



**Period Ending:** December 31, 2018

**Issued By:** Controller

# **City of South Bend**

## **Monthly Departmental Financial Report**

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**Distribution**

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

Pete Buttigieg  
Laura O'Sullivan  
Suzanna Fritzberg

Page # General Fund

8 101 General Fund

General Fund Departments

- 9 101-0101 Mayor
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- 13 101-0401 Administration & Finance
- 14 101-0404 Morris Performing Arts Center
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- 16 101-0501 Legal Department
- 17 101-0602 Engineering
- 18 101-0628 AmeriCorps Grant Program
- 19 101-0801 Police Department
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- 22 102 Rainy Day
- 23 201 Parks & Recreation
- 24 202 Motor Vehicle Highway
- 25 203 Recreation Nonreverting
- 26 209 Studebaker-Oliver Revitalizing Grants
- 27 210 Economic Development State Grants
- 28 211 Department of Community Investment (DCI)
- 29 212 Dept of Community Investment Grants
- 30 216 Police State Seizures
- 31 217 Gift, Donation, Bequest
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- 35 221 Landlord Registration
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- 37 244 Emergency Phone System
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- 39 251 Local Roads & Streets
- 40 252 Excess Welfare Distribution
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- 42 258 Human Rights Federal Grant
- 43 265 Local Road & Bridge Grant
- 44 271 Eastrace Waterway
- 45 273 Morris PAC / Palais Royale Marketing
- 46 274 Morris PAC / Self-Promotion
- 47 280 Police Block Grants
- 48 281 Economic Develop Commission-Revenue Bonds
- 49 289 HAZMAT
- 50 291 Indiana River Rescue
- 51 292 Police Grants
- 52 294 Regional Police Academy
- 53 295 COPS MORE Grant
- 54 299 Police Federal Drug Enforcement
- 55 404 County Option Income Tax
- 56 408 Economic Development Income Tax
- 57 410 Urban Development Action Grant
- 58 655 Project Relief
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City Debt Service Funds

- 60 312 2017 Parks Bond Debt Service
- 61 313 Football Hall of Fame Debt Service
- 62 755 South Bend Building Corp
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- 65 760 Eddy Street Commons Debt Service

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- 67 403 Zoo Endowment
- 68 405 Park Nonreverting Capital
- 69 406 Cumulative Capital Development
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- 73 450 Palais Royale Historic Preservation
- 74 451 2018 Fire Station #9 Capital
- 75 452 2018 TIF Park Bond Capital
- 76 471 2017 Parks Bond Capital
- 77 677 Football Hall of Fame Capital
- 78 750 Equipment/Vehicle Leasing
- 79 751 2015 Parks Bond Capital
- 80 753 Smart Streets Bond Capital
- 81 759 Eddy Street Commons Capital

Page # Enterprise Funds

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

Internal Service Funds

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

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- 113 701 Firefighters Pension
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- 115 730 City Cemetery
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Tax Increment Financing Funds

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

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

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

**December 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 December 31, 2018, total revenue for the year was \$358,265,459, 95% of estimated revenue. As of December 31, 2017, total revenue received was \$359,290,460. During 2018, the City received debt proceeds from the issuance of the 2018 TIF Park Bonds and 2018 Fire Station #9 Bonds. Property taxes are received in June and December. For 2018, Civil City Funds received \$51.9 million and TIF Funds received \$80.8 million. Overall, property tax revenue increased by \$3.65 million from 2017 to 2018. Local income tax (LOIT, COIT and EDIT) receipts totaled \$32.7 million in 2018, an increase of \$4.35 million from 2017. Local income tax revenue is received in monthly installments.

As of December 31, 2018, total expenditures were \$338,032,337 and outstanding encumbrances were \$60,164,038, a total of \$398,196,375 which represents 83% 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 71% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$324,858,886 as of December 31, 2017.

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



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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>Internal Service</b>							
	222 Central Services	9,097,627	617,081	8,220,621	7,598,784	877,006	90%
	224 Central Services Capital	79,700	382	79,780	287,575	(80)	100%
	226 Liability Insurance	2,828,730	176,656	2,828,085	3,041,844	645	100%
	278 Take Home Vehicle Police	17,000	1,937	17,137	8,899	(137)	101%
	279 IT / Innovation / 311 Call Center	6,994,237	571,168	6,967,899	5,167,452	26,338	100%
	711 Self-Funded Employee Benefits	19,099,300	1,596,552	18,721,682	17,937,949	377,618	98%
	713 Unemployment Compensation	3,800	450	3,874	2,413	(74)	102%
	714 Parental Leave	170,420	12,111	164,133	-	6,287	96%
	<b>Internal Service Total</b>	<b>38,290,814</b>	<b>2,976,336</b>	<b>37,003,212</b>	<b>34,044,917</b>	<b>1,287,603</b>	<b>97%</b>
<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	5,226,484	3,864	4,492,205	4,925,762	734,279	86%
	702 Police Pension	6,246,686	4,160	6,242,987	6,225,269	3,699	100%
	730 City Cemetery	500	62	517	266	(17)	103%
	731 Bowman Cemetery	455,518	-	455,998	-	(480)	100%
	<b>Trust &amp; Agency Total</b>	<b>11,929,188</b>	<b>8,086</b>	<b>11,191,707</b>	<b>11,151,297</b>	<b>737,481</b>	<b>94%</b>
<b>City Funds Total</b>		<b>335,071,350</b>	<b>46,879,890</b>	<b>316,425,080</b>	<b>318,955,971</b>	<b>18,646,271</b>	<b>94%</b>
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	24,641,220	8,116,689	24,299,343	19,351,374	341,877	99%
	422 TIF - West Washington	369,220	162,531	370,731	397,442	(1,511)	100%
	425 TIF - Leighton Plaza (Redevelop Retail)	197,814	301	75,817	116,772	121,997	38%
	429 TIF - River East Development Area (NE Dev)	3,294,376	1,641,295	3,296,589	2,759,233	(2,213)	100%
	430 TIF - Southside Development #1	2,314,657	927,265	2,319,880	3,885,283	(5,223)	100%
	432 TIF - Southside Development #3	-	-	-	8,519	-	0%
	435 TIF - Douglas Road	3,150	440	3,533	379,789	(383)	112%
	436 TIF - River East Residential (NE Res)	4,695,968	2,070,515	4,692,103	4,257,974	3,865	100%
	<b>Tax Increment Financing Total</b>	<b>35,516,405</b>	<b>12,919,038</b>	<b>35,057,997</b>	<b>31,156,387</b>	<b>458,409</b>	<b>99%</b>
<b>Redevelopment</b>							
	433 Redevelopment General	637,563	1,386	638,397	71	(834)	100%
	439 Certified Technology Park	10,000	1,345	11,138	262,643	(1,138)	111%
	454 Airport Urban Enterprise Zone	7,000	848	7,024	3,532	(24)	100%
	754 Industrial Revolving Fund	242,750	48,263	234,521	169,223	8,229	97%
	<b>Redevelopment Total</b>	<b>897,313</b>	<b>51,842</b>	<b>891,080</b>	<b>435,470</b>	<b>6,233</b>	<b>99%</b>
<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	17,500	2,251	18,760	9,536	(1,260)	107%
	317 Coveleski Debt Service Reserve	9,000	1,135	9,396	4,725	(396)	104%
	328 Redevelopment Bond - Palais Royale	30,000	3,764	31,363	15,946	(1,363)	105%
	351 2018 TIF Park Bond Debt Svc Reserve	993,495	-	993,495	-	-	100%
	752 South Bend Redevelopment Authority	3,370,000	635	3,119,699	3,890,871	250,301	93%
	756 Smart Streets Debt Service	1,718,600	865	1,718,588	859,774	12	100%
	758 Erskine Village Debt Service	-	-	-	3,961,781	-	0%
	<b>Debt Service Total</b>	<b>6,138,595</b>	<b>8,650</b>	<b>5,891,302</b>	<b>8,742,633</b>	<b>247,294</b>	<b>96%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>42,552,313</b>	<b>12,979,530</b>	<b>41,840,379</b>	<b>40,334,489</b>	<b>711,936</b>	<b>98%</b>
<b>Grand Total</b>		<b>377,623,663</b>	<b>59,859,420</b>	<b>358,265,459</b>	<b>359,290,460</b>	<b>19,358,207</b>	<b>95%</b>



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

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
	626 Water Works Bond Reserve	26,000	24,000	24,000	16,000	-	2,000	92%
	629 Water Works Reserve Operations & Maintenance	48,000	5,777	43,905	23,465	-	4,095	91%
	640 Sewer Repair Insurance	632,224	27,589	525,213	547,016	30,073	76,938	88%
	641 Sewage Works Operations	50,126,938	1,961,553	37,554,179	38,908,636	4,958,805	7,613,954	85%
	642 Sewage Works Capital	12,314,553	225,138	2,291,171	4,270,370	8,485,103	1,538,279	88%
	643 Sewage Works Reserve Operations & Maint.	90,000	11,682	88,247	45,349	-	1,753	98%
	649 Sewage Sinking	9,156,379	550	9,151,851	9,159,181	550	3,978	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	335,846	4,259,708	4,156,573	9,070	288,336	94%
	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%
	<b>Enterprise Total</b>	<b>122,220,608</b>	<b>5,650,672</b>	<b>91,621,757</b>	<b>96,538,657</b>	<b>15,691,906</b>	<b>14,906,944</b>	<b>88%</b>
	<b>Internal Service</b>							
	222 Central Services	9,416,524	574,844	8,343,173	7,888,268	247,200	826,151	91%
	224 Central Services Capital	155,036	4,771	105,474	205,438	27,671	21,892	86%
	226 Liability Insurance	5,100,241	171,135	3,794,574	2,981,619	164,872	1,140,795	78%
	278 Take Home Vehicle Police	30,000	-	18,198	9,986	-	11,802	61%
	279 IT / Innovation / 311 Call Center	7,548,512	549,715	5,791,956	3,578,369	840,583	915,973	88%
	711 Self-Funded Employee Benefits	18,145,518	1,573,506	16,616,059	14,748,082	586	1,528,873	92%
	713 Unemployment Compensation	80,000	-	20,480	63,336	-	59,520	26%
	714 Parental Leave	155,694	12,938	112,882	-	-	42,812	73%
	<b>Internal Service Total</b>	<b>40,631,525</b>	<b>2,886,909</b>	<b>34,802,795</b>	<b>29,475,099</b>	<b>1,280,911</b>	<b>4,547,819</b>	<b>89%</b>
	<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	5,112,457	366,432	4,640,381	4,629,305	-	472,076	91%
	702 Police Pension	6,583,452	511,079	6,180,140	6,132,823	-	403,312	94%
	730 City Cemetery	25,000	-	-	599	-	25,000	0%
	<b>Trust &amp; Agency Total</b>	<b>11,720,909</b>	<b>877,511</b>	<b>10,820,521</b>	<b>10,762,728</b>	<b>-</b>	<b>900,388</b>	<b>92%</b>
	<b>City Funds Total</b>	<b>397,559,196</b>	<b>27,401,905</b>	<b>298,639,844</b>	<b>282,973,810</b>	<b>48,283,791</b>	<b>50,635,562</b>	<b>87%</b>
	<b>Redevelopment Commission Controlled Funds</b>							
	<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	48,356,182	1,359,632	26,112,929	18,360,777	5,179,517	17,063,736	65%
	422 TIF - West Washington	2,285,916	4,251	845,688	82,076	795,130	645,097	72%
	425 TIF - Leighton Plaza (Redevelop Retail)	244,166	133,760	244,164	132,049	-	2	100%
	429 TIF - River East Development Area (NE Dev)	9,587,691	159,102	979,054	1,957,740	5,101,982	3,506,655	63%
	430 TIF - Southside Development #1	8,556,026	326,849	701,361	670,587	803,618	7,051,047	18%
	432 TIF - Southside Development #3	-	-	-	4,866,784	-	-	0%
	435 TIF - Douglas Road	204,650	-	-	335,724	-	204,650	0%
	436 TIF - River East Residential (NE Res)	5,265,000	945,000	5,189,326	3,167,084	-	75,674	99%
	<b>Tax Increment Financing Total</b>	<b>74,499,631</b>	<b>2,928,595</b>	<b>34,072,522</b>	<b>29,572,822</b>	<b>11,880,247</b>	<b>28,546,861</b>	<b>62%</b>
	<b>Redevelopment</b>							
	433 Redevelopment General	32,600	-	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	20,650	102,258	113,202	-	54,742	65%
	<b>Redevelopment Total</b>	<b>239,600</b>	<b>20,650</b>	<b>132,252</b>	<b>1,914,335</b>	<b>-</b>	<b>107,348</b>	<b>55%</b>
	<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	16,000	2,251	17,155	9,390	-	(1,155)	107%
	328 Redevelopment Bond - Palais Royale	30,000	3,764	28,681	14,653	-	1,319	96%
	351 2018 TIF Park Bond Debt Svc Reserve	-	-	-	-	-	-	0%
	752 South Bend Redevelopment Authority	3,430,250	38,006	3,431,439	4,601,409	-	(1,189)	100%
	756 Smart Streets Debt Service	1,710,444	-	1,710,444	1,249,569	-	-	100%
	758 Erskine Village Debt Service	-	-	-	4,522,898	-	-	0%
	<b>Debt Service Total</b>	<b>5,186,694</b>	<b>44,021</b>	<b>5,187,719</b>	<b>10,397,919</b>	<b>-</b>	<b>(1,025)</b>	<b>100%</b>
	<b>Redevelopment Commission Controlled Funds Total</b>	<b>79,925,925</b>	<b>2,993,266</b>	<b>39,392,493</b>	<b>41,885,076</b>	<b>11,880,247</b>	<b>28,653,184</b>	<b>64%</b>
	<b>Grand Total</b>	<b>477,485,121</b>	<b>30,395,170</b>	<b>338,032,337</b>	<b>324,858,886</b>	<b>60,164,038</b>	<b>79,288,746</b>	<b>83%</b>

\* Includes year to date expenditures and encumbrances

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

<b>Fund Name</b>	<b>General Fund</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	40,719,333	18,314,746	40,719,333	39,568,076	-	-	100%
Other Taxes	4,544,341	1,867,648	4,544,341	4,433,581	-	-	100%
Grants/Intergovernmental	144,614	-	-	-	-	144,614	0%
Licenses & Permits	243,194	19,313	252,481	229,366	-	(9,287)	104%
Charges for Services	888,058	87,678	774,120	759,902	-	113,938	87%
Fines, Forfeitures, and Fees	15,120	1,820	16,079	8,919	-	(959)	106%
Interest Earnings	410,000	97,494	487,006	205,161	-	(77,006)	119%
Donations	944,802	-	937,302	330,000	-	7,500	99%
Other Income	2,639,866	240,788	2,237,413	2,507,376	-	402,453	85%
Payment in Lieu of Taxes (PILOT)	6,332,487	527,710	6,332,487	6,208,332	-	-	100%
Interfund Allocation Reimb	5,428,374	451,886	5,428,374	4,976,976	-	-	100%
Transfers In	428,423	-	428,423	-	-	-	100%
<b>Total Revenue</b>	<b>62,738,612</b>	<b>21,609,082</b>	<b>62,157,359</b>	<b>59,227,689</b>	<b>-</b>	<b>581,253</b>	<b>99%</b>
<b>Expenditures by Dept</b>							
101-0101 Mayor's Office	908,142	67,174	871,313	825,705	164	36,665	96%
101-0201 City Clerk	573,553	40,375	517,289	468,303	20,006	36,258	94%
101-0301 Common Council	670,013	62,849	571,337	471,079	16,927	81,749	88%
101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
101-0401 Admin & Finance	2,639,826	184,786	2,394,684	2,408,921	2,288	242,854	91%
101-0404 Morris PAC	1,320,791	73,547	949,488	1,183,617	47,225	324,078	75%
101-0405 Palais Royale	541,428	33,298	403,873	495,908	20,245	117,310	78%
101-0501 Legal Dept	1,200,973	104,207	1,088,046	1,080,233	-	112,927	91%
101-0602 Engineering Dept	1,750,084	102,336	1,472,705	1,196,927	209,031	68,348	96%
101-0628 AmeriCorps Program	366,188	9,036	17,368	-	-	280,122	81%
101-0801 Police Dept	29,895,742	2,588,181	29,240,338	28,166,148	94,533	560,871	98%
101-0901 Fire Dept	21,743,343	2,144,416	21,516,603	20,579,934	130,373	96,367	100%
101-1008 Human Rights	447,133	27,328	367,811	404,887	-	79,322	82%
<b>Total Expenditures by Dept</b>	<b>62,100,216</b>	<b>5,437,534</b>	<b>59,453,854</b>	<b>57,324,663</b>	<b>820,914</b>	<b>1,825,447</b>	<b>97%</b>
<b>Expenditures Personnel</b>							
Salaries & Wages	35,709,159	3,317,914	35,265,084	32,875,236	-	444,075	99%
Fringe Benefits	13,669,777	1,197,964	13,256,488	12,764,266	-	413,289	97%
<b>Total Personnel</b>	<b>49,378,936</b>	<b>4,515,878</b>	<b>48,521,572</b>	<b>45,639,502</b>	<b>-</b>	<b>857,364</b>	<b>98%</b>
<b>Supplies</b>	<b>1,702,138</b>	<b>113,433</b>	<b>1,200,753</b>	<b>1,077,315</b>	<b>183,508</b>	<b>317,877</b>	<b>81%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,638,189	30,282	987,415	1,130,445	506,317	144,457	91%
Printing & Advertising	331,167	8,779	116,792	325,957	18,869	195,506	41%
Utilities	689,343	45,676	665,133	578,758	-	24,210	96%
Education & Training	155,545	1,501	133,978	117,982	10,804	10,763	93%
Travel	103,396	5,300	71,660	59,463	8,482	23,254	78%
Repairs & Maintenance	1,562,593	188,612	1,378,104	1,868,954	68,393	116,096	93%
Other Interfund Allocations	5,753,374	477,652	5,746,373	5,953,104	-	7,001	100%
Debt Service - Principal	253,852	-	173,816	171,736	-	80,036	68%
Debt Service - Interest & Fees	13,993	-	10,676	13,320	-	3,317	76%
Grants & Subsidies	21,000	-	15,916	4,606	-	5,084	76%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	464,162	50,420	416,166	383,523	7,515	40,481	91%
Transfers Out	500	-	500	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>10,987,114</b>	<b>808,223</b>	<b>9,716,529</b>	<b>10,607,846</b>	<b>620,379</b>	<b>650,205</b>	<b>94%</b>
<b>Capital</b>	<b>32,028</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>17,028</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>62,100,216</b>	<b>5,437,534</b>	<b>59,453,854</b>	<b>57,324,663</b>	<b>820,914</b>	<b>1,825,446</b>	<b>97%</b>
<b>Net</b>	<b>638,396</b>	<b>16,171,549</b>	<b>2,703,505</b>	<b>1,903,025</b>	<b>-</b>	<b>(1,244,193)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>38,944,317</b>	<b>36,417,969</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time		
101-0101 Mayor's Office	7	7
101-0201 City Clerk	5	5
101-0301 Common Council	9	9
101-0401 Admin & Finance	24	23
101-0404 Morris PAC	8	7
101-0405 Palais Royale	3	3
101-0501 Legal Dept	10	10
101-0602 Engineering Dept	22	23
101-0628 AmeriCorps Grant	2	1
101-0801 Police Dept	248	240
101-0901 Fire Dept	178	170
101-1008 Human Rights	4	3
<b>Total</b>	<b>520</b>	<b>501</b>

<b>Staffing</b>	<b>Actual</b>
Part-Time /Seasonal/Temporary	
101-0101 Mayor's Office	-
101-0201 City Clerk	1
101-0301 Common Council	-
101-0401 Admin & Finance	1
101-0404 Morris PAC	4
101-0405 Palais Royale	-
101-0501 Legal Dept	1
101-0602 Engineering Dept	3
101-0628 AmeriCorps Grant	2
101-0801 Police Dept	24
101-0901 Fire Dept	-
101-1008 Human Rights	-
<b>Total</b>	<b>36</b>

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



**City of South Bend, Indiana  
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December 31, 2018**

<b>Department Name</b>	<b>Mayor's Office</b>	<b>Fund/Dept No.</b>	<b>101-0101</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	904,989	67,174	868,260	825,595	-	36,729	96%
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	3,153	-	3,053	110	-	100	97%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>908,142</b>	<b>67,174</b>	<b>871,313</b>	<b>825,705</b>	<b>-</b>	<b>36,829</b>	<b>96%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	499,487	37,938	489,548	461,050	-	9,939	98%
Fringe Benefits	222,558	16,214	202,305	197,770	-	20,253	91%
<b>Total Personnel</b>	<b>722,045</b>	<b>54,152</b>	<b>691,853</b>	<b>658,820</b>	<b>-</b>	<b>30,192</b>	<b>96%</b>
<b>Supplies</b>	<b>1,802</b>	<b>20</b>	<b>830</b>	<b>1,385</b>	<b>164</b>	<b>808</b>	<b>55%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	22,925	1,164	22,895	24,868	-	30	100%
Utilities	-	-	-	-	-	-	0%
Education & Training	5,800	-	4,225	2,816	-	1,575	73%
Travel	5,090	-	3,691	2,100	-	1,399	73%
Repairs & Maintenance	1,100	-	834	2,250	-	266	76%
Other Interfund Allocations	142,046	11,839	142,046	129,228	-	-	100%
Debt Service - Principal	3,608	-	3,608	1,075	-	-	100%
Debt Service - Interest & Fees	536	-	536	246	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	3,190	-	796	2,917	-	2,394	25%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>184,295</b>	<b>13,003</b>	<b>178,631</b>	<b>165,500</b>	<b>-</b>	<b>5,664</b>	<b>97%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>908,142</b>	<b>67,174</b>	<b>871,313</b>	<b>825,705</b>	<b>164</b>	<b>36,664</b>	<b>96%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. Other revenue is from the sale of City of South Bend merchandise such as t-shirts and pins.

**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, the Mayor's Office began a paid internship program, increasing personnel costs from 2017 to 2018. The Interfund Allocation expense increased significantly from 2017 to 2018 as the IT Department continued to evaluate its allocation to each department based on the services provided to each department. Allocating IT's costs back to City departments allows 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 were for a copier lease that was paid off in 2018.

**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Department Name</b>	<b>City Clerk</b>	<b>Fund/Dept No.</b>	<b>101-0201</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	573,553	40,375	517,289	468,303	-	56,264	90%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>573,553</b>	<b>40,375</b>	<b>517,289</b>	<b>468,303</b>	<b>-</b>	<b>56,264</b>	<b>90%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	255,384	18,958	252,036	230,476	-	3,348	99%
Fringe Benefits	118,630	8,804	101,244	95,443	-	17,386	85%
<b>Total Personnel</b>	<b>374,014</b>	<b>27,763</b>	<b>353,280</b>	<b>325,919</b>	<b>-</b>	<b>20,734</b>	<b>94%</b>
<b>Supplies</b>	<b>13,507</b>	<b>742</b>	<b>4,398</b>	<b>5,627</b>	<b>5,213</b>	<b>3,896</b>	<b>71%</b>
<b>Services &amp; Charges</b>							
Professional Services	35,506	899	26,812	32,147	2,276	6,418	82%
Printing & Advertising	32,610	1,956	28,674	21,356	3,836	100	100%
Utilities	-	-	-	-	-	-	0%
Education & Training	6,300	-	3,233	2,970	2,855	212	97%
Travel	2,550	1,107	1,693	1,509	-	857	66%
Repairs & Maintenance	14,000	-	5,344	15,075	5,676	2,980	79%
Other Interfund Allocations	90,906	7,570	90,906	61,008	-	-	100%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	4,160	339	2,949	2,692	150	1,061	75%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>186,032</b>	<b>11,870</b>	<b>159,612</b>	<b>136,758</b>	<b>14,793</b>	<b>11,628</b>	<b>94%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>573,553</b>	<b>40,375</b>	<b>517,289</b>	<b>468,303</b>	<b>20,006</b>	<b>36,258</b>	<b>94%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	5	5
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>5</b>	<b>6</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

We accomplish our mission by:

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

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

The Interfund Allocation expense increased significantly from 2017 to 2018 as the IT Department continued to evaluate its allocation to each department based on the services provided to each department. Allocating IT's costs back to City departments allows for all departments to see the full cost of IT and other administration functions that they would not have seen in the past. Payroll increased due to the addition of paid internships.

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<b>Department Name</b>	<b>Common Council</b>	<b>Fund/Dept No.</b>	<b>101-0301</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	670,013	62,849	571,337	471,079	-	98,676	85%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>670,013</b>	<b>62,849</b>	<b>571,337</b>	<b>471,079</b>	<b>-</b>	<b>98,676</b>	<b>85%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	211,539	15,660	194,749	171,638	-	16,790	92%
Fringe Benefits	154,752	9,522	119,188	119,581	-	35,564	77%
<b>Total Personnel</b>	<b>366,291</b>	<b>25,182</b>	<b>313,937</b>	<b>291,220</b>	<b>-</b>	<b>52,354</b>	<b>86%</b>
<b>Supplies</b>	<b>16,707</b>	<b>3,157</b>	<b>10,068</b>	<b>2,792</b>	<b>90</b>	<b>6,549</b>	<b>61%</b>
<b>Services &amp; Charges</b>							
Professional Services	159,166	16,626	139,506	75,582	14,796	4,864	97%
Printing & Advertising	12,969	2,013	11,012	5,255	1,948	9	100%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,000	-	790	1,664	-	210	79%
Travel	4,150	-	242	1,577	-	3,908	6%
Repairs & Maintenance	34,051	1,678	20,461	42,909	-	13,590	60%
Other Interfund Allocations	62,134	5,187	62,134	46,068	-	-	100%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	13,545	9,005	13,188	4,011	93	264	98%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>287,015</b>	<b>34,509</b>	<b>247,332</b>	<b>177,067</b>	<b>16,837</b>	<b>22,845</b>	<b>92%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>670,013</b>	<b>62,849</b>	<b>571,337</b>	<b>471,079</b>	<b>16,927</b>	<b>81,748</b>	<b>88%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

The Interfund Allocation expense increased significantly from 2017 to 2018 as the IT Department continued to evaluate its allocation to each department based on the services provided to each department. Allocating IT's costs back to City departments allows for all departments to see the full cost of IT and other administration functions that they would not have seen in the past. Payroll increased due to the addition of paid internships.

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<b>Department Name</b>	WNIT Contract	<b>Fund/Dept No.</b>	101-0302
<b>Fund Type</b>	General Fund	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

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

**Department Purpose:**  
In 2012 the City, along with the City of Mishawaka and St. Joseph County, entered into an agreement with WNIT Public Television for the establishment and maintenance of a public access channel which is used to broadcast all public Common Council meetings, among other things. The allocation of costs is \$43,000 to South Bend, \$13,000 to Mishawaka and \$29,000 to Saint Joseph County. The current WNIT contract expires February 2, 2020. This annual expenditure was previously paid from the Council department (101-0301) but was segregated upon the Council's request.

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are the same year over year due to the contract.

