



Period Ending: November 30, 2018

Issued By: Controller

City of South Bend

Monthly Departmental Financial Report

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Distribution

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

Pete Buttigieg
Laura O'Sullivan
Suzanna Fritzbeg

Page # General Fund

8 101 General Fund

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- 49 289 HAZMAT
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- 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
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- 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

November 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 November 30, 2018, total revenue for the year was \$298,406,039, 81% of estimated revenue. As of November 30, 2017, total revenue received was \$288,986,267. 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 November 30, 2018, total expenditures were \$307,637,166 and outstanding encumbrances were \$44,942,130, a total of \$352,579,296 which represents 72% 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 62% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$286,883,867 as of November 30, 2017.

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

**City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
November 30, 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	655,709	7,603,540	6,974,704	1,183,063	87%
	224 Central Services Capital	79,000	373	79,399	287,575	(399)	101%
	226 Liability Insurance	2,753,356	176,244	2,651,429	2,800,986	101,927	96%
	278 Take Home Vehicle Police	12,500	2,004	15,201	8,568	(2,701)	122%
	279 IT / Innovation / 311 Call Center	6,988,576	572,080	6,396,731	4,736,831	591,845	92%
	711 Self-Funded Employee Benefits	18,611,602	1,621,933	17,125,131	16,457,311	1,486,471	92%
	713 Unemployment Compensation	2,000	419	3,423	2,412	(1,423)	171%
	714 Parental Leave	155,854	18,337	152,022	-	3,832	98%
	Internal Service Total	37,389,491	3,047,099	34,026,876	31,268,387	3,362,615	91%
Trust & Agency							
	701 Firefighters Pension	5,222,552	2,788	4,488,341	4,924,661	734,211	86%
	702 Police Pension	6,005,500	5,106	6,238,827	6,223,659	(233,327)	104%
	730 City Cemetery	250	58	455	267	(205)	182%
	731 Bowman Cemetery	-	479	455,998	-	(455,998)	0%
	Trust & Agency Total	11,228,302	8,432	11,183,620	11,148,587	44,681	100%
City Funds Total		326,866,167	16,583,331	269,545,190	261,642,279	57,320,977	82%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
	324 TIF - River West Development Area (Airport)	23,261,108	56,057	16,182,654	10,945,803	7,078,454	70%
	422 TIF - West Washington	357,264	3,814	208,199	216,960	149,065	58%
	425 TIF - Leighton Plaza (Redevelop Retail)	197,814	280	75,516	103,368	122,298	38%
	429 TIF - River East Development Area (NE Dev)	3,111,574	19,150	1,655,295	1,658,075	1,456,279	53%
	430 TIF - Southside Development #1	2,425,549	20,915	1,392,615	2,738,134	1,032,934	57%
	432 TIF - Southside Development #3	-	-	-	8,519	-	0%
	435 TIF - Douglas Road	3,150	409	3,093	219,064	57	98%
	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	100,626	22,138,960	18,210,686	11,640,793	66%
Redevelopment							
	433 Redevelopment General	28,261	1,291	637,011	72	(608,750)	2254%
	439 Certified Technology Park	10,000	1,251	9,793	262,671	207	98%
	454 Airport Urban Enterprise Zone	6,000	789	6,176	3,549	(176)	103%
	754 Industrial Revolving Fund	230,000	23,750	186,258	125,552	43,742	81%
	Redevelopment Total	274,261	27,080	839,238	391,844	(564,977)	306%
Debt Service							
	315 Redevelopment Bond - Airport Taxable	14,000	2,095	16,509	9,582	(2,509)	118%
	317 Coveleski Debt Service Reserve	9,000	1,055	8,261	4,748	739	92%
	328 Redevelopment Bond - Palais Royale	20,000	3,503	27,599	16,025	(7,599)	138%
	351 2018 TIF Park Bond Debt Svc Reserve	993,495	-	993,495	-	-	100%
	752 South Bend Redevelopment Authority	3,370,000	198,573	3,119,064	3,890,122	250,936	93%
	756 Smart Streets Debt Service	1,716,500	425	1,717,723	859,200	(1,223)	100%
	758 Erskine Village Debt Service	-	-	-	3,961,781	-	0%
	Debt Service Total	6,122,995	205,651	5,882,651	8,741,457	240,344	96%
Redevelopment Commission Controlled Funds Total		40,177,009	333,357	28,860,849	27,343,988	11,316,160	72%
Grand Total		367,043,176	16,916,688	298,406,039	288,986,267	68,637,137	81%

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

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
	626 Water Works Bond Reserve	16,000	-	-	-	16,000	16,000	0%
	629 Water Works Reserve Operations & Maintenance	23,000	5,377	38,128	23,465	-	(15,128)	166%
	640 Sewer Repair Insurance	632,224	39,761	497,624	479,607	40,618	93,982	85%
	641 Sewage Works Operations	50,120,338	3,000,804	35,592,626	35,015,128	2,887,523	11,640,189	77%
	642 Sewage Works Capital	12,314,553	216,954	2,066,033	4,217,520	1,028,558	9,219,962	25%
	643 Sewage Works Reserve Operations & Maint.	35,000	10,872	76,565	45,349	-	(41,565)	219%
	649 Sewage Sinking	9,156,379	8,148,150	9,151,301	9,158,681	-	5,078	100%
	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	436,710	3,923,862	3,742,075	26,761	606,491	87%
	671 Century Center Capital	20,000	-	10,016	1,500	-	9,984	50%
	672 Century Center Energy Conservation Debt Svc	306,737	-	305,736	191,297	-	1,001	100%
	Enterprise Total	121,794,073	15,233,775	85,971,085	87,109,921	6,550,521	29,272,467	76%
	Internal Service							
	222 Central Services	8,807,688	821,367	7,768,329	7,104,373	283,188	756,171	91%
	224 Central Services Capital	155,036	6,003	100,702	199,182	27,044	27,290	82%
	226 Liability Insurance	4,392,241	175,283	3,623,439	2,756,519	240,423	528,379	88%
	278 Take Home Vehicle Police	10,000	-	18,198	7,541	-	(8,198)	182%
	279 IT / Innovation / 311 Call Center	7,155,112	500,939	5,242,242	3,199,634	1,114,161	798,709	89%
	711 Self-Funded Employee Benefits	18,145,518	1,079,630	15,042,553	13,766,389	375,394	2,727,571	85%
	713 Unemployment Compensation	80,000	-	20,480	57,622	-	59,520	26%
	714 Parental Leave	155,694	11,181	99,944	-	-	55,750	64%
	Internal Service Total	38,901,289	2,594,403	31,915,886	27,091,260	2,040,209	4,945,193	87%
	Trust & Agency							
	701 Firefighters Pension	5,112,457	365,136	4,273,949	4,241,408	-	838,508	84%
	702 Police Pension	6,583,452	509,252	5,669,061	5,628,711	-	914,391	86%
	730 City Cemetery	25,000	-	-	599	-	25,000	0%
	Trust & Agency Total	11,720,909	874,389	9,943,010	9,870,718	-	1,777,899	85%
	City Funds Total	414,109,260	30,780,583	271,237,939	247,639,400	28,971,651	113,899,670	72%
	Redevelopment Commission Controlled Funds							
	Tax Increment Financing							
	324 TIF - River West Development Area (Airport)	48,356,182	478,085	24,753,297	16,360,914	7,499,702	16,103,183	67%
	422 TIF - West Washington	2,285,916	252,153	841,437	72,591	799,382	645,097	72%
	425 TIF - Leighton Plaza (Redevelop Retail)	244,166	-	110,404	112,129	-	133,762	45%
	429 TIF - River East Development Area (NE Dev)	9,587,691	16,000	819,952	1,630,760	3,907,491	4,860,248	49%
	430 TIF - Southside Development #1	8,556,026	49,581	374,512	453,098	3,759,704	4,421,810	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	-	4,244,326	3,167,084	-	75,674	98%
	Tax Increment Financing Total	73,554,631	795,820	31,143,928	26,999,084	15,970,479	26,440,224	64%
	Redevelopment							
	433 Redevelopment General	32,600	28,100	29,994	1,133	-	2,606	92%
	439 Certified Technology Park	-	-	-	1,800,000	-	-	0%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	9,911	81,608	85,186	-	75,392	52%
	Redevelopment Total	239,600	38,011	111,602	1,886,319	-	127,998	47%
	Debt Service							
	315 Redevelopment Bond - Airport Taxable	14,000	2,095	14,904	9,390	-	(904)	106%
	328 Redevelopment Bond - Palais Royale	20,000	3,503	24,917	15,704	-	(4,917)	125%
	351 2018 TIF Park Bond Debt Svc Reserve	-	-	-	-	-	-	0%
	752 South Bend Redevelopment Authority	3,365,829	-	3,393,433	4,561,503	-	(27,604)	101%
	756 Smart Streets Debt Service	1,710,444	-	1,710,444	1,249,569	-	-	100%
	758 Erskine Village Debt Service	-	-	-	4,522,898	-	-	0%
	Debt Service Total	5,110,273	5,598	5,143,698	10,359,064	-	(33,425)	101%
	Redevelopment Commission Controlled Funds Total	78,904,504	839,429	36,399,227	39,244,467	15,970,479	26,534,797	66%
	Grand Total	493,013,764	31,620,011	307,637,166	286,883,867	44,942,130	140,434,468	72%

* Includes year to date expenditures and encumbrances

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

Fund Name	General Fund	Fund Number	101
Fund Type	General Fund	Date Updated	12/14/2018
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	(3,020)	22,404,587	21,820,143	-	18,331,025	55%
Other Taxes	4,237,259	-	2,676,693	2,588,987	-	1,560,566	63%
Grants/Intergovernmental	144,614	-	-	-	-	144,614	0%
Licenses & Permits	235,586	5,061	233,169	220,608	-	2,417	99%
Charges for Services	941,358	52,263	686,442	635,841	-	254,916	73%
Fines, Forfeitures, and Fees	8,920	1,000	14,259	8,122	-	(5,339)	160%
Interest Earnings	240,000	11,917	389,512	256,449	-	(149,512)	162%
Donations	337,500	-	937,302	330,000	-	(599,802)	278%
Other Income	2,453,452	339,692	1,996,625	2,010,680	-	456,827	81%
Payment in Lieu of Taxes (PILOT)	6,332,487	527,707	5,804,777	5,690,971	-	527,710	92%
Interfund Allocation Reimb	5,454,725	452,408	4,976,488	4,562,228	-	478,237	91%
Transfers In	413,714	-	428,423	-	-	(14,709)	104%
Total Revenue	61,535,227	1,387,027	40,548,277	38,124,028	-	20,986,950	66%
Expenditures by Dept							
101-0101 Mayor's Office	908,142	94,207	804,139	741,070	319	103,684	89%
101-0201 City Clerk	573,553	51,551	476,914	418,726	6,012	90,627	84%
101-0301 Common Council	670,013	51,750	508,488	399,933	26,127	135,398	80%
101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
101-0401 Admin & Finance	2,639,826	258,784	2,209,899	2,166,511	16,396	413,531	84%
101-0404 Morris PAC	1,320,791	90,691	875,941	872,849	22,669	422,181	68%
101-0405 Palais Royale	541,428	36,302	370,575	284,404	11,899	158,954	71%
101-0501 Legal Dept	1,200,973	120,969	983,838	959,670	269	216,866	82%
101-0602 Engineering Dept	1,750,084	146,873	1,370,368	1,080,345	97,061	282,655	84%
101-0628 AmeriCorps Program	366,188	7,805	8,332	-	29	357,827	2%
101-0801 Police Dept	29,626,242	3,011,879	26,652,157	24,364,777	123,344	2,850,741	90%
101-0901 Fire Dept	21,743,343	2,167,875	19,372,187	17,933,303	217,678	2,153,478	90%
101-1008 Human Rights	447,133	22,215	340,483	366,757	1,657	104,993	77%
Total Expenditures by Dept	61,830,716	6,060,899	54,016,320	49,631,346	523,460	7,290,935	88%
Expenditures Personnel							
Salaries & Wages	35,508,650	4,018,574	31,947,170	28,342,811	-	3,561,480	90%
Fringe Benefits	13,600,786	1,235,976	12,058,525	11,420,577	376	1,541,885	89%
Total Personnel	49,109,436	5,254,550	44,005,694	39,763,388	376	5,103,365	90%
Supplies	1,702,138	71,440	1,087,320	572,213	149,282	465,536	73%
Services & Charges							
Professional Services	1,701,632	78,232	957,134	946,500	235,694	508,804	70%
Printing & Advertising	330,917	12,538	108,013	103,047	6,722	216,182	35%
Utilities	642,900	47,900	619,457	528,214	14,115	9,328	99%
Education & Training	159,540	7,889	132,477	111,409	2,016	25,047	84%
Travel	104,017	9,479	66,360	54,265	2,856	34,801	67%
Repairs & Maintenance	1,544,314	74,764	1,189,491	3,862,457	81,092	273,731	82%
Other Interfund Allocations	5,083,247	421,769	4,654,459	1,618,122	-	428,788	92%
Debt Service - Principal	255,652	12,604	173,816	170,601	1,810	80,026	69%
Debt Service - Interest & Fees	13,993	1,494	10,676	13,053	134	3,183	77%
Grants & Subsidies	21,000	784	15,916	3,783	-	5,084	76%
Insurance	670,121	55,842	614,262	1,528,615	-	55,859	92%
Other Services & Charges	459,281	11,616	365,746	355,680	12,336	81,199	82%
Transfers Out	500	-	500	-	-	-	100%
Total Services & Charges	10,987,114	734,910	8,908,306	9,295,746	356,774	1,722,032	84%
Capital	32,028	-	15,000	-	17,028	-	100%
Total Expenditures	61,830,716	6,060,899	54,016,320	49,631,346	523,460	7,290,933	88%
Net	(295,489)	(4,673,872)	(13,468,044)	(11,507,318)	-	13,696,017	-
Cash Balance	-	-	22,783,319	22,944,498	-	-	-

Staffing	Budget	Actual
Full Time		
101-0101 Mayor's Office	7	7
101-0201 City Clerk	5	5
101-0301 Common Council	9	9
101-0401 Admin & Finance	24	21
101-0404 Morris PAC	8	7
101-0405 Palais Royale	3	3
101-0501 Legal Dept	10	10
101-0602 Engineering Dept	22	22
101-0628 AmeriCorps Grant	2	1
101-0801 Police Dept	248	241
101-0901 Fire Dept	178	174
101-1008 Human Rights	4	3
Total	520	503

Staffing	Actual
Part-Time /Seasonal/Temporary	
101-0101 Mayor's Office	2
101-0201 City Clerk	2
101-0301 Common Council	-
101-0401 Admin & Finance	3
101-0404 Morris PAC	4
101-0405 Palais Royale	-
101-0501 Legal Dept	1
101-0602 Engineering Dept	2
101-0628 AmeriCorps Grant	2
101-0801 Police Dept	24
101-0901 Fire Dept	-
101-1008 Human Rights	-
Total	40

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
November 30, 2018**

Department Name	Mayor's Office	Fund/Dept No.	101-0101
Fund Type	General Fund	Date Updated	12/14/2018
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	94,207	801,085	740,980	-	106,957	88%
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	90	-	(2,953)	3053%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	908,142	94,207	804,139	741,070	-	104,004	89%
Expenditures							
Personnel							
Salaries & Wages	499,487	57,596	451,610	409,159	-	47,877	90%
Fringe Benefits	222,558	19,960	186,091	178,849	-	36,467	84%
Total Personnel	722,045	77,556	637,701	588,007	-	84,344	88%
Supplies	1,802	-	810	1,354	319	673	63%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	22,925	511	21,731	22,202	-	1,194	95%
Utilities	-	-	-	-	-	-	0%
Education & Training	5,800	700	4,225	2,816	-	1,575	73%
Travel	5,090	-	3,691	2,100	-	1,399	73%
Repairs & Maintenance	1,100	428	834	110,325	-	266	76%
Other Interfund Allocations	140,568	11,714	128,854	8,635	-	11,714	92%
Debt Service - Principal	3,608	2,711	3,608	988	-	-	100%
Debt Service - Interest & Fees	536	343	536	224	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,478	123	1,353	1,518	-	125	92%
Other Services & Charges	3,190	121	796	2,901	-	2,394	25%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	184,295	16,651	165,628	151,708	-	18,667	90%
Capital	-	-	-	-	-	-	0%
Total Expenditures	908,142	94,207	804,139	741,070	319	103,684	89%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	7	7
Part-Time /Seasonal/Temporary	N/A	2
Total	7	9

