0672) Information Technology	217,124	-	83,919	-	15,120	118,085	46%
(0801) Police Department	2,596,350	-	1,098,714	-	1,453,523	44,113	98%
(0901) Fire Department	1,550,534	-	1,064,653	-	-	485,881	69%
(1101) Parks & Recreation	1,223,351	225,000	700,422	-	350,000	172,929	86%
(1201) Code Enforcement	104,495	-	-	-	-	104,495	0%
(1207) Animal Care & Control	72,627	-	72,627	-	-	-	100%
(1306) Building Department	74,343	-	65,670	-	-	8,673	88%
<b>Total Capital Expenditures by Dept</b>	<b>9,457,649</b>	<b>253,092</b>	<b>5,766,830</b>	<b>2,327,286</b>	<b>2,063,232</b>	<b>1,627,587</b>	<b>83%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	186	-	-	0%
Debt Service - Interest & Fees	-	500	500	-	-	(500)	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	161,154	-	161,154	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>161,154</b>	<b>500</b>	<b>161,654</b>	<b>186</b>	<b>-</b>	<b>(500)</b>	<b>100%</b>
<b>Capital</b>	<b>9,296,495</b>	<b>252,592</b>	<b>5,605,176</b>	<b>2,327,100</b>	<b>2,063,232</b>	<b>1,628,087</b>	<b>82%</b>
<b>Total Expenditures</b>	<b>9,457,649</b>	<b>253,092</b>	<b>5,766,830</b>	<b>2,327,286</b>	<b>2,063,232</b>	<b>1,627,587</b>	<b>83%</b>
<b>Net</b>	<b>1,364,311</b>	<b>(246,724)</b>	<b>468,011</b>	<b>2,225,149</b>	<b>-</b>	<b>2,959,532</b>	
<b>Cash Balance</b>			<b>4,066,635</b>	<b>5,403,042</b>			

**Fund Purpose:**

This fund is used to pay for City vehicles and equipment that are financed by a lease. The funds are maintained by trustee financial institutions and expended upon the provision by the City of a proper claim form and invoice.

**Explanation of Revenue Sources:**

This fund receives revenue in the form of capital lease proceeds. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

**Accounting Methodology:**

The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explanation of Significant Spending on Capital Projects:**

The City leases certain vehicles and equipment for the police department, public works and other departments and pays them through capital lease proceeds that are accounted for in this fund. Debt service payments are budgeted in individual departments.

Solid Waste - 4 trash trucks   tote washer	\$ 1,432,467
Water Works - water meters	448,156
IT - laptops	83,919
Police Dept - police cars & equipment	1,098,714
Fire Dept - fire truck down payment	581,547
Fire Dept - turnout gear	483,106
Parks Dept - experiential vehicle   trucks	700,422
Animal Control - pickup truck with animal box	72,627
Street Dept - pickup trucks   asphalt milling machine   5 foot milling drum	638,548
Bldg Dept - 3 passenger vehicles	65,670
<b>2018 capital expenditures YTD</b>	<b>\$ 5,605,176</b>

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<b>Fund Name</b>	<b>2015 Parks Bond Capital</b>	<b>Fund Number</b>	<b>751</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	431	3,432	4,454	-	1,068	76%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,500</b>	<b>431</b>	<b>3,432</b>	<b>4,454</b>	<b>-</b>	<b>1,068</b>	<b>76%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	47,218	35,091	(35,091)	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	18,515	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	72,663	725	87,827	180,274	191,205	(206,369)	384%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>72,663</b>	<b>725</b>	<b>87,827</b>	<b>198,789</b>	<b>191,205</b>	<b>(206,369)</b>	<b>384%</b>
<b>Capital</b>	<b>3,063,867</b>	<b>7,870</b>	<b>1,503,955</b>	<b>659,310</b>	<b>1,206,250</b>	<b>353,662</b>	<b>88%</b>
<b>Total Expenditures</b>	<b>3,136,530</b>	<b>8,595</b>	<b>1,591,782</b>	<b>905,316</b>	<b>1,432,546</b>	<b>112,202</b>	<b>96%</b>
<b>Net</b>	<b>(3,132,030)</b>	<b>(8,165)</b>	<b>(1,588,350)</b>	<b>(900,862)</b>		<b>(111,134)</b>	
<b>Cash Balance</b>			<b>1,682,873</b>	<b>3,436,336</b>			

**Fund Purpose:**

This fund is used to account for the bond proceeds and expenditures of the 2015 Parks/EDIT bond that is accounted for by US Bank in trustee accounts. The City submits pay requests for costs incurred under the bond to US Bank.

**Accounting Methodology:**

The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explanation of Revenue Sources:**

The original bond was issued in 2015 for \$5,605,000. Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

**Explanation of Significant Spending on Capital Projects:**

This bond is expected to be fully spent by the end of 2018 Major projects included the renovation of the Charles Black Rec Center and the upgrade of the Martin Luther King Recreation Center HVAC system. Minor projects included the Niles Avenue Dog Park, Rum Village Dog Park, Experience Lodge, Fremont Park splash pad, Potawatomi Park splash pad, replacement of various park equipment, and other improvements to parks.

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<b>Fund Name</b>	<b>Smart Streets Bond Capital</b>	<b>Fund Number</b>	<b>753</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,500	18	989	4,286	-	511	66%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	63,579	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,500</b>	<b>18</b>	<b>989</b>	<b>67,865</b>	<b>-</b>	<b>511</b>	<b>66%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	1,500	-	-	1,500	-	1,500	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>0%</b>
<b>Capital</b>	<b>2,100,000</b>	<b>-</b>	<b>970,862</b>	<b>4,499,972</b>	<b>-</b>	<b>1,129,138</b>	<b>46%</b>
<b>Total Expenditures</b>	<b>2,101,500</b>	<b>-</b>	<b>970,862</b>	<b>4,501,472</b>	<b>-</b>	<b>1,130,638</b>	<b>46%</b>
<b>Net</b>	<b>(2,100,000)</b>	<b>18</b>	<b>(969,873)</b>	<b>(4,433,606)</b>	<b>-</b>	<b>(1,130,127)</b>	
<b>Cash Balance</b>			<b>70,283</b>	<b>1,495,847</b>			

**Fund Purpose:**

This fund accounts for the remaining expenditures of the bond proceeds from the \$25 million Smart Streets Bond issued in 2015 (debt schedule #135; expected to pay off January 2037). The bond proceeds are held by a trustee bank.

**Accounting Methodology:**

The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explanation of Revenue Sources:**

Initial revenues were bond proceeds from the \$25 million Smart Streets Bond issued in 2015. Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank. Other Income is reimbursements from developers.

**Explanation of Significant Spending on Capital Projects:**

The bond was secured to change 1-way streets to 2-way--primarily Main, Michigan and St. Joseph streets. This project includes elements of complete streets concepts to encourage walkability, bike riding, as well as easier driving throughout downtown and entryway streets. Spending down bond proceeds until exhausted.

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<b>Fund Name</b>	<b>Eddy Street Commons Capital</b>	<b>Fund Number</b>	<b>759</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	6	84	-	-	1,916	4%
Debt Proceeds	-	-	-	22,500,000	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,000</b>	<b>6</b>	<b>84</b>	<b>22,500,000</b>	<b>-</b>	<b>1,916</b>	<b>4%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	396,250	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>396,250</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>39,103,750</b>	<b>1,335,948</b>	<b>5,007,330</b>	<b>-</b>	<b>16,103,750</b>	<b>17,992,670</b>	<b>54%</b>
<b>Total Expenditures</b>	<b>39,103,750</b>	<b>1,335,948</b>	<b>5,007,330</b>	<b>396,250</b>	<b>16,103,750</b>	<b>17,992,670</b>	<b>54%</b>
<b>Net</b>	<b>(39,101,750)</b>	<b>(1,335,942)</b>	<b>(5,007,246)</b>	<b>22,103,750</b>	<b>-</b>	<b>(17,990,754)</b>	
<b>Cash Balance</b>			<b>11,122,068</b>	<b>22,103,750</b>			

**Fund Purpose:**

This fund accounts for the expenditures of the bond proceeds from the \$25 million Eddy Street Commons Bond issued in 2017 (closing date 8/14/17, City debt schedule #163). The funds will be spent on Phase II of the Eddy Street Commons mixed use development near the University of Notre Dame.  
This fund accounts for the cash in 3 trustee bank accounts: Bond Issuance Cost, Hotel Construction Fund, and Mixed-Use Construction Fund.

**Accounting Methodology:**

The accounting records are maintained in US Bank trustee accounts. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explanation of Revenue Sources:**

In August 2017, the \$25 million in bond proceeds was deposited into the trustee bank. \$22.5 million was recorded in Fund 759 and \$2.5 million was recorded in Fund 760. The cost of issuance was \$396,250, paid out of Fund 759.

**Explanation of Significant Spending on Capital Projects:**

Expenditures for Eddy Street Commons Project, Phase II



**City of South Bend, Indiana**  
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<b>Fund Name</b>	Emergency Medical Services Capital	<b>Fund Number</b>	287
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	-	-	-	-	75,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,616,583	-	1,616,582	3,210,349	-	1	100%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	44,000	7,573	58,868	32,106	-	(14,868)	134%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	2,315	2,315	-	-	(2,315)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	25,425	-	25,425	-	-	-	100%
<b>Total Revenue</b>	<b>1,761,008</b>	<b>9,888</b>	<b>1,703,191</b>	<b>3,242,454</b>	<b>-</b>	<b>57,818</b>	<b>97%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>58,750</b>	<b>-</b>	<b>39,950</b>	<b>-</b>	<b>18,800</b>	<b>-</b>	<b>100%</b>
<b>Services &amp; Charges</b>							
Professional Services	207,203	6,305	191,896	140,854	163,863	(148,556)	172%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	104,450	-	96,500	-	-	7,950	92%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	321,795	106	154,811	343,919	-	166,984	48%
Debt Service - Interest & Fees	106,533	20	49,824	186,355	-	56,709	47%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	471,088	-	-	0%
Transfers Out	497,006	-	505,276	-	-	(8,270)	102%
<b>Total Services &amp; Charges</b>	<b>1,236,987</b>	<b>6,431</b>	<b>998,306</b>	<b>1,142,216</b>	<b>163,863</b>	<b>74,817</b>	<b>94%</b>
<b>Capital</b>	<b>2,093,993</b>	<b>-</b>	<b>850,102</b>	<b>1,214,682</b>	<b>42,099</b>	<b>1,201,792</b>	<b>43%</b>
<b>Total Expenditures</b>	<b>3,389,730</b>	<b>6,431</b>	<b>1,888,358</b>	<b>2,356,897</b>	<b>224,762</b>	<b>1,276,609</b>	<b>62%</b>
<b>Net</b>	<b>(1,628,722)</b>	<b>3,457</b>	<b>(185,168)</b>	<b>885,557</b>	<b>-</b>	<b>(1,218,791)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>4,122,302</b>	<b>4,515,091</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund was established in 2015 to track capital expenditures related to Emergency Medical Services and the Fire Department. Capital purchases include fire apparatuses, ambulances, and major construction projects.

**Explanation of Revenue Sources:**  
The fund receives revenues from Medicaid settlements and interfund transfers from the EMS Operating Fund (288). This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
The Fire Department purchases much of its equipment through 5 year capital leases. This fund pays the principal and interest for some of the leases. Some of the architectural and engineering professional services for the new fire stations have been charged to this fund.

**Explanation of Significant Spending on Capital Projects:**  
\$497k - final payment for 2 pumper trucks, \$110k - cars for the Fire Department, \$206k - cardiac monitors

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<b>Fund Name</b>	<b>Emergency Medical Services Operating</b>	<b>Fund Number</b>	<b>288</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	5,163,884	508,530	4,608,573	4,036,274	-	555,311	89%
Fines, Forfeitures, and Fees	2,500	-	225	1,400	-	2,275	9%
Interest Earnings	25,000	4,706	33,319	20,740	-	(8,319)	133%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	200	-	200	1,070	-	-	100%
Other Income	5,000	(5,152)	21,159	12,967	-	(16,159)	423%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,196,584</b>	<b>508,084</b>	<b>4,663,477</b>	<b>4,072,451</b>	<b>-</b>	<b>533,108</b>	<b>90%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	3,794,500	261,161	2,560,685	2,455,515	-	1,233,815	67%
Fringe Benefits	1,489,833	111,632	972,398	961,147	-	517,435	65%
<b>Total Personnel</b>	<b>5,284,333</b>	<b>372,793</b>	<b>3,533,082</b>	<b>3,416,661</b>	<b>-</b>	<b>1,751,250</b>	<b>67%</b>
<b>Supplies</b>	<b>395,167</b>	<b>17,205</b>	<b>208,296</b>	<b>222,387</b>	<b>55,263</b>	<b>131,608</b>	<b>67%</b>
<b>Services &amp; Charges</b>							
Professional Services	84,125	427	27,158	7,333	18,525	38,442	54%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	30,500	750	6,557	6,285	-	23,943	21%
Education & Training	17,000	989	6,540	799	-	10,460	38%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	253,256	1,712	39,912	165,622	623	212,721	16%
Other Interfund Allocations	200,294	16,691	150,219	-	-	50,075	75%
Debt Service - Principal	1,044	-	-	304	1,044	-	100%
Debt Service - Interest & Fees	49	-	-	14	49	-	101%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	20,162	1,680	15,120	15,021	-	5,042	75%
Other Services & Charges	126,005	18,679	112,578	130,322	1,581	11,846	91%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>732,435</b>	<b>40,927</b>	<b>358,085</b>	<b>325,699</b>	<b>21,822</b>	<b>352,529</b>	<b>52%</b>
<b>Capital</b>	<b>19,811</b>	<b>-</b>	<b>19,811</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>6,431,746</b>	<b>430,925</b>	<b>4,119,275</b>	<b>3,964,747</b>	<b>77,086</b>	<b>2,235,387</b>	<b>65%</b>
<b>Net</b>	<b>(1,235,162)</b>	<b>77,159</b>	<b>544,202</b>	<b>107,703</b>	<b>-</b>	<b>(1,702,279)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>2,457,610</b>	<b>1,896,699</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	51	56
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>51</b>	<b>57</b>

**Fund Purpose:**  
This fund accounts for the expenditures of the Emergency Medical Services (EMS) program.

**Explanation of Revenue Sources:**  
The revenues in this account are generated through user fees for the South Bend Fire Department EMS division, Training Bureau, and Inspections.

**Explanation of Expenditures and Significant Changes/Variations:**  
This Fund captures personnel and operating expenses primarily for Emergency Medical Services division and reflects a portion of the cost associated with operating ambulances.

**Explanation of Significant Spending on Capital Projects:**  
Fire Department and EMS capital expenditures are accounted for in the EMS Capital Fund #287.