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<b>Department Name</b>	<b>Administration &amp; Finance</b>	<b>Fund/Dept No.</b>	<b>101-0401</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	2,621,129	184,721	2,375,973	2,396,321	-	245,156	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	-	-	-	-	-	-	0%
Other Income	18,697	65	18,712	12,600	-	(15)	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,639,826</b>	<b>184,786</b>	<b>2,394,684</b>	<b>2,408,921</b>	<b>-</b>	<b>245,141</b>	<b>91%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,583,515	106,529	1,499,948	1,433,388	-	83,567	95%
Fringe Benefits	696,935	41,107	565,152	571,251	-	131,783	81%
<b>Total Personnel</b>	<b>2,280,450</b>	<b>147,636</b>	<b>2,065,101</b>	<b>2,004,639</b>	<b>-</b>	<b>215,350</b>	<b>91%</b>
<b>Supplies</b>	<b>23,530</b>	<b>3,381</b>	<b>13,679</b>	<b>23,882</b>	<b>978</b>	<b>8,873</b>	<b>62%</b>
<b>Services &amp; Charges</b>							
Professional Services	74,200	16,600	61,887	78,605	-	12,313	83%
Printing & Advertising	976	40	976	780	-	-	100%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,080	-	8,823	11,980	-	257	97%
Travel	9,378	-	8,103	11,212	-	1,275	86%
Repairs & Maintenance	3,690	380	3,350	6,968	-	340	91%
Other Interfund Allocations	196,753	16,397	196,753	233,760	-	-	100%
Debt Service - Principal	8,168	-	8,168	4,487	-	-	100%
Debt Service - Interest & Fees	1,052	-	1,051	589	-	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	32,049	351	26,294	32,018	1,310	4,445	86%
Transfers Out	500	-	500	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>335,846</b>	<b>33,768</b>	<b>315,905</b>	<b>380,400</b>	<b>1,310</b>	<b>18,631</b>	<b>94%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>2,639,826</b>	<b>184,786</b>	<b>2,394,684</b>	<b>2,408,921</b>	<b>2,288</b>	<b>242,854</b>	<b>91%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. Other Revenue is derived from a rebate.

**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:**

The decrease in Personnel expenditures in 2018 compared to 2017 is due to budgeted positions that remained unfilled for large parts of the year. The 2018 budget also included cost for the evolving Diversity & Inclusion Program that is being put into place at the City.

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<b>Department Name</b>	<b>Morris Performing Arts Center</b>	<b>Fund/Dept No.</b>	<b>101-0404</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	235,829	-	-	156,276	-	235,829	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	492,700	79,524	518,627	423,573	-	(25,927)	105%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	592,262	225,789	663,816	603,768	-	(71,554)	112%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,320,791</b>	<b>305,313</b>	<b>1,182,443</b>	<b>1,183,617</b>	<b>-</b>	<b>138,348</b>	<b>90%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	460,147	31,322	363,209	301,975	-	96,938	79%
Fringe Benefits	232,858	14,593	187,894	147,359	-	44,964	81%
<b>Total Personnel</b>	<b>693,005</b>	<b>45,915</b>	<b>551,102</b>	<b>449,335</b>	<b>-</b>	<b>141,902</b>	<b>80%</b>
<b>Supplies</b>	<b>29,796</b>	<b>1,408</b>	<b>20,327</b>	<b>3,800</b>	<b>230</b>	<b>9,239</b>	<b>69%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	172,990	62	25,151	181,616	11,767	136,072	21%
Utilities	126,931	9,400	121,606	101,807	-	5,325	96%
Education & Training	6,000	-	3,025	1,394	-	2,975	50%
Travel	16,450	-	3,786	6,926	2,129	10,535	36%
Repairs & Maintenance	82,215	1,796	36,683	239,203	32,348	13,184	84%
Other Interfund Allocations	179,604	14,967	179,604	192,120	-	-	100%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	13,800	-	8,204	7,417	751	4,845	65%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>597,990</b>	<b>26,225</b>	<b>378,059</b>	<b>730,483</b>	<b>46,995</b>	<b>172,936</b>	<b>71%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,320,791</b>	<b>73,547</b>	<b>949,488</b>	<b>1,183,617</b>	<b>47,225</b>	<b>324,077</b>	<b>75%</b>
<b>Net</b>	<b>-</b>	<b>231,765</b>	<b>232,955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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

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<b>Department Name</b>	<b>Palais Royale</b>	<b>Fund/Dept No.</b>	<b>101-0405</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	140,940	26,891	145,247	149,499	-	(4,307)	103%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	374,572	4,943	235,245	320,798	-	139,327	63%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,916	1,464	23,380	25,611	-	2,536	90%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>541,428</b>	<b>33,298</b>	<b>403,873</b>	<b>495,908</b>	<b>-</b>	<b>137,556</b>	<b>75%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	143,386	9,349	121,692	75,828	-	21,694	85%
Fringe Benefits	92,432	6,723	82,636	46,660	-	9,796	89%
<b>Total Personnel</b>	<b>235,818</b>	<b>16,072</b>	<b>204,328</b>	<b>122,488</b>	<b>-</b>	<b>31,490</b>	<b>87%</b>
<b>Supplies</b>	<b>23,014</b>	<b>2,764</b>	<b>13,006</b>	<b>1,024</b>	<b>-</b>	<b>10,008</b>	<b>57%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	81,197	2,902	25,686	89,691	1,318	54,193	33%
Utilities	92,026	7,952	84,475	72,345	-	7,551	92%
Education & Training	1,400	-	-	-	-	1,400	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	60,483	1,132	31,028	180,654	18,898	10,557	83%
Other Interfund Allocations	29,690	2,476	29,690	29,268	-	-	100%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	2,800	-	660	438	29	2,111	25%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>267,596</b>	<b>14,462</b>	<b>171,539</b>	<b>372,396</b>	<b>20,245</b>	<b>75,812</b>	<b>72%</b>
<b>Capital</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>541,428</b>	<b>33,298</b>	<b>403,873</b>	<b>495,908</b>	<b>20,245</b>	<b>117,310</b>	<b>78%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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

**City of South Bend, Indiana  
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<b>Department Name</b>	<b>Legal Department</b>	<b>Fund/Dept No.</b>	<b>101-0501</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	1,124,078	99,145	1,025,593	1,004,249	-	98,485	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	-	-	-	-	-	-	0%
Other Income	76,895	5,062	62,452	75,984	-	14,443	81%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,200,973</b>	<b>104,207</b>	<b>1,088,046</b>	<b>1,080,233</b>	<b>-</b>	<b>112,928</b>	<b>91%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	758,639	72,154	708,726	650,785	-	49,913	93%
Fringe Benefits	323,364	24,312	272,218	245,188	-	51,146	84%
<b>Total Personnel</b>	<b>1,082,003</b>	<b>96,466</b>	<b>980,943</b>	<b>895,974</b>	<b>-</b>	<b>101,059</b>	<b>91%</b>
<b>Supplies</b>	<b>3,626</b>	<b>81</b>	<b>2,962</b>	<b>9,142</b>	<b>-</b>	<b>664</b>	<b>82%</b>
<b>Services &amp; Charges</b>							
Professional Services	2,550	-	420	45,552	-	2,130	16%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	8,120	-	6,917	6,251	-	1,203	85%
Travel	3,450	-	1,315	226	-	2,135	38%
Repairs & Maintenance	3,320	-	-	1,620	-	3,320	0%
Other Interfund Allocations	78,152	6,520	78,152	104,196	-	-	100%
Debt Service - Principal	1,232	-	-	1,226	-	1,232	0%
Debt Service - Interest & Fees	40	-	-	45	-	40	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	18,480	1,140	17,336	16,001	-	1,144	94%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>115,344</b>	<b>7,660</b>	<b>104,140</b>	<b>175,117</b>	<b>-</b>	<b>11,204</b>	<b>90%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,200,973</b>	<b>104,207</b>	<b>1,088,046</b>	<b>1,080,233</b>	<b>-</b>	<b>112,927</b>	<b>91%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

There was a 9% increase in personnel costs due to normal year over year changes such as raises and increased health insurance rates. Services & Charges decreased by 40% from 2017 to 2018. The reduction is primarily due to decrease in interfund allocations from other departments. Also, the Department renovated its reception area and conference room at the beginning of 2017, contributing to the reduction in Services & Charges from 2017 to 2018.



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<b>Department Name</b>	<b>Engineering</b>	<b>Fund/Dept No.</b>	<b>101-0602</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	1,396,227	77,541	1,200,195	921,837	-	196,032	86%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	120,000	19,208	130,752	107,503	-	(10,752)	109%
Charges for Services	13,500	2,775	15,330	10,377	-	(1,830)	114%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	220,357	2,813	126,428	157,210	-	93,929	57%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,750,084</b>	<b>102,336</b>	<b>1,472,705</b>	<b>1,196,927</b>	<b>-</b>	<b>277,379</b>	<b>84%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	679,801	47,324	651,541	541,662	-	28,260	96%
Fringe Benefits	256,983	20,506	247,411	189,958	-	9,572	96%
<b>Total Personnel</b>	<b>936,784</b>	<b>67,830</b>	<b>898,952</b>	<b>731,620</b>	<b>-</b>	<b>37,832</b>	<b>96%</b>
<b>Supplies</b>	<b>28,630</b>	<b>478</b>	<b>13,530</b>	<b>24,223</b>	<b>4,502</b>	<b>10,598</b>	<b>63%</b>
<b>Services &amp; Charges</b>							
Professional Services	322,559	3,184	118,203	116,007	202,919	1,437	100%
Printing & Advertising	7,000	572	2,265	400	-	4,735	32%
Utilities	-	-	-	-	-	-	0%
Education & Training	24,500	350	24,323	8,359	-	177	99%
Travel	15,100	232	11,736	16,212	1,500	1,864	88%
Repairs & Maintenance	22,545	142	19,988	7,763	-	2,557	89%
Other Interfund Allocations	346,632	28,722	344,631	254,496	-	2,001	99%
Debt Service - Principal	24,844	-	20,605	28,092	-	4,239	83%
Debt Service - Interest & Fees	1,365	-	684	1,135	-	681	50%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	20,125	826	17,788	8,620	110	2,227	89%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>784,670</b>	<b>34,028</b>	<b>560,223</b>	<b>441,084</b>	<b>204,529</b>	<b>19,918</b>	<b>97%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,750,084</b>	<b>102,336</b>	<b>1,472,705</b>	<b>1,196,927</b>	<b>209,031</b>	<b>68,348</b>	<b>96%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	22	23
Part-Time /Seasonal/Temporary	N/A	3
<b>Total</b>	<b>22</b>	<b>26</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

The Engineering Department oversees the design and execution of the City's construction projects. Other income includes reimbursement from the River West TIF Fund (324) for the wages and benefits of the Director of Redevelopment Engineering and one (1) Engineer I.

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

Expenditures were for various projects including the Northshore Trails, East Race repairs, water system evaluation, and West Race Gate repair.

The Interfund Allocation expense increased significantly from 2017 to 2018 as the IT Department continued to evaluate its allocation to each department based on the services provided to each department. Allocating IT's costs back to City departments allows for all departments to see the full cost of IT and other administration functions that they would not have seen in the past.

**City of South Bend, Indiana  
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<b>Department Name</b>	<b>AmeriCorps Grant Program</b>	<b>Fund/Dept No.</b>	<b>101-0628</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	366,188	9,036	17,368	-	-	348,820	5%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>366,188</b>	<b>9,036</b>	<b>17,368</b>	<b>-</b>	<b>-</b>	<b>348,820</b>	<b>5%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	47,500	6,699	13,424	-	-	34,076	28%
Fringe Benefits	37,675	2,270	3,252	-	-	34,423	9%
<b>Total Personnel</b>	<b>85,175</b>	<b>8,970</b>	<b>16,677</b>	<b>-</b>	<b>-</b>	<b>68,499</b>	<b>20%</b>
<b>Supplies</b>							
	72,420	29	53	-	72,167	200	100%
<b>Services &amp; Charges</b>							
Professional Services	196,500	-	-	-	196,500	-	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	4,900	-	-	-	4,900	-	100%
Travel	4,853	-	-	-	4,853	-	100%
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	37	638	-	1,702	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>208,593</b>	<b>37</b>	<b>638</b>	<b>-</b>	<b>207,955</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>366,188</b>	<b>9,036</b>	<b>17,368</b>	<b>-</b>	<b>280,122</b>	<b>68,699</b>	<b>81%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

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

**Department Purpose:**

In 2018, the City of South Bend won a \$150,000 grant to fund South Bend Home Corps, a new residential efficiency, health, and safety program staffed by 10 full-time AmeriCorps members. This is a division of Public Works and works directly with the Office of Sustainability. **Goals:** (1) empower homeowners to understand bills and manage energy and water use, (2) assess homes for energy or water savings and safety or health hazards, (3) install basic efficiency and weatherization measures, (4) facilitate homeowner in accessing other City or community programs for significant repair or health/safety issues, and (5) hold public workshops and education events. 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 for this grant include: employee wages & benefits, office and computer supplies, living allowances for members.

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<b>Department Name</b>	<b>Police Department</b>	<b>Fund/Dept No.</b>	<b>101-0801</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	29,288,871	2,583,498	28,950,905	27,509,136	-	337,966	99%
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	599,371	4,683	289,432	657,013	-	309,939	48%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>29,895,742</b>	<b>2,588,181</b>	<b>29,240,338</b>	<b>28,166,148</b>	<b>-</b>	<b>655,405</b>	<b>98%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	17,768,537	1,542,098	17,703,733	16,455,717	-	64,804	100%
Fringe Benefits	6,373,112	578,909	6,365,856	6,227,465	-	7,256	100%
<b>Total Personnel</b>	<b>24,141,649</b>	<b>2,121,008</b>	<b>24,069,590</b>	<b>22,683,182</b>	<b>-</b>	<b>72,060</b>	<b>100%</b>
<b>Supplies</b>	<b>971,557</b>	<b>39,900</b>	<b>715,253</b>	<b>715,477</b>	<b>67,533</b>	<b>188,771</b>	<b>81%</b>
<b>Services &amp; Charges</b>							
Professional Services	551,700	31,142	434,585	453,301	-	117,115	79%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	195,250	13,014	183,917	173,697	-	11,333	94%
Education & Training	6,500	-	4,785	-	-	1,715	74%
Travel	1,700	-	1,433	-	-	267	84%
Repairs & Maintenance	414,147	101,380	339,174	505,480	6,603	68,370	83%
Other Interfund Allocations	3,060,248	253,365	3,055,248	3,238,764	-	5,000	100%
Debt Service - Principal	216,000	-	141,435	136,856	-	74,565	65%
Debt Service - Interest & Fees	11,000	-	8,406	11,304	-	2,594	76%
Grants & Subsidies	21,000	-	15,916	4,606	-	5,084	76%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	287,963	28,372	270,597	243,481	3,370	13,996	95%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>4,765,508</b>	<b>427,273</b>	<b>4,455,495</b>	<b>4,767,489</b>	<b>9,973</b>	<b>300,039</b>	<b>94%</b>
<b>Capital</b>	<b>17,028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,028</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>29,895,742</b>	<b>2,588,181</b>	<b>29,240,338</b>	<b>28,166,148</b>	<b>94,533</b>	<b>560,870</b>	<b>98%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	248	240
Part-Time /Seasonal/Temporary	N/A	24
<b>Total</b>	<b>248</b>	<b>264</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. The department also receives reimbursement for officers working at various events.

**Department Purpose:**

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

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

This fund includes the expenditures for 202 of the 245 budgeted Police officers and 46 civilian staff. Fund 249 contains the funding for 43 of the 245 Police officers that are funded by the Public Safety LOIT Fund 249. During 2018, the Police Department remodeled the crime lab. Supplies expenditures included the body-worn camera project that was completed in 2018.

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<b>Department Name</b>	<b>Fire Department</b>	<b>Fund/Dept No.</b>	<b>101-0901</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	21,591,659	2,143,716	21,509,390	20,537,526	-	82,269	100%
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	6,570	700	7,213	42,382	-	(643)	110%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,743,343</b>	<b>2,144,416</b>	<b>21,516,603</b>	<b>20,579,934</b>	<b>-</b>	<b>226,740</b>	<b>99%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	13,095,199	1,420,063	13,090,460	12,351,075	-	4,739	100%
Fringe Benefits	5,055,463	470,612	5,044,259	4,844,938	-	11,204	100%
<b>Total Personnel</b>	<b>18,150,662</b>	<b>1,890,675</b>	<b>18,134,719</b>	<b>17,196,014</b>	<b>-</b>	<b>15,943</b>	<b>100%</b>
<b>Supplies</b>	<b>516,512</b>	<b>61,472</b>	<b>405,751</b>	<b>289,404</b>	<b>32,631</b>	<b>78,130</b>	<b>85%</b>
<b>Services &amp; Charges</b>							
Professional Services	253,008	(38,169)	163,002	286,250	89,825	181	100%
Printing & Advertising	500	70	132	1,992	-	368	26%
Utilities	275,136	15,310	275,135	230,909	-	1	100%
Education & Training	79,445	1,151	76,396	82,549	3,049	-	100%
Travel	39,629	3,961	38,825	18,996	-	804	98%
Repairs & Maintenance	916,267	81,348	911,197	858,151	4,868	202	100%
Other Interfund Allocations	1,498,978	124,924	1,498,978	1,599,252	-	-	100%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	13,206	3,674	12,470	16,417	-	736	94%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>3,076,169</b>	<b>192,269</b>	<b>2,976,134</b>	<b>3,094,516</b>	<b>97,742</b>	<b>2,292</b>	<b>100%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>21,743,343</b>	<b>2,144,416</b>	<b>21,516,603</b>	<b>20,579,934</b>	<b>130,373</b>	<b>96,365</b>	<b>100%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	178	170
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>178</b>	<b>170</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

The South Bend Fire Department exists to provide our community with the highest quality emergency services protecting life and property through education, response, and dynamic outreach. The objective of the South Bend Fire Department is to provide rapid and efficient response to emergency medical incidents, fires, hazardous materials incidents, and complex rescue situations in order to safeguard the life and property of our citizens.

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

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

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

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<b>Department Name</b>	<b>Human Rights</b>	<b>Fund/Dept No.</b>	<b>101-1008</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	425,399	27,328	346,076	404,887	-	79,323	81%
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	-	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>447,133</b>	<b>27,328</b>	<b>367,811</b>	<b>404,887</b>	<b>-</b>	<b>79,323</b>	<b>82%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	206,025	9,819	176,018	201,641	-	30,007	85%
Fringe Benefits	105,015	4,391	65,074	78,650	-	39,941	62%
<b>Total Personnel</b>	<b>311,040</b>	<b>14,210</b>	<b>241,092</b>	<b>280,291</b>	<b>-</b>	<b>69,948</b>	<b>78%</b>
<b>Supplies</b>	<b>1,037</b>	<b>-</b>	<b>898</b>	<b>559</b>	<b>-</b>	<b>139</b>	<b>87%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,500	-	1,461	-	-	1,039	58%
Travel	1,046	-	837	704	-	209	80%
Repairs & Maintenance	10,775	757	10,046	8,879	-	729	93%
Other Interfund Allocations	68,231	5,685	68,231	64,944	-	-	100%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	52,504	6,676	45,246	49,510	-	7,258	86%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>135,056</b>	<b>13,118</b>	<b>125,821</b>	<b>124,037</b>	<b>-</b>	<b>9,235</b>	<b>93%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>447,133</b>	<b>27,328</b>	<b>367,811</b>	<b>404,887</b>	<b>-</b>	<b>79,322</b>	<b>82%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and occasionally receives grants. HUD and EEOC grants are received in the Human Rights Federal Grant Fund (258).

**Department Purpose:**

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

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

In 2018, the South Bend Human Rights Commission expanded from City of South Bend to St. Joseph County. The South Bend Human Rights Commission is one of only two in the state of Indiana eligible to investigate ICRC and EEOC cases. In 2017, the South Bend Human Rights Commission handled 3,925 cases within city limits. The continued partnership with St. Joseph County, to investigate discrimination complaints, has resulted in an increase in caseload.

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

<b>Fund Name</b>	<b>Rainy Day</b>	<b>Fund Number</b>	<b>102</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	185,000	22,552	186,733	93,891	-	(1,733)	101%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>185,000</b>	<b>22,552</b>	<b>186,733</b>	<b>93,891</b>	<b>-</b>	<b>(1,733)</b>	<b>101%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>185,000</b>	<b>22,552</b>	<b>186,733</b>	<b>93,891</b>	<b>-</b>	<b>(1,733)</b>	
<b>Cash Balance</b>			<b>10,464,997</b>	<b>10,294,137</b>			

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

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

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

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

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

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<b>Fund Name</b>	<b>Parks &amp; Recreation</b>	<b>Fund Number</b>	<b>201</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	9,591,899	4,320,439	9,591,899	9,033,731	-	-	100%
Other Taxes	842,316	431,443	842,315	791,778	-	1	100%
Grants/Intergovernmental	2,050,000	-	746,101	-	-	1,303,899	36%
Charges for Services	2,354,871	71,674	1,715,313	2,488,111	-	639,558	73%
Interest Earnings	87,000	8,393	84,863	22,651	-	2,137	98%
Donations	100,000	80,000	81,500	1,500	-	18,500	82%
Other Income	342,010	(123,675)	337,727	1,676,765	-	4,283	99%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,287,600	1,380,146	2,345,846	625,347	-	(1,058,246)	182%
<b>Total Revenue</b>	<b>16,655,696</b>	<b>6,168,420</b>	<b>15,745,565</b>	<b>14,639,882</b>	<b>-</b>	<b>910,132</b>	<b>95%</b>
<b>Expenditures by Dept</b>							
201-1100 Administration	1,303,768	88,325	1,259,102	1,404,091	4,978	39,688	97%
201-1101 Maintenance	6,934,730	437,051	6,204,964	6,335,078	231,769	497,997	93%
201-1102 Golf Courses	1,641,526	63,997	1,416,310	1,409,068	9,478	215,738	87%
201-1103 Recreation	2,161,005	138,990	1,911,046	2,008,072	17,966	231,993	89%
201-1104 Potawatomi Zoo	716,000	-	712,660	705,715	-	3,340	100%
201-1106 Potawatomi Greenhouse	46,602	5,353	43,692	37,710	-	2,910	94%
201-1108 Graffiti Removal	106,459	9,615	99,070	102,258	4	7,385	93%
201-1110 Marketing & Events	1,033,376	59,295	803,874	746,809	10,026	219,476	79%
201-1111 Regional Cities Grant	2,338,595	536,150	1,196,285	195,060	1,126,091	16,219	99%
<b>Total Expenditures by Dept</b>	<b>16,282,061</b>	<b>1,338,776</b>	<b>13,647,003</b>	<b>12,943,862</b>	<b>1,400,311</b>	<b>1,234,746</b>	<b>92%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	5,573,803	349,985	5,399,492	5,461,667	-	174,311	97%
Fringe Benefits	2,436,623	175,809	2,271,216	2,280,632	200	165,207	93%
<b>Total Personnel</b>	<b>8,010,426</b>	<b>525,794</b>	<b>7,670,708</b>	<b>7,742,299</b>	<b>200</b>	<b>339,518</b>	<b>96%</b>
<b>Supplies</b>	<b>1,366,572</b>	<b>80,626</b>	<b>998,555</b>	<b>886,640</b>	<b>84,054</b>	<b>283,963</b>	<b>79%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,266,473	15,398	1,100,092	830,794	145,000	21,381	98%
Printing & Advertising	75,200	379	37,141	72,889	2,530	35,529	53%
Utilities	847,867	52,822	688,337	686,504	4,440	155,090	82%
Education & Training	19,210	5,274	10,086	7,283	3,827	5,297	72%
Travel	22,015	-	12,131	16,209	2,274	7,610	65%
Repairs & Maintenance	600,712	22,949	415,648	869,863	110,984	74,080	88%
Other Interfund Allocations	1,096,802	88,695	1,064,472	1,213,673	-	32,330	97%
Debt Service - Principal	327,742	2,368	326,075	265,309	-	1,667	99%
Debt Service - Interest & Fees	30,037	225	24,972	19,957	-	5,065	83%
Grants & Subsidies	22,920	-	15,000	15,100	-	7,920	65%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	666,235	23,495	441,204	317,341	65,911	159,120	76%
Transfers Out	104,850	-	-	-	-	104,850	0%
<b>Total Services &amp; Charges</b>	<b>5,080,063</b>	<b>211,604</b>	<b>4,135,158</b>	<b>4,314,923</b>	<b>334,966</b>	<b>609,939</b>	<b>88%</b>
<b>Capital</b>	<b>1,825,000</b>	<b>520,753</b>	<b>842,582</b>	<b>-</b>	<b>981,091</b>	<b>1,327</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>16,282,061</b>	<b>1,338,776</b>	<b>13,647,003</b>	<b>12,943,862</b>	<b>1,400,311</b>	<b>1,234,747</b>	<b>92%</b>
<b>Net</b>	<b>373,635</b>	<b>4,829,643</b>	<b>2,098,562</b>	<b>1,696,020</b>	<b>-</b>	<b>(324,615)</b>	<b>-</b>
<b>Cash Balance</b>			<b>8,298,306</b>	<b>6,210,755</b>			

Staffing	Budget	Actual
Full Time	95	89
Part-Time /Seasonal/Temporary	N/A	35
<b>Total</b>	<b>95</b>	<b>124</b>

**Fund Purpose:**

This fund accounts for the operation of the Venues, Parks and Arts (VPA) that are predominantly taxpayer funded. There are eight divisions within the department: Administration, Maintenance, Golf, Recreation, Greenhouse, Graffiti, Experience and the Regional Cities grant division. NOTE: The cash balance includes \$60,300 that is restricted to expenditures in Voorde Park.

**Explanation of Revenue Sources:**

This fund's main sources of revenue is property taxes. 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. Starting in 2019, this fund will receive an annual donation of \$450k from the Pokagon Band. 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 was awarded the Regional Cities grant. The City spent most of the grant during 2018. This is reflected in the increase in professional services and capital expenditures. Debt service payments are for vehicles and equipment purchased through capital leases.

