



Period Ending: **October 31, 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

October 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 October 31, 2018, total revenue for the year was \$281,489,352, 77% of estimated revenue. As of October 31, 2017, total revenue received was \$272,391,901. 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 October 31, 2018, total expenditures were \$276,017,155 and outstanding encumbrances were \$40,966,897, a total of \$316,984,052 which represents 64% 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 56% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$259,774,518 as of October 31, 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
- 75 452 2018 TIF Park Bond Capital
- 76 471 2017 Parks Bond Capital
- 77 677 Football Hall of Fame Capital
- 78 750 Equipment/Vehicle Leasing
- 79 751 2015 Parks Bond Capital
- 80 753 Smart Streets Bond Capital
- 81 759 Eddy Street Commons Capital

Page # Enterprise Funds

- 82 287 Emergency Medical Services Capital
- 83 288 Emergency Medical Services Operating
- 84 600 Consolidated Building Fund
- 85 601 Parking Garages
- 86 610 Solid Waste Operations
- 87 611 Solid Waste Capital
- 88 620 Water Works Operations
- 89 622 Water Works Capital
- 90 624 Water Works Customer Deposit
- 91 625 Water Works Sinking
- 92 626 Water Works Bond Reserve
- 93 629 Water Works Reserve Operations & Maintenance
- 94 640 Sewer Repair Insurance
- 95 641 Sewage Works Operations
- 96 642 Sewage Works Capital
- 97 643 Sewage Works Reserve Operations & Maint.
- 98 649 Sewage Sinking
- 99 653 Sewage Debt Service Reserve
- 100 659 Sewer Bond 2011
- 101 661 Sewer Bond 2012
- 102 670 Century Center
- 103 671 Century Center Capital
- 104 672 Century Center Energy Conservation Debt Svc

Internal Service Funds

- 105 222 Central Services
- 106 224 Central Services Capital
- 107 226 Liability Insurance
- 108 278 Take Home Vehicle Police
- 109 279 IT / Innovation / 311 Call Center
- 110 711 Self-Funded Employee Benefits
- 111 713 Unemployment Compensation
- 112 714 Parental Leave

Trust Funds

- 113 701 Firefighters Pension
- 114 702 Police Pension
- 115 730 City Cemetery
- 116 731 Bowman Cemetery

Tax Increment Financing Funds

- 117 324 TIF - River West Development Area (Airport)
- 118 422 TIF - West Washington
- 119 425 TIF - Leighton Plaza (Redevelop Retail)
- 120 429 TIF - River East Development Area (NE Dev)
- 121 430 TIF - Southside Development #1
- 122 432 TIF - Southside Development #3
- 123 435 TIF - Douglas Road
- 124 436 TIF - River East Residential (NE Res)

Redevelopment Commission Funds

- 125 433 Redevelopment General
- 126 439 Certified Technology Park
- 127 454 Airport Urban Enterprise Zone
- 128 754 Industrial Revolving Fund

Redevelopment Debt Service Funds

- 129 315 Redevelopment Bond - Airport Taxable
- 130 317 Coveleski Debt Service Reserve
- 131 328 Redevelopment Bond - Palais Royale
- 132 351 2018 TIF Park Bond Debt Service Reserve
- 133 752 South Bend Redevelopment Authority
- 134 756 Smart Streets Debt Service
- 135 758 Erskine Village Debt Service

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
October 31, 2018

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds							
General Fund		61,535,227	1,789,937	39,161,249	36,708,588	22,373,978	64%
Special Revenue							
	102 Rainy Day	160,000	10,927	143,213	85,583	16,787	90%
	201 Parks & Recreation	16,321,848	190,502	9,158,133	9,188,713	7,163,715	56%
	202 Motor Vehicle Highway	11,424,697	578,295	8,997,504	8,322,122	2,427,193	79%
	203 Recreation Nonreverting	1,651,205	35,508	883,244	859,574	767,961	53%
	209 Studebaker-Oliver Revitalizing Grants	213,014	1,000	152,590	335,465	60,424	72%
	210 Economic Development State Grants	752,744	385	61,734	59,640	691,010	8%
	211 Department of Community Investment (DCI)	2,665,181	27,504	1,859,281	1,335,680	805,900	70%
	212 Dept of Community Investment Grants	6,905,528	841,400	2,891,487	1,738,955	4,014,041	42%
	216 Police State Seizures	32,100	328	39,844	41,776	(7,744)	124%
	217 Gift, Donation, Bequest	57,250	50,811	106,651	183,185	(49,401)	186%
	218 Police Curfew Violations	360	27	1,068	254	(708)	297%
	219 Unsafe Building	918,523	15,818	644,623	600,105	273,900	70%
	220 Law Enforcement Continuing Education	285,280	22,369	202,060	227,998	83,220	71%
	221 Landlord Registration	6,070	11	408	6,560	5,662	7%
	227 Loss Recovery	8,000	733	10,187	7,941	(2,187)	127%
	249 Public Safety LOIT	7,641,439	637,585	7,231,353	6,231,232	410,086	95%
	251 Local Roads & Streets	2,300,960	160,926	2,272,093	1,165,671	28,867	99%
	257 LOIT Special Distribution	1,164,687	1,799	759,117	389,709	405,570	65%
	258 Human Rights Federal Grant	169,400	491	79,188	146,912	90,212	47%
	265 Local Road & Bridge Grant	1,345,000	-	1,344,077	2,000,000	923	100%
	271 Eastrace Waterway	-	-	-	9	-	0%
	273 Morris PAC / Palais Royale Marketing	20,750	570	10,275	9,615	10,475	50%
	274 Morris PAC / Self-Promotion	131,000	7,683	76,322	-	54,678	58%
	280 Police Block Grants	35	4	55	33	(20)	156%
	281 Economic Develop Commission-Revenue Bonds	425	-	259	232	166	61%
	289 HAZMAT	10,280	25	370	3,264	9,910	4%
	291 Indiana River Rescue	78,500	4,082	96,115	73,248	(17,815)	122%
	294 Regional Police Academy	28,000	104	22,492	19,131	5,508	80%
	295 COPS MORE Grant	118,923	1,088	51,774	54,848	67,149	44%
	299 Police Federal Drug Enforcement	51,700	255	14,981	3,584	36,719	29%
	404 County Option Income Tax	11,826,998	1,313,052	11,639,646	9,301,606	187,352	98%
	408 Economic Development Income Tax	11,958,596	910,767	11,249,998	10,041,973	708,598	94%
	410 Urban Development Action Grant	43,618	426	34,190	4,487	9,428	78%
	655 Project Release	453,259	38,225	384,033	377,605	69,226	85%
	705 Police K-9 Unit	2,035	3	40	24	1,995	2%
Special Revenue Total		78,747,405	4,852,702	60,418,406	52,816,734	18,329,000	77%
City Debt Service							
	312 2017 Parks Bond Debt Service	705,751	-	405,306	-	300,445	57%
	313 Football Hall of Fame Debt Service	726,667	-	497,409	474,996	229,258	68%
	755 South Bend Building Corp	2,641,925	880	2,653,433	2,652,618	(11,508)	100%
	757 2015 Parks Bond Debt Service	381,107	32,184	316,914	290,722	64,193	83%
	760 Eddy Street Commons Debt Service	1,283,972	702	1,283,025	2,500,233	947	100%
City Debt Service Total		5,739,422	33,767	5,156,087	5,918,568	583,335	90%
Capital Project							
	377 Professional Sports Development	620,000	-	7,468	258,581	612,532	1%
	401 Coveleski Stadium Capital	44,250	29,140	29,842	42,508	14,408	67%
	403 Zoo Endowment	-	-	-	151	-	0%
	405 Park Nonreverting Capital	145,600	116	33,142	270,829	112,458	23%
	406 Cumulative Capital Development	479,130	450	265,559	262,844	213,571	55%
	407 Cumulative Capital Improvement	278,500	337	141,058	294,825	137,442	51%
	412 Major Moves Construction	518,178	2,981	533,037	1,052,163	(14,859)	103%
	416 Morris Performing Arts Center Capital	131,000	8,020	81,872	61,654	49,128	62%
	450 Palais Royale Historic Preservation	18,000	2,980	17,280	14,308	720	96%
	451 2018 Fire Station #9 Capital	5,025,758	4,701	5,045,395	-	(19,637)	100%
	452 2018 TIF Park Bond Capital	11,007,782	-	11,007,782	-	-	100%
	471 2017 Parks Bond Capital	110,000	14,211	133,779	-	(23,779)	122%
	677 Football Hall of Fame Capital	5,000	447	6,027	3,994	(1,027)	121%
	750 Equipment/Vehicle Leasing	10,821,960	4,398	6,239,238	4,553,201	4,582,722	58%
	751 2015 Parks Bond Capital	4,500	431	3,863	5,042	637	86%
	753 Smart Streets Bond Capital	1,500	18	1,007	48,115	493	67%
	759 Eddy Street Commons Capital	2,000	18	102	22,500,000	1,898	5%
Capital Project Total		29,213,158	68,249	23,546,450	29,368,215	5,666,707	81%
Enterprise							
	287 Emergency Medical Services Capital	1,761,008	7,842	1,711,032	3,244,707	49,976	97%
	288 Emergency Medical Services Operating	5,196,584	585,975	5,249,452	4,594,455	(52,868)	101%
	600 Consolidated Building Fund	2,972,674	190,734	2,472,366	3,189,257	500,308	83%
	601 Parking Garages	1,271,842	74,801	1,047,169	1,070,080	224,673	82%
	610 Solid Waste Operations	5,548,409	465,053	4,599,898	4,540,077	948,511	83%
	611 Solid Waste Capital	1,077,506	40,777	1,004,805	779,537	72,701	93%
	620 Water Works Operations	17,155,047	1,601,610	14,124,342	12,986,535	3,030,705	82%
	622 Water Works Capital	380,000	11,049	255,190	19,559	124,810	67%
	624 Water Works Customer Deposit	29,000	1,584	21,016	12,726	7,984	72%
	625 Water Works Sinking	2,016,217	166,868	1,665,677	1,659,360	350,540	83%
	626 Water Works Bond Reserve	27,000	1,530	19,751	11,938	7,249	73%
	629 Water Works Reserve Operations & Maintenance	100,250	2,807	89,037	172,957	11,213	89%
	640 Sewer Repair Insurance	636,535	56,527	560,385	547,389	76,150	88%
	641 Sewage Works Operations	39,177,192	3,301,147	32,741,680	32,202,875	6,435,512	84%
	642 Sewage Works Capital	10,733,000	34,112	4,007,091	3,895,889	6,725,909	37%
	643 Sewage Works Reserve Operations & Maint.	333,226	5,675	311,877	558,554	21,349	94%
	649 Sewage Sinking	9,238,529	770,793	8,465,014	7,658,389	773,516	92%
	653 Sewage Debt Service Reserve	58,200	6,363	45,374	17,276	12,826	78%
	659 Sewer Bond 2011	5	-	1	154	4	27%
	661 Sewer Bond 2012	10,000	-	3,229	18,597	6,771	32%
	670 Century Center	4,557,114	443,928	3,767,029	3,541,064	790,085	83%
	671 Century Center Capital	900	182	825	722	75	92%
	672 Century Center Energy Conservation Debt Svc	420,124	11	362,462	137,726	57,662	86%
Enterprise Total		102,700,362	7,769,366	82,524,702	80,859,824	20,175,661	80%

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
October 31, 2018

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Internal Service							
	222 Central Services	8,786,603	638,199	6,947,831	6,378,618	1,838,772	79%
	224 Central Services Capital	79,000	152	79,026	287,388	(26)	100%
	226 Liability Insurance	2,753,356	218,848	2,475,185	2,513,764	278,171	90%
	278 Take Home Vehicle Police	12,500	1,104	13,197	7,679	(697)	106%
	279 IT / Innovation / 311 Call Center	6,988,576	574,978	5,824,651	4,306,210	1,163,925	83%
	711 Self-Funded Employee Benefits	18,611,602	1,555,646	15,503,197	14,989,019	3,108,405	83%
	713 Unemployment Compensation	2,000	218	3,005	2,208	(1,005)	150%
	714 Parental Leave	155,854	12,262	133,685	-	22,169	86%
	Internal Service Total	37,389,491	3,001,406	30,979,777	28,484,886	6,409,714	83%
Trust & Agency							
	701 Firefighters Pension	5,222,552	-	4,485,553	4,921,423	736,999	86%
	702 Police Pension	6,005,500	2,523	6,233,721	6,221,569	(228,221)	104%
	730 City Cemetery	250	30	397	242	(147)	159%
	731 Bowman Cemetery	-	455,518	455,518	-	(455,518)	0%
	Trust & Agency Total	11,228,302	458,072	11,175,189	11,143,234	53,113	100%
City Funds Total		326,553,367	17,973,498	252,961,859	245,300,050	73,591,508	77%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
	324 TIF - River West Development Area (Airport)	23,261,108	396,306	16,126,597	10,920,549	7,134,511	69%
	422 TIF - West Washington	357,264	2,154	204,386	215,160	152,878	57%
	425 TIF - Leighton Plaza (Redevelop Retail)	197,814	146	75,236	91,810	122,578	38%
	429 TIF - River East Development Area (NE Dev)	3,111,574	10,002	1,636,144	1,651,258	1,475,430	53%
	430 TIF - Southside Development #1	2,425,549	9,342	1,371,700	2,732,180	1,053,849	57%
	432 TIF - Southside Development #3	-	-	-	8,519	-	0%
	435 TIF - Douglas Road	3,150	213	2,683	219,030	467	85%
	436 TIF - River East Residential (NE Res)	4,423,294	-	2,621,588	2,320,763	1,801,706	59%
	Tax Increment Financing Total	33,779,753	418,163	22,038,334	18,159,270	11,741,419	65%
Redevelopment							
	433 Redevelopment General	28,261	101	635,721	66	(607,460)	2249%
	439 Certified Technology Park	10,000	652	8,542	262,148	1,458	85%
	454 Airport Urban Enterprise Zone	6,000	411	5,387	3,219	613	90%
	754 Industrial Revolving Fund	230,000	22,076	162,508	125,552	67,492	71%
	Redevelopment Total	274,261	23,239	812,158	390,985	(537,897)	296%
Debt Service							
	315 Redevelopment Bond - Airport Taxable	14,000	1,094	14,413	8,694	(413)	103%
	317 Coveleski Debt Service Reserve	9,000	550	7,206	4,306	1,794	80%
	328 Redevelopment Bond - Palais Royale	20,000	1,828	24,097	14,541	(4,097)	120%
	351 2018 TIF Park Bond Debt Svc Reserve	993,495	-	993,495	-	-	100%
	752 South Bend Redevelopment Authority	3,370,000	1,035	2,920,491	3,693,357	449,509	87%
	756 Smart Streets Debt Service	1,716,500	440	1,717,298	858,917	(798)	100%
	758 Erskine Village Debt Service	-	-	-	3,961,781	-	0%
	Debt Service Total	6,122,995	4,947	5,677,000	8,541,597	445,995	93%
Redevelopment Commission Controlled Funds Total		40,177,009	446,350	28,527,492	27,091,852	11,649,517	71%
Grand Total		366,730,376	18,419,847	281,489,352	272,391,901	85,241,025	77%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
October 31, 2018