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
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Department Name	City Clerk	Fund/Dept No.	101-0201
Fund Type	General Fund	Date Updated	12/14/2018
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	51,551	476,914	418,726	-	96,639	83%
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	51,551	476,914	418,726	-	96,639	83%
Expenditures							
Personnel							
Salaries & Wages	256,044	29,044	233,077	203,309	-	22,967	91%
Fringe Benefits	117,970	9,890	92,439	87,223	-	25,531	78%
Total Personnel	374,014	38,934	325,517	290,532	-	48,498	87%
Supplies	13,507	460	3,656	4,637	-	9,851	27%
Services & Charges							
Professional Services	35,506	726	25,913	28,174	4,085	5,508	84%
Printing & Advertising	33,210	3,747	26,719	17,911	1,928	4,563	86%
Utilities	-	-	-	-	-	-	0%
Education & Training	5,700	-	3,233	2,970	-	2,467	57%
Travel	2,550	-	586	1,491	-	1,964	23%
Repairs & Maintenance	14,000	-	5,344	68,792	-	8,656	38%
Other Interfund Allocations	89,863	7,489	82,379	880	-	7,484	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,043	87	957	946	-	86	92%
Other Services & Charges	4,160	108	2,610	2,394	-	1,550	63%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	186,032	12,157	147,741	123,557	6,012	32,278	83%
Capital	-	-	-	-	-	-	0%
Total Expenditures	573,553	51,551	476,914	418,726	6,012	90,627	84%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	5	5
Part-Time /Seasonal/Temporary	N/A	2
Total	5	7

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
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Department Name	Common Council	Fund/Dept No.	101-0301
Fund Type	General Fund	Date Updated	12/14/2018
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	51,750	508,488	399,933	-	161,525	76%
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	51,750	508,488	399,933	-	161,525	76%
Expenditures							
Personnel							
Salaries & Wages	211,539	23,551	179,089	151,876	-	32,450	85%
Fringe Benefits	154,752	10,831	109,666	107,835	-	45,086	71%
Total Personnel	366,291	34,383	288,755	259,711	-	77,536	79%
Supplies	16,707	156	6,910	2,207	1,057	8,740	48%
Services & Charges							
Professional Services	159,166	9,789	122,880	40,999	22,833	13,453	92%
Printing & Advertising	12,119	1,442	8,999	4,630	500	2,620	78%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,000	-	790	1,664	-	210	79%
Travel	5,000	-	242	1,577	-	4,758	5%
Repairs & Maintenance	34,051	782	18,783	83,015	1,738	13,530	60%
Other Interfund Allocations	60,257	5,021	55,231	440	-	5,026	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,877	156	1,716	1,683	-	161	91%
Other Services & Charges	13,545	21	4,182	4,007	-	9,363	31%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	287,015	17,211	212,823	138,015	25,071	49,121	83%
Capital	-	-	-	-	-	-	0%
Total Expenditures	670,013	51,750	508,488	399,933	26,127	135,397	80%
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
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Department Name	WNIT Contract	Fund/Dept No.	101-0302
Fund Type	General Fund	Date Updated	12/14/2018
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
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Department Name	Administration & Finance	Fund/Dept No.	101-0401
Fund Type	General Fund	Date Updated	12/14/2018
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	258,784	2,191,252	2,153,911	-	436,524	83%
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	-	18,646	12,600	-	(6,596)	155%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,639,826	258,784	2,209,899	2,166,511	-	429,928	84%
Expenditures							
Personnel							
Salaries & Wages	1,583,515	172,737	1,393,419	1,271,653	-	190,096	88%
Fringe Benefits	696,935	54,398	524,046	517,450	-	172,889	75%
Total Personnel	2,280,450	227,135	1,917,465	1,789,103	-	362,985	84%
Supplies	23,530	1,100	10,298	21,678	8,125	5,107	78%
Services & Charges							
Professional Services	74,200	-	45,287	76,749	5,942	22,971	69%
Printing & Advertising	976	-	936	780	-	40	96%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,080	1,107	8,823	11,980	-	257	97%
Travel	9,378	4,838	8,103	11,212	-	1,275	86%
Repairs & Maintenance	3,690	-	2,970	206,125	120	600	84%
Other Interfund Allocations	190,597	15,883	174,713	10,582	-	15,884	92%
Debt Service - Principal	8,168	5,095	8,168	4,396	-	-	100%
Debt Service - Interest & Fees	1,052	751	1,051	472	-	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	6,156	513	5,643	4,312	-	513	92%
Other Services & Charges	32,049	2,363	25,943	29,123	2,209	3,897	88%
Transfers Out	500	-	500	-	-	-	100%
Total Services & Charges	335,846	30,549	282,137	355,730	8,271	45,438	86%
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,639,826	258,784	2,209,899	2,166,511	16,396	413,530	84%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	24	21
Part-Time /Seasonal/Temporary	N/A	3
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
November 30, 2018**

Department Name	Morris Performing Arts Center	Fund/Dept No.	101-0404
Fund Type	General Fund	Date Updated	12/14/2018
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	45,202	-	188,355	-	195,791	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	547,500	28,820	439,103	340,673	-	108,397	80%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	577,500	16,669	438,027	343,821	-	139,473	76%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,320,791	90,691	877,130	872,849	-	443,661	66%
Expenditures							
Personnel							
Salaries & Wages	460,147	39,055	331,887	260,187	-	128,260	72%
Fringe Benefits	232,858	17,606	173,300	131,737	-	59,558	74%
Total Personnel	693,005	56,660	505,187	391,924	-	187,818	73%
Supplies	29,796	514	18,919	3,753	7,906	2,971	90%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	172,990	1,991	25,089	33,472	1,577	146,324	15%
Utilities	126,650	10,956	112,206	93,472	-	14,444	89%
Education & Training	6,000	1,717	3,025	1,394	295	2,680	55%
Travel	16,450	1,527	3,786	6,926	2,529	10,135	38%
Repairs & Maintenance	82,496	1,626	34,887	270,830	9,612	37,997	54%
Other Interfund Allocations	160,536	13,378	147,158	45,144	-	13,378	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	19,068	1,589	17,479	19,030	-	1,589	92%
Other Services & Charges	13,800	734	8,204	6,904	751	4,845	65%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	597,990	33,517	351,835	477,172	14,763	231,392	61%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,320,791	90,691	875,941	872,849	22,669	422,181	68%
Net	-	-	1,189	-	-	-	-

Staffing	Budget	Actual
Full Time	8	7
Part-Time /Seasonal/Temporary	N/A	4
Total	8	11

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
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Department Name	Palais Royale	Fund/Dept No.	101-0405
Fund Type	General Fund	Date Updated	12/14/2018
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	10,926	118,356	-	-	24,100	83%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	374,572	22,088	230,303	281,437	-	144,269	61%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	24,400	3,288	21,916	22,458	-	2,484	90%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	541,428	36,302	370,575	303,895	-	170,853	68%
Expenditures							
Personnel							
Salaries & Wages	143,386	14,023	112,343	62,575	-	31,043	78%
Fringe Benefits	92,432	7,616	75,913	40,590	-	16,519	82%
Total Personnel	235,818	21,639	188,256	103,165	-	47,562	80%
Supplies	23,014	132	10,241	1,024	5,638	7,135	69%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	81,197	4,763	22,784	21,661	1,487	56,926	30%
Utilities	92,000	6,286	76,523	65,640	-	15,477	83%
Education & Training	1,400	-	-	-	-	1,400	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	60,509	1,000	29,896	65,735	4,745	25,868	57%
Other Interfund Allocations	19,656	1,638	18,018	17,490	-	1,638	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	10,034	836	9,196	9,339	-	838	92%
Other Services & Charges	2,800	7	660	350	29	2,111	25%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	267,596	14,531	157,077	180,215	6,261	104,258	61%
Capital	15,000	-	15,000	-	-	-	100%
Total Expenditures	541,428	36,302	370,575	284,404	11,899	158,955	71%
Net	-	-	-	19,491	-	-	-

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
November 30, 2018**

Department Name	Legal Department	Fund/Dept No.	101-0501
Fund Type	General Fund	Date Updated	12/14/2018
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	120,969	926,448	902,561	-	197,640	82%
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	-	57,390	57,109	-	19,495	75%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,200,973	120,969	983,838	959,670	-	217,135	82%
Expenditures							
Personnel							
Salaries & Wages	760,139	85,544	636,572	566,315	-	123,567	84%
Fringe Benefits	321,864	27,022	247,905	220,327	-	73,959	77%
Total Personnel	1,082,003	112,566	884,477	786,642	-	197,526	82%
Supplies	3,626	677	2,881	8,746	269	476	87%
Services & Charges							
Professional Services	2,550	-	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	-	-	92,678	-	3,320	0%
Other Interfund Allocations	75,858	6,321	69,531	2,398	-	6,327	92%
Debt Service - Principal	1,232	-	-	1,226	-	1,232	0%
Debt Service - Interest & Fees	40	-	-	45	-	40	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	2,294	191	2,101	2,057	-	193	92%
Other Services & Charges	17,080	1,214	16,196	14,864	-	884	95%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	115,344	7,726	96,480	164,282	-	18,864	84%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,200,973	120,969	983,838	959,670	269	216,866	82%
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
November 30, 2018**

Department Name	Engineering	Fund/Dept No.	101-0602
Fund Type	General Fund	Date Updated	12/14/2018
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	138,178	1,122,654	815,543	-	275,263	80%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	120,000	3,940	111,544	99,015	-	8,456	93%
Charges for Services	12,000	1,255	12,555	8,577	-	(555)	105%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	220,167	3,500	123,616	157,210	-	96,551	56%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,750,084	146,873	1,370,368	1,080,345	-	379,715	78%
Expenditures							
Personnel							
Salaries & Wages	697,101	69,550	604,217	490,442	-	92,884	87%
Fringe Benefits	239,683	24,007	226,905	174,036	130	12,648	95%
Total Personnel	936,784	93,557	831,122	664,478	130	105,532	89%
Supplies	28,630	168	13,052	23,752	1,669	13,909	51%
Services & Charges							
Professional Services	322,559	19,835	115,019	92,867	89,476	118,064	63%
Printing & Advertising	7,000	83	1,693	400	1,161	4,146	41%
Utilities	-	-	-	-	-	-	0%
Education & Training	24,500	-	23,973	8,359	-	527	98%
Travel	14,900	666	11,504	12,747	-	3,396	77%
Repairs & Maintenance	21,245	524	19,846	188,539	897	502	98%
Other Interfund Allocations	331,860	27,488	302,368	38,588	-	29,492	91%
Debt Service - Principal	26,644	2,544	20,605	27,537	1,810	4,229	84%
Debt Service - Interest & Fees	1,365	99	684	1,042	134	547	60%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	14,772	1,231	13,541	13,508	-	1,231	92%
Other Services & Charges	19,825	677	16,962	8,528	1,784	1,079	95%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	784,670	53,148	526,195	392,115	95,262	163,213	79%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,750,084	146,873	1,370,368	1,080,345	97,061	282,654	84%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	22	22
Part-Time /Seasonal/Temporary	N/A	2
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
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Department Name	AmeriCorps Grant Program	Fund/Dept No.	101-0628
Fund Type	General Fund	Date Updated	12/14/2018
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	7,805	8,332	-	-	357,856	2%
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	7,805	8,332	-	-	357,856	2%
Expenditures							
Personnel							
Salaries & Wages	47,500	6,725	6,725	-	-	40,775	14%
Fringe Benefits	37,675	982	982	-	-	36,693	3%
Total Personnel	85,175	7,707	7,707	-	-	77,468	9%
Supplies	72,420	24	24	-	29	72,367	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	74	601	-	-	1,739	26%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	208,593	74	601	-	-	207,992	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	366,188	7,805	8,332	-	29	357,827	2%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	2	1
Part-Time /Seasonal/Temporary	N/A	2
Total	2	3

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
November 30, 2018**

Department Name	Police Department	Fund/Dept No.	101-0801
Fund Type	General Fund	Date Updated	12/14/2018
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	2,987,894	26,367,408	23,726,255	-	2,697,034	91%
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	23,985	284,749	638,522	-	269,551	51%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	29,626,242	3,011,879	26,652,157	24,364,777	-	2,974,085	90%
Expenditures							
Personnel							
Salaries & Wages	17,540,476	2,038,451	16,161,635	14,242,450	-	1,378,841	92%
Fringe Benefits	6,331,673	612,360	5,786,947	5,547,623	-	544,726	91%
Total Personnel	23,872,149	2,650,811	21,948,582	19,790,074	-	1,923,567	92%
Supplies	971,557	49,337	675,353	246,583	72,303	223,901	77%
Services & Charges							
Professional Services	551,700	18,731	403,443	362,376	1,656	146,601	73%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	195,250	13,256	170,903	160,996	1,473	22,874	88%
Education & Training	6,500	-	4,785	-	-	1,715	74%
Travel	1,700	-	1,433	-	-	267	84%
Repairs & Maintenance	414,147	18,914	237,794	1,403,979	23,322	153,031	63%
Other Interfund Allocations	2,448,100	202,341	2,240,751	862,972	-	207,349	92%
Debt Service - Principal	216,000	2,254	141,435	136,453	-	74,565	65%
Debt Service - Interest & Fees	11,000	301	8,406	11,270	-	2,594	76%
Grants & Subsidies	21,000	784	15,916	3,783	-	5,084	76%
Insurance	612,148	51,012	561,132	1,161,666	-	51,016	92%
Other Services & Charges	287,963	4,139	242,225	224,626	7,562	38,176	87%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	4,765,508	311,732	4,028,222	4,328,121	34,013	703,272	85%
Capital	17,028	-	-	-	17,028	-	100%
Total Expenditures	29,626,242	3,011,879	26,652,157	24,364,777	123,344	2,850,740	90%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	248	241
Part-Time /Seasonal/Temporary	N/A	24
Total	248	265

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/Variances:

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
November 30, 2018**

Department Name	Fire Department	Fund/Dept No.	101-0901
Fund Type	General Fund	Date Updated	12/14/2018
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	2,167,875	19,365,674	17,890,896	-	2,230,705	90%
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	-	6,513	42,382	-	(4,663)	352%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,743,343	2,167,875	19,372,187	17,933,303	-	2,371,156	89%
Expenditures							
Personnel							
Salaries & Wages	13,103,291	1,468,788	11,670,397	10,504,946	-	1,432,894	89%
Fringe Benefits	5,047,371	447,289	4,573,648	4,343,277	246	473,477	91%
Total Personnel	18,150,662	1,916,077	16,244,044	14,848,223	246	1,906,371	89%
Supplies	516,512	18,874	344,278	258,066	51,968	120,266	77%
Services & Charges							
Professional Services	316,451	29,151	201,171	256,799	111,703	3,577	99%
Printing & Advertising	500	-	62	1,992	70	368	26%
Utilities	229,000	17,402	259,825	208,107	12,642	(43,467)	119%
Education & Training	82,640	4,365	75,245	76,976	1,721	5,674	93%
Travel	39,600	2,448	34,863	17,351	327	4,410	89%
Repairs & Maintenance	898,981	50,823	829,849	1,318,728	39,001	30,131	97%
Other Interfund Allocations	1,498,972	124,914	1,374,054	618,178	-	124,918	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	313,434	-	-	0%
Other Services & Charges	10,025	3,820	8,795	15,449	-	1,230	88%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	3,076,169	232,924	2,783,864	2,827,014	165,464	126,841	96%
Capital	-	-	-	-	-	-	0%
Total Expenditures	21,743,343	2,167,875	19,372,187	17,933,303	217,678	2,153,478	90%
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
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Department Name	Human Rights	Fund/Dept No.	101-1008
Fund Type	General Fund	Date Updated	12/14/2018
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	22,215	318,749	366,757	-	128,384	71%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	21,734	-	-	(21,734)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	447,133	22,215	340,483	366,757	-	106,650	76%
Expenditures							
Personnel							
Salaries & Wages	206,025	13,510	166,199	179,898	-	39,826	81%
Fringe Benefits	105,015	4,015	60,683	71,629	-	44,332	58%
Total Personnel	311,040	17,525	226,882	251,527	-	84,158	73%
Supplies							
	1,037	-	898	413	-	139	87%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,500	-	1,461	-	-	1,039	58%
Travel	1,046	-	837	634	-	209	80%
Repairs & Maintenance	10,775	667	9,289	53,712	1,657	(171)	102%
Other Interfund Allocations	66,980	5,582	61,402	12,815	-	5,578	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,251	104	1,144	1,122	-	107	91%
Other Services & Charges	52,504	(1,662)	38,570	46,534	-	13,934	73%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	135,056	4,690	112,703	114,817	1,657	20,696	85%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	447,133	22,215	340,483	366,757	1,657	104,993	77%
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	12/14/2018
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	20,968	164,181	94,359	-	(4,181)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	160,000	20,968	164,181	94,359	-	(4,181)	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	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	160,000	20,968	164,181	94,359	-	(4,181)	
Cash Balance			10,442,445	10,278,732			

Fund Purpose:
 This fund is used to accumulate cash reserves for unforeseen purposes. This fund is used for mid-year or year-end advances to other funds that have cash shortages and the advances must be paid back within six months.