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

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

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<b>Fund Name</b>	<b>Motor Vehicle Highway</b>	<b>Fund Number</b>	<b>202</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,870,731	534,339	6,870,730	6,040,898	-	1	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	223,365	72,239	244,703	227,329	-	(21,338)	110%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	139,982	16,747	139,982	61,002	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	77,411	1,130	58,270	62,107	-	19,141	75%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,814,963	946,938	3,814,963	3,964,974	-	-	100%
<b>Total Revenue</b>	<b>11,126,452</b>	<b>1,571,392</b>	<b>11,128,648</b>	<b>10,356,311</b>	<b>-</b>	<b>(2,196)</b>	<b>100%</b>
<b>Expenditures by Dept</b>							
202-0607 Street Department	10,789,090	679,668	8,914,649	7,859,564	742,887	1,131,554	90%
202-0619 Curb & Sidewalk Program	1,604,891	398,707	1,322,900	1,510,285	229,391	52,600	97%
<b>Total Expenditures by Dept</b>	<b>12,393,981</b>	<b>1,078,375</b>	<b>10,237,548</b>	<b>9,369,849</b>	<b>972,278</b>	<b>1,184,154</b>	<b>90%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	3,146,332	263,531	2,885,203	2,580,742	-	261,129	92%
Fringe Benefits	1,600,885	116,789	1,351,638	1,230,730	-	249,247	84%
<b>Total Personnel</b>	<b>4,747,217</b>	<b>380,320</b>	<b>4,236,841</b>	<b>3,811,471</b>	<b>-</b>	<b>510,376</b>	<b>89%</b>
<b>Supplies</b>	<b>2,648,084</b>	<b>85,310</b>	<b>1,701,021</b>	<b>1,721,517</b>	<b>590,810</b>	<b>356,253</b>	<b>87%</b>
<b>Services &amp; Charges</b>							
Professional Services	938,474	331,178	670,422	854,940	262,325	5,727	99%
Printing & Advertising	850	-	263	323	-	587	31%
Utilities	51,900	5,257	47,022	42,517	-	4,878	91%
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	168,142	1,679,173	1,245,145	117,837	164,020	92%
Other Interfund Allocations	1,028,733	84,888	1,018,733	853,056	-	10,000	99%
Debt Service - Principal	831,871	-	719,026	677,271	-	112,845	86%
Debt Service - Interest & Fees	42,958	-	37,504	35,352	-	5,454	87%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	101,886	23,279	93,534	93,177	1,306	7,046	93%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>4,970,812</b>	<b>612,745</b>	<b>4,271,818</b>	<b>3,810,066</b>	<b>381,468</b>	<b>317,526</b>	<b>94%</b>
<b>Capital</b>	<b>27,868</b>	<b>-</b>	<b>27,868</b>	<b>26,795</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>12,393,981</b>	<b>1,078,375</b>	<b>10,237,548</b>	<b>9,369,849</b>	<b>972,278</b>	<b>1,184,155</b>	<b>90%</b>
<b>Net</b>	<b>(1,267,529)</b>	<b>493,017</b>	<b>891,100</b>	<b>986,461</b>	<b>-</b>	<b>(1,186,351)</b>	<b>-</b>
<b>Cash Balance</b>			<b>8,012,501</b>	<b>7,132,834</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	56	54
Part-Time /Seasonal/Temporary	N/A	4
<b>Total</b>	<b>56</b>	<b>58</b>

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

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

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

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



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<b>Fund Name</b>	<b>Recreation Nonreverting</b>	<b>Fund Number</b>	<b>203</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,516,205	48,244	972,422	886,152	-	543,783	64%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,774	15,514	8,462	-	(514)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	120,000	-	2,023	54,700	-	117,977	2%
Other Income	5,840	-	5,840	582	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,657,045</b>	<b>50,018</b>	<b>995,799</b>	<b>949,896</b>	<b>-</b>	<b>661,246</b>	<b>60%</b>
<b>Expenditures by Dept</b>							
203-1103 Recreation	2,285,893	857,495	1,635,736	916,040	230	649,927	72%
203-1110 Marketing & Events	304,510	14,231	144,709	59,325	-	159,801	48%
<b>Total Expenditures by Dept</b>	<b>2,590,403</b>	<b>871,726</b>	<b>1,780,445</b>	<b>975,364</b>	<b>230</b>	<b>809,728</b>	<b>69%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	457,526	16,983	304,327	318,913	-	153,199	67%
Fringe Benefits	58,891	1,603	26,080	28,867	-	32,811	44%
<b>Total Personnel</b>	<b>516,417</b>	<b>18,585</b>	<b>330,407</b>	<b>347,780</b>	<b>-</b>	<b>186,010</b>	<b>64%</b>
<b>Supplies</b>	<b>294,708</b>	<b>19,133</b>	<b>122,292</b>	<b>159,833</b>	<b>230</b>	<b>172,186</b>	<b>42%</b>
<b>Services &amp; Charges</b>							
Professional Services	157,176	21,575	130,391	128,197	-	26,785	83%
Printing & Advertising	104,053	751	63,651	7,973	-	40,402	61%
Utilities	-	-	-	-	-	-	0%
Education & Training	17,047	325	6,853	2,730	-	10,194	40%
Travel	22,024	2,052	9,354	9,179	-	12,670	42%
Repairs & Maintenance	13,672	-	168	8,261	-	13,504	1%
Other Interfund Allocations	110,146	9,177	110,146	86,676	-	-	100%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	66,675	-	-	-	-	66,675	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	313,485	1,151	198,209	168,686	-	115,276	63%
Transfers Out	850,000	798,976	798,976	-	-	51,024	94%
<b>Total Services &amp; Charges</b>	<b>1,654,278</b>	<b>834,008</b>	<b>1,317,748</b>	<b>411,702</b>	<b>-</b>	<b>336,530</b>	<b>80%</b>
<b>Capital</b>	<b>125,000</b>	<b>-</b>	<b>9,998</b>	<b>56,050</b>	<b>-</b>	<b>115,002</b>	<b>8%</b>
<b>Total Expenditures</b>	<b>2,590,403</b>	<b>871,726</b>	<b>1,780,445</b>	<b>975,364</b>	<b>230</b>	<b>809,728</b>	<b>69%</b>
<b>Net</b>	<b>(933,358)</b>	<b>(821,708)</b>	<b>(784,646)</b>	<b>(25,469)</b>	<b>-</b>	<b>(148,482)</b>	
<b>Cash Balance</b>				<b>785,885</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	1	1
Part-Time /Seasonal/Temporary	N/A	21
<b>Total</b>	<b>1</b>	<b>22</b>

**Fund Purpose:**  
This fund accounts for parks programs that are expected to recover most if not all of their costs through fee collections.

**Explanation of Revenue Sources:**  
This fund collects revenue from fees for camps, leagues, fitness center, special events, and other activities.

**Explanation of Expenditures and Significant Changes/Variations:**  
Starting in 2019, the Recreation Nonreverting Fund (203) will be discontinued and the activity formerly appearing in this fund will be represented in the Parks & Recreation Fund (201). This will allow for better reporting and more efficient use of funds. At the end of 2018, the cash balance in the Recreation Nonreverting Fund was transferred to the Parks & Recreation Fund.

**Explanation of Significant Spending on Capital Projects:**  
The capital budget is used to repair or maintain parks and athletics equipment and facilities.

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<b>Fund Name</b>	Studebaker-Oliver Revitalizing Grants				<b>Fund Number</b>	209	
<b>Fund Type</b>	Special Revenue Funds				<b>Date Updated</b>	2/7/2019	
<b>Control</b>	City Funds						
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	101,014	23,459	63,513	255,073	-	37,501	63%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	15,500	2,039	16,482	7,699	-	(982)	106%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	100,000	100,000	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>216,514</b>	<b>25,498</b>	<b>179,995</b>	<b>362,772</b>	<b>-</b>	<b>36,519</b>	<b>83%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,078,598	2,759	98,594	342,795	257,782	722,222	33%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,078,598</b>	<b>2,759</b>	<b>98,594</b>	<b>342,795</b>	<b>257,782</b>	<b>722,222</b>	<b>33%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,078,598</b>	<b>2,759</b>	<b>98,594</b>	<b>342,795</b>	<b>257,782</b>	<b>722,222</b>	<b>33%</b>
<b>Net</b>	<b>(862,084)</b>	<b>22,739</b>	<b>81,401</b>	<b>19,978</b>	<b>-</b>	<b>(685,703)</b>	
<b>Cash Balance</b>			<b>956,464</b>	<b>876,414</b>			

**Fund Purpose:**

This fund is used to account for various EPA grants relating to brownfields. Revenues and expenditures in this fund are grant and project specific and will vary from year to year.

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

Past grant activity includes:

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Economic Development State Grants</b>	<b>Fund Number</b>	<b>210</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	675,232	-	2,375	55,983	-	672,857	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	13,019	784	11,863	11,491	-	1,156	91%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	65,593	-	49,009	63,660	-	16,584	75%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>753,844</b>	<b>784</b>	<b>63,247</b>	<b>131,134</b>	<b>-</b>	<b>690,597</b>	<b>8%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	50,000	-	-	-	-	50,000	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	65,593	16,582	65,591	63,660	-	2	100%
Debt Service - Interest & Fees	6,420	1,421	6,419	8,350	-	1	100%
Grants & Subsidies	622,857	-	-	-	-	622,857	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	185,120	-	55,662	-	81,000	48,458	74%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>929,990</b>	<b>18,003</b>	<b>127,672</b>	<b>72,010</b>	<b>81,000</b>	<b>721,318</b>	<b>22%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>929,990</b>	<b>18,003</b>	<b>127,672</b>	<b>72,010</b>	<b>81,000</b>	<b>721,318</b>	<b>22%</b>
<b>Net</b>	<b>(176,146)</b>	<b>(17,219)</b>	<b>(64,425)</b>	<b>59,123</b>	<b>-</b>	<b>(30,721)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>345,693</b>	<b>410,752</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are for debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program.

**Explanation of Significant Spending on Capital Projects:**  
Expenditures are for debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program.  
Past expenditures include demolition of vacant and abandoned houses/lots and equipment for the Ignition Park/ND Turbo project.

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<b>Fund Name</b>	<b>Department of Community Investment (DCI)</b>	<b>Fund Number</b>	<b>211</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	440,636	-	270,192	298,477	-	170,444	61%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	337,335	55,542	338,582	203,551	-	(1,247)	100%
Fines, Forfeitures, and Fees	2,000	-	-	470	-	2,000	0%
Interest Earnings	16,000	1,231	14,360	10,418	-	1,640	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,525	60	4,256	214	-	269	94%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,866,020	466,505	1,866,020	1,522,673	-	-	100%
<b>Total Revenue</b>	<b>2,666,516</b>	<b>523,338</b>	<b>2,493,411</b>	<b>2,035,803</b>	<b>-</b>	<b>173,106</b>	<b>94%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,500,262	110,521	1,464,757	1,189,893	-	35,505	98%
Fringe Benefits	675,443	50,427	630,626	507,727	-	44,817	93%
<b>Total Personnel</b>	<b>2,175,705</b>	<b>160,948</b>	<b>2,095,383</b>	<b>1,697,620</b>	<b>-</b>	<b>80,322</b>	<b>96%</b>
<b>Supplies</b>	<b>24,968</b>	<b>461</b>	<b>19,501</b>	<b>11,922</b>	<b>4,712</b>	<b>755</b>	<b>97%</b>
<b>Services &amp; Charges</b>							
Professional Services	409,896	22,295	315,383	112,919	85,153	9,360	98%
Printing & Advertising	19,244	909	10,940	4,142	994	7,310	62%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,000	-	8,889	6,823	125	2,986	75%
Travel	18,438	379	17,302	13,548	-	1,136	94%
Repairs & Maintenance	11,438	324	6,222	11,141	-	5,216	54%
Other Interfund Allocations	390,538	32,059	390,538	419,172	-	-	100%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	14,869	(10)	10,694	8,158	2,313	1,862	87%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>876,423</b>	<b>55,957</b>	<b>759,969</b>	<b>575,903</b>	<b>88,585</b>	<b>27,870</b>	<b>97%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>3,077,096</b>	<b>217,367</b>	<b>2,874,853</b>	<b>2,285,446</b>	<b>93,297</b>	<b>108,947</b>	<b>96%</b>
<b>Net</b>	<b>(410,580)</b>	<b>305,971</b>	<b>(381,442)</b>	<b>(249,643)</b>	<b>-</b>	<b>64,159</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>731,464</b>	<b>1,114,625</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Dept of Community Investment Grants</b>	<b>Fund Number</b>	<b>212</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	6,687,141	336,253	3,542,536	2,365,731	-	3,144,605	53%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	110	50	-	890	11%
Interest Earnings	2,000	7	1,163	723	-	837	58%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	218,204	103,927	202,281	428,455	-	15,923	93%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,908,345</b>	<b>440,187</b>	<b>3,746,089</b>	<b>2,794,959</b>	<b>-</b>	<b>3,162,255</b>	<b>54%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	6,874,598	618,225	3,848,101	2,585,517	2,733,915	292,582	96%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>6,874,598</b>	<b>618,225</b>	<b>3,848,101</b>	<b>2,585,517</b>	<b>2,733,915</b>	<b>292,582</b>	<b>96%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,874,598</b>	<b>618,225</b>	<b>3,848,101</b>	<b>2,585,517</b>	<b>2,733,915</b>	<b>292,582</b>	<b>96%</b>
<b>Net</b>	<b>33,747</b>	<b>(178,038)</b>	<b>(102,012)</b>	<b>209,442</b>	<b>-</b>	<b>2,869,673</b>	
<b>Cash Balance</b>			<b>347,782</b>	<b>450,607</b>			

**Fund Purpose:**

This fund accounts for various grants including:

**Community Development Block Grant** - CDBG funds can be used for a variety of community development opportunities such as providing affordable housing, a suitable living environment, and economic opportunities for individuals and families with incomes below 80 percent of the area median income. CDBG funds can also be used for the elimination of slum and blight.

**Emergency Solutions Grant** - The ESG Program provides homeless persons with basic shelter and essential supportive services. It can assist with operational costs of the shelter facility, and for the administration of the grant.

**Neighborhood Stabilization Project** - Congress created the Neighborhood Stabilization Program to help cities, counties and states deal with community problems that are the result of the mortgage foreclosure crisis in the nation. NSP grantees develop their own programs and funding priorities. However, NSP grantees must use at least 25 percent of the funds appropriated for the purchase and redevelopment of abandoned or foreclosed homes or residential properties that will be used to house individuals or families whose incomes do not exceed 50 percent of the area median income. In addition, all activities funded by NSP must benefit low- and moderate-income persons whose income does not exceed 120 percent of area median income.

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

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

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

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<b>Fund Name</b>	Police State Seizures	<b>Fund Number</b>	216
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	36,737	-	36,737	18,684	-	-	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	491	3,755	2,243	-	245	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	300	-	300	24,840	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>41,037</b>	<b>491</b>	<b>40,792</b>	<b>45,767</b>	<b>-</b>	<b>245</b>	<b>99%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	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	804	7,856	5,868	-	4,144	65%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>32,000</b>	<b>804</b>	<b>7,856</b>	<b>5,868</b>	<b>-</b>	<b>24,144</b>	<b>25%</b>
<b>Capital</b>							
Capital	-	-	-	63,338	-	-	0%
<b>Total Expenditures</b>	<b>32,000</b>	<b>804</b>	<b>7,856</b>	<b>69,206</b>	<b>-</b>	<b>24,144</b>	<b>25%</b>
<b>Net</b>	<b>9,037</b>	<b>(312)</b>	<b>32,936</b>	<b>(23,439)</b>	<b>-</b>	<b>(23,899)</b>	
<b>Cash Balance</b>			<b>227,103</b>	<b>194,467</b>			

**Fund Purpose:**  
This fund accounts for law enforcement expenditures financed by the state or local agencies authorized sale of confiscated property. Expenditures are to be used to support the Police Department's effort to combat drug activity.

**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 budgeted for law enforcement training and various Police Department expenses.

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<b>Fund Name</b>	Gift, Donation, Bequest	<b>Fund Number</b>	217
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	20,000	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,400	394	2,527	1,256	-	(127)	105%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	110,650	1,559	108,750	164,056	-	1,900	98%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>113,050</b>	<b>1,953</b>	<b>111,277</b>	<b>185,312</b>	<b>-</b>	<b>1,773</b>	<b>98%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>5,000</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>-</b>	<b>4,678</b>	<b>6%</b>
<b>Services &amp; Charges</b>							
Professional Services	84,000	19,843	42,669	3,000	38,476	2,855	97%
Printing & Advertising	2,500	-	-	-	-	2,500	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,100	-	1,014	-	-	86	92%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	5,828	-	2,795	198,343	-	3,033	48%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>93,428</b>	<b>19,843</b>	<b>46,478</b>	<b>201,343</b>	<b>38,476</b>	<b>8,474</b>	<b>91%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>98,428</b>	<b>19,843</b>	<b>46,800</b>	<b>201,343</b>	<b>38,476</b>	<b>13,152</b>	<b>87%</b>
<b>Net</b>	<b>14,622</b>	<b>(17,890)</b>	<b>64,476</b>	<b>(16,032)</b>	<b>-</b>	<b>(11,379)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>165,219</b>	<b>100,898</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Donations received are generally specified for some specific purpose (e.g. animal shelter, bike paths, etc.) and cannot be used for general purposes. This fund also receives revenue from interest earned on the fund's cash balance. In 2017, Animal Care & Control started receiving an annual donation of approximately \$22,300 from the Judith Westfall Irrevocable Trust. They anticipate receiving annual contributions thru 2/24/2023. In 2018, the City received a \$50,000 donation from Visit South Bend Mishawaka for wayfinding signage.

**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.

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<b>Fund Name</b>	<b>Police Curfew Violations</b>	<b>Fund Number</b>	<b>218</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	200	-	138	160	-	62	69%
Interest Earnings	230	28	236	116	-	(6)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	750	-	750	-	-	-	100%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,180</b>	<b>28</b>	<b>1,123</b>	<b>277</b>	<b>-</b>	<b>56</b>	<b>95%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	1,000	-	854	-	-	146	85%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,000</b>	<b>-</b>	<b>854</b>	<b>-</b>	<b>-</b>	<b>146</b>	<b>85%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>854</b>	<b>-</b>	<b>-</b>	<b>146</b>	<b>85%</b>
<b>Net</b>	<b>180</b>	<b>28</b>	<b>269</b>	<b>277</b>	<b>-</b>	<b>(90)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>13,109</b>	<b>12,860</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

In recent years, this fund has received very little revenue. The Police Department has not been spending this fund's cash balance in order to let the fund build up a better cash reserve.



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<b>Fund Name</b>	<b>Unsafe Building</b>	<b>Fund Number</b>	<b>219</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	181,410	10,203	120,643	146,194	-	60,767	67%
Fines, Forfeitures, and Fees	99,250	13,014	72,893	69,541	-	26,357	73%
Interest Earnings	5,500	974	6,040	-	-	(540)	110%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	648,273	162,068	648,273	579,757	-	-	100%
<b>Total Revenue</b>	<b>934,433</b>	<b>186,260</b>	<b>847,849</b>	<b>795,492</b>	<b>-</b>	<b>86,584</b>	<b>91%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	190,001	12,893	165,262	176,005	-	24,739	87%
Fringe Benefits	97,406	6,567	83,517	97,509	-	13,889	86%
<b>Total Personnel</b>	<b>287,407</b>	<b>19,460</b>	<b>248,778</b>	<b>273,514</b>	<b>-</b>	<b>38,628</b>	<b>87%</b>
<b>Supplies</b>	<b>26,650</b>	<b>1,288</b>	<b>21,415</b>	<b>16,846</b>	<b>-</b>	<b>5,235</b>	<b>80%</b>
<b>Services &amp; Charges</b>							
Professional Services	65,225	-	37,725	38,078	25,500	2,000	97%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	361,778	3,017	223,202	277,140	90,722	47,854	87%
Other Interfund Allocations	57,916	4,819	57,916	71,760	-	-	100%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	115,937	9,100	68,404	111,741	39,944	7,589	93%
Transfers Out	27,500	27,500	27,500	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>628,356</b>	<b>44,436</b>	<b>414,748</b>	<b>498,720</b>	<b>156,166</b>	<b>57,443</b>	<b>91%</b>
<b>Capital</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,580</b>	<b>5,420</b>	<b>82%</b>
<b>Total Expenditures</b>	<b>972,413</b>	<b>65,184</b>	<b>684,941</b>	<b>789,079</b>	<b>180,746</b>	<b>106,726</b>	<b>89%</b>
<b>Net</b>	<b>(37,980)</b>	<b>121,076</b>	<b>162,908</b>	<b>6,413</b>		<b>(20,142)</b>	
<b>Cash Balance</b>			<b>544,556</b>	<b>379,148</b>			

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Law Enforcement Continuing Education	<b>Fund Number</b>	220
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	140,000	7,135	124,980	124,345	-	15,020	89%
Fines, Forfeitures, and Fees	106,886	4,810	78,353	121,171	-	28,533	73%
Interest Earnings	10,000	1,084	10,040	6,078	-	(40)	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	525	1,125	-	1,475	26%
Other Income	30,394	8	17,621	25,457	-	12,773	58%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>289,280</b>	<b>13,037</b>	<b>231,518</b>	<b>278,175</b>	<b>-</b>	<b>57,761</b>	<b>80%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>359,091</b>	<b>15,938</b>	<b>173,990</b>	<b>137,658</b>	<b>105,056</b>	<b>80,045</b>	<b>78%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	180,000	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	90,000	2,229	77,133	79,173	1,990	10,877	88%
Travel	58,877	2,320	40,706	35,418	-	18,171	69%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	123,656	35,392	65,622	66,073	-	58,034	53%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>272,533</b>	<b>39,941</b>	<b>183,461</b>	<b>360,664</b>	<b>1,990</b>	<b>87,082</b>	<b>68%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>631,624</b>	<b>55,879</b>	<b>357,452</b>	<b>498,322</b>	<b>107,046</b>	<b>167,127</b>	<b>74%</b>
<b>Net</b>	<b>(342,344)</b>	<b>(42,842)</b>	<b>(125,933)</b>	<b>(220,147)</b>	<b>-</b>	<b>(109,366)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>446,232</b>	<b>573,049</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund was established to fund the continuing education for the officers of the South Bend Police Department.

**Explanation of Revenue Sources:**  
This fund is funded by fees from accident reports, 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:**  
Expenditures include educational materials and equipment, conference and training registration, and travel costs for conferences/trainings.

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<b>Fund Name</b>	<b>Landlord Registration</b>	<b>Fund Number</b>	<b>221</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	4,000	-	310	8,475	-	3,690	8%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	2,000	-	-	-	-	2,000	0%
Interest Earnings	140	22	140	-	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,140</b>	<b>22</b>	<b>450</b>	<b>8,475</b>	<b>-</b>	<b>5,690</b>	<b>7%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	1,000	-	5	15	-	995	1%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,000</b>	<b>-</b>	<b>5</b>	<b>15</b>	<b>-</b>	<b>995</b>	<b>1%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>5</b>	<b>15</b>	<b>-</b>	<b>995</b>	<b>1%</b>
<b>Net</b>	<b>5,140</b>	<b>22</b>	<b>445</b>	<b>8,460</b>		<b>4,695</b>	
<b>Cash Balance</b>			<b>10,130</b>	<b>9,685</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Any revenues from penalties are to be used to subsidize the City's Curb & Sidewalk program, **however the Landlord Registration Program elsewhere in the State of Indiana is under State legal review.**

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<b>Fund Name</b>	<b>Loss Recovery</b>	<b>Fund Number</b>	<b>227</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,500	1,465	13,044	8,645	-	(544)	104%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>12,500</b>	<b>1,465</b>	<b>13,044</b>	<b>8,645</b>	<b>-</b>	<b>(544)</b>	<b>104%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	113,308	44,723	73,065	12,532	8,997	31,246	72%
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	36,100	204,233	46%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>488,641</b>	<b>44,723</b>	<b>208,065</b>	<b>110,932</b>	<b>45,097</b>	<b>235,479</b>	<b>52%</b>
<b>Capital</b>	<b>26,682</b>	<b>-</b>	<b>24,273</b>	<b>21,660</b>	<b>2,409</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>515,323</b>	<b>44,723</b>	<b>232,338</b>	<b>132,592</b>	<b>47,506</b>	<b>235,479</b>	<b>54%</b>
<b>Net</b>	<b>(502,823)</b>	<b>(43,257)</b>	<b>(219,294)</b>	<b>(123,947)</b>	<b>-</b>	<b>(236,023)</b>	
<b>Cash Balance</b>			<b>627,325</b>	<b>847,926</b>			

**Fund Purpose:**  
This fund was established in 2008 with the recovery of monies from lawsuits brought about by environmental actions on the Studebaker and Oliver industrial sites. The fund continues to receive, intermittently, monies from similar settlements. The fund is used for capital projects and the Vacant and Abandoned Housing initiative.

**Explanation of Revenue Sources:**  
At this time, the only revenue comes from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Services include \$200,000 granular activated carbon reconditioning and various legal and professional services.

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

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<b>Fund Name</b>	<b>Emergency Phone System</b>	<b>Fund Number</b>	<b>244</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

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

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

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

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<b>Fund Name</b>	<b>Public Safety LOIT</b>	<b>Fund Number</b>	<b>249</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,851,541	635,795	8,487,336	7,467,618	-	(635,795)	108%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	21,900	3,401	22,716	8,413	-	(816)	104%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,873,441</b>	<b>639,196</b>	<b>8,510,052</b>	<b>7,476,031</b>	<b>-</b>	<b>(636,611)</b>	<b>108%</b>
<b>Expenditures by Dept</b>							
249-0805 Police PS LOIT	4,268,691	274,777	4,265,266	4,169,424	-	3,425	100%
249-0905 Fire PS LOIT	3,354,279	289,456	3,273,458	3,259,676	-	80,821	98%
<b>Total Expenditures by Dept</b>	<b>7,622,970</b>	<b>564,233</b>	<b>7,538,724</b>	<b>7,429,100</b>	<b>-</b>	<b>84,246</b>	<b>99%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	5,577,696	404,758	5,514,445	5,440,721	-	63,251	99%
Fringe Benefits	2,045,274	159,475	2,024,279	1,988,378	-	20,995	99%
<b>Total Personnel</b>	<b>7,622,970</b>	<b>564,233</b>	<b>7,538,724</b>	<b>7,429,100</b>	<b>-</b>	<b>84,246</b>	<b>99%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>7,622,970</b>	<b>564,233</b>	<b>7,538,724</b>	<b>7,429,100</b>	<b>-</b>	<b>84,246</b>	<b>99%</b>
<b>Net</b>	<b>250,471</b>	<b>74,963</b>	<b>971,328</b>	<b>46,931</b>	<b>-</b>	<b>(720,857)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,958,708</b>	<b>988,905</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Local Roads & Streets	<b>Fund Number</b>	251
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,827,580	153,410	1,827,580	1,334,565	-	-	100%
Grants/Intergovernmental	292,498	-	292,498	202,729	-	-	100%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	68,000	8,839	71,117	26,512	-	(3,117)	105%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	412,635	-	412,635	8,996	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,600,713</b>	<b>162,249</b>	<b>2,603,829</b>	<b>1,572,802</b>	<b>-</b>	<b>(3,117)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>670,364</b>	<b>-</b>	<b>555,400</b>	<b>455,306</b>	<b>89,675</b>	<b>25,289</b>	<b>96%</b>
<b>Services &amp; Charges</b>							
Professional Services	374,000	-	14,000	-	198,000	162,000	57%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,026,106	67,896	737,121	131,707	272,400	16,585	98%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	5,000	-	-	-	5,000	-	100%
Transfers Out	284,500	284,500	284,500	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>1,689,606</b>	<b>352,396</b>	<b>1,035,621</b>	<b>131,707</b>	<b>475,400</b>	<b>178,585</b>	<b>89%</b>
<b>Capital</b>	<b>1,058,538</b>	<b>16,784</b>	<b>418,854</b>	<b>480,277</b>	<b>639,634</b>	<b>50</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>3,418,508</b>	<b>369,180</b>	<b>2,009,875</b>	<b>1,067,290</b>	<b>1,204,710</b>	<b>203,924</b>	<b>94%</b>
<b>Net</b>	<b>(817,795)</b>	<b>(206,931)</b>	<b>593,955</b>	<b>505,512</b>	<b>-</b>	<b>(207,041)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>3,929,500</b>	<b>3,340,696</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The fund is used predominantly for street capital projects. 2018 projects included Michigan Street reconstruction, downtown bridge striping, crack sealing, traffic signal updates and cameras, Ironwood Drive sidewalk, York Road sewer, Safe Routes to School (SRTS), Storm Sewer ordinance, and small drainage.