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
City Funds								
General Fund								
	101-0101 Mayor's Office	908,142	65,231	709,932	668,293	360	197,850	78%
	101-0201 City Clerk	573,553	41,238	425,363	381,935	13,277	134,913	76%
	101-0301 Common Council	670,013	42,309	456,738	369,936	25,926	187,349	72%
	101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
	101-0401 Administration & Finance	2,639,826	191,063	1,951,115	1,984,047	35,302	653,409	75%
	101-0404 Morris Performing Arts Center	1,320,791	79,484	785,250	811,979	27,076	508,465	62%
	101-0405 Palais Royale	541,428	48,943	334,273	266,471	12,452	194,702	64%
	101-0501 Legal Department	1,200,973	87,529	862,869	885,626	569	337,535	72%
	101-0602 Engineering	1,750,084	124,718	1,223,496	975,029	117,627	408,961	77%
	101-0628 AmeriCorps Grant Program	366,188	527	527	-	-	365,661	0%
	101-0801 Police Department	29,626,242	2,144,514	23,640,278	22,151,503	99,934	5,886,030	80%
	101-0901 Fire Department	21,743,343	1,523,986	17,204,312	16,288,642	250,558	4,288,472	80%
	101-1008 Human Rights	447,133	27,493	318,268	337,871	2,316	126,550	72%
	General Fund Total	61,830,716	4,377,035	47,955,421	45,164,332	585,398	13,289,897	79%
Special Revenue								
	201 Parks & Recreation	16,282,061	1,057,192	11,172,845	10,849,717	1,889,346	3,219,870	80%
	202 Motor Vehicle Highway	12,393,981	1,576,720	8,260,124	7,539,965	1,016,539	3,117,318	75%
	203 Recreation Nonreverting	1,740,403	70,358	831,274	863,990	102,523	806,607	54%
	209 Studebaker-Oliver Revitalizing Grants	1,078,598	6,974	83,945	280,759	51,184	943,469	13%
	210 Economic Development State Grants	929,990	-	109,670	54,008	81,000	739,320	21%
	211 Department of Community Investment (DCI)	3,077,096	232,868	2,388,251	1,836,642	131,774	557,070	82%
	212 Dept of Community Investment Grants	6,874,598	517,985	2,905,224	1,824,957	2,972,650	996,724	86%
	216 Police State Seizures	32,000	5,000	7,053	-	804	24,144	25%
	217 Gift, Donation, Bequest	48,428	4,206	25,484	194,856	8,941	14,002	71%
	218 Police Curfew Violations	1,000	604	854	-	-	146	85%
	219 Unsafe Building	972,413	109,390	559,996	695,037	236,112	176,304	82%
	220 Law Enforcement Continuing Education	594,624	62,912	257,142	466,516	20,490	316,992	47%
	221 Landlord Registration	1,000	-	5	10	-	995	1%
	227 Loss Recovery	515,323	10,324	175,032	121,212	100,291	240,000	53%
	244 Emergency Phone System	-	-	-	33,671	-	-	0%
	249 Public Safety LOIT	7,622,970	556,545	6,279,697	6,084,573	-	1,343,273	82%
	251 Local Roads & Streets	3,418,508	55,413	1,581,702	1,048,379	582,346	1,254,460	63%
	252 Excess Welfare Distribution	-	-	-	-	-	-	0%
	257 LOIT Special Distribution	3,253,349	190,905	2,257,184	1,701,061	816,459	179,706	94%
	258 Human Rights Federal Grant	163,234	10,244	123,405	114,052	8,272	31,557	81%
	265 Local Road & Bridge Grant	2,100,000	94,928	1,801,217	1,464	329,125	(30,342)	101%
	271 Eastrace Waterway	-	-	-	1,353	-	-	0%
	273 Morris PAC / Palais Royale Marketing	18,000	-	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	5,198	8,834	5,768	472	693	93%
	291 Indiana River Rescue	101,800	7,701	45,214	94,714	12,210	44,376	56%
	292 Police Grants	-	-	21,735	28,178	-	(21,735)	0%
	294 Regional Police Academy	22,500	114	10,560	7,542	355	11,586	49%
	295 COPS MORE Grant	112,785	1,440	72,245	155,879	2,510	38,030	66%
	299 Police Federal Drug Enforcement	51,000	22,100	22,100	149,201	-	28,900	43%
	404 County Option Income Tax	12,001,673	221,103	8,012,979	9,769,240	883,682	3,105,012	74%
	408 Economic Development Income Tax	12,214,594	966,810	7,930,979	8,125,558	465,384	3,818,231	69%
	410 Urban Development Action Grant	486,081	387,065	486,081	126,142	-	(0)	100%
	655 Project Relief	702,042	28,611	502,843	378,831	1,250	197,949	72%
	705 Police K-9 Unit	2,020	-	-	592	-	1,428	29%
	Special Revenue Total	86,900,171	6,202,709	55,966,884	52,558,947	9,715,917	21,217,369	76%
City Debt Service								
	312 2017 Parks Bond Debt Service	595,304	-	593,304	-	-	2,000	100%
	313 Football Hall of Fame Debt Service	632,315	-	631,315	1,144,220	-	1,000	100%
	755 South Bend Building Corp	2,636,025	-	2,634,525	2,642,214	-	1,500	100%
	757 2015 Parks Bond Debt Service	380,107	-	379,106	390,481	-	1,001	100%
	760 Eddy Street Commons Debt Service	3,779,472	-	1,278,472	-	-	2,501,000	34%
	City Debt Service Total	8,023,223	-	5,516,722	4,176,915	-	2,506,501	69%
Capital Project								
	377 Professional Sports Development	814,870	-	814,870	827,955	-	-	100%
	401 Coveleski Stadium Capital	90,000	-	-	78,597	23,516	66,484	26%
	403 Zoo Endowment	-	-	-	50,049	-	-	0%
	405 Park Nonreverting Capital	277,872	4,414	82,370	396,061	19,264	176,238	37%
	406 Cumulative Capital Development	459,200	10,711	467,676	440,885	-	(8,476)	102%
	407 Cumulative Capital Improvement	278,500	-	249,500	372,050	-	29,000	90%
	412 Major Moves Construction	2,573,799	40,662	636,756	511,527	741,666	1,195,378	54%
	416 Morris Performing Arts Center Capital	184,100	32,302	138,411	17,878	-	45,689	75%
	450 Palais Royale Historic Preservation	45,000	-	-	627	31,537	13,463	70%
	451 2018 Fire Station #9 Capital	5,045,000	746,621	1,332,505	-	2,734,124	978,371	81%
	452 2018 TIF Park Bond Capital	10,932,782	55,671	319,080	-	485,759	10,127,943	7%
	471 2017 Parks Bond Capital	10,309,100	209,988	686,731	-	2,708,356	6,914,012	33%
	677 Football Hall of Fame Capital	129,227	-	28,099	40,649	5,122	96,006	26%
	750 Equipment/Vehicle Leasing	9,457,649	1,201,522	6,968,351	3,239,464	1,098,220	1,391,077	85%
	751 2015 Parks Bond Capital	3,136,530	733,258	2,325,040	1,035,395	742,127	69,362	98%
	753 Smart Streets Bond Capital	2,101,500	-	970,862	4,907,828	-	1,130,638	46%
	759 Eddy Street Commons Capital	39,103,750	1,863,332	6,870,662	396,250	-	32,233,088	18%
	Capital Project Total	84,938,879	4,898,482	21,890,914	12,315,216	8,589,691	54,458,273	36%
Enterprise								
	287 Emergency Medical Services Capital	3,389,730	(270,357)	1,618,001	2,495,785	215,619	1,556,110	54%
	288 Emergency Medical Services Operating	6,431,746	624,993	4,744,268	4,357,657	73,272	1,614,206	75%
	600 Consolidated Building Fund	4,643,250	320,066	3,338,501	2,894,081	93,821	1,210,929	74%
	601 Parking Garages	1,252,344	72,876	966,327	822,548	52,611	233,404	81%
	610 Solid Waste Operations	5,496,049	398,479	4,825,555	4,377,455	107,262	563,232	90%
	611 Solid Waste Capital	1,076,706	83,974	851,902	1,055,794	-	224,804	79%
	620 Water Works Operations	18,070,280	1,235,822	13,211,209	12,755,732	571,856	4,287,215	76%
	622 Water Works Capital	1,578,570	3,629	419,462	404,551	324,120	834,988	47%
	624 Water Works Customer Deposit	15,000	1,584	18,674	12,441	-	(3,674)	124%
	625 Water Works Sinking	2,009,217	1,273	294,650	312,020	-	1,714,567	15%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
October 31, 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	2,807	32,751	21,231	-	(9,751)	142%
	640 Sewer Repair Insurance	632,224	52,971	457,863	446,510	102,609	71,752	89%
	641 Sewage Works Operations	50,120,338	2,930,917	32,591,822	32,011,181	2,857,054	14,671,461	71%
	642 Sewage Works Capital	12,314,553	338,515	1,849,079	3,949,930	1,593,886	8,871,587	28%
	643 Sewage Works Reserve Operations & Maint.	35,000	5,675	65,693	40,944	-	(30,693)	188%
	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	2,263,409	-	4,336	99%
	670 Century Center	4,557,114	347,865	3,487,152	3,404,094	26,361	1,043,601	77%
	671 Century Center Capital	20,000	-	10,016	-	-	9,984	50%
	672 Century Center Energy Conservation Debt Svc	306,737	209,988	305,736	191,297	-	1,001	100%
	Enterprise Total	121,794,073	6,361,077	70,737,310	72,959,972	6,018,472	45,038,291	63%
	Internal Service							
	222 Central Services	8,807,688	675,446	6,946,963	6,532,369	287,957	1,572,769	82%
	224 Central Services Capital	155,036	12,178	94,700	199,182	11,158	49,179	68%
	226 Liability Insurance	4,392,241	281,701	3,448,155	2,660,951	283,097	660,988	85%
	278 Take Home Vehicle Police	10,000	17,802	18,198	972	-	(8,198)	182%
	279 IT / Innovation / 311 Call Center	7,155,112	810,768	4,741,302	2,944,271	1,182,695	1,231,115	83%
	711 Self-Funded Employee Benefits	18,145,518	2,135,850	13,962,923	12,522,851	413,783	3,768,813	79%
	713 Unemployment Compensation	80,000	-	20,480	54,270	-	59,520	26%
	714 Parental Leave	155,694	5,007	88,762	-	-	66,932	57%
	Internal Service Total	38,901,289	3,938,752	29,321,483	24,914,865	2,178,689	7,401,117	81%
	Trust & Agency							
	701 Firefighters Pension	5,112,457	368,808	3,908,813	3,864,781	-	1,203,644	76%
	702 Police Pension	6,583,452	503,419	5,159,809	5,121,881	-	1,423,643	78%
	730 City Cemetery	25,000	-	-	599	-	25,000	0%
	Trust & Agency Total	11,720,909	872,227	9,068,621	8,987,261	-	2,652,288	77%
	City Funds Total	414,109,260	26,650,282	240,457,356	221,077,508	27,088,167	146,563,737	65%
	Redevelopment Commission Controlled Funds							
	Tax Increment Financing							
	324 TIF - River West Development Area (Airport)	48,356,182	2,420,562	24,275,211	15,899,632	8,065,554	16,015,416	67%
	422 TIF - West Washington	2,285,916	10,144	589,284	72,591	1,051,535	645,097	72%
	425 TIF - Leighton Plaza (Redevelop Retail)	244,166	-	110,404	102,638	-	133,762	45%
	429 TIF - River East Development Area (NE Dev)	9,587,691	26,933	803,952	1,604,844	940,724	7,843,015	18%
	430 TIF - Southside Development #1	8,556,026	19,126	324,931	405,203	3,816,717	4,414,378	48%
	432 TIF - Southside Development #3	-	-	-	4,866,784	-	-	0%
	435 TIF - Douglas Road	204,650	-	-	335,724	4,200	200,450	2%
	436 TIF - River East Residential (NE Res)	4,320,000	2,026	4,244,326	3,166,584	-	75,674	98%
	Tax Increment Financing Total	73,554,631	2,478,790	30,348,108	26,454,000	13,878,730	29,327,793	60%
	Redevelopment							
	433 Redevelopment General	32,600	-	1,894	1,133	-	30,706	6%
	439 Certified Technology Park	-	-	-	1,800,000	-	-	0%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	8,554	71,697	85,186	-	85,303	46%
	Redevelopment Total	239,600	8,554	73,591	1,886,319	-	166,009	31%
	Debt Service							
	315 Redevelopment Bond - Airport Taxable	14,000	1,094	12,809	8,502	-	1,191	91%
	328 Redevelopment Bond - Palais Royale	20,000	1,828	21,414	14,220	-	(1,414)	107%
	351 2018 TIF Park Bond Debt Svc Reserve	-	-	-	-	-	-	0%
	752 South Bend Redevelopment Authority	3,365,829	1,200	3,393,433	4,561,503	-	(27,604)	101%
	756 Smart Streets Debt Service	1,710,444	-	1,710,444	1,249,569	-	0	100%
	758 Erskine Village Debt Service	-	-	-	4,522,898	-	-	0%
	Debt Service Total	5,110,273	4,122	5,138,100	10,356,692	-	(27,827)	101%
	Redevelopment Commission Controlled Funds Total	78,904,504	2,491,466	35,559,799	38,697,011	13,878,730	29,465,975	63%
	Grand Total	493,013,764	29,141,748	276,017,155	259,774,518	40,966,897	176,029,712	64%

* Includes year to date expenditures and encumbrances

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Fund Name	General Fund	Fund Number	101
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	40,735,612	-	22,407,607	21,820,143	-	18,328,005	55%
Other Taxes	4,237,259	52,462	2,676,693	2,588,987	-	1,560,566	63%
Grants/Intergovernmental	144,614	-	-	-	-	144,614	0%
Licenses & Permits	235,586	11,006	228,108	207,048	-	7,478	97%
Charges for Services	941,358	76,340	634,179	596,407	-	307,179	67%
Fines, Forfeitures, and Fees	8,920	1,403	13,259	7,184	-	(4,339)	149%
Interest Earnings	240,000	32,549	377,595	233,284	-	(137,595)	157%
Donations	337,500	-	937,302	330,000	-	(599,802)	278%
Other Income	2,453,452	207,640	1,656,934	1,604,446	-	796,518	68%
Payment in Lieu of Taxes (PILOT)	6,332,487	527,707	5,277,070	5,173,610	-	1,055,417	83%
Interfund Allocation Reimb	5,454,725	452,408	4,524,080	4,147,480	-	930,645	83%
Transfers In	413,714	428,423	428,423	-	-	(14,709)	104%
Total Revenue	61,535,227	1,789,937	39,161,249	36,708,588	-	22,373,977	64%
Expenditures by Dept							
101-0101 Mayor's Office	908,142	65,231	709,932	668,293	360	197,850	78%
101-0201 City Clerk	573,553	41,238	425,363	381,935	13,277	134,913	76%
101-0301 Common Council	670,013	42,309	456,738	369,936	25,926	187,349	72%
101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
101-0401 Admin & Finance	2,639,826	191,063	1,951,115	1,984,047	35,302	653,409	75%
101-0404 Morris PAC	1,320,791	79,484	785,250	811,979	27,076	508,465	62%
101-0405 Palais Royale	541,428	48,943	334,273	266,471	12,452	194,703	64%
101-0501 Legal Dept	1,200,973	87,529	862,869	885,626	569	337,535	72%
101-0602 Engineering Dept	1,750,084	124,718	1,223,496	975,029	117,627	408,961	77%
101-0628 AmeriCorps Program	366,188	527	527	-	-	365,661	0%
101-0801 Police Dept	29,626,242	2,144,514	23,640,278	22,151,503	99,934	5,886,030	80%
101-0901 Fire Dept	21,743,343	1,523,986	17,204,312	16,288,642	250,558	4,288,473	80%
101-1008 Human Rights	447,133	27,493	318,268	337,871	2,316	126,549	72%
Total Expenditures by Dept	61,830,716	4,377,035	47,955,421	45,164,332	585,398	13,289,898	79%
Expenditures							
Personnel							
Salaries & Wages	35,553,681	2,606,409	27,928,596	25,637,407	-	7,625,085	79%
Fringe Benefits	13,604,986	1,008,925	10,822,549	10,421,789	582	2,781,855	80%
Total Personnel	49,158,667	3,615,334	38,751,145	36,059,196	582	10,406,940	79%
Supplies	1,604,238	1,302	1,015,880	484,654	128,704	459,654	71%
Services & Charges							
Professional Services	1,637,792	126,944	878,902	916,194	302,754	456,136	72%
Printing & Advertising	322,041	9,439	95,475	100,381	12,149	214,417	33%
Utilities	634,750	56,612	571,557	483,361	16,955	46,238	93%
Education & Training	154,070	(5,057)	124,588	110,412	7,424	22,058	86%
Travel	105,793	5,904	56,881	46,574	3,993	44,919	58%
Repairs & Maintenance	1,540,401	33,958	1,114,727	3,575,446	75,432	350,242	77%
Other Interfund Allocations	5,083,218	421,769	4,232,690	1,471,020	-	850,528	83%
Debt Service - Principal	398,461	2,698	161,212	167,298	1,810	235,439	41%
Debt Service - Interest & Fees	12,978	100	9,182	12,809	134	3,662	72%
Grants & Subsidies	21,000	34	15,132	3,760	497	5,371	74%
Insurance	670,112	55,842	558,420	1,389,650	-	111,692	83%
Other Services & Charges	454,667	37,156	354,130	343,576	17,935	82,602	82%
Transfers Out	500	-	500	-	-	-	100%
Total Services & Charges	11,035,783	745,399	8,173,396	8,620,481	439,084	2,423,304	78%
Capital	32,028	15,000	15,000	-	17,028	-	100%
Total Expenditures	61,830,716	4,377,035	47,955,421	45,164,332	585,398	13,289,898	79%
Net	(295,489)	(2,587,098)	(8,794,172)	(8,455,744)	-	9,084,079	-
Cash Balance	-	-	27,444,571	25,993,513	-	-	-

Staffing	Budget	Actual	Staffing	Actual
Full Time			Part-Time /Seasonal/Temporary	
101-0101 Mayor's Office	7	7	101-0101 Mayor's Office	3
101-0201 City Clerk	5	5	101-0201 City Clerk	3
101-0301 Common Council	9	9	101-0301 Common Council	-
101-0401 Admin & Finance	24	23	101-0401 Admin & Finance	1
101-0404 Morris PAC	7	8	101-0404 Morris PAC	4
101-0405 Palais Royale	2	3	101-0405 Palais Royale	-
101-0501 Legal Dept	10	10	101-0501 Legal Dept	1
101-0602 Engineering Dept	21	21	101-0602 Engineering Dept	3
101-0801 Police Dept	248	244	101-0801 Police Dept	23
101-0901 Fire Dept	178	174	101-0901 Fire Dept	-
101-1008 Human Rights	3	3	101-1008 Human Rights	-
Total	514	507	Total	38

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
October 31, 2018**

Department Name	Mayor's Office	Fund/Dept No.	101-0101
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	908,042	62,178	706,878	668,223	-	201,164	78%
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	3,053	3,053	70	-	(2,953)	3053%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	908,142	65,231	709,932	668,293	-	198,211	78%
Expenditures							
Personnel							
Salaries & Wages	516,518	38,235	394,014	366,462	-	122,504	76%
Fringe Benefits	219,758	16,354	166,130	160,671	-	53,628	76%
Total Personnel	736,276	54,589	560,144	527,133	-	176,132	76%
Supplies	1,002	262	810	975	319	(127)	113%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	20,925	(1,621)	21,220	21,565	42	(337)	102%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,800	-	3,525	2,816	-	(1,725)	196%
Travel	2,190	-	3,691	2,100	-	(1,501)	169%
Repairs & Maintenance	1,000	45	406	100,479	-	594	41%
Other Interfund Allocations	140,562	11,714	117,140	7,850	-	23,422	83%
Debt Service - Principal	1,084	92	898	902	-	186	83%
Debt Service - Interest & Fees	225	17	193	201	-	32	86%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,478	123	1,230	1,380	-	248	83%
Other Services & Charges	1,600	11	675	2,892	-	925	42%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	170,864	10,381	148,977	140,184	42	21,844	87%
Capital	-	-	-	-	-	-	0%
Total Expenditures	908,142	65,231	709,932	668,293	360	197,849	78%
Net	-	-	-	-	-	-	-

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

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
October 31, 2018**

Department Name	City Clerk	Fund/Dept No.	101-0201
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	573,553	41,238	425,363	381,935	-	148,190	74%
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%
Total Revenue	573,553	41,238	425,363	381,935	-	148,190	74%
Expenditures							
Personnel							
Salaries & Wages	256,044	19,570	204,034	184,937	-	52,010	80%
Fringe Benefits	117,970	8,080	82,549	79,346	-	35,421	70%
Total Personnel	374,014	27,649	286,583	264,283	-	87,431	77%
Supplies	9,407	504	3,196	4,536	1,489	4,722	50%
Services & Charges							
Professional Services	40,466	1,092	25,188	25,437	7,315	7,963	80%
Printing & Advertising	28,210	4,013	22,972	15,881	4,473	765	97%
Utilities	-	-	-	-	-	-	0%
Education & Training	4,500	-	3,233	2,970	-	1,267	72%
Travel	6,950	-	586	1,050	-	6,364	8%
Repairs & Maintenance	14,000	-	5,344	63,874	-	8,656	38%
Other Interfund Allocations	89,863	7,489	74,890	800	-	14,973	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,043	87	870	860	-	173	83%
Other Services & Charges	5,100	404	2,502	2,244	-	2,598	49%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	190,132	13,085	135,584	113,116	11,788	42,759	78%
Capital	-	-	-	-	-	-	0%
Total Expenditures	573,553	41,238	425,363	381,935	13,277	134,912	76%
Net	-	-	-	-	-	-	-

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

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
October 31, 2018**

Department Name	Common Council	Fund/Dept No.	101-0301
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	670,013	42,309	456,738	369,936	-	213,275	68%
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%
Total Revenue	670,013	42,309	456,738	369,936	-	213,275	68%
Expenditures							
Personnel							
Salaries & Wages	211,539	16,350	155,538	138,702	-	56,001	74%
Fringe Benefits	154,752	9,596	98,835	97,248	-	55,917	64%
Total Personnel	366,291	25,946	254,372	235,950	-	111,918	69%
Supplies	11,707	119	6,754	2,123	1,124	3,829	67%
Services & Charges							
Professional Services	187,366	7,709	113,091	40,999	24,140	50,135	73%
Printing & Advertising	10,119	1,455	7,557	4,630	500	2,062	80%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,000	325	790	1,664	-	210	79%
Travel	5,000	-	242	1,141	-	4,758	5%
Repairs & Maintenance	20,051	10	18,001	78,587	162	1,888	91%
Other Interfund Allocations	60,257	5,021	50,210	400	-	10,047	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,877	156	1,560	1,530	-	317	83%
Other Services & Charges	6,345	1,567	4,161	2,913	-	2,184	66%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	292,015	16,243	195,612	131,864	24,802	71,601	75%
Capital	-	-	-	-	-	-	0%
Total Expenditures	670,013	42,309	456,738	369,936	25,926	187,348	72%
Net	-	-	-	-	-	-	-

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

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
October 31, 2018**

Department Name	WNIT Contract	Fund/Dept No.	101-0302
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	43,000	-	43,000	43,000	-	-	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	43,000	-	43,000	43,000	-	-	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	43,000	-	43,000	43,000	-	-	100%
Net	-	-	-	-	-	-	-

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
October 31, 2018**

Department Name	Administration & Finance	Fund/Dept No.	101-0401
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	2,627,776	185,217	1,932,469	1,971,774	-	695,307	74%
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	5,846	18,646	12,273	-	(6,596)	155%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,639,826	191,063	1,951,115	1,984,047	-	688,711	74%
Expenditures							
Personnel							
Salaries & Wages	1,583,515	114,489	1,220,683	1,157,853	-	362,832	77%
Fringe Benefits	696,935	44,803	469,647	471,262	-	227,288	67%
Total Personnel	2,280,450	159,292	1,690,330	1,629,116	-	590,120	74%
Supplies							
	23,530	616	9,198	20,744	6,786	7,546	68%
Services & Charges							
Professional Services	74,200	7,860	45,287	76,749	25,942	2,971	96%
Printing & Advertising	1,100	-	936	780	-	164	85%
Utilities	-	-	-	-	-	-	0%
Education & Training	8,810	-	7,716	11,775	-	1,094	88%
Travel	10,100	-	3,266	11,071	-	6,834	32%
Repairs & Maintenance	5,700	336	2,970	187,711	120	2,610	54%
Other Interfund Allocations	190,598	15,883	158,830	9,620	-	31,768	83%
Debt Service - Principal	3,501	184	3,073	4,222	-	428	88%
Debt Service - Interest & Fees	348	25	300	437	-	48	86%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	6,150	513	5,130	3,920	-	1,020	83%
Other Services & Charges	34,839	6,354	23,580	27,902	2,454	8,805	75%
Transfers Out	500	-	500	-	-	-	100%
Total Services & Charges	335,846	31,155	251,587	334,188	28,516	55,742	83%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	2,639,826	191,063	1,951,115	1,984,047	35,302	653,408	75%
Net	-	-	-	-	-	-	-

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

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.