The establishment of a Rainy Day Fund is looked upon favorably by bond rating agencies and is one of the factors resulting in South Bend's good AA bond rating with Standard & Poor's.

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

Every so often, this fund receives certain "catch up" distributions of County Option Income Tax (COIT) and Economic Development Income Tax (EDIT) monies from the State of Indiana that are required to be deposited into this fund. During 2016, a total of 25% of the special local income tax distribution approved by the Indiana General Assembly, or \$1,405,850, was deposited into the Rainy Day Fund as allowed under the statute.

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

**City of South Bend, Indiana
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Fund Name	Parks & Recreation	Fund Number	201
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	287,393	746,101	-	-	1,303,899	36%
Charges for Services	2,346,475	18,801	1,643,640	2,069,434	-	702,835	70%
Interest Earnings	60,000	9,223	76,470	28,817	-	(16,470)	127%
Donations	20,000	-	1,500	1,500	-	18,500	8%
Other Income	303,301	103,595	461,403	1,321,534	-	(158,102)	152%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,287,600	-	965,700	525,347	-	321,900	75%
Total Revenue	16,321,848	419,013	9,577,145	9,302,213	-	6,744,702	59%
Expenditures by Dept							
201-1100 Administration	1,303,768	112,643	1,170,777	1,277,741	3,118	129,873	90%
201-1101 Maintenance	6,934,730	651,224	5,767,913	5,694,304	282,083	884,734	87%
201-1102 Golf Courses	1,641,526	106,115	1,352,313	1,318,830	67,850	221,363	87%
201-1103 Recreation	2,161,005	178,867	1,772,056	1,836,749	36,490	352,459	84%
201-1104 Potawatomi Zoo	716,000	-	712,660	696,922	-	3,340	100%
201-1106 Potawatomi Greenhouse	46,602	2,163	38,339	34,987	-	8,263	82%
201-1108 Graffiti Removal	106,459	10,463	89,455	91,961	2,164	14,840	86%
201-1110 Marketing & Events	1,033,376	72,530	744,579	655,773	28,276	260,521	75%
201-1111 Regional Cities Grant	2,338,595	1,378	660,135	195,060	1,662,241	16,219	99%
Total Expenditures by Dept	16,282,061	1,135,382	12,308,227	11,802,326	2,082,223	1,891,612	88%
Expenditures							
Personnel							
Salaries & Wages	5,535,402	562,308	5,049,507	4,921,372	-	485,895	91%
Fringe Benefits	2,475,024	207,429	2,095,407	2,065,130	133	379,484	85%
Total Personnel	8,010,426	769,737	7,144,915	6,986,502	133	865,379	89%
Supplies	1,366,572	57,414	917,928	833,952	222,083	226,561	83%
Services & Charges							
Professional Services	1,264,773	2,628	1,084,695	830,644	160,398	19,680	98%
Printing & Advertising	75,200	143	36,762	63,170	14,106	24,332	68%
Utilities	872,267	66,859	635,514	628,721	860	235,893	73%
Education & Training	19,210	435	4,813	6,785	9,398	4,999	74%
Travel	19,330	3,930	12,131	15,643	2,274	4,925	75%
Repairs & Maintenance	599,452	32,462	392,699	1,381,667	86,402	120,351	80%
Other Interfund Allocations	930,402	77,335	850,685	348,700	-	79,717	91%
Debt Service - Principal	320,442	59,871	323,707	263,294	-	(3,265)	101%
Debt Service - Interest & Fees	29,782	9,356	24,748	19,714	-	5,034	83%
Grants & Subsidies	29,560	-	15,000	15,100	-	14,560	51%
Insurance	136,460	11,372	125,092	113,866	-	11,368	92%
Other Services & Charges	678,335	43,841	417,709	294,568	84,726	175,900	74%
Transfers Out	104,850	-	-	-	-	104,850	0%
Total Services & Charges	5,080,063	308,231	3,923,554	3,981,871	358,163	798,344	84%
Capital	1,825,000	-	321,830	-	1,501,843	1,327	100%
Total Expenditures	16,282,061	1,135,382	12,308,227	11,802,326	2,082,223	1,891,611	88%
Net	39,787	(716,369)	(2,731,082)	(2,500,113)		4,853,091	
Cash Balance			3,482,103	2,002,483			

Staffing	Budget	Actual
Full Time	95	89
Part-Time /Seasonal/Temporary	N/A	54
Total	95	143

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

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Fund Name	Motor Vehicle Highway	Fund Number	202
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	526,593	6,336,391	5,470,071	-	883,609	88%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	223,365	15,531	172,464	151,520	-	50,901	77%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	116,213	17,488	123,234	61,793	-	(7,021)	106%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	77,369	139	57,140	62,107	-	20,229	74%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,787,750	-	2,868,026	2,973,731	-	919,724	76%
Total Revenue	11,424,697	559,751	9,557,255	8,719,221	-	1,867,442	84%
Expenditures by Dept							
202-0607 Street Department	10,789,090	822,664	8,234,981	7,023,968	580,337	1,973,772	82%
202-0619 Curb & Sidewalk Program	1,604,891	76,385	924,192	1,146,004	409,029	271,670	83%
Total Expenditures by Dept	12,393,981	899,049	9,159,173	8,169,971	989,366	2,245,442	82%
Expenditures							
Personnel							
Salaries & Wages	3,146,332	353,089	2,621,672	2,247,218	-	524,660	83%
Fringe Benefits	1,600,885	132,450	1,234,849	1,106,690	-	366,036	77%
Total Personnel	4,747,217	485,539	3,856,521	3,353,908	-	890,696	81%
Supplies	2,648,084	120,814	1,615,711	1,618,777	390,637	641,736	76%
Services & Charges							
Professional Services	848,474	-	339,244	570,941	437,993	71,237	92%
Printing & Advertising	850	-	263	271	369	218	74%
Utilities	51,900	2,925	41,765	37,819	1,043	9,092	82%
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	63,476	1,511,030	1,158,778	157,953	292,047	85%
Other Interfund Allocations	630,165	51,681	568,491	334,312	-	61,674	90%
Debt Service - Principal	831,871	104,277	719,026	676,984	-	112,845	86%
Debt Service - Interest & Fees	42,958	14,233	37,504	35,321	-	5,454	87%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	398,568	33,214	365,354	275,561	-	33,214	92%
Other Services & Charges	191,886	11,020	70,255	72,219	1,372	120,259	37%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	4,970,812	280,826	3,659,073	3,170,491	598,730	713,009	86%
Capital	27,868	11,870	27,868	26,795	-	-	100%
Total Expenditures	12,393,981	899,049	9,159,173	8,169,971	989,366	2,245,441	82%
Net	(969,284)	(339,298)	398,082	549,249	-	(377,999)	-
Cash Balance			7,521,162	6,729,754			

Staffing	Budget	Actual
Full Time	56	54
Part-Time /Seasonal/Temporary	N/A	12
Total	56	66

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	12/14/2018
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	60,823	924,178	843,301	-	592,027	61%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,714	13,740	8,483	-	(3,740)	137%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	120,000	-	2,023	44,700	-	117,977	2%
Other Income	5,000	-	5,840	547	-	(840)	117%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,651,205	62,537	945,781	897,032	-	705,424	57%
Expenditures by Dept							
203-1103 Recreation	1,435,893	74,859	778,241	853,887	57,840	599,812	58%
203-1110 Marketing & Events	304,510	2,586	130,477	58,978	37,793	136,240	55%
Total Expenditures by Dept	1,740,403	77,445	908,718	912,865	95,633	736,052	58%
Expenditures							
Personnel							
Salaries & Wages	457,526	27,311	287,344	291,041	-	170,182	63%
Fringe Benefits	58,891	2,538	24,477	26,750	-	34,414	42%
Total Personnel	516,417	29,850	311,821	317,790	-	204,596	60%
Supplies	294,708	4,075	103,160	145,358	52,162	139,386	53%
Services & Charges							
Professional Services	157,176	9,508	108,816	119,789	15,000	33,360	79%
Printing & Advertising	104,268	1,475	62,899	7,973	10,374	30,995	70%
Utilities	-	-	-	-	-	-	0%
Education & Training	17,047	-	6,528	2,730	435	10,084	41%
Travel	21,809	52	7,302	8,372	168	14,339	34%
Repairs & Maintenance	13,672	-	168	8,261	-	13,504	1%
Other Interfund Allocations	110,146	9,179	100,969	79,453	-	9,177	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	66,675	-	-	-	-	66,675	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	313,485	20,407	197,057	167,089	16,381	100,047	68%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	804,278	40,620	483,740	393,667	42,358	278,181	65%
Capital	125,000	2,900	9,998	56,050	1,113	113,889	9%
Total Expenditures	1,740,403	77,445	908,718	912,865	95,633	736,052	58%
Net	(89,198)	(14,908)	37,063	(15,833)	-	(30,628)	-
Cash Balance			825,977	794,378			

Staffing	Budget	Actual
Full Time	1	1
Part-Time /Seasonal/Temporary	N/A	20
Total	1	21

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	12/14/2018	
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	255,073	-	60,960	40%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,000	1,907	14,443	7,706	-	(2,443)	120%
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	1,907	154,497	362,779	-	58,517	73%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	1,078,598	11,890	95,836	308,221	75,931	906,831	16%
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	11,890	95,836	308,221	75,931	906,831	16%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,078,598	11,890	95,836	308,221	75,931	906,831	16%
Net	(865,584)	(9,984)	58,661	54,557	-	(848,314)	
Cash Balance			933,724	909,643			

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	12/14/2018
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	729	11,079	9,680	-	840	93%
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	729	62,463	59,943	-	690,281	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)	729	(47,207)	5,935		(49,040)	
Cash Balance			362,912	356,930			

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.

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

Fund Name	Department of Community Investment (DCI)	Fund Number	211
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	106,049	270,192	298,477	-	170,444	61%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	336,800	2,763	283,041	191,418	-	53,759	84%
Fines, Forfeitures, and Fees	2,000	-	-	470	-	2,000	0%
Interest Earnings	16,000	1,337	13,129	10,734	-	2,871	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,525	643	4,196	214	-	329	93%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,866,020	-	1,399,515	1,142,005	-	466,505	75%
Total Revenue	2,665,981	110,792	1,970,073	1,643,318	-	695,908	74%
Expenditures							
Personnel							
Salaries & Wages	1,500,262	165,695	1,354,236	1,043,874	-	146,026	90%
Fringe Benefits	675,443	22,476	580,199	455,808	-	95,244	86%
Total Personnel	2,175,705	188,170	1,934,435	1,499,682	-	241,270	89%
Supplies	24,968	888	19,039	10,042	1,065	4,864	81%
Services & Charges							
Professional Services	409,896	40,243	293,088	112,687	107,175	9,633	98%
Printing & Advertising	19,982	366	10,031	4,056	2,502	7,449	63%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,000	1,595	8,889	6,276	125	2,986	75%
Travel	17,700	2,963	16,922	11,537	30	748	96%
Repairs & Maintenance	11,438	1,632	5,898	173,433	1,015	4,525	60%
Other Interfund Allocations	317,469	26,500	291,500	91,201	-	25,969	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	73,069	6,089	66,979	130,625	-	6,090	92%
Other Services & Charges	14,869	789	10,704	7,381	2,446	1,719	88%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	876,423	80,176	704,012	537,196	113,294	59,119	93%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,077,096	269,235	2,657,486	2,046,921	114,360	305,253	90%
Net	(411,115)	(158,443)	(687,413)	(403,602)	-	390,655	
Cash Balance			426,077	958,947			

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, contractuals, 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	12/14/2018
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	413,279	3,206,282	2,034,105	-	3,480,859	48%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	90	110	40	-	890	11%
Interest Earnings	2,000	154	1,155	638	-	845	58%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	215,387	891	98,354	427,762	-	117,033	46%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,905,528	414,415	3,305,902	2,462,544	-	3,599,627	48%
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	324,652	3,229,876	2,269,984	2,650,816	993,906	86%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,874,598	324,652	3,229,876	2,269,984	2,650,816	993,906	86%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	6,874,598	324,652	3,229,876	2,269,984	2,650,816	993,906	86%
Net	30,930	89,763	76,026	192,560	-	2,605,721	
Cash Balance			525,358	436,924			

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	12/14/2018
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	18,684	-	(6,737)	122%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	457	3,264	2,155	-	(1,264)	163%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100	-	300	24,840	-	(200)	300%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	32,100	457	40,301	45,679	-	(8,201)	126%
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	-	7,053	5,868	804	4,143	65%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	32,000	-	7,053	5,868	804	24,143	25%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	32,000	-	7,053	5,868	804	24,143	25%
Net	100	457	33,248	39,811	-	(32,344)	-
Cash Balance	-	-	227,415	257,417	-	-	-

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
Monthly Financial Report
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Fund Name	Gift, Donation, Bequest	Fund Number	217
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	295	2,132	1,254	-	(532)	133%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	55,650	2,378	107,191	162,606	-	(51,541)	193%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	57,250	2,673	109,324	183,860	-	(52,073)	191%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	5,000	-	322	-	-	4,678	6%
Services & Charges							
Professional Services	34,000	1,473	22,826	3,000	58,768	(47,594)	240%
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	193,866	200	2,933	51%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	43,428	1,473	26,636	196,866	58,968	(42,175)	197%
Capital	-	-	-	-	-	-	0%
Total Expenditures	48,428	1,473	26,958	196,866	58,968	(37,497)	177%
Net	8,822	1,200	82,366	(13,006)	-	(14,576)	
Cash Balance			183,109	103,768			

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	12/14/2018
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	-	138	160	-	62	69%
Interest Earnings	160	27	208	117	-	(48)	130%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	750	-	-	(750)	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	360	27	1,095	277	-	(736)	304%
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	-	854	-	-	146	85%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,000	-	854	-	-	146	85%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	854	-	-	146	85%
Net	(640)	27	241	277	-	(882)	
Cash Balance			13,081	12,841			

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

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

Explanation of Expenditures and Significant Changes/Variations:

**City of South Bend, Indiana
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Fund Name	Unsafe Building	Fund Number	219
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	10,868	110,440	131,325	-	89,060	55%
Fines, Forfeitures, and Fees	68,250	5,092	59,879	66,144	-	8,371	88%
Interest Earnings	2,500	1,007	5,066	-	-	(2,566)	203%
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	16,967	661,589	632,287	-	256,933	72%
Expenditures							
Personnel							
Salaries & Wages	190,001	19,726	152,369	155,313	-	37,632	80%
Fringe Benefits	97,406	7,410	76,949	87,682	-	20,457	79%
Total Personnel	287,407	27,135	229,318	242,994	-	58,089	80%
Supplies	26,650	1,512	20,127	15,030	147	6,376	76%
Services & Charges							
Professional Services	59,000	5,000	37,725	33,578	27,500	(6,225)	111%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	343,003	14,631	220,186	272,700	118,998	3,819	99%
Other Interfund Allocations	31,481	2,624	28,864	29,898	-	2,617	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	26,435	2,203	24,233	35,882	-	2,202	92%
Other Services & Charges	140,937	6,656	59,305	107,699	52,295	29,337	79%
Transfers Out	27,500	-	-	-	-	27,500	0%
Total Services & Charges	628,356	31,114	370,312	479,757	198,793	59,250	91%
Capital	30,000	-	-	-	-	30,000	0%
Total Expenditures	972,413	59,761	619,758	737,781	198,940	153,715	84%
Net	(53,890)	(42,794)	41,832	(105,494)	-	103,218	
Cash Balance			423,480	267,500			

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.