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<b>Fund Name</b>	Excess Welfare Distribution	<b>Fund Number</b>	252
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

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

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

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



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<b>Fund Name</b>	<b>LOIT Special Distribution</b>	<b>Fund Number</b>	<b>257</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,070,000	-	670,000	-	-	400,000	63%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	1,834	38,179	34,717	-	1,821	95%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	100,000	-	-	0%
Other Income	185,735	-	185,734	314,272	-	1	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	254,000	254,000	254,000	-	-	-	100%
<b>Total Revenue</b>	<b>1,549,735</b>	<b>255,834</b>	<b>1,147,913</b>	<b>448,989</b>	<b>-</b>	<b>401,822</b>	<b>74%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	648,058	22,898	390,739	285,462	257,319	-	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%
<b>Total Services &amp; Charges</b>	<b>1,988,058</b>	<b>22,898</b>	<b>1,730,739</b>	<b>1,285,462</b>	<b>257,319</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>1,519,291</b>	<b>368,828</b>	<b>939,155</b>	<b>907,255</b>	<b>578,944</b>	<b>1,192</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>3,507,349</b>	<b>391,726</b>	<b>2,669,894</b>	<b>2,192,717</b>	<b>836,263</b>	<b>1,192</b>	<b>100%</b>
<b>Net</b>	<b>(1,957,614)</b>	<b>(135,892)</b>	<b>(1,521,981)</b>	<b>(1,743,728)</b>	<b>-</b>	<b>400,630</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>759,357</b>	<b>2,281,338</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

In 2018, the Community Crossings Matching Grant of \$670,000 was incorrectly recorded in this fund. It was then transferred to the correct fund, Local Road & Bridge Grant Fund (265). The City's matching \$670,000 was also transferred, making the total transfer out \$1,340,000.

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

2018 projects included: Ironwood pavement restoration, Olive Street repairs, Bendix Drive, West Side Quit Zone, Boland Trail, Safe Routes to School (SRTS) Monroe/Studebaker.

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<b>Fund Name</b>	<b>Human Rights Federal Grant</b>	<b>Fund Number</b>	<b>258</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	145,000	-	74,580	206,450	-	70,420	51%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,400	1,337	8,987	4,417	-	(587)	107%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,440	-	23,303	16,362	-	2,137	92%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>178,840</b>	<b>1,337</b>	<b>106,871</b>	<b>227,229</b>	<b>-</b>	<b>71,970</b>	<b>60%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	53,397	4,068	52,886	52,043	-	511	99%
Fringe Benefits	26,616	2,085	25,756	25,435	-	860	97%
<b>Total Personnel</b>	<b>80,013</b>	<b>6,153</b>	<b>78,642</b>	<b>77,478</b>	<b>-</b>	<b>1,371</b>	<b>98%</b>
<b>Supplies</b>							
	2,000	34	1,772	7,054	-	228	89%
<b>Services &amp; Charges</b>							
Professional Services	45,721	4,564	37,812	24,727	-	7,909	83%
Printing & Advertising	19,500	-	15,369	12,889	-	4,131	79%
Utilities	-	-	-	-	-	-	0%
Education & Training	3,500	-	15	968	-	3,485	0%
Travel	10,800	806	6,412	4,555	-	4,388	59%
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	309	9,292	7,645	-	1,508	86%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>90,321</b>	<b>5,679</b>	<b>68,899</b>	<b>50,784</b>	<b>-</b>	<b>21,421</b>	<b>76%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>172,334</b>	<b>11,866</b>	<b>149,313</b>	<b>135,315</b>	<b>-</b>	<b>23,020</b>	<b>87%</b>
<b>Net</b>	<b>6,506</b>	<b>(10,529)</b>	<b>(42,442)</b>	<b>91,914</b>		<b>48,950</b>	
<b>Cash Balance</b>			<b>529,536</b>	<b>572,740</b>			

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund is funded by federal grants, including grants from the Department of Housing & Urban Development (HUD) and the Equal Employment Opportunity Commission (EEOC).

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

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

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<b>Fund Name</b>	<b>Local Road &amp; Bridge Grant</b>	<b>Fund Number</b>	<b>265</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	1,000,000	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,500	1,159	6,373	-	-	(873)	116%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,370,500	30,500	1,370,500	1,000,000	-	-	100%
<b>Total Revenue</b>	<b>1,376,000</b>	<b>31,659</b>	<b>1,376,873</b>	<b>2,000,000</b>	<b>-</b>	<b>(873)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,795,758	(97,269)	1,704,898	1,007,057	83,291	7,569	100%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	334,742	334,741	334,741	-	-	1	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>2,130,500</b>	<b>237,473</b>	<b>2,039,640</b>	<b>1,007,057</b>	<b>83,291</b>	<b>7,570</b>	<b>100%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>2,130,500</b>	<b>237,473</b>	<b>2,039,640</b>	<b>1,007,057</b>	<b>83,291</b>	<b>7,570</b>	<b>100%</b>
<b>Net</b>	<b>(754,500)</b>	<b>(205,814)</b>	<b>(662,766)</b>	<b>992,943</b>		<b>(8,443)</b>	
<b>Cash Balance</b>			<b>330,177</b>	<b>992,943</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Community Crossings Matching Grant project includes concrete pavement reconstruction, asphalt milling and resurfacing, and traffic signal modernization. 2018 projects: Edison/Ironwood corridor, Bowman Creek, and Ironwood pavement restoration.

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<b>Fund Name</b>	<b>Eastrace Waterway</b>	<b>Fund Number</b>	<b>271</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	9	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>9</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
	-	-	-	1,356	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	<b>0%</b>
<b>Total Expenditures</b>	-	-	-	<b>1,356</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(1,347)</b>			
<b>Cash Balance</b>							

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

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

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<b>Fund Name</b>	Morris PAC / Palais Royale Marketing	<b>Fund Number</b>	273
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	6,870	17,373	13,318	-	2,627	87%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,020	129	1,041	421	-	(21)	102%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,020</b>	<b>6,999</b>	<b>18,414</b>	<b>13,739</b>	<b>-</b>	<b>2,606</b>	<b>88%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	18,000	4,000	16,083	5,673	-	1,917	89%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>18,000</b>	<b>4,000</b>	<b>16,083</b>	<b>5,673</b>	<b>-</b>	<b>1,917</b>	<b>89%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>18,000</b>	<b>4,000</b>	<b>16,083</b>	<b>5,673</b>	<b>-</b>	<b>1,917</b>	<b>89%</b>
<b>Net</b>	<b>3,020</b>	<b>2,999</b>	<b>2,331</b>	<b>8,067</b>	<b>-</b>	<b>689</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>57,485</b>	<b>55,239</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

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

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<b>Fund Name</b>	<b>Morris PAC / Self-Promotion</b>	<b>Fund Number</b>	<b>274</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	130,000	16,959	100,932	-	-	29,068	78%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	166	814	-	-	186	81%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>131,000</b>	<b>17,125</b>	<b>101,746</b>	<b>-</b>	<b>-</b>	<b>29,254</b>	<b>78%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	50,000	-	-	-	-	50,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Net</b>	<b>81,000</b>	<b>17,125</b>	<b>101,746</b>	<b>-</b>	<b>-</b>	<b>(20,746)</b>	
<b>Cash Balance</b>			<b>101,746</b>	<b>-</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Expenditures are for marketing and advertising for the Morris Performing Arts Center.

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<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	70	9	71	36	-	(1)	102%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>70</b>	<b>9</b>	<b>71</b>	<b>36</b>	<b>-</b>	<b>(1)</b>	<b>102%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>70</b>	<b>9</b>	<b>71</b>	<b>36</b>	<b>-</b>	<b>(1)</b>	<b>-</b>
<b>Cash Balance</b>			<b>3,992</b>	<b>3,927</b>			

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Justice Assistance Grant 2009-SB-B9-1280 was essentially completed in 2014. There are no open grants at this time.

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

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<b>Fund Name</b>	Economic Develop Commission-Revenue Bonds	<b>Fund Number</b>	281
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	259	-	259	255	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>259</b>	<b>-</b>	<b>259</b>	<b>255</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	28,126	-	28,126	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>28,126</b>	<b>-</b>	<b>28,126</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>28,126</b>	<b>-</b>	<b>28,126</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(27,867)</b>	<b>-</b>	<b>(27,867)</b>	<b>255</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,910</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

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

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



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<b>Fund Name</b>	<b>HAZMAT</b>	<b>Fund Number</b>	<b>289</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	-	-	6,435	-	10,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	450	41	456	218	-	(6)	101%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,450</b>	<b>41</b>	<b>456</b>	<b>6,653</b>	<b>-</b>	<b>9,994</b>	<b>4%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>10,000</b>	<b>-</b>	<b>8,834</b>	<b>5,964</b>	<b>472</b>	<b>694</b>	<b>93%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>10,000</b>	<b>-</b>	<b>8,834</b>	<b>5,964</b>	<b>472</b>	<b>694</b>	<b>93%</b>
<b>Net</b>	<b>450</b>	<b>41</b>	<b>(8,378)</b>	<b>689</b>	<b>-</b>	<b>9,300</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>19,085</b>	<b>27,506</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Funding is entirely dependent on the number of billable Hazardous Material responses in any given calendar year. This fund also receives revenue from interest earned on the fund's cash balance.

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

In recent years, this fund has been used to purchase supplies for the HAZMAT response team. No major capital expenditures are planned through this fund. Major purchases are funded through the Fire Department and EMS Capital and the minimal fees collected in this fund are used to replace equipment and gear used in responses.

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<b>Fund Name</b>	<b>Indiana River Rescue</b>	<b>Fund Number</b>	<b>291</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	97,000	7,200	100,590	75,600	-	(3,590)	104%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,600	383	2,777	1,339	-	(177)	107%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,152	-	5,152	-	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>104,752</b>	<b>7,583</b>	<b>108,519</b>	<b>76,939</b>	<b>-</b>	<b>(3,767)</b>	<b>104%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	13,000	231	3,000	3,000	-	10,000	23%
Fringe Benefits	2,500	-	-	777	-	2,500	0%
<b>Total Personnel</b>	<b>15,500</b>	<b>231</b>	<b>3,000</b>	<b>3,777</b>	<b>-</b>	<b>12,500</b>	<b>19%</b>
<b>Supplies</b>	<b>17,800</b>	<b>-</b>	<b>13,277</b>	<b>16,299</b>	<b>-</b>	<b>4,523</b>	<b>75%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	1,000	-	-	-	-	1,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,000	-	2,054	4,289	-	6,946	23%
Travel	14,500	-	9,845	5,629	-	4,655	68%
Repairs & Maintenance	43,400	1,751	21,764	65,298	7,520	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%
<b>Total Services &amp; Charges</b>	<b>68,500</b>	<b>1,751</b>	<b>34,264</b>	<b>75,215</b>	<b>7,520</b>	<b>26,717</b>	<b>61%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>101,800</b>	<b>1,982</b>	<b>50,541</b>	<b>95,291</b>	<b>7,520</b>	<b>43,740</b>	<b>57%</b>
<b>Net</b>	<b>2,952</b>	<b>5,601</b>	<b>57,977</b>	<b>(18,352)</b>	<b>-</b>	<b>(47,507)</b>	
<b>Cash Balance</b>			<b>181,646</b>	<b>123,859</b>			

**Fund Purpose:**

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

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

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

Expenditures are for the maintenance and repair of rescue equipment and the wages for the instructors. No major expenditures are planned.

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<b>Fund Name</b>	Police Grants	<b>Fund Number</b>	292
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	-	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	21,735	-	21,735	28,178	-	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>21,735</b>	-	<b>21,735</b>	<b>28,178</b>	-	-	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>21,735</b>	-	<b>21,735</b>	<b>28,178</b>	-	-	<b>100%</b>
<b>Net</b>	<b>(21,735)</b>	-	<b>(21,735)</b>	<b>(28,178)</b>		-	
<b>Cash Balance</b>			<b>26,716</b>	<b>48,451</b>			

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

**Explanation of Revenue Sources:**  
There isn't a source of revenue at this time.

**Explanation of Expenditures and Significant Changes/Variations:**  
In 2017 and 2018, this fund was used to pay for a portion of the costs of updating the standard operating procedure (SOP) manual for the Police Department.

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

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<b>Fund Name</b>	<b>Regional Police Academy</b>	<b>Fund Number</b>	<b>294</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	25,000	-	21,192	19,075	-	3,808	85%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,700	214	1,739	775	-	(39)	102%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	50	-	2,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>28,700</b>	<b>214</b>	<b>22,930</b>	<b>19,900</b>	<b>-</b>	<b>5,769</b>	<b>80%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>1,500</b>	<b>-</b>	<b>190</b>	<b>765</b>	<b>-</b>	<b>1,310</b>	<b>13%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	6,150	3,150	-	3,850	62%
Travel	1,500	-	-	-	-	1,500	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	9,500	120	5,249	4,721	-	4,251	55%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>21,000</b>	<b>120</b>	<b>11,399</b>	<b>7,871</b>	<b>-</b>	<b>9,601</b>	<b>54%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>22,500</b>	<b>120</b>	<b>11,589</b>	<b>8,637</b>	<b>-</b>	<b>10,911</b>	<b>52%</b>
<b>Net</b>	<b>6,200</b>	<b>94</b>	<b>11,341</b>	<b>11,264</b>	<b>-</b>	<b>(5,142)</b>	
<b>Cash Balance</b>			<b>98,680</b>	<b>87,473</b>			

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
There are no major expenditures planned for this fund.

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

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<b>Fund Name</b>	COPS MORE Grant	<b>Fund Number</b>	295
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	184,819	-	101,310	18,344	-	83,509	55%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,200	334	2,334	1,606	-	(134)	106%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	36,500	1,556	26,778	54,617	-	9,722	73%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>226,769</b>	<b>1,891</b>	<b>130,423</b>	<b>74,566</b>	<b>-</b>	<b>96,347</b>	<b>58%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>67,785</b>	<b>-</b>	<b>19,215</b>	<b>43,075</b>	<b>41,554</b>	<b>7,016</b>	<b>90%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	45,000	(24,903)	43,835	133,759	-	1,165	97%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>45,000</b>	<b>(24,903)</b>	<b>43,835</b>	<b>133,759</b>	<b>-</b>	<b>1,165</b>	<b>97%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>112,785</b>	<b>(24,903)</b>	<b>63,050</b>	<b>176,834</b>	<b>41,554</b>	<b>8,181</b>	<b>93%</b>
<b>Net</b>	<b>113,984</b>	<b>26,794</b>	<b>67,372</b>	<b>(102,268)</b>	<b>-</b>	<b>88,166</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>202,528</b>	<b>135,365</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

This fund is used to pay for a youth boxing program. The South Bend Police Athletic League (PAL) relaunched in 2006 with the founding of the South Bend Police Boxing Club. This free program matches cops and youth ages 10-18 in a sports mentoring environment. The objective of the Boxing Club is to encourage young people to value peaceful and positive ways to resolve differences and frustrations. It's a way for youth to "put down" violence and death—and "put on" the boxing gloves for a better life.

In 2018, this fund was used to pay for some of the cost of new video surveillance systems in the police cars.

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<b>Fund Name</b>	<b>Police Federal Drug Enforcement</b>	<b>Fund Number</b>	<b>299</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	50,000	-	6,201	51,823	-	43,799	12%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,600	258	2,654	2,048	-	(54)	102%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,677	29,759	36,436	-	-	(29,759)	546%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>59,277</b>	<b>30,017</b>	<b>45,291</b>	<b>53,871</b>	<b>-</b>	<b>13,986</b>	<b>76%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>34,337</b>	<b>-</b>	<b>6,000</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	16,372	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,372</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>45,000</b>	<b>-</b>	<b>22,100</b>	<b>98,491</b>	<b>-</b>	<b>22,900</b>	<b>49%</b>
<b>Total Expenditures</b>	<b>51,000</b>	<b>-</b>	<b>22,100</b>	<b>149,201</b>	<b>-</b>	<b>28,900</b>	<b>43%</b>
<b>Net</b>	<b>8,277</b>	<b>30,017</b>	<b>23,191</b>	<b>(95,329)</b>	<b>-</b>	<b>(14,914)</b>	
<b>Cash Balance</b>			<b>153,920</b>	<b>130,729</b>			

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Budgeted expenditures are for replacement of police cars and for supplies related to drug enforcement and training.

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

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<b>Fund Name</b>	<b>County Option Income Tax</b>	<b>Fund Number</b>	<b>404</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Local Income Taxes	11,430,876	908,858	12,339,734	10,459,265	-	(908,858)	108%
Interest Earnings	180,000	25,879	186,016	82,414	-	(6,016)	103%
Other Income	657,446	12	657,457	523,163	-	(11)	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	324,171	(12)	324,159	-	-	12	100%
<b>Total Revenue</b>	<b>12,592,493</b>	<b>934,737</b>	<b>13,507,367</b>	<b>11,064,843</b>	<b>-</b>	<b>(914,873)</b>	<b>107%</b>
<b>Expenditures by Dept</b>							
Goodwill Strategic Outreach	150,000	-	130,000	-	-	20,000	87%
Debt Service & Other	2,244,112	604,859	1,798,753	1,001,899	223,213	222,146	90%
South Bend Art Museum	65,000	-	65,000	65,000	-	-	100%
Studebaker Museum	277,864	23,153	277,864	273,014	-	-	100%
Light Up South Bend	234,202	-	88,404	150,573	138,101	7,697	97%
Local Roads & Streets	13,353	-	12,755	291,639	573	25	100%
Utilities & Services	2,925,800	110,925	2,682,053	3,444,906	5,210	238,537	92%
Curb & Sidewalk	1,500,000	375,000	1,500,000	1,677,224	-	-	100%
Information Technology	614,958	-	2,874	636,651	612,000	84	100%
Police Department	1,229,400	-	1,158,785	1,285,545	-	70,615	94%
Fire Department & EMS	277,855	(7,284)	166,390	228,845	-	111,465	60%
Neighborhood Engage.	1,512,429	138,358	949,592	396,224	424,136	138,701	91%
Community Investment	1,650	-	-	350,347	-	1,650	0%
Parks Administration	1,287,600	321,900	1,287,600	1,415,007	-	-	100%
Corridor Ambassadors	190,000	(39,543)	189,133	143,902	-	867	100%
Vacant & Abandoned	527,450	-	-	15,200	347,208	180,242	66%
<b>Total Expenditures by Dept</b>	<b>13,051,673</b>	<b>1,527,368</b>	<b>10,309,203</b>	<b>11,375,975</b>	<b>1,750,440</b>	<b>992,029</b>	<b>92%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>826,532</b>	<b>(7,284)</b>	<b>683,344</b>	<b>892,386</b>	<b>138,101</b>	<b>5,087</b>	<b>99%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,448,518	3,924	244,535	723,673	851,879	352,104	76%
Printing & Advertising	-	-	-	1,701	-	-	0%
Utilities	1,652,000	92,190	1,614,522	1,578,568	-	37,478	98%
Education & Training	-	-	-	12,430	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,724,218	13,260	1,483,180	1,663,859	5,782	235,256	86%
Other Interfund Allocations	6,873	570	6,873	7,140	-	-	100%
Debt Service - Principal	1,528,332	539,028	1,520,162	1,224,069	-	8,170	99%
Debt Service - Interest & Fees	126,280	65,831	126,279	65,722	-	1	100%
Grants & Subsidies	1,344,575	59,071	1,143,117	530,874	195,728	5,730	100%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	1,172,900	(37,992)	572,460	1,028,720	351,208	249,232	79%
Transfers Out	2,787,600	696,900	2,787,600	3,442,578	-	-	100%
<b>Total Services &amp; Charges</b>	<b>11,791,296</b>	<b>1,432,782</b>	<b>9,498,728</b>	<b>10,279,335</b>	<b>1,404,597</b>	<b>887,971</b>	<b>92%</b>
<b>Capital</b>	<b>433,845</b>	<b>101,870</b>	<b>127,132</b>	<b>204,255</b>	<b>207,742</b>	<b>98,971</b>	<b>77%</b>
<b>Total Expenditures</b>	<b>13,051,673</b>	<b>1,527,368</b>	<b>10,309,203</b>	<b>11,375,975</b>	<b>1,750,440</b>	<b>992,029</b>	<b>92%</b>
<b>Net</b>	<b>(459,180)</b>	<b>(592,631)</b>	<b>3,198,164</b>	<b>(311,133)</b>	<b>-</b>	<b>(1,906,902)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>11,799,456</b>	<b>8,614,576</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**  
This fund receives County Option Income Tax (COIT) revenue. The COIT tax rate is 0.6% of gross wages in St Joseph County and the City of South Bend receives an allocated percentage of this revenue. The revenue is determined annually by the Indiana Department of Local Government Finance (DLGF). Other Income is principal from an interfund loan (debt schedule #82) being repaid by the Urban Development Action Grant (UDAG) Fund 410 in connection with the 1st Source Bank / Hotel renovation project. Transfers In: After the 2011B Century Center Bonds were paid off, the remaining cash balance in Fund 752 was transferred to COIT. This fund also receives revenue from interest earned on the fund's cash balance.

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

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

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<b>Fund Name</b>	<b>Economic Development Income Tax</b>	<b>Fund Number</b>	<b>408</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	10,992,076	893,413	11,885,489	10,433,361	-	(893,413)	108%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	150,000	-	-	300,000	-	150,000	0%
Fines, Forfeitures, and Fees	354,660	-	354,660	354,660	-	-	100%
Interest Earnings	250,000	34,260	264,870	111,297	-	(14,870)	106%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	598,182	-	598,182	2,701	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	735,240	-	-	0%
<b>Total Revenue</b>	<b>12,344,918</b>	<b>927,673</b>	<b>13,103,202</b>	<b>11,937,260</b>	<b>-</b>	<b>(758,283)</b>	<b>106%</b>
<b>Expenditures by Dept</b>							
Debt Service & Other	3,350,797	1,250,951	3,212,725	2,532,056	100,000	38,072	99%
Street Department	1,937,750	484,438	1,937,750	1,937,750	-	-	100%
PSAP	2,545,506	-	2,395,284	2,020,453	-	150,222	94%
Neighborhood Engage.	2,623,669	130,139	814,551	521,803	1,797,065	12,053	100%
Community Investment	297,371	11,917	180,259	295,128	24,056	93,056	69%
Parks Administration	21,094	-	-	1,468	21,094	-	100%
Parks Maintenance	-	-	-	57,617	-	-	0%
Potawatomi Zoo	100,000	-	100,000	100,000	-	-	100%
Code Enforcement	1,301,415	204,291	1,258,252	2,152,356	-	43,163	97%
Animal Care & Control	820,662	205,166	820,662	728,865	-	-	100%
<b>Total Expenditures by Dept</b>	<b>12,998,264</b>	<b>2,286,901</b>	<b>10,719,482</b>	<b>10,347,496</b>	<b>1,942,214</b>	<b>336,566</b>	<b>97%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	83	-	-	-	-	83	0%
<b>Services &amp; Charges</b>							
Professional Services	3,284,415	28,864	2,659,468	2,534,171	418,899	206,048	94%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	10,899	164	1,281	12,778	1,055	8,563	21%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	26,751	295	3,329	12,715	385	23,037	14%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	228,333	-	-	0%
Debt Service - Interest & Fees	2,000	750	750	189,975	-	1,250	38%
Grants & Subsidies	2,349,513	112,757	964,922	415,981	1,379,591	5,000	100%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	525,230	(24)	467,351	225,728	2,285	55,594	89%
Transfers Out	6,609,373	2,144,095	6,572,551	6,667,496	-	36,822	99%
<b>Total Services &amp; Charges</b>	<b>12,808,181</b>	<b>2,286,901</b>	<b>10,669,652</b>	<b>10,287,179</b>	<b>1,802,214</b>	<b>336,314</b>	<b>97%</b>
<b>Capital</b>							
	190,000	-	49,830	60,317	140,000	170	100%
<b>Total Expenditures</b>	<b>12,998,264</b>	<b>2,286,901</b>	<b>10,719,482</b>	<b>10,347,496</b>	<b>1,942,214</b>	<b>336,567</b>	<b>97%</b>
<b>Net</b>	<b>(653,346)</b>	<b>(1,359,228)</b>	<b>2,383,720</b>	<b>1,589,764</b>	<b>-</b>	<b>(1,094,850)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>15,134,269</b>	<b>12,770,240</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives Economic Development Income Tax (EDIT) revenue. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County. Also, the final payment of the TJX job penalty amount of \$354,660 will be received in 2020. The job penalty fines were assessed because the company AJ 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 AJ Wright has been paying the job penalty fines since 2011. 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-the consolidated county-wide 911 call center) Bonds, the 2015 Parks Bonds, and the 2018 Zoo Bonds. It also pays for various economic development initiatives and interfund transfers to the Department of Community Investment (Fund 211) and the Department of Code Enforcement (Fund 219 and Fund 600-1201) and Animal Care & Control (600-1207).

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

In 2018, \$49,830 was spent on repaving cemetery paths. \$140,000 was budgeted for property acquisition for DCI, but was not spent.



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<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,610	54	6,352	4,876	-	258	96%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	37,508	-	37,508	-	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>44,118</b>	<b>54</b>	<b>43,860</b>	<b>4,876</b>	<b>-</b>	<b>258</b>	<b>99%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	486,081	-	486,081	126,142	-	-	100%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>486,081</b>	<b>-</b>	<b>486,081</b>	<b>126,142</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>486,081</b>	<b>-</b>	<b>486,081</b>	<b>126,142</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(441,963)</b>	<b>54</b>	<b>(442,221)</b>	<b>(121,266)</b>	<b>-</b>	<b>258</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>28,990</b>	<b>471,939</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Currently, this fund is used for the repayment of an interfund loan from the COIT Fund (404) in connection with a downtown hotel/parking garage project. The final payment is due in 2022 (debt schedule #82). When the final revenue payment is due from BDC, it may be prudent to payoff the debt to COIT and potentially close this fund rather than following current amortization schedule which goes out to 2046. Therefore, in the 2018 a total of \$486,081 was paid off using the current balance in cash reserves. Payments in future years will be made as BDC loan collections are received.

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<b>Fund Name</b>	<b>Project ReLeaf</b>	<b>Fund Number</b>	<b>655</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	439,680	37,291	447,240	444,734	-	(7,560)	102%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	13,579	1,551	14,362	8,114	-	(783)	106%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>453,259</b>	<b>38,842</b>	<b>461,602</b>	<b>452,847</b>	<b>-</b>	<b>(8,343)</b>	<b>102%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	47,124	18,450	43,222	28,198	-	3,902	92%
Fringe Benefits	3,605	1,411	3,307	2,157	-	298	92%
<b>Total Personnel</b>	<b>50,729</b>	<b>19,861</b>	<b>46,529</b>	<b>30,355</b>	<b>-</b>	<b>4,200</b>	<b>92%</b>
<b>Supplies</b>	<b>4,344</b>	<b>63</b>	<b>1,184</b>	<b>3,092</b>	<b>-</b>	<b>3,160</b>	<b>27%</b>
<b>Services &amp; Charges</b>							
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	2,605	31,381	32,400	-	-	100%
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	-	-	-	-	-	-	0%
Other Services & Charges	7,000	217	5,773	6,245	-	1,227	82%
Transfers Out	550,000	137,500	550,000	350,000	-	-	100%
<b>Total Services &amp; Charges</b>	<b>646,969</b>	<b>140,322</b>	<b>645,740</b>	<b>471,454</b>	<b>-</b>	<b>1,229</b>	<b>100%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>702,042</b>	<b>160,247</b>	<b>693,453</b>	<b>504,901</b>	<b>-</b>	<b>8,589</b>	<b>99%</b>
<b>Net</b>	<b>(248,783)</b>	<b>(121,405)</b>	<b>(231,851)</b>	<b>(52,054)</b>	<b>-</b>	<b>(16,932)</b>	<b>-</b>
<b>Cash Balance</b>			<b>594,755</b>	<b>822,096</b>			

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

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The annual transfer of \$550,000 is to cover a portion of MVH costs paid for the spring & fall Project Releaf. These costs include supervisory wages and benefits, gasoline, depreciation on the leaf vacs and other costs. In 2018, an attendance bonus was added to reward the seasonal employees who worked until the last day of the program. This increased personnel costs in this fund.