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Department Name	Morris Performing Arts Center	Fund/Dept No.	101-0404
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	195,791	26,359	-	151,072	-	195,791	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	547,500	35,812	410,284	325,773	-	137,216	75%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	577,500	17,313	421,357	335,135	-	156,143	73%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,320,791	79,484	831,641	811,979	-	489,150	63%
Expenditures							
Personnel							
Salaries & Wages	460,147	27,513	292,832	237,560	-	167,315	64%
Fringe Benefits	232,858	15,298	155,695	119,948	206	76,957	67%
Total Personnel	693,005	42,810	448,527	357,508	206	244,272	65%
Supplies	29,796	1,429	18,405	3,646	8,707	2,684	91%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	172,990	1,127	23,099	33,472	2,293	147,598	15%
Utilities	124,000	11,299	101,250	85,058	-	22,750	82%
Education & Training	6,000	-	1,308	1,394	1,932	2,760	54%
Travel	16,450	-	2,260	5,985	3,993	10,197	38%
Repairs & Maintenance	85,163	6,896	33,261	260,654	8,724	43,178	49%
Other Interfund Allocations	160,522	13,378	133,780	41,040	-	26,742	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	19,065	1,589	15,890	17,300	-	3,175	83%
Other Services & Charges	13,800	954	7,470	5,923	1,221	5,109	63%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	597,990	35,244	318,318	450,825	18,162	261,509	56%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,320,791	79,484	785,250	811,979	27,076	508,465	62%
Net	-	-	46,391	-	-	-	-

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

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)

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Department Name	Palais Royale	Fund/Dept No.	101-0405
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	142,456	7,621	107,430	-	-	35,026	75%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	374,572	37,878	208,215	257,793	-	166,357	56%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	24,400	3,445	18,628	20,219	-	5,772	76%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	541,428	48,943	334,273	278,011	-	207,155	62%
Expenditures							
Personnel							
Salaries & Wages	143,386	9,349	98,320	56,930	-	45,066	69%
Fringe Benefits	92,432	6,723	68,297	36,238	-	24,135	74%
Total Personnel	235,818	16,072	166,617	93,168	-	69,201	71%
Supplies	23,014	278	10,110	1,024	4,667	8,237	64%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	81,197	3,581	18,021	21,661	3,597	59,579	27%
Utilities	86,500	5,240	70,236	60,159	-	16,264	81%
Education & Training	1,400	-	-	-	-	1,400	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	66,019	6,293	28,896	65,735	4,188	32,935	50%
Other Interfund Allocations	19,646	1,638	16,380	15,900	-	3,266	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	10,034	836	8,360	8,490	-	1,674	83%
Other Services & Charges	2,800	5	653	334	-	2,147	23%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	267,596	17,594	142,546	172,279	7,785	117,265	56%
Capital	15,000	15,000	15,000	-	-	-	100%
Total Expenditures	541,428	48,943	334,273	266,471	12,452	194,703	64%
Net	-	-	-	11,541	-	-	-

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

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

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Department Name	Legal Department	Fund/Dept No.	101-0501
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	1,124,088	68,277	805,479	828,517	-	318,609	72%
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	19,253	57,390	57,109	-	19,495	75%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,200,973	87,529	862,869	885,626	-	338,104	72%
Expenditures							
Personnel							
Salaries & Wages	760,139	55,149	551,028	524,669	-	209,111	72%
Fringe Benefits	321,864	22,285	220,883	202,622	-	100,981	69%
Total Personnel	1,082,003	77,434	771,911	727,290	-	310,092	71%
Supplies	3,626	120	2,205	4,314	569	852	76%
Services & Charges							
Professional Services	2,550	15	420	45,537	-	2,130	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	-	-	84,400	-	3,320	0%
Other Interfund Allocations	75,858	6,321	63,210	2,180	-	12,648	83%
Debt Service - Principal	1,232	-	-	940	-	1,232	0%
Debt Service - Interest & Fees	40	-	-	14	-	40	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	2,294	191	1,910	1,870	-	384	83%
Other Services & Charges	17,080	3,448	14,982	13,604	-	2,098	88%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	115,344	9,975	88,754	154,022	-	26,590	77%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,200,973	87,529	862,869	885,626	569	337,534	72%
Net	-	-	-	-	-	-	-

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

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.

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Department Name	Engineering	Fund/Dept No.	101-0602
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	1,397,917	15,498	984,476	879,506	-	413,441	70%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	120,000	9,168	107,604	86,530	-	12,396	90%
Charges for Services	12,000	2,100	11,300	8,002	-	700	94%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	220,167	97,952	120,116	991	-	100,051	55%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,750,084	124,718	1,223,496	975,029	-	526,588	70%
Expenditures							
Personnel							
Salaries & Wages	725,101	45,244	534,666	444,588	-	190,435	74%
Fringe Benefits	246,683	18,869	202,898	158,935	130	43,655	82%
Total Personnel	971,784	64,112	737,565	603,523	130	234,090	76%
Supplies	23,630	1,296	12,883	20,503	1,772	8,975	62%
Services & Charges							
Professional Services	292,559	26,128	95,184	79,023	109,186	88,189	70%
Printing & Advertising	7,000	883	1,609	400	1,244	4,147	41%
Utilities	-	-	-	-	-	-	0%
Education & Training	24,500	300	23,973	8,009	-	527	98%
Travel	14,900	-	10,838	10,397	-	4,062	73%
Repairs & Maintenance	21,245	1,045	19,322	171,440	1,182	741	97%
Other Interfund Allocations	331,860	27,488	274,880	35,080	-	56,980	83%
Debt Service - Principal	26,644	1,997	18,060	25,032	1,810	6,774	75%
Debt Service - Interest & Fees	1,365	47	585	903	134	646	53%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	14,772	1,231	12,310	12,280	-	2,462	83%
Other Services & Charges	19,825	189	16,285	8,439	2,169	1,371	93%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	754,670	59,309	473,048	351,003	115,725	165,899	78%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,750,084	124,718	1,223,496	975,029	117,627	408,964	77%
Net	-	-	-	-	-	-	-

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

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.

City of South Bend, Indiana
Monthly Financial Report
October 31, 2018

Department Name	AmeriCorps Grant Program	Fund/Dept No.	101-0628
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	366,188	527	527	-	-	365,661	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%
Total Revenue	366,188	527	527	-	-	365,661	0%
Expenditures							
Personnel							
Salaries & Wages	47,500	-	-	-	-	47,500	0%
Fringe Benefits	37,675	-	-	-	-	37,675	0%
Total Personnel	85,175	-	-	-	-	85,175	0%
Supplies	72,420	-	-	-	-	72,420	0%
Services & Charges							
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	527	527	-	-	1,813	23%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	208,593	527	527	-	-	208,066	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	366,188	527	527	-	-	365,661	0%
Net	-	-	-	-	-	-	0%

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

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.

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Department Name	Police Department	Fund/Dept No.	101-0801
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	29,064,442	2,088,416	23,379,513	21,564,560	-	5,684,929	80%
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	56,099	260,765	586,943	-	293,535	47%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	29,626,242	2,144,514	23,640,278	22,151,503	-	5,985,964	80%
Expenditures							
Personnel							
Salaries & Wages	17,540,476	1,314,696	14,123,184	12,895,523	-	3,417,292	81%
Fringe Benefits	6,331,673	487,342	5,174,587	5,055,776	-	1,157,086	82%
Total Personnel	23,872,149	1,802,038	19,297,771	17,951,299	-	4,574,378	81%
Supplies	821,557	16,967	626,016	189,274	56,869	138,672	83%
Services & Charges							
Professional Services	551,700	20,242	384,712	351,073	762	166,226	70%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	195,250	15,644	157,647	147,046	132	37,471	81%
Education & Training	6,500	-	4,785	-	-	1,715	74%
Travel	1,700	-	1,433	-	-	267	84%
Repairs & Maintenance	414,147	17,469	218,880	1,299,796	12,556	182,711	56%
Other Interfund Allocations	2,448,100	202,341	2,038,410	784,520	-	409,690	83%
Debt Service - Principal	366,000	425	139,181	136,203	-	226,819	38%
Debt Service - Interest & Fees	11,000	12	8,105	11,254	-	2,895	74%
Grants & Subsidies	21,000	34	15,132	3,760	497	5,371	74%
Insurance	612,148	51,012	510,120	1,056,060	-	102,028	83%
Other Services & Charges	287,963	18,330	238,087	221,218	12,091	37,785	87%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	4,915,508	325,509	3,716,491	4,010,930	26,037	1,172,978	76%
Capital	17,028	-	-	-	17,028	-	100%
Total Expenditures	29,626,242	2,144,514	23,640,278	22,151,503	99,934	5,886,028	80%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	248	244
Part-Time /Seasonal/Temporary	N/A	23
Total	248	267

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.

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Department Name	Fire Department	Fund/Dept No.	101-0901
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	21,596,379	1,519,486	17,197,799	16,246,235	-	4,398,580	80%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	144,614	-	-	-	-	144,614	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500	-	-	25	-	500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,850	4,500	6,513	42,382	-	(4,663)	352%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,743,343	1,523,986	17,204,312	16,288,642	-	4,539,031	79%
Expenditures							
Personnel							
Salaries & Wages	13,103,291	953,883	10,201,609	9,464,458	-	2,901,682	78%
Fringe Benefits	5,047,371	375,838	4,126,359	3,973,708	246	920,766	82%
Total Personnel	18,150,662	1,329,721	14,327,968	13,438,166	246	3,822,448	79%
Supplies	583,512	(20,324)	325,404	237,127	46,403	211,705	64%
Services & Charges							
Professional Services	249,451	63,897	172,020	254,376	135,409	(57,978)	123%
Printing & Advertising	500	-	62	1,992	-	438	12%
Utilities	229,000	24,428	242,423	191,098	16,823	(30,246)	113%
Education & Training	82,640	(5,682)	70,880	76,534	5,492	6,268	92%
Travel	39,600	5,695	32,415	13,970	-	7,185	82%
Repairs & Maintenance	898,981	1,151	779,026	1,213,877	46,185	73,770	92%
Other Interfund Allocations	1,498,972	124,914	1,249,140	561,980	-	249,832	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	284,940	-	-	0%
Other Services & Charges	10,025	185	4,975	14,582	-	5,050	50%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	3,009,169	214,588	2,550,941	2,613,349	203,910	254,319	92%
Capital	-	-	-	-	-	-	0%
Total Expenditures	21,743,343	1,523,986	17,204,312	16,288,642	250,558	4,288,472	80%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	178	174
Part-Time /Seasonal/Temporary	N/A	-
Total	178	174

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.

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Department Name	Human Rights	Fund/Dept No.	101-1008
Fund Type	General Fund	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	447,133	27,493	296,533	337,871	-	150,600	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	-	-	21,734	-	-	(21,734)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	447,133	27,493	318,268	337,871	-	128,866	71%
Expenditures							
Personnel							
Salaries & Wages	206,025	11,933	152,689	165,725	-	53,336	74%
Fringe Benefits	105,015	3,736	56,668	66,036	-	48,347	54%
Total Personnel	311,040	15,669	209,357	231,761	-	101,683	67%
Supplies							
	1,037	35	898	388	-	139	87%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,500	-	1,461	-	-	1,039	58%
Travel	600	209	837	634	-	(237)	140%
Repairs & Maintenance	10,775	713	8,622	48,894	2,316	(163)	102%
Other Interfund Allocations	66,980	5,582	55,820	11,650	-	11,160	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,251	104	1,040	1,020	-	211	83%
Other Services & Charges	52,950	5,181	40,232	43,524	-	12,718	76%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	135,056	11,789	108,012	105,722	2,316	24,728	82%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	447,133	27,493	318,268	337,871	2,316	126,550	72%
Net	-	-	-	-	-	-	-

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

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
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Fund Name	Rainy Day	Fund Number	102
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	10,927	143,213	85,583	-	16,787	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	160,000	10,927	143,213	85,583	-	16,787	90%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	160,000	10,927	143,213	85,583	-	16,787	
Cash Balance			10,421,477	10,269,956			

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
Monthly Financial Report
October 31, 2018**

Fund Name	Parks & Recreation	Fund Number	201
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	91,446	1,624,839	1,959,230	-	721,636	69%
Interest Earnings	60,000	5,436	67,247	25,964	-	(7,247)	112%
Donations	20,000	-	1,500	1,500	-	18,500	8%
Other Income	303,301	93,620	357,807	1,321,092	-	(54,506)	118%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,287,600	-	965,700	525,347	-	321,900	75%
Total Revenue	16,321,848	190,502	9,158,133	9,188,713	-	7,163,715	56%
Expenditures by Dept							
201-1100 Administration	1,227,968	94,952	1,058,134	1,157,155	3,392	166,442	86%
201-1101 Maintenance	7,184,730	605,420	5,116,689	5,219,474	218,700	1,849,341	74%
201-1102 Golf Courses	1,588,326	122,631	1,246,197	1,229,562	79,794	262,335	83%
201-1103 Recreation	2,181,005	136,791	1,593,189	1,702,534	36,653	551,163	75%
201-1104 Potawatomi Zoo	700,000	-	712,660	689,876	-	(12,660)	102%
201-1106 Potawatomi Greenhouse	46,602	928	36,176	33,505	-	10,426	78%
201-1108 Graffiti Removal	106,459	7,823	78,992	83,740	1,564	25,903	76%
201-1110 Marketing & Events	1,133,376	53,651	672,049	583,961	30,625	430,702	62%
201-1111 Regional Cities Grant	2,113,595	34,996	658,758	149,910	1,518,618	(63,781)	103%
Total Expenditures by Dept	16,282,061	1,057,192	11,172,845	10,849,717	1,889,346	3,219,871	80%
Expenditures							
Personnel							
Salaries & Wages	5,811,402	405,372	4,487,199	4,517,111	-	1,324,203	77%
Fringe Benefits	2,555,024	175,135	1,887,978	1,882,330	-	667,046	74%
Total Personnel	8,366,426	580,507	6,375,178	6,399,441	-	1,991,249	76%
Supplies	1,330,972	80,243	860,515	776,686	227,567	242,890	82%
Services & Charges							
Professional Services	1,258,773	5,000	1,082,067	785,194	16,775	159,931	87%
Printing & Advertising	38,775	1,389	36,619	46,568	13,624	(11,468)	130%
Utilities	747,267	78,664	568,656	558,490	5,690	172,921	77%
Education & Training	9,710	584	4,378	10,570	2,666	2,666	73%
Travel	15,600	1,299	8,201	12,162	462	6,937	56%
Repairs & Maintenance	806,552	37,476	360,238	1,274,056	37,097	409,217	49%
Other Interfund Allocations	930,402	77,335	773,350	317,001	-	157,052	83%
Debt Service - Principal	318,542	102,604	263,836	261,098	-	54,706	83%
Debt Service - Interest & Fees	29,607	5,521	15,391	19,506	-	14,216	52%
Grants & Subsidies	29,560	-	15,000	15,100	-	14,560	51%
Insurance	136,460	11,372	113,720	103,921	-	22,740	83%
Other Services & Charges	558,565	45,200	373,868	269,924	83,623	101,074	82%
Transfers Out	104,850	-	-	-	-	104,850	0%
Total Services & Charges	4,984,663	366,445	3,615,323	3,673,590	159,937	1,209,402	76%
Capital	1,600,000	29,996	321,830	-	1,501,843	(223,673)	114%
Total Expenditures	16,282,061	1,057,192	11,172,845	10,849,717	1,889,346	3,219,868	80%
Net	39,787	(866,689)	(2,014,712)	(1,661,004)		3,943,847	
Cash Balance			4,183,307	2,840,574			

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

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.

City of South Bend, Indiana
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Fund Name	Motor Vehicle Highway	Fund Number	202
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	7,220,000	569,518	5,809,798	5,079,190	-	1,410,202	80%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	223,365	-	156,933	151,520	-	66,432	70%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	116,213	8,777	105,746	55,872	-	10,467	91%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	77,369	(27,213)	57,001	61,810	-	20,368	74%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,787,750	27,213	2,868,026	2,973,731	-	919,724	76%
Total Revenue	11,424,697	578,295	8,997,504	8,322,122	-	2,427,193	79%
Expenditures by Dept							
202-0607 Street Department	10,789,090	1,408,673	7,412,317	6,449,252	602,352	2,774,421	74%
202-0619 Curb & Sidewalk Program	1,604,891	168,048	847,807	1,090,713	414,187	342,897	79%
Total Expenditures by Dept	12,393,981	1,576,720	8,260,124	7,539,965	1,016,539	3,117,318	75%
Expenditures							
Personnel							
Salaries & Wages	3,146,332	211,183	2,268,583	2,051,120	-	877,749	72%
Fringe Benefits	1,600,885	104,255	1,102,399	1,012,852	-	498,486	69%
Total Personnel	4,747,217	315,437	3,370,982	3,063,972	-	1,376,235	71%
Supplies	2,648,084	384,780	1,494,897	1,472,379	423,105	730,082	72%
Services & Charges							
Professional Services	848,474	106,940	339,244	566,868	427,841	81,389	90%
Printing & Advertising	850	107	263	271	369	218	74%
Utilities	51,900	3,691	38,840	35,436	1,985	11,075	79%
Education & Training	8,000	-	4,425	5,710	-	3,575	55%
Travel	5,110	-	1,716	2,575	-	3,394	34%
Repairs & Maintenance	1,961,030	567,414	1,447,554	1,064,836	149,024	364,452	81%
Other Interfund Allocations	630,165	51,681	516,810	303,920	-	113,355	82%
Debt Service - Principal	831,871	98,102	614,750	658,191	-	217,121	74%
Debt Service - Interest & Fees	42,958	1,707	23,271	34,284	-	19,687	54%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	398,568	33,214	332,140	250,510	-	66,428	83%
Other Services & Charges	191,886	13,648	59,235	65,017	2,346	130,305	32%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	4,970,812	876,503	3,378,247	2,987,619	581,564	1,010,999	80%
Capital	27,868	-	15,998	15,995	11,870	-	100%
Total Expenditures	12,393,981	1,576,720	8,260,124	7,539,965	1,016,539	3,117,316	75%
Net	(969,284)	(998,426)	737,380	782,157	-	(690,123)	
Cash Balance			7,862,483	6,943,113			

Staffing	Budget	Actual
Full Time	56	54
Part-Time /Seasonal/Temporary	N/A	8
Total	56	62