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Law Enforcement Continuing Education	Fund Number	220
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	11,146	117,845	115,973	-	22,155	84%
Fines, Forfeitures, and Fees	106,886	3,546	73,543	110,277	-	33,343	69%
Interest Earnings	6,000	1,085	8,956	6,125	-	(2,956)	149%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	525	1,125	-	1,475	26%
Other Income	30,394	643	17,613	22,664	-	12,781	58%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	285,280	16,421	218,481	256,164	-	66,798	77%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	322,091	33,891	158,052	135,383	25,706	138,333	57%
Services & Charges							
Professional Services	-	-	-	180,000	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	90,000	1,650	74,904	78,199	-	15,096	83%
Travel	83,000	4,341	38,386	33,925	-	44,614	46%
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	4,549	30,230	66,073	-	69,303	30%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	272,533	10,540	143,521	358,197	-	129,013	53%
Capital	-	-	-	-	-	-	0%
Total Expenditures	594,624	44,431	301,573	493,580	25,706	267,346	55%
Net	(309,344)	(28,010)	(83,092)	(237,415)	-	(200,548)	
Cash Balance			490,934	554,897			

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
Monthly Financial Report
November 30, 2018**

Fund Name	Landlord Registration	Fund Number	221
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	7,440	-	3,690	8%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	2,000	-	-	-	-	2,000	0%
Interest Earnings	70	20	118	-	-	(48)	169%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,070	20	428	7,440	-	5,642	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	20	423	7,430		4,647	
Cash Balance			10,108	8,655			

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
Monthly Financial Report
November 30, 2018**

Fund Name	Loss Recovery	Fund Number	227
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	1,391	11,579	8,674	-	(3,579)	145%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,000	1,391	11,579	8,674	-	(3,579)	145%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	113,308	12,583	28,342	11,806	44,966	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	-	135,000	98,400	-	240,333	36%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	488,641	12,583	163,342	110,206	44,966	280,333	43%
Capital	26,682	-	24,273	21,660	2,409	-	100%
Total Expenditures	515,323	12,583	187,615	131,866	47,375	280,333	46%
Net	(507,323)	(11,192)	(176,037)	(123,192)	-	(283,912)	-
Cash Balance	-	670,582	847,374	-	-	-	-

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
Monthly Financial Report
November 30, 2018**

Fund Name	Emergency Phone System	Fund Number	244
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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
Monthly Financial Report
November 30, 2018**

Fund Name	Public Safety LOIT	Fund Number	249
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	7,851,541	6,845,317	-	(222,002)	103%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	11,900	3,707	19,315	8,858	-	(7,415)	162%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,641,439	639,502	7,870,856	6,854,174	-	(229,417)	103%
Expenditures by Dept							
249-0805 Police PS LOIT	4,268,691	350,514	3,990,489	3,785,306	-	278,202	93%
249-0905 Fire PS LOIT	3,354,279	344,280	2,984,002	2,836,366	-	370,277	89%
Total Expenditures by Dept	7,622,970	694,794	6,974,491	6,621,673	-	648,479	91%
Expenditures							
Personnel							
Salaries & Wages	5,432,960	534,916	5,109,687	4,812,644	-	323,273	94%
Fringe Benefits	2,190,010	159,878	1,864,804	1,809,028	-	325,206	85%
Total Personnel	7,622,970	694,794	6,974,491	6,621,673	-	648,479	91%
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	694,794	6,974,491	6,621,673	-	648,479	91%
Net	18,469	(55,291)	896,365	232,502	-	(877,896)	
Cash Balance			1,883,745	1,172,950			

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.

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Local Roads & Streets	Fund Number	251
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	144,769	1,674,170	1,163,518	-	(104,170)	107%
Grants/Intergovernmental	280,000	15,520	292,498	129,966	-	(12,498)	104%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	48,000	7,908	62,278	27,113	-	(14,278)	130%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	402,960	1,291	412,635	8,996	-	(9,675)	102%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,300,960	169,487	2,441,580	1,329,593	-	(140,621)	106%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	670,364	-	555,400	455,306	25,000	89,964	87%
Services & Charges							
Professional Services	374,000	14,000	14,000	-	170,000	190,000	49%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,031,106	44,992	669,225	122,701	209,278	152,603	85%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	284,500	-	-	-	-	284,500	0%
Total Services & Charges	1,689,606	58,992	683,225	122,701	379,278	627,103	63%
Capital	1,058,538	-	402,070	470,372	177,314	479,154	55%
Total Expenditures	3,418,508	58,992	1,640,694	1,048,379	581,592	1,196,221	65%
Net	(1,117,548)	110,495	800,886	281,214	-	(1,336,842)	-
Cash Balance	-	-	4,136,431	3,111,248	-	-	-

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.

**City of South Bend, Indiana
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Fund Name	Excess Welfare Distribution	Fund Number	252
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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							
	-	-	-	8	-	-	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	-	-	-	8	-	-	0%
Net	-	-	-	(8)	-	-	
Cash Balance							

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	12/14/2018
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	1,914	36,345	30,976	-	3,655	91%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	100,000	-	-	0%
Other Income	54,687	131,048	185,734	261,189	-	(131,047)	340%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	254,000	-	-	-	-	254,000	0%
Total Revenue	1,418,687	132,962	892,079	392,164	-	526,608	63%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	648,058	-	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	-	1,707,841	1,187,367	280,217	-	100%
Capital	1,265,291	20,984	570,327	901,294	833,058	(138,094)	111%
Total Expenditures	3,253,349	20,984	2,278,168	2,088,661	1,113,275	(138,094)	104%
Net	(1,834,662)	111,977	(1,386,089)	(1,696,497)	-	664,702	-
Cash Balance	-	-	895,249	2,328,569	-	-	-

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	12/14/2018
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	25,430	74,580	130,390	-	70,420	51%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	915	7,650	4,154	-	(3,650)	191%
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	26,345	105,533	147,286	-	63,867	62%
Expenditures							
Personnel							
Salaries & Wages	53,397	6,102	48,818	46,565	-	4,579	91%
Fringe Benefits	26,616	2,474	23,671	23,100	-	2,945	89%
Total Personnel	80,013	8,576	72,489	69,666	-	7,524	91%
Supplies							
	2,000	443	1,738	6,760	62	200	90%
Services & Charges							
Professional Services	36,621	5,023	33,248	22,627	3,538	(165)	100%
Printing & Advertising	19,500	-	15,369	12,889	-	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	-	8,983	3,645	209	1,608	85%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	81,221	5,023	63,220	44,664	3,747	14,254	82%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	163,234	14,041	137,447	121,089	3,808	21,978	87%
Net	6,166	12,304	(31,913)	26,197		41,889	
Cash Balance			540,065	506,261			

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	12/14/2018
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	1,138	5,215	-	-	(215)	104%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,370,500	-	1,340,000	1,000,000	-	30,500	98%
Total Revenue	1,375,500	1,138	1,345,215	2,000,000	-	30,285	98%
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	950	1,802,167	466,735	320,763	(322,930)	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	950	1,802,167	466,735	320,763	(22,930)	101%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,100,000	950	1,802,167	466,735	320,763	(22,930)	101%
Net	(724,500)	188	(456,952)	1,533,265	-	53,215	-
Cash Balance	-	-	535,991	1,533,265	-	-	-

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.

**City of South Bend, Indiana
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Fund Name	Eastrace Waterway	Fund Number	271
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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.

**City of South Bend, Indiana
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Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	1,020	10,503	10,429	-	9,497	53%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	121	912	429	-	(162)	122%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20,750	1,141	11,415	10,858	-	9,335	55%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	18,000	7,000	12,083	5,673	5,606	311	98%
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	7,000	12,083	5,673	5,606	311	98%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	18,000	7,000	12,083	5,673	5,606	311	98%
Net	2,750	(5,859)	(668)	5,186		9,024	
Cash Balance			54,486	52,273			

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	12/14/2018
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	8,156	83,973	-	-	46,027	65%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	144	649	-	-	351	65%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	131,000	8,300	84,622	-	-	46,378	65%
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	8,300	84,622	-	-	(3,622)	
Cash Balance			84,622	-			

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	12/14/2018
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	8	63	36	-	(28)	179%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35	8	63	36	-	(28)	179%
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	35	8	63	36	-	(28)	
Cash Balance			3,984	3,921			

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	12/14/2018
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	256	-	166	61%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	425	-	259	256	-	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)	256	-	192	
Cash Balance			-	27,868			

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:

City of South Bend, Indiana
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Fund Name	HAZMAT	Fund Number	289
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	46	415	224	-	(135)	148%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,280	46	415	3,284	-	9,865	4%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	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	-	8,834	5,768	472	694	93%
Net	280	46	(8,419)	(2,484)	-	9,171	-
Cash Balance	-	-	19,044	24,291	-	-	-

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.

**City of South Bend, Indiana
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Fund Name	Indiana River Rescue	Fund Number	291
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	4,470	93,390	73,200	-	(16,390)	121%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,500	351	2,394	1,349	-	(894)	160%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	5,152	-	-	(5,152)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	78,500	4,821	100,936	74,549	-	(22,436)	129%
Expenditures							
Personnel							
Salaries & Wages	13,000	346	2,769	2,654	-	10,231	21%
Fringe Benefits	2,500	-	-	777	-	2,500	0%
Total Personnel	15,500	346	2,769	3,431	-	12,731	18%
Supplies	17,800	2,999	13,277	16,299	-	4,523	75%
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	-	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	-	32,512	75,215	9,486	26,501	61%
Capital	-	-	-	-	-	-	0%
Total Expenditures	101,800	3,345	48,559	94,945	9,486	43,755	57%
Net	(23,300)	1,476	52,377	(20,396)		(66,191)	
Cash Balance			176,045	121,625			

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	12/14/2018
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	12/14/2018
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	25	21,192	18,575	-	3,808	85%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	200	1,525	779	-	(525)	152%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	50	-	2,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	28,000	225	22,716	19,404	-	5,283	81%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	190	765	-	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	910	5,130	4,666	-	4,370	54%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	21,000	910	11,280	7,816	-	9,720	54%
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,500	910	11,470	8,581	-	11,030	51%
Net	5,500	(685)	11,247	10,823	-	(5,747)	
Cash Balance			98,585	86,898			

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:

**City of South Bend, Indiana
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Fund Name	COPS MORE Grant	Fund Number	295
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	75,888	101,310	18,344	-	(22,137)	128%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	230	2,000	1,601	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	34,500	640	25,222	54,158	-	9,278	73%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	118,923	76,758	128,532	74,102	-	(9,609)	108%
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	15,709	68,739	132,979	1,160	(24,899)	155%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	45,000	15,709	68,739	132,979	1,160	(24,899)	155%
Capital	-	-	-	-	-	-	0%
Total Expenditures	112,785	15,709	87,954	156,839	2,730	22,101	80%
Net	6,138	61,049	40,578	(82,736)	-	(31,710)	-
Cash Balance	-	-	175,734	154,688	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

**City of South Bend, Indiana
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Fund Name	Police Federal Drug Enforcement	Fund Number	299
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	293	2,396	1,945	-	(696)	141%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	6,677	50,000	-	(6,677)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	51,700	293	15,274	53,768	-	36,426	30%
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	98,491	-	22,900	49%
Total Expenditures	51,000	-	22,100	149,201	-	28,900	43%
Net	700	293	(6,826)	(95,432)	-	7,526	-
Cash Balance			123,903	130,626			

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	12/14/2018
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	11,430,876	9,587,660	-	(524,583)	105%
Interest Earnings	95,000	23,846	160,137	82,965	-	(65,137)	169%
Other Income	501,534	280	657,446	509,922	-	(155,912)	131%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	324,171	-	324,171	-	-	-	100%
Total Revenue	11,826,998	932,984	12,572,629	10,180,546	-	(745,632)	106%
Expenditures by Dept							
Goodwill Strategic Outreach	150,000	-	130,000	-	-	20,000	87%
Debt Service & Other	1,644,112	39,305	1,193,894	1,001,899	213,975	236,243	86%
South Bend Art Museum	65,000	-	65,000	65,000	-	-	100%
Studebaker Museum	277,864	23,156	254,711	250,263	-	23,153	92%
Light Up South Bend	234,202	17,233	88,404	148,531	138,331	7,467	97%
Local Roads & Streets	13,353	-	12,755	291,639	598	-	100%
Utilities & Services	2,525,800	525,978	2,571,129	3,251,070	20,184	(65,513)	103%
Curb & Sidewalk	1,500,000	-	1,125,000	1,257,918	-	375,000	75%
Information Technology	614,958	-	2,874	619,421	10,952	601,132	2%
Police Department	1,229,400	44,971	1,158,785	1,209,126	-	70,615	94%
Fire Department & EMS	277,855	15,747	173,674	215,299	-	104,181	63%
Neighborhood Engage.	1,512,429	59,327	811,234	319,198	342,798	358,397	76%
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	43,141	228,676	143,902	-	(88,676)	163%
Vacant & Abandoned	527,450	-	-	15,200	27,450	500,000	5%
Total Expenditures by Dept	12,001,673	768,856	8,781,835	10,200,068	755,938	2,463,899	79%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	826,532	15,747	690,628	843,100	138,101	(2,197)	100%
Services & Charges							
Professional Services	1,448,518	66,144	240,611	691,470	241,823	966,084	33%
Printing & Advertising	-	-	-	1,643	-	-	0%
Utilities	1,652,000	185,935	1,522,333	1,435,757	-	129,667	92%
Education & Training	-	-	-	12,430	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,324,218	371,210	1,469,920	1,618,325	17,856	(163,558)	112%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	993,679	2,544	981,135	1,224,069	-	12,544	99%
Debt Service - Interest & Fees	60,933	99	60,447	58,270	-	486	99%
Grants & Subsidies	1,344,575	81,909	1,084,046	458,718	155,830	104,699	92%
Insurance	6,873	573	6,303	6,545	-	570	92%
Other Services & Charges	1,122,900	44,695	610,452	995,538	36,026	476,422	58%
Transfers Out	2,787,600	-	2,090,700	2,669,520	-	696,900	75%
Total Services & Charges	10,741,296	753,110	8,065,946	9,172,286	451,535	2,223,814	79%
Capital	433,845	-	25,262	184,681	166,302	242,281	44%
Total Expenditures	12,001,673	768,856	8,781,835	10,200,068	755,938	2,463,898	79%
Net	(174,675)	164,127	3,790,794	(19,521)	-	(3,209,530)	-
Cash Balance	-	-	12,392,087	8,892,904	-	-	-

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	12/14/2018
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	10,992,076	9,566,694	-	(271,111)	103%
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	32,118	230,611	111,503	-	(80,611)	154%
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	925,531	12,175,529	10,919,235	-	(216,933)	102%
Expenditures by Dept							
Debt Service & Other	2,567,127	32,032	1,961,774	2,019,665	-	605,353	76%
Street Department	1,937,750	-	1,453,313	1,453,313	-	484,437	75%
PSAP	2,545,506	399,214	2,395,284	1,849,276	-	150,222	94%
Neighborhood Engage.	2,623,669	16,558	684,412	496,538	259,837	1,679,420	36%
Community Investment	297,371	3,799	168,342	278,356	60,939	68,090	77%
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	50,000	1,053,961	1,642,092	-	247,454	81%
Animal Care & Control	820,662	-	615,497	546,649	-	205,165	75%
Total Expenditures by Dept	12,214,594	501,602	8,432,581	8,444,973	341,870	3,440,141	72%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	83	-	-	-	83	-	100%
Services & Charges							
Professional Services	3,284,415	414,880	2,630,604	2,346,156	161,369	492,442	85%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	10,899	182	1,117	11,119	1,161	8,621	21%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	26,751	342	3,034	7,948	400	23,317	13%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	210,833	-	-	0%
Debt Service - Interest & Fees	2,000	-	-	175,752	-	2,000	0%
Grants & Subsidies	2,349,513	4,167	852,165	415,981	172,467	1,324,881	44%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	525,230	50,000	467,375	201,245	6,390	51,465	90%
Transfers Out	5,825,703	32,032	4,428,456	5,015,622	-	1,397,247	76%
Total Services & Charges	12,024,511	501,602	8,382,751	8,384,656	341,787	3,299,973	73%
Capital	190,000	-	49,830	60,317	-	140,170	26%
Total Expenditures	12,214,594	501,602	8,432,581	8,444,973	341,870	3,440,143	72%
Net	(255,998)	423,929	3,742,948	2,474,262	-	(3,657,076)	
Cash Balance			16,493,498	13,635,047			

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives Economic Development Income Tax (EDIT) revenue. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County. Also, the final payment of the TJX job penalty amount of \$354,660 will be received in 2020. The job penalty fines were assessed because the company A.J. Wright violated its development agreement with the city, under which it benefited from a taxpayer-funded incentive package worth more than \$10 million. TJX, the parent company of A.J. Wright has been paying the job penalty fines since 2011. At this time, revenue is lower than last year due to timing of receipts. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

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Fund Name	Urban Development Action Grant	Fund Number	410
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	240	6,299	4,898	-	(189)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	37,508	9,377	37,508	-	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	43,618	9,617	43,807	4,898	-	(189)	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	486,081	-	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	-	486,081	126,142	-	-	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	486,081	-	486,081	126,142	-	-	100%
Net	(442,463)	9,617	(442,275)	(121,244)	-	(189)	
Cash Balance			28,936	471,233			

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
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Fund Name	Project ReLeaf	Fund Number	655
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	37,287	409,949	407,573	-	29,731	93%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	13,579	1,439	12,811	8,057	-	768	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	453,259	38,727	422,760	415,630	-	30,499	93%
Expenditures							
Personnel							
Salaries & Wages	47,124	24,756	24,772	10,663	-	22,352	53%
Fringe Benefits	3,605	1,894	1,895	816	-	1,710	53%
Total Personnel	50,729	26,650	26,667	11,479	-	24,062	53%
Supplies	4,344	717	1,121	1,906	585	2,638	39%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	9,606	-	9,606	10,591	-	-	100%
Other Interfund Allocations	31,381	2,616	28,776	29,326	-	2,605	92%
Debt Service - Principal	48,405	-	48,404	70,659	-	1	100%
Debt Service - Interest & Fees	577	-	576	1,560	-	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	374	-	-	0%
Other Services & Charges	7,000	381	5,556	5,530	-	1,444	79%
Transfers Out	550,000	-	412,500	262,500	-	137,500	75%
Total Services & Charges	646,969	2,997	505,418	380,539	-	141,551	78%
Capital	-	-	-	-	-	-	0%
Total Expenditures	702,042	30,363	533,206	393,924	585	168,251	76%
Net	(248,783)	8,364	(110,446)	21,706	-	(137,752)	-
Cash Balance	-	-	715,848	896,113	-	-	-

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

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

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

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

**City of South Bend, Indiana
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Fund Name	Police K-9 Unit	Fund Number	705
Fund Type	Special Revenue Funds	Date Updated	12/14/2018
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	6	46	26	-	(11)	132%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,035	6	46	26	-	1,989	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	601	601	-	-	1,419	30%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	2,020	601	601	-	-	1,419	30%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	2,020	601	601	-	-	1,419	30%
Net	15	(595)	(555)	26	-	570	
Cash Balance			2,330	2,885			

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.