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<b>Fund Name</b>	Police K-9 Unit	<b>Fund Number</b>	705
<b>Fund Type</b>	Special Revenue Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50	6	52	26	-	(2)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,050</b>	<b>6</b>	<b>52</b>	<b>26</b>	<b>-</b>	<b>1,998</b>	<b>3%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	2,020	-	601	-	-	1,419	30%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>2,020</b>	<b>-</b>	<b>601</b>	<b>-</b>	<b>-</b>	<b>1,419</b>	<b>30%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,020</b>	<b>-</b>	<b>601</b>	<b>-</b>	<b>-</b>	<b>1,419</b>	<b>30%</b>
<b>Net</b>	<b>30</b>	<b>6</b>	<b>(549)</b>	<b>26</b>	<b>-</b>	<b>579</b>	<b>-</b>
<b>Cash Balance</b>			<b>2,335</b>	<b>2,889</b>			

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

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

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

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<b>Fund Name</b>	2017 Parks Bond Debt Service	<b>Fund Number</b>	312
<b>Fund Type</b>	City Debt Service	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	703,118	316,675	703,118	-	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	37,106	19,007	37,107	-	-	(1)	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	763	-	763	-	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>740,987</b>	<b>335,682</b>	<b>740,988</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	350,000	-	350,000	-	-	-	100%
Debt Service - Interest & Fees	245,304	-	243,304	-	-	2,000	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>595,304</b>	<b>-</b>	<b>593,304</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>595,304</b>	<b>-</b>	<b>593,304</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>100%</b>
<b>Net</b>	<b>145,683</b>	<b>335,682</b>	<b>147,684</b>	<b>-</b>	<b>-</b>	<b>(2,001)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>147,684</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund is used to collect a separate property tax levy and is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K (debt schedule #165).  
  
The par amount of the 2017 Park District Bonds (Series A-K) was \$14,075,000. The bonds were closed on December 20, 2017 and have a net interest rate of 3.056%. The net proceeds after bond issuance costs were \$13,715,350. This amount was deposited into Fund 471 (2017 Parks Bond Capital) and will be used towards the approved capital projects.

**Explanation of Revenue Sources:**  
This fund receives property tax revenue (distributions received in June and December) from a levy that was previously collected in Fund 313 for the College Football Hall of Fame debt service (final payment February 1, 2018).

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Football Hall of Fame Debt Service	<b>Fund Number</b>	313
<b>Fund Type</b>	City Debt Service	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	426,604	192,137	426,604	820,071	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	45,000	14,628	28,705	47,836	-	16,295	64%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	141	-	141	285	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	274,768	-	248,724	-	-	26,044	91%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>746,513</b>	<b>206,764</b>	<b>704,173</b>	<b>868,192</b>	<b>-</b>	<b>42,339</b>	<b>94%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	620,000	-	620,000	1,082,547	-	-	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%
<b>Total Services &amp; Charges</b>	<b>632,315</b>	<b>-</b>	<b>631,315</b>	<b>1,136,767</b>	<b>-</b>	<b>1,000</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>632,315</b>	<b>-</b>	<b>631,315</b>	<b>1,136,767</b>	<b>-</b>	<b>1,000</b>	<b>100%</b>
<b>Net</b>	<b>114,198</b>	<b>206,764</b>	<b>72,858</b>	<b>(268,575)</b>	<b>-</b>	<b>41,339</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>97,077</b>	<b>27,305</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July).

**Explanation of Revenue Sources:**  
This fund received property tax revenue (distributions received in June and December) from a special levy. Because of the timing of revenue and expenditures, this fund typically had a negative cash balance until the property tax distributions were received. During those times, the EDIT Fund (408) would make an interfund transfer to help cover the debt service payments.

**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.  
  
In 2019, the remaining fund balance will be transferred to the EDIT Fund (408) to reimburse EDIT for the interfund transfers it made to help pay for the debt service payments for the Hall of Fame bonds.

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<b>Fund Name</b>	South Bend Building Corp	<b>Fund Number</b>	755
<b>Fund Type</b>	City Debt Service	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,400	1,997	10,314	3,162	-	86	99%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,646,000	-	2,646,000	2,650,500	-	-	100%
<b>Total Revenue</b>	<b>2,656,400</b>	<b>1,997</b>	<b>2,656,314</b>	<b>2,653,662</b>	<b>-</b>	<b>86</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	2,100,000	-	2,100,000	2,040,000	-	-	100%
Debt Service - Interest & Fees	536,025	1,100	536,875	604,164	-	(850)	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>2,636,025</b>	<b>1,100</b>	<b>2,636,875</b>	<b>2,644,164</b>	<b>-</b>	<b>(850)</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,636,025</b>	<b>1,100</b>	<b>2,636,875</b>	<b>2,644,164</b>	<b>-</b>	<b>(850)</b>	<b>100%</b>
<b>Net</b>	<b>20,375</b>	<b>897</b>	<b>19,439</b>	<b>9,498</b>	<b>-</b>	<b>936</b>	<b>-</b>
<b>Cash Balance</b>			<b>791,026</b>	<b>771,586</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

**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:**

The fund accounts for the debt service payments for Building Corporation bonds.

Current debt includes:

- 2010 Public Works Service Center Refunding Bonds, Refunding 2001 - final payment 2/1/21, (debt schedule #36)
- 2012 Fire Station/Police Department Renovations Refunding Bonds, Refunding 2003 - final payment 2/1/23, (debt schedule #39)
- 2013 EMS/Fire Station/Tower Bonds - final payment 2/1/33, (debt schedule #116)

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<b>Fund Name</b>	2015 Parks Bond Debt Service	<b>Fund Number</b>	757
<b>Fund Type</b>	City Debt Service	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,800	590	2,787	1,472	-	13	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	31,723	31,723	-	-	(31,723)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	379,107	32,340	347,259	384,835	-	31,848	92%
<b>Total Revenue</b>	<b>381,907</b>	<b>64,654</b>	<b>381,769</b>	<b>386,307</b>	-	<b>138</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	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%
<b>Total Services &amp; Charges</b>	<b>380,107</b>	-	<b>379,106</b>	<b>390,481</b>	-	<b>1,001</b>	<b>100%</b>
<b>Capital</b>	-	-	-	-	-	-	<b>0%</b>
<b>Total Expenditures</b>	<b>380,107</b>	-	<b>379,106</b>	<b>390,481</b>	-	<b>1,001</b>	<b>100%</b>
<b>Net</b>	<b>1,800</b>	<b>64,654</b>	<b>2,662</b>	<b>(4,174)</b>		<b>(863)</b>	
<b>Cash Balance</b>			<b>560,431</b>	<b>557,768</b>			

**Fund Purpose:**

This fund accounts for the receipt of monthly lease rental payments from the City's EDIT Fund 408 and the semi-annual payment of debt service principal and interest to the bondholders of the 2015 Parks Bond. The par amount of the 2015 Parks/EDIT bond was \$5,605,000. The debt service reserve will be used towards the last debt service payment. 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 EDIT Fund (408) transfers money into this fund on a monthly basis, as per the bond ordinance, to cover debt service payments. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

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

The semi-annual debt service payments are set forth in the 20-year debt amortization schedule (#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 the 2015 Parks Bond Fund (751).

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<b>Fund Name</b>	Eddy Street Commons Debt Service	<b>Fund Number</b>	760
<b>Fund Type</b>	City Debt Service	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,500	1,257	6,428	1,480	-	72	99%
Debt Proceeds	-	-	-	2,500,000	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,279,472	945,000	2,223,472	-	-	(944,000)	174%
<b>Total Revenue</b>	<b>1,285,972</b>	<b>946,257</b>	<b>2,229,900</b>	<b>2,501,480</b>	<b>-</b>	<b>(943,928)</b>	<b>173%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	2,475,000	(600,000)	25,000	-	-	2,450,000	1%
Debt Service - Interest & Fees	1,304,472	600,000	1,253,472	-	-	51,000	96%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>3,779,472</b>	<b>-</b>	<b>1,278,472</b>	<b>-</b>	<b>-</b>	<b>2,501,000</b>	<b>34%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,779,472</b>	<b>-</b>	<b>1,278,472</b>	<b>-</b>	<b>-</b>	<b>2,501,000</b>	<b>34%</b>
<b>Net</b>	<b>(2,493,500)</b>	<b>946,257</b>	<b>951,428</b>	<b>2,501,480</b>	<b>-</b>	<b>(3,444,928)</b>	
<b>Cash Balance</b>			<b>3,452,908</b>	<b>2,501,480</b>			

**Fund Purpose:**

This fund accounts for the receipt of payments from the City's North East Residential Area TIF Fund (436) and the subsequent semi-annual payment of debt service principal and interest to the bondholders. This fund will hold a minimum of \$2.5 million in cash reserves per the 2017 Eddy Street Commons bond covenant. The bonds were closed on August 14, 2017 and the par amount was \$25 million.

**Accounting Methodology:**

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

**Explanation of Revenue Sources:**

A debt service reserve amount of \$2.5 million dollars was established at the 2017 Eddy Street Commons Bond debt closing. This amount was deposited into this debt service fund at the time of the closing. In December 2018, an additional \$945,000 was added to the debt service reserve. 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 (#163) 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 the Eddy Street Commons Capital Fund (759).



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<b>Fund Name</b>	<b>Professional Sports Development</b>	<b>Fund Number</b>	<b>377</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	600,000	-	-	409,659	-	600,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	-	37	1,308	-	1,963	2%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	-	7,431	43,416	-	10,569	41%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	783,697	783,696	783,696	-	-	1	100%
<b>Total Revenue</b>	<b>1,403,697</b>	<b>783,696</b>	<b>791,164</b>	<b>454,383</b>	<b>-</b>	<b>612,533</b>	<b>56%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	770,000	-	770,000	750,000	-	-	100%
Debt Service - Interest & Fees	44,870	-	44,870	77,955	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>814,870</b>	<b>-</b>	<b>814,870</b>	<b>827,955</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>814,870</b>	<b>-</b>	<b>814,870</b>	<b>827,955</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>588,827</b>	<b>783,696</b>	<b>(23,706)</b>	<b>(373,572)</b>	<b>-</b>	<b>612,533</b>	
<b>Cash Balance</b>			<b>-</b>	<b>23,743</b>			

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

**Explanation of Revenue Sources:**  
Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame, but still receives funding from the State for PSDA on a monthly basis. The PSDA area includes Four Winds field, Century Center, MPAC and Stuebaker 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 Coveleski Stadium Bonds with the final payment due on January 15, 2019 (debt schedule #81). The final payment of \$100,000 on a five-year commitment for the Synagogue Building at Four Winds Field was made in 2018.  
After the 2010 Coveleski Stadium Recovery Zone Economic Development Bonds are paid off, the cash balance in the Coveleski Stadium Debt Service Reserve Fund (317) will be transferred into this fund during 2019. Any cash reserves in the fund after the debt is paid off can be used for capital projects within the PSDA district.

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<b>Fund Name</b>	<b>Coveleski Stadium Capital</b>	<b>Fund Number</b>	<b>401</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	43,500	-	29,082	41,814	-	14,418	67%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	175	1,074	776	-	(74)	107%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>44,500</b>	<b>175</b>	<b>30,156</b>	<b>42,590</b>	<b>-</b>	<b>14,344</b>	<b>68%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	35,000	1,249	1,249	78,597	31,667	2,084	94%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>35,000</b>	<b>1,249</b>	<b>1,249</b>	<b>78,597</b>	<b>31,667</b>	<b>2,084</b>	<b>94%</b>
<b>Capital</b>	<b>55,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>32,955</b>	<b>12,045</b>	<b>78%</b>
<b>Total Expenditures</b>	<b>90,000</b>	<b>1,249</b>	<b>11,249</b>	<b>78,597</b>	<b>64,622</b>	<b>14,129</b>	<b>84%</b>
<b>Net</b>	<b>(45,500)</b>	<b>(1,075)</b>	<b>18,907</b>	<b>(36,007)</b>	<b>-</b>	<b>215</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>73,435</b>	<b>54,612</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Due to recent lease agreements, no capital revenues have been collected for this fund, limiting its budget.  
2018 expenditures included additional safety netting and generator maintenance.

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

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<b>Fund Name</b>	Zoo Endowment	<b>Fund Number</b>	403
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

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

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

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

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

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<b>Fund Name</b>	Park Non-Reverting Capital	<b>Fund Number</b>	405
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	17,822	43	4,665	5,754	-	13,157	26%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,500	144	1,200	1,198	-	300	80%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	27,600	-	27,600	75,000	-	-	100%
Other Income	22,000	-	-	4,000	-	22,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	80,000	-	-	185,000	-	80,000	0%
<b>Total Revenue</b>	<b>148,922</b>	<b>187</b>	<b>33,465</b>	<b>270,952</b>	<b>-</b>	<b>115,457</b>	<b>22%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>86,372</b>	<b>-</b>	<b>36,361</b>	<b>61,218</b>	<b>-</b>	<b>50,011</b>	<b>42%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	30,000	-	15,634	119,549	-	14,366	52%
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	130,000	126,675	126,675	-	-	3,325	97%
<b>Total Services &amp; Charges</b>	<b>214,000</b>	<b>126,675</b>	<b>142,309</b>	<b>124,503</b>	<b>-</b>	<b>71,691</b>	<b>66%</b>
<b>Capital</b>	<b>107,500</b>	<b>-</b>	<b>31,500</b>	<b>219,235</b>	<b>-</b>	<b>76,000</b>	<b>29%</b>
<b>Total Expenditures</b>	<b>407,872</b>	<b>126,675</b>	<b>210,170</b>	<b>404,956</b>	<b>-</b>	<b>197,702</b>	<b>52%</b>
<b>Net</b>	<b>(258,950)</b>	<b>(126,488)</b>	<b>(176,705)</b>	<b>(134,004)</b>	<b>-</b>	<b>(82,245)</b>	
<b>Cash Balance</b>				<b>176,978</b>			

**Fund Purpose:**  
This capital fund accounted for revenues collected and expenses for specific purposes or locations. These locations were Potawatomi and Rum Village Picnic Areas, the East Race, Golf Courses, Forestry, and Howard Park Ice Rink.

**Explanation of Revenue Sources:**  
This fund received most of its revenue through an interfund transfer from the Parks & Recreation Fund (201) Golf Division (1102). A small amount of revenue was collected from mowing fees for abatement mowing and from picnic area/pavilion rentals.

**Explanation of Expenditures and Significant Changes/Variations:**  
Starting in 2019, the Park Nonreverting Capital Fund (405) will be discontinued and the activity formerly appearing in this fund will be represented in the Parks & Recreation Fund (201). This will allow for better reporting and more efficient use of funds. At the end of 2018, the cash balance in the Park Nonreverting Capital Fund was transferred to the Parks & Recreation Fund.

**Explanation of Significant Spending on Capital Projects:**  
In 2018, the Parks Department purchased a tractor for \$31,500.

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<b>Fund Name</b>	<b>Cumulative Capital Development</b>	<b>Fund Number</b>	<b>406</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	436,677	196,696	436,677	436,823	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	38,374	19,655	38,373	38,286	-	1	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,500	899	8,622	3,875	-	(122)	101%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>483,551</b>	<b>217,250</b>	<b>483,673</b>	<b>478,984</b>	<b>-</b>	<b>(121)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	549,419	-	549,419	428,124	-	-	100%
Debt Service - Interest & Fees	25,983	-	25,983	10,117	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>575,402</b>	<b>-</b>	<b>575,402</b>	<b>438,241</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>575,402</b>	<b>-</b>	<b>575,402</b>	<b>438,241</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(91,851)</b>	<b>217,250</b>	<b>(91,729)</b>	<b>40,743</b>	<b>-</b>	<b>(121)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>529,328</b>	<b>622,016</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**  
This fund receives revenue from a property tax levy. Distributions are received from St. Joseph County in June and December. The Cumulative Capital Development (CCD) property tax is a special tax rate that is reduced by circuit breaker property tax caps and will likely result in less revenue in future years unless the rate is re-established. This fund also receives revenue from interest earned on the fund's cash balance.

**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. 2018 debt service principal and interest included payments for the following capital leases:  
- 2013 PNC Vehicle Lease - final payment 7/15/18, (debt schedule #110)  
- 2013 SunTrust Vehicle Lease - final payment 10/24/18, (debt schedule #113)  
- 2015 Vehicle/Equip Lease 1 - final payment due 7/15/20, (debt schedule #140)  
- 2016 Vehicle/Equip Lease 1 - final payment due 2/15/21, (debt schedule #149)  
- 2018 Vehicle/Equip Lease 1 - final payment due 5/25/23, (debt schedule #171)  
- 2018 Vehicle/Equip Lease 2 - final payment due 7/14/23, (debt schedule #177)

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<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>	<b>Fund Number</b>	<b>407</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	236,379	124,664	236,379	395,915	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,500	696	5,687	3,174	-	(187)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	25,000	25,000	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>266,879</b>	<b>125,361</b>	<b>267,066</b>	<b>424,088</b>	<b>-</b>	<b>(187)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	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%
<b>Total Services &amp; Charges</b>	<b>250,500</b>	<b>-</b>	<b>249,500</b>	<b>372,050</b>	<b>-</b>	<b>1,000</b>	<b>100%</b>
<b>Capital</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>278,500</b>	<b>-</b>	<b>249,500</b>	<b>372,050</b>	<b>-</b>	<b>29,000</b>	<b>90%</b>
<b>Net</b>	<b>(11,621)</b>	<b>125,361</b>	<b>17,566</b>	<b>52,038</b>	<b>-</b>	<b>(29,187)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>447,850</b>	<b>430,948</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

In 2017, the final payment (\$150,000) of hotel/motel tax revenue was received. This fund receives cigarette tax revenues. Other Income is \$25,000 from the South Bend School Corporation for rental of property. This fund also receives revenue from interest earned on the fund's cash balance.

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

Now that the Century Center bond is paid off, this 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, but was not spent.

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<b>Fund Name</b>	<b>Major Moves Construction</b>	<b>Fund Number</b>	<b>412</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	6,042	51,431	25,689	-	(1,431)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	493,331	-	493,328	1,028,861	-	3	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>543,331</b>	<b>6,042</b>	<b>544,759</b>	<b>1,054,550</b>	<b>-</b>	<b>(1,428)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,593,881	23,963	671,364	490,548	352,186	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%
<b>Total Services &amp; Charges</b>	<b>1,593,881</b>	<b>23,963</b>	<b>671,364</b>	<b>490,548</b>	<b>352,186</b>	<b>570,331</b>	<b>64%</b>
<b>Capital</b>	<b>979,918</b>	<b>2,625</b>	<b>7,090</b>	<b>21,700</b>	<b>419,049</b>	<b>553,779</b>	<b>43%</b>
<b>Total Expenditures</b>	<b>2,573,799</b>	<b>26,588</b>	<b>678,454</b>	<b>512,248</b>	<b>771,236</b>	<b>1,124,110</b>	<b>56%</b>
<b>Net</b>	<b>(2,030,468)</b>	<b>(20,545)</b>	<b>(133,695)</b>	<b>542,302</b>		<b>(1,125,538)</b>	
<b>Cash Balance</b>			<b>2,772,697</b>	<b>2,910,880</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives principal and interest income from interfund loans (debt schedules 84 & 85) being repaid by the River East Residential 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 continued 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.

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

<b>Fund Name</b>	<b>Morris Performing Arts Center Capital</b>	<b>Fund Number</b>	<b>416</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	125,000	16,959	101,251	73,508	-	23,749	81%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,200	769	7,250	5,951	-	(50)	101%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>132,200</b>	<b>17,728</b>	<b>108,501</b>	<b>79,459</b>	<b>-</b>	<b>23,699</b>	<b>82%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>25,000</b>	<b>-</b>	<b>6,690</b>	<b>3,603</b>	<b>1,127</b>	<b>17,183</b>	<b>31%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	81,400	-	63,882	46,383	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%
<b>Total Services &amp; Charges</b>	<b>81,400</b>	<b>-</b>	<b>63,882</b>	<b>46,383</b>	<b>7,335</b>	<b>10,183</b>	<b>87%</b>
<b>Capital</b>	<b>77,700</b>	<b>-</b>	<b>74,492</b>	<b>203,733</b>	<b>-</b>	<b>3,208</b>	<b>96%</b>
<b>Total Expenditures</b>	<b>184,100</b>	<b>-</b>	<b>145,063</b>	<b>253,719</b>	<b>8,462</b>	<b>30,574</b>	<b>83%</b>
<b>Net</b>	<b>(51,900)</b>	<b>17,728</b>	<b>(36,562)</b>	<b>(174,260)</b>		<b>(6,875)</b>	
<b>Cash Balance</b>			<b>379,010</b>	<b>416,215</b>			

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

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

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

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



**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Fund Name</b>	<b>Palais Royale Historic Preservation</b>	<b>Fund Number</b>	<b>450</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,100	275	2,143	896	-	(43)	102%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	17,160	504	17,661	16,423	-	(501)	103%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>19,260</b>	<b>779</b>	<b>19,803</b>	<b>17,319</b>	<b>-</b>	<b>(544)</b>	<b>103%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	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%
<b>Total Services &amp; Charges</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>627</b>	<b>36,967</b>	<b>8,033</b>	<b>82%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>627</b>	<b>36,967</b>	<b>8,033</b>	<b>82%</b>
<b>Net</b>	<b>(25,740)</b>	<b>779</b>	<b>19,803</b>	<b>16,692</b>	<b>-</b>	<b>(8,577)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>129,405</b>	<b>109,771</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**  
This fund receives a percent of catering and facility rental revenue received from functions held at the Palais (excluding not-for-profits). This fund also receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
Repairs/Improvements needed:  
- Masonry repairs  
- Small repairs of the plaster/decorative paint  
- Replacement or repair of windows  
- Curtain replacement (part one of three) in the amount of \$25,000.00 - existing curtains are 15 years old and showing signs of excessive wear and dry rot

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>2018 Fire Station #9 Capital</b>	<b>Fund Number</b>	<b>451</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	7,951	56,076	-	-	(6,076)	112%
Debt Proceeds	5,005,758	-	5,005,758	-	-	-	100%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,055,758</b>	<b>7,951</b>	<b>5,061,835</b>	<b>-</b>	<b>-</b>	<b>(6,076)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	138,575	-	138,575	-	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>138,575</b>	<b>-</b>	<b>138,575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>4,906,425</b>	<b>-</b>	<b>1,420,290</b>	<b>-</b>	<b>3,232,757</b>	<b>253,378</b>	<b>95%</b>
<b>Total Expenditures</b>	<b>5,045,000</b>	<b>-</b>	<b>1,558,865</b>	<b>-</b>	<b>3,232,757</b>	<b>253,378</b>	<b>95%</b>
<b>Net</b>	<b>10,758</b>	<b>7,951</b>	<b>3,502,969</b>	<b>-</b>	<b>-</b>	<b>(259,454)</b>	
<b>Cash Balance</b>			<b>3,502,969</b>	<b>-</b>			

**Fund Purpose:**

This fund is used to track the expenditures of the proceeds from the General Obligation Bonds, Series 2018. The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. Payment of debt service principal and interest to the bondholders will be recorded in Fund 287 (debt schedule #168). Bond issuance costs were recorded in this fund per Ordinance 10576-18 section VII-(a).

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>2018 TIF Park Bond Capital</b>	<b>Fund Number</b>	<b>452</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	11,007,782	-	11,007,782	-	-	-	100%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>11,007,782</b>	<b>-</b>	<b>11,007,782</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	1,347,628	36,258	185,391	-	449,501	712,736	47%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	182,782	-	169,947	-	-	12,835	93%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,530,410</b>	<b>36,258</b>	<b>355,337</b>	<b>-</b>	<b>449,501</b>	<b>725,571</b>	<b>53%</b>
<b>Capital</b>	<b>9,402,372</b>	<b>223,104</b>	<b>223,104</b>	<b>-</b>	<b>2,709,233</b>	<b>6,470,035</b>	<b>31%</b>
<b>Total Expenditures</b>	<b>10,932,782</b>	<b>259,362</b>	<b>578,442</b>	<b>-</b>	<b>3,158,734</b>	<b>7,195,606</b>	<b>34%</b>
<b>Net</b>	<b>75,000</b>	<b>(259,362)</b>	<b>10,429,340</b>	<b>-</b>	<b>-</b>	<b>(7,195,606)</b>	<b>-</b>
<b>Cash Balance</b>			<b>10,429,340</b>	<b>-</b>			<b>-</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds were closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into Fund 351 (2018 TIF Park Bond Debt Service) per the bond agreement. The remaining \$10,825,000 was deposited into this fund to be used towards the approved capital projects.

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

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

Funding to be used to implement City park plans including improvements to: Howard Park, Lincolnway East Trail, West Bank Trail, Leeper Park, Seitz Park, and Pulaski Park.

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<b>Fund Name</b>	2017 Parks Bond Capital	<b>Fund Number</b>	471
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	180,000	28,848	189,838	-	-	(9,838)	105%
Debt Proceeds	-	-	-	14,081,478	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>180,000</b>	<b>28,848</b>	<b>189,838</b>	<b>14,081,478</b>	<b>-</b>	<b>(9,838)</b>	<b>105%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	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	192,520	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>148,047</b>	<b>-</b>	<b>147,642</b>	<b>192,520</b>	<b>-</b>	<b>405</b>	<b>100%</b>
<b>Capital</b>	<b>10,161,053</b>	<b>402,212</b>	<b>955,451</b>	<b>-</b>	<b>2,727,666</b>	<b>6,477,936</b>	<b>36%</b>
<b>Total Expenditures</b>	<b>10,309,100</b>	<b>402,212</b>	<b>1,103,093</b>	<b>192,520</b>	<b>2,727,666</b>	<b>6,478,341</b>	<b>37%</b>
<b>Net</b>	<b>(10,129,100)</b>	<b>(373,364)</b>	<b>(913,256)</b>	<b>13,888,958</b>	<b>-</b>	<b>(6,488,179)</b>	<b>-</b>
<b>Cash Balance</b>			<b>12,975,703</b>	<b>13,888,958</b>			

**Fund Purpose:**

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

The City of South Bend issued a Parks bond in the amount of \$14,075,000 for certain improvements in connection with the MY SB Parks and Trails initiative. The bond closing date was December 20, 2017. Net proceeds after bond issuance costs are \$13,856,100. The bonds will be repaid over a period of 15 years with the first debt service payment due on July 15, 2018 and the final payment due on January 15, 2033.

**Explanation of Revenue Sources:**

Net proceeds after bond issuance costs were deposited into this fund in the amount of \$13,856,100. This fund also receives revenue from interest earned on the fund's cash balance.