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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Fund Name	Recreation Nonreverting	Fund Number	203
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,516,205	34,581	863,355	806,552	-	652,850	57%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	926	12,026	7,784	-	(2,026)	120%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	120,000	-	2,023	44,700	-	117,977	2%
Other Income	5,000	-	5,840	538	-	(840)	117%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,651,205	35,508	883,244	859,574	-	767,961	53%
Expenditures by Dept							
203-1103 Recreation	1,435,893	64,516	703,382	807,916	69,836	662,675	54%
203-1110 Marketing & Events	304,510	5,842	127,892	56,073	32,687	143,931	53%
Total Expenditures by Dept	1,740,403	70,358	831,274	863,990	102,523	806,606	54%
Expenditures							
Personnel							
Salaries & Wages	457,526	18,065	260,033	276,890	-	197,493	57%
Fringe Benefits	58,891	1,680	21,939	25,667	-	36,952	37%
Total Personnel	516,417	19,745	281,972	302,557	-	234,445	55%
Supplies	294,708	4,606	99,085	139,672	41,999	153,624	48%
Services & Charges							
Professional Services	157,176	13,263	99,308	110,893	15,000	42,868	73%
Printing & Advertising	104,268	4,681	61,425	6,552	11,149	31,694	70%
Utilities	-	-	-	-	-	-	0%
Education & Training	17,047	-	6,528	2,705	110	10,409	39%
Travel	21,809	1,855	7,250	7,604	221	14,338	34%
Repairs & Maintenance	13,672	-	168	8,100	-	13,504	1%
Other Interfund Allocations	110,146	9,179	91,790	72,230	-	18,356	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	66,675	-	-	-	-	66,675	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	313,485	17,030	176,650	157,627	32,932	103,903	67%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	804,278	46,007	443,120	365,711	59,411	301,747	62%
Capital	125,000	-	7,098	56,050	1,113	116,789	7%
Total Expenditures	1,740,403	70,358	831,274	863,990	102,523	806,605	54%
Net	(89,198)	(34,851)	51,970	(4,416)		(38,644)	

Cash Balance		836,803	805,830
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Staffing	Budget	Actual
Full Time	1	1
Part-Time /Seasonal/Temporary	N/A	26
Total	1	27

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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Fund Name	Studebaker-Oliver Revitalizing Grants				Fund Number	209	
Fund Type	Special Revenue Funds				Date Updated	11/16/2018	
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	101,014	-	40,054	228,541	-	60,960	40%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,000	1,000	12,536	6,925	-	(536)	104%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	100,000	100,000	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	213,014	1,000	152,590	335,465	-	60,424	72%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	1,078,598	6,974	83,945	280,759	51,184	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%
Total Services & Charges	1,078,598	6,974	83,945	280,759	51,184	943,469	13%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,078,598	6,974	83,945	280,759	51,184	943,469	13%
Net	(865,584)	(5,974)	68,645	54,706	-	(883,045)	
Cash Balance			943,708	909,792			

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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Fund Name	Economic Development State Grants	Fund Number	210
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	385	10,350	9,378	-	1,569	87%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	65,593	-	49,009	47,566	-	16,584	75%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	752,744	385	61,734	59,640	-	691,010	8%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	-	49,009	47,566	-	16,584	75%
Debt Service - Interest & Fees	6,420	-	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%
Total Services & Charges	929,990	-	109,670	54,008	81,000	739,321	21%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	929,990	-	109,670	54,008	81,000	739,321	21%
Net	(177,246)	385	(47,935)	5,633	-	(48,311)	-
Cash Balance	-	-	362,183	356,627	-	-	-

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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Fund Name	Department of Community Investment (DCI)	Fund Number	211
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	440,636	3,945	164,143	-	-	276,493	37%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	336,000	22,920	280,278	183,152	-	55,722	83%
Fines, Forfeitures, and Fees	2,000	-	-	470	-	2,000	0%
Interest Earnings	16,000	639	11,792	9,935	-	4,208	74%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,525	-	3,553	118	-	972	79%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,866,020	-	1,399,515	1,142,005	-	466,505	75%
Total Revenue	2,665,181	27,504	1,859,281	1,335,680	-	805,900	70%
Expenditures							
Personnel							
Salaries & Wages	1,500,262	109,567	1,188,542	957,202	-	311,720	79%
Fringe Benefits	675,443	58,495	557,723	417,094	-	117,720	83%
Total Personnel	2,175,705	168,062	1,746,265	1,374,295	-	429,440	80%
Supplies	24,968	1,593	18,151	9,633	1,055	5,762	77%
Services & Charges							
Professional Services	408,046	21,791	252,845	69,070	124,418	30,783	92%
Printing & Advertising	19,982	940	9,666	2,782	1,726	8,590	57%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,000	840	7,294	5,581	620	4,086	66%
Travel	16,700	4,589	13,959	8,562	30	2,711	84%
Repairs & Maintenance	16,788	465	4,266	158,472	1,373	11,149	34%
Other Interfund Allocations	317,469	26,500	265,000	82,910	-	52,469	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	73,069	6,089	60,890	118,750	-	12,179	83%
Other Services & Charges	12,369	1,999	9,916	6,587	2,553	(100)	101%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	876,423	63,213	623,835	452,714	130,720	121,867	86%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,077,096	232,868	2,388,251	1,836,642	131,774	557,069	82%
Net	(411,915)	(205,364)	(528,970)	(500,962)	-	248,831	-
Cash Balance	-	-	584,612	861,588	-	-	-

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

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, contractuels, economic empowerment activities.

City of South Bend, Indiana
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Fund Name	Dept of Community Investment Grants	Fund Number	212
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	6,687,141	838,152	2,793,003	1,353,337	-	3,894,138	42%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	20	20	40	-	980	2%
Interest Earnings	2,000	156	1,001	551	-	999	50%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	215,387	3,072	97,463	385,027	-	117,924	45%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,905,528	841,400	2,891,487	1,738,955	-	4,014,041	42%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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	517,985	2,905,224	1,824,957	2,972,650	996,724	86%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,874,598	517,985	2,905,224	1,824,957	2,972,650	996,724	86%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	6,874,598	517,985	2,905,224	1,824,957	2,972,650	996,724	86%
Net	30,930	323,416	(13,737)	(86,002)	-	3,017,317	
Cash Balance			435,033	154,832			

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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Fund Name	Police State Seizures	Fund Number	216
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	36,737	15,003	-	(6,737)	122%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	228	2,807	1,933	-	(807)	140%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100	100	300	24,840	-	(200)	300%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	32,100	328	39,844	41,776	-	(7,744)	124%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	5,000	7,053	-	804	4,143	65%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	32,000	5,000	7,053	-	804	24,143	25%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	32,000	5,000	7,053	-	804	24,143	25%
Net	100	(4,672)	32,792	41,776	-	(31,887)	
Cash Balance			226,958	259,382			

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.

City of South Bend, Indiana
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Fund Name	Gift, Donation, Bequest	Fund Number	217
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	146	1,838	1,165	-	(238)	115%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	55,650	50,665	104,813	162,020	-	(49,163)	188%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	57,250	50,811	106,651	183,185	-	(49,401)	186%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	5,000	-	322	-	-	4,678	6%
Services & Charges							
Professional Services	34,000	4,206	21,353	3,000	8,741	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%
Total Services & Charges	43,428	4,206	25,162	194,856	8,941	9,325	79%
Capital	-	-	-	-	-	-	0%
Total Expenditures	48,428	4,206	25,484	194,856	8,941	14,003	71%
Net	8,822	46,604	81,166	(11,671)	-	(63,404)	
Cash Balance			182,084	105,103			

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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Fund Name	Police Curfew Violations	Fund Number	218
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	13	138	148	-	62	69%
Interest Earnings	160	14	181	106	-	(21)	113%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	750	-	-	(750)	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	360	27	1,068	254	-	(709)	297%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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	604	854	-	-	146	85%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,000	604	854	-	-	146	85%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	1,000	604	854	-	-	146	85%
Net	(640)	(577)	214	254	-	(855)	
Cash Balance			13,054	12,817			

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:

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Fund Name	Unsafe Building	Fund Number	219
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	199,500	10,518	99,572	111,203	-	99,928	50%
Fines, Forfeitures, and Fees	68,250	4,803	54,787	54,084	-	13,463	80%
Interest Earnings	2,500	497	4,058	-	-	(1,558)	162%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	648,273	-	486,205	434,818	-	162,068	75%
Total Revenue	918,523	15,818	644,623	600,105	-	273,901	70%
Expenditures							
Personnel							
Salaries & Wages	190,001	12,884	132,643	142,257	-	57,358	70%
Fringe Benefits	104,906	6,256	69,540	79,866	-	35,366	66%
Total Personnel	294,907	19,140	202,183	222,123	-	92,724	69%
Supplies	26,650	(1,925)	18,615	13,716	495	7,540	72%
Services & Charges							
Professional Services	59,000	8,000	32,725	33,078	31,500	(5,225)	109%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	350,503	71,439	205,555	265,629	127,523	17,425	95%
Other Interfund Allocations	31,481	2,624	26,240	27,180	-	5,241	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	26,435	2,203	22,030	32,620	-	4,405	83%
Other Services & Charges	183,437	7,909	52,648	100,691	76,595	54,194	70%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	650,856	92,175	339,198	459,198	235,617	76,040	88%
Capital	-	-	-	-	-	-	0%
Total Expenditures	972,413	109,390	559,996	695,037	236,112	176,304	82%
Net	(53,890)	(93,572)	84,626	(94,932)	-	97,597	-
Cash Balance	-	-	466,379	278,063	-	-	-

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

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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Fund Name	Law Enforcement Continuing Education	Fund Number	220
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	140,000	10,437	106,698	104,281	-	33,302	76%
Fines, Forfeitures, and Fees	106,886	8,336	69,997	99,402	-	36,889	65%
Interest Earnings	6,000	583	7,871	5,635	-	(1,871)	131%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	525	525	1,125	-	1,475	26%
Other Income	30,394	2,487	16,969	17,554	-	13,425	56%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	285,280	22,369	202,060	227,998	-	83,220	71%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	322,091	34,456	124,161	121,624	12,268	185,662	42%
Services & Charges							
Professional Services	-	-	-	180,000	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	90,000	16,327	73,255	65,154	100	16,645	82%
Travel	83,000	2,754	34,045	33,771	-	48,955	41%
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	9,375	25,681	65,968	8,122	65,730	34%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	272,533	28,456	132,981	344,893	8,222	131,330	52%
Capital	-	-	-	-	-	-	0%
Total Expenditures	594,624	62,912	257,142	466,516	20,490	316,992	47%
Net	(309,344)	(40,543)	(55,082)	(238,519)	-	(233,772)	-
Cash Balance	-	-	518,695	553,794	-	-	-

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

**City of South Bend, Indiana
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Fund Name	Landlord Registration	Fund Number	221
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	4,000	-	310	6,560	-	3,690	8%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	2,000	-	-	-	-	2,000	0%
Interest Earnings	70	11	98	-	-	(28)	140%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,070	11	408	6,560	-	5,662	7%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	1,000	-	5	10	-	995	1%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	5	10	-	995	1%
Net	5,070	11	403	6,550	-	4,667	
Cash Balance			10,088	7,775			

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.

City of South Bend, Indiana
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Fund Name	Loss Recovery	Fund Number	227
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	733	10,187	7,941	-	(2,187)	127%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,000	733	10,187	7,941	-	(2,187)	127%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	113,308	324	15,759	9,952	57,549	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	10,000	135,000	98,400	40,333	200,000	47%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	488,641	10,324	150,759	108,352	97,882	240,000	51%
Capital	26,682	-	24,273	12,860	2,409	-	100%
Total Expenditures	515,323	10,324	175,032	121,212	100,291	240,000	53%
Net	(507,323)	(9,591)	(164,844)	(113,270)	-	(242,187)	-
Cash Balance	-	681,774	857,295	-	-	-	-

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.

**City of South Bend, Indiana
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Fund Name	Emergency Phone System	Fund Number	244
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	33,671	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	33,671	-	-	0%
Net	-	-	-	(33,671)			
Cash Balance							

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.

**City of South Bend, Indiana
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Fund Name	Public Safety LOIT	Fund Number	249
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,629,539	635,795	7,215,746	6,223,015	-	413,793	95%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	11,900	1,790	15,607	8,217	-	(3,707)	131%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,641,439	637,585	7,231,353	6,231,232	-	410,086	95%
Expenditures by Dept							
249-0805 Police PS LOIT	4,268,691	314,792	3,639,975	3,536,728	-	628,716	85%
249-0905 Fire PS LOIT	3,354,279	241,753	2,639,722	2,547,845	-	714,557	79%
Total Expenditures by Dept	7,622,970	556,545	6,279,697	6,084,573	-	1,343,273	82%
Expenditures							
Personnel							
Salaries & Wages	5,432,960	384,189	4,574,771	4,410,907	-	858,189	84%
Fringe Benefits	2,190,010	172,356	1,704,926	1,673,666	-	485,084	78%
Total Personnel	7,622,970	556,545	6,279,697	6,084,573	-	1,343,273	82%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	7,622,970	556,545	6,279,697	6,084,573	-	1,343,273	82%
Net	18,469	81,040	951,656	146,659	-	(933,187)	
Cash Balance			1,939,036	1,087,108			

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

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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Fund Name	Local Roads & Streets	Fund Number	251
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,570,000	156,854	1,529,401	1,002,124	-	40,599	97%
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	4,072	54,370	24,585	-	(6,370)	113%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	402,960	-	411,344	8,996	-	(8,384)	102%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,300,960	160,926	2,272,093	1,165,671	-	28,867	99%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	670,364	40,015	555,400	455,306	0	114,964	83%
Services & Charges							
Professional Services	374,000	-	-	-	184,000	190,000	49%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,315,606	2,869	624,232	122,701	234,492	456,882	65%
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%
Total Services & Charges	1,689,606	2,869	624,232	122,701	418,492	646,882	62%
Capital	1,058,538	12,529	402,070	470,372	163,854	492,614	53%
Total Expenditures	3,418,508	55,413	1,581,702	1,048,379	582,346	1,254,460	63%
Net	(1,117,548)	105,513	690,391	117,292	-	(1,225,593)	-
Cash Balance	-	-	4,025,936	2,947,326	-	-	-

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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Fund Name	Excess Welfare Distribution	Fund Number	252
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	-	-	-	
Cash Balance				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.

**City of South Bend, Indiana
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Fund Name	LOIT Special Distribution	Fund Number	257
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	1,799	34,431	28,521	-	5,569	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	100,000	-	-	0%
Other Income	54,687	-	54,687	261,189	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,164,687	1,799	759,117	389,709	-	405,569	65%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	648,058	15,364	367,841	187,367	280,217	-	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	1,340,000	-	1,340,000	1,000,000	-	-	100%
Total Services & Charges	1,988,058	15,364	1,707,841	1,187,367	280,217	-	100%
Capital	1,265,291	175,542	549,343	513,694	536,242	179,706	86%
Total Expenditures	3,253,349	190,905	2,257,184	1,701,061	816,459	179,706	94%
Net	(2,088,662)	(189,107)	(1,498,066)	(1,311,351)	-	225,863	
Cash Balance			783,271	2,713,715			

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

**City of South Bend, Indiana
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Fund Name	Human Rights Federal Grant	Fund Number	258
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	491	6,735	3,780	-	(2,735)	168%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,400	-	23,303	12,742	-	(2,903)	114%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	169,400	491	79,188	146,912	-	90,212	47%
Expenditures							
Personnel							
Salaries & Wages	53,397	4,068	42,716	42,913	-	10,681	80%
Fringe Benefits	26,616	2,085	21,197	21,110	-	5,419	80%
Total Personnel	80,013	6,153	63,913	64,023	-	16,100	80%
Supplies	2,000	144	1,296	6,760	504	200	90%
Services & Charges							
Professional Services	36,621	3,844	28,225	21,765	7,559	837	98%
Printing & Advertising	19,500	-	15,369	12,677	-	4,131	79%
Utilities	-	-	-	-	-	-	0%
Education & Training	3,500	-	15	949	-	3,485	0%
Travel	10,800	-	5,605	4,555	-	5,195	52%
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	104	8,983	3,324	209	1,608	85%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	81,221	3,948	58,197	43,269	7,768	15,256	81%
Capital	-	-	-	-	-	-	0%
Total Expenditures	163,234	10,244	123,405	114,052	8,272	31,556	81%
Net	6,166	(9,754)	(44,217)	32,860		58,656	
Cash Balance			527,761	512,925			

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

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).

City of South Bend, Indiana
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Fund Name	Local Road & Bridge Grant	Fund Number	265
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	1,000,000	-	-	100%
Total Revenue	1,345,000	-	1,344,077	2,000,000	-	923	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,800,000	94,928	1,801,217	1,464	329,125	(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%
Total Services & Charges	2,100,000	94,928	1,801,217	1,464	329,125	(30,342)	101%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,100,000	94,928	1,801,217	1,464	329,125	(30,342)	101%
Net	(755,000)	(94,928)	(457,140)	1,998,536	-	31,265	-
Cash Balance	-	-	535,803	1,998,536	-	-	-

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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Fund Name	Eastrace Waterway	Fund Number	271
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	-	-	-	9	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	1,353	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	1,353	-	-	0%
Net	-	-	-	(1,344)			
Cash Balance				3			

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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Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	506	9,483	9,229	-	10,517	47%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	64	792	386	-	(42)	106%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20,750	570	10,275	9,615	-	10,475	50%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	18,000	-	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%
Total Services & Charges	18,000	-	5,083	5,673	1,606	11,311	37%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	18,000	-	5,083	5,673	1,606	11,311	37%
Net	2,750	570	5,191	3,942	-	(836)	
Cash Balance			60,345	51,030			

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.

City of South Bend, Indiana
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Fund Name	Morris PAC / Self-Promotion	Fund Number	274
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	130,000	7,611	75,817	-	-	54,183	58%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	72	505	-	-	495	50%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	131,000	7,683	76,322	-	-	54,678	58%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	50,000	-	-	-	-	50,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	50,000	-	-	-	-	50,000	0%
Net	81,000	7,683	76,322	-	-	4,678	-
Cash Balance	-	-	76,322	-	-	-	-

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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Fund Name	Police Block Grants	Fund Number	280
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	4	55	33	-	(20)	156%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35	4	55	33	-	(20)	156%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	35	4	55	33	-	(20)	
Cash Balance			3,976	3,918			

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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Fund Name	Economic Develop Commission-Revenue Bonds	Fund Number	281
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	232	-	166	61%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	425	-	259	232	-	166	61%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	28,100	-	28,126	-	-	(26)	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	28,100	-	28,126	-	-	(26)	100%
Net	(27,675)	-	(27,867)	232	-	192	-
Cash Balance	-	-	-	27,844	-	-	-

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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Fund Name	HAZMAT	Fund Number	289
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	25	370	204	-	(90)	132%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,280	25	370	3,264	-	9,910	4%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	10,000	5,198	8,834	5,768	472	694	93%
Services & Charges							
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%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	10,000	5,198	8,834	5,768	472	694	93%
Net	280	(5,173)	(8,465)	(2,505)	-	9,216	
Cash Balance			18,999	24,270			

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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Fund Name	Indiana River Rescue	Fund Number	291
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	77,000	3,900	88,920	72,000	-	(11,920)	115%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,500	182	2,043	1,248	-	(543)	136%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	5,152	-	-	(5,152)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	78,500	4,082	96,115	73,248	-	(17,615)	122%
Expenditures							
Personnel							
Salaries & Wages	13,000	231	2,423	2,423	-	10,577	19%
Fringe Benefits	2,500	-	-	777	-	2,500	0%
Total Personnel	15,500	231	2,423	3,200	-	13,077	16%
Supplies	17,800	5,258	10,279	16,299	2,724	4,797	73%
Services & Charges							
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	2,213	9,845	5,629	-	4,655	68%
Repairs & Maintenance	43,400	-	20,013	65,298	9,271	14,116	67%
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%
Total Services & Charges	68,500	2,213	32,512	75,215	9,486	26,501	61%
Capital	-	-	-	-	-	-	0%
Total Expenditures	101,800	7,701	45,214	94,714	12,210	44,375	56%
Net	(23,300)	(3,619)	50,901	(21,466)		(61,990)	
Cash Balance			174,569	120,554			

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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Fund Name	Police Grants	Fund Number	292
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
-	-	-	-	-	-	-	0%
Services & Charges							
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	28,178	-	(21,735)	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	21,735	28,178	-	(21,735)	0%
Capital							
-	-	-	-	-	-	-	0%
Total Expenditures	-	-	21,735	28,178	-	(21,735)	0%
Net	-	-	(21,735)	(28,178)		21,735	
Cash Balance			26,716	48,451			