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Fund Name	2017 Parks Bond Debt Service	Fund Number	312
Fund Type	City Debt Service	Date Updated	12/14/2018
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.

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Fund Name	Football Hall of Fame Debt Service	Fund Number	313
Fund Type	City Debt Service	Date Updated	12/14/2018
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	248	-	-	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	475,013	-	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)	(669,207)	-	228,257	-
Cash Balance	-	-	(109,688)	(376,413)	-	-	-

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
November 30, 2018

Fund Name	South Bend Building Corp	Fund Number	755
Fund Type	City Debt Service	Date Updated	12/14/2018
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	885	8,318	2,447	-	(1,418)	121%
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	885	2,654,318	2,652,947	-	(12,393)	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	1,250	535,775	603,214	-	250	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	2,636,025	1,250	2,635,775	2,643,214	-	250	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,636,025	1,250	2,635,775	2,643,214	-	250	100%
Net	5,900	(365)	18,543	9,734	-	(12,643)	-
Cash Balance	-	-	790,129	771,822	-	-	-

Fund Purpose:

This fund accounts for the South Bend Building Corporation. The South Bend Building Corporation is a separate legal entity, but is reported as a fund in the City's Comprehensive Annual Financial Report (CAFR).

Accounting Methodology:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	2015 Parks Bond Debt Service	Fund Number	757
Fund Type	City Debt Service	Date Updated	12/14/2018
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	201	2,196	1,169	-	(196)	110%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	379,107	-	314,918	353,112	-	64,189	83%
Total Revenue	381,107	201	317,115	354,281	-	63,993	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	201	(61,991)	(36,201)	-	62,992	
Cash Balance			495,777	525,742			

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

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

Explanation of Revenue Sources:
The bond requires semi-annual payments and the City EDIT Fund (408) transfers money into this fund on a monthly basis, as per the bond ordinance. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
The principal and interest payments are set forth in the 20 year debt amortization schedule (#141) with the first payment made on February 1, 2016 and the final payment on August 1, 2035. Capital expenditures of this bond are tracked in Fund 751.

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

Fund Name	Eddy Street Commons Debt Service	Fund Number	760
Fund Type	City Debt Service	Date Updated	12/14/2018
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	618	5,171	644	-	(671)	115%
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	618	1,283,643	2,500,644	-	329	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)	618	5,171	2,500,644	-	(2,500,671)	
Cash Balance			2,506,651	2,500,644			

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.

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Professional Sports Development	Fund Number	377
Fund Type	Capital Project	Date Updated	12/14/2018
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.

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Coveleski Stadium Capital	Fund Number	401
Fund Type	Capital Project	Date Updated	12/14/2018
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	41,814	-	14,418	67%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	140	899	778	-	(149)	120%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	44,250	140	29,982	42,593	-	14,269	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	35,000	-	-	78,597	24,765	10,235	71%
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	24,765	10,235	71%
Capital	55,000	10,000	10,000	-	-	45,000	18%
Total Expenditures	90,000	10,000	10,000	78,597	24,765	55,235	39%
Net	(45,750)	(9,860)	19,982	(36,004)		(40,966)	
Cash Balance			74,509	54,530			

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	12/14/2018
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							
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	12/14/2018
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	-	4,622	5,704	-	12,478	27%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,500	135	1,056	1,283	-	444	70%
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	135	33,278	270,987	-	112,322	23%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	86,372	-	36,361	48,713	5,910	44,101	49%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	30,000	1,124	15,634	119,549	575	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	1,124	15,634	124,503	575	67,791	19%
Capital	107,500	-	31,500	219,235	11,655	64,345	40%
Total Expenditures	277,872	1,124	83,494	392,451	18,140	176,237	37%
Net	(132,272)	(989)	(50,217)	(121,464)		(63,915)	
Cash Balance			126,488	189,245			

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	12/14/2018
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	864	7,723	4,229	-	(2,023)	135%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	479,130	864	266,423	263,196	-	212,707	56%
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	93,003	549,419	428,124	-	(101,478)	123%
Debt Service - Interest & Fees	11,259	14,724	25,983	10,117	-	(14,724)	231%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	459,200	107,726	575,402	438,241	-	(116,202)	125%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	459,200	107,726	575,402	438,241	-	(116,202)	125%
Net	19,930	(106,863)	(308,979)	(175,045)	-	328,909	
Cash Balance			312,078	405,269			

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	12/14/2018
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	648	4,991	3,386	-	(1,991)	166%
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	648	141,705	295,083	-	136,794	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	-	648	(107,795)	(76,967)	-	107,794	
Cash Balance			322,489	301,279			

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	12/14/2018
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	5,680	45,388	25,821	-	(20,388)	182%
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	5,680	538,716	1,054,682	-	(20,538)	104%
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	1,593,881	10,646	647,401	490,548	376,149	570,331	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	10,646	647,401	490,548	376,149	570,331	64%
Capital	979,918	4,465	4,465	21,700	350,406	625,047	36%
Total Expenditures	2,573,799	15,111	651,866	512,248	726,555	1,195,378	54%
Net	(2,055,621)	(9,431)	(113,150)	542,434		(1,215,916)	
Cash Balance			2,793,242	2,906,524			

Fund Purpose:
This fund was established in 2006 with the City's share of the proceeds for the lease of the Indiana Toll Road (I-80/90). The fund is used to finance capital improvements projects and also makes loans to other funds. In recent years this fund has been used in connection with the City's Smart Streets program. Initial funding in the amount of \$12,823,151 was received from the State of Indiana on September 15, 2006, derived from the State lease of the I-80 toll road to a private company. This fund has been used in the past to provide seed money for economic development projects at Douglas Road, Eddy Street Commons, and the Triangle Development near Notre Dame. The amounts advanced for these projects are being repaid by the respective tax increment financing (TIF) funds as per formal amortization schedules.

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

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

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Fund Name	Morris Performing Arts Center Capital	Fund Number	416
Fund Type	Capital Project	Date Updated	12/14/2018
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	8,156	84,292	58,854	-	40,708	67%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	745	6,481	5,685	-	(481)	108%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	131,000	8,901	90,773	64,539	-	40,227	69%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	25,000	-	6,690	3,603	927	17,383	30%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	81,400	-	63,882	46,218	7,335	10,183	87%
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	-	63,882	46,218	7,335	10,183	87%
Capital	77,700	6,652	74,492	133	-	3,208	96%
Total Expenditures	184,100	6,652	145,063	49,954	8,262	30,774	83%
Net	(53,100)	2,249	(54,290)	14,586		9,453	
Cash Balance			361,283	604,419			

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

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Fund Name	Palais Royale Historic Preservation	Fund Number	450
Fund Type	Capital Project	Date Updated	12/14/2018
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	252	1,868	904	-	(368)	125%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,500	1,493	17,156	15,000	-	(656)	104%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,000	1,744	19,024	15,905	-	(1,024)	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	45,000	-	-	627	36,967	8,033	82%
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	36,967	8,033	82%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	45,000	-	-	627	36,967	8,033	82%
Net	(27,000)	1,744	19,024	15,278	-	(9,057)	-
Cash Balance	-	-	128,626	108,188	-	-	-

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	12/14/2018
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	8,488	48,125	-	-	(28,125)	241%
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	8,488	5,053,883	-	-	(28,125)	101%
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	226,360	1,420,290	-	2,582,820	903,315	82%
Total Expenditures	5,045,000	226,360	1,558,865	-	2,582,820	903,315	82%
Net	(19,242)	(217,871)	3,495,018	-	-	(931,440)	
Cash Balance			3,495,018	-			

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.

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	2018 TIF Park Bond Capital	Fund Number	452
Fund Type	Capital Project	Date Updated	12/14/2018
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							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	1,347,628	-	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	-	319,080	-	485,759	725,571	53%
Capital	9,402,372	-	-	-	1,773,452	7,628,920	19%
Total Expenditures	10,932,782	-	319,080	-	2,259,211	8,354,491	24%
Net	75,000	-	10,688,702	-	-	(8,354,491)	
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.

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

Fund Name	2017 Parks Bond Capital	Fund Number	471
Fund Type	Capital Project	Date Updated	12/14/2018
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	27,210	160,990	-	-	(50,990)	146%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	110,000	27,210	160,990	-	-	(50,990)	146%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	130,297	-	129,892	-	-	405	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	17,750	-	17,750	-	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	148,047	-	147,642	-	-	405	100%
Capital	10,161,053	14,150	553,239	-	2,848,332	6,759,482	33%
Total Expenditures	10,309,100	14,150	700,881	-	2,848,332	6,759,887	34%
Net	(10,199,100)	13,060	(539,892)	-	-	(6,810,877)	
Cash Balance			13,349,067	-			

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
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Fund Name	Football Hall of Fame Capital	Fund Number	677
Fund Type	Capital Project	Date Updated	12/14/2018
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	856	6,883	4,387	-	(1,883)	138%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	856	6,883	4,387	-	(1,883)	138%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	2,100	1,792	1,792	-	1,868	(1,560)	174%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	42,460	-	27,644	34,563	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	1,792	29,891	42,089	5,122	94,213	27%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	129,227	1,792	29,891	42,089	5,122	94,213	27%
Net	(124,227)	(936)	(23,008)	(37,702)	-	(96,096)	-
Cash Balance	-	-	426,399	457,737	-	-	-

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
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Fund Name	Equipment/Vehicle Leasing				Fund Number	750	
Fund Type	Capital Project				Date Updated	12/14/2018	
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	3,835	25,864	5,640	-	(22,864)	862%
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	3,835	6,243,073	4,554,140	-	4,578,886	58%
Capital Expenditures by Dept							
Unassigned/Bank Fees	161,154	-	437,486	3,477,088	-	(276,332)	271%
(0607) Streets/Traffic & Lighting	910,990	44,526	683,074	-	-	227,916	75%
(0610) Solid Waste	1,563,546	-	1,432,467	-	-	131,079	92%
(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	-	25,054	-	-	192,070	12%
(0801) Police Department	2,596,350	(29,131)	2,054,138	-	577,477	(35,265)	101%
(0901) Fire Department	1,550,534	-	1,064,653	-	-	485,881	69%
(1101) Parks & Recreation	1,223,351	-	700,422	-	495,002	27,927	98%
(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	15,395	6,983,746	3,477,088	1,228,410	1,245,492	87%
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)	0%
Transfers Out	161,154	-	219,861	-	-	(58,707)	136%
Total Services & Charges	161,154	-	437,486	186	-	(276,332)	271%
Capital	9,296,495	15,395	6,546,261	3,476,902	1,228,410	1,521,824	84%
Total Expenditures	9,457,649	15,395	6,983,746	3,477,088	1,228,410	1,245,492	87%
Net	1,364,311	(11,560)	(740,673)	1,077,052	-	3,333,394	
Cash Balance			2,857,951	4,289,838			
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			2,054,138				
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			683,074				
Bldg Dept - 3 passenger vehicles			65,670				
2018 capital expenditures YTD			\$ 6,546,261				

**City of South Bend, Indiana
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Fund Name	2015 Parks Bond Capital	Fund Number	751
Fund Type	Capital Project	Date Updated	12/14/2018
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	412	4,275	5,596	-	225	95%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	903	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,500	412	4,275	6,499	-	225	95%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	59,000	50,350	52,463	64,111	13,316	(6,779)	111%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	68,265	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	322,663	69,983	277,399	17,691	11,408	33,856	90%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	322,663	69,983	277,399	85,956	11,408	33,856	90%
Capital	2,754,867	68,505	2,184,017	910,169	536,906	33,944	99%
Total Expenditures	3,136,530	188,837	2,513,878	1,060,236	561,629	61,021	98%
Net	(3,132,030)	(188,425)	(2,509,603)	(1,053,736)	-	(60,796)	
Cash Balance			909,496	3,294,213			

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:

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
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Fund Name	Smart Streets Bond Capital	Fund Number	753
Fund Type	Capital Project	Date Updated	12/14/2018
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	17	1,025	4,720	-	475	68%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	63,579	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,500	17	1,025	68,300	-	475	68%
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	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	1,511	972,373	4,932,779	-	1,127,627	46%
Total Expenditures	2,101,500	1,511	972,373	4,934,279	-	1,129,127	46%
Net	(2,100,000)	(1,493)	(971,348)	(4,865,980)	-	(1,128,652)	
Cash Balance			68,808	1,063,474			

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
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Fund Name	Eddy Street Commons Capital	Fund Number	759
Fund Type	Capital Project	Date Updated	12/14/2018
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	6	108	-	-	1,892	5%
Debt Proceeds	-	-	-	22,500,000	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	6	108	22,500,000	-	1,892	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	-	-	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	1,500	-	1,500	396,250	-	-	100%
Capital	39,102,250	473,159	7,342,321	-	-	31,759,929	19%
Total Expenditures	39,103,750	473,159	7,343,821	396,250	-	31,759,929	19%
Net	(39,101,750)	(473,152)	(7,343,713)	22,103,750	-	(31,758,037)	
Cash Balance			8,785,601	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
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Fund Name	Emergency Medical Services Capital	Fund Number	287
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	8,427	71,621	38,156	-	(27,621)	163%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	3,515	-	-	(3,515)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	25,425	-	27,741	-	-	(2,316)	109%
Total Revenue	1,761,008	8,427	1,719,459	3,248,505	-	41,549	98%
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	8,170	25,402	252,704	85,416	96,385	53%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	104,450	-	-	-	-	104,450	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	321,795	206,644	361,561	401,721	-	(39,766)	112%
Debt Service - Interest & Fees	106,533	25,638	75,481	189,615	-	31,052	71%
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	240,453	967,721	1,315,128	85,416	183,851	85%
Capital	2,093,993	452	851,235	1,243,760	791,537	451,221	78%
Total Expenditures	3,389,730	240,905	1,858,906	2,558,888	895,753	635,072	81%
Net	(1,628,722)	(232,478)	(139,447)	689,617	-	(593,523)	-
Cash Balance	-	-	4,168,023	4,319,151	-	-	-

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

**City of South Bend, Indiana
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Fund Name	Emergency Medical Services Operating	Fund Number	288
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	503,012	5,695,122	5,073,518	-	(531,238)	110%
Fines, Forfeitures, and Fees	2,500	-	225	1,400	-	2,275	9%
Interest Earnings	25,000	7,114	42,872	23,626	-	(17,872)	171%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	200	-	200	1,170	-	-	100%
Other Income	5,000	-	21,159	16,581	-	(16,159)	423%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,196,584	510,125	5,759,578	5,116,295	-	(562,994)	111%
Expenditures							
Personnel							
Salaries & Wages	3,655,500	488,550	3,320,026	2,983,552	-	335,474	91%
Fringe Benefits	1,428,833	142,460	1,222,688	1,162,588	-	206,145	86%
Total Personnel	5,084,333	631,010	4,542,714	4,146,141	-	541,619	89%
Supplies	395,167	6,854	301,209	270,549	43,481	50,477	87%
Services & Charges							
Professional Services	170,125	907	75,120	15,877	680	94,325	45%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	30,500	733	8,026	7,660	-	22,474	26%
Education & Training	52,000	25,520	42,060	1,506	2,500	7,440	86%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	253,256	11,812	127,347	179,749	(0)	125,909	50%
Other Interfund Allocations	200,294	16,691	183,601	-	-	16,693	92%
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	18,480	18,359	-	1,682	92%
Other Services & Charges	205,005	3,847	124,952	137,576	3,665	76,388	63%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	932,435	61,190	579,587	361,045	7,938	344,911	63%
Capital	19,811	-	19,811	-	-	-	100%
Total Expenditures	6,431,746	699,054	5,443,322	4,777,734	51,418	937,007	85%
Net	(1,235,162)	(188,929)	316,256	338,561	-	(1,500,001)	-
Cash Balance	-	-	2,206,461	2,032,670	-	-	-

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.