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

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

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

These are the various projects:

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

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<b>Fund Name</b>	<b>Football Hall of Fame Capital</b>	<b>Fund Number</b>	<b>677</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	921	7,804	4,383	-	(304)	104%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,500</b>	<b>921</b>	<b>7,804</b>	<b>4,383</b>	<b>-</b>	<b>(304)</b>	<b>104%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	3,660	-	1,792	-	1,868	-	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	40,900	-	27,644	35,804	1,249	12,007	71%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	84,667	-	455	16,404	398	83,814	1%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>129,227</b>	<b>-</b>	<b>29,891</b>	<b>52,208</b>	<b>3,514</b>	<b>95,821</b>	<b>26%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>129,227</b>	<b>-</b>	<b>29,891</b>	<b>52,208</b>	<b>3,514</b>	<b>95,821</b>	<b>26%</b>
<b>Net</b>	<b>(121,727)</b>	<b>921</b>	<b>(22,087)</b>	<b>(47,825)</b>	<b>-</b>	<b>(96,125)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>425,528</b>	<b>448,306</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**  
The fund received distributions from the PSDA Tax Fund (377) through 2010. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

**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.
- In 2019, the remaining fund balance will be transferred to the EDIT Fund (408) to reimburse EDIT for the interfund transfers it made to help pay for the debt service payments for the Hall of Fame bonds.

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<b>Fund Name</b>	<b>Equipment/Vehicle Leasing</b>	<b>Fund Number</b>	<b>750</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Interest Earnings	31,000	5,609	31,473	7,227	-	(473)	102%
Debt Proceeds	10,717,184	522,878	6,638,312	4,548,500	-	4,078,872	62%
Other Income	-	-	-	-	-	-	0%
Transfers In	101,776	-	101,776	-	-	-	100%
<b>Total Revenue</b>	<b>10,849,960</b>	<b>528,487</b>	<b>6,771,560</b>	<b>4,555,727</b>	<b>-</b>	<b>4,078,399</b>	<b>62%</b>
<b>Capital Expenditures by Dept</b>							
Unassigned/Bank Fees	441,986	-	437,486	4,134,997	-	4,500	99%
(0607) Streets/Traffic & Lighting	1,173,490	109,436	792,510	-	-	380,980	68%
(0610) Solid Waste	1,563,546	-	1,432,467	-	-	131,079	92%
(0631) Organic Resources	353,910	-	-	-	-	353,910	0%
(0640) Water Works	604,087	155,798	603,954	-	-	133	100%
(0672) Information Technology	83,920	-	25,054	-	-	58,866	30%
(0801) Police Department	2,885,850	166,967	2,221,105	-	515,320	149,425	95%
(0901) Fire Department	1,550,534	-	1,064,653	-	-	485,881	69%
(1101) Parks & Recreation	1,223,351	12,197	712,619	-	482,805	27,927	98%
(1201) Code Enforcement	104,495	-	-	-	-	104,495	0%
(1207) Animal Care & Control	72,627	-	72,627	-	-	-	100%
(1306) Building Department	65,670	-	65,670	-	-	-	100%
<b>Total Capital Expenditures by Dept</b>	<b>10,123,466</b>	<b>444,398</b>	<b>7,428,144</b>	<b>4,134,997</b>	<b>998,124</b>	<b>1,697,196</b>	<b>83%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	186	-	-	0%
Debt Service - Interest & Fees	5,000	-	500	-	-	4,500	10%
Other Services & Charges	217,125	-	217,125	-	-	-	100%
Transfers Out	219,861	-	219,861	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>441,986</b>	<b>-</b>	<b>437,486</b>	<b>186</b>	<b>-</b>	<b>4,500</b>	<b>99%</b>
<b>Capital</b>	<b>9,681,480</b>	<b>444,398</b>	<b>6,990,658</b>	<b>4,134,811</b>	<b>998,124</b>	<b>1,692,698</b>	<b>83%</b>
<b>Total Expenditures</b>	<b>10,123,466</b>	<b>444,398</b>	<b>7,428,144</b>	<b>4,134,997</b>	<b>998,124</b>	<b>1,697,198</b>	<b>83%</b>
<b>Net</b>	<b>726,494</b>	<b>84,089</b>	<b>(656,584)</b>	<b>420,730</b>		<b>2,381,201</b>	
<b>Cash Balance</b>			<b>2,942,040</b>	<b>3,598,717</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Accounting Methodology:**

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

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

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

Solid Waste - 4 trash trucks   tote washer	\$ 1,432,467
Water Works - water meters	603,954
IT - laptops	25,054
Police Dept - police cars & equipment	2,221,105
Fire Dept - fire truck down payment	581,547
Fire Dept - turnout gear	483,106
Parks Dept - experiential vehicle   trucks   scissor lift	712,619
Animal Control - pickup truck with animal box	72,627
Street Dept - pickup trucks   asphalt milling machine   5 foot milling drum   tractor	792,510
Bldg Dept - 3 passenger vehicles	65,670
<b>2018 capital expenditures YTD</b>	<b>\$ 6,990,658</b>

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<b>Fund Name</b>	2015 Parks Bond Capital	<b>Fund Number</b>	751
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,900	539	4,813	6,700	-	87	98%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,900</b>	<b>539</b>	<b>4,813</b>	<b>6,700</b>	<b>-</b>	<b>87</b>	<b>98%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>59,000</b>	<b>(8,807)</b>	<b>43,656</b>	<b>61,848</b>	<b>13,316</b>	<b>2,028</b>	<b>97%</b>
<b>Services &amp; Charges</b>							
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	322,374	14,326	291,724	23,581	10,159	20,491	94%
Transfers Out	289	288	288	-	-	1	100%
<b>Total Services &amp; Charges</b>	<b>322,663</b>	<b>14,614</b>	<b>292,013</b>	<b>91,846</b>	<b>10,159</b>	<b>20,492</b>	<b>94%</b>
<b>Capital</b>	<b>2,754,867</b>	<b>284,665</b>	<b>2,468,681</b>	<b>918,981</b>	<b>35,211</b>	<b>250,975</b>	<b>91%</b>
<b>Total Expenditures</b>	<b>3,136,530</b>	<b>290,472</b>	<b>2,804,350</b>	<b>1,072,675</b>	<b>58,687</b>	<b>273,495</b>	<b>91%</b>
<b>Net</b>	<b>(3,131,630)</b>	<b>(289,934)</b>	<b>(2,799,537)</b>	<b>(1,065,975)</b>	<b>-</b>	<b>(273,408)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>471,687</b>	<b>3,271,224</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

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

**Explanation of Significant Spending on Capital Projects:**  
Major projects included the renovation of the Charles Black Rec Center and the upgrade of the Martin Luther King Recreation Center HVAC system. Minor projects included the Niles Avenue Dog Park, Rum Village Dog Park, Experience Lodge, Fremont Park splash pad, Potawatomi Park splash pad, replacement of various park equipment, and other improvements to parks.

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<b>Fund Name</b>	Smart Streets Bond Capital	<b>Fund Number</b>	753
<b>Fund Type</b>	Capital Project	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,500	35	1,060	5,075	-	440	71%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	63,579	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,500</b>	<b>35</b>	<b>1,060</b>	<b>68,655</b>	<b>-</b>	<b>440</b>	<b>71%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	1,500	-	-	1,500	-	1,500	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>0%</b>
<b>Capital</b>	<b>2,100,000</b>	<b>-</b>	<b>972,373</b>	<b>4,956,452</b>	<b>-</b>	<b>1,127,627</b>	<b>46%</b>
<b>Total Expenditures</b>	<b>2,101,500</b>	<b>-</b>	<b>972,373</b>	<b>4,957,952</b>	<b>-</b>	<b>1,129,127</b>	<b>46%</b>
<b>Net</b>	<b>(2,100,000)</b>	<b>35</b>	<b>(971,313)</b>	<b>(4,889,297)</b>	<b>-</b>	<b>(1,128,687)</b>	
<b>Cash Balance</b>			<b>68,843</b>	<b>1,040,156</b>			

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

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

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

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



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

<b>Fund Name</b>	<b>Eddy Street Commons Capital</b>	<b>Fund Number</b>	<b>759</b>
<b>Fund Type</b>	<b>Capital Project</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	135	13	121	-	-	14	90%
Debt Proceeds	-	-	-	22,500,000	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>135</b>	<b>13</b>	<b>121</b>	<b>22,500,000</b>	<b>-</b>	<b>14</b>	<b>90%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	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%
<b>Total Services &amp; Charges</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>396,250</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>16,127,865</b>	<b>1,135,369</b>	<b>8,477,690</b>	<b>6,000,000</b>	<b>7,650,241</b>	<b>(66)</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>16,129,365</b>	<b>1,135,369</b>	<b>8,479,190</b>	<b>6,396,250</b>	<b>7,650,241</b>	<b>(66)</b>	<b>100%</b>
<b>Net</b>	<b>(16,129,230)</b>	<b>(1,135,356)</b>	<b>(8,479,069)</b>	<b>16,103,750</b>		<b>80</b>	
<b>Cash Balance</b>			<b>7,650,244</b>	<b>16,129,314</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

**Explanation of Revenue Sources:**

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

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

Expenditures for Eddy Street Commons Project, Phase II. Designed with input from the University, City of South Bend and nearby home and business owners, Phase II consists of five main buildings: two graduate-style apartment buildings and a new Robinson Community Learning Center on the east side of Eddy Street and two market-rate apartment buildings on the west side of Eddy Street.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Fund Name</b>	Emergency Medical Services Capital	<b>Fund Number</b>	287
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	-	-	-	-	75,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,616,583	-	1,616,582	3,210,349	-	1	100%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	79,000	9,497	81,118	38,066	-	(2,118)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,515	-	3,515	-	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	27,741	-	27,741	-	-	-	100%
<b>Total Revenue</b>	<b>1,801,839</b>	<b>9,497</b>	<b>1,728,956</b>	<b>3,248,415</b>	<b>-</b>	<b>72,883</b>	<b>96%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>58,750</b>	<b>-</b>	<b>39,950</b>	<b>-</b>	<b>18,800</b>	<b>-</b>	<b>100%</b>
<b>Services &amp; Charges</b>							
Professional Services	207,203	-	25,402	264,051	11,636	170,165	18%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	56,413	-	-	118	-	56,413	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	361,562	-	361,561	401,821	-	1	100%
Debt Service - Interest & Fees	106,533	-	75,481	189,641	-	31,052	71%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	471,088	-	-	0%
Transfers Out	505,276	-	505,276	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>1,236,987</b>	<b>-</b>	<b>967,721</b>	<b>1,326,719</b>	<b>11,636</b>	<b>257,631</b>	<b>79%</b>
<b>Capital</b>	<b>2,093,993</b>	<b>68,000</b>	<b>919,235</b>	<b>1,243,760</b>	<b>806,326</b>	<b>368,432</b>	<b>82%</b>
<b>Total Expenditures</b>	<b>3,389,730</b>	<b>68,000</b>	<b>1,926,906</b>	<b>2,570,479</b>	<b>836,763</b>	<b>626,063</b>	<b>82%</b>
<b>Net</b>	<b>(1,587,891)</b>	<b>(58,504)</b>	<b>(197,950)</b>	<b>677,936</b>	<b>-</b>	<b>(553,180)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>4,109,519</b>	<b>4,314,122</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Capital spending includes fleet needs, as well as updates and repair & maintenance to facilities. To keep the fleet within a servicable life span, generally the City aims to purchase 2 pumper trucks every 3 years and an aerial apparatus every 5 years. The City also purchases or refurbishes an ambulance each year. The Fire Department's capital needs have also begun to include debt service payments for facilities such as Station 5, the LJT Fire Training Center, and construction of the new Station 9 (paid for out of Fund 451).

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

2018 expenditures included: \$497k - final payment for 2 pumper trucks, \$110k - cars for the Fire Department, \$206k - cardiac monitors

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<b>Fund Name</b>	<b>Emergency Medical Services Operating</b>	<b>Fund Number</b>	<b>288</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	6,168,680	546,824	6,241,946	5,579,407	-	(73,266)	101%
Fines, Forfeitures, and Fees	2,500	-	225	1,600	-	2,275	9%
Interest Earnings	47,000	6,266	49,138	24,597	-	(2,138)	105%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	200	-	200	1,170	-	-	100%
Other Income	23,570	-	21,159	17,256	-	2,411	90%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,241,950</b>	<b>553,090</b>	<b>6,312,668</b>	<b>5,624,031</b>	<b>-</b>	<b>(70,718)</b>	<b>101%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	3,712,916	392,885	3,712,912	3,430,857	-	4	100%
Fringe Benefits	1,371,417	146,353	1,369,042	1,297,150	-	2,375	100%
<b>Total Personnel</b>	<b>5,084,333</b>	<b>539,239</b>	<b>5,081,953</b>	<b>4,728,007</b>	<b>-</b>	<b>2,379</b>	<b>100%</b>
<b>Supplies</b>	<b>395,167</b>	<b>40,448</b>	<b>341,657</b>	<b>290,594</b>	<b>6,922</b>	<b>46,588</b>	<b>88%</b>
<b>Services &amp; Charges</b>							
Professional Services	180,013	82,592	157,713	26,491	-	22,300	88%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	20,612	10,774	18,800	8,475	-	1,812	91%
Education & Training	52,000	2,500	44,560	84,652	-	7,440	86%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	253,256	-	127,347	179,959	16,708	109,201	57%
Other Interfund Allocations	220,456	18,375	220,456	20,028	-	-	100%
Debt Service - Principal	1,044	-	-	304	1,044	-	100%
Debt Service - Interest & Fees	49	-	-	14	49	-	101%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	205,005	56,111	181,063	148,812	-	23,942	88%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>932,435</b>	<b>170,352</b>	<b>749,939</b>	<b>468,735</b>	<b>17,801</b>	<b>164,695</b>	<b>82%</b>
<b>Capital</b>	<b>19,811</b>	<b>-</b>	<b>19,811</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>6,431,746</b>	<b>750,039</b>	<b>6,193,361</b>	<b>5,487,336</b>	<b>24,723</b>	<b>213,662</b>	<b>97%</b>
<b>Net</b>	<b>(189,796)</b>	<b>(196,949)</b>	<b>119,307</b>	<b>136,695</b>	<b>-</b>	<b>(284,380)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,961,341</b>	<b>1,829,976</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

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

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

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

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<b>Fund Name</b>	<b>Consolidated Building Fund</b>	<b>Fund Number</b>	<b>600</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Licenses & Permits	107,500	5,925	90,638	92,168	-	16,862	84%
Charges for Services	1,813,496	124,724	1,760,612	1,597,287	-	52,884	97%
Fines, Forfeitures, and Fees	286,900	39,833	145,746	181,750	-	141,154	51%
Interest Earnings	46,000	4,743	4,231	25,326	-	(1,231)	103%
Donations	-	-	-	30	-	-	0%
Other Income	16,034	26,697	65,777	14,274	-	(49,743)	410%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,024,481	274,888	1,024,481	2,167,316	-	-	100%
<b>Total Revenue</b>	<b>3,294,411</b>	<b>476,810</b>	<b>3,134,485</b>	<b>4,078,151</b>	<b>-</b>	<b>159,926</b>	<b>95%</b>
<b>Expenditures by Dept</b>							
600-1201 Code Enforcement	1,935,662	161,792	1,712,624	1,482,672	51,174	171,863	91%
600-1207 Animal Care & Control	1,056,096	146,429	908,180	802,876	43,111	104,805	90%
600-1208 Rental Unit Inspection	112,600	7,125	59,234	-	5,256	48,110	57%
600-1306 Building Department	1,658,827	111,026	1,492,504	1,278,875	-	166,323	90%
<b>Total Expenditures by Dept</b>	<b>4,763,185</b>	<b>426,374</b>	<b>4,172,542</b>	<b>3,564,423</b>	<b>99,541</b>	<b>491,102</b>	<b>90%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,987,137	140,319	1,815,522	1,740,771	-	171,615	91%
Fringe Benefits	943,861	67,392	831,710	838,169	-	112,151	88%
<b>Total Personnel</b>	<b>2,930,998</b>	<b>207,711</b>	<b>2,647,232</b>	<b>2,578,941</b>	<b>-</b>	<b>283,766</b>	<b>90%</b>
<b>Supplies</b>	<b>188,156</b>	<b>6,489</b>	<b>118,165</b>	<b>104,247</b>	<b>16,368</b>	<b>53,623</b>	<b>72%</b>
<b>Services &amp; Charges</b>							
Professional Services	178,984	48,108	139,223	63,123	-	39,761	78%
Printing & Advertising	17,742	330	9,471	13,988	-	8,271	53%
Utilities	41,150	4,847	38,413	35,626	-	2,737	93%
Education & Training	20,140	428	9,279	13,238	-	10,861	46%
Travel	10,753	-	8,319	1,876	-	2,434	77%
Repairs & Maintenance	130,283	4,892	84,242	91,197	17,674	28,367	78%
Other Interfund Allocations	797,080	66,350	797,080	491,412	-	-	100%
Debt Service - Principal	127,618	187	106,799	54,784	-	20,819	84%
Debt Service - Interest & Fees	13,618	17	10,884	3,700	-	2,734	80%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	500	-	-	-	-	500	0%
Other Services & Charges	226,163	7,014	123,436	112,290	65,500	37,227	84%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,564,031</b>	<b>132,174</b>	<b>1,327,145</b>	<b>881,233</b>	<b>83,174</b>	<b>153,711</b>	<b>90%</b>
<b>Capital</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>4,763,185</b>	<b>426,374</b>	<b>4,172,542</b>	<b>3,564,423</b>	<b>99,541</b>	<b>491,100</b>	<b>90%</b>
<b>Net</b>	<b>(1,468,774)</b>	<b>50,436</b>	<b>(1,038,057)</b>	<b>513,728</b>	<b>-</b>	<b>(331,174)</b>	
<b>Cash Balance</b>			<b>2,097,307</b>	<b>3,143,961</b>			

**Fund Purpose:**

This fund accounts for two departments: Code Enforcement and the Building Department.  
**600-1201** - Neighborhood Code Enforcement upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. **600-1207** - Animal Care & Control runs the animal shelter and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. **600-1208** - The Rental Unit Inspection division, to be established in 2018, will be conducting property inspections and issuing a license for all rental properties in the City. **600-1306** - The Building Department regulates the "built environment" through enforcement of current building codes and zoning ordinances. The Building Department's purpose is to promote safe occupancy for all residents of the jurisdiction, serving all properties within the City of South Bend and all properties with a 5 digit address within St. Joseph County.

Code Enforcement (600-1201)/Animal Control (600-1207)		
Staffing	Budget	Actual
Full Time	26	26
Part-Time /Seasonal/Temporary	N/A	2
<b>Total</b>	<b>26</b>	<b>28</b>

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

**Explanation of Revenue Sources:**

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

**Explanation of 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 were for the replacement of Animal Care & Control vans with two new box trucks.

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

3 vehicles were purchased through a capital lease in 2018. The cost of these vehicles will be recorded as principal and interest payments.

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Parking Garages</b>	<b>Fund Number</b>	<b>601</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,253,383	161,464	1,224,035	1,197,792	-	29,348	98%
Fines, Forfeitures, and Fees	125,700	3,415	65,553	60,034	-	60,147	52%
Interest Earnings	22,890	2,752	23,414	10,532	-	(524)	102%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,098	-	1,606	4,847	-	492	77%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,404,071</b>	<b>167,631</b>	<b>1,314,608</b>	<b>1,273,206</b>	<b>-</b>	<b>89,463</b>	<b>94%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>1,000</b>	<b>-</b>	<b>969</b>	<b>-</b>	<b>-</b>	<b>31</b>	<b>97%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,001,293	120,757	1,001,178	704,986	113	2	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	97,491	8,931	97,488	26,020	-	3	100%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	102,169	10,474	59,093	240,925	34,676	8,400	92%
Other Interfund Allocations	40,944	3,412	40,944	40,356	-	-	100%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	9,447	961	9,444	7,787	-	3	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,251,344</b>	<b>144,534</b>	<b>1,208,148</b>	<b>1,020,074</b>	<b>34,789</b>	<b>8,408</b>	<b>99%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,252,344</b>	<b>144,534</b>	<b>1,209,117</b>	<b>1,020,074</b>	<b>34,789</b>	<b>8,439</b>	<b>99%</b>
<b>Net</b>	<b>151,727</b>	<b>23,096</b>	<b>105,492</b>	<b>253,132</b>	<b>-</b>	<b>81,024</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,329,185</b>	<b>1,225,253</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund accounts for the revenues and expenditures from the various parking garages owned by the City of South Bend. Parking garage operations are under outside contract with Downtown South Bend, Inc.

**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. 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 Expenditures and Significant Changes/Variations:**  
Occupancy levels continue to increase with downtown density. The vast majority of the Services expenditures are for the annual Block By Block contract, for maintaining the garages and assisting patrons.

**Explanation of Significant Spending on Capital Projects:**  
There are many capital improvement needs. The City plans on addressing those incrementally, budgeting for capital improvements across several years.

**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Fund Name</b>	<b>Solid Waste Operations</b>	<b>Fund Number</b>	<b>610</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	5,463,350	431,116	5,408,816	5,346,176	-	54,534	99%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,360	975	9,887	3,933	-	(527)	106%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	75,699	-	75,596	74,536	-	103	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,548,409</b>	<b>432,091</b>	<b>5,494,298</b>	<b>5,424,644</b>	<b>-</b>	<b>54,110</b>	<b>99%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,085,401	76,883	1,067,278	1,071,780	-	18,123	98%
Fringe Benefits	513,918	41,308	502,791	554,259	-	11,127	98%
<b>Total Personnel</b>	<b>1,599,319</b>	<b>118,191</b>	<b>1,570,069</b>	<b>1,626,040</b>	<b>-</b>	<b>29,250</b>	<b>98%</b>
<b>Supplies</b>	<b>304,159</b>	<b>17,560</b>	<b>277,367</b>	<b>233,123</b>	<b>2,189</b>	<b>24,603</b>	<b>92%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	115,208	-	-	0%
Printing & Advertising	-	-	-	43	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	11,510	-	11,509	8,564	-	1	100%
Travel	5,165	-	2,556	3,659	-	2,609	49%
Repairs & Maintenance	974,077	65,150	972,796	830,841	1,281	-	100%
Other Interfund Allocations	851,115	70,940	851,115	596,856	-	-	100%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	936,665	94,968	884,322	912,690	12,608	39,735	96%
Transfers Out	1,004,039	-	1,004,039	778,600	-	-	100%
<b>Total Services &amp; Charges</b>	<b>3,782,571</b>	<b>231,058</b>	<b>3,726,338</b>	<b>3,246,460</b>	<b>13,889</b>	<b>42,345</b>	<b>99%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>5,686,049</b>	<b>366,808</b>	<b>5,573,774</b>	<b>5,105,623</b>	<b>16,077</b>	<b>96,198</b>	<b>98%</b>
<b>Net</b>	<b>(137,640)</b>	<b>65,283</b>	<b>(79,476)</b>	<b>319,022</b>	<b>-</b>	<b>(42,088)</b>	
<b>Cash Balance</b>			<b>526,853</b>	<b>533,909</b>			

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

**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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<b>Fund Name</b>	<b>Solid Waste Capital</b>	<b>Fund Number</b>	<b>611</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	800	405	1,666	1,027	-	(866)	208%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,332	102	1,435	-	-	(103)	108%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,076,706	-	1,004,039	778,600	-	72,667	93%
<b>Total Revenue</b>	<b>1,078,838</b>	<b>507</b>	<b>1,007,140</b>	<b>779,627</b>	<b>-</b>	<b>71,698</b>	<b>93%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	1,009,386	172	937,090	1,034,520	-	72,296	93%
Debt Service - Interest & Fees	67,320	10	65,381	41,621	-	1,939	97%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,076,706</b>	<b>182</b>	<b>1,002,470</b>	<b>1,076,141</b>	<b>-</b>	<b>74,235</b>	<b>93%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,076,706</b>	<b>182</b>	<b>1,002,470</b>	<b>1,076,141</b>	<b>-</b>	<b>74,235</b>	<b>93%</b>
<b>Net</b>	<b>2,132</b>	<b>325</b>	<b>4,670</b>	<b>(296,514)</b>	<b>-</b>	<b>(2,537)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>44,603</b>	<b>39,995</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**  
This fund receives transfers from the Solid Waste Operations Fund (610). Transfers in from the Solid Waste Operating Fund 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 debt service included a new lease-purchase to replace three of the oldest rear load trucks in the fleet with three CNG fueled, front load units and 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. Over the next five years, Solid Waste plans to replace older trucks with Front Load Dedicated units, replacing about two trucks a year. These trucks will be purchased with capital lease proceeds and paid off over a five-year period.

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<b>Fund Name</b>	<b>Water Works Operations</b>	<b>Fund Number</b>	<b>620</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	15,871,094	1,193,313	15,388,151	13,658,131	-	482,943	97%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	55,000	8,207	53,391	25,855	-	1,609	97%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	78,381	408	33,509	74,623	-	44,872	43%
Interfund Allocation Reimb	1,629,372	115,907	1,390,950	1,613,364	-	238,422	85%
Transfers In	110,000	36,370	108,690	60,894	-	1,310	99%
<b>Total Revenue</b>	<b>17,743,847</b>	<b>1,354,206</b>	<b>16,974,691</b>	<b>15,432,866</b>	<b>-</b>	<b>769,156</b>	<b>96%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	3,783,323	279,596	3,495,419	3,460,112	-	287,904	92%
Fringe Benefits	1,829,253	135,492	1,684,791	1,692,283	-	144,462	92%
<b>Total Personnel</b>	<b>5,612,576</b>	<b>415,088</b>	<b>5,180,210</b>	<b>5,152,395</b>	<b>-</b>	<b>432,366</b>	<b>92%</b>
<b>Supplies</b>	<b>1,673,924</b>	<b>70,030</b>	<b>1,319,059</b>	<b>1,231,737</b>	<b>228,324</b>	<b>126,541</b>	<b>92%</b>
<b>Services &amp; Charges</b>							
Professional Services	2,337,637	94,211	1,373,050	1,313,412	689,119	275,468	88%
Printing & Advertising	2,480	-	469	193	-	2,011	19%
Utilities	848,300	55,368	777,050	715,247	-	71,250	92%
Education & Training	29,101	1,000	11,331	15,218	6,193	11,577	60%
Travel	18,750	76	2,785	4,035	-	15,965	15%
Repairs & Maintenance	473,839	27,501	359,337	358,530	56,319	58,183	88%
Other Interfund Allocations	1,339,528	111,621	1,339,518	1,350,528	-	10	100%
Debt Service - Principal	398,100	1,203	394,755	211,041	-	3,345	99%
Debt Service - Interest & Fees	36,004	117	35,731	15,354	-	273	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	1,518,788	105,231	1,222,554	1,229,691	1,167	295,067	81%
Payment In Lieu of Taxes	1,730,831	144,235	1,730,831	1,785,924	-	-	100%
Transfers Out	2,050,422	165,595	2,047,442	2,163,660	-	2,980	100%
<b>Total Services &amp; Charges</b>	<b>10,783,780</b>	<b>706,159</b>	<b>9,294,853</b>	<b>9,162,833</b>	<b>752,798</b>	<b>736,129</b>	<b>93%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>18,070,280</b>	<b>1,191,278</b>	<b>15,794,122</b>	<b>15,546,965</b>	<b>981,121</b>	<b>1,295,036</b>	<b>93%</b>
<b>Net</b>	<b>(326,433)</b>	<b>162,929</b>	<b>1,180,569</b>	<b>(114,098)</b>	<b>-</b>	<b>(525,880)</b>	
<b>Cash Balance</b>			<b>4,629,470</b>	<b>3,482,307</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	67	63
Part-Time /Seasonal/Temporary	N/A	3
<b>Total</b>	<b>67</b>	<b>66</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Debt service expense is greater in 2018 due to additional capital lease payments for water meters purchased through a 2018 capital lease.