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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Fund Name	Regional Police Academy	Fund Number	294
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	25,000	-	21,167	18,375	-	3,833	85%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	104	1,325	706	-	(325)	133%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	50	-	2,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	28,000	104	22,492	19,131	-	5,508	80%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	190	696	-	1,310	13%
Services & Charges							
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	114	4,220	3,697	355	4,925	48%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	21,000	114	10,370	6,847	355	10,275	51%
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,500	114	10,560	7,542	355	11,585	49%
Net	5,500	(10)	11,932	11,589		(6,077)	
Cash Balance			99,271	87,664			

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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Fund Name	COPS MORE Grant	Fund Number	295
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	122	1,769	1,469	-	231	88%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	34,500	966	24,582	53,379	-	9,918	71%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	118,923	1,088	51,774	54,848	-	67,150	44%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	67,785	-	19,215	23,860	1,570	47,000	31%
Services & Charges							
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	1,440	53,030	132,019	940	(8,970)	120%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	45,000	1,440	53,030	132,019	940	(8,970)	120%
Capital	-	-	-	-	-	-	0%
Total Expenditures	112,785	1,440	72,245	155,879	2,510	38,030	66%
Net	6,138	(352)	(20,471)	(101,030)	-	29,120	-
Cash Balance	-	-	114,685	136,394	-	-	-

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:

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Fund Name	Police Federal Drug Enforcement	Fund Number	299
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	255	2,103	1,761	-	(403)	124%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	6,677	-	-	(6,677)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	51,700	255	14,981	3,584	-	36,719	29%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	6,000	-	-	34,337	-	6,000	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	16,372	-	-	0%
Capital	45,000	22,100	22,100	98,491	-	22,900	49%
Total Expenditures	51,000	22,100	22,100	149,201	-	28,900	43%
Net	700	(21,845)	(7,119)	(145,617)	-	7,819	
Cash Balance			123,610	80,442			

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:

**City of South Bend, Indiana
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Fund Name	County Option Income Tax	Fund Number	404
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Local Income Taxes	10,906,293	908,858	10,522,018	8,716,054	-	384,275	96%
Interest Earnings	95,000	12,049	136,291	75,630	-	(41,291)	143%
Other Income	501,534	392,145	657,166	509,922	-	(155,632)	131%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	324,171	-	324,171	-	-	-	100%
Total Revenue	11,826,998	1,313,052	11,639,646	9,301,606	-	187,352	98%
Expenditures by Dept							
Goodwill Strategic Outreach	150,000	-	130,000	-	-	20,000	87%
Debt Service & Other	1,644,112	127,893	1,154,589	996,611	313,975	175,548	89%
South Bend Art Museum	65,000	-	65,000	65,000	-	-	100%
Studebaker Museum	277,864	23,156	231,556	227,512	-	46,308	83%
Light Up South Bend	234,202	24,372	71,172	102,941	138,331	24,699	89%
Local Roads & Streets	13,353	-	12,755	291,639	598	-	100%
Utilities & Services	2,525,800	88,184	2,045,151	3,057,235	34,886	445,763	82%
Curb & Sidewalk	1,500,000	-	1,125,000	1,257,918	-	375,000	75%
Information Technology	614,958	-	2,874	601,013	12,117	599,967	2%
Police Department	1,229,400	106,367	1,113,814	1,078,326	-	115,586	91%
Fire Department & EMS	277,855	15,116	157,927	201,144	-	119,928	57%
Neighborhood Engage.	1,512,429	36,017	751,907	319,198	354,675	405,847	73%
Community Investment	1,650	-	-	350,347	1,650	-	100%
Parks Administration	1,287,600	-	965,700	1,061,255	-	321,900	75%
Corridor Ambassadors	140,000	(200,000)	185,534	143,902	-	(45,534)	133%
Vacant & Abandoned	527,450	-	-	15,200	27,450	500,000	5%
Total Expenditures by Dept	12,001,673	221,103	8,012,979	9,769,240	883,682	3,105,012	74%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	827,697	78,976	674,881	721,554	139,266	13,550	98%
Services & Charges							
Professional Services	1,447,353	22,414	174,467	653,722	341,823	931,063	36%
Printing & Advertising	-	-	-	1,490	-	-	0%
Utilities	1,652,000	74,574	1,336,398	1,298,291	-	315,602	81%
Education & Training	-	-	-	12,430	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,324,218	61,507	1,098,710	1,549,326	31,116	194,392	85%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	993,679	114,004	978,590	1,219,077	-	15,089	98%
Debt Service - Interest & Fees	60,933	2,889	60,348	57,974	-	585	99%
Grants & Subsidies	1,344,575	52,659	1,002,137	436,562	197,707	144,731	89%
Insurance	6,873	573	5,730	5,950	-	1,143	83%
Other Services & Charges	1,122,900	(187,183)	565,756	958,664	37,468	519,676	54%
Transfers Out	2,787,600	-	2,090,700	2,669,520	-	696,900	75%
Total Services & Charges	10,740,131	141,436	7,312,836	8,863,005	608,114	2,819,181	74%
Capital	433,845	690	25,262	184,681	136,302	272,281	37%
Total Expenditures	12,001,673	221,103	8,012,979	9,769,240	883,682	3,105,012	74%
Net	(174,675)	1,091,949	3,626,667	(467,634)	-	(2,917,660)	-
Cash Balance	-	-	12,227,959	8,444,791	-	-	-

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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Fund Name	Economic Development Income Tax	Fund Number	408
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,720,965	893,413	10,098,663	8,700,026	-	622,302	94%
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	17,354	198,492	100,909	-	(48,492)	132%
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%
Total Revenue	11,958,596	910,767	11,249,998	10,041,973	-	708,599	94%
Expenditures by Dept							
Debt Service & Other	2,567,127	232,032	1,929,742	1,987,941	-	637,385	75%
Street Department	1,937,750	-	1,453,313	1,453,313	-	484,437	75%
PSAP	2,545,506	598,821	1,996,070	1,678,099	-	549,436	78%
Neighborhood Engage.	2,623,669	95,264	667,854	479,673	345,394	1,610,421	39%
Community Investment	297,371	40,693	164,543	178,706	48,896	83,932	72%
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	-	1,003,961	1,642,092	50,000	247,454	81%
Animal Care & Control	820,662	-	615,497	546,649	-	205,165	75%
Total Expenditures by Dept	12,214,594	966,810	7,930,979	8,125,558	465,384	3,818,230	69%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	83	-	-	-	83	-	100%
Services & Charges							
Professional Services	3,274,815	649,468	2,215,725	2,060,114	161,535	897,555	73%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	10,899	88	935	9,835	1,343	8,621	21%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	36,351	50	2,692	7,582	400	33,259	9%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	193,333	-	-	0%
Debt Service - Interest & Fees	2,000	-	-	161,528	-	2,000	0%
Grants & Subsidies	2,349,513	210,509	847,998	415,981	245,634	1,255,881	47%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	525,230	24,833	417,375	201,245	56,390	51,465	90%
Transfers Out	5,825,703	32,032	4,396,424	5,015,622	-	1,429,279	75%
Total Services & Charges	12,024,511	916,980	7,881,149	8,065,241	465,302	3,678,060	69%
Capital	190,000	49,830	49,830	60,317	-	140,170	26%
Total Expenditures	12,214,594	966,810	7,930,979	8,125,558	465,384	3,818,230	69%
Net	(255,998)	(56,042)	3,319,019	1,916,415	-	(3,109,631)	-
Cash Balance			16,069,568	13,077,200			

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.

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Fund Name	Urban Development Action Grant	Fund Number	410
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	426	6,059	4,487	-	51	99%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	37,508	-	28,131	-	-	9,377	75%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	43,618	426	34,190	4,487	-	9,428	78%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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	387,065	486,081	126,142	-	-	100%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	486,081	387,065	486,081	126,142	-	-	100%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	486,081	387,065	486,081	126,142	-	-	100%
Net	(442,463)	(386,639)	(451,891)	(121,655)	-	9,428	
Cash Balance			19,320	470,821			

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
October 31, 2018**

Fund Name	Project ReLeaf	Fund Number	655
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	439,680	37,405	372,662	370,302	-	67,018	85%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	13,579	820	11,371	7,303	-	2,208	84%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	453,259	38,225	384,033	377,605	-	69,226	85%
Expenditures							
Personnel							
Salaries & Wages	47,124	16	16	-	-	47,108	0%
Fringe Benefits	3,605	1	1	-	-	3,604	0%
Total Personnel	50,729	17	17	-	-	50,712	0%
Supplies	4,344	404	404	1,386	1,250	2,690	38%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	10,606	-	9,606	10,591	-	1,000	91%
Other Interfund Allocations	31,381	2,616	26,160	26,660	-	5,221	83%
Debt Service - Principal	48,405	24,298	48,404	70,659	-	1	100%
Debt Service - Interest & Fees	577	193	576	1,560	-	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	340	-	-	0%
Other Services & Charges	6,000	1,083	5,175	5,136	-	825	86%
Transfers Out	550,000	-	412,500	262,500	-	137,500	75%
Total Services & Charges	646,969	28,189	502,421	377,445	-	144,548	78%
Capital	-	-	-	-	-	-	0%
Total Expenditures	702,042	28,611	502,843	378,831	1,250	197,950	72%
Net	(248,783)	9,614	(118,810)	(1,227)	-	(128,724)	-
Cash Balance	-	-	710,841	874,804	-	-	-

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

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
Monthly Financial Report
October 31, 2018**

Fund Name	Police K-9 Unit	Fund Number	705
Fund Type	Special Revenue Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	3	40	24	-	(5)	115%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,035	3	40	24	-	1,995	2%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	2,020	-	-	-	592	1,428	29%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	2,020	-	-	-	592	1,428	29%
Net	15	3	40	24	-	567	-
Cash Balance			2,925	2,882			

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
October 31, 2018**

Fund Name	2017 Parks Bond Debt Service	Fund Number	312
Fund Type	City Debt Service	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	705,751	-	405,306	-	-	300,446	57%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	595,304	-	593,304	-	-	2,000	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	595,304	-	593,304	-	-	2,000	100%
Net	110,447	-	(187,998)	-	-	298,446	
Cash Balance			(187,998)	-			

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.

City of South Bend, Indiana
Monthly Financial Report
October 31, 2018

Fund Name	Football Hall of Fame Debt Service	Fund Number	313
Fund Type	City Debt Service	Date Updated	11/16/2018
Control	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
Revenue							
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	231	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	274,768	-	248,724	-	-	26,044	91%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	726,667	-	497,409	474,996	-	229,257	68%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	54,220	-	1,000	92%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	632,315	-	631,315	1,144,220	-	1,000	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	632,315	-	631,315	1,144,220	-	1,000	100%
Net	94,352	-	(133,906)	(669,224)	-	228,257	-
Cash Balance	-	-	(109,688)	(376,431)	-	-	-

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
Monthly Financial Report
October 31, 2018

Fund Name	South Bend Building Corp	Fund Number	755
Fund Type	City Debt Service	Date Updated	11/16/2018
Control	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
Revenue							
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	880	7,433	2,118	-	(533)	108%
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%
Total Revenue	2,641,925	880	2,653,433	2,652,618	-	(11,508)	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	-	2,100,000	2,040,000	-	-	100%
Debt Service - Interest & Fees	536,025	-	534,525	602,214	-	1,500	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	2,636,025	-	2,634,525	2,642,214	-	1,500	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,636,025	-	2,634,525	2,642,214	-	1,500	100%
Net	5,900	880	18,908	10,404	-	(13,008)	-
Cash Balance	-	-	790,494	772,492	-	-	-

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
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Fund Name	2015 Parks Bond Debt Service	Fund Number	757
Fund Type	City Debt Service	Date Updated	11/16/2018
Control	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
Revenue							
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	152	1,995	1,057	-	5	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	379,107	32,032	314,918	289,665	-	64,189	83%
Total Revenue	381,107	32,184	316,914	290,722	-	64,194	83%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	-	210,000	215,000	-	-	100%
Debt Service - Interest & Fees	170,107	-	169,106	175,481	-	1,001	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	380,107	-	379,106	390,481	-	1,001	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	380,107	-	379,106	390,481	-	1,001	100%
Net	1,000	32,184	(62,193)	(99,760)	-	63,193	
Cash Balance			495,576	462,183			

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
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Fund Name	Eddy Street Commons Debt Service	Fund Number	760
Fund Type	City Debt Service	Date Updated	11/16/2018
Control	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
Revenue							
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	702	4,553	233	-	(53)	101%
Debt Proceeds	-	-	-	2,500,000	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,279,472	-	1,278,472	-	-	1,000	100%
Total Revenue	1,283,972	702	1,283,025	2,500,233	-	947	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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	-	-	1,850,000	25%
Debt Service - Interest & Fees	1,304,472	-	653,472	-	-	651,000	50%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	3,779,472	-	1,278,472	-	-	2,501,000	34%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	3,779,472	-	1,278,472	-	-	2,501,000	34%
Net	(2,495,500)	702	4,553	2,500,233	-	(2,500,053)	
Cash Balance			2,506,033	2,500,233			

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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Fund Name	Professional Sports Development	Fund Number	377
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	620,000	-	7,468	258,581	-	612,532	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	814,870	-	814,870	827,955	-	-	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	814,870	-	814,870	827,955	-	-	100%
Net	(194,870)	-	(807,402)	(569,374)	-	612,532	
Cash Balance			(783,696)	(172,096)			

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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Fund Name	Coveleski Stadium Capital	Fund Number	401
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	43,500	29,082	29,082	41,814	-	14,418	67%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	58	760	693	-	(10)	101%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	44,250	29,140	29,842	42,508	-	14,408	67%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	35,000	-	-	78,597	23,516	11,484	67%
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%
Total Services & Charges	35,000	-	-	78,597	23,516	11,484	67%
Capital	55,000	-	-	-	-	55,000	0%
Total Expenditures	90,000	-	-	78,597	23,516	66,484	26%
Net	(45,750)	29,140	29,842	(36,089)	-	(52,076)	-
Cash Balance	-	-	84,370	54,445	-	-	-

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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Fund Name	Zoo Endowment	Fund Number	403
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	-	-	-	151	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
-	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	1,049	-	-	0%
Capital	-	-	-	49,000	-	-	0%
Total Expenditures	-	-	-	50,049	-	-	0%
Net	-	-	-	(49,898)	-	-	
Cash Balance							

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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Fund Name	Park Non-Reverting Capital	Fund Number	405
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	17,100	60	4,622	5,634	-	12,478	27%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,500	56	920	1,195	-	580	61%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	25,000	-	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%
Total Revenue	145,600	116	33,142	270,829	-	112,458	23%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	86,372	4,368	36,361	52,324	5,910	44,101	49%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	30,000	46	14,510	119,549	1,699	13,791	54%
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%
Total Services & Charges	84,000	46	14,510	124,503	1,699	67,791	19%
Capital	107,500	-	31,500	219,235	11,655	64,345	40%
Total Expenditures	277,872	4,414	82,370	396,061	19,264	176,237	37%
Net	(132,272)	(4,298)	(49,228)	(125,233)	-	(63,779)	-
Cash Balance			127,477	185,476			

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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Fund Name	Cumulative Capital Development	Fund Number	406
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
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	450	6,859	3,876	-	(1,159)	120%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	479,130	450	265,559	262,844	-	213,571	55%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	10,627	456,416	430,611	-	(8,475)	102%
Debt Service - Interest & Fees	11,259	84	11,259	10,274	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	459,200	10,711	467,676	440,885	-	(8,475)	102%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	459,200	10,711	467,676	440,885	-	(8,475)	102%
Net	19,930	(10,261)	(202,117)	(178,041)	-	222,046	
Cash Balance			418,941	402,273			

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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Fund Name	Cumulative Capital Improvement	Fund Number	407
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
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	337	4,343	3,129	-	(1,343)	145%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	25,000	25,000	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	278,500	337	141,058	294,825	-	137,442	51%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	-	-	15,800	-	1,000	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	249,500	-	249,500	-	-	-	100%
Total Services & Charges	250,500	-	249,500	372,050	-	1,000	100%
Capital	28,000	-	-	-	-	28,000	0%
Total Expenditures	278,500	-	249,500	372,050	-	29,000	90%
Net	-	337	(108,442)	(77,225)	-	108,442	-
Cash Balance	-	-	321,841	301,021	-	-	-

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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Fund Name	Major Moves Construction	Fund Number	412
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
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	2,981	39,709	23,302	-	(14,709)	159%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	493,178	-	493,328	1,028,861	-	(150)	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	518,178	2,981	533,037	1,052,163	-	(14,859)	103%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,593,881	40,662	636,756	489,827	386,795	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%
Total Services & Charges	1,593,881	40,662	636,756	489,827	386,795	570,330	64%
Capital	979,918	-	-	21,700	354,871	625,047	36%
Total Expenditures	2,573,799	40,662	636,756	511,527	741,666	1,195,377	54%
Net	(2,055,621)	(37,681)	(103,719)	540,636	-	(1,210,236)	
Cash Balance			2,802,673	2,904,726			

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.

**City of South Bend, Indiana
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Fund Name	Morris Performing Arts Center Capital	Fund Number	416
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	125,000	7,611	76,136	56,504	-	48,864	61%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	409	5,736	5,150	-	264	96%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	131,000	8,020	81,872	61,654	-	49,128	62%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	25,000	-	6,690	3,603	-	18,310	27%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	81,400	10,204	63,882	14,143	-	17,518	78%
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%
Total Services & Charges	81,400	10,204	63,882	14,143	-	17,518	78%
Capital	77,700	22,098	67,840	133	-	9,860	87%
Total Expenditures	184,100	32,302	138,411	17,878	-	45,688	75%
Net	(53,100)	(24,282)	(56,539)	43,776		3,440	
Cash Balance			359,034	633,609			

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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Fund Name	Palais Royale Historic Preservation	Fund Number	450
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
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	130	1,617	814	-	(117)	108%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,500	2,850	15,663	13,493	-	837	95%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,000	2,980	17,280	14,308	-	720	96%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	45,000	-	-	627	31,537	13,463	70%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	45,000	-	-	627	31,537	13,463	70%
Net	(27,000)	2,980	17,280	13,681	-	(12,743)	-
Cash Balance	-	126,882	106,591	-	-	-	-

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

City of South Bend, Indiana
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Fund Name	2018 Fire Station #9 Capital	Fund Number	451
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
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	4,701	39,637	-	-	(19,637)	198%
Debt Proceeds	5,005,758	-	5,005,758	-	-	-	100%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,025,758	4,701	5,045,395	-	-	(19,637)	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	138,575	-	138,575	-	-	-	100%
Capital	4,906,425	746,621	1,193,930	-	2,734,124	978,371	80%
Total Expenditures	5,045,000	746,621	1,332,505	-	2,734,124	978,371	81%
Net	(19,242)	(741,920)	3,712,889	-	-	(998,008)	-
Cash Balance	-	-	3,712,889	-	-	-	-

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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Fund Name	2018 TIF Park Bond Capital	Fund Number	452
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	11,007,782	-	11,007,782	-	-	-	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	1,347,628	55,671	149,133	-	485,759	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%
Total Services & Charges	1,530,410	55,671	319,080	-	485,759	725,571	53%
Capital	9,402,372	-	-	-	-	9,402,372	0%
Total Expenditures	10,932,782	55,671	319,080	-	485,759	10,127,943	7%
Net	75,000	(55,671)	10,688,702	-	-	(10,127,943)	-
Cash Balance	-	-	10,688,702	-	-	-	-

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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Fund Name	2017 Parks Bond Capital	Fund Number	471
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
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	14,211	133,779	-	-	(23,779)	122%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	110,000	14,211	133,779	-	-	(23,779)	122%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	147,642	-	-	(147,642)	0%
Capital	10,309,100	209,988	539,089	-	2,708,356	7,061,655	32%
Total Expenditures	10,309,100	209,988	686,731	-	2,708,356	6,914,013	33%
Net	(10,199,100)	(195,777)	(552,952)	-	-	(6,937,792)	
Cash Balance			13,336,006	-			