**City of South Bend, Indiana  
Monthly Financial Report  
September 30, 2018**

<b>Fund Name</b>	<b>Consolidated Building Fund</b>	<b>Fund Number</b>	<b>600</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Licenses & Permits	91,850	6,093	71,173	67,871	-	20,677	77%
Charges for Services	1,551,365	125,881	1,320,081	1,244,911	-	231,284	85%
Fines, Forfeitures, and Fees	286,900	6,982	94,833	74,565	-	192,067	33%
Interest Earnings	35,000	4,378	35,375	22,018	-	(375)	101%
Donations	3,500	-	-	-	-	3,500	0%
Other Income	10,376	7,498	18,005	7,011	-	(7,629)	174%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	989,553	247,388	742,165	1,625,487	-	247,388	75%
<b>Total Revenue</b>	<b>2,968,544</b>	<b>398,220</b>	<b>2,281,632</b>	<b>3,041,864</b>	<b>-</b>	<b>686,912</b>	<b>77%</b>
<b>Expenditures by Dept</b>							
600-1201 Code Enforcement	1,835,827	126,061	1,255,750	1,044,907	35,443	544,635	70%
600-1207 Animal Care & Control	968,596	74,866	623,131	590,326	19,970	325,495	68%
600-1208 Rental Unit Inspection	180,000	6,954	25,766	-	5,269	148,965	17%
600-1306 Building Department	1,658,827	126,807	1,113,787	958,803	2,631	542,409	67%
<b>Total Expenditures by Dept</b>	<b>4,643,250</b>	<b>334,687</b>	<b>3,018,435</b>	<b>2,594,036</b>	<b>63,312</b>	<b>1,561,503</b>	<b>66%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	2,005,087	157,158	1,323,818	1,257,011	-	681,269	66%
Fringe Benefits	991,361	67,887	617,491	617,395	-	373,870	62%
<b>Total Personnel</b>	<b>2,996,448</b>	<b>225,046</b>	<b>1,941,308</b>	<b>1,874,406</b>	<b>-</b>	<b>1,055,139</b>	<b>65%</b>
<b>Supplies</b>	<b>156,031</b>	<b>17,016</b>	<b>99,587</b>	<b>79,368</b>	<b>16,111</b>	<b>40,333</b>	<b>74%</b>
<b>Services &amp; Charges</b>							
Professional Services	71,049	1,962	72,681	31,170	24,347	(25,979)	137%
Printing & Advertising	18,242	504	6,688	9,645	4,077	7,477	59%
Utilities	32,900	1,630	27,240	25,448	704	4,956	85%
Education & Training	23,790	-	7,136	12,200	1,440	15,214	36%
Travel	7,253	399	4,308	1,223	-	2,945	59%
Repairs & Maintenance	102,883	14,198	65,441	318,060	1,335	36,107	65%
Other Interfund Allocations	743,480	61,956	557,604	105,759	-	185,876	75%
Debt Service - Principal	132,618	276	87,442	49,935	442	44,734	66%
Debt Service - Interest & Fees	13,368	29	8,275	3,384	29	5,064	62%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	54,100	4,467	40,203	16,209	-	13,897	74%
Other Services & Charges	211,088	7,204	100,521	67,229	14,828	95,739	55%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,410,771</b>	<b>92,625</b>	<b>977,540</b>	<b>640,262</b>	<b>47,201</b>	<b>386,030</b>	<b>73%</b>
<b>Capital</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>4,643,250</b>	<b>334,687</b>	<b>3,018,435</b>	<b>2,594,036</b>	<b>63,312</b>	<b>1,561,502</b>	<b>66%</b>
<b>Net</b>	<b>(1,674,706)</b>	<b>63,533</b>	<b>(736,803)</b>	<b>447,828</b>	<b>-</b>	<b>(874,590)</b>	
<b>Cash Balance</b>			<b>2,400,335</b>	<b>3,066,965</b>			

**Fund Purpose:**

This fund accounts for two departments: Code Enforcement and the Building Department.  
**600-1201** - Neighborhood Code Enforcement upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. **600-1207** - Animal Care & Control runs the animal shelter and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. **600-1208** - The Rental Unit Inspection division, to be established in 2018, will be conducting property inspections and issuing a license for all rental properties in the City. **600-1306** - 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.

Code Enforcement (600-1201)/Animal Control (600-1207)		
Staffing	Budget	Actual
Full Time	26	25
Part-Time /Seasonal/Temporary	N/A	7
<b>Total</b>	<b>26</b>	<b>32</b>

**Explanation of Revenue Sources:**

While some revenues are derived from fees for processing abandoned vehicles and animal control activities, the vast majority comes from a transfer from the EDIT Fund 408. The \$2.1 million transfer helps fund Code Enforcement and Animal Control activities which, unlike the Building Dept, are not enterprises by nature. Other Income is mostly collections for ordinance violations.

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

Encumbrances: Code Enforcement- Primarily set up for vendors providing recurring monthly operational services. Animal Care & Control- various institutional and medical supplies and vet services.

**Explanation of Significant Spending on Capital Projects:**

Capital expenditures are scheduled for the replacement of Animal Care & Control vans with two new box trucks.

Building Department (600-1306)		
Staffing	Budget	Actual
Full Time	15	14
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>15</b>	<b>14</b>

**Explanation of Revenue Sources:**

The Building Department receives revenue from contractor registrations and licenses, reviewing and enforcing design review standards, and all permits issued for construction, demolition, occupancy and signage within the City of South Bend and St. Joseph County.

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

The majority of the Building Department's expenses are for personnel costs, approximately 70% of the budget. Other expenses include vehicle lease payments, fuel and repairs, building rent and cleaning/maintenance, and supplies.

**Explanation of Significant Spending on Capital Projects:**

Will lease-purchase 3 new vehicles in 2018. The vehicles will be paid off over a period of 5 years.

**City of South Bend, Indiana  
Monthly Financial Report  
September 30, 2018**

<b>Fund Name</b>	<b>Parking Garages</b>	<b>Fund Number</b>	<b>601</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,165,035	82,248	899,200	891,338	-	265,835	77%
Fines, Forfeitures, and Fees	89,717	4,269	54,853	45,199	-	34,864	61%
Interest Earnings	15,890	2,367	16,709	8,889	-	(819)	105%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,200	58	1,606	4,719	-	(406)	134%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,271,842</b>	<b>88,942</b>	<b>972,368</b>	<b>950,145</b>	<b>-</b>	<b>299,474</b>	<b>76%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	670,000	119,136	740,578	420,286	-	(70,578)	111%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	77,000	7,010	73,958	6,443	-	3,042	96%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	300,000	11,704	41,770	183,062	49,617	208,613	30%
Other Interfund Allocations	32,880	2,740	24,660	23,733	-	8,220	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	8,064	672	6,048	6,534	-	2,016	75%
Other Services & Charges	4,400	802	6,437	3,505	-	(2,037)	146%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,092,344</b>	<b>142,064</b>	<b>893,450</b>	<b>643,562</b>	<b>49,617</b>	<b>149,276</b>	<b>86%</b>
<b>Capital</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,252,344</b>	<b>142,064</b>	<b>893,450</b>	<b>643,562</b>	<b>49,617</b>	<b>309,276</b>	<b>75%</b>
<b>Net</b>	<b>19,498</b>	<b>(53,122)</b>	<b>78,918</b>	<b>306,583</b>	<b>-</b>	<b>(9,802)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,302,341</b>	<b>1,277,154</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

This fund accounts for the revenues and expenditures from the various parking garages owned by the City of South Bend. Parking garage operations are under outside contract with Downtown South Bend, Inc. Other contracts are for various repair & maintenance projects among the garages.

**Explanation of Revenue Sources:**

This fund receives revenue from the collection of daily and monthly parking fees at several downtown parking garages. 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:**

Occupancy levels continue to increase with downtown density. The vast majority of the Services encumbrance is what remains of \$892K for the annual Block By Block contract, for maintaining the garages and assisting patrons. In addition to revenues for parking fees, \$265K in revenue is a reimbursement from DTSB to the City to reimburse for the City's expenditures to a third party for the Downtown Ambassador program.

**Explanation of Significant Spending on Capital Projects:**

There are many capital improvement needs.

**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Fund Name</b>	<b>Solid Waste Operations</b>	<b>Fund Number</b>	<b>610</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	5,365,291	462,709	4,051,459	4,001,413	-	1,313,832	76%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	11,360	1,042	7,873	3,524	-	3,487	69%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	171,758	-	75,513	74,166	-	96,245	44%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,548,409</b>	<b>463,751</b>	<b>4,134,846</b>	<b>4,079,103</b>	<b>-</b>	<b>1,413,564</b>	<b>75%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,112,889	84,088	783,918	776,687	-	328,971	70%
Fringe Benefits	608,180	38,018	375,202	417,749	-	232,978	62%
<b>Total Personnel</b>	<b>1,721,069</b>	<b>122,106</b>	<b>1,159,119</b>	<b>1,194,437</b>	<b>-</b>	<b>561,949</b>	<b>67%</b>
<b>Supplies</b>	<b>374,159</b>	<b>16,566</b>	<b>227,249</b>	<b>182,945</b>	<b>42,901</b>	<b>104,009</b>	<b>72%</b>
<b>Services &amp; Charges</b>							
Professional Services	171,435	14,286	128,574	232,784	-	42,861	75%
Printing & Advertising	250	-	-	43	-	250	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,712	8,233	11,509	2,444	1,202	1	100%
Travel	9,168	-	2,556	1,520	-	6,612	28%
Repairs & Maintenance	662,368	51,552	795,552	737,031	3,665	(136,849)	121%
Other Interfund Allocations	573,717	47,809	430,281	149,895	-	143,436	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	105,956	8,830	79,470	57,303	-	26,486	75%
Other Services & Charges	788,509	37,192	629,306	700,288	111,875	47,328	94%
Transfers Out	1,076,706	233,310	963,460	693,600	-	113,246	89%
<b>Total Services &amp; Charges</b>	<b>3,400,821</b>	<b>401,213</b>	<b>3,040,708</b>	<b>2,574,908</b>	<b>116,742</b>	<b>243,371</b>	<b>93%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>5,496,049</b>	<b>539,884</b>	<b>4,427,076</b>	<b>3,952,290</b>	<b>159,643</b>	<b>909,329</b>	<b>83%</b>
<b>Net</b>	<b>52,360</b>	<b>(76,134)</b>	<b>(292,231)</b>	<b>126,813</b>	<b>-</b>	<b>504,235</b>	
<b>Cash Balance</b>			<b>248,567</b>	<b>329,656</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	24	22
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>24</b>	<b>22</b>

**Fund Purpose:**

This fund accounts for the operations of the Solid Waste Department. It is funded by charging City residents a monthly fee for pick-up and disposal of trash at area landfills and recycling centers.

**Explanation of Revenue Sources:**

This fund is funded by charging City residents a monthly fee for pick-up and disposal of trash at area landfills and recycling centers. A rate increase is being considered due to the dwindling cash balance. "Other Revenue" includes \$75,000 in revenue expected to be generated by selling several units at city auction.

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

Funds are transferred out to the Solid Waste Capital Fund (611) for the payment of debt service obligations as needed.  
Services: landfill fees, Supplies: CNG and yard waste totes

**Explanation of Significant Spending on Capital Projects:**

Solid Waste capital expenditures are accounted for in the Solid Waste Capital Fund (611).

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Fund Name</b>	Solid Waste Capital	<b>Fund Number</b>	611
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	800	37	568	908	-	232	71%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,076,706	233,310	963,460	693,600	-	113,246	89%
<b>Total Revenue</b>	<b>1,077,506</b>	<b>233,347</b>	<b>964,028</b>	<b>694,508</b>	<b>-</b>	<b>113,478</b>	<b>89%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	1,009,386	205	721,678	933,320	-	287,708	71%
Debt Service - Interest & Fees	67,320	14	46,250	38,550	-	21,070	69%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,076,706</b>	<b>218</b>	<b>767,928</b>	<b>971,870</b>	<b>-</b>	<b>308,778</b>	<b>71%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,076,706</b>	<b>218</b>	<b>767,928</b>	<b>971,870</b>	<b>-</b>	<b>308,778</b>	<b>71%</b>
<b>Net</b>	<b>800</b>	<b>233,129</b>	<b>196,099</b>	<b>(277,361)</b>	<b>-</b>	<b>(195,300)</b>	
<b>Cash Balance</b>			<b>236,033</b>	<b>59,086</b>			

**Fund Purpose:**  
This fund is used for debt service and capital expenditures related to the Solid Waste Department.

**Explanation of Revenue Sources:**  
This fund receives transfers from the Solid Waste Operations Fund #610. Transfers in from the Solid Waste Operating Fund (610) are done as needed to have funds available for debt service payments, per City debt payment schedules.

**Explanation of Expenditures and Significant Changes/Variations:**  
2018 budgeted debt service includes a new lease-purchase request to replace three of the oldest rear load trucks in the fleet with three CNG fueled, front load units. Also includes a request to lease-purchase a trailer mounter power washer for trash and yard waste tote maintenance.

**Explanation of Significant Spending on Capital Projects:**  
With few exceptions, all vehicles and equipment are lease-purchased over a five year term. The debt service payments cover lease payments for eleven trucks in the fleet.

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<b>Fund Name</b>	Water Works Operations	<b>Fund Number</b>	620
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	16,978,666	1,703,899	12,404,242	11,441,408	-	4,574,424	73%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	4,853	35,050	22,104	-	(50)	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	78,381	44	27,995	56,125	-	50,386	36%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	63,000	9,468	55,445	47,742	-	7,555	88%
<b>Total Revenue</b>	<b>17,155,047</b>	<b>1,718,263</b>	<b>12,522,732</b>	<b>11,567,380</b>	<b>-</b>	<b>4,632,315</b>	<b>73%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	3,783,323	273,152	2,543,151	2,527,713	-	1,240,172	67%
Fringe Benefits	1,931,253	131,879	1,264,901	1,257,212	-	666,352	65%
<b>Total Personnel</b>	<b>5,714,576</b>	<b>405,031</b>	<b>3,808,052</b>	<b>3,784,925</b>	<b>-</b>	<b>1,906,524</b>	<b>67%</b>
<b>Supplies</b>	<b>1,683,424</b>	<b>110,739</b>	<b>1,002,654</b>	<b>870,472</b>	<b>216,557</b>	<b>464,213</b>	<b>72%</b>
<b>Services &amp; Charges</b>							
Professional Services	2,332,880	76,837	1,093,966	897,562	329,096	909,818	61%
Printing & Advertising	2,480	-	469	193	135	1,876	24%
Utilities	745,550	72,716	584,278	532,638	-	161,272	78%
Education & Training	33,676	965	9,941	10,232	1,712	22,023	35%
Travel	18,750	337	2,652	3,468	-	16,098	14%
Repairs & Maintenance	464,114	28,224	277,164	699,075	63,682	123,268	73%
Other Interfund Allocations	1,181,266	98,439	885,951	438,858	-	295,315	75%
Debt Service - Principal	398,010	991	390,531	207,045	(0)	7,479	98%
Debt Service - Interest & Fees	35,916	76	35,446	14,927	(1)	471	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	158,252	13,188	118,692	121,149	-	39,560	75%
Other Services & Charges	1,518,088	161,374	916,809	926,584	34,874	566,405	63%
Payment In Lieu of Taxes	1,730,831	144,236	1,298,124	1,339,443	-	432,707	75%
Transfers Out	2,052,467	165,595	1,550,657	1,627,272	-	501,810	76%
<b>Total Services &amp; Charges</b>	<b>10,672,280</b>	<b>762,978</b>	<b>7,164,682</b>	<b>6,818,446</b>	<b>429,497</b>	<b>3,078,102</b>	<b>71%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>18,070,280</b>	<b>1,278,748</b>	<b>11,975,387</b>	<b>11,473,843</b>	<b>646,053</b>	<b>5,448,839</b>	<b>70%</b>
<b>Net</b>	<b>(915,233)</b>	<b>439,515</b>	<b>547,345</b>	<b>93,537</b>	<b>-</b>	<b>(816,524)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>3,634,054</b>	<b>3,433,203</b>	<b>-</b>	<b>-</b>	<b>-</b>

Staffing	Budget	Actual
Full Time	67	62
Part-Time /Seasonal/Temporary	N/A	5
<b>Total</b>	<b>67</b>	<b>67</b>

**Fund Purpose:**

This fund was established to account for all revenue and operational expenses of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations.

**Explanation of Revenue Sources:**

Effective March 7, 2018, new water service rates and charges were approved by the utility regulatory commission. New tariff schedule includes two phased in increases twelve months apart. A slight increase in the water leak program charge was also approved. Additional sources consist of reimbursements, sale of fixed assets, interest earnings from cash investment and other miscellaneous type revenues.