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

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



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<b>Fund Name</b>	<b>Water Works Capital</b>	<b>Fund Number</b>	<b>622</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	235,000	2,565	225,863	-	-	9,137	96%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	36,500	4,296	36,395	21,393	-	105	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	160,000	-	8,053	44,388	-	151,947	5%
<b>Total Revenue</b>	<b>431,500</b>	<b>6,861</b>	<b>270,310</b>	<b>65,781</b>	<b>-</b>	<b>161,189</b>	<b>63%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	11,899	-	11,896	61,511	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%
<b>Total Services &amp; Charges</b>	<b>11,899</b>	<b>-</b>	<b>11,896</b>	<b>61,511</b>	<b>4</b>	<b>(1)</b>	<b>100%</b>
<b>Capital</b>	<b>1,566,671</b>	<b>104,729</b>	<b>512,295</b>	<b>445,099</b>	<b>215,287</b>	<b>839,089</b>	<b>46%</b>
<b>Total Expenditures</b>	<b>1,578,570</b>	<b>104,729</b>	<b>524,191</b>	<b>506,610</b>	<b>215,291</b>	<b>839,088</b>	<b>47%</b>
<b>Net</b>	<b>(1,147,070)</b>	<b>(97,868)</b>	<b>(253,880)</b>	<b>(440,829)</b>		<b>(677,899)</b>	
<b>Cash Balance</b>			<b>1,892,832</b>	<b>2,150,002</b>			

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Charges For Services is a system development fee. This is a one-time capital contribution charged to customers making a new connection to the water system.  
This fund receives interfund transfers from the Water Works Operations Fund (620).

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

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<b>Fund Name</b>	<b>Water Works Customer Deposit</b>	<b>Fund Number</b>	<b>624</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	29,000	3,255	27,299	13,935	-	1,701	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>29,000</b>	<b>3,255</b>	<b>27,299</b>	<b>13,935</b>	<b>-</b>	<b>1,701</b>	<b>94%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	27,000	3,255	24,957	13,729	-	2,043	92%
<b>Total Services &amp; Charges</b>	<b>27,000</b>	<b>3,255</b>	<b>24,957</b>	<b>13,729</b>	<b>-</b>	<b>2,043</b>	<b>92%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>27,000</b>	<b>3,255</b>	<b>24,957</b>	<b>13,729</b>	<b>-</b>	<b>2,043</b>	<b>92%</b>
<b>Net</b>	<b>2,000</b>	<b>-</b>	<b>2,342</b>	<b>206</b>	<b>-</b>	<b>(342)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,506,992</b>	<b>1,518,552</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**  
This fund receives revenue in the form of security deposits collected from utility customers. This fund also receives revenue from interest earned on the fund's cash balance. Any interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (620).

**Explanation of Expenditures and Significant Changes/Variations:**  
Revenue and expenditures are dependent on the frequency of new customers and terminations of service.

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<b>Fund Name</b>	<b>Water Works Sinking (Debt Service)</b>	<b>Fund Number</b>	<b>625</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,000	3,337	15,871	9,951	-	129	99%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	12,750	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,000,217	165,595	1,987,140	1,968,000	-	13,077	99%
<b>Total Revenue</b>	<b>2,016,217</b>	<b>168,932</b>	<b>2,003,011</b>	<b>1,990,701</b>	<b>-</b>	<b>13,206</b>	<b>99%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	1,431,617	-	-	1,395,912	-	1,431,617	0%
Debt Service - Interest & Fees	569,100	-	284,967	609,185	-	284,133	50%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	16,500	3,337	15,827	7,700	-	673	96%
<b>Total Services &amp; Charges</b>	<b>2,017,217</b>	<b>3,337</b>	<b>300,794</b>	<b>2,012,797</b>	<b>-</b>	<b>1,716,423</b>	<b>15%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,017,217</b>	<b>3,337</b>	<b>300,794</b>	<b>2,012,797</b>	<b>-</b>	<b>1,716,423</b>	<b>15%</b>
<b>Net</b>	<b>(1,000)</b>	<b>165,595</b>	<b>1,702,217</b>	<b>(22,096)</b>	<b>-</b>	<b>(1,703,217)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,730,279</b>	<b>28,105</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives interfund transfers from the Water Works Operations Fund (620) as needed to cover debt service payments. This fund also receives revenue from interest earned on the fund's cash balance. Any interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (620).

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

Current debt includes:

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

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<b>Fund Name</b>	Water Works Bond Reserve	<b>Fund Number</b>	626
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	27,000	3,164	25,805	13,144	-	1,195	96%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>27,000</b>	<b>3,164</b>	<b>25,805</b>	<b>13,144</b>	<b>-</b>	<b>1,195</b>	<b>96%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	26,000	24,000	24,000	16,000	-	2,000	92%
<b>Total Services &amp; Charges</b>	<b>26,000</b>	<b>24,000</b>	<b>24,000</b>	<b>16,000</b>	<b>-</b>	<b>2,000</b>	<b>92%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>26,000</b>	<b>24,000</b>	<b>24,000</b>	<b>16,000</b>	<b>-</b>	<b>2,000</b>	<b>92%</b>
<b>Net</b>	<b>1,000</b>	<b>(20,836)</b>	<b>1,805</b>	<b>(2,856)</b>	<b>-</b>	<b>(805)</b>	
<b>Cash Balance</b>			<b>1,426,313</b>	<b>1,426,658</b>			

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

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

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

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

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<b>Fund Name</b>	Water Works Reserve Operations & Maintenance	<b>Fund Number</b>	629
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	48,000	5,777	47,942	23,804	-	58	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	52,250	-	52,249	151,272	-	1	100%
<b>Total Revenue</b>	<b>100,250</b>	<b>5,777</b>	<b>100,191</b>	<b>175,076</b>	<b>-</b>	<b>59</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	48,000	5,777	43,905	23,465	-	4,095	91%
<b>Total Services &amp; Charges</b>	<b>48,000</b>	<b>5,777</b>	<b>43,905</b>	<b>23,465</b>	<b>-</b>	<b>4,095</b>	<b>91%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>48,000</b>	<b>5,777</b>	<b>43,905</b>	<b>23,465</b>	<b>-</b>	<b>4,095</b>	<b>91%</b>
<b>Net</b>	<b>52,250</b>	<b>-</b>	<b>56,286</b>	<b>151,611</b>	<b>-</b>	<b>(4,036)</b>	
<b>Cash Balance</b>			<b>2,670,169</b>	<b>2,617,920</b>			

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Water Works Operations Fund (620). The debt service reserve amount is used towards the last debt service payment.

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

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<b>Fund Name</b>	<b>Sewer Repair Insurance</b>	<b>Fund Number</b>	<b>640</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	640,050	53,037	640,050	639,249	-	-	100%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	34,679	4,284	34,679	16,588	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>674,729</b>	<b>57,321</b>	<b>674,729</b>	<b>655,836</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	151,274	10,118	148,298	144,804	-	2,976	98%
Fringe Benefits	74,824	5,001	69,760	68,028	-	5,064	93%
<b>Total Personnel</b>	<b>226,098</b>	<b>15,119</b>	<b>218,059</b>	<b>212,832</b>	<b>-</b>	<b>8,040</b>	<b>96%</b>
<b>Supplies</b>	<b>46,948</b>	<b>2,292</b>	<b>32,495</b>	<b>17,120</b>	<b>5,418</b>	<b>9,035</b>	<b>81%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	334,239	8,522	250,641	277,584	24,655	58,943	82%
Other Interfund Allocations	17,868	1,489	17,868	18,948	-	-	100%
Debt Service - Principal	-	-	-	14,112	-	-	0%
Debt Service - Interest & Fees	-	-	-	106	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	7,071	166	6,150	6,313	-	921	87%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>359,178</b>	<b>10,177</b>	<b>274,659</b>	<b>317,063</b>	<b>24,655</b>	<b>59,864</b>	<b>83%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>632,224</b>	<b>27,589</b>	<b>525,213</b>	<b>547,016</b>	<b>30,073</b>	<b>76,939</b>	<b>88%</b>
<b>Net</b>	<b>42,505</b>	<b>29,732</b>	<b>149,516</b>	<b>108,821</b>	<b>-</b>	<b>(76,939)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>2,019,718</b>	<b>1,866,378</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Fund Purpose:**

The Sewer Insurance program is funded by a monthly charge on City residents' sewer bills. The City is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires excavation work - a "dig". The program is set up so that the homeowner pays a maximum \$500.00 deductible toward the cost of the repair and the City pays the rest.

**Explanation of Revenue Sources:**

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

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

In future years, this fund's budget is expected to increase in response to the number of new customers who are hooking into the City of South Bend sewer system; with new customers comes more opportunity for needed repairs. Also, an aging infrastructure costs more to maintain/repair.

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<b>Fund Name</b>	<b>Sewage Works Operations</b>	<b>Fund Number</b>	<b>641</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Charges for Services	38,467,436	3,209,701	38,513,117	38,230,235	-	(45,681)	100%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	224,000	30,670	238,326	132,819	-	(14,326)	106%
Donations	-	-	-	-	-	-	0%
Other Income	86,430	6,533	98,616	141,989	-	(12,186)	114%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	439,154	61,682	456,442	45,349	-	(17,288)	104%
<b>Total Revenue</b>	<b>39,217,020</b>	<b>3,308,586</b>	<b>39,306,501</b>	<b>38,550,392</b>	<b>-</b>	<b>(89,481)</b>	<b>100%</b>
<b>Expenditures by Dept</b>							
641-0621 Sewer Department	9,874,691	507,935	6,335,739	7,216,917	2,628,516	910,435	91%
641-0625 Concrete Crew	484,265	32,984	387,496	337,481	11,687	85,082	82%
641-0630 Wastewater Department	38,090,598	1,351,301	29,266,937	30,065,014	2,273,888	6,549,774	83%
641-0631 Organic Resources	1,670,534	69,033	1,557,590	1,288,328	44,715	68,229	96%
641-0650 Clay Sewage	6,850	300	6,417	895	-	433	94%
<b>Total Expenditures by Dept</b>	<b>50,126,938</b>	<b>1,961,553</b>	<b>37,554,179</b>	<b>38,908,636</b>	<b>4,958,805</b>	<b>7,613,954</b>	<b>85%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	5,460,894	405,380	5,069,496	4,931,477	-	391,398	93%
Fringe Benefits	2,558,792	183,615	2,267,846	2,171,452	-	290,946	89%
<b>Total Personnel</b>	<b>8,019,686</b>	<b>588,995</b>	<b>7,337,342</b>	<b>7,102,930</b>	<b>-</b>	<b>682,344</b>	<b>91%</b>
<b>Supplies</b>	<b>2,574,060</b>	<b>137,931</b>	<b>1,747,634</b>	<b>1,522,091</b>	<b>354,176</b>	<b>472,250</b>	<b>82%</b>
<b>Services &amp; Charges</b>							
Professional Services	2,552,793	97,725	1,383,933	1,348,986	680,555	488,305	81%
Printing & Advertising	3,506	138	746	1,134	-	2,760	21%
Utilities	1,120,263	85,661	1,047,028	1,024,579	5,915	67,320	94%
Education & Training	23,859	-	12,948	11,551	-	10,911	54%
Travel	33,499	1,225	16,671	7,878	-	16,828	50%
Repairs & Maintenance	2,058,312	101,688	1,320,235	2,024,912	621,599	116,478	94%
Other Interfund Allocations	4,053,382	318,342	3,820,255	3,343,140	-	233,127	94%
Debt Service - Principal	603,174	1,075	602,115	654,296	-	1,059	100%
Debt Service - Interest & Fees	41,683	135	41,596	38,478	-	87	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	6,629,231	245,161	2,924,462	3,793,929	3,296,560	408,209	94%
Payment In Lieu of Taxes	4,601,656	383,475	4,601,656	4,422,408	-	-	100%
Transfers Out	17,811,834	-	12,697,559	13,612,325	-	5,114,275	71%
<b>Total Services &amp; Charges</b>	<b>39,533,192</b>	<b>1,234,626</b>	<b>28,469,203</b>	<b>30,283,615</b>	<b>4,604,629</b>	<b>6,459,359</b>	<b>84%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>50,126,938</b>	<b>1,961,553</b>	<b>37,554,179</b>	<b>38,908,636</b>	<b>4,958,805</b>	<b>7,613,953</b>	<b>85%</b>
<b>Net</b>	<b>(10,909,918)</b>	<b>1,347,033</b>	<b>1,752,322</b>	<b>(358,244)</b>	<b>-</b>	<b>(7,703,434)</b>	<b>-</b>
<b>Cash Balance</b>			<b>15,201,615</b>	<b>13,004,372</b>			

Staffing	Budget	Actual
Full Time	90	85
Part-Time /Seasonal/Temporary	N/A	4
<b>Total</b>	<b>90</b>	<b>89</b>

**Fund Purpose:**

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

**Wastewater Division:** Facilitates the collection, treatment and disposal of wastewater. Responsible for the operation of the treatment facility, which is a conventional activated sludge plant, the interceptor sewer system, the combined sewer overflow (CSO) system and the remote sewage lift stations.

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

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

**Explanation of Revenue Sources:**

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. Interfund Transfer In revenue is incoming interest earning receipts from Sewage Works Reserve O&M Fund 643 and a transfer from Project ReLeaf Fund (655) for purpose of recovering costs associated with leaf collection. This fund also receives revenue from interest earned on the fund's cash balance.

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

Transfers Out includes: interfund transfers to the Sewage Works Sinking Fund (649) to fund debt service payments on bonds and interfund transfers to the Sewage Works Capital Fund (642) to fund capital expenditures.

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

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

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<b>Fund Name</b>	<b>Sewage Works Capital</b>	<b>Fund Number</b>	<b>642</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	733,000	9,504	691,413	-	-	41,587	94%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	145,000	20,194	153,406	59,733	-	(8,406)	106%
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%
<b>Total Revenue</b>	<b>10,733,000</b>	<b>29,697</b>	<b>4,064,749</b>	<b>4,401,733</b>	<b>-</b>	<b>6,668,251</b>	<b>38%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>12,314,553</b>	<b>225,138</b>	<b>2,291,171</b>	<b>4,270,370</b>	<b>8,485,103</b>	<b>1,538,279</b>	<b>88%</b>
<b>Total Expenditures</b>	<b>12,314,553</b>	<b>225,138</b>	<b>2,291,171</b>	<b>4,270,370</b>	<b>8,485,103</b>	<b>1,538,279</b>	<b>88%</b>
<b>Net</b>	<b>(1,581,553)</b>	<b>(195,441)</b>	<b>1,773,577</b>	<b>131,363</b>	<b>-</b>	<b>5,129,972</b>	<b>-</b>
<b>Cash Balance</b>			<b>9,122,983</b>	<b>7,359,724</b>			

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

**Explanation of Revenue Sources:**  
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. This fund receives interfund transfers from the Sewage Works Operations Fund (641) as needed to cover capital expenditures. This fund also receives revenue from interest earned on the fund's cash balance. Prior year Other Income of \$400k was a one-time capital contribution from Pokagon Band of the Potawatomi.

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

**Explanation of Significant Spending on Capital Projects:**  
In 2018, sewer rehabilitation projects were funded in the operating budget in the Sewage Works Operations Fund (641).



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<b>Fund Name</b>	<b>Sewage Works Reserve Operations &amp; Maint.</b>	<b>Fund Number</b>	<b>643</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	95,000	11,682	96,204	45,976	-	(1,204)	101%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	238,226	-	238,226	516,755	-	-	100%
<b>Total Revenue</b>	<b>333,226</b>	<b>11,682</b>	<b>334,430</b>	<b>562,731</b>	<b>-</b>	<b>(1,204)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	90,000	11,682	88,247	45,349	-	1,753	98%
<b>Total Services &amp; Charges</b>	<b>90,000</b>	<b>11,682</b>	<b>88,247</b>	<b>45,349</b>	<b>-</b>	<b>1,753</b>	<b>98%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>90,000</b>	<b>11,682</b>	<b>88,247</b>	<b>45,349</b>	<b>-</b>	<b>1,753</b>	<b>98%</b>
<b>Net</b>	<b>243,226</b>	<b>-</b>	<b>246,184</b>	<b>517,382</b>	<b>-</b>	<b>(2,957)</b>	
<b>Cash Balance</b>			<b>5,399,084</b>	<b>5,160,858</b>			

**Fund Purpose:**  
The purpose of this fund is to hold cash reserves equivalent to two months of Sewage Works' (Sewers & Wastewater) budgeted operating expenses (Fund 641). This serves as fiscal protection against the risk of revenue shortfalls, emergencies, and other economic risks that may impact the Sewage Works' ability to meet financial commitments.

**Explanation of Revenue Sources:**  
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:**  
Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Sewage Works Operations Fund (641).

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

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<b>Fund Name</b>	<b>Sewage Sinking (Debt Service)</b>	<b>Fund Number</b>	<b>649</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	81,500	17,577	87,659	46,510	-	(6,159)	108%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	9,174,029	-	9,173,661	9,153,570	-	368	100%
<b>Total Revenue</b>	<b>9,255,529</b>	<b>17,577</b>	<b>9,261,319</b>	<b>9,200,080</b>	<b>-</b>	<b>(5,791)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	7,147,038	-	7,147,038	6,997,472	-	-	100%
Debt Service - Interest & Fees	2,009,341	550	2,004,813	2,161,709	550	3,978	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>9,156,379</b>	<b>550</b>	<b>9,151,851</b>	<b>9,159,181</b>	<b>550</b>	<b>3,978</b>	<b>100%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>9,156,379</b>	<b>550</b>	<b>9,151,851</b>	<b>9,159,181</b>	<b>550</b>	<b>3,978</b>	<b>100%</b>
<b>Net</b>	<b>99,150</b>	<b>17,027</b>	<b>109,469</b>	<b>40,899</b>	<b>-</b>	<b>(9,769)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>966,030</b>	<b>857,884</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**  
This fund receives mandatory transfers from Sewage Works Operating Fund (641) each month to satisfy bond covenants and pay for debt service principal and interest on outstanding debt. This fund receives revenue from interest earned on the fund's cash balance. Any interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (641).

**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, State Revolving Fund - final payment 12/1/28, (debt schedule #70)  
- 2010 Sewage Works Revenue Bonds - final payment 12/1/30, (debt schedule #80)  
- 2011 Sewage Works Revenue Bonds - final payment 12/1/31, (debt schedule #93)  
- 2012 Sewage Works Revenue Bonds - final payment 12/1/32, (debt schedule #101)  
- 2013A Sewage Works Revenue Bonds - final payment 12/1/24, (debt schedule #105)  
- 2015 Sewage Works Refunding Bonds, Refund 2006 & 2007 - final payment 12/1/25, (debt schedule #145)

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Sewage Debt Service Reserve	<b>Fund Number</b>	653
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	65,800	14,127	65,897	26,716	-	(97)	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>65,800</b>	<b>14,127</b>	<b>65,897</b>	<b>26,716</b>	<b>-</b>	<b>(97)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>65,800</b>	<b>14,127</b>	<b>65,897</b>	<b>26,716</b>	<b>-</b>	<b>(97)</b>	
<b>Cash Balance</b>			<b>4,204,246</b>	<b>4,138,349</b>			

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The debt service reserve amount is used towards the last debt service payment.

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

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<b>Fund Name</b>	<b>Sewer Bond 2011</b>	<b>Fund Number</b>	<b>659</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5	-	1	155	-	4	27%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5</b>	<b>-</b>	<b>1</b>	<b>155</b>	<b>-</b>	<b>4</b>	<b>27%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	150	-	146	-	-	4	98%
<b>Total Services &amp; Charges</b>	<b>150</b>	<b>-</b>	<b>146</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>98%</b>
<b>Capital</b>							
Capital	-	-	-	51,687	-	-	0%
<b>Total Expenditures</b>	<b>150</b>	<b>-</b>	<b>146</b>	<b>51,687</b>	<b>-</b>	<b>4</b>	<b>98%</b>
<b>Net</b>	<b>(145)</b>	<b>-</b>	<b>(145)</b>	<b>(51,533)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>			<b>-</b>	<b>145</b>			

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

**Explanation of Significant Spending on Capital Projects:**  
This Sewage Works Revenue Bond closed in October of 2011.  
The significant projects this bond has funded are listed below:  
Diamond Ave. Trunk Sewer, Phase II \$3.7 million  
East Bank Sewer Separation, Phase II \$2.8 million  
East Bank Sewer Separation, Phase III \$2.3 million  
LaSalle School Area Sewer Separation, \$1.7 million  
East Bank Sewer Separation, Phase III \$545,000  
Southwood Sewer Separation, \$1,438,816  
Diamond Ave. Trunk Sewer, Phase III \$248,000  
St. Joseph River CSO Stabilization \$217,831  
Secondary Clarifier Upgrade \$545,828  
Wastewater Treatment Plant Digester Upgrade \$5,945,471

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<b>Fund Name</b>	<b>Sewer Bond 2012</b>	<b>Fund Number</b>	<b>661</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	-	3,229	19,175	-	6,771	32%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,000</b>	<b>-</b>	<b>3,229</b>	<b>19,175</b>	<b>-</b>	<b>6,771</b>	<b>32%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	17,500	-	17,136	-	-	364	98%
<b>Total Services &amp; Charges</b>	<b>17,500</b>	<b>-</b>	<b>17,136</b>	<b>-</b>	<b>-</b>	<b>364</b>	<b>98%</b>
<b>Capital</b>	<b>632,186</b>	<b>-</b>	<b>628,214</b>	<b>2,263,409</b>	<b>-</b>	<b>3,972</b>	<b>99%</b>
<b>Total Expenditures</b>	<b>649,686</b>	<b>-</b>	<b>645,350</b>	<b>2,263,409</b>	<b>-</b>	<b>4,336</b>	<b>99%</b>
<b>Net</b>	<b>(639,686)</b>	<b>-</b>	<b>(642,121)</b>	<b>(2,244,234)</b>	<b>-</b>	<b>2,435</b>	
<b>Cash Balance</b>			<b>-</b>	<b>643,113</b>			

**Fund Purpose:**

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

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

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

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

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<b>Fund Name</b>	<b>Century Center</b>	<b>Fund Number</b>	<b>670</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,275,000	106,250	1,275,000	1,275,000	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	3,275,485	224,492	3,157,588	2,958,959	-	117,897	96%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,629	62	4,595	1,000	-	2,034	69%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,557,114</b>	<b>330,803</b>	<b>4,437,183</b>	<b>4,234,959</b>	<b>-</b>	<b>119,931</b>	<b>97%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,407,693	105,941	1,370,048	1,889,096	-	37,645	97%
Fringe Benefits	511,979	35,977	472,805	379,916	-	39,174	92%
<b>Total Personnel</b>	<b>1,919,672</b>	<b>141,917</b>	<b>1,842,853</b>	<b>2,269,012</b>	<b>-</b>	<b>76,819</b>	<b>96%</b>
<b>Supplies</b>	<b>1,185,301</b>	<b>111,712</b>	<b>1,224,932</b>	<b>604,641</b>	<b>2,040</b>	<b>(41,671)</b>	<b>104%</b>
<b>Services &amp; Charges</b>							
Professional Services	100,000	4,973	95,836	530,718	-	4,164	96%
Printing & Advertising	100	-	99	40,932	-	1	99%
Utilities	349,063	34,710	347,909	313,607	-	1,154	100%
Education & Training	700	-	299	1,851	-	401	43%
Travel	-	-	-	22,497	-	-	0%
Repairs & Maintenance	91,845	3,227	56,990	50,482	6,982	27,873	70%
Other Interfund Allocations	-	-	-	95,946	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	90,120	7,365	90,112	37,560	-	8	100%
Other Services & Charges	538,305	31,940	514,770	107,160	48	23,487	96%
Transfers Out	89,174	-	85,909	82,167	-	3,265	96%
<b>Total Services &amp; Charges</b>	<b>1,259,307</b>	<b>82,216</b>	<b>1,191,923</b>	<b>1,282,920</b>	<b>7,030</b>	<b>60,353</b>	<b>95%</b>
<b>Capital</b>	<b>192,834</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>192,834</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>4,557,114</b>	<b>335,846</b>	<b>4,259,708</b>	<b>4,156,573</b>	<b>9,070</b>	<b>288,335</b>	<b>94%</b>
<b>Net</b>	<b>-</b>	<b>(5,042)</b>	<b>177,475</b>	<b>78,386</b>	<b>-</b>	<b>(168,404)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,533,009</b>	<b>1,354,272</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	8	8
Part-Time /Seasonal/Temporary	N/A	9
<b>Total</b>	<b>8</b>	<b>17</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

In 2018, a new food & beverage management contract was signed with SMG (a company that specializes in venue management) - as a result, a portion of the staff were transferred to the City. Charges for Services is expected to increase over the years as new business is generated by the two new hotels that opened in downtown South Bend in 2018.

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<b>Fund Name</b>	Century Center Capital	<b>Fund Number</b>	671
<b>Fund Type</b>	Enterprise Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,700	486	2,026	866	-	(326)	119%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,700</b>	<b>486</b>	<b>2,026</b>	<b>866</b>	<b>-</b>	<b>(326)</b>	<b>119%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	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%
<b>Total Services &amp; Charges</b>	<b>4,800</b>	<b>-</b>	<b>4,800</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>15,200</b>	<b>-</b>	<b>5,216</b>	<b>-</b>	<b>-</b>	<b>9,984</b>	<b>34%</b>
<b>Total Expenditures</b>	<b>20,000</b>	<b>-</b>	<b>10,016</b>	<b>1,500</b>	<b>-</b>	<b>9,984</b>	<b>50%</b>
<b>Net</b>	<b>(18,300)</b>	<b>486</b>	<b>(7,989)</b>	<b>(634)</b>	<b>-</b>	<b>(10,310)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>857,363</b>	<b>865,353</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

The Century Center's capital needs are being met by an allocation from the Saint Joseph County Hotel/Motel Tax Board. These capital expenditures for the Century Center are paid directly from the County budget and do not pass through the City's accounting system. For 2018, the Century Center requested \$909,000 for capital expenditures to be paid from the Hotel/Motel Tax Fund Budget. This request is subject to St Joseph County appropriation.

\$20,000 is budgeted from the Century Center's own capital funds to cover any smaller capital needs not covered by the Hotel/Motel Tax Board.