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></p> <ul style="list-style-type: none"> Riverfront promenade Storm water habitat area <p><i>Series B - St. Louis Street</i></p> <ul style="list-style-type: none"> St. Louis Street parking and street upgrades (Howard Park) <p><i>Series C - Colfax-Seitz</i></p> <ul style="list-style-type: none"> Riverfront trail upgrades - Colfax to Seitz Park <p><i>Series D - Howard-Farmers</i></p> <ul style="list-style-type: none"> Riverfront trail upgrades - Howard Park to Farmer's Market <p><i>Series E - Miami-Twyckenham</i></p> <ul style="list-style-type: none"> Riverfront trail upgrades - Miami to Twyckenham <p><i>Series F - Seitz-Howard</i></p> <ul style="list-style-type: none"> Riverfront trail upgrades - Seitz Park to Howard Park Seitz Park parking | <p><i>Series G - Seitz Park</i></p> <ul style="list-style-type: none"> AM General parking and plaza area East Race promenade and bridge <p><i>Series H - Pinhook Park</i></p> <ul style="list-style-type: none"> Pavilion upgrade Reconnect river flow to lagoon Playground and site improvements <p><i>Series I - Other Park Improvements</i></p> <ul style="list-style-type: none"> Park security, lighting, and storage Restrooms modernization & ADA compliance <p><i>Series J - Pinhook Park</i></p> <ul style="list-style-type: none"> Pinhook Park neighborhood connectivity <p><i>Series K - Future Project</i></p> <ul style="list-style-type: none"> Future park acquisitions, partnerships, and build-outs |
|--|--|

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Fund Name	Football Hall of Fame Capital	Fund Number	677
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
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	447	6,027	3,994	-	(1,027)	121%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	447	6,027	3,994	-	(1,027)	121%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	2,100	-	-	-	1,868	232	89%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	42,460	-	27,644	33,123	1,249	13,567	68%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	84,667	-	455	7,526	2,006	82,206	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%
Total Services & Charges	129,227	-	28,099	40,649	5,122	96,005	26%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	129,227	-	28,099	40,649	5,122	96,005	26%
Net	(124,227)	447	(22,072)	(36,656)		(97,032)	
Cash Balance			425,542	458,784			

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
Monthly Financial Report
October 31, 2018**

Fund Name	Equipment/Vehicle Leasing	Fund Number	750
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
Interest Earnings	3,000	4,398	22,029	4,701	-	(19,029)	734%
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%
Total Revenue	10,821,960	4,398	6,239,238	4,553,201	-	4,582,721	58%
Capital Expenditures by Dept							
Unassigned/Bank Fees	161,154	275,832	437,486	3,239,464	-	(276,332)	271%
(0607) Streets/Traffic & Lighting	910,990	-	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	(58,865)	25,054	-	-	192,070	12%
(0801) Police Department	2,596,350	984,555	2,083,269	-	487,935	25,146	99%
(0901) Fire Department	1,550,534	-	1,064,653	-	-	485,881	69%
(1101) Parks & Recreation	1,223,351	-	700,422	-	365,696	157,233	87%
(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%
Total Capital Expenditures by Dept	9,457,649	1,201,522	6,968,351	3,239,464	1,098,220	1,391,077	85%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	186	-	-	0%
Debt Service - Interest & Fees	-	-	500	-	-	(500)	0%
Other Services & Charges	-	217,125	217,125	-	-	(217,125)	0%
Transfers Out	161,154	58,707	219,861	-	-	(58,707)	136%
Total Services & Charges	161,154	275,832	437,486	186	-	(276,332)	271%
Capital	9,296,495	925,690	6,530,866	3,239,278	1,098,220	1,667,409	82%
Total Expenditures	9,457,649	1,201,522	6,968,351	3,239,464	1,098,220	1,391,077	85%
Net	1,364,311	(1,197,124)	(729,113)	1,313,737	-	3,191,644	
Cash Balance			2,869,511	4,729,071			

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	25,054
Police Dept - police cars & equipment	2,083,269
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
2018 capital expenditures YTD	\$ 6,530,866

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Fund Name	2015 Parks Bond Capital	Fund Number	751
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
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	3,863	5,042	-	637	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,500	431	3,863	5,042	-	637	86%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	2,113	2,113	51,259	55,052	(57,165)	0%
Services & Charges							
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	119,589	207,416	197,270	81,390	(216,143)	397%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	72,663	119,589	207,416	215,785	81,390	(216,143)	397%
Capital	3,063,867	611,556	2,115,511	768,351	605,684	342,672	89%
Total Expenditures	3,136,530	733,258	2,325,040	1,035,395	742,127	69,364	98%
Net	(3,132,030)	(732,827)	(2,321,178)	(1,030,353)		(68,727)	
Cash Balance			1,638,694	3,319,157			

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.

City of South Bend, Indiana
Monthly Financial Report
October 31, 2018

Fund Name	Smart Streets Bond Capital	Fund Number	753
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
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	1,007	4,536	-	493	67%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	43,579	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,500	18	1,007	48,115	-	493	67%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	1,500	-	-	1,500	-	1,500	0%
Capital	2,100,000	-	970,862	4,906,328	-	1,129,138	46%
Total Expenditures	2,101,500	-	970,862	4,907,828	-	1,130,638	46%
Net	(2,100,000)	18	(969,855)	(4,859,713)	-	(1,130,145)	
Cash Balance			70,301	1,069,741			

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.

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Fund Name	Eddy Street Commons Capital	Fund Number	759
Fund Type	Capital Project	Date Updated	11/16/2018
Control	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
Revenue							
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	18	102	-	-	1,898	5%
Debt Proceeds	-	-	-	22,500,000	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	18	102	22,500,000	-	1,898	5%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	1,500	1,500	396,250	-	(1,500)	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%
Total Services & Charges	-	1,500	1,500	396,250	-	(1,500)	0%
Capital	39,103,750	1,861,832	6,869,162	-	-	32,234,588	18%
Total Expenditures	39,103,750	1,863,332	6,870,662	396,250	-	32,233,088	18%
Net	(39,101,750)	(1,863,315)	(6,870,561)	22,103,750	-	(32,231,190)	
Cash Balance			9,258,753	22,103,750			

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
Monthly Financial Report
October 31, 2018**

Fund Name	Emergency Medical Services Capital	Fund Number	287
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	4,327	63,194	34,358	-	(19,194)	144%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	1,200	3,515	-	-	(3,515)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	25,425	2,315	27,741	-	-	(2,316)	109%
Total Revenue	1,761,008	7,842	1,711,032	3,244,707	-	49,976	97%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	58,750	-	39,950	-	18,800	-	100%
Services & Charges							
Professional Services	207,203	(174,664)	17,232	252,704	85,416	104,555	50%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	104,450	(96,500)	-	-	-	104,450	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	321,795	106	154,917	343,990	-	166,878	48%
Debt Service - Interest & Fees	106,533	19	49,843	186,410	-	56,690	47%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	471,088	-	-	0%
Transfers Out	497,006	-	505,276	-	-	(8,270)	102%
Total Services & Charges	1,236,987	(271,038)	727,268	1,254,191	85,416	424,303	66%
Capital	2,093,993	681	850,783	1,241,594	111,403	1,131,807	46%
Total Expenditures	3,389,730	(270,357)	1,618,001	2,495,785	215,619	1,556,110	54%
Net	(1,628,722)	278,199	93,031	748,921	-	(1,506,134)	-
Cash Balance	-	-	4,400,501	4,378,455	-	-	-

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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Fund Name	Emergency Medical Services Operating	Fund Number	288
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	5,163,884	583,537	5,192,110	4,557,073	-	(28,226)	101%
Fines, Forfeitures, and Fees	2,500	-	225	1,400	-	2,275	9%
Interest Earnings	25,000	2,439	35,758	21,945	-	(10,758)	143%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	200	-	200	1,070	-	-	100%
Other Income	5,000	-	21,159	12,967	-	(16,159)	423%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,196,584	585,975	5,249,452	4,594,455	-	(52,868)	101%
Expenditures							
Personnel							
Salaries & Wages	3,855,500	270,792	2,831,476	2,697,575	-	1,024,024	73%
Fringe Benefits	1,428,833	107,831	1,080,229	1,061,287	-	348,604	76%
Total Personnel	5,284,333	378,623	3,911,705	3,758,862	-	1,372,628	74%
Supplies	395,167	86,058	294,355	254,007	26,281	74,531	81%
Services & Charges							
Professional Services	84,125	47,055	74,213	7,707	680	9,232	89%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	30,500	736	7,293	6,967	-	23,207	24%
Education & Training	17,000	10,000	16,540	799	28,020	(27,560)	262%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	253,256	75,623	115,535	178,611	11,812	125,909	50%
Other Interfund Allocations	200,294	16,691	166,910	-	-	33,384	83%
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	16,800	16,690	-	3,362	83%
Other Services & Charges	126,005	8,527	121,105	133,697	5,386	(486)	100%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	732,435	160,313	518,397	344,788	46,991	167,048	77%
Capital	19,811	-	19,811	-	-	-	100%
Total Expenditures	6,431,746	624,993	4,744,268	4,357,657	73,272	1,614,207	75%
Net	(1,235,162)	(39,018)	505,184	236,798	-	(1,667,075)	
Cash Balance			2,353,660	1,952,142			

Staffing	Budget	Actual
Full Time	51	57
Part-Time /Seasonal/Temporary	N/A	1
Total	51	58

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.

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Fund Name	Consolidated Building Fund	Fund Number	600
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
Licenses & Permits	91,850	6,533	77,706	74,813	-	14,144	85%
Charges for Services	1,551,365	170,247	1,490,328	1,369,219	-	61,037	96%
Fines, Forfeitures, and Fees	286,900	7,895	102,728	88,416	-	184,172	36%
Interest Earnings	35,000	2,449	37,824	23,394	-	(2,824)	108%
Donations	3,500	-	-	-	-	3,500	0%
Other Income	14,506	(3,818)	14,187	7,928	-	319	98%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	989,553	7,428	749,593	1,625,487	-	239,960	76%
Total Revenue	2,972,674	190,734	2,472,366	3,189,257	-	500,308	83%
Expenditures by Dept							
600-1201 Code Enforcement	1,835,827	135,661	1,391,411	1,183,391	70,435	373,981	80%
600-1207 Animal Care & Control	968,596	62,577	685,708	656,613	15,632	267,256	72%
600-1208 Rental Unit Inspection	180,000	7,113	32,879	-	5,269	141,852	21%
600-1306 Building Department	1,658,827	114,715	1,228,502	1,054,076	2,486	427,839	74%
Total Expenditures by Dept	4,643,250	320,066	3,338,501	2,894,081	93,821	1,210,928	74%
Expenditures							
Personnel							
Salaries & Wages	2,005,087	137,958	1,461,775	1,395,813	-	543,312	73%
Fringe Benefits	991,361	65,147	682,638	686,932	-	308,723	69%
Total Personnel	2,996,448	203,105	2,144,413	2,082,745	-	852,035	72%
Supplies	156,031	7,608	107,195	83,818	14,866	33,970	78%
Services & Charges							
Professional Services	71,049	17,740	90,421	33,191	53,435	(72,807)	202%
Printing & Advertising	18,242	1,646	8,333	9,645	2,432	7,477	59%
Utilities	32,900	4,908	32,148	30,276	35	717	98%
Education & Training	23,890	50	7,186	12,200	2,940	13,764	42%
Travel	7,253	-	4,308	1,223	3,150	(205)	103%
Repairs & Maintenance	104,883	7,744	73,185	354,066	1,382	30,316	71%
Other Interfund Allocations	743,480	62,033	619,637	117,510	-	123,843	83%
Debt Service - Principal	132,618	2,510	89,952	50,271	442	42,224	68%
Debt Service - Interest & Fees	13,368	66	8,342	3,412	29	4,997	63%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	54,100	4,467	44,670	18,010	-	9,430	83%
Other Services & Charges	208,988	8,189	108,711	97,712	15,110	85,167	59%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,410,771	109,353	1,086,893	727,516	78,954	244,923	83%
Capital	80,000	-	-	2	-	80,000	0%
Total Expenditures	4,643,250	320,066	3,338,501	2,894,081	93,821	1,210,928	74%
Net	(1,670,576)	(129,332)	(866,135)	295,176	-	(710,620)	
Cash Balance			2,271,638	2,914,313			

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
Total	26	32

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

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 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:

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 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:

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

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.

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Fund Name	Parking Garages	Fund Number	601
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,165,035	70,058	969,258	1,005,510	-	195,777	83%
Fines, Forfeitures, and Fees	89,717	3,386	58,238	50,337	-	31,479	65%
Interest Earnings	15,890	1,357	18,066	9,515	-	(2,176)	114%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,200	-	1,606	4,719	-	(406)	134%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,271,842	74,801	1,047,169	1,070,080	-	224,674	82%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	969	969	-	-	(969)	0%
Services & Charges							
Professional Services	670,000	57,021	797,598	539,495	188	(127,786)	119%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	77,000	7,463	81,420	12,927	-	(4,420)	106%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	300,000	2,778	44,548	232,464	52,424	203,028	32%
Other Interfund Allocations	32,880	2,740	27,400	26,370	-	5,480	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	8,064	672	6,720	7,260	-	1,344	83%
Other Services & Charges	4,400	1,234	7,671	4,032	-	(3,271)	174%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,092,344	71,907	965,358	822,548	52,611	74,375	93%
Capital	160,000	-	-	-	-	160,000	0%
Total Expenditures	1,252,344	72,876	966,327	822,548	52,611	233,406	81%
Net	19,498	1,924	80,842	247,532	-	(8,732)	-
Cash Balance	-	-	1,304,536	1,218,103	-	-	-

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.

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Fund Name	Solid Waste Operations	Fund Number	610
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	5,463,350	464,740	4,516,199	4,461,861	-	947,151	83%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,360	313	8,186	3,689	-	1,174	87%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	75,699	-	75,513	74,528	-	186	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,548,409	465,053	4,599,898	4,540,077	-	948,511	83%
Expenditures							
Personnel							
Salaries & Wages	1,112,889	78,658	862,576	857,999	-	250,313	78%
Fringe Benefits	608,180	37,719	412,921	461,638	-	195,259	68%
Total Personnel	1,721,069	116,377	1,275,497	1,319,636	-	445,572	74%
Supplies	374,159	16,730	243,979	202,129	20,012	110,168	71%
Services & Charges							
Professional Services	-	-	-	115,208	-	-	0%
Printing & Advertising	250	-	-	43	-	250	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,712	-	11,509	2,894	-	1,203	91%
Travel	5,168	-	2,556	1,520	-	2,612	49%
Repairs & Maintenance	653,368	53,619	849,171	825,682	1,808	(197,611)	130%
Other Interfund Allocations	745,152	62,095	620,950	297,190	-	124,202	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	105,960	8,830	88,300	63,670	-	17,660	83%
Other Services & Charges	801,505	101,581	730,887	770,883	85,442	(14,824)	102%
Transfers Out	1,076,706	39,246	1,002,706	778,600	-	74,000	93%
Total Services & Charges	3,400,821	265,371	3,306,079	2,855,690	87,250	7,492	100%
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,496,049	398,479	4,825,555	4,377,455	107,262	563,232	90%
Net	52,360	66,574	(225,657)	162,622	-	385,279	
Cash Balance			394,873	393,525			

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

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).

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Fund Name	Solid Waste Capital	Fund Number	611
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	199	767	937	-	33	96%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	1,332	1,332	-	-	(1,332)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,076,706	39,246	1,002,706	778,600	-	74,000	93%
Total Revenue	1,077,506	40,777	1,004,805	779,537	-	72,701	93%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	83,303	804,981	1,015,259	-	204,405	80%
Debt Service - Interest & Fees	67,320	671	46,921	40,535	-	20,399	70%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,076,706	83,974	851,902	1,055,794	-	224,804	79%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,076,706	83,974	851,902	1,055,794	-	224,804	79%
Net	800	(43,197)	152,903	(276,256)	-	(152,103)	
Cash Balance			192,836	60,191			

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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Fund Name	Water Works Operations	Fund Number	620
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	16,978,666	1,591,777	13,996,019	12,856,577	-	2,982,647	82%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	3,184	38,234	23,522	-	(3,234)	109%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	78,381	985	28,980	56,164	-	49,401	37%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	63,000	5,664	61,109	50,272	-	1,891	97%
Total Revenue	17,155,047	1,601,610	14,124,342	12,986,535	-	3,030,705	82%

Expenditures							
Personnel							
Salaries & Wages	3,783,323	269,624	2,812,775	2,791,786	-	970,548	74%
Fringe Benefits	1,931,253	128,879	1,393,780	1,393,487	-	537,473	72%
Total Personnel	5,714,576	398,503	4,206,555	4,185,273	-	1,508,021	74%

Supplies	1,683,424	103,747	1,106,400	986,921	210,664	366,360	78%
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Services & Charges							
Professional Services	2,334,925	103,039	1,197,005	1,053,355	277,134	860,786	63%
Printing & Advertising	2,480	-	469	193	135	1,876	24%
Utilities	745,550	79,287	663,566	609,445	-	81,984	89%
Education & Training	33,001	390	10,331	10,232	1,322	21,348	35%
Travel	18,750	-	2,652	3,666	-	16,098	14%
Repairs & Maintenance	464,114	23,461	300,626	768,165	58,132	105,356	77%
Other Interfund Allocations	1,181,266	98,439	984,390	487,620	-	196,876	83%
Debt Service - Principal	398,010	2,172	392,703	208,444	(0)	5,307	99%
Debt Service - Interest & Fees	35,916	77	35,523	15,088	(1)	394	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	158,252	13,188	131,880	134,610	-	26,372	83%
Other Services & Charges	1,518,763	103,687	1,020,496	1,013,180	24,470	473,797	69%
Payment In Lieu of Taxes	1,730,831	144,236	1,442,360	1,488,270	-	288,471	83%
Transfers Out	2,050,422	165,595	1,716,252	1,791,272	-	334,170	84%
Total Services & Charges	10,672,280	733,572	7,898,254	7,583,539	361,192	2,412,835	77%

Capital	-	-	-	-	-	-	0%
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Total Expenditures	18,070,280	1,235,822	13,211,209	12,755,732	571,856	4,287,216	76%
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Net	(915,233)	365,788	913,133	230,803	-	(1,256,511)	
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Cash Balance			4,369,161	3,788,643			
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Staffing	Budget	Actual
Full Time	67	62
Part-Time /Seasonal/Temporary	N/A	4
Total	67	66

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).