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

Debt service expense is greater in 2018 due to an additional water meter lease principal installment.

**Explanation of Significant Spending on Capital Projects:**

Water Works capital expenditures are accounted for in the Water Works Capital Fund (622).

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<b>Fund Name</b>	<b>Water Works Capital</b>	<b>Fund Number</b>	<b>622</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	195,000	1,758	210,045	-	-	(15,045)	108%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	3,553	26,044	18,486	-	(1,044)	104%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	160,000	-	8,053	-	-	151,947	5%
<b>Total Revenue</b>	<b>380,000</b>	<b>5,311</b>	<b>244,142</b>	<b>18,486</b>	<b>-</b>	<b>135,858</b>	<b>64%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	11,899	-	8,267	46,199	3,633	(1)	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>11,899</b>	<b>-</b>	<b>8,267</b>	<b>46,199</b>	<b>3,633</b>	<b>(1)</b>	<b>100%</b>
<b>Capital</b>	<b>1,566,671</b>	<b>-</b>	<b>407,566</b>	<b>358,350</b>	<b>285,946</b>	<b>873,159</b>	<b>44%</b>
<b>Total Expenditures</b>	<b>1,578,570</b>	<b>-</b>	<b>415,833</b>	<b>404,549</b>	<b>289,579</b>	<b>873,158</b>	<b>45%</b>
<b>Net</b>	<b>(1,198,570)</b>	<b>5,311</b>	<b>(171,691)</b>	<b>(386,063)</b>	<b>-</b>	<b>(737,300)</b>	
<b>Cash Balance</b>			<b>1,974,521</b>	<b>2,201,452</b>			

**Fund Purpose:**

This fund is used for acquiring, constructing, and improving water utility capital assets. Water utility capital assets include Wells, Reservoirs, Transmission and Distribution Mains, Pumping, Treatment and Transportation Equipment and other general plant items.

**Explanation of Revenue Sources:**

This fund receives interfund transfers from the Water Works Operations Fund (620).

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

Charges For Services is a System Development Fee. This is a one-time capital contribution charged to customers making a new connection to the water system.

**Explanation of Significant Spending on Capital Projects:**

Truck 3/4 Ton Ext Cab 4WD (1)  
Hydro-Excavator Vactor (1)  
North Station Well #1 Replacement Project



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<b>Fund Name</b>	Water Works Customer Deposit	<b>Fund Number</b>	624
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	2,745	19,432	11,994	-	(4,432)	130%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,000</b>	<b>2,745</b>	<b>19,432</b>	<b>11,994</b>	<b>-</b>	<b>(4,432)</b>	<b>130%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	15,000	2,745	17,090	11,708	-	(2,090)	114%
<b>Total Services &amp; Charges</b>	<b>15,000</b>	<b>2,745</b>	<b>17,090</b>	<b>11,708</b>	<b>-</b>	<b>(2,090)</b>	<b>114%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>15,000</b>	<b>2,745</b>	<b>17,090</b>	<b>11,708</b>	<b>-</b>	<b>(2,090)</b>	<b>114%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>2,342</b>	<b>285</b>	<b>-</b>	<b>(2,342)</b>	<b>-</b>
<b>Cash Balance</b>			<b>1,505,243</b>	<b>1,503,025</b>			

**Fund Purpose:**  
 Security deposits are collected from utility customers and are retained in this restricted fund. Upon termination of service, refunds are credit applied to the customers final bill.

**Explanation of Revenue Sources:**  
 This fund receives revenue in the form of security deposits collected from utility customers.

**Explanation of Expenditures and Significant Changes/Variations:**  
 Revenue and expenditures are dependent on the frequency of new customers and terminations of service.  
 Interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (620).

**Explanation of Significant Spending on Capital Projects:**

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<b>Fund Name</b>	<b>Water Works Sinking (Debt Service)</b>	<b>Fund Number</b>	<b>625</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	1,872	8,454	6,088	-	546	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	12,750	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,000,217	165,595	1,490,355	1,312,000	-	509,862	75%
<b>Total Revenue</b>	<b>2,009,217</b>	<b>167,467</b>	<b>1,498,809</b>	<b>1,330,838</b>	<b>-</b>	<b>510,408</b>	<b>75%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	1,431,617	-	-	-	-	1,431,617	0%
Debt Service - Interest & Fees	568,600	-	284,967	305,419	-	283,633	50%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	9,000	1,872	8,411	6,079	-	589	93%
<b>Total Services &amp; Charges</b>	<b>2,009,217</b>	<b>1,872</b>	<b>293,377</b>	<b>311,498</b>	<b>-</b>	<b>1,715,839</b>	<b>15%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,009,217</b>	<b>1,872</b>	<b>293,377</b>	<b>311,498</b>	<b>-</b>	<b>1,715,839</b>	<b>15%</b>
<b>Net</b>	<b>-</b>	<b>165,595</b>	<b>1,205,432</b>	<b>1,019,340</b>	<b>-</b>	<b>(1,205,431)</b>	
<b>Cash Balance</b>			<b>1,233,494</b>	<b>1,069,498</b>			

**Fund Purpose:**  
The purpose of this fund is to disburse principal and interest payments on obligated debt to paying agent trustees. Biannual installments are disbursed at the end of June and December. June's payment includes 50% of the annual interest and December's payment comprises the rest of the interest and all of the principal.

**Explanation of Revenue Sources:**  
This fund receives interfund transfers from the Water Works Operations Fund (620).

**Explanation of Expenditures and Significant Changes/Variations:**  
The 2012B Refunding Bonds are scheduled to retire on 01/01/2023 with final payment being made in December 2022.  
Interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (620).

**Explanation of Significant Spending on Capital Projects:**

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<b>Fund Name</b>	<b>Water Works Bond Reserve</b>	<b>Fund Number</b>	<b>626</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,000	2,603	18,222	11,233	-	(2,222)	114%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>16,000</b>	<b>2,603</b>	<b>18,222</b>	<b>11,233</b>	<b>-</b>	<b>(2,222)</b>	<b>114%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	16,000	-	-	10,000	-	16,000	0%
<b>Total Services &amp; Charges</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>16,000</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>16,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>2,603</b>	<b>18,222</b>	<b>1,233</b>	<b>-</b>	<b>(18,222)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,442,730</b>	<b>1,428,597</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

The purpose of this fund is to ensure compliance with certain debt service bond covenants. Required balance is determined by debt service financing arrangements at the time of issuance. 2018 cash reserve requirement is \$1,421,206. A portion of the cash balance is held in a separate account at Bank of NY Mellon Trust. The account was fully funded for existing debt in 2013. A reconciliation of this account is done on a monthly basis.

**Explanation of Revenue Sources:**

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

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

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

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**September 30, 2018**

<b>Fund Name</b>	Water Works Reserve Operations & Maintenance	<b>Fund Number</b>	629
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	23,000	4,851	33,981	20,410	-	(10,981)	148%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	52,250	-	52,249	151,272	-	1	100%
<b>Total Revenue</b>	<b>75,250</b>	<b>4,851</b>	<b>86,230</b>	<b>171,682</b>	<b>-</b>	<b>(10,980)</b>	<b>115%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	23,000	4,851	29,945	19,955	-	(6,945)	130%
<b>Total Services &amp; Charges</b>	<b>23,000</b>	<b>4,851</b>	<b>29,945</b>	<b>19,955</b>	<b>-</b>	<b>(6,945)</b>	<b>130%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>23,000</b>	<b>4,851</b>	<b>29,945</b>	<b>19,955</b>	<b>-</b>	<b>(6,945)</b>	<b>130%</b>
<b>Net</b>	<b>52,250</b>	<b>-</b>	<b>56,286</b>	<b>151,727</b>	<b>-</b>	<b>(4,035)</b>	
<b>Cash Balance</b>			<b>2,670,169</b>	<b>2,614,000</b>			

**Fund Purpose:**  
The purpose of this fund is to hold cash reserves equivalent to two months of Water Works' budgeted operating expenses. This serves as fiscal protection against the risk of revenue shortfalls, emergencies, and other economic risks that may impact the Water Utility's ability to meet financial commitments.

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

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

**Explanation of Significant Spending on Capital Projects:**

**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Fund Name</b>	<b>Sewer Repair Insurance</b>	<b>Fund Number</b>	<b>640</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	615,685	52,832	479,486	479,500	-	136,199	78%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,850	3,510	24,372	14,189	-	(3,522)	117%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>636,535</b>	<b>56,342</b>	<b>503,858</b>	<b>493,688</b>	<b>-</b>	<b>132,677</b>	<b>79%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	150,324	11,429	110,460	105,554	-	39,864	73%
Fringe Benefits	75,774	5,567	52,539	50,211	-	23,235	69%
<b>Total Personnel</b>	<b>226,098</b>	<b>16,996</b>	<b>163,000</b>	<b>155,765</b>	<b>-</b>	<b>63,099</b>	<b>72%</b>
<b>Supplies</b>	<b>46,948</b>	<b>435</b>	<b>27,690</b>	<b>13,979</b>	<b>9,573</b>	<b>9,685</b>	<b>79%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	335,239	12,149	196,272	200,321	86,411	52,556	84%
Other Interfund Allocations	17,763	1,480	13,320	14,130	-	4,443	75%
Debt Service - Principal	-	-	-	14,112	-	-	0%
Debt Service - Interest & Fees	-	-	-	106	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	105	9	81	81	-	24	77%
Other Services & Charges	6,071	583	4,530	4,575	-	1,541	75%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>359,178</b>	<b>14,221</b>	<b>214,202</b>	<b>233,325</b>	<b>86,411</b>	<b>58,564</b>	<b>84%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>632,224</b>	<b>31,652</b>	<b>404,893</b>	<b>403,069</b>	<b>95,985</b>	<b>131,348</b>	<b>79%</b>
<b>Net</b>	<b>4,311</b>	<b>24,690</b>	<b>98,965</b>	<b>90,619</b>		<b>1,329</b>	
<b>Cash Balance</b>			<b>1,963,554</b>	<b>1,846,353</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	2	2
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>2</b>	<b>2</b>

**Fund Purpose:**

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 \$500.00 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 and Significant Changes/Variations:**

As of June 2017, 31 "digs" has been completed. The total cost was \$209,412.81, averaging \$6,755.25 per "dig". As of June 2018, 27 "digs" had been completed. The total cost was year is \$204,888.09, averaging \$7,588.45 per "dig". With an increased customer base, costs are estimated to rise.

**City of South Bend, Indiana  
Monthly Financial Report  
September 30, 2018**

<b>Fund Name</b>	<b>Sewage Works Operations</b>				<b>Fund Number</b>	<b>641</b>	
<b>Fund Type</b>	<b>Enterprise Funds</b>				<b>Date Updated</b>	<b>9/17/2018</b>	
<b>Control</b>	<b>City Funds</b>						
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Charges for Services	37,342,110	3,330,574	28,823,024	28,639,017	-	8,519,086	77%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	186,000	21,153	167,548	113,060	-	18,452	90%
Donations	-	-	-	-	-	-	0%
Other Income	90,147	10,526	78,790	122,588	-	11,357	87%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	391,154	59,809	371,172	38,429	-	19,982	95%
<b>Total Revenue</b>	<b>38,009,411</b>	<b>3,422,062</b>	<b>29,440,533</b>	<b>28,913,093</b>	<b>-</b>	<b>8,568,878</b>	<b>77%</b>
<b>Expenditures by Dept</b>							
641-0621 Sewer Department	9,874,691	400,509	4,823,656	3,959,988	923,180	4,127,855	58%
641-0625 Concrete Crew	484,265	29,152	284,786	237,097	15,391	184,088	62%
641-0630 Wastewater Department	38,090,598	1,933,032	23,337,962	22,586,154	1,914,447	12,838,189	66%
641-0631 Organic Resources	1,670,534	74,480	1,213,733	1,009,540	51,779	405,022	76%
641-0650 Clay Sewage	250	-	769	775	-	(519)	307%
<b>Total Expenditures by Dept</b>	<b>50,120,338</b>	<b>2,437,173</b>	<b>29,660,905</b>	<b>27,793,553</b>	<b>2,904,797</b>	<b>17,554,636</b>	<b>65%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	5,449,274	357,144	3,708,885	3,580,699	-	1,740,389	68%
Fringe Benefits	2,611,412	169,968	1,693,770	1,618,669	-	917,642	65%
<b>Total Personnel</b>	<b>8,060,686</b>	<b>527,112</b>	<b>5,402,655</b>	<b>5,199,368</b>	<b>-</b>	<b>2,658,031</b>	<b>67%</b>
<b>Supplies</b>	<b>2,556,060</b>	<b>98,809</b>	<b>1,276,951</b>	<b>990,935</b>	<b>295,765</b>	<b>983,344</b>	<b>62%</b>
<b>Services &amp; Charges</b>							
Professional Services	3,993,486	126,133	1,680,785	2,102,597	1,168,939	1,143,762	71%
Printing & Advertising	3,506	29	535	938	305	2,666	24%
Utilities	1,110,063	72,819	795,635	809,946	12,904	301,524	73%
Education & Training	31,635	1,928	10,968	9,226	190	20,477	35%
Travel	32,249	2,526	14,019	6,827	465	17,765	45%
Repairs & Maintenance	2,011,946	109,261	940,750	1,674,842	353,617	717,579	64%
Other Interfund Allocations	2,285,266	190,401	1,713,969	983,997	-	571,297	75%
Debt Service - Principal	596,534	875	549,483	630,484	-	47,051	92%
Debt Service - Interest & Fees	40,863	106	39,282	36,851	-	1,581	96%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	329,283	27,440	246,960	229,356	-	82,323	75%
Other Services & Charges	6,651,771	133,231	2,366,180	1,477,447	1,072,613	3,212,978	52%
Payment In Lieu of Taxes	4,601,656	383,471	3,451,239	3,316,806	-	1,150,417	75%
Transfers Out	17,815,334	763,032	11,171,496	10,323,933	-	6,643,838	63%
<b>Total Services &amp; Charges</b>	<b>39,503,592</b>	<b>1,811,252</b>	<b>22,981,299</b>	<b>21,603,250</b>	<b>2,609,032</b>	<b>13,913,258</b>	<b>65%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>50,120,338</b>	<b>2,437,173</b>	<b>29,660,905</b>	<b>27,793,553</b>	<b>2,904,797</b>	<b>17,554,633</b>	<b>65%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	
<b>Cash Balance</b>			<b>12,565,143</b>	<b>14,420,180</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	90	87
Part-Time /Seasonal/Temporary	N/A	3
<b>Total</b>	<b>90</b>	<b>90</b>

**Fund Purpose:**

This fund accounts for the operations of the following divisions of the Department of Public Works: Wastewater Division, Sewer Division, Organic Resources Division, and Concrete Crew.

**Wastewater Division:** 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.

**Sewer Division:** Responsible for sewer maintenance preventative program that cleans and inspects the storm and sanitary sewer system in the City and Clay Township and sewer construction program that repairs sewer mains, catch basins, manholes, and structure raising for the Street Department paving program.

**Organic Resources Division:** Recycles collected yard waste, leaves, and brush for compost and mulch products.

**Explanation of Revenue Sources:**

Nominal change in charges for services is projected. Sewer user rate will not change but the outside surcharge will increase slightly.

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

The last across-the-board sewer rate increase was effective 1/1/2016 to cover higher operating costs and the EPA-mandated Long Term Control Plan (LTCP) designed to address overflow issues. In late 2016, the Council approved a three step, phased-in sewer rates and charges surcharge on outside-city customers only. The first surcharge of 5% was made effective 10/1/17, increased to 10% on 1/1/18, and planned to increase to 14% on 1/1/19.