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Consolidated Building Fund	Fund Number	600
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	7,007	84,713	83,674	-	7,137	92%
Charges for Services	1,551,365	145,560	1,635,887	1,508,013	-	(84,522)	105%
Fines, Forfeitures, and Fees	286,900	3,185	105,913	102,038	-	180,987	37%
Interest Earnings	35,000	4,664	4,664	25,943	-	(7,489)	121%
Donations	3,500	-	-	30	-	3,500	0%
Other Income	14,506	24,893	39,080	14,195	-	(24,574)	269%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,017,053	-	749,593	1,625,487	-	267,460	74%
Total Revenue	3,000,174	185,309	2,657,675	3,359,381	-	342,499	89%
Expenditures by Dept							
600-1201 Code Enforcement	1,843,227	159,421	1,550,832	1,320,709	110,543	181,852	90%
600-1207 Animal Care & Control	1,028,596	76,043	761,751	717,508	97,979	168,866	84%
600-1208 Rental Unit Inspection	112,600	19,229	52,108	-	5,269	55,223	51%
600-1306 Building Department	1,658,827	152,975	1,381,477	1,150,633	978	276,372	83%
Total Expenditures by Dept	4,643,250	407,668	3,746,168	3,188,851	214,769	682,313	85%
Expenditures							
Personnel							
Salaries & Wages	1,987,137	213,428	1,675,203	1,534,191	-	311,934	84%
Fringe Benefits	943,861	81,680	764,318	756,378	-	179,543	81%
Total Personnel	2,930,998	295,108	2,439,521	2,290,570	-	491,477	83%
Supplies	180,656	4,481	111,676	90,996	14,214	54,766	70%
Services & Charges							
Professional Services	83,549	694	91,115	50,821	52,875	(60,441)	172%
Printing & Advertising	17,742	808	9,141	12,507	1,559	7,042	60%
Utilities	32,900	1,418	33,566	32,903	35	(701)	102%
Education & Training	24,390	1,664	8,850	12,882	1,500	14,040	42%
Travel	7,253	4,011	8,319	1,876	42	(1,108)	115%
Repairs & Maintenance	109,883	6,165	79,351	386,323	949	29,583	73%
Other Interfund Allocations	743,480	61,956	681,593	129,261	-	61,887	92%
Debt Service - Principal	132,618	16,659	106,611	54,369	287	25,720	81%
Debt Service - Interest & Fees	13,368	2,525	10,867	3,663	26	2,475	81%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	54,100	4,467	49,137	19,811	-	4,963	91%
Other Services & Charges	232,313	7,711	116,422	102,867	62,071	53,820	77%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,451,596	108,079	1,194,971	807,283	119,344	137,280	91%
Capital	80,000	-	-	2	81,211	(1,211)	102%
Total Expenditures	4,643,250	407,668	3,746,168	3,188,851	214,769	682,312	85%
Net	(1,643,076)	(222,358)	(1,088,493)	170,531	-	(339,813)	-
Cash Balance	-	-	2,049,075	2,794,667	-	-	-

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	15
Part-Time /Seasonal/Temporary	N/A	-
Total	15	15

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	12/14/2018
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	93,314	1,062,571	1,095,655	-	102,464	91%
Fines, Forfeitures, and Fees	89,717	3,899	62,138	55,934	-	27,579	69%
Interest Earnings	15,890	2,596	20,662	10,536	-	(4,772)	130%
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	99,809	1,146,978	1,166,845	-	124,865	90%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	1,000	-	969	-	-	31	97%
Services & Charges							
Professional Services	1,024,000	82,822	880,421	540,857	113	143,466	86%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	77,000	7,137	88,558	18,564	-	(11,558)	115%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	105,000	4,072	48,620	237,151	48,352	8,028	92%
Other Interfund Allocations	32,880	2,740	30,140	29,007	-	2,740	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	8,064	672	7,392	7,986	-	672	92%
Other Services & Charges	4,400	812	8,483	4,596	-	(4,083)	193%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,251,344	98,256	1,063,613	838,161	48,464	139,265	89%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,252,344	98,256	1,064,582	838,161	48,464	139,296	89%
Net	19,498	1,554	82,396	328,684	-	(14,431)	-
Cash Balance	-	-	1,306,089	1,299,256	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives revenue from the collection of daily and monthly parking fees at several downtown parking garages. Effective January 2017, the Common Council approved an increase in parking garage rates and parking enforcement fines. It was the first increase in 13 years.

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

There are many capital improvement needs.

**City of South Bend, Indiana
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Fund Name	Solid Waste Operations	Fund Number	610
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	461,500	4,977,700	4,919,847	-	485,650	91%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,360	726	8,912	4,066	-	448	95%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	75,699	83	75,596	74,528	-	103	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,548,409	462,309	5,062,207	4,998,441	-	486,201	91%
Expenditures							
Personnel							
Salaries & Wages	1,082,889	127,819	990,395	945,666	-	92,494	91%
Fringe Benefits	516,430	48,562	461,483	504,383	-	54,947	89%
Total Personnel	1,599,319	176,382	1,451,878	1,450,049	-	147,441	91%
Supplies	304,159	15,829	259,808	217,463	5,781	38,570	87%
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	790,194	58,475	907,646	910,207	-	(117,452)	115%
Other Interfund Allocations	745,152	62,095	683,045	326,909	-	62,107	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	105,960	8,830	97,130	70,037	-	8,830	92%
Other Services & Charges	929,096	58,467	789,355	806,670	38,275	101,466	89%
Transfers Out	1,004,039	1,333	1,004,039	778,600	-	-	100%
Total Services & Charges	3,592,571	189,201	3,495,280	3,012,087	38,275	59,016	98%
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,496,049	381,411	5,206,966	4,679,599	44,056	245,027	96%
Net	52,360	80,898	(144,759)	318,843	-	241,174	
Cash Balance			452,675	534,189			

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	12/14/2018
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	495	1,262	999	-	(462)	158%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	1,332	-	-	(1,332)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,076,706	1,333	1,004,039	778,600	-	72,667	93%
Total Revenue	1,077,506	1,828	1,006,633	779,599	-	70,873	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	131,936	936,917	1,034,135	-	72,469	93%
Debt Service - Interest & Fees	67,320	18,450	65,371	41,580	-	1,949	97%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,076,706	150,386	1,002,288	1,075,715	-	74,418	93%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,076,706	150,386	1,002,288	1,075,715	-	74,418	93%
Net	800	(148,557)	4,345	(296,115)	-	(3,545)	
Cash Balance			44,279	40,332			

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	12/14/2018
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	1,473,862	15,469,881	14,146,252	-	1,508,785	91%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	6,949	45,184	26,265	-	(10,184)	129%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	78,381	4,121	33,100	59,184	-	45,281	42%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	63,000	11,211	72,320	60,894	-	(9,320)	115%
Total Revenue	17,155,047	1,496,142	15,620,485	14,292,596	-	1,534,562	91%

Expenditures							
Personnel							
Salaries & Wages	3,783,323	403,048	3,215,823	3,057,769	-	567,500	85%
Fringe Benefits	1,829,253	155,519	1,549,299	1,529,434	-	279,954	85%
Total Personnel	5,612,576	558,566	4,765,121	4,587,203	-	847,454	85%

Supplies	1,673,924	142,629	1,249,029	1,122,945	197,324	227,571	86%
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Services & Charges							
Professional Services	2,353,147	81,833	1,278,838	1,147,518	725,294	349,015	85%
Printing & Advertising	2,480	-	469	193	135	1,876	24%
Utilities	848,300	58,116	721,682	665,444	-	126,618	85%
Education & Training	29,101	-	10,331	15,218	6,015	12,755	56%
Travel	18,750	56	2,708	3,760	-	16,042	14%
Repairs & Maintenance	458,339	31,210	331,836	858,219	44,686	81,817	82%
Other Interfund Allocations	1,181,266	98,439	1,082,829	536,382	-	98,437	92%
Debt Service - Principal	398,100	849	393,552	209,667	(0)	4,548	99%
Debt Service - Interest & Fees	36,004	91	35,614	15,221	(1)	391	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	158,252	13,188	145,068	148,071	-	13,184	92%
Other Services & Charges	1,518,788	96,827	1,117,323	1,059,529	15,027	386,438	75%
Payment In Lieu of Taxes	1,730,831	144,236	1,586,596	1,637,097	-	144,235	92%
Transfers Out	2,050,422	165,595	1,881,847	1,955,272	-	168,575	92%
Total Services & Charges	10,783,780	690,440	8,588,694	8,251,591	791,155	1,403,931	87%

Capital	-	-	-	-	-	-	0%
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Total Expenditures	18,070,280	1,391,635	14,602,845	13,961,738	988,480	2,478,956	86%
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Net	(915,233)	104,507	1,017,640	330,858	-	(944,394)	
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Cash Balance			4,368,118	3,944,892			
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Staffing	Budget	Actual
Full Time	67	64
Part-Time /Seasonal/Temporary	N/A	3
Total	67	67

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

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

Explanation of Expenditures and Significant Changes/Variations:
Debt service expense is greater in 2018 due to an additional water meter lease principal installment.

Explanation of Significant Spending on Capital Projects:
Water Works capital expenditures are accounted for in the Water Works Capital Fund (622).

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Fund Name	Water Works Capital	Fund Number	622
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	4,275	223,298	-	-	(28,298)	115%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	3,984	32,099	21,442	-	(7,099)	128%
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	8,259	263,449	21,442	-	116,550	69%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	11,899	-	11,896	51,571	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	-	11,896	51,571	4	(1)	100%
Capital	1,566,671	-	407,566	445,099	324,116	834,989	47%
Total Expenditures	1,578,570	-	419,462	496,670	324,120	834,988	47%
Net	(1,198,570)	8,259	(156,012)	(475,228)		(718,438)	
Cash Balance			1,991,100	2,130,787			

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

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

Explanation of Expenditures and Significant Changes/Variations:
Charges For Services is a System Development Fee. This is a one-time capital contribution charged to customers making a new connection to the water system.

Explanation of Significant Spending on Capital Projects:
Truck 3/4 Ton Ext Cab 4WD (1)
Hydro-Excavator Vactor (1)
North Station Well #1 Replacement Project

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Fund Name	Water Works Customer Deposit	Fund Number	624
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	3,028	24,043	14,014	-	4,957	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	29,000	3,028	24,043	14,014	-	4,957	83%
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	3,028	21,702	13,729	-	(6,702)	145%
Total Services & Charges	15,000	3,028	21,702	13,729	-	(6,702)	145%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	15,000	3,028	21,702	13,729	-	(6,702)	145%
Net	14,000	-	2,342	285	-	11,659	-
Cash Balance			1,505,826	1,510,836			

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

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

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

Explanation of Significant Spending on Capital Projects:

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Fund Name	Water Works Sinking (Debt Service)	Fund Number	625
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	2,806	12,534	7,709	-	3,466	78%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	12,750	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,000,217	165,595	1,821,545	1,804,000	-	178,672	91%
Total Revenue	2,016,217	168,401	1,834,079	1,824,460	-	182,138	91%
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	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	2,806	12,490	7,700	-	(3,490)	139%
Total Services & Charges	2,009,217	2,806	297,457	313,119	-	1,711,760	15%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	2,009,217	2,806	297,457	313,119	-	1,711,760	15%
Net	7,000	165,595	1,536,622	1,511,340	-	(1,529,622)	
Cash Balance			1,564,684	1,561,498			

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:

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Fund Name	Water Works Bond Reserve	Fund Number	626
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	2,889	22,641	13,155	-	4,359	84%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	27,000	2,889	22,641	13,155	-	4,359	84%
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	-	-	16,000	-	16,000	0%
Total Services & Charges	16,000	-	-	16,000	-	16,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	16,000	-	-	16,000	-	16,000	0%
Net	11,000	2,889	22,641	(2,845)	-	(11,641)	-
Cash Balance	-	-	1,447,148	1,424,519	-	-	-

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:

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Fund Name	Water Works Reserve Operations & Maintenance	Fund Number	629
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	5,377	42,165	23,920	-	5,835	88%
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	5,377	94,414	175,192	-	5,836	94%
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	5,377	38,128	23,465	-	(15,128)	166%
Total Services & Charges	23,000	5,377	38,128	23,465	-	(15,128)	166%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	23,000	5,377	38,128	23,465	-	(15,128)	166%
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:

**City of South Bend, Indiana
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Fund Name	Sewer Repair Insurance	Fund Number	640
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	53,053	587,012	586,018	-	28,673	95%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,850	3,970	30,396	16,668	-	(9,546)	146%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	636,535	57,023	617,408	602,686	-	19,127	97%
Expenditures							
Personnel							
Salaries & Wages	151,274	16,571	138,180	128,150	-	13,094	91%
Fringe Benefits	74,824	6,621	64,759	61,397	-	10,065	87%
Total Personnel	226,098	23,192	202,939	189,547	-	23,159	90%
Supplies	46,948	900	30,203	15,792	7,441	9,304	80%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	334,239	13,866	242,119	237,084	33,177	58,943	82%
Other Interfund Allocations	17,763	1,480	16,280	17,270	-	1,483	92%
Debt Service - Principal	-	-	-	14,112	-	-	0%
Debt Service - Interest & Fees	-	-	-	106	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	105	9	99	99	-	6	94%
Other Services & Charges	7,071	314	5,984	5,597	-	1,087	85%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	359,178	15,668	264,482	274,268	33,177	61,519	83%
Capital	-	-	-	-	-	-	0%
Total Expenditures	632,224	39,761	497,624	479,607	40,618	93,982	85%
Net	4,311	17,262	119,784	123,079	-	(74,855)	-
Cash Balance	-	-	1,989,827	1,880,034	-	-	-

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
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Fund Name	Sewage Works Operations	Fund Number	641
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	3,214,811	35,303,417	35,096,607	-	3,130,243	92%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	224,000	27,103	207,656	132,499	-	16,344	93%
Donations	-	-	-	-	-	-	0%
Other Income	80,378	3,450	92,082	127,010	-	(11,704)	115%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	439,154	10,872	394,760	45,349	-	44,394	90%
Total Revenue	39,177,192	3,256,236	35,997,915	35,401,465	-	3,179,277	92%
Expenditures by Dept							
641-0621 Sewer Department	9,874,691	539,347	5,827,805	5,724,265	846,021	3,200,865	68%
641-0625 Concrete Crew	484,265	41,450	354,512	286,822	14,484	115,269	76%
641-0630 Wastewater Department	38,090,598	2,289,417	27,915,635	27,783,285	2,025,286	8,149,677	79%
641-0631 Organic Resources	1,670,534	129,958	1,488,557	1,219,874	1,732	180,245	89%
641-0650 Clay Sewage	250	631	6,117	880	-	(5,867)	2447%
Total Expenditures by Dept	50,120,338	3,000,804	35,592,626	35,015,128	2,887,523	11,640,189	77%
Expenditures							
Personnel							
Salaries & Wages	5,460,894	586,305	4,664,116	4,345,711	-	796,778	85%
Fringe Benefits	2,558,792	216,102	2,084,231	1,957,516	-	474,561	81%
Total Personnel	8,019,686	802,407	6,748,347	6,303,227	-	1,271,339	84%
Supplies	2,574,060	178,501	1,609,703	1,250,468	272,693	691,664	73%
Services & Charges							
Professional Services	2,552,798	202,596	1,286,208	1,148,798	659,446	607,144	76%
Printing & Advertising	3,506	73	608	1,063	358	2,540	28%
Utilities	1,120,263	80,217	961,366	944,765	532	158,365	86%
Education & Training	30,635	190	12,948	11,551	-	17,687	42%
Travel	33,499	1,352	15,445	7,031	390	17,664	47%
Repairs & Maintenance	2,021,236	117,552	1,218,547	2,200,557	408,479	394,210	80%
Other Interfund Allocations	3,724,094	290,883	3,200,073	2,525,281	-	524,021	86%
Debt Service - Principal	603,174	25,693	601,040	652,960	-	2,134	100%
Debt Service - Interest & Fees	41,683	1,511	41,461	38,304	-	222	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	329,283	27,440	301,840	280,324	-	27,443	92%
Other Services & Charges	6,652,931	125,887	2,679,301	2,747,398	1,545,625	2,428,005	64%
Payment In Lieu of Taxes	4,601,656	383,471	4,218,181	4,053,874	-	383,475	92%
Transfers Out	17,811,834	763,032	12,697,559	12,849,528	-	5,114,275	71%
Total Services & Charges	39,526,592	2,019,896	27,234,577	27,461,433	2,614,830	9,677,185	76%
Capital	-	-	-	-	-	-	0%
Total Expenditures	50,120,338	3,000,804	35,592,626	35,015,128	2,887,523	11,640,188	77%
Net	-	-	-	-	-	1	
Cash Balance			13,780,125	13,940,684			

Staffing	Budget	Actual
Full Time	90	86
Part-Time /Seasonal/Temporary	N/A	5
Total	90	91

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).