**City of South Bend, Indiana
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Fund Name	Water Works Capital	Fund Number	622
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	195,000	8,978	219,023	-	-	(24,023)	112%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	2,071	28,115	19,559	-	(3,115)	112%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	160,000	-	8,053	-	-	151,947	5%
Total Revenue	380,000	11,049	255,190	19,559	-	124,809	67%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	11,899	3,629	11,896	46,199	4	(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%
Total Services & Charges	11,899	3,629	11,896	46,199	4	(1)	100%
Capital	1,566,671	-	407,566	358,352	324,116	834,989	47%
Total Expenditures	1,578,570	3,629	419,462	404,551	324,120	834,988	47%
Net	(1,198,570)	7,420	(164,271)	(384,992)		(710,179)	
Cash Balance			1,984,537	2,202,524			

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

**City of South Bend, Indiana
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Fund Name	Water Works Customer Deposit	Fund Number	624
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	29,000	1,584	21,016	12,726	-	7,984	72%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	29,000	1,584	21,016	12,726	-	7,984	72%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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	1,584	18,674	12,441	-	(3,674)	124%
Total Services & Charges	15,000	1,584	18,674	12,441	-	(3,674)	124%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	15,000	1,584	18,674	12,441	-	(3,674)	124%
Net	14,000	-	2,342	285	-	11,658	-
Cash Balance			1,504,254	1,506,840			

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:

**City of South Bend, Indiana
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Fund Name	Water Works Sinking (Debt Service)	Fund Number	625
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	1,273	9,727	6,610	-	6,273	61%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	12,750	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,000,217	165,595	1,655,950	1,640,000	-	344,267	83%
Total Revenue	2,016,217	166,868	1,665,677	1,659,360	-	350,540	83%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	1,273	9,684	6,601	-	(684)	108%
Total Services & Charges	2,009,217	1,273	294,650	312,020	-	1,714,566	15%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,009,217	1,273	294,650	312,020	-	1,714,566	15%
Net	7,000	165,595	1,371,027	1,347,340	-	(1,364,026)	
Cash Balance			1,399,089	1,397,498			

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:

City of South Bend, Indiana
Monthly Financial Report
October 31, 2018

Fund Name	Water Works Bond Reserve	Fund Number	626
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	27,000	1,530	19,751	11,938	-	7,249	73%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	27,000	1,530	19,751	11,938	-	7,249	73%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	16,000	-	-	10,000	-	16,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	16,000	-	-	10,000	-	16,000	0%
Net	11,000	1,530	19,751	1,938	-	(8,751)	-
Cash Balance			1,444,259	1,429,302			

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
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Fund Name	Water Works Reserve Operations & Maintenance	Fund Number	629
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	48,000	2,807	36,788	21,685	-	11,212	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	52,250	-	52,249	151,272	-	1	100%
Total Revenue	100,250	2,807	89,037	172,957	-	11,213	89%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	2,807	32,751	21,231	-	(9,751)	142%
Total Services & Charges	23,000	2,807	32,751	21,231	-	(9,751)	142%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	23,000	2,807	32,751	21,231	-	(9,751)	142%
Net	77,250	-	56,286	151,727	-	20,964	-
Cash Balance			2,670,169	2,614,000			

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:

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Fund Name	Sewer Repair Insurance	Fund Number	640
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	615,685	54,474	533,959	532,305	-	81,726	87%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,850	2,053	26,425	15,084	-	(5,575)	127%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	636,535	56,527	560,385	547,389	-	76,151	88%
Expenditures							
Personnel							
Salaries & Wages	151,274	11,148	121,609	116,793	-	29,665	80%
Fringe Benefits	74,824	5,599	58,138	55,791	-	16,686	78%
Total Personnel	226,098	16,747	179,747	172,584	-	46,351	79%
Supplies	46,948	1,613	29,303	15,390	8,180	9,465	80%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	335,239	31,982	228,254	223,317	94,429	12,556	96%
Other Interfund Allocations	17,763	1,480	14,800	15,700	-	2,963	83%
Debt Service - Principal	-	-	-	14,112	-	-	0%
Debt Service - Interest & Fees	-	-	-	106	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	105	9	90	90	-	15	86%
Other Services & Charges	6,071	1,140	5,670	5,211	-	401	93%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	359,178	34,611	248,814	258,536	94,429	15,935	96%
Capital	-	-	-	-	-	-	0%
Total Expenditures	632,224	52,971	457,863	446,510	102,609	71,751	89%
Net	4,311	3,556	102,521	100,879	-	4,400	-
Cash Balance	-	-	1,977,011	1,860,148	-	-	-

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

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
October 31, 2018**

Fund Name	Sewage Works Operations	Fund Number	641
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
Charges for Services	38,433,660	3,265,582	32,088,606	31,915,081	-	6,345,054	83%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	224,000	13,005	180,553	120,088	-	43,447	81%
Donations	-	-	-	-	-	-	0%
Other Income	80,378	9,843	88,633	126,762	-	(8,255)	110%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	439,154	12,717	383,888	40,944	-	55,266	87%
Total Revenue	39,177,192	3,301,147	32,741,680	32,202,875	-	6,435,512	84%
Expenditures by Dept							
641-0621 Sewer Department	9,874,691	464,802	5,288,457	5,390,911	982,555	3,603,679	64%
641-0625 Concrete Crew	484,265	28,276	313,063	261,962	21,931	149,271	69%
641-0630 Wastewater Department	38,090,598	2,288,257	25,626,218	25,246,620	1,834,602	10,629,777	72%
641-0631 Organic Resources	1,670,534	144,866	1,358,598	1,110,914	17,966	293,970	82%
641-0650 Clay Sewage	250	4,717	5,486	775	-	(5,236)	2194%
Total Expenditures by Dept	50,120,338	2,930,917	32,591,822	32,011,181	2,857,054	14,671,461	71%
Expenditures							
Personnel							
Salaries & Wages	5,460,894	368,926	4,077,811	3,960,043	-	1,383,083	75%
Fringe Benefits	2,599,792	174,359	1,868,129	1,788,531	-	731,663	72%
Total Personnel	8,060,686	543,285	5,945,940	5,748,575	-	2,114,746	74%
Supplies	2,556,060	154,250	1,431,201	1,098,183	393,951	730,908	71%
Services & Charges							
Professional Services	2,552,798	307,166	1,083,612	1,091,344	861,898	607,288	76%
Printing & Advertising	3,506	-	535	938	292	2,679	24%
Utilities	1,120,263	85,515	881,150	879,408	10,420	228,693	80%
Education & Training	31,635	1,790	12,758	11,551	190	18,687	41%
Travel	33,499	75	14,094	6,902	390	19,015	43%
Repairs & Maintenance	1,997,936	160,245	1,100,995	2,037,598	456,214	440,727	78%
Other Interfund Allocations	3,729,454	290,883	2,909,190	2,295,710	-	820,264	78%
Debt Service - Principal	597,834	25,864	575,347	632,075	-	22,487	96%
Debt Service - Interest & Fees	40,963	667	39,950	37,057	-	1,013	98%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	329,283	27,440	274,400	254,840	-	54,883	83%
Other Services & Charges	6,652,931	187,234	2,553,414	2,644,931	1,133,700	2,965,817	55%
Payment In Lieu of Taxes	4,601,656	383,471	3,834,710	3,685,340	-	766,946	83%
Transfers Out	17,811,834	763,032	11,934,528	11,586,730	-	5,877,306	67%
Total Services & Charges	39,503,592	2,233,382	25,214,681	25,164,423	2,463,104	11,825,805	70%
Capital	-	-	-	-	-	-	0%
Total Expenditures	50,120,338	2,930,917	32,591,822	32,011,181	2,857,054	14,671,459	71%
Net	-	-	-	-	-	2	
Cash Balance			13,824,175	13,884,406			

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

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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Monthly Financial Report
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Fund Name	Sewage Works Capital	Fund Number	642
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	733,000	23,702	673,665	-	-	59,335	92%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	145,000	10,411	113,496	53,889	-	31,504	78%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	400,000	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	9,855,000	-	3,219,930	3,442,000	-	6,635,070	33%
Total Revenue	10,733,000	34,112	4,007,091	3,895,889	-	6,725,909	37%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	12,314,553	338,515	1,849,079	3,949,930	1,593,886	8,871,588	28%
Total Expenditures	12,314,553	338,515	1,849,079	3,949,930	1,593,886	8,871,588	28%
Net	(1,581,553)	(304,403)	2,158,012	(54,042)		(2,145,679)	
Cash Balance			9,510,509	7,162,971			

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.

City of South Bend, Indiana
Monthly Financial Report
October 31, 2018

Fund Name	Sewage Works Reserve Operations & Maint.	Fund Number	643
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	95,000	5,675	73,651	41,799	-	21,349	78%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	238,226	-	238,226	516,755	-	-	100%
Total Revenue	333,226	5,675	311,877	558,554	-	21,349	94%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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	5,675	65,693	40,944	-	(30,693)	188%
Total Services & Charges	35,000	5,675	65,693	40,944	-	(30,693)	188%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	35,000	5,675	65,693	40,944	-	(30,693)	188%
Net	298,226	-	246,184	517,611	-	52,042	
Cash Balance			5,399,084	5,153,129			

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:

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Fund Name	Sewage Sinking (Debt Service)	Fund Number	649
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	64,500	7,762	54,384	30,414	-	10,116	84%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	9,174,029	763,032	8,410,629	7,627,975	-	763,400	92%
Total Revenue	9,238,529	770,793	8,465,014	7,658,389	-	773,516	92%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	9,156,379	-	1,003,151	1,081,626	-	8,153,228	11%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	9,156,379	-	1,003,151	1,081,626	-	8,153,228	11%
Net	82,150	770,793	7,461,862	6,576,763	-	(7,379,712)	
Cash Balance			8,318,424	7,392,425			

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Sewage Debt Service Reserve	Fund Number	653
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	58,200	6,363	45,374	17,276	-	12,826	78%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	58,200	6,363	45,374	17,276	-	12,826	78%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	58,200	6,363	45,374	17,276	-	12,826	
Cash Balance			4,183,723	4,128,908			

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:

**City of South Bend, Indiana
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Fund Name	Sewer Bond 2011	Fund Number	659
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	5	-	1	154	-	4	27%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	150	-	146	-	-	4	98%
Capital							
Capital	-	-	-	51,687	-	-	0%
Total Expenditures	150	-	146	51,687	-	4	98%
Net	(145)	-	(145)	(51,533)	-	-	-
Cash Balance			-	145			

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

**City of South Bend, Indiana
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Fund Name	Sewer Bond 2012	Fund Number	661
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	18,597	-	6,771	32%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	-	3,229	18,597	-	6,771	32%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	17,500	-	17,136	-	-	364	98%
Capital	632,186	-	628,214	2,263,409	-	3,972	99%
Total Expenditures	649,686	-	645,350	2,263,409	-	4,336	99%
Net	(639,686)	-	(642,121)	(2,244,812)	-	2,435	
Cash Balance			-	641,544			

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Century Center	Fund Number	670
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,275,000	106,250	1,062,500	1,062,500	-	212,500	83%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	3,275,485	337,005	2,700,267	2,477,564	-	575,218	82%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,629	673	4,263	1,000	-	2,366	64%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,557,114	443,928	3,767,029	3,541,064	-	790,084	83%
Expenditures							
Personnel							
Salaries & Wages	1,408,700	120,613	1,127,749	1,544,212	-	280,951	80%
Fringe Benefits	510,972	18,534	342,284	313,151	-	168,688	67%
Total Personnel	1,919,672	139,148	1,470,033	1,857,364	-	449,639	77%
Supplies	1,185,301	116,710	984,245	486,821	8,840	192,216	84%
Services & Charges							
Professional Services	100,000	10,263	82,533	435,636	-	17,467	83%
Printing & Advertising	100	-	99	35,192	-	1	99%
Utilities	343,713	34,020	281,604	264,199	4,784	57,325	83%
Education & Training	700	-	299	1,643	-	401	43%
Travel	-	-	-	20,021	-	-	0%
Repairs & Maintenance	95,295	390	53,003	43,578	11,853	30,439	68%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	89,720	7,365	75,382	90,560	-	14,338	84%
Other Services & Charges	540,605	39,970	454,047	86,914	884	85,674	84%
Transfers Out	89,174	-	85,909	82,167	-	3,265	96%
Total Services & Charges	1,259,307	92,008	1,032,875	1,059,909	17,521	208,910	83%
Capital	192,834	-	-	-	-	192,834	0%
Total Expenditures	4,557,114	347,865	3,487,152	3,404,094	26,361	1,043,599	77%
Net	-	96,063	279,877	136,971	-	(253,515)	-
Cash Balance	-	-	1,717,701	1,718,483	-	-	-

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

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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Fund Name	Century Center Capital	Fund Number	671
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	182	825	722	-	75	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	900	182	825	722	-	75	92%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	4,800	-	4,800	-	-	-	100%
Capital	15,200	-	5,216	-	-	9,984	34%
Total Expenditures	20,000	-	10,016	-	-	9,984	50%
Net	(19,100)	182	(9,191)	722	-	(9,909)	
Cash Balance			856,161	866,708			

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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Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
Fund Type	Enterprise Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	11	55,116	55,559	-	54,396	50%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	89,175	-	85,909	82,167	-	3,266	96%
Total Revenue	420,124	11	362,462	137,726	-	57,662	86%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	138,681	162,702	46,606	-	-	100%
Debt Service - Interest & Fees	144,035	71,307	143,034	144,691	-	1,001	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	306,737	209,988	305,736	191,297	-	1,001	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	306,737	209,988	305,736	191,297	-	1,001	100%
Net	113,387	(209,977)	56,726	(53,571)	-	56,661	-
Cash Balance	-	-	115,608	3,482	-	-	-

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:

**City of South Bend, Indiana
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Fund Name	Central Services	Fund Number	222
Fund Type	Internal Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	3,130	1,034	2,862	5,461	-	268	91%
Charges for Services	3,539,580	231,801	2,425,873	2,406,093	-	1,113,707	69%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	732	8,429	8,485	-	571	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,842,516	374,395	4,183,688	3,726,217	-	658,828	86%
Interfund Allocation Reimb	392,377	30,236	326,980	232,362	-	65,397	83%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,786,603	638,199	6,947,831	6,378,618	-	1,838,771	79%
Expenditures by Dept							
222-0605 Equipment Services	3,072,612	240,341	2,198,650	2,353,342	11,955	862,007	72%
222-0606 Building Maintenance	213,832	15,630	170,586	160,531	26	43,220	80%
222-0612 Central Stores	236,428	18,870	199,082	76,287	22	37,324	84%
222-0613 Print Shop	192,329	9,496	116,497	104,704	1,760	74,072	61%
222-0614 Radio Shop	336,927	21,066	224,979	218,355	1,798	110,150	67%
222-0616 Energy/Sustainability	380,560	20,890	249,751	204,360	5,805	125,003	67%
222-0617 Electric & Gas Utilities	4,375,000	349,153	3,787,417	3,414,789	266,591	320,992	93%
Total Expenditures by Dept	8,807,688	675,446	6,946,963	6,532,369	287,957	1,572,769	82%
Expenditures							
Personnel							
Salaries & Wages	2,295,225	153,602	1,679,076	1,571,074	-	616,149	73%
Fringe Benefits	1,164,388	71,401	773,373	759,005	-	391,015	66%
Total Personnel	3,459,613	225,003	2,452,448	2,330,079	-	1,007,164	71%
Supplies	166,144	55,027	123,135	100,005	8,908	34,101	79%
Services & Charges							
Professional Services	65,365	-	27,536	3,092	4,176	33,653	49%
Printing & Advertising	8,173	910	4,767	3,783	142	3,264	60%
Utilities	4,450,045	352,228	3,835,611	3,454,375	266,591	347,843	92%
Education & Training	23,551	210	5,253	13,995	1,698	16,600	30%
Travel	6,355	-	711	1,761	-	5,644	11%
Repairs & Maintenance	94,579	6,658	57,890	188,236	3,592	33,097	65%
Other Interfund Allocations	380,380	31,438	314,380	118,260	-	66,000	83%
Debt Service - Principal	14,317	732	10,860	10,788	1,473	1,984	86%
Debt Service - Interest & Fees	1,642	103	1,320	1,742	196	126	92%
Grants & Subsidies	19,460	-	5,320	-	-	14,140	27%
Insurance	33,965	2,831	28,310	15,550	-	5,655	83%
Other Services & Charges	7,099	306	2,421	4,002	1,180	3,498	51%
Transfers Out	77,000	-	77,000	286,700	-	-	100%
Total Services & Charges	5,181,931	395,416	4,371,379	4,102,285	279,049	531,504	90%
Capital	-	-	-	-	-	-	0%
Total Expenditures	8,807,688	675,446	6,946,963	6,532,369	287,957	1,572,769	82%
Net	(21,085)	(37,247)	869	(153,750)	-	266,002	-
Cash Balance			1,027,368	1,150,488			

Staffing	Budget	Actual
Full Time	43	39
Part-Time /Seasonal/Temporary	N/A	3
Total	43	42

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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Fund Name	Central Services Capital	Fund Number	224
Fund Type	Internal Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	152	2,026	688	-	(26)	101%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	77,000	-	77,000	286,700	-	-	100%
Total Revenue	79,000	152	79,026	287,388	-	(26)	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	12,000	8,905	8,905	23,273	-	3,095	74%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	55,000	3,273	7,923	61,729	11,157	35,920	35%
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%
Total Services & Charges	55,000	3,273	7,923	61,729	11,157	35,920	35%
Capital	88,036	-	77,871	114,180	1	10,164	88%
Total Expenditures	155,036	12,178	94,700	199,182	11,158	49,179	68%
Net	(76,036)	(12,027)	(15,674)	88,206	-	(49,205)	-
Cash Balance	-	-	178,626	200,367	-	-	-

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.

**City of South Bend, Indiana
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Fund Name	Liability Insurance	Fund Number	226
Fund Type	Internal Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
Interest Earnings	40,000	3,466	56,173	38,159	-	(16,173)	140%
Other Income	652,097	46,551	703,577	36,762	-	(51,480)	108%
Interfund Allocation Reimb	2,061,259	168,832	1,715,435	2,438,843	-	345,824	83%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,753,356	218,848	2,475,185	2,513,764	-	278,171	90%
Expenditures by Dept							
226-0403 Safety/Risk Management	262,724	15,419	179,915	176,164	6,484	76,325	71%
226-0412 Liability Insurance	2,058,406	129,396	1,252,365	1,195,546	-	806,041	61%
226-0417 Business Insurance	690,694	16,230	709,966	520,862	5,461	(24,733)	104%
226-0418 Workers' Compensation	1,180,717	69,641	1,212,034	768,379	25,534	(56,851)	105%
226-0419 Catastrophic Events	199,700	51,015	93,875	-	245,618	(139,793)	170%
Total Expenditures by Dept	4,392,241	281,701	3,448,155	2,660,951	283,097	660,988	85%
Expenditures							
Personnel							
Salaries & Wages	183,988	14,492	151,692	145,967	-	32,296	82%
Fringe Benefits	93,457	6,860	69,900	75,314	-	23,557	75%
Total Personnel	277,445	21,352	221,592	221,281	-	55,853	80%
Supplies	26,982	95	4,020	11,268	2,967	19,995	26%
Services & Charges							
Professional Services	188,929	8,250	172,982	197,278	-	15,947	92%
Printing & Advertising	-	-	-	-	-	-	0%
Education & Training	23,595	-	11,706	11,655	1,388	10,501	55%
Travel	6,050	-	2,114	1,802	868	3,068	49%
Repairs & Maintenance	13,200	31,240	42,316	21,102	79,008	(108,124)	919%
Other Interfund Allocations	111,929	9,327	93,270	47,510	-	18,659	83%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,512,835	65,093	1,594,322	1,104,634	5,461	(86,948)	106%
Other Services & Charges	2,015,851	126,505	1,227,376	1,044,421	26,794	761,681	62%
Transfers Out	25,425	-	25,425	-	-	-	100%
Total Services & Charges	3,897,814	240,414	3,169,512	2,428,402	113,519	614,784	84%
Capital	190,000	19,840	53,032	-	166,610	(29,642)	116%
Total Expenditures	4,392,241	281,701	3,448,155	2,660,951	283,097	660,990	85%
Net	(1,638,885)	(62,852)	(972,970)	(147,187)	-	(382,819)	-
Cash Balance	-	-	3,694,562	4,460,107	-	-	-

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

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 October, \$542,123 had been spent.
The City budgeted \$1,071,386 for expected workers compensation activities. At the end of October, workers compensation activities totaled \$1,134,400. Year-to-date activity exceeds prior year to date activity due to several large claims. An additional appropriation is requested to cover.