**Encumbrances:**

Wastewater – Misc Supply orders and chemicals. Open services orders for the some of the following: engineering (multiple projects including LTCP renegotiation, electrical evaluation, stress testing evaluation, mechanical piping evaluation), other contractual services (including EMNET, downspout program, CSO metering service), repairs for wall leaks at pipe penetration, and waste hauling.

Organic Resources – trucking of biosolids

Sewers – Supply orders: street materials, sewer construction materials. Open services orders: sewer manhole lining, old clay utility sewer lining, LTCP green storm water infrastructure master plan development, and hazardous waste disposal.

**Explanation of Significant Spending on Capital Projects:**

Sewage Works capital expenditures are accounted for in the Sewage Works Capital Fund (642).

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<b>Fund Name</b>	<b>Sewage Works Capital</b>	<b>Fund Number</b>	<b>642</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	688,000	14,542	649,964	-	-	38,036	94%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	115,000	18,245	103,086	50,463	-	11,914	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	400,000	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	9,855,000	-	3,219,930	2,942,000	-	6,635,070	33%
<b>Total Revenue</b>	<b>10,658,000</b>	<b>32,787</b>	<b>3,972,979</b>	<b>3,392,463</b>	<b>-</b>	<b>6,685,020</b>	<b>37%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>12,314,553</b>	<b>148,582</b>	<b>1,510,564</b>	<b>3,547,308</b>	<b>1,932,401</b>	<b>8,871,588</b>	<b>28%</b>
<b>Total Expenditures</b>	<b>12,314,553</b>	<b>148,582</b>	<b>1,510,564</b>	<b>3,547,308</b>	<b>1,932,401</b>	<b>8,871,588</b>	<b>28%</b>
<b>Net</b>	<b>(1,656,553)</b>	<b>(115,795)</b>	<b>2,462,415</b>	<b>(154,846)</b>		<b>(2,186,568)</b>	
<b>Cash Balance</b>			<b>9,809,531</b>	<b>7,062,167</b>			

**Fund Purpose:**  
This fund is used to purchase capital equipment and fund major renovations/restorations for the following divisions of the Department of Public Works: Wastewater Division, Sewer Division, Organic Resources Division, and Concrete Crew.

**Explanation of Revenue Sources:**  
This fund receives interfund transfers from the Sewage Works Operations Fund (641). Charges For Services is a System Development Fee. This is a one-time capital contribution charged to customers making a new connection to the sewer system. Prior year \$400k in other income was one-time capital contribution from Pokagon Band of the Potawatomi.

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

**Explanation of Significant Spending on Capital Projects:**  
Sewer rehabilitation projects are funded in the Sewage Works Operations Fund (641) in 2018.

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<b>Fund Name</b>	Sewage Works Reserve Operations & Maint.	<b>Fund Number</b>	643
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	77,000	9,809	67,976	39,285	-	9,024	88%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	238,226	-	238,226	516,755	-	-	100%
<b>Total Revenue</b>	<b>315,226</b>	<b>9,809</b>	<b>306,202</b>	<b>556,040</b>	<b>-</b>	<b>9,024</b>	<b>97%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	35,000	9,809	60,018	38,429	-	(25,018)	171%
<b>Total Services &amp; Charges</b>	<b>35,000</b>	<b>9,809</b>	<b>60,018</b>	<b>38,429</b>	<b>-</b>	<b>(25,018)</b>	<b>171%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>35,000</b>	<b>9,809</b>	<b>60,018</b>	<b>38,429</b>	<b>-</b>	<b>(25,018)</b>	<b>171%</b>
<b>Net</b>	<b>280,226</b>	<b>-</b>	<b>246,184</b>	<b>517,611</b>	<b>-</b>	<b>34,042</b>	
<b>Cash Balance</b>			<b>5,399,084</b>	<b>5,153,129</b>			

**Fund Purpose:**  
The purpose of this fund is to hold the equivalent of two month's of Sewage Works (Sewers & Wastewater) budgeted operating expenses in reserve. This serves as fiscal protection against the risk of revenue shortfalls, emergencies, and other economic risks that may impact the Sewage Works' ability to meet financial commitments.

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Interest earned on the fund balance is transferred out to Sewage Works Operating Fund (641).

**Explanation of Significant Spending on Capital Projects:**



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<b>Fund Name</b>	Sewage Sinking (Debt Service)	<b>Fund Number</b>	649
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	58,000	11,978	46,622	27,319	-	11,378	80%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	9,174,029	763,032	7,647,598	6,865,178	-	1,526,431	83%
<b>Total Revenue</b>	<b>9,232,029</b>	<b>775,010</b>	<b>7,694,220</b>	<b>6,892,497</b>	<b>-</b>	<b>1,537,809</b>	<b>83%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	7,147,038	-	-	-	-	7,147,038	0%
Debt Service - Interest & Fees	2,009,341	-	1,003,151	1,081,626	-	1,006,190	50%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>9,156,379</b>	<b>-</b>	<b>1,003,151</b>	<b>1,081,626</b>	<b>-</b>	<b>8,153,228</b>	<b>11%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>9,156,379</b>	<b>-</b>	<b>1,003,151</b>	<b>1,081,626</b>	<b>-</b>	<b>8,153,228</b>	<b>11%</b>
<b>Net</b>	<b>75,650</b>	<b>775,010</b>	<b>6,691,069</b>	<b>5,810,871</b>	<b>-</b>	<b>(6,615,419)</b>	
<b>Cash Balance</b>			<b>7,547,630</b>	<b>6,626,533</b>			

**Fund Purpose:**  
This fund is used to pay all debt service obligations for Wastewater and Sewers.

**Explanation of Revenue Sources:**  
This fund receives mandatory transfers from Sewage Works Operating Fund (641) each month to satisfy bond covenants and pay for debt service principal and interest on outstanding debt.

**Explanation of Expenditures and Significant Changes/Variations:**  
Debt has grown significantly in recent years as the City continues work on the EPA-mandated Long-Term Control Plan (LTCP). Debt service payments are due in June and December.  
This fund is currently repaying for the following bonds:  
- 2009 Sewage Works Revenue Bonds, final payment in 2028  
- 2010 Sewage Works Revenue Bonds, final payment in 2030  
- 2011 Sewage Works Revenue Bonds, final payment in 2031  
- 2012 Sewage Works Revenue Bonds, final payment in 2032  
- 2013A Sewage Works Revenue Bonds, final payment in 2024  
- 2015 Sewage Works Refunding Bonds, final payment in 2025

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<b>Fund Name</b>	<b>Sewage Debt Service Reserve</b>	<b>Fund Number</b>	<b>653</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	51,700	6,129	39,011	14,243	-	12,689	75%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>51,700</b>	<b>6,129</b>	<b>39,011</b>	<b>14,243</b>	<b>-</b>	<b>12,689</b>	<b>75%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>51,700</b>	<b>6,129</b>	<b>39,011</b>	<b>14,243</b>	<b>-</b>	<b>12,689</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>4,177,360</b>	<b>4,125,876</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund accounts for required debt service reserves as required by bond documents. This Debt Reserve fund is held in a separate account at Bank of NY Mellon Trust. The account was fully funded for existing debt in 2013. A reconciliation of this account is done on a monthly basis.

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

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

**Explanation of Significant Spending on Capital Projects:**

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<b>Fund Name</b>	<b>Sewer Bond 2011</b>	<b>Fund Number</b>	<b>659</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5	-	1	154	-	4	27%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5</b>	<b>-</b>	<b>1</b>	<b>154</b>	<b>-</b>	<b>4</b>	<b>27%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	150	-	146	-	-	4	98%
<b>Total Services &amp; Charges</b>	<b>150</b>	<b>-</b>	<b>146</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>98%</b>
<b>Capital</b>							
Capital	-	-	-	51,687	-	-	0%
<b>Total Expenditures</b>	<b>150</b>	<b>-</b>	<b>146</b>	<b>51,687</b>	<b>-</b>	<b>4</b>	<b>98%</b>
<b>Net</b>	<b>(145)</b>	<b>-</b>	<b>(145)</b>	<b>(51,533)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>			<b>-</b>	<b>145</b>			

**Fund Purpose:**

This fund accounts for expenditures of the 2011 Sewer Bond proceeds. The remaining funds were transferred to Fund 649 in 2018.

**Explanation of Significant Spending on Capital Projects:**

This Sewage Works Revenue Bond closed in October of 2011.

The significant projects this bond has funded are listed below:

- Diamond Ave. Trunk Sewer, Phase II \$3.7 million
- East Bank Sewer Separation, Phase II \$2.8 million
- East Bank Sewer Separation, Phase III \$2.3 million
- LaSalle School Area Sewer Separation, \$1.7 million
- East Bank Sewer Separation, Phase III \$545,000
- Southwood Sewer Separation, \$1,438,816
- Diamond Ave. Trunk Sewer, Phase III \$248,000
- St. Joseph River CSO Stabilization \$217,831
- Secondary Clarifier Upgrade \$545,828
- Wastewater Treatment Plant Digester Upgrade \$5,945,471

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<b>Fund Name</b>	<b>Sewer Bond 2012</b>	<b>Fund Number</b>	<b>661</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	-	3,229	18,092	-	6,771	32%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,000</b>	<b>-</b>	<b>3,229</b>	<b>18,092</b>	<b>-</b>	<b>6,771</b>	<b>32%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	17,500	-	17,136	-	-	364	98%
<b>Total Services &amp; Charges</b>	<b>17,500</b>	<b>-</b>	<b>17,136</b>	<b>-</b>	<b>-</b>	<b>364</b>	<b>98%</b>
<b>Capital</b>	<b>632,186</b>	<b>-</b>	<b>628,214</b>	<b>2,028,061</b>	<b>-</b>	<b>3,972</b>	<b>99%</b>
<b>Total Expenditures</b>	<b>649,686</b>	<b>-</b>	<b>645,350</b>	<b>2,028,061</b>	<b>-</b>	<b>4,336</b>	<b>99%</b>
<b>Net</b>	<b>(639,686)</b>	<b>-</b>	<b>(642,121)</b>	<b>(2,009,969)</b>	<b>-</b>	<b>2,435</b>	
<b>Cash Balance</b>			<b>-</b>	<b>876,387</b>			

**Fund Purpose:**

This fund accounts for expenditures of the 2012 Sewer Bond proceeds. Bond proceeds fully spent as of April 2018. Remaining interest earnings were transferred to the Sewage Sinking Fund 649.

**Explanation of Significant Spending on Capital Projects:**

Since issue through December 2015, projects funded from this Bond include:

- East Bank Sewer Separation-Phase 4 - \$2.6 million
- Diamond Ave. Sewer Separation Phase 3 - \$2.6 million
- Prairie Avenue Sewer Separation-Phase - \$600,445
- Southwood Sewer Separation - \$919,608
- Fairfax Sewer - \$70,022
- East Bank Sewer Separation-Phase 5 - \$2,096,088
- Sewer Sensory Control Network - \$193,609
- Wastewater Treatment Plant Grit/Screening Improvements - \$186,216
- Secondary Improvements - \$3,723,987
- CSO LTCP re-look - \$1,714,206

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<b>Fund Name</b>	<b>Century Center</b>	<b>Fund Number</b>	<b>670</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,275,000	106,250	956,250	956,250	-	318,750	75%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	3,269,598	292,760	2,363,262	2,211,906	-	906,336	72%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,516	(3,710)	3,589	1,000	-	8,927	29%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,557,114</b>	<b>395,300</b>	<b>3,323,102</b>	<b>3,169,156</b>	<b>-</b>	<b>1,234,013</b>	<b>73%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,952,374	(172,912)	1,007,135	1,401,854	-	945,239	52%
Fringe Benefits	445,408	54,473	323,750	280,522	-	121,658	73%
<b>Total Personnel</b>	<b>2,397,782</b>	<b>(118,439)</b>	<b>1,330,885</b>	<b>1,682,376</b>	<b>-</b>	<b>1,066,897</b>	<b>56%</b>
<b>Supplies</b>	<b>799,598</b>	<b>282,585</b>	<b>867,535</b>	<b>423,852</b>	<b>7,193</b>	<b>(75,130)</b>	<b>109%</b>
<b>Services &amp; Charges</b>							
Professional Services	310,471	(83,450)	72,270	373,845	-	238,201	23%
Printing & Advertising	40,000	(16,333)	99	31,672	-	39,901	0%
Utilities	325,164	31,734	247,584	243,301	5,818	71,762	78%
Education & Training	5,000	(833)	299	2,164	-	4,701	6%
Travel	34,250	(23,811)	-	18,775	-	34,250	0%
Repairs & Maintenance	101,600	(11,538)	52,613	41,461	9,543	39,444	61%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	85,996	7,365	68,017	79,421	-	17,979	79%
Other Services & Charges	175,244	262,715	414,077	64,947	884	(239,717)	237%
Transfers Out	89,175	85,909	85,909	82,167	-	3,266	96%
<b>Total Services &amp; Charges</b>	<b>1,166,900</b>	<b>251,759</b>	<b>940,867</b>	<b>937,755</b>	<b>16,245</b>	<b>209,787</b>	<b>82%</b>
<b>Capital</b>	<b>192,834</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>192,834</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>4,557,114</b>	<b>415,905</b>	<b>3,139,287</b>	<b>3,043,983</b>	<b>23,438</b>	<b>1,394,388</b>	<b>69%</b>
<b>Net</b>	<b>-</b>	<b>(20,605)</b>	<b>183,814</b>	<b>125,172</b>	<b>-</b>	<b>(160,375)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,756,816</b>	<b>1,764,996</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	8	8
Part-Time /Seasonal/Temporary	N/A	6
<b>Total</b>	<b>8</b>	<b>14</b>

**Fund Purpose:**

This fund accounts for the operating costs of Century Center, the City's convention center. Century Center food & beverage operations are currently managed by SMG Corporation.

**Explanation of Revenue Sources:**

This fund receives Hotel/Motel tax and collects revenue for charges for services such as rent, catering, parking etc.

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

SMG has assumed management of Century Center effective July 1, 2013. One of their contractual duties is to reduce the operating deficit in the fund. Covered by hotel/motel tax revenue which is received twice per year. The first installment was received in February 2015. Other income includes charges to large conferences for electric costs.

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<b>Fund Name</b>	<b>Century Center Capital</b>	<b>Fund Number</b>	<b>671</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	70	643	648	-	257	71%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>900</b>	<b>70</b>	<b>643</b>	<b>648</b>	<b>-</b>	<b>257</b>	<b>71%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	4,800	-	4,800	-	-	-	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>4,800</b>	<b>-</b>	<b>4,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>15,200</b>	<b>-</b>	<b>5,216</b>	<b>-</b>	<b>-</b>	<b>9,984</b>	<b>34%</b>
<b>Total Expenditures</b>	<b>20,000</b>	<b>-</b>	<b>10,016</b>	<b>-</b>	<b>-</b>	<b>9,984</b>	<b>50%</b>
<b>Net</b>	<b>(19,100)</b>	<b>70</b>	<b>(9,373)</b>	<b>648</b>		<b>(9,727)</b>	
<b>Cash Balance</b>			<b>855,980</b>	<b>866,634</b>			

**Fund Purpose:**  
This fund was established in 2012 to account for capital expenditures at Century Center. The funds are accounted for in a separate capital bank account.

**Explanation of Revenue Sources:**  
In 2013, the fund received a capital contribution of \$575,000 from the new facility manager and a \$100,000 allocation of Professional Sports Development Area (PSDA) taxes. The remainder of these funds have been appropriated for spending during 2015. \$25,000 was appropriated to help pay for the Wall of Fame in conjunction with the South Bend Alumni Association. \$50,000 was transferred out to the new fund 672 for bond payments on the Energy Savings Contract. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
The Century Center's capital needs are being met by an allocation from the Saint Joseph County Hotel/Motel Tax Board. These capital expenditures for the Century Center are paid directly from the County budget and do not pass through the City's accounting system. For 2018, the Century Center is requesting \$909,000 for capital expenditures to be paid from the Hotel/Motel Tax Fund Budget. This request is subject to St Joseph County appropriation.  
\$20,000 is budgeted from the Century Center's own capital funds to cover any smaller capital needs not covered by the Hotel/Motel Tax Board.