**City of South Bend, Indiana
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Fund Name	Sewage Works Capital	Fund Number	642
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	8,244	681,909	-	-	51,091	93%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	145,000	19,716	133,212	59,999	-	11,788	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	400,000	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	9,855,000	-	3,219,930	3,942,000	-	6,635,070	33%
Total Revenue	10,733,000	27,960	4,035,051	4,401,999	-	6,697,949	38%
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	12,314,553	216,954	2,066,033	4,217,520	1,028,558	9,219,962	25%
Total Expenditures	12,314,553	216,954	2,066,033	4,217,520	1,028,558	9,219,962	25%
Net	(1,581,553)	(188,994)	1,969,018	184,479	-	(2,522,013)	-
Cash Balance	-	-	9,318,424	7,401,491	-	-	-

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/Variiances:

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
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Fund Name	Sewage Works Reserve Operations & Maint.	Fund Number	643
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	10,872	84,522	46,205	-	10,478	89%
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	10,872	322,748	562,960	-	10,478	97%
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	35,000	10,872	76,565	45,349	-	(41,565)	219%
Total Services & Charges	35,000	10,872	76,565	45,349	-	(41,565)	219%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	35,000	10,872	76,565	45,349	-	(41,565)	219%
Net	298,226	-	246,184	517,611	-	52,043	
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:

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Fund Name	Sewage Sinking (Debt Service)	Fund Number	649
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	15,697	70,082	36,500	-	(5,582)	109%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	9,174,029	763,032	9,173,661	8,390,773	-	368	100%
Total Revenue	9,238,529	778,729	9,243,742	8,427,272	-	(5,214)	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	7,147,038	7,147,038	7,147,038	6,997,472	-	-	100%
Debt Service - Interest & Fees	2,009,341	1,001,112	2,004,263	2,161,209	-	5,078	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	9,156,379	8,148,150	9,151,301	9,158,681	-	5,078	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	9,156,379	8,148,150	9,151,301	9,158,681	-	5,078	100%
Net	82,150	(7,369,421)	92,441	(731,409)	-	(10,292)	-
Cash Balance	-	-	949,003	84,253	-	-	-

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

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

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

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Fund Name	Sewage Debt Service Reserve	Fund Number	653
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	6,395	51,769	20,282	-	6,431	89%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	58,200	6,395	51,769	20,282	-	6,431	89%
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	6,395	51,769	20,282	-	6,431	
Cash Balance			4,190,118	4,131,915			

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

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

Explanation of Expenditures and Significant Changes/Variations:

Explanation of Significant Spending on Capital Projects:

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Fund Name	Sewer Bond 2011	Fund Number	659
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	155	-	4	27%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5	-	1	155	-	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

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Fund Name	Sewer Bond 2012	Fund Number	661
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	19,204	-	6,771	32%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	-	3,229	19,204	-	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)	(2,244,205)	-	2,435	
Cash Balance			-	642,151			

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

Explanation of Significant Spending on Capital Projects:
Since issue through December 2015, projects funded from this Bond include:
- East Bank Sewer Separation-Phase 4 - \$2.6 million
- Diamond Ave. Sewer Separation Phase 3 - \$2.6 million
- Prairie Avenue Sewer Separation-Phase - \$600,445
- Southwood Sewer Separation - \$919,608
- Fairfax Sewer - \$70,022
- East Bank Sewer Separation-Phase 5 - \$2,096,088
- Sewer Sensory Control Network - \$193,609
- Wastewater Treatment Plant Grit/Screening Improvements - \$186,216
- Secondary Improvements - \$3,723,987
- CSO LTCP re-look - \$1,714,206

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Fund Name	Century Center	Fund Number	670
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	1,168,750	1,168,750	-	106,250	92%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	3,275,485	232,830	2,933,097	2,754,127	-	342,388	90%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,629	271	4,533	1,000	-	2,096	68%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,557,114	339,350	4,106,380	3,923,877	-	450,734	90%
Expenditures							
Personnel							
Salaries & Wages	1,408,700	136,359	1,264,108	1,676,198	-	144,592	90%
Fringe Benefits	510,972	94,544	436,828	345,788	-	74,144	85%
Total Personnel	1,919,672	230,903	1,700,936	2,021,986	-	218,736	89%
Supplies	1,185,301	128,975	1,113,219	546,978	8,728	63,354	95%
Services & Charges							
Professional Services	100,000	8,330	90,863	489,155	-	9,137	91%
Printing & Advertising	100	-	99	37,192	-	1	99%
Utilities	343,713	31,595	313,198	287,560	3,750	26,765	92%
Education & Training	700	-	299	1,747	-	401	43%
Travel	-	-	-	22,154	-	-	0%
Repairs & Maintenance	95,295	760	53,763	45,131	13,112	28,420	70%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	89,720	7,365	82,747	113,200	-	6,973	92%
Other Services & Charges	540,605	28,782	482,829	94,806	1,172	56,604	90%
Transfers Out	89,174	-	85,909	82,167	-	3,265	96%
Total Services & Charges	1,259,307	76,832	1,109,707	1,173,111	18,034	131,566	90%
Capital	192,834	-	-	-	-	192,834	0%
Total Expenditures	4,557,114	436,710	3,923,862	3,742,075	26,761	606,490	87%
Net	-	(97,359)	182,518	181,801	-	(155,756)	-
Cash Balance	-	-	1,652,394	1,389,280	-	-	-

Staffing	Budget	Actual
Full Time	8	8
Part-Time /Seasonal/Temporary	N/A	8
Total	8	16

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.

**City of South Bend, Indiana
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Fund Name	Century Center Capital	Fund Number	671
Fund Type	Enterprise Funds	Date Updated	12/14/2018
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	716	1,540	793	-	(640)	171%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	900	716	1,540	793	-	(640)	171%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	4,800	-	4,800	1,500	-	-	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	1,500	-	-	100%
Capital	15,200	-	5,216	-	-	9,984	34%
Total Expenditures	20,000	-	10,016	1,500	-	9,984	50%
Net	(19,100)	716	(8,475)	(707)	-	(10,624)	
Cash Balance			856,877	865,279			

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	12/14/2018
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	54,991	110,107	110,954	-	(595)	101%
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	54,991	417,453	193,121	-	2,671	99%
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	-	162,702	46,606	-	-	100%
Debt Service - Interest & Fees	144,035	-	143,034	144,691	-	1,001	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	306,737	-	305,736	191,297	-	1,001	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	306,737	-	305,736	191,297	-	1,001	100%
Net	113,387	54,991	111,717	1,824	-	1,670	
Cash Balance			170,598	58,877			

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

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

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

Explanation of Significant Spending on Capital Projects:

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Fund Name	Central Services	Fund Number	222
Fund Type	Internal Service Funds	Date Updated	12/14/2018
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	-	2,862	5,461	-	268	91%
Charges for Services	3,539,580	170,386	2,596,259	2,632,775	-	943,321	73%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	1,172	9,601	9,085	-	(601)	107%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,842,516	451,453	4,635,141	4,071,999	-	207,375	96%
Interfund Allocation Reimb	392,377	32,698	359,678	255,385	-	32,699	92%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,786,603	655,709	7,603,540	6,974,704	-	1,183,062	87%
Expenditures by Dept							
222-0605 Equipment Services	3,057,712	295,111	2,493,760	2,538,207	12,613	551,338	82%
222-0606 Building Maintenance	217,417	22,260	192,846	176,694	26	24,545	89%
222-0612 Central Stores	247,743	27,459	226,541	83,948	1	21,201	91%
222-0613 Print Shop	192,329	11,066	127,564	113,190	1,760	63,006	67%
222-0614 Radio Shop	336,927	30,346	255,325	239,451	1,141	80,461	76%
222-0616 Energy/Sustainability	380,560	30,275	280,026	223,733	5,905	94,629	75%
222-0617 Electric & Gas Utilities	4,375,000	404,850	4,192,267	3,729,151	261,741	(79,008)	102%
Total Expenditures by Dept	8,807,688	821,367	7,768,329	7,104,373	283,188	756,171	91%
Expenditures							
Personnel							
Salaries & Wages	2,303,020	224,388	1,903,463	1,727,577	-	399,557	83%
Fringe Benefits	1,172,833	85,009	858,382	838,366	-	314,451	73%
Total Personnel	3,475,853	309,397	2,761,845	2,565,943	-	714,008	79%
Supplies	166,144	58,050	181,186	83,402	13,218	(28,260)	117%
Services & Charges							
Professional Services	49,125	2,565	30,101	3,092	4,176	14,848	70%
Printing & Advertising	8,173	42	4,809	4,083	142	3,222	61%
Utilities	4,450,042	409,679	4,245,291	3,772,111	261,741	(56,990)	101%
Education & Training	23,551	-	5,253	14,520	1,198	17,100	27%
Travel	6,342	161	871	1,761	-	5,471	14%
Repairs & Maintenance	94,579	5,643	63,533	206,594	462	30,584	68%
Other Interfund Allocations	380,388	31,438	345,818	130,086	-	34,570	91%
Debt Service - Principal	14,317	1,272	12,133	12,944	1,473	711	95%
Debt Service - Interest & Fees	1,642	50	1,370	1,952	196	76	95%
Grants & Subsidies	19,460	-	5,320	-	-	14,140	27%
Insurance	33,973	2,831	31,141	17,105	-	2,832	92%
Other Services & Charges	7,099	238	2,659	4,079	581	3,859	46%
Transfers Out	77,000	-	77,000	286,700	-	-	100%
Total Services & Charges	5,165,691	453,919	4,825,298	4,455,027	269,969	70,423	99%
Capital	-	-	-	-	-	-	0%
Total Expenditures	8,807,688	821,367	7,768,329	7,104,373	283,188	756,171	91%
Net	(21,085)	(165,658)	(164,789)	(129,669)	-	426,891	
Cash Balance			993,448	1,184,048			

Staffing	Budget	Actual
Full Time	43	37
Part-Time /Seasonal/Temporary	N/A	2
Total	43	39

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	12/14/2018
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	373	2,399	875	-	(399)	120%
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	373	79,399	287,575	-	(399)	101%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	12,000	-	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	6,003	13,926	61,729	27,044	14,030	74%
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	6,003	13,926	61,729	27,044	14,030	74%
Capital	88,036	-	77,871	114,180	-	10,165	88%
Total Expenditures	155,036	6,003	100,702	199,182	27,044	27,290	82%
Net	(76,036)	(5,630)	(21,304)	88,393		(27,689)	
Cash Balance			172,996	200,554			

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Liability Insurance	Fund Number	226
Fund Type	Internal Service Funds	Date Updated	12/14/2018
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	7,412	63,585	41,909	-	(23,585)	159%
Other Income	652,097	-	703,577	79,055	-	(51,480)	108%
Interfund Allocation Reimb	2,061,259	168,832	1,884,267	2,680,022	-	176,992	91%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,753,356	176,244	2,651,429	2,800,986	-	101,927	96%
Expenditures by Dept							
226-0403 Safety/Risk Management	262,724	22,008	201,923	191,014	20,659	40,141	85%
226-0412 Liability Insurance	2,058,406	40,961	1,293,326	1,235,381	-	765,080	63%
226-0417 Business Insurance	690,694	5,458	715,424	527,391	3	(24,733)	104%
226-0418 Workers' Compensation	1,180,717	29,635	1,241,669	802,733	15,727	(76,679)	106%
226-0419 Catastrophic Events	199,700	77,221	171,097	-	204,034	(175,430)	188%
Total Expenditures by Dept	4,392,241	175,283	3,623,439	2,756,519	240,423	528,379	88%
Expenditures							
Personnel							
Salaries & Wages	190,988	21,649	173,341	159,920	-	17,647	91%
Fringe Benefits	86,918	8,227	78,127	82,603	-	8,791	90%
Total Personnel	277,906	29,876	251,468	242,523	-	26,438	90%
Supplies	26,982	782	4,801	11,353	8,347	13,834	49%
Services & Charges							
Professional Services	188,929	255	173,237	212,986	-	15,692	92%
Printing & Advertising	-	-	-	-	-	-	0%
Education & Training	23,595	-	11,706	11,655	11,018	871	96%
Travel	6,050	363	2,477	1,989	611	2,962	51%
Repairs & Maintenance	13,200	36,108	78,424	23,310	50,943	(116,167)	980%
Other Interfund Allocations	111,929	9,327	102,597	52,261	-	9,332	92%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,512,835	24,786	1,619,109	1,145,462	3	(106,277)	107%
Other Services & Charges	2,015,390	32,266	1,259,642	1,054,980	16,411	739,337	63%
Transfers Out	25,425	-	25,425	-	-	-	100%
Total Services & Charges	3,897,353	103,106	3,272,617	2,502,644	78,986	545,750	86%
Capital	190,000	41,520	94,552	-	153,090	(57,642)	130%
Total Expenditures	4,392,241	175,283	3,623,439	2,756,519	240,423	528,380	88%
Net	(1,638,885)	960	(972,010)	44,467		(426,453)	
Cash Balance			3,695,510	4,651,761			

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 \$1,152,359 in 2018 for expected liability claims. At the end of November, \$549,461 had been spent.
The City budgeted \$1,071,386 for expected workers compensation activities. At the end of November, workers compensation activities totaled \$1,153,728. Year-to-date activity exceeds prior year to date activity due to several large claims. An additional appropriation is requested to cover.