City of South Bend, Indiana
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Fund Name	Take Home Vehicle Police	Fund Number	278
Fund Type	Internal Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	801	10,490	6,319	-	(490)	105%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,500	303	2,707	1,360	-	(207)	108%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,500	1,104	13,197	7,679	-	(697)	106%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	17,802	18,198	972	-	(8,198)	182%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	10,000	17,802	18,198	972	-	(8,198)	182%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	10,000	17,802	18,198	972	-	(8,198)	182%
Net	2,500	(16,698)	(5,001)	6,707	-	7,501	
Cash Balance			746,763	759,559			

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.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
Fund Type	Internal Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
Interest Earnings	53,424	2,724	21,084	-	-	32,340	39%
Donations	100,000	-	100,000	-	-	-	100%
Other Income	46,200	6,508	46,107	-	-	93	100%
Interfund Allocation Reimb Transfers In	6,788,952	565,746	5,657,460	4,306,210	-	1,131,492	83%
	-	-	-	-	-	-	0%
Total Revenue	6,988,576	574,978	5,824,651	4,306,210	-	1,163,925	83%
Expenditures by Dept							
279-0104 311 Call Center	595,066	41,502	430,492	408,403	2,101	162,473	73%
279-0672 Information Technology	6,430,317	769,266	4,206,077	2,275,275	1,155,598	1,068,642	83%
279-0673 Innovation	129,729	-	104,733	260,593	24,996	-	100%
Total Expenditures by Dept	7,155,112	810,768	4,741,302	2,944,271	1,182,695	1,231,115	83%
Expenditures							
Personnel							
Salaries & Wages	1,641,291	118,722	1,235,182	1,073,432	-	406,109	75%
Fringe Benefits	732,528	49,422	504,094	442,298	-	228,434	69%
Total Personnel	2,373,819	168,144	1,739,275	1,515,730	-	634,543	73%
Supplies	107,877	9,899	87,506	52,187	82,568	(62,197)	158%
Services & Charges							
Professional Services	1,462,278	33,747	654,698	178,952	619,343	188,237	87%
Printing & Advertising	298	-	298	-	-	-	100%
Utilities	-	-	-	-	-	-	0%
Education & Training	75,939	-	13,883	11,016	1,060	60,996	20%
Travel	58,692	2,429	18,219	27,465	1,995	38,478	34%
Repairs & Maintenance	2,455,571	510,745	1,868,284	1,019,049	477,629	109,658	96%
Other Interfund Allocations	144	12	120	20	-	24	83%
Debt Service - Principal	213,992	42,322	126,214	120,113	-	87,778	59%
Debt Service - Interest & Fees	40,403	2,885	11,549	13,339	-	28,854	29%
Grants & Subsidies	25,000	-	25,000	-	-	-	100%
Insurance	5,067	422	4,220	3,800	-	847	83%
Other Services & Charges	336,032	40,162	192,037	2,599	100	143,895	57%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	4,673,416	632,725	2,914,521	1,376,354	1,100,127	658,767	86%
Capital	-	-	-	-	-	-	0%
Total Expenditures	7,155,112	810,768	4,741,302	2,944,271	1,182,695	1,231,113	83%
Net	-	-	-	-	-	(67,188)	
Cash Balance			2,672,566	1,361,939			

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

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/Variences 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 NaviLine 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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Fund Name	Self-Funded Employee Benefits	Fund Number	711
Fund Type	Internal Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,491,596	1,487,583	15,087,927	14,807,299	-	3,403,669	82%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	110,000	13,036	160,318	71,909	-	(50,318)	146%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,006	55,028	254,952	109,811	-	(244,946)	2548%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,611,602	1,555,646	15,503,197	14,989,019	-	3,108,405	83%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	163,000	3,575	65,676	92,372	18,650	78,674	52%
Services & Charges							
Professional Services	1,359,000	41,632	1,022,328	874,294	342,159	(5,487)	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	16,201,194	1,673,508	12,450,874	11,553,770	52,974	3,697,346	77%
Other Services & Charges	8,610	3,420	10,331	2,414	-	(1,721)	120%
Transfers Out	413,714	413,714	413,714	-	-	-	100%
Total Services & Charges	17,982,518	2,132,275	13,897,247	12,430,478	395,133	3,690,138	79%
Capital	-	-	-	-	-	-	0%
Total Expenditures	18,145,518	2,135,850	13,962,923	12,522,851	413,783	3,768,812	79%
Net	466,084	(580,204)	1,540,275	2,466,169	-	(660,407)	-
Cash Balance	-	-	11,461,126	9,196,985	-	-	-

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.

**City of South Bend, Indiana
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Fund Name	Unemployment Compensation	Fund Number	713
Fund Type	Internal Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	218	3,005	2,208	-	(1,005)	150%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	218	3,005	2,208	-	(1,005)	150%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	60,000	-	20,480	48,980	-	39,520	34%
Total Personnel	60,000	-	20,480	48,980	-	39,520	34%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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	-	-	-	3,090	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	20,000	-	-	5,290	-	20,000	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	80,000	-	20,480	54,270	-	59,520	26%
Net	(78,000)	218	(17,475)	(52,062)		(60,525)	
Cash Balance			208,154	234,490			

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.

**City of South Bend, Indiana
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Fund Name	Parental Leave Fund	Fund Number	714
Fund Type	Internal Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	155,694	12,225	133,390	-	-	22,304	86%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	160	36	295	-	-	(135)	184%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	155,854	12,262	133,685	-	-	22,169	86%
Expenditures							
Personnel							
Salaries & Wages	131,000	5,007	88,762	-	-	42,238	68%
Fringe Benefits	24,694	-	-	-	-	24,694	0%
Total Personnel	155,694	5,007	88,762	-	-	66,932	57%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	155,694	5,007	88,762	-	-	66,932	57%
Net	160	7,255	44,923	-	-	(44,763)	
Cash Balance			44,923	-			

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.

City of South Bend, Indiana
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Fund Name	Fire Pension	Fund Number	701
Fund Type	Trust Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,212,638	-	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%
Total Revenue	5,222,552	-	4,485,553	4,921,423	-	736,999	86%
Expenditures							
Personnel							
Salaries & Wages	5,105,307	368,742	3,904,690	3,861,052	-	1,200,617	76%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	5,105,307	368,742	3,904,690	3,861,052	-	1,200,617	76%
Supplies							
	200	-	67	10	-	133	34%
Services & Charges							
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	66	854	719	-	646	57%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,950	66	4,056	3,719	-	2,894	58%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	5,112,457	368,808	3,908,813	3,864,781	-	1,203,644	76%
Net	110,095	(368,808)	576,740	1,056,642	-	(466,645)	
Cash Balance			1,040,769	1,224,214			

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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Fund Name	Police Pension	Fund Number	702
Fund Type	Trust Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,993,000	-	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	-	5,960	2,810	-	(1,460)	132%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,000	2,523	3,903	14,580	-	4,097	49%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,005,500	2,523	6,233,721	6,221,569	-	(228,221)	104%
Expenditures							
Personnel							
Salaries & Wages	6,571,535	503,331	5,155,455	5,117,491	-	1,416,080	78%
Fringe Benefits	3,717	-	261	569	-	3,456	7%
Total Personnel	6,575,252	503,331	5,155,717	5,118,060	-	1,419,536	78%
Supplies							
Supplies	800	-	-	-	-	800	0%
Services & Charges							
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	892	822	-	508	64%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,400	87	4,092	3,822	-	3,308	55%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	6,583,452	503,419	5,159,809	5,121,881	-	1,423,644	78%
Net	(577,952)	(500,896)	1,073,912	1,099,688	-	(1,651,865)	
Cash Balance			1,958,912	1,892,242			

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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Fund Name	City Cemetery Trust	Fund Number	730
Fund Type	Trust Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	30	397	242	-	(147)	159%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	250	30	397	242	-	(147)	159%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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	-	-	599	-	25,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	25,000	-	-	599	-	25,000	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	25,000	-	-	599	-	25,000	0%
Net	(24,750)	30	397	(357)	-	(25,147)	-
Cash Balance			28,866	28,446			

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

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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Fund Name	Bowman Cemetery	Fund Number	731
Fund Type	Trust Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	-	455,518	455,518	-	-	(455,518)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	455,518	455,518	-	-	(455,518)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	455,518	455,518	-	-	(455,518)	
Cash Balance			455,518	-			

Fund Purpose:

In 2018, the trust administered by Key Bank for the maintenance of the Bowman Cemetery was terminated. The funds held in the trust were transferred to the City for the City's ongoing responsibility to care for the cemetery in perpetuity according to Indiana law. Fund 731 was established by Ordinance No. _____, dated December 10, 2018 to account for the transferred funds and to budget for the expenses the City will incur in maintaining the cemetery.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Expenses will be for maintaining the Bowman Cemetery.

Explanation of Significant Spending on Capital Projects:

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Fund Name	TIF - River West Development Area (Airport)	Fund Number	324
Fund Type	Tax Increment Financing Funds	Date Updated	11/16/2018
Control	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
Revenue							
Property Taxes	17,289,104	-	10,603,198	8,932,881	-	6,685,906	61%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	395,000	198,500	395,000	394,000	-	-	100%
Grants/Intergovernmental	365,000	-	22,988	244,301	-	342,012	6%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	4,320	1,080	3,220	-	-	1,100	75%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	450,000	27,781	397,990	235,685	-	52,010	88%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,723,684	165,963	4,669,917	1,090,959	-	53,767	99%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	34,000	2,982	34,283	22,723	-	(283)	101%
Total Revenue	23,261,108	396,306	16,126,597	10,920,549	-	7,134,512	69%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	3,972,888	149,502	1,039,676	882,825	1,524,118	1,409,094	65%
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	-	2,806,409	5,744,112	-	430,000	87%
Debt Service - Interest & Fees	1,054,109	-	1,025,682	1,974,904	-	28,427	97%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	2,457,718	-	2,163,396	351,697	294,321	1	100%
Transfers Out	4,267,975	198,500	4,267,975	-	-	-	100%
Total Services & Charges	14,989,099	348,002	11,303,139	8,977,608	1,818,440	1,867,522	88%
Capital							
Capital	33,367,083	2,072,560	12,972,072	6,922,024	6,247,114	14,147,897	58%
Total Expenditures	48,356,182	2,420,562	24,275,211	15,899,632	8,065,554	16,015,419	67%
Net	(25,095,074)	(2,024,256)	(8,148,614)	(4,979,084)	-	(8,880,907)	-
Cash Balance	-	-	25,391,697	27,545,538	-	-	-

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.

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Fund Name	TIF - West Washington				Fund Number	422	
Fund Type	Tax Increment Financing Funds				Date Updated	11/16/2018	
Control	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
Revenue							
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	2,154	30,803	17,009	-	3,197	91%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	357,264	2,154	204,386	215,160	-	152,878	57%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	835	148	148	3,013	479	208	75%
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%
Total Services & Charges	835	148	148	3,013	479	208	75%
Capital	2,285,081	9,996	589,136	69,578	1,051,056	644,889	72%
Total Expenditures	2,285,916	10,144	589,284	72,591	1,051,535	645,097	72%
Net	(1,928,652)	(7,990)	(384,898)	142,569	-	(492,219)	-
Cash Balance			1,891,526	2,103,628			

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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Fund Name	TIF - Leighton Plaza (Redevelop Retail)	Fund Number	425
Fund Type	Tax Increment Financing Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	146	2,147	1,399	-	359	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,308	-	73,089	90,411	-	122,219	37%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	197,814	146	75,236	91,810	-	122,578	38%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	2,423	-	2,423	7,263	-	-	100%
Services & Charges							
Professional Services	-	-	-	7,000	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	19,490	-	19,491	3,705	-	(1)	100%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	51,682	-	51,681	57,726	-	1	100%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	36,810	-	36,809	26,944	-	1	100%
Transfers Out	133,761	-	-	-	-	133,761	0%
Total Services & Charges	241,743	-	107,981	95,375	-	133,762	45%
Capital	-	-	-	-	-	-	0%
Total Expenditures	244,166	-	110,404	102,638	-	133,762	45%
Net	(46,352)	146	(35,168)	(10,828)	-	(11,184)	-
Cash Balance	-	-	141,566	175,982	-	-	-

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.

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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
Fund Type	Tax Increment Financing Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	10,002	121,950	64,697	-	10,050	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	74,556	-	72,104	156,065	-	2,452	97%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,111,574	10,002	1,636,144	1,651,258	-	1,475,430	53%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	403,129	26,933	321,106	260,604	80,893	1,130	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	13,617	-	7,417	-	-	6,200	54%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	416,746	26,933	328,523	260,604	80,893	7,330	98%
Capital	9,170,945	-	475,429	1,344,240	859,831	7,835,685	15%
Total Expenditures	9,587,691	26,933	803,952	1,604,844	940,724	7,843,015	18%
Net	(6,476,117)	(16,931)	832,193	46,414	-	(6,367,585)	
Cash Balance			9,509,335	7,922,064			

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.

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Fund Name	TIF - Southside Development #1	Fund Number	430
Fund Type	Tax Increment Financing Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	9,342	113,121	49,009	-	11,879	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	1,466,348	-	-	0%
Total Revenue	2,425,549	9,342	1,371,700	2,732,180	-	1,053,849	57%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	475,694	14,128	220,147	73,879	337,910	(82,363)	117%
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%
Total Services & Charges	475,694	14,128	220,147	73,879	337,910	(82,363)	117%
Capital	8,080,332	4,998	104,784	331,324	3,478,807	4,496,741	44%
Total Expenditures	8,556,026	19,126	324,931	405,203	3,816,717	4,414,378	48%
Net	(6,130,477)	(9,783)	1,046,769	2,326,977	-	(3,360,529)	-
Cash Balance	-	-	8,883,352	6,948,865	-	-	-

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/Variiances:

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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Fund Name	TIF - Southside Development #3	Fund Number	432
Fund Type	Tax Increment Financing Funds	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	-	-	-	8,519	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
-	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	4,866,784	-	-	0%
Capital							
-	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	4,866,784	-	-	0%
Net	-	-	-	(4,858,265)	-	-	
Cash Balance	-	-	-	-	-	-	

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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Fund Name	TIF - Douglas Road	Fund Number	435
Fund Type	Tax Increment Financing Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	213	2,683	750	-	467	85%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,150	213	2,683	219,030	-	467	85%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	144,650	-	-	116	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%
Total Services & Charges	144,650	-	-	335,724	4,200	140,450	3%
Capital	60,000	-	-	-	-	60,000	0%
Total Expenditures	204,650	-	-	335,724	4,200	200,450	2%
Net	(201,500)	213	2,683	(116,694)	-	(199,983)	-
Cash Balance	-	-	203,482	40,039	-	-	-

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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Fund Name	TIF - River East Residential (NE Res)	Fund Number	436
Fund Type	Tax Increment Financing Funds	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	4,423,294	-	2,621,588	2,320,763	-	1,801,706	59%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	76,697	2,026	2,026	1,331	-	74,671	3%
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	1,294,173	-	1,003	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	3,748,972	-	3,748,972	-	-	-	100%
Total Services & Charges	4,320,000	2,026	4,244,326	3,166,584	-	75,674	98%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	4,320,000	2,026	4,244,326	3,166,584	-	75,674	98%
Net	103,294	(2,026)	(1,622,738)	(845,821)	-	1,726,032	
Cash Balance			1,864,505	1,550,532			

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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Fund Name	Redevelopment General	Fund Number	433
Fund Type	Redevelopment Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	101	293	66	-	(158)	217%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	607,302	-	-	(607,302)	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	28,126	-	28,126	-	-	-	100%
Total Revenue	28,261	101	635,721	66	-	(607,460)	2249%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	32,600	-	1,894	1,133	-	30,706	6%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	32,600	-	1,894	1,133	-	30,706	6%
Net	(4,339)	101	633,827	(1,067)	-	(638,166)	
Cash Balance			641,219	7,386			

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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Fund Name	Certified Technology Park	Fund Number	439
Fund Type	Redevelopment Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	652	8,542	9,523	-	1,458	85%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	652	8,542	262,148	-	1,458	85%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	1,800,000	-	-	0%
Total Expenditures	-	-	-	1,800,000	-	-	0%
Net	10,000	652	8,542	(1,537,852)	-	1,458	-
Cash Balance			621,608	612,570			

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 Ingition 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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Fund Name	Airport Urban Enterprise Zone	Fund Number	454
Fund Type	Redevelopment Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	411	5,387	3,219	-	613	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	411	5,387	3,219	-	613	90%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	50,000	-	-	-	-	50,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	50,000	-	-	-	-	50,000	0%
Net	(44,000)	411	5,387	3,219	-	(49,387)	
Cash Balance			392,014	386,314			

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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Fund Name	Industrial Revolving Fund	Fund Number	754
Fund Type	Redevelopment Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	20,387	142,052	108,518	-	60,948	70%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	27,000	1,689	20,456	17,034	-	6,544	76%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	230,000	22,076	162,508	125,552	-	67,492	71%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	142,000	7,697	64,022	75,425	-	77,978	45%
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	857	7,675	9,761	-	6,875	53%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	450	-	-	-	-	450	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	157,000	8,554	71,697	85,186	-	85,303	46%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	157,000	8,554	71,697	85,186	-	85,303	46%
Net	73,000	13,522	90,811	40,366	-	(17,811)	-
Cash Balance			2,570,761	2,879,898			

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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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
Fund Type	Debt Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	1,094	14,413	8,694	-	(413)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,000	1,094	14,413	8,694	-	(413)	103%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	1,094	12,809	8,502	-	1,191	91%
Total Services & Charges	14,000	1,094	12,809	8,502	-	1,191	91%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	14,000	1,094	12,809	8,502	-	1,191	91%
Net	-	-	1,604	192	-	(1,604)	-
Cash Balance			1,040,462	1,038,904			

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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Fund Name	Coveleski Debt Service Reserve	Fund Number	317
Fund Type	Debt Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	550	7,206	4,306	-	1,794	80%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,000	550	7,206	4,306	-	1,794	80%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	9,000	550	7,206	4,306	-	1,794	
Cash Balance			524,397	516,773			

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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Fund Name	SBCDA 2003 Debt Reserve	Fund Number	328
Fund Type	Debt Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	1,828	24,097	14,541	-	(4,097)	120%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20,000	1,828	24,097	14,541	-	(4,097)	120%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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	1,828	21,414	14,220	-	(1,414)	107%
Total Services & Charges	20,000	1,828	21,414	14,220	-	(1,414)	107%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	20,000	1,828	21,414	14,220	-	(1,414)	107%
Net	-	-	2,682	320	-	(2,683)	-
Cash Balance	-	-	1,739,495	1,735,840	-	-	-

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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Fund Name	2018 TIF Park Bond Debt Service Reserve	Fund Number	351
Fund Type	Debt Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	993,495	-	993,495	-	-	-	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	993,495	-	993,495	-	-	-	-
Cash Balance			993,495	-			

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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Fund Name	South Bend Redevelopment Authority	Fund Number	752
Fund Type	Debt Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	1,035	3,991	2,857	-	1,509	73%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,364,500	-	2,916,500	3,690,500	-	448,000	87%
Total Revenue	3,370,000	1,035	2,920,491	3,693,357	-	449,509	87%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	-	1,915,000	2,605,000	-	-	100%
Debt Service - Interest & Fees	1,190,829	1,200	1,154,213	1,221,263	-	36,616	97%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	260,000	-	324,220	735,240	-	(64,220)	125%
Total Services & Charges	3,365,829	1,200	3,393,433	4,561,503	-	(27,604)	101%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,365,829	1,200	3,393,433	4,561,503	-	(27,604)	101%
Net	4,171	(165)	(472,942)	(868,146)	-	477,113	
Cash Balance			49,290	364,624			

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.

City of South Bend, Indiana
Monthly Financial Report
October 31, 2018

Fund Name	Smart Streets Debt Service	Fund Number	756
Fund Type	Debt Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
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	440	3,298	2,417	-	(798)	132%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,714,000	-	1,714,000	856,500	-	-	100%
Total Revenue	1,716,500	440	1,717,298	858,917	-	(798)	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
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	-	940,000	460,000	-	-	100%
Debt Service - Interest & Fees	770,444	-	770,444	789,569	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,710,444	-	1,710,444	1,249,569	-	-	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,710,444	-	1,710,444	1,249,569	-	-	100%
Net	6,056	440	6,854	(390,652)	-	(798)	-
Cash Balance	-	-	1,725,499	1,717,789	-	-	-

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.

**City of South Bend, Indiana
Monthly Financial Report
October 31, 2018**

Fund Name	Erskine Village Debt Service	Fund Number	758
Fund Type	Debt Service Funds	Date Updated	11/16/2018
Control	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
Revenue							
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%
Total Revenue	-	-	-	3,961,781	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
-	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	-	4,522,898	-	-	0%
Capital							
-	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	4,522,898	-	-	0%
Net	-	-	-	(561,117)	-	-	
Cash Balance	-	-	-	-	-	-	

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.