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<b>Fund Name</b>	Century Center Energy Conservation Debt Svc	<b>Fund Number</b>	672
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	221,437	-	221,437	-	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	109,512	4	55,106	55,555	-	54,406	50%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	89,175	85,909	85,909	82,167	-	3,266	96%
<b>Total Revenue</b>	<b>420,124</b>	<b>85,913</b>	<b>362,452</b>	<b>137,722</b>	<b>-</b>	<b>57,672</b>	<b>86%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	162,702	-	24,021	22,585	-	138,681	15%
Debt Service - Interest & Fees	144,035	-	71,727	72,543	-	72,308	50%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>306,737</b>	<b>-</b>	<b>95,748</b>	<b>95,128</b>	<b>-</b>	<b>210,989</b>	<b>31%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>306,737</b>	<b>-</b>	<b>95,748</b>	<b>95,128</b>	<b>-</b>	<b>210,989</b>	<b>31%</b>
<b>Net</b>	<b>113,387</b>	<b>85,913</b>	<b>266,703</b>	<b>42,594</b>	<b>-</b>	<b>(153,317)</b>	
<b>Cash Balance</b>			<b>325,585</b>	<b>99,647</b>			

**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 roof and other energy efficiency projects.

**Explanation of Revenue Sources:**  
This fund receives revenue in the following ways: a pledge of hotel/motel tax revenue from Saint Joseph County in the amount of \$221,437 per year starting in 2018; an operating transfer from Century Center; and a federally-subsidized interest rebate of approximately 80% of interest paid.

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

**Explanation of Significant Spending on Capital Projects:**

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<b>Fund Name</b>	<b>Central Services</b>	<b>Fund Number</b>	<b>222</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	3,130	1,064	1,828	4,943	-	1,302	58%
Charges for Services	3,539,580	217,013	2,194,071	2,125,133	-	1,345,509	62%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	1,027	7,696	7,995	-	1,304	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,842,516	399,275	3,809,293	3,354,327	-	1,033,223	79%
Interfund Allocation Reimb	392,377	27,251	296,744	209,675	-	95,633	76%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,786,603</b>	<b>645,629</b>	<b>6,309,633</b>	<b>5,702,073</b>	<b>-</b>	<b>2,476,971</b>	<b>72%</b>
<b>Expenditures by Dept</b>							
222-0605 Equipment Services	3,072,612	244,501	1,958,309	2,135,250	23,844	1,090,459	65%
222-0606 Building Maintenance	213,832	13,461	154,956	144,798	20	58,857	72%
222-0612 Central Stores	236,428	18,846	180,213	68,749	1	56,214	76%
222-0613 Print Shop	192,329	14,606	107,001	96,338	163	85,165	56%
222-0614 Radio Shop	336,927	21,853	203,913	197,854	796	132,218	61%
222-0616 Energy/Sustainability	380,560	29,912	228,861	184,925	5,805	145,893	62%
222-0617 Electric & Gas Utilities	4,375,000	356,369	3,438,264	3,074,196	615,782	320,953	93%
<b>Total Expenditures by Dept</b>	<b>8,807,688</b>	<b>699,548</b>	<b>6,271,517</b>	<b>5,902,110</b>	<b>646,411</b>	<b>1,889,760</b>	<b>79%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	2,274,325	158,002	1,525,474	1,413,783	-	748,851	67%
Fringe Benefits	1,185,288	70,412	701,972	681,726	-	483,316	59%
<b>Total Personnel</b>	<b>3,459,613</b>	<b>228,414</b>	<b>2,227,446</b>	<b>2,095,509</b>	<b>-</b>	<b>1,232,167</b>	<b>64%</b>
Supplies	166,144	(25,549)	68,108	82,312	20,830	77,206	54%
<b>Services &amp; Charges</b>							
Professional Services	65,365	17,536	27,536	3,092	4,176	33,653	49%
Printing & Advertising	8,173	245	3,857	3,599	142	4,174	49%
Utilities	4,450,045	359,746	3,483,383	3,110,812	615,782	350,880	92%
Education & Training	23,551	1,150	5,043	12,995	810	17,698	25%
Travel	6,355	-	711	1,761	-	5,644	11%
Repairs & Maintenance	94,579	5,523	51,232	171,185	3,490	39,857	58%
Other Interfund Allocations	380,380	31,438	282,942	106,434	-	97,438	74%
Debt Service - Principal	14,317	729	10,129	10,094	-	4,188	71%
Debt Service - Interest & Fees	1,642	106	1,217	1,601	-	425	74%
Grants & Subsidies	19,460	-	5,320	-	-	14,140	27%
Insurance	33,965	2,831	25,479	13,995	-	8,486	75%
Other Services & Charges	7,099	379	2,115	2,022	1,180	3,804	46%
Transfers Out	77,000	77,000	77,000	286,700	-	-	100%
<b>Total Services &amp; Charges</b>	<b>5,181,931</b>	<b>496,683</b>	<b>3,975,963</b>	<b>3,724,290</b>	<b>625,581</b>	<b>580,387</b>	<b>89%</b>
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8,807,688</b>	<b>699,548</b>	<b>6,271,517</b>	<b>5,902,110</b>	<b>646,411</b>	<b>1,889,760</b>	<b>79%</b>
<b>Net</b>	<b>(21,085)</b>	<b>(53,919)</b>	<b>38,116</b>	<b>(200,037)</b>	<b>-</b>	<b>587,211</b>	
<b>Cash Balance</b>			<b>1,082,005</b>	<b>1,155,602</b>			

Staffing	Budget	Actual
Full Time	43	39
Part-Time /Seasonal/Temporary	N/A	4
<b>Total</b>	<b>43</b>	<b>43</b>

**Fund Purpose:**

The Central Services Department provides a variety of services to other city departments, along with several local county, state and federal agencies. Central Services consists of 5 divisions: Equipment Services (0605), Building Maintenance (0606), Central Stores (0612), Print Shop (0613), Radio Shop (0614). The Office of Sustainability is a division of Central Services Fund 222. Divisions include 0616, which funds sustainability office operations, including staff and program expenses, and receives income from grants and rebates, and 0617, which pays for all natural gas and electricity utility bills and receives income from interfund transfers from other departments.

**Explanation of Revenue Sources:**

Purchasing/Stores and Print Shop are funded by allocation, Facility Management is funded by the Utility usage charge and all other cost centers are funded through internal labor rates.

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

Expenses: Employee wages & benefits, repair parts, tools, uniforms, repair services, Radio Shop calibration of equipment, natural gas and electric for City departments, Print Shop machine leases.

**Explanation of Significant Spending on Capital Projects:**

Capital spending is accounted for in Central Services Capital Fund (224).



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<b>Fund Name</b>	<b>Central Services Capital</b>	<b>Fund Number</b>	<b>224</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	206	1,874	670	-	126	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	77,000	77,000	77,000	286,700	-	-	100%
<b>Total Revenue</b>	<b>79,000</b>	<b>77,206</b>	<b>78,874</b>	<b>287,370</b>	<b>-</b>	<b>126</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>23,273</b>	<b>8,995</b>	<b>3,005</b>	<b>75%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	55,000	-	4,650	36,659	4,315	46,035	16%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>55,000</b>	<b>-</b>	<b>4,650</b>	<b>36,659</b>	<b>4,315</b>	<b>46,035</b>	<b>16%</b>
<b>Capital</b>	<b>88,036</b>	<b>-</b>	<b>77,871</b>	<b>114,180</b>	<b>1</b>	<b>10,164</b>	<b>88%</b>
<b>Total Expenditures</b>	<b>155,036</b>	<b>-</b>	<b>82,521</b>	<b>174,112</b>	<b>13,311</b>	<b>59,204</b>	<b>62%</b>
<b>Net</b>	<b>(76,036)</b>	<b>77,206</b>	<b>(3,647)</b>	<b>113,259</b>		<b>(59,078)</b>	
<b>Cash Balance</b>			<b>190,652</b>	<b>225,420</b>			

**Fund Purpose:**  
This fund accounts for capital expenditures for the Central Services department.

**Explanation of Revenue Sources:**  
This fund receives transfers from the Central Services Operating Fund (222).

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

**Explanation of Significant Spending on Capital Projects:**  
Tire Machine, Tire Balancer, New radio system software/meter calibration, Parking Lot Paving, Compressed Natural Gas station maintenance repairs, Front office new door.

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September 30, 2018**

<b>Fund Name</b>	<b>Liability Insurance</b>	<b>Fund Number</b>	<b>226</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Interest Earnings	40,000	5,884	52,707	36,063	-	(12,707)	132%
Other Income	652,097	636,931	657,027	36,642	-	(4,930)	101%
Interfund Allocation Reimb	2,061,259	168,832	1,546,603	2,186,525	-	514,656	75%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,753,356</b>	<b>811,647</b>	<b>2,256,337</b>	<b>2,259,230</b>	<b>-</b>	<b>497,019</b>	<b>82%</b>
<b>Expenditures by Dept</b>							
226-0403 Safety/Risk Management	262,724	17,220	164,496	158,467	5,609	92,619	65%
226-0412 Liability Insurance	2,058,406	61,422	1,122,969	1,030,505	-	935,437	55%
226-0417 Business Insurance	690,694	-	693,736	520,862	16,966	(20,008)	103%
226-0418 Workers' Compensation	1,180,717	102,722	1,142,393	749,066	29,242	9,081	99%
226-0419 Catastrophic Events	199,700	30,397	42,861	-	161,750	(4,910)	102%
<b>Total Expenditures by Dept</b>	<b>4,392,241</b>	<b>211,761</b>	<b>3,166,455</b>	<b>2,458,900</b>	<b>213,567</b>	<b>1,012,219</b>	<b>77%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	183,988	14,492	137,200	132,014	-	46,788	75%
Fringe Benefits	93,457	6,860	63,040	68,025	-	30,417	67%
<b>Total Personnel</b>	<b>277,445</b>	<b>21,352</b>	<b>200,241</b>	<b>200,040</b>	<b>-</b>	<b>77,205</b>	<b>72%</b>
<b>Supplies</b>	<b>26,982</b>	<b>228</b>	<b>3,924</b>	<b>9,322</b>	<b>2,926</b>	<b>20,132</b>	<b>25%</b>
<b>Services &amp; Charges</b>							
Professional Services	188,929	-	164,732	177,481	-	24,197	87%
Printing & Advertising	-	-	-	-	-	-	0%
Education & Training	23,595	1,082	11,706	10,805	1,388	10,501	55%
Travel	6,050	-	2,114	1,342	611	3,325	45%
Repairs & Maintenance	13,200	0	11,076	19,075	-	2,124	84%
Other Interfund Allocations	111,929	9,327	83,943	42,759	-	27,986	75%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,512,835	97,754	1,529,230	1,087,796	5,461	(21,856)	101%
Other Services & Charges	2,015,851	51,621	1,100,871	910,280	41,432	873,548	57%
Transfers Out	25,425	-	25,425	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>3,897,814</b>	<b>159,784</b>	<b>2,929,098</b>	<b>2,249,538</b>	<b>48,892</b>	<b>919,825</b>	<b>76%</b>
<b>Capital</b>	<b>190,000</b>	<b>30,397</b>	<b>33,192</b>	<b>-</b>	<b>161,750</b>	<b>(4,942)</b>	<b>103%</b>
<b>Total Expenditures</b>	<b>4,392,241</b>	<b>211,761</b>	<b>3,166,455</b>	<b>2,458,900</b>	<b>213,567</b>	<b>1,012,220</b>	<b>77%</b>
<b>Net</b>	<b>(1,638,885)</b>	<b>599,886</b>	<b>(910,118)</b>	<b>(199,670)</b>		<b>(515,201)</b>	
<b>Cash Balance</b>			<b>3,760,479</b>	<b>4,407,624</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	3	3
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>3</b>	<b>3</b>

**Fund Purpose:**

This internal service fund handles operations relating to business insurance and claims--property, liability, workers compensation, etc.--and the operation of the Safety & Risk Department.

**Explanation of Revenue Sources:**

Revenues for this fund come from other City funds that pay a share proportionate to their anticipated liability expenses.

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

The Safety & Risk Department is working towards furthering best practices for safety and, therefore, increasing supply expenditures under the assumption that prevention upfront will reduce workers' compensation claims, thus saving the City money in the future.  
The City's legal team continues to manage all claims against the City and has greatly reduced the amount of money paid out. This practice has allowed the City to see significant reductions in claims payouts over the past few years.  
The City budgeted \$1,152,820 in 2018 for expected liability claims. At the end of September, \$513,929 had been spent.  
The City budgeted \$1,071,386 for expected workers compensation activities. At the end of September, workers compensation activities totaled \$1,069,307. Year-to-date activity exceeds prior year to date activity due to several large claims.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**September 30, 2018**

<b>Fund Name</b>	Take Home Vehicle Police	<b>Fund Number</b>	278
<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,383	9,688	5,949	-	312	97%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,500	280	2,404	1,120	-	96	96%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>12,500</b>	<b>1,663</b>	<b>12,093</b>	<b>7,069</b>	<b>-</b>	<b>408</b>	<b>97%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	10,000	396	396	972	-	9,604	4%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>10,000</b>	<b>396</b>	<b>396</b>	<b>972</b>	<b>-</b>	<b>9,604</b>	<b>4%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,000</b>	<b>396</b>	<b>396</b>	<b>972</b>	<b>-</b>	<b>9,604</b>	<b>4%</b>
<b>Net</b>	<b>2,500</b>	<b>1,267</b>	<b>11,697</b>	<b>6,097</b>	<b>-</b>	<b>(9,196)</b>	
<b>Cash Balance</b>			<b>763,461</b>	<b>758,949</b>			

**Fund Purpose:**  
This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. This fund pays for police vehicle off duty accident claims. Claims have been minimal in this fund since it was created. This fund is classified as an Internal Service Fund for financial reporting.

**Explanation of Revenue Sources:**  
The revenue is the amount deducted from officers' pay for the vehicle take home program. 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. The agreement calls for the suspension of the deduction based on the price of gas and the balance of cash in this fund. The cash reserve requirement is \$750,000. This fund pays for police vehicle off duty accident claims. Current receipts are from Officers that take vehicles home out of county.

**Explanation of Expenditures and Significant Changes/Variations:**  
Claims have been minimal in this fund since it was created.