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Fund Name	Take Home Vehicle Police	Fund Number	278
Fund Type	Internal Service Funds	Date Updated	12/14/2018
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	1,524	12,014	6,968	-	(2,014)	120%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,500	480	3,187	1,600	-	(687)	127%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,500	2,004	15,201	8,568	-	(2,701)	122%
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	-	18,198	7,541	-	(8,198)	182%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	10,000	-	18,198	7,541	-	(8,198)	182%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	18,198	7,541	-	(8,198)	182%
Net	2,500	2,004	(2,997)	1,027	-	5,497	
Cash Balance			748,767	753,878			

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

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

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

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Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
Fund Type	Internal Service Funds	Date Updated	12/14/2018
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	5,014	26,098	-	-	27,326	49%
Donations	100,000	-	100,000	-	-	-	100%
Other Income	46,200	1,320	47,427	-	-	(1,227)	103%
Interfund Allocation Reimb Transfers In	6,788,952	565,746	6,223,206	4,736,831	-	565,746	92%
	-	-	-	-	-	-	0%
Total Revenue	6,988,576	572,080	6,396,731	4,736,831	-	591,845	92%
Expenditures by Dept							
279-0104 311 Call Center	595,066	56,347	486,839	445,803	158	108,069	82%
279-0672 Information Technology	6,430,317	444,592	4,650,670	2,447,367	1,089,007	690,640	89%
279-0673 Innovation	129,729	-	104,733	306,463	24,996	-	100%
Total Expenditures by Dept	7,155,112	500,939	5,242,242	3,199,634	1,114,161	798,709	89%
Expenditures							
Personnel							
Salaries & Wages	1,641,291	182,958	1,418,140	1,179,454	-	223,151	86%
Fringe Benefits	732,528	62,189	566,282	487,548	-	166,246	77%
Total Personnel	2,373,819	245,147	1,984,422	1,667,003	-	389,397	84%
Supplies	188,277	28,883	116,389	69,402	57,579	14,309	92%
Services & Charges							
Professional Services	1,381,878	13,560	668,258	224,669	616,990	96,630	93%
Printing & Advertising	298	-	298	-	-	-	100%
Utilities	-	-	-	-	-	-	0%
Education & Training	75,939	-	13,883	11,046	825	61,231	19%
Travel	58,692	19,631	37,850	28,341	12,811	8,031	86%
Repairs & Maintenance	2,455,571	133,857	2,002,141	1,052,464	425,916	27,514	99%
Other Interfund Allocations	144	12	132	22	-	12	92%
Debt Service - Principal	213,992	50,072	176,285	125,691	-	37,707	82%
Debt Service - Interest & Fees	40,403	7,921	19,470	14,216	-	20,933	48%
Grants & Subsidies	25,000	-	25,000	-	-	-	100%
Insurance	5,067	422	4,642	4,180	-	425	92%
Other Services & Charges	336,032	1,435	193,473	2,599	40	142,519	58%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	4,593,016	226,910	3,141,431	1,463,229	1,056,582	395,002	91%
Capital	-	-	-	-	-	-	0%
Total Expenditures	7,155,112	500,939	5,242,242	3,199,634	1,114,161	798,708	89%
Net	-	-	-	-	-	(206,863)	
Cash Balance			2,743,572	1,537,197			

Staffing	Budget	Actual
Full Time	27	27
Part-Time /Seasonal/Temporary	N/A	1
Total	27	28

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	12/14/2018
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	1,491,657	16,579,584	16,266,518	-	1,912,012	90%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	110,000	25,435	185,753	80,266	-	(75,753)	169%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,006	104,841	359,794	110,527	-	(349,788)	3596%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,611,602	1,621,933	17,125,131	16,457,311	-	1,486,471	92%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	133,000	16,424	82,100	100,314	4,173	46,727	65%
Services & Charges							
Professional Services	1,389,000	19,733	1,042,061	1,125,821	323,306	23,633	98%
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	1,043,331	13,494,205	12,536,122	47,915	2,659,074	84%
Other Services & Charges	8,610	142	10,473	4,132	-	(1,863)	122%
Transfers Out	413,714	-	413,714	-	-	-	100%
Total Services & Charges	18,012,518	1,063,206	14,960,453	13,666,075	371,221	2,680,844	85%
Capital	-	-	-	-	-	-	0%
Total Expenditures	18,145,518	1,079,630	15,042,553	13,766,389	375,394	2,727,571	85%
Net	466,084	542,304	2,082,578	2,690,923	-	(1,241,100)	-
Cash Balance	-	-	12,003,261	9,421,738	-	-	-

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

Explanation of Revenue Sources:
Revenue is the employee deductions from payroll and the employer contributions.

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

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

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Fund Name	Unemployment Compensation	Fund Number	713
Fund Type	Internal Service Funds	Date Updated	12/14/2018
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	419	3,423	2,412	-	(1,423)	171%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	419	3,423	2,412	-	(1,423)	171%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	60,000	-	20,480	52,023	-	39,520	34%
Total Personnel	60,000	-	20,480	52,023	-	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	-	-	-	3,399	-	-	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	-	-	5,599	-	20,000	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	80,000	-	20,480	57,622	-	59,520	26%
Net	(78,000)	419	(17,056)	(55,211)	-	(60,943)	
Cash Balance			208,573	231,342			

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

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

Explanation of Expenditures and Significant Changes/Variations:
The personnel expenditures line item is unemployment compensation claims paid out. Claims have been relatively stable. The services line item is for potential outplacement services. In 2018, nothing has been paid so far for outplacement services.

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Fund Name	Parental Leave Fund	Fund Number	714
Fund Type	Internal Service Funds	Date Updated	12/14/2018
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	18,252	151,642	-	-	4,052	97%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	160	85	380	-	-	(220)	237%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	155,854	18,337	152,022	-	-	3,832	98%
Expenditures							
Personnel							
Salaries & Wages	131,000	11,181	99,944	-	-	31,056	76%
Fringe Benefits	24,694	-	-	-	-	24,694	0%
Total Personnel	155,694	11,181	99,944	-	-	55,750	64%
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	11,181	99,944	-	-	55,750	64%
Net	160	7,156	52,078	-	-	(51,918)	
Cash Balance			52,078	-			

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	12/14/2018
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	2,788	5,327	2,060	-	(827)	118%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,414	-	7,345	1,889	-	(1,931)	136%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,222,552	2,788	4,488,341	4,924,661	-	734,211	86%
Expenditures							
Personnel							
Salaries & Wages	5,105,307	365,071	4,269,761	4,237,579	-	835,546	84%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	5,105,307	365,071	4,269,761	4,237,579	-	835,546	84%
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	65	919	818	-	581	61%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,950	65	4,121	3,818	-	2,829	59%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	5,112,457	365,136	4,273,949	4,241,408	-	838,508	84%
Net	110,095	(362,348)	214,392	683,253	-	(104,297)	
Cash Balance			678,421	851,069			

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.

**City of South Bend, Indiana
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Fund Name	Police Pension	Fund Number	702
Fund Type	Trust Funds	Date Updated	12/14/2018
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	4,886	10,845	4,833	-	(6,345)	241%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,000	221	4,124	14,646	-	3,876	52%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,005,500	5,106	6,238,827	6,223,659	-	(233,327)	104%
Expenditures							
Personnel							
Salaries & Wages	6,571,535	509,164	5,664,620	5,624,204	-	906,915	86%
Fringe Benefits	3,717	-	261	626	-	3,456	7%
Total Personnel	6,575,252	509,164	5,664,881	5,624,829	-	910,371	86%
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	88	979	882	-	421	70%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,400	88	4,179	3,882	-	3,221	56%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	6,583,452	509,252	5,669,061	5,628,711	-	914,392	86%
Net	(577,952)	(504,146)	569,766	594,947	-	(1,147,719)	
Cash Balance			1,454,766	1,387,501			

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.

**City of South Bend, Indiana
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Fund Name	City Cemetery Trust	Fund Number	730
Fund Type	Trust Funds	Date Updated	12/14/2018
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	58	455	267	-	(205)	182%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	250	58	455	267	-	(205)	182%
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)	58	455	(332)	-	(25,205)	
Cash Balance			28,924	28,471			

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.

**City of South Bend, Indiana
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Fund Name	Bowman Cemetery	Fund Number	731
Fund Type	Trust Funds	Date Updated	12/14/2018
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	-	479	455,998	-	-	(455,998)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	479	455,998	-	-	(455,998)	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	-	479	455,998	-	-	(455,998)	
Cash Balance			455,998	-			

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	12/14/2018
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	-	395,000	394,000	-	-	100%
Grants/Intergovernmental	365,000	-	22,988	244,301	-	342,012	6%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	4,320	-	3,220	-	-	1,100	75%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	450,000	49,659	447,649	258,268	-	2,351	99%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,723,684	800	4,670,717	1,091,259	-	52,967	99%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	34,000	5,598	39,881	25,095	-	(5,881)	117%
Total Revenue	23,261,108	56,057	16,182,654	10,945,803	-	7,078,455	70%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	3,719,413	55,357	1,095,033	920,778	1,382,121	1,242,259	67%
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	1,054,209	600	1,026,282	1,974,904	-	27,927	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	-	4,267,975	-	-	-	100%
Total Services & Charges	14,735,724	55,957	11,359,096	9,015,561	1,676,442	1,700,187	88%
Capital							
Capital	33,620,458	422,128	13,394,201	7,345,353	5,823,260	14,402,997	57%
Total Expenditures	48,356,182	478,085	24,753,297	16,360,914	7,499,702	16,103,184	67%
Net	(25,095,074)	(422,028)	(8,570,642)	(5,415,111)	-	(9,024,729)	-
Cash Balance	-	-	24,986,766	27,109,511	-	-	-

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	12/14/2018	
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	3,814	34,617	18,808	-	(617)	102%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	357,264	3,814	208,199	216,960	-	149,064	58%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	835	-	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	3,013	479	208	75%
Capital	2,285,081	252,153	841,289	69,578	798,903	644,889	72%
Total Expenditures	2,285,916	252,153	841,437	72,591	799,382	645,097	72%
Net	(1,928,652)	(248,340)	(633,238)	144,369	-	(496,033)	
Cash Balance			1,643,186	2,105,427			

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	12/14/2018
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	280	2,427	1,542	-	79	97%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,308	-	73,089	101,826	-	122,219	37%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	197,814	280	75,516	103,368	-	122,298	38%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	2,423	-	2,423	7,263	-	-	100%
Services & Charges							
Professional Services	-	-	-	10,040	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	19,490	-	19,491	3,705	-	(1)	100%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	51,682	-	51,681	60,181	-	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	30,940	-	1	100%
Transfers Out	133,761	-	-	-	-	133,761	0%
Total Services & Charges	241,743	-	107,981	104,866	-	133,762	45%
Capital	-	-	-	-	-	-	0%
Total Expenditures	244,166	-	110,404	112,129	-	133,762	45%
Net	(46,352)	280	(34,888)	(8,761)	-	(11,464)	-
Cash Balance	-	-	141,846	178,049	-	-	-

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

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

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

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

**City of South Bend, Indiana
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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
Fund Type	Tax Increment Financing Funds	Date Updated	12/14/2018
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	19,150	141,100	71,514	-	(9,100)	107%
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	19,150	1,655,295	1,658,075	-	1,456,280	53%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	403,129	16,000	337,106	286,520	65,493	530	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	16,000	344,523	286,520	65,493	6,730	98%
Capital	9,170,945	-	475,429	1,344,240	3,841,998	4,853,518	47%
Total Expenditures	9,587,691	16,000	819,952	1,630,760	3,907,491	4,860,248	49%
Net	(6,476,117)	3,150	835,343	27,315	-	(3,403,968)	-
Cash Balance			9,512,485	7,902,964			

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	12/14/2018
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	17,895	131,016	54,963	-	(6,016)	105%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	3,020	3,020	-	-	(3,020)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	1,466,348	-	-	0%
Total Revenue	2,425,549	20,915	1,392,615	2,738,134	-	1,032,934	57%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	744,694	4,671	224,819	121,774	325,806	194,069	74%
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	744,694	4,671	224,819	121,774	325,806	194,069	74%
Capital	7,811,332	44,910	149,694	331,324	3,433,897	4,227,741	46%
Total Expenditures	8,556,026	49,581	374,512	453,098	3,759,704	4,421,810	48%
Net	(6,130,477)	(28,666)	1,018,103	2,285,036	-	(3,388,876)	-
Cash Balance	-	-	8,854,686	6,906,923	-	-	-

Fund Purpose:
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Southside Development Area #1 and expenses of those funds on eligible development projects for this TIF area.

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	TIF - Southside Development #3	Fund Number	432
Fund Type	Tax Increment Financing Funds	Date Updated	12/14/2018
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	12/14/2018
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	409	3,093	784	-	57	98%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,150	409	3,093	219,064	-	57	98%
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)	409	3,093	(116,660)	-	(200,393)	-
Cash Balance	-	203,891	40,074	-	-	-	-

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.

**City of South Bend, Indiana
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Fund Name	TIF - River East Residential (NE Res)	Fund Number	436
Fund Type	Tax Increment Financing Funds	Date Updated	12/14/2018
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	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	1,294,673	-	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	-	4,244,326	3,167,084	-	75,674	98%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	4,320,000	-	4,244,326	3,167,084	-	75,674	98%
Net	103,294	-	(1,622,738)	(846,321)	-	1,726,032	
Cash Balance			1,864,505	1,550,032			

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	12/14/2018
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	1,291	1,584	72	-	(1,449)	1173%
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	1,291	637,011	72	-	(608,751)	2254%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	32,600	28,100	29,994	1,133	-	2,606	92%
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	28,100	29,994	1,133	-	2,606	92%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	32,600	28,100	29,994	1,133	-	2,606	92%
Net	(4,339)	(26,809)	607,018	(1,061)	-	(611,357)	
Cash Balance			614,409	7,392			

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	12/14/2018
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	1,251	9,793	10,046	-	207	98%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	1,251	9,793	262,671	-	207	98%
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	1,251	9,793	(1,537,329)	-	207	-
Cash Balance	-	-	622,859	613,094	-	-	-

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	12/14/2018
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	789	6,176	3,549	-	(176)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	789	6,176	3,549	-	(176)	103%
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	50,000	-	-	-	-	50,000	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	50,000	-	-	-	-	50,000	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	50,000	-	-	-	-	50,000	0%
Net	(44,000)	789	6,176	3,549	-	(50,176)	-
Cash Balance			392,803	386,645			

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	12/14/2018
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	23,750	165,802	108,518	-	37,198	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	27,000	-	20,456	17,034	-	6,544	76%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	230,000	23,750	186,258	125,552	-	43,742	81%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	142,000	9,052	73,074	75,425	-	68,926	51%
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	859	8,534	9,761	-	6,016	59%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	450	-	-	-	-	450	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	157,000	9,911	81,608	85,186	-	75,392	52%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	157,000	9,911	81,608	85,186	-	75,392	52%
Net	73,000	13,839	104,650	40,366	-	(31,650)	-
Cash Balance			2,591,336	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	12/14/2018
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	2,095	16,509	9,582	-	(2,509)	118%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,000	2,095	16,509	9,582	-	(2,509)	118%
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	2,095	14,904	9,390	-	(904)	106%
Total Services & Charges	14,000	2,095	14,904	9,390	-	(904)	106%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	14,000	2,095	14,904	9,390	-	(904)	106%
Net	-	-	1,604	192	-	(1,605)	-
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:

City of South Bend, Indiana
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Fund Name	Coveleski Debt Service Reserve	Fund Number	317
Fund Type	Debt Service Funds	Date Updated	12/14/2018
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	1,055	8,261	4,748	-	739	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,000	1,055	8,261	4,748	-	739	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	-	-	-	-	-	-	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	1,055	8,261	4,748	-	739	-
Cash Balance	-	-	525,453	517,215	-	-	-

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	12/14/2018
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	3,503	27,599	16,025	-	(7,599)	138%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20,000	3,503	27,599	16,025	-	(7,599)	138%
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	3,503	24,917	15,704	-	(4,917)	125%
Total Services & Charges	20,000	3,503	24,917	15,704	-	(4,917)	125%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	20,000	3,503	24,917	15,704	-	(4,917)	125%
Net	-	-	2,682	320	-	(2,682)	-
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:

City of South Bend, Indiana
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Fund Name	2018 TIF Park Bond Debt Service Reserve	Fund Number	351
Fund Type	Debt Service Funds	Date Updated	12/14/2018
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							
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	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	12/14/2018
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	73	4,064	3,122	-	1,436	74%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,364,500	198,500	3,115,000	3,887,000	-	249,500	93%
Total Revenue	3,370,000	198,573	3,119,064	3,890,122	-	250,936	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	1,915,000	-	1,915,000	2,605,000	-	-	100%
Debt Service - Interest & Fees	1,190,829	-	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	-	3,393,433	4,561,503	-	(27,604)	101%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,365,829	-	3,393,433	4,561,503	-	(27,604)	101%
Net	4,171	198,573	(274,369)	(671,381)	-	278,540	
Cash Balance			247,863	561,388			

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

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

Explanation of Revenue Sources:
The South Bend Redevelopment Authority receives debt service payments from the City and passes them through to trustee banks and bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
This fund accounts for the bi-annual debt service principal and interest payments of Redevelopment Authority debt. Current debt is the 2013 Century Center Refunding Bonds, last payment 5/1/26, paid for by Fund 324, (debt schedule #62).
2017 - The 2009 Morris PAC Refunding Bonds (debt schedule #11) were paid off February 2017.
2018 - The 2001/2011 Century Center Refunding Bonds (debt schedule #7) were paid off. The final payment was 2/1/18. The remaining cash balance at the trustee bank (\$324,170.83) was deposited into COIT Fund 404.
The 2008/2015 Eddy Street Commons Refunding Bonds (debt schedule #54) were paid off early. The final payment was 2/15/18. The remaining cash balance at the trustee bank (\$60.85) was deposited into Fund 436.

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Fund Name	Smart Streets Debt Service	Fund Number	756
Fund Type	Debt Service Funds	Date Updated	12/14/2018
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	425	3,723	2,700	-	(1,223)	149%
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	425	1,717,723	859,200	-	(1,223)	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	425	7,279	(390,369)	-	(1,223)	
Cash Balance			1,725,925	1,718,071			

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 Smarts Streets project converted a number of downtown streets from one-way to two-way traffic and added amenities such as larger sidewalks, bicycle lanes, street trees to increase the attractiveness and economic vitality of the downtown area.

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

Explanation of Revenue Sources:
City lease rental payments are received from the River West TIF Fund 324.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are principal and interest payments on the 2015 Smart Streets bond.

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Fund Name	Erskine Village Debt Service	Fund Number	758
Fund Type	Debt Service Funds	Date Updated	12/14/2018
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							
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							
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.