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Monthly Financial Report  
September 30, 2018**

<b>Fund Name</b>	IT / Innovation / 311 Call Center	<b>Fund Number</b>	279
<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Interest Earnings	53,424	4,473	18,360	-	-	35,064	34%
Donations	100,000	-	100,000	-	-	-	100%
Other Income	46,200	980	39,599	-	-	6,601	86%
Interfund Allocation Reimb Transfers In	6,788,952	565,746	5,091,714	3,875,589	-	1,697,238	75%
	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,988,576</b>	<b>571,199</b>	<b>5,249,673</b>	<b>3,875,589</b>	<b>-</b>	<b>1,738,903</b>	<b>75%</b>
<b>Expenditures by Dept</b>							
279-0104 311 Call Center	595,066	41,431	388,990	368,158	1,476	204,600	66%
279-0672 Information Technology	6,430,317	264,835	3,436,811	1,783,781	1,513,225	1,480,280	77%
279-0673 Innovation	129,729	-	104,733	233,954	24,996	-	100%
<b>Total Expenditures by Dept</b>	<b>7,155,112</b>	<b>306,267</b>	<b>3,930,534</b>	<b>2,385,893</b>	<b>1,539,698</b>	<b>1,684,880</b>	<b>76%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,629,235	121,070	1,116,460	966,956	-	512,775	69%
Fringe Benefits	744,584	49,883	454,672	397,014	-	289,912	61%
<b>Total Personnel</b>	<b>2,373,819</b>	<b>170,952</b>	<b>1,571,131</b>	<b>1,363,970</b>	<b>-</b>	<b>802,687</b>	<b>66%</b>
<b>Supplies</b>	107,877	24,394	77,607	47,612	86,774	(56,504)	152%
<b>Services &amp; Charges</b>							
Professional Services	1,462,278	16,309	620,950	149,970	683,681	157,647	89%
Printing & Advertising	298	-	298	-	-	-	100%
Utilities	-	-	-	-	-	-	0%
Education & Training	75,939	2,000	13,883	10,836	902	61,154	19%
Travel	58,692	664	15,790	26,879	2,302	40,600	31%
Repairs & Maintenance	2,455,571	33,391	1,357,539	686,050	738,134	359,898	85%
Other Interfund Allocations	144	12	108	18	-	36	75%
Debt Service - Principal	189,900	11,695	83,891	84,323	27,805	78,204	59%
Debt Service - Interest & Fees	40,403	2,340	8,664	10,216	-	31,739	21%
Grants & Subsidies	-	25,000	25,000	-	-	(25,000)	0%
Insurance	5,067	422	3,798	3,420	-	1,269	75%
Other Services & Charges	385,124	19,087	151,875	2,599	100	233,149	39%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>4,673,416</b>	<b>110,921</b>	<b>2,281,796</b>	<b>974,311</b>	<b>1,452,924</b>	<b>938,696</b>	<b>80%</b>
<b>Capital</b>	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>7,155,112</b>	<b>306,267</b>	<b>3,930,534</b>	<b>2,385,893</b>	<b>1,539,698</b>	<b>1,684,879</b>	<b>76%</b>
<b>Net</b>	-	-	-	-	-	<b>54,024</b>	
<b>Cash Balance</b>			<b>2,908,222</b>	<b>1,489,696</b>			

Staffing	Budget	Actual
Full Time	27	25
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>27</b>	<b>26</b>

**Staffing by Division**  
**311 Call Center** - 7 full-time employees and 1 part-time employee  
**Innovation & Technology** - 19 full-time employees

**Fund Purpose:**

This internal service fund was established to track the cost of the Department of Innovation & Technology. The **311 Call Center** is a division of the Department of Innovation & Technology. It was established to handle citizen telephone calls in an efficient and effective manner. It provides citizens with a "one-stop" shop to contact city departments with inquiries and service requests. The **Information Technology** division provides technical services to the various departments within the City and maintains the City's IT infrastructure.

**Explanation of Revenue Sources:**

This fund's revenue is a monthly allocation between the various City departments that are served by the 311 Call Center and IT Department.

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Expenditures are predominantly related to salaries & benefits and IT software services. Outstanding encumbrances for supplies are for items that have been ordered and not yet invoiced and for wiring that has been scheduled to be performed. Outstanding encumbrances for services are mainly various software services. PO's are set at the beginning of the year, but services are paid out on a monthly basis. The major expenditures are for Sungard NavilLine hosting, Amazon Web Services hosting, VoIP Phone Service, internet service, storage service, Tier1 Help Desk Support, and MyStaffingPro.

**Explanation of Significant Spending on Capital Projects:**

IT's capital projects are paid out of COIT Fund 404.

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<b>Fund Name</b>	<b>Self-Funded Employee Benefits</b>	<b>Fund Number</b>	<b>711</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,491,596	1,483,702	13,600,344	13,346,932	-	4,891,252	74%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	110,000	22,598	147,282	67,368	-	(37,282)	134%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,006	76,458	199,925	104,900	-	(189,919)	1998%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>18,611,602</b>	<b>1,582,758</b>	<b>13,947,552</b>	<b>13,519,200</b>	<b>-</b>	<b>4,664,051</b>	<b>75%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>163,000</b>	<b>-</b>	<b>62,101</b>	<b>81,464</b>	<b>17,257</b>	<b>83,642</b>	<b>49%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,359,000	268,826	980,696	864,304	366,125	12,179	99%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	16,201,194	1,249,216	10,777,366	10,368,073	53,730	5,370,098	67%
Other Services & Charges	8,610	234	6,910	2,360	-	1,700	80%
Transfers Out	413,714	-	-	-	-	413,714	0%
<b>Total Services &amp; Charges</b>	<b>17,982,518</b>	<b>1,518,276</b>	<b>11,764,972</b>	<b>11,234,737</b>	<b>419,855</b>	<b>5,797,691</b>	<b>68%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>18,145,518</b>	<b>1,518,276</b>	<b>11,827,073</b>	<b>11,316,201</b>	<b>437,112</b>	<b>5,881,333</b>	<b>68%</b>
<b>Net</b>	<b>466,084</b>	<b>64,482</b>	<b>2,120,479</b>	<b>2,202,999</b>	<b>-</b>	<b>(1,217,282)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>12,041,162</b>	<b>8,933,815</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

This fund handles expenses relating to insurance and claims relating to employees, including medical, dental, life, flex spending, etc.

**Explanation of Revenue Sources:**

Revenue is the employee deductions from payroll and the employer contributions.

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

For 2018, the City will pay \$996,000 for the employee wellness clinic, which is the major portion of the Services encumbrance. The clinic opened on January 18, 2016, and was set in place with the understanding that the City should see a drop in claims expenses over time.

The City does not anticipate claims rising substantially from 2017 to 2018.

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<b>Fund Name</b>	<b>Unemployment Compensation</b>	<b>Fund Number</b>	<b>713</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	378	2,786	2,089	-	(786)	139%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,000</b>	<b>378</b>	<b>2,786</b>	<b>2,089</b>	<b>-</b>	<b>(786)</b>	<b>139%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	60,000	594	20,480	44,966	-	39,520	34%
<b>Total Personnel</b>	<b>60,000</b>	<b>594</b>	<b>20,480</b>	<b>44,966</b>	<b>-</b>	<b>39,520</b>	<b>34%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	20,000	-	-	2,200	-	20,000	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	2,781	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>4,981</b>	<b>-</b>	<b>20,000</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>80,000</b>	<b>594</b>	<b>20,480</b>	<b>49,947</b>	<b>-</b>	<b>59,520</b>	<b>26%</b>
<b>Net</b>	<b>(78,000)</b>	<b>(216)</b>	<b>(17,693)</b>	<b>(47,857)</b>		<b>(60,306)</b>	
<b>Cash Balance</b>			<b>207,935</b>	<b>238,695</b>			

**Fund Purpose:**

This fund was established in 2011 to account for unemployment claims and outplacement services paid. All unemployment claims and outplacement services are paid through this fund.

**Explanation of Revenue Sources:**

Typically, this fund charges an allocation of 0.25% of payroll to most departments to cover the cost of unemployment claims paid. However, beginning in Nov 2016, the charge of 0.25% of payroll costs was suspended indefinitely due to the fund's high cash reserves. The allocation will likely remain suspended during 2017 - 2019 and will resume in 2020.

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

The personnel expenditures line item is unemployment compensation claims paid out. Claims have been relatively stable. The services line item is for potential outplacement services. In 2018, nothing has been paid so far for outplacement services.

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<b>Fund Name</b>	Parental Leave Fund	<b>Fund Number</b>	714
<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	155,694	12,431	121,165	-	-	34,529	78%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	160	67	258	-	-	(98)	162%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>155,854</b>	<b>12,498</b>	<b>121,423</b>	<b>-</b>	<b>-</b>	<b>34,431</b>	<b>78%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	131,000	11,146	83,755	-	-	47,245	64%
Fringe Benefits	24,694	-	-	-	-	24,694	0%
<b>Total Personnel</b>	<b>155,694</b>	<b>11,146</b>	<b>83,755</b>	<b>-</b>	<b>-</b>	<b>71,939</b>	<b>54%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>155,694</b>	<b>11,146</b>	<b>83,755</b>	<b>-</b>	<b>-</b>	<b>71,939</b>	<b>54%</b>
<b>Net</b>	<b>160</b>	<b>1,352</b>	<b>37,668</b>	<b>-</b>	<b>-</b>	<b>(37,508)</b>	
<b>Cash Balance</b>			<b>37,668</b>	<b>-</b>			

**Fund Purpose:**  
Beginning in 2018, the City plans to offer a Parental Leave Program to its employees to provide additional paid time off for employees for the child or adoption of a child. The Parental Leave Program is currently being developed based on the models of other progressive, best-in-class employers and will be implemented during 2018.

**Explanation of Revenue Sources:**  
The program will be funded by a 0.25% charge against gross departmental wages. This charge may increase or decrease based on the financial needs of the program and the performance of the fund.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are the wages and benefits associated with the additional paid time off for employees for the child or adoption of a child.

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<b>Fund Name</b>	<b>Fire Pension</b>	<b>Fund Number</b>	<b>701</b>
<b>Fund Type</b>	<b>Trust Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,212,638	2,236,234	4,475,669	4,920,712	-	736,969	86%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	2,539	711	-	1,961	56%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,414	-	7,345	-	-	(1,931)	136%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,222,552</b>	<b>2,236,234</b>	<b>4,485,553</b>	<b>4,921,423</b>	<b>-</b>	<b>736,999</b>	<b>86%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	5,105,307	380,742	3,535,948	3,482,146	-	1,569,359	69%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>5,105,307</b>	<b>380,742</b>	<b>3,535,948</b>	<b>3,482,146</b>	<b>-</b>	<b>1,569,359</b>	<b>69%</b>
<b>Supplies</b>	<b>200</b>	<b>-</b>	<b>67</b>	<b>10</b>	<b>-</b>	<b>133</b>	<b>34%</b>
<b>Services &amp; Charges</b>							
Professional Services	5,000	-	3,202	3,000	-	1,798	64%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	350	-	-	-	-	350	0%
Repairs & Maintenance	100	-	-	-	-	100	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	1,500	65	788	649	-	712	53%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>6,950</b>	<b>65</b>	<b>3,990</b>	<b>3,649</b>	<b>-</b>	<b>2,960</b>	<b>57%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>5,112,457</b>	<b>380,807</b>	<b>3,540,005</b>	<b>3,485,806</b>	<b>-</b>	<b>1,572,452</b>	<b>69%</b>
<b>Net</b>	<b>110,095</b>	<b>1,855,427</b>	<b>945,548</b>	<b>1,435,617</b>	<b>-</b>	<b>(835,453)</b>	
<b>Cash Balance</b>			<b>1,409,577</b>	<b>1,603,189</b>			

**Fund Purpose:**

This fund accounts for the operation of a pension plan for former Fire Department employees and receives reimbursement from the State of Indiana. 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.

**Explanation of Revenue Sources:**

Pension relief payments are received from the state in arrears based on costs incurred in the prior year. 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:**

The Fire Pension fund receives State of Indiana pension relief payments in June and September to reimburse the City for actual pension costs paid and reported in the previous year. In 2018, the first payment was received in June in the amount of \$2,239,434. For 2017, the total amount received was \$4,920,712.

Personnel expenses increased due to one DROP payment of \$124,915 and adding two new retired firefighters to the 1937 Converttee Fund.



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<b>Fund Name</b>	<b>Police Pension</b>	<b>Fund Number</b>	<b>702</b>
<b>Fund Type</b>	<b>Trust Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,993,000	3,110,329	6,223,858	6,204,179	-	(230,858)	104%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	574	5,960	2,810	-	(1,460)	132%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,000	74	1,380	14,568	-	6,620	17%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,005,500</b>	<b>3,110,977</b>	<b>6,231,198</b>	<b>6,221,557</b>	<b>-</b>	<b>(225,698)</b>	<b>104%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	6,571,535	501,465	4,652,124	4,609,843	-	1,919,411	71%
Fringe Benefits	3,717	-	261	512	-	3,456	7%
<b>Total Personnel</b>	<b>6,575,252</b>	<b>501,465</b>	<b>4,652,385</b>	<b>4,610,355</b>	<b>-</b>	<b>1,922,867</b>	<b>71%</b>
<b>Supplies</b>							
	800	-	-	-	-	800	0%
<b>Services &amp; Charges</b>							
Professional Services	5,500	-	3,200	3,000	-	2,300	58%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	500	-	-	-	-	500	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	1,400	87	805	731	-	595	57%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>7,400</b>	<b>87</b>	<b>4,005</b>	<b>3,731</b>	<b>-</b>	<b>3,395</b>	<b>54%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,583,452</b>	<b>501,553</b>	<b>4,656,390</b>	<b>4,614,086</b>	<b>-</b>	<b>1,927,062</b>	<b>71%</b>
<b>Net</b>	<b>(577,952)</b>	<b>2,609,424</b>	<b>1,574,808</b>	<b>1,607,471</b>	<b>-</b>	<b>(2,152,760)</b>	
<b>Cash Balance</b>			<b>2,459,808</b>	<b>2,400,025</b>			

**Fund Purpose:**

This fund accounts for the operation of a pension plan for former Police Department employees and receives reimbursement from the State of Indiana. Retiree health insurance was paid from this fund through 2016; that cost was not reimbursed by the state and was transferred to the regular Police Department budget.

**Explanation of Revenue Sources:**

Pension relief payments are received from the state in arrears based on costs incurred in the prior year. 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:**

The Police Pension fund receives pension relief distributions from the State of Indiana to reimburse the City for pension costs paid and reported in the previous fiscal year. In 2018, the first payment was received in June in the amount of \$3,113,529. For 2017, the total amount received was \$6,204,179.

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<b>Fund Name</b>	<b>City Cemetery Trust</b>	<b>Fund Number</b>	<b>730</b>
<b>Fund Type</b>	<b>Trust Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	250	52	366	228	-	(116)	147%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>250</b>	<b>52</b>	<b>366</b>	<b>228</b>	<b>-</b>	<b>(116)</b>	<b>147%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	25,000	-	-	-	-	25,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>0%</b>
<b>Net</b>	<b>(24,750)</b>	<b>52</b>	<b>366</b>	<b>228</b>	<b>-</b>	<b>(25,116)</b>	
<b>Cash Balance</b>			<b>28,836</b>	<b>29,031</b>			

**Fund Purpose:**  
This trust fund is designated for expenses specifically for the 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. This fund is managed by the Parks Department.

**Explanation of Expenditures and Significant Changes/Variations:**  
\$25,000 has been generically budgeted for repairs, but no specific projects exist at this time.

**Explanation of Significant Spending on Capital Projects:**  
The City Cemetery Master Plan is funded through West Washington TIF Fund (422). See Fund 422 for details.

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<b>Fund Name</b>	TIF - River West Development Area (Airport)	<b>Fund Number</b>	324
<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	17,289,104	-	10,603,198	8,932,881	-	6,685,906	61%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	395,000	-	196,500	197,500	-	198,500	50%
Grants/Intergovernmental	365,000	-	22,988	244,301	-	342,012	6%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	4,320	1,080	2,140	-	-	2,180	50%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	450,000	54,239	370,209	222,227	-	79,791	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,723,684	1	4,503,954	1,090,159	-	219,730	95%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	34,000	5,051	31,302	21,369	-	2,698	92%
<b>Total Revenue</b>	<b>23,261,108</b>	<b>60,370</b>	<b>15,730,291</b>	<b>10,708,436</b>	<b>-</b>	<b>7,530,817</b>	<b>68%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	3,964,952	145,719	890,174	601,001	1,276,527	1,798,251	55%
Printing & Advertising	-	-	-	24,071	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	3,236,409	69,047	2,806,409	5,597,706	-	430,000	87%
Debt Service - Interest & Fees	1,054,109	30,953	1,025,682	1,924,810	-	28,427	97%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	2,457,718	179,080	2,163,396	288,653	294,321	1	100%
Transfers Out	4,267,975	-	4,069,475	-	-	198,500	95%
<b>Total Services &amp; Charges</b>	<b>14,981,163</b>	<b>424,799</b>	<b>10,955,137</b>	<b>8,436,241</b>	<b>1,570,849</b>	<b>2,455,179</b>	<b>84%</b>
<b>Capital</b>							
<b>Capital</b>	<b>33,375,019</b>	<b>1,223,028</b>	<b>10,899,512</b>	<b>5,377,227</b>	<b>7,488,205</b>	<b>14,987,302</b>	<b>55%</b>
<b>Total Expenditures</b>	<b>48,356,182</b>	<b>1,647,828</b>	<b>21,854,649</b>	<b>13,813,468</b>	<b>9,059,054</b>	<b>17,442,481</b>	<b>64%</b>
<b>Net</b>	<b>(25,095,074)</b>	<b>(1,587,457)</b>	<b>(6,124,358)</b>	<b>(3,105,031)</b>	<b>-</b>	<b>(9,911,664)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>27,385,953</b>	<b>29,419,590</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

This fund accounts for the collection of Tax Increment Financing Revenues for the River West Development 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. Property tax revenue is received in June and December. This fund also receives revenue from interest earned on the fund's cash balance, sale of properties, and other miscellaneous sources.

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

This fund makes payments on the following debt: 2011 Downtown Central Dev Area TIF (debt schedule #5), 2011 Airport Dev Area TIF (#6), 2014 TJX Special Taxing District (DS-012), 2006 Main/Colfax Garage (#13), 2001 Public Works Service Center Bonds (#36), 2012 Fire Station/Police Dept Renovations (#39), 2013 Century Center Special Tax Bonds (#62), 2010 Interfund Loan from Fund 209 (#86), 2015 Smart Streets Bond (#135), 2018 TIF Park Bond (#169).

**Explanation of Significant Spending on Capital Projects:**

This fund is used to pay for various capital projects within the TIF district. Significant projects underway in 2018 are: Ameritech Drive Improvements, Berlin Place, Charles Black Center Improvements, Cleveland Wellfield, Coal Line Trail, Downtown Streetscape Improvements, Fire Station #4, Gateway Center, Hibberd Development, Historic Lincolnway Homes, JMS Building, Lafayette Building, Lincolnway East/933 Improvements, Lincolnway West/Charles Martin Intersection Improvements, Olive GAC Plant Improvements, Parking Garage Deck Coating, Portage Prairie Infrastructure, Patel Plaza, Renaissance Phase III, Southeast Master Plan Implementation, Tucker Drive, West Bank Trail Improvements, Western Avenue Streetscapes, and Ziker Project.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**September 30, 2018**

<b>Fund Name</b>	TIF - West Washington				<b>Fund Number</b>	422	
<b>Fund Type</b>	Tax Increment Financing Funds				<b>Date Updated</b>	9/17/2018	
<b>Control</b>	Redevelopment Commission Controlled Funds						
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	323,264	-	173,583	198,152	-	149,681	54%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	34,000	4,156	28,649	15,955	-	5,351	84%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>357,264</b>	<b>4,156</b>	<b>202,232</b>	<b>214,107</b>	<b>-</b>	<b>155,032</b>	<b>57%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	687	-	-	2,805	479	208	70%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>687</b>	<b>-</b>	<b>-</b>	<b>2,805</b>	<b>479</b>	<b>208</b>	<b>70%</b>
<b>Capital</b>	<b>2,285,229</b>	<b>394,812</b>	<b>579,140</b>	<b>65,778</b>	<b>906,680</b>	<b>799,409</b>	<b>65%</b>
<b>Total Expenditures</b>	<b>2,285,916</b>	<b>394,812</b>	<b>579,140</b>	<b>68,583</b>	<b>907,158</b>	<b>799,617</b>	<b>65%</b>
<b>Net</b>	<b>(1,928,652)</b>	<b>(390,656)</b>	<b>(376,909)</b>	<b>145,524</b>	<b>-</b>	<b>(644,585)</b>	
<b>Cash Balance</b>			<b>1,899,515</b>	<b>2,106,582</b>			

**Fund Purpose:**

This fund accounts for the TIF revenue 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. Property tax revenue is received in June and December. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Significant Spending on Capital Projects:**

The City Cemetery Master Plan is funded through this TIF.

**City Cemetery Master Plan - General Strategy**

1. Redefine the Role of the City Cemetery: South Bend has a definite tilt toward recreation in the way that it utilizes its public open space. By focusing on a passive recreation approach and highlighting the artistry of the monuments, this open space will better support the adjacent active recreation spaces while strengthening a unique amenity to the neighborhood.
2. Make City Cemetery an Asset to the Surrounding Neighborhoods: Currently, the City Cemetery is isolated and difficult to find. Better connecting it to not only other nearby historic amenities, but to the surrounding community will increase use and ultimately strengthen the neighborhood.
3. Connect to the West Side Main Streets Plan: South Bend has recently undergone an extensive planning process that took an in-depth analysis of two major thoroughfares, Lincoln Way West and Western Avenue, into the city. These corridors are both within a relatively close proximity to the City Cemetery and the proposed direction of the West Side Main Streets Plan should be incorporated into this process.
4. Focus on the People: A community's physical environment strongly influences the health of its residents. To counter balance disproportionate spending on green space within lower income areas, the City of South Bend is strongly focused on Environmental Justice and creating equitable spaces around the community. By addressing rampant blight in the area around the cemetery and better connecting this open space to active recreation and historically significant elements in the area, a stronger, more vibrant, and healthier community will emerge.
5. Showcase the History: The history of the City Cemetery is undeniable; from the artistic wrought iron gate to the stone monuments to the unique landmarks throughout its 21 acres. It contains elements that have local and national significance, such as the gravesite of Schuyler Colfax, the 17th Vice President of the United States.

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**Monthly Financial Report**  
**September 30, 2018**

<b>Fund Name</b>	TIF - Leighton Plaza (Redevelop Retail)	<b>Fund Number</b>	425
<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,506	280	2,001	1,317	-	505	80%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,308	-	73,089	86,940	-	122,219	37%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>197,814</b>	<b>280</b>	<b>75,090</b>	<b>88,257</b>	<b>-</b>	<b>122,724</b>	<b>38%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>10,342</b>	<b>134</b>	<b>2,423</b>	<b>5,867</b>	<b>-</b>	<b>7,919</b>	<b>23%</b>
<b>Services &amp; Charges</b>							
Professional Services	7,000	-	-	7,000	-	7,000	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	4,500	-	19,491	3,335	-	(14,991)	433%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	85,834	(234)	51,681	54,625	-	34,153	60%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	50,490	75	36,809	25,791	-	13,681	73%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>147,824</b>	<b>(159)</b>	<b>107,981</b>	<b>90,751</b>	<b>-</b>	<b>39,843</b>	<b>73%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>158,166</b>	<b>(25)</b>	<b>110,404</b>	<b>96,618</b>	<b>-</b>	<b>47,762</b>	<b>70%</b>
<b>Net</b>	<b>39,648</b>	<b>305</b>	<b>(35,314)</b>	<b>(8,361)</b>	<b>-</b>	<b>74,962</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>141,420</b>	<b>178,449</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund is used for South Bend downtown retail space property management.

**Accounting Methodology:**  
Revenue and expenditures are reported one month in arrears.

**Explanation of Revenue Sources:**  
This funds received revenue from the rental of property in downtown South Bend.

**Explanation of Expenditures and Significant Changes/Variations:**  
The property sold in June of 2018. On-going maintenance of the Leighton Courtyard will continue until transferred to Venues, Parks & Arts. Then the fund will be closed.

**City of South Bend, Indiana  
Monthly Financial Report  
September 30, 2018**

<b>Fund Name</b>	<b>TIF - River East Development Area (NE Dev)</b>	<b>Fund Number</b>	<b>429</b>
<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	2,905,018	-	1,442,090	1,428,046	-	1,462,928	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	2,450	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	132,000	17,369	111,948	60,742	-	20,052	85%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	74,556	-	72,104	156,065	-	2,452	97%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,111,574</b>	<b>17,369</b>	<b>1,626,143</b>	<b>1,647,303</b>	<b>-</b>	<b>1,485,432</b>	<b>52%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	401,795	1,110	294,174	220,530	104,654	2,967	99%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	13,617	-	7,417	-	-	6,200	54%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>415,412</b>	<b>1,110</b>	<b>301,591</b>	<b>220,530</b>	<b>104,654</b>	<b>9,167</b>	<b>98%</b>
<b>Capital</b>	<b>9,172,279</b>	<b>-</b>	<b>475,429</b>	<b>1,256,776</b>	<b>486,303</b>	<b>8,210,547</b>	<b>10%</b>
<b>Total Expenditures</b>	<b>9,587,691</b>	<b>1,110</b>	<b>777,019</b>	<b>1,477,306</b>	<b>590,957</b>	<b>8,219,714</b>	<b>14%</b>
<b>Net</b>	<b>(6,476,117)</b>	<b>16,259</b>	<b>849,124</b>	<b>169,996</b>	<b>-</b>	<b>(6,734,282)</b>	
<b>Cash Balance</b>			<b>9,526,266</b>	<b>8,045,646</b>			

**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. Property tax revenue is received in June and December. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Significant Spending on Capital Projects:**

This TIF funds projects including:

- River Front Parks & Trails Project - My SB Parks and Trails is a combination of park, trail, and riverfront upgrades that will fundamentally change the landscape of South Bend's shared green spaces.
- Howard Park Project - The project calls for demolishing and rebuilding old Howard Park landmarks like the Recreation Center and the ice rink.
- East Bank Sewer Separation Project - This project impacts one of the largest geographic areas. Combined sewers will be separated. This project will support the City's redevelopment of the area by providing new storm sewers adequate to meet the needs of future growth.
- Newman Center site development - The old Newman Recreation Center at Sample Street and Northside Boulevard will be developed into a multi-use building. It will be renamed The Armory.
- Wharf Development Project - The Wharf site is an empty lot across from the Commerce Center on Colfax. The South Bend Redevelopment Commission gave developers the 'okay' to move forward with the project, \$2.5 coming from TIF funds and \$16 mil. from private investments. The plan is to build 12-15 luxury condos, along with 6,000-8,000 square feet of commercial space.

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>TIF - Southside Development #1</b>	<b>Fund Number</b>	<b>430</b>
<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	2,300,549	-	1,258,579	1,216,824	-	1,041,970	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	125,000	16,234	103,779	45,583	-	21,221	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	1,466,348	-	-	0%
<b>Total Revenue</b>	<b>2,425,549</b>	<b>16,234</b>	<b>1,362,358</b>	<b>2,728,754</b>	<b>-</b>	<b>1,063,191</b>	<b>56%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	474,638	13,028	206,019	49,117	250,982	17,637	96%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>474,638</b>	<b>13,028</b>	<b>206,019</b>	<b>49,117</b>	<b>250,982</b>	<b>17,637</b>	<b>96%</b>
<b>Capital</b>	<b>8,081,388</b>	<b>9,374</b>	<b>99,786</b>	<b>303,260</b>	<b>3,135,335</b>	<b>4,846,267</b>	<b>40%</b>
<b>Total Expenditures</b>	<b>8,556,026</b>	<b>22,402</b>	<b>305,805</b>	<b>352,377</b>	<b>3,386,317</b>	<b>4,863,904</b>	<b>43%</b>
<b>Net</b>	<b>(6,130,477)</b>	<b>(6,168)</b>	<b>1,056,553</b>	<b>2,376,377</b>	<b>-</b>	<b>(3,800,713)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>8,893,136</b>	<b>6,998,265</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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. Property tax revenue is received in June and December. This fund also receives revenue from interest earned on the fund's cash balance.

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

**Explanation of Significant Spending on Capital Projects:**

Major project in 2017 was Chippewa Roundabout. Significant commitments in 2018 are: Miami Street Basin Drainage Improvements (including Bowen Street, Erskine, and small miscellaneous related areas), Erskine Golf Course Improvements, St. Joseph Streetscape, and South Well Field Improvements.

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<b>Fund Name</b>	TIF - Southside Development #3	<b>Fund Number</b>	432
<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	8,519	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>8,519</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	3,800,000	-	-	0%
Debt Service - Interest & Fees	-	-	-	161,667	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	905,117	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	<b>4,866,784</b>	-	-	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>4,866,784</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(4,858,265)</b>	-	-	
<b>Cash Balance</b>							

**Fund Purpose:**  
This fund was used to pay debt service.

**Explanation of Revenue Sources:**

**Explanation of Expenditures and Significant Changes/Variations:**  
The bond was paid off in February 2017. The Redevelopment Commission passed a resolution in to close the allocation area. The remaining cash was transferred to South Side #1 (Fund 430) and the fund is no longer active.

**Explanation of Significant Spending on Capital Projects:**



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<b>Fund Name</b>	<b>TIF - Douglas Road</b>	<b>Fund Number</b>	<b>435</b>
<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	218,280	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,150	368	2,470	730	-	680	78%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,150</b>	<b>368</b>	<b>2,470</b>	<b>219,010</b>	<b>-</b>	<b>680</b>	<b>78%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	144,650	-	-	-	4,200	140,450	3%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	323,006	-	-	0%
Debt Service - Interest & Fees	-	-	-	12,602	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>144,650</b>	<b>-</b>	<b>-</b>	<b>335,608</b>	<b>4,200</b>	<b>140,450</b>	<b>3%</b>
<b>Capital</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>204,650</b>	<b>-</b>	<b>-</b>	<b>335,608</b>	<b>4,200</b>	<b>200,450</b>	<b>2%</b>
<b>Net</b>	<b>(201,500)</b>	<b>368</b>	<b>2,470</b>	<b>(116,598)</b>	<b>-</b>	<b>(199,770)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>203,268</b>	<b>40,136</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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. Property tax revenue is received in June and December. This fund also receives revenue from interest earned on the fund's cash balance.

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

In 2017, the inter-fund debt to Major Moves Fund 412 (debt schedule #64) was paid off. The remaining cash will be spent on additional projects or returned to St. Joseph County. Then the fund will be closed.

**Explanation of Significant Spending on Capital Projects:**

Expect to work with St Joseph County to complete work on northbound right turn lane from State Road 23 onto Douglas Road.

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<b>Fund Name</b>	<b>TIF - River East Residential (NE Res)</b>	<b>Fund Number</b>	<b>436</b>
<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	4,413,977	-	2,616,136	2,320,321	-	1,797,841	59%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,250	-	5,385	442	-	3,865	58%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	67	-	67	-	-	-	100%
<b>Total Revenue</b>	<b>4,423,294</b>	<b>-</b>	<b>2,621,588</b>	<b>2,320,763</b>	<b>-</b>	<b>1,801,706</b>	<b>59%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	76,697	-	-	-	-	76,697	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	376,417	-	376,417	1,871,080	-	-	100%
Debt Service - Interest & Fees	117,914	-	116,911	1,293,173	-	1,003	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	3,748,972	-	3,748,972	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>4,320,000</b>	<b>-</b>	<b>4,242,300</b>	<b>3,164,253</b>	<b>-</b>	<b>77,700</b>	<b>98%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>4,320,000</b>	<b>-</b>	<b>4,242,300</b>	<b>3,164,253</b>	<b>-</b>	<b>77,700</b>	<b>98%</b>
<b>Net</b>	<b>103,294</b>	<b>-</b>	<b>(1,620,712)</b>	<b>(843,490)</b>	<b>-</b>	<b>1,724,006</b>	
<b>Cash Balance</b>			<b>1,866,531</b>	<b>1,552,863</b>			

**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. Property tax revenue is received in June and December. This fund also receives revenue from interest earned on the fund's cash balance.

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

At the end of 2017, Eddy Street Commons Phase II Bonds were issued to help fund the second phase of the mixed-use development area just south of the University of Notre Dame's campus. Capital expenditures related to the project are tracked in Fund 759. The budgeted transfers out relate to debt service which needs to be funneled to Trustee Fund which will pay the actual debt.

**Explanation of Significant Spending on Capital Projects:**

This fund is used for debt service.

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<b>Fund Name</b>	<b>Redevelopment General</b>	<b>Fund Number</b>	<b>433</b>
<b>Fund Type</b>	<b>Redevelopment Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	135	64	193	62	-	(58)	143%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	607,302	607,302	-	-	(607,302)	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	28,126	-	28,126	-	-	-	100%
<b>Total Revenue</b>	<b>28,261</b>	<b>607,365</b>	<b>635,620</b>	<b>62</b>	<b>-</b>	<b>(607,360)</b>	<b>2249%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	32,600	-	1,894	1,133	-	30,706	6%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>32,600</b>	<b>-</b>	<b>1,894</b>	<b>1,133</b>	<b>-</b>	<b>30,706</b>	<b>6%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>32,600</b>	<b>-</b>	<b>1,894</b>	<b>1,133</b>	<b>-</b>	<b>30,706</b>	<b>6%</b>
<b>Net</b>	<b>(4,339)</b>	<b>607,365</b>	<b>633,726</b>	<b>(1,071)</b>	<b>-</b>	<b>(638,066)</b>	
<b>Cash Balance</b>			<b>641,118</b>	<b>7,382</b>			

**Fund Purpose:**  
This fund's sole expenditure is for general legal fees for the Redevelopment Commission.  
- 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. In addition, one member of the South Bend Community School Corporation Board of School Trustees is appointed by the Mayor as a non-voting adviser to the Commission.

**Explanation of Revenue Sources:**  
Beginning in 2018, the City of South Bend will receive payments 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 not technically PILOT for financial reporting purposes). In 2019, this fund will receive the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State. In 2018, the remaining cash balance in the Economic Development Commission Revenue Bonds Fund 281 was transferred to this fund when the bonds were paid off. This fund also receives revenue from interest earned on the fund's cash balance.

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

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<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
<b>Fund Type</b>	Redevelopment Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	252,625	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,125	7,890	9,224	-	2,110	79%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,000</b>	<b>1,125</b>	<b>7,890</b>	<b>261,849</b>	<b>-</b>	<b>2,110</b>	<b>79%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	1,800,000	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,800,000</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>10,000</b>	<b>1,125</b>	<b>7,890</b>	<b>(1,538,151)</b>	<b>-</b>	<b>2,110</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>620,956</b>	<b>612,272</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund is used to account for the collection of a special state tax distribution and the expenses for improvements at Innovation Park and Ignition Park, the city's two certified technology parks.

**Explanation of Revenue Sources:**  
This fund receives a special state tax distribution. This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Funding can be used in Ignition Park to continue build-out and expand the infrastructure of that industrial park in the City of South Bend.

**Explanation of Significant Spending on Capital Projects:**

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<b>Fund Name</b>	<b>2018 TIF Park Bond Capital</b>	<b>Fund Number</b>	<b>452</b>
<b>Fund Type</b>	<b>Redevelopment Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	11,007,782	-	11,007,782	-	-	-	100%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>11,007,782</b>	<b>-</b>	<b>11,007,782</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,347,628	8,163	93,462	-	541,430	712,736	47%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	182,782	-	169,947	-	-	12,835	93%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,530,410</b>	<b>8,163</b>	<b>263,409</b>	<b>-</b>	<b>541,430</b>	<b>725,571</b>	<b>53%</b>
<b>Capital</b>	<b>9,402,372</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,402,372</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>10,932,782</b>	<b>8,163</b>	<b>263,409</b>	<b>-</b>	<b>541,430</b>	<b>10,127,943</b>	<b>7%</b>
<b>Net</b>	<b>75,000</b>	<b>(8,163)</b>	<b>10,744,373</b>	<b>-</b>	<b>-</b>	<b>(10,127,943)</b>	
<b>Cash Balance</b>			<b>10,744,373</b>	<b>-</b>	<b>-</b>		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds were closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into Fund 351 (2018 TIF Park Bond Debt Service) 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:**

**Explanation of Significant Spending on Capital Projects:**

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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<b>Fund Name</b>	<b>Airport Urban Enterprise Zone</b>	<b>Fund Number</b>	<b>454</b>
<b>Fund Type</b>	<b>Redevelopment Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	709	4,976	3,031	-	1,024	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,000</b>	<b>709</b>	<b>4,976</b>	<b>3,031</b>	<b>-</b>	<b>1,024</b>	<b>83%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	50,000	-	-	-	-	50,000	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Net</b>	<b>(44,000)</b>	<b>709</b>	<b>4,976</b>	<b>3,031</b>	<b>-</b>	<b>(48,976)</b>	<b>-</b>
<b>Cash Balance</b>			<b>391,603</b>	<b>386,126</b>			

**Fund Purpose:**  
This fund was originally established to account for expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone. In the past, majority of revenue came from personal property taxes paid by AJ Wright. This fund has not received property tax revenue since 2013.

**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:**  
This fund has been used in the past to pay for job training programs. \$50,000 budgeted for urban enterprise area job training for 2018.

**Explanation of Significant Spending on Capital Projects:**

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<b>Fund Name</b>	<b>Industrial Revolving Fund</b>	<b>Fund Number</b>	<b>754</b>
<b>Fund Type</b>	<b>Redevelopment Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	203,000	12,516	121,665	68,914	-	81,335	60%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	27,000	7,011	18,767	4,824	-	8,233	70%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>230,000</b>	<b>19,527</b>	<b>140,432</b>	<b>73,738</b>	<b>-</b>	<b>89,568</b>	<b>61%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	142,000	6,854	56,325	55,606	-	85,675	40%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	14,550	856	6,818	5,427	-	7,732	47%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	450	(450)	-	-	-	450	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>157,000</b>	<b>7,260</b>	<b>63,143</b>	<b>61,033</b>	<b>-</b>	<b>93,857</b>	<b>40%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>157,000</b>	<b>7,260</b>	<b>63,143</b>	<b>61,033</b>	<b>-</b>	<b>93,857</b>	<b>40%</b>
<b>Net</b>	<b>73,000</b>	<b>12,267</b>	<b>77,289</b>	<b>12,705</b>	<b>-</b>	<b>(4,289)</b>	
<b>Cash Balance</b>			<b>2,548,717</b>	<b>2,812,585</b>			

**Fund Purpose:**

The Industrial Revolving Fund is a loan fund for small businesses that is governed by a separate Board of Directors which contracts with the City's Community Investment Dept for administration services. The Industrial Revolving Fund is reported as a fund in the City's Comprehensive Annual Financial Report (CAFR).

**Accounting Methodology:**

The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**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.

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

Expenses include legal costs; staff contract costs; and professional services necessary to properly oversee operations and review new and outstanding loans. Costs shown under debt service relate to trustee fees charged by Centier Bank.

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<b>Fund Name</b>	<b>Airport 2003 Debt Reserve</b>	<b>Fund Number</b>	<b>315</b>
<b>Fund Type</b>	<b>Debt Service Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	1,890	13,320	8,187	-	680	95%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>14,000</b>	<b>1,890</b>	<b>13,320</b>	<b>8,187</b>	<b>-</b>	<b>680</b>	<b>95%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	14,000	1,890	11,715	7,995	-	2,285	84%
<b>Total Services &amp; Charges</b>	<b>14,000</b>	<b>1,890</b>	<b>11,715</b>	<b>7,995</b>	<b>-</b>	<b>2,285</b>	<b>84%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>14,000</b>	<b>1,890</b>	<b>11,715</b>	<b>7,995</b>	<b>-</b>	<b>2,285</b>	<b>84%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>1,604</b>	<b>192</b>	<b>-</b>	<b>(1,605)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,040,462</b>	<b>1,038,904</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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; due to pay off 8/1/2024) for the airport taxable project.

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Interest earned on the fund balance is transferred out to River West TIF Fund 324.

**Explanation of Significant Spending on Capital Projects:**



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<b>Fund Name</b>	<b>Coveleski Debt Service Reserve</b>	<b>Fund Number</b>	<b>317</b>
<b>Fund Type</b>	<b>Debt Service Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	949	6,656	4,055	-	2,344	74%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>9,000</b>	<b>949</b>	<b>6,656</b>	<b>4,055</b>	<b>-</b>	<b>2,344</b>	<b>74%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>9,000</b>	<b>949</b>	<b>6,656</b>	<b>4,055</b>	<b>-</b>	<b>2,344</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>523,848</b>	<b>516,521</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund was established in 2010 to collect reserve monies as stipulated in the 2010 Coveleski Stadium Recovery Zone Economic Development Bond covenants (debt schedule #81).

**Explanation of Revenue Sources:**  
The fund only receives interest earnings revenue. The fund is at the proper level per the bond financial advisor, Crowe Horwath. No additional transfers-in are needed.

**Explanation of Expenditures and Significant Changes/Variations:**  
The final bond debt service payment is January 15, 2019. After the bonds are paid off, the cash balance in this fund will be transferred to the Professional Sports Development Area (PSDA) Fund (377).

**Explanation of Significant Spending on Capital Projects:**

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<b>Fund Name</b>	SBCDA 2003 Debt Reserve	<b>Fund Number</b>	328
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	3,160	22,268	13,694	-	(2,268)	111%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>20,000</b>	<b>3,160</b>	<b>22,268</b>	<b>13,694</b>	<b>-</b>	<b>(2,268)</b>	<b>111%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	20,000	3,160	19,586	13,373	-	414	98%
<b>Total Services &amp; Charges</b>	<b>20,000</b>	<b>3,160</b>	<b>19,586</b>	<b>13,373</b>	<b>-</b>	<b>414</b>	<b>98%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>20,000</b>	<b>3,160</b>	<b>19,586</b>	<b>13,373</b>	<b>-</b>	<b>414</b>	<b>98%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>2,682</b>	<b>320</b>	<b>-</b>	<b>(2,682)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,739,495</b>	<b>1,735,840</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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; due to pay off 8/1/2024) for the Palais Royale project.

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Interest earned on the fund balance is transferred out to River West TIF Fund 324.

**Explanation of Significant Spending on Capital Projects:**

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<b>Fund Name</b>	2018 TIF Park Bond Debt Service Reserve	<b>Fund Number</b>	351
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	993,495	-	993,495	-	-	-	100%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>993,495</b>	<b>-</b>	<b>993,495</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>993,495</b>	<b>-</b>	<b>993,495</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>993,495</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

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

The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds were closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into 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 (see Fund 452).

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.

**Explanation of Revenue Sources:**

At the time of issuance, \$993,495 was deposited into this fund to be held as a reserve until the bonds are paid off.

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

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<b>Fund Name</b>	<b>South Bend Redevelopment Authority</b>	<b>Fund Number</b>	<b>752</b>
<b>Fund Type</b>	<b>Debt Service Funds</b>	<b>Date Updated</b>	<b>9/17/2018</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,500	72	2,956	2,175	-	2,544	54%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,364,500	1,236,000	2,916,500	3,690,500	-	448,000	87%
<b>Total Revenue</b>	<b>3,370,000</b>	<b>1,236,072</b>	<b>2,919,456</b>	<b>3,692,675</b>	<b>-</b>	<b>450,544</b>	<b>87%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	1,915,000	685,000	1,915,000	2,605,000	-	-	100%
Debt Service - Interest & Fees	1,190,829	549,153	1,153,013	1,221,263	-	37,816	97%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	260,000	-	324,220	735,240	-	(64,220)	125%
<b>Total Services &amp; Charges</b>	<b>3,365,829</b>	<b>1,234,153</b>	<b>3,392,233</b>	<b>4,561,503</b>	<b>-</b>	<b>(26,404)</b>	<b>101%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,365,829</b>	<b>1,234,153</b>	<b>3,392,233</b>	<b>4,561,503</b>	<b>-</b>	<b>(26,404)</b>	<b>101%</b>
<b>Net</b>	<b>4,171</b>	<b>1,918</b>	<b>(472,777)</b>	<b>(868,827)</b>	<b>-</b>	<b>476,948</b>	
<b>Cash Balance</b>			<b>49,455</b>	<b>363,942</b>			

**Fund Purpose:**

The South Bend Redevelopment Authority Funds records debt service payments received by the City that are passed through to the paying agent bank and the bondholders per bond agreements. The South Bend Redevelopment Authority is a separate legal entity that is recorded in the Comprehensive Annual Financial Report (CAFR).

**Accounting Methodology:**

The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explanation of Revenue Sources:**

The South Bend Redevelopment Authority receives debt service payments from the City and passes them through to trustee banks and bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

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

This fund accounts for the bi-annual debt service principal and interest payments of Redevelopment Authority debt. Current debt is the 2013 Century Center Refunding Bonds, last payment 5/1/26, paid for by Fund 324, (debt schedule #62).

2017 - The 2009 Morris PAC Refunding Bonds (debt schedule #11) were paid off February 2017.

2018 - The 2001/2011 Century Center Refunding Bonds (debt schedule #7) were paid off. The final payment was 2/1/18. The remaining cash balance at the trustee bank (\$324,170.83) was deposited into COIT Fund 404.

The 2008/2015 Eddy Street Commons Refunding Bonds (debt schedule #54) were paid off early. The final payment was 2/15/18. The remaining cash balance at the trustee bank (\$60.85) was deposited into Fund 436.

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<b>Fund Name</b>	Smart Streets Debt Service	<b>Fund Number</b>	756
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	571	2,858	2,088	-	(358)	114%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,714,000	-	1,714,000	856,500	-	-	100%
<b>Total Revenue</b>	<b>1,716,500</b>	<b>571</b>	<b>1,716,858</b>	<b>858,588</b>	<b>-</b>	<b>(358)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	940,000	475,000	940,000	460,000	-	-	100%
Debt Service - Interest & Fees	770,444	380,909	770,444	789,569	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,710,444</b>	<b>855,909</b>	<b>1,710,444</b>	<b>1,249,569</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,710,444</b>	<b>855,909</b>	<b>1,710,444</b>	<b>1,249,569</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>6,056</b>	<b>(855,339)</b>	<b>6,414</b>	<b>(390,981)</b>	<b>-</b>	<b>(358)</b>	
<b>Cash Balance</b>			<b>1,725,060</b>	<b>1,717,460</b>			

**Fund Purpose:**  
The Smart Streets Debt Service Fund records debt service payments made on the 2015 Smart Streets bond that had a par amount of \$25,000,000. The final payment is due February 1, 2037 (debt schedule #135). The Smart Streets project converted a number of downtown streets from one-way to two-way traffic and added amenities such as larger sidewalks, bicycle lanes, street trees to increase the attractiveness and economic vitality of the downtown area.

**Accounting Methodology:**  
The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month.

**Explanation of Revenue Sources:**  
City lease rental payments are received from the River West TIF Fund 324.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are principal and interest payments on the 2015 Smart Streets bond.

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<b>Fund Name</b>	Erskine Village Debt Service	<b>Fund Number</b>	758
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	9/17/2018
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	114	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	3,961,667	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>3,961,781</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	3,800,000	-	-	0%
Debt Service - Interest & Fees	-	-	-	161,668	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	561,230	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	<b>4,522,898</b>	-	-	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>4,522,898</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(561,117)</b>	-	-	
<b>Cash Balance</b>	-	-	-	-	-	-	

**Fund Purpose:**  
 In February 2017, the 2005 Erskine Village Developer Bond was paid off early, thanks to sufficient tax increment financing revenue. The accounting records were maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system.

**Explanation of Revenue Sources:**

**Explanation of Expenditures and Significant Changes/Variations:**  
 Debt was paid off in early 2017 and the fund was closed.