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<b>Fund Name</b>	<b>Century Center Energy Conservation Debt Svc</b>	<b>Fund Number</b>	<b>672</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	221,437	-	221,437	-	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	110,119	11	110,118	110,958	-	1	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	89,175	-	85,909	82,167	-	3,266	96%
<b>Total Revenue</b>	<b>420,731</b>	<b>11</b>	<b>417,464</b>	<b>193,125</b>	<b>-</b>	<b>3,267</b>	<b>99%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	162,702	-	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%
<b>Total Services &amp; Charges</b>	<b>306,737</b>	<b>-</b>	<b>305,736</b>	<b>191,297</b>	<b>-</b>	<b>1,001</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>306,737</b>	<b>-</b>	<b>305,736</b>	<b>191,297</b>	<b>-</b>	<b>1,001</b>	<b>100%</b>
<b>Net</b>	<b>113,994</b>	<b>11</b>	<b>111,727</b>	<b>1,829</b>	<b>-</b>	<b>2,266</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>170,609</b>	<b>58,882</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The bonds will be paid off over a 15 year period and the final payment is due on May 1, 2031 (debt schedule #139)

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



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<b>Fund Name</b>	<b>Central Services</b>	<b>Fund Number</b>	<b>222</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	3,130	55	2,917	5,606	-	213	93%
Charges for Services	3,553,480	211,137	2,807,396	2,854,275	-	746,084	79%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,200	1,333	10,934	8,537	-	(734)	107%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,138,407	371,823	5,006,964	4,452,350	-	131,443	97%
Interfund Allocation Reimb	392,410	32,732	392,410	278,016	-	-	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>9,097,627</b>	<b>617,081</b>	<b>8,220,621</b>	<b>7,598,784</b>	<b>-</b>	<b>877,006</b>	<b>90%</b>
<b>Expenditures by Dept</b>							
222-0605 Equipment Services	3,066,548	140,653	2,634,414	2,866,575	3,933	428,201	86%
222-0606 Building Maintenance	217,417	15,594	208,440	198,576	14	8,964	96%
222-0612 Central Stores	247,743	18,723	245,265	94,039	58	2,420	99%
222-0613 Print Shop	192,329	14,899	142,462	128,880	312	49,554	74%
222-0614 Radio Shop	336,927	24,009	279,334	267,936	889	56,703	83%
222-0616 Energy/Sustainability	380,560	24,283	304,308	256,633	17,237	59,015	84%
222-0617 Electric & Gas Utilities	4,975,000	336,683	4,528,950	4,075,629	224,755	221,295	96%
<b>Total Expenditures by Dept</b>	<b>9,416,524</b>	<b>574,844</b>	<b>8,343,173</b>	<b>7,888,268</b>	<b>247,200</b>	<b>826,151</b>	<b>91%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	2,303,020	158,404	2,061,867	1,961,603	-	241,153	90%
Fringe Benefits	1,172,833	72,595	930,977	931,709	-	241,856	79%
<b>Total Personnel</b>	<b>3,475,853</b>	<b>230,999</b>	<b>2,992,844</b>	<b>2,893,312</b>	<b>-</b>	<b>483,009</b>	<b>86%</b>
Supplies	166,144	(46,722)	134,464	135,205	11,849	19,831	88%
<b>Services &amp; Charges</b>							
Professional Services	57,961	713	30,814	16,130	3,000	24,147	58%
Printing & Advertising	8,173	-	4,809	4,707	141	3,223	61%
Utilities	5,050,042	342,094	4,587,384	4,123,912	224,755	237,903	95%
Education & Training	23,551	3,527	8,779	15,937	-	14,772	37%
Travel	6,342	380	1,251	2,163	-	5,091	20%
Repairs & Maintenance	94,579	7,523	71,056	58,671	1,047	22,476	76%
Other Interfund Allocations	414,361	34,304	411,263	331,440	-	3,098	99%
Debt Service - Principal	14,317	1,473	13,606	13,629	-	711	95%
Debt Service - Interest & Fees	1,642	196	1,566	2,102	-	76	95%
Grants & Subsidies	19,460	-	5,320	-	4,800	9,340	52%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	7,099	357	3,016	4,360	1,608	2,475	65%
Transfers Out	77,000	-	77,000	286,700	-	-	100%
<b>Total Services &amp; Charges</b>	<b>5,774,527</b>	<b>390,567</b>	<b>5,215,865</b>	<b>4,859,751</b>	<b>235,351</b>	<b>323,312</b>	<b>94%</b>
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>9,416,524</b>	<b>574,844</b>	<b>8,343,173</b>	<b>7,888,268</b>	<b>247,200</b>	<b>826,152</b>	<b>91%</b>
<b>Net</b>	<b>(318,897)</b>	<b>42,237</b>	<b>(122,552)</b>	<b>(289,484)</b>	<b>-</b>	<b>50,854</b>	
<b>Cash Balance</b>			<b>1,005,873</b>	<b>1,085,494</b>			

Staffing	Budget	Actual
Full Time	43	39
Part-Time /Seasonal/Temporary	N/A	2
<b>Total</b>	<b>43</b>	<b>41</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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

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<b>Fund Name</b>	<b>Central Services Capital</b>	<b>Fund Number</b>	<b>224</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,700	382	2,780	875	-	(80)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	77,000	-	77,000	286,700	-	-	100%
<b>Total Revenue</b>	<b>79,700</b>	<b>382</b>	<b>79,780</b>	<b>287,575</b>	<b>-</b>	<b>(80)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>12,000</b>	<b>-</b>	<b>8,905</b>	<b>23,273</b>	<b>-</b>	<b>3,095</b>	<b>74%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	55,000	4,771	18,697	67,985	27,671	8,632	84%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>55,000</b>	<b>4,771</b>	<b>18,697</b>	<b>67,985</b>	<b>27,671</b>	<b>8,632</b>	<b>84%</b>
<b>Capital</b>	<b>88,036</b>	<b>-</b>	<b>77,871</b>	<b>114,180</b>	<b>-</b>	<b>10,165</b>	<b>88%</b>
<b>Total Expenditures</b>	<b>155,036</b>	<b>4,771</b>	<b>105,474</b>	<b>205,438</b>	<b>27,671</b>	<b>21,892</b>	<b>86%</b>
<b>Net</b>	<b>(75,336)</b>	<b>(4,389)</b>	<b>(25,693)</b>	<b>82,138</b>	<b>-</b>	<b>(21,972)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>168,606</b>	<b>194,599</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**  
This fund receives transfers from the Central Services Operating Fund (222). Transfers typically match the budgeted capital expenditures. 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:**  
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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<b>Fund Name</b>	<b>Liability Insurance</b>	<b>Fund Number</b>	<b>226</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Interest Earnings	67,000	7,816	71,401	41,588	-	(4,401)	107%
Other Income	703,578	-	703,577	79,055	-	1	100%
Interfund Allocation Reimb	2,058,152	168,840	2,053,107	2,921,201	-	5,045	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,828,730</b>	<b>176,656</b>	<b>2,828,085</b>	<b>3,041,844</b>	<b>-</b>	<b>645</b>	<b>100%</b>
<b>Expenditures by Dept</b>							
226-0403 Safety/Risk Management	262,724	23,260	225,183	211,107	9,331	28,210	89%
226-0412 Liability Insurance	2,058,406	87,181	1,380,506	1,291,733	-	677,900	67%
226-0417 Business Insurance	738,694	-	715,424	533,651	-	23,270	97%
226-0418 Workers' Compensation	1,550,717	22,904	1,264,573	945,128	-	286,144	82%
226-0419 Catastrophic Events	489,700	37,791	208,887	-	155,541	125,272	74%
<b>Total Expenditures by Dept</b>	<b>5,100,241</b>	<b>171,135</b>	<b>3,794,574</b>	<b>2,981,619</b>	<b>164,872</b>	<b>1,140,795</b>	<b>78%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	190,982	14,932	188,273	176,450	-	2,709	99%
Fringe Benefits	86,924	7,087	85,214	90,796	-	1,710	98%
<b>Total Personnel</b>	<b>277,906</b>	<b>22,018</b>	<b>273,487</b>	<b>267,246</b>	<b>-</b>	<b>4,419</b>	<b>98%</b>
<b>Supplies</b>	<b>26,982</b>	<b>5,306</b>	<b>10,108</b>	<b>11,973</b>	<b>49</b>	<b>16,825</b>	<b>38%</b>
<b>Services &amp; Charges</b>							
Professional Services	189,179	4,425	177,662	217,161	-	11,517	94%
Printing & Advertising	-	-	-	54	-	-	0%
Education & Training	23,595	1,630	13,336	11,655	9,250	1,009	96%
Travel	6,050	267	2,743	2,397	32	3,275	46%
Repairs & Maintenance	153,200	26,979	105,403	1,753	23,965	23,832	84%
Other Interfund Allocations	111,929	9,332	111,929	80,568	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	1,912,835	21,161	1,640,270	1,283,039	-	272,565	86%
Other Services & Charges	2,033,140	69,205	1,328,847	1,105,772	-	704,293	65%
Transfers Out	25,425	-	25,425	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>4,455,353</b>	<b>132,999</b>	<b>3,405,616</b>	<b>2,702,400</b>	<b>33,247</b>	<b>1,016,491</b>	<b>77%</b>
<b>Capital</b>	<b>340,000</b>	<b>10,812</b>	<b>105,364</b>	<b>-</b>	<b>131,576</b>	<b>103,060</b>	<b>70%</b>
<b>Total Expenditures</b>	<b>5,100,241</b>	<b>171,135</b>	<b>3,794,574</b>	<b>2,981,619</b>	<b>164,872</b>	<b>1,140,795</b>	<b>78%</b>
<b>Net</b>	<b>(2,271,511)</b>	<b>5,521</b>	<b>(966,489)</b>	<b>60,225</b>		<b>(1,140,150)</b>	
<b>Cash Balance</b>			<b>3,705,796</b>	<b>4,674,728</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	3	3
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>3</b>	<b>4</b>

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

**Explanation of Revenue Sources:**  
Revenues for this fund come from other City funds that pay a share proportionate to their anticipated liability expenses. Various methodologies will be used to effectively and fairly assign costs to city funds and departmental operations. This fund also receives revenue from insurance claims.

**Explanation of Expenditures and Significant Changes/Variations:**  
Workers' Compensation expenses have increased in the past 18 months due to several large, unrelated injuries. The City continues to monitor the workers' compensation related accidents and provides training once an issue has been brought to the attention of the Safety & Risk Department. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries. Capital was budgeted in 2018 to spend the insurance proceeds from the 2018 flood claims.

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<b>Fund Name</b>	Take Home Vehicle Police	<b>Fund Number</b>	278
<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	13,500	1,617	13,630	6,939	-	(130)	101%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,500	320	3,507	1,960	-	(7)	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,000</b>	<b>1,937</b>	<b>17,137</b>	<b>8,899</b>	<b>-</b>	<b>(137)</b>	<b>101%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	30,000	-	18,198	9,986	-	11,802	61%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>30,000</b>	<b>-</b>	<b>18,198</b>	<b>9,986</b>	<b>-</b>	<b>11,802</b>	<b>61%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>30,000</b>	<b>-</b>	<b>18,198</b>	<b>9,986</b>	<b>-</b>	<b>11,802</b>	<b>61%</b>
<b>Net</b>	<b>(13,000)</b>	<b>1,937</b>	<b>(1,061)</b>	<b>(1,088)</b>	<b>-</b>	<b>(11,939)</b>	
<b>Cash Balance</b>			<b>750,703</b>	<b>752,925</b>			

**Fund Purpose:**  
This fund pays for police vehicle off duty accident claims.

**Explanation of Revenue Sources:**  
This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. Deductions from officers for gas and insurance are made in accordance with an agreement with the Fraternal Order of Police (FOP). The agreement calls for the suspension of the deduction based on the price of gas and the balance of cash in this fund. The decrease in revenue is the result of suspending the payroll deduction for sworn officers as outlined in the agreement between the Police Department and the FOP. This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

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

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<b>Fund Name</b>	IT / Innovation / 311 Call Center	<b>Fund Number</b>	279
<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Interest Earnings	53,424	5,389	31,487	-	-	21,937	59%
Donations	100,000	-	100,000	-	-	-	100%
Other Income	51,828	-	47,427	-	-	4,401	92%
Interfund Allocation Reimb	6,788,985	565,779	6,788,985	5,167,452	-	-	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,994,237</b>	<b>571,168</b>	<b>6,967,899</b>	<b>5,167,452</b>	<b>-</b>	<b>26,338</b>	<b>100%</b>
<b>Expenditures by Dept</b>							
279-0104 311 Call Center	595,066	40,132	526,971	504,388	-	68,095	89%
279-0672 Information Technology	6,823,717	500,268	5,150,938	2,663,629	833,333	839,446	88%
279-0673 Innovation	129,729	9,315	114,048	410,352	7,250	8,431	94%
<b>Total Expenditures by Dept</b>	<b>7,548,512</b>	<b>549,715</b>	<b>5,791,956</b>	<b>3,578,369</b>	<b>840,583</b>	<b>915,972</b>	<b>88%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,658,591	140,723	1,558,863	1,358,197	-	99,728	94%
Fringe Benefits	715,228	52,964	619,247	544,115	-	95,981	87%
<b>Total Personnel</b>	<b>2,373,819</b>	<b>193,687</b>	<b>2,178,109</b>	<b>1,902,312</b>	<b>-</b>	<b>195,709</b>	<b>92%</b>
<b>Supplies</b>	<b>243,277</b>	<b>3,595</b>	<b>119,984</b>	<b>78,073</b>	<b>55,491</b>	<b>67,802</b>	<b>72%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,520,414	42,108	710,365	302,765	369,378	440,671	71%
Printing & Advertising	298	-	298	-	-	-	100%
Utilities	-	-	-	-	-	-	0%
Education & Training	25,939	1,355	15,237	12,788	-	10,702	59%
Travel	124,692	2,970	40,820	30,823	18,968	64,904	48%
Repairs & Maintenance	2,628,471	244,116	2,246,257	1,080,648	356,646	25,568	99%
Other Interfund Allocations	5,211	437	5,211	4,584	-	-	100%
Debt Service - Principal	231,102	32,903	209,189	136,360	-	21,913	91%
Debt Service - Interest & Fees	45,117	7,366	26,836	15,429	-	18,281	59%
Grants & Subsidies	25,000	-	25,000	-	-	-	100%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	285,072	21,179	214,652	14,586	-	70,420	75%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>4,891,316</b>	<b>352,433</b>	<b>3,493,863</b>	<b>1,597,985</b>	<b>744,992</b>	<b>652,459</b>	<b>87%</b>
<b>Capital</b>	<b>40,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,100</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>7,548,512</b>	<b>549,715</b>	<b>5,791,956</b>	<b>3,578,369</b>	<b>840,583</b>	<b>915,970</b>	<b>88%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(889,632)</b>	<b>-</b>
<b>Cash Balance</b>			<b>2,765,025</b>	<b>1,589,083</b>			

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

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives revenue in the form of an interfund allocation. The cost of the 311 Call Center and the Department of Innovation & Technology is allocated between the City departments based on various criteria including number of devices, number of user licenses, departmental specific software renewal, and more.

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

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

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

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

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<b>Fund Name</b>	<b>Self-Funded Employee Benefits</b>	<b>Fund Number</b>	<b>711</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,475,888	1,488,521	18,068,105	17,744,923	-	407,783	98%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	210,000	27,068	212,822	80,179	-	(2,822)	101%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	413,412	80,962	440,756	112,848	-	(27,344)	107%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>19,099,300</b>	<b>1,596,552</b>	<b>18,721,682</b>	<b>17,937,949</b>	<b>-</b>	<b>377,617</b>	<b>98%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>133,000</b>	<b>1,195</b>	<b>83,295</b>	<b>116,001</b>	<b>586</b>	<b>49,119</b>	<b>63%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,389,000	21,634	1,063,695	1,152,896	-	325,305	77%
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	16,177,194	1,550,677	15,044,882	13,474,879	-	1,132,312	93%
Other Services & Charges	32,610	-	10,473	4,306	-	22,137	32%
Transfers Out	413,714	-	413,714	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>18,012,518</b>	<b>1,572,311</b>	<b>16,532,764</b>	<b>14,632,081</b>	<b>-</b>	<b>1,479,754</b>	<b>92%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>18,145,518</b>	<b>1,573,506</b>	<b>16,616,059</b>	<b>14,748,082</b>	<b>586</b>	<b>1,528,873</b>	<b>92%</b>
<b>Net</b>	<b>953,782</b>	<b>23,045</b>	<b>2,105,624</b>	<b>3,189,867</b>	<b>-</b>	<b>(1,151,256)</b>	
<b>Cash Balance</b>			<b>12,026,307</b>	<b>9,935,961</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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. Upon review of the health insurance fund during the 2019 budget process, it was determined that it was overfunded from prior years due to lower than anticipated costs. Therefore, in 2019, the City is holding premiums to employees without an increase for 2019 and dropping the costs to the individual departments on a one-time basis. Likely due in large part to the near-site health clinic, the medical costs remain relatively flat year-over-year in a climate when the costs of health care are ever rising. Therefore, the City will continue to closely monitor this fund to ensure the premiums charged to employees and departments remains affordable while allowing the City to maintain excellent benefits for employees.

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<b>Fund Name</b>	<b>Unemployment Compensation</b>	<b>Fund Number</b>	<b>713</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,800	450	3,874	2,413	-	(74)	102%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,800</b>	<b>450</b>	<b>3,874</b>	<b>2,413</b>	<b>-</b>	<b>(74)</b>	<b>102%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	60,000	-	20,480	57,428	-	39,520	34%
<b>Total Personnel</b>	<b>60,000</b>	<b>-</b>	<b>20,480</b>	<b>57,428</b>	<b>-</b>	<b>39,520</b>	<b>34%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	20,000	-	-	2,200	-	20,000	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	3,708	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>5,908</b>	<b>-</b>	<b>20,000</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>80,000</b>	<b>-</b>	<b>20,480</b>	<b>63,336</b>	<b>-</b>	<b>59,520</b>	<b>26%</b>
<b>Net</b>	<b>(76,200)</b>	<b>450</b>	<b>(16,606)</b>	<b>(60,923)</b>		<b>(59,594)</b>	
<b>Cash Balance</b>			<b>209,023</b>	<b>225,977</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Parental Leave Fund	<b>Fund Number</b>	714
<b>Fund Type</b>	Internal Service Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	170,000	12,009	163,651	-	-	6,349	96%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	420	102	481	-	-	(61)	115%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>170,420</b>	<b>12,111</b>	<b>164,133</b>	<b>-</b>	<b>-</b>	<b>6,288</b>	<b>96%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	131,000	12,938	112,882	-	-	18,118	86%
Fringe Benefits	24,694	-	-	-	-	24,694	0%
<b>Total Personnel</b>	<b>155,694</b>	<b>12,938</b>	<b>112,882</b>	<b>-</b>	<b>-</b>	<b>42,812</b>	<b>73%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>155,694</b>	<b>12,938</b>	<b>112,882</b>	<b>-</b>	<b>-</b>	<b>42,812</b>	<b>73%</b>
<b>Net</b>	<b>14,726</b>	<b>(828)</b>	<b>51,251</b>	<b>-</b>	<b>-</b>	<b>(36,524)</b>	
<b>Cash Balance</b>			<b>51,251</b>	<b>-</b>	<b>-</b>		

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

**Explanation of Revenue Sources:**  
The program is 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. The program was well-received in 2018 and many employees took advantage of the benefit. The City plans to continue this program.



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<b>Fund Name</b>	<b>Fire Pension</b>	<b>Fund Number</b>	<b>701</b>
<b>Fund Type</b>	<b>Trust Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,212,638	-	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	6,500	2,200	7,526	3,161	-	(1,026)	116%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,346	1,664	9,010	1,889	-	(1,664)	123%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,226,484</b>	<b>3,864</b>	<b>4,492,205</b>	<b>4,925,762</b>	<b>-</b>	<b>734,279</b>	<b>86%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	5,105,307	366,432	4,636,193	4,625,409	-	469,114	91%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>5,105,307</b>	<b>366,432</b>	<b>4,636,193</b>	<b>4,625,409</b>	<b>-</b>	<b>469,114</b>	<b>91%</b>
<b>Supplies</b>							
	200	-	67	10	-	133	34%
<b>Services &amp; Charges</b>							
Professional Services	5,000	-	3,202	3,000	-	1,798	64%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	350	-	-	-	-	350	0%
Repairs & Maintenance	100	-	-	-	-	100	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	1,500	-	919	887	-	581	61%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>6,950</b>	<b>-</b>	<b>4,121</b>	<b>3,887</b>	<b>-</b>	<b>2,829</b>	<b>59%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,112,457</b>	<b>366,432</b>	<b>4,640,381</b>	<b>4,629,305</b>	<b>-</b>	<b>472,076</b>	<b>91%</b>
<b>Net</b>	<b>114,027</b>	<b>(362,568)</b>	<b>(148,176)</b>	<b>296,457</b>	<b>-</b>	<b>262,203</b>	
<b>Cash Balance</b>			<b>315,853</b>	<b>464,746</b>			

**Fund Purpose:**

This fund accounts for the operation of a pension plan for former Fire Department employees and receives reimbursement from the State of Indiana. Retiree health insurance payments are not paid through this fund; this cost is not reimbursed by the state. Retiree health payments are paid through the regular Fire Department budget.

**Explanation of Revenue Sources:**

Pension relief payments are received from the state in arrears based on costs incurred in the prior year. Payments are typically received in June and September. This fund can have a negative cash balance when it is waiting to be reimbursed by the State. This fund also receives revenue from interest earned on the fund's cash balance.

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

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

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<b>Fund Name</b>	<b>Police Pension</b>	<b>Fund Number</b>	<b>702</b>
<b>Fund Type</b>	<b>Trust Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,223,858	-	6,223,858	6,204,179	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,500	4,160	15,005	6,279	-	(2,505)	120%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	10,328	-	4,124	14,811	-	6,204	40%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,246,686</b>	<b>4,160</b>	<b>6,242,987</b>	<b>6,225,269</b>	<b>-</b>	<b>3,699</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	6,571,535	511,079	6,175,699	6,128,167	-	395,836	94%
Fringe Benefits	3,717	-	261	683	-	3,456	7%
<b>Total Personnel</b>	<b>6,575,252</b>	<b>511,079</b>	<b>6,175,960</b>	<b>6,128,850</b>	<b>-</b>	<b>399,292</b>	<b>94%</b>
<b>Supplies</b>							
Supplies	800	-	-	-	-	800	0%
<b>Services &amp; Charges</b>							
Professional Services	5,500	-	3,200	3,000	-	2,300	58%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	500	-	-	-	-	500	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	1,400	-	979	973	-	421	70%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>7,400</b>	<b>-</b>	<b>4,179</b>	<b>3,973</b>	<b>-</b>	<b>3,221</b>	<b>56%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,583,452</b>	<b>511,079</b>	<b>6,180,140</b>	<b>6,132,823</b>	<b>-</b>	<b>403,313</b>	<b>94%</b>
<b>Net</b>	<b>(336,766)</b>	<b>(506,920)</b>	<b>62,847</b>	<b>92,446</b>	<b>-</b>	<b>(399,614)</b>	
<b>Cash Balance</b>			<b>947,846</b>	<b>886,366</b>			

**Fund Purpose:**  
This fund accounts for the operation of a pension plan for former Police Department employees and receives reimbursement from the State of Indiana.

**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:**  
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.

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<b>Fund Name</b>	<b>City Cemetery Trust</b>	<b>Fund Number</b>	<b>730</b>
<b>Fund Type</b>	<b>Trust Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	62	517	266	-	(17)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>500</b>	<b>62</b>	<b>517</b>	<b>266</b>	<b>-</b>	<b>(17)</b>	<b>103%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	25,000	-	-	599	-	25,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>599</b>	<b>-</b>	<b>25,000</b>	<b>0%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>599</b>	<b>-</b>	<b>25,000</b>	<b>0%</b>
<b>Net</b>	<b>(24,500)</b>	<b>62</b>	<b>517</b>	<b>(333)</b>	<b>-</b>	<b>(25,017)</b>	<b>-</b>
<b>Cash Balance</b>			<b>28,987</b>	<b>28,513</b>			

**Fund Purpose:**  
This trust fund is designated for expenses specifically for the City Cemetery.

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

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

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

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<b>Fund Name</b>	<b>Bowman Cemetery</b>	<b>Fund Number</b>	<b>731</b>
<b>Fund Type</b>	<b>Trust Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	455,518	-	455,998	-	-	(480)	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>455,518</b>	<b>-</b>	<b>455,998</b>	<b>-</b>	<b>-</b>	<b>(480)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>455,518</b>	<b>-</b>	<b>455,998</b>	<b>-</b>	<b>-</b>	<b>(480)</b>	
<b>Cash Balance</b>			<b>455,998</b>	<b>-</b>			

**Fund Purpose:**  
In 2018, the trust administered by Key Bank for the maintenance of the Bowman Cemetery was terminated. The funds held in the trust were transferred to the City for the City's ongoing responsibility to care for the Bowman Cemetery in perpetuity according to Indiana law. Fund 731 was established by Ordinance No. 10638-18, dated December 10, 2018 to account for the transferred funds and to budget for the expenses the City will incur in maintaining the Bowman Cemetery.

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenses will be for maintaining the Bowman Cemetery.

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

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<b>Fund Name</b>	TIF - River West Development Area (Airport)	<b>Fund Number</b>	324
<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	18,662,835	8,059,638	18,662,835	17,259,902	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	395,000	-	395,000	394,000	-	-	100%
Grants/Intergovernmental	365,000	-	22,988	333,732	-	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	50,697	498,346	246,964	-	(48,346)	111%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,724,184	340	4,671,057	1,092,733	-	53,127	99%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	39,881	6,015	45,896	24,043	-	(6,015)	115%
<b>Total Revenue</b>	<b>24,641,220</b>	<b>8,116,689</b>	<b>24,299,343</b>	<b>19,351,374</b>	<b>-</b>	<b>341,878</b>	<b>99%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	4,116,313	196,317	1,291,350	1,040,920	1,293,570	1,531,393	63%
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	6,159,112	-	430,000	87%
Debt Service - Interest & Fees	1,054,209	-	1,026,282	2,008,054	-	27,927	97%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	4,522,689	-	2,163,396	426,939	1,762,865	596,428	87%
Transfers Out	4,267,975	-	4,267,975	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>17,197,595</b>	<b>196,317</b>	<b>11,555,412</b>	<b>9,659,096</b>	<b>3,056,436</b>	<b>2,585,748</b>	<b>85%</b>
<b>Capital</b>	<b>31,158,587</b>	<b>1,163,316</b>	<b>14,557,517</b>	<b>8,701,682</b>	<b>2,123,081</b>	<b>14,477,989</b>	<b>54%</b>
<b>Total Expenditures</b>	<b>48,356,182</b>	<b>1,359,632</b>	<b>26,112,929</b>	<b>18,360,777</b>	<b>5,179,517</b>	<b>17,063,737</b>	<b>65%</b>
<b>Net</b>	<b>(23,714,962)</b>	<b>6,757,057</b>	<b>(1,813,586)</b>	<b>990,597</b>	<b>-</b>	<b>(16,721,859)</b>	
<b>Cash Balance</b>			<b>31,738,300</b>	<b>33,563,915</b>			

**Fund Purpose:**

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River West Development Area and expenses of those funds on eligible development projects for this TIF area.

**Explanation of Revenue Sources:**

Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. 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 in 2018: 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, Lafayette Building, Lincolnway East/933 Improvements, Lincolnway West/Charles Martin Intersection Improvements, Olive GAC Plant Improvements, Parking Garage Deck Coating, Portage Prairie Infrastructure, Patel Plaza, Renaissance Phase III, Southeast Master Plan Implementation, Tucker Drive, West Bank Trail Improvements, Western Avenue Streetscapes, and Ziker Project.

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

<b>Fund Name</b>	TIF - West Washington				<b>Fund Number</b>	422	
<b>Fund Type</b>	Tax Increment Financing Funds				<b>Date Updated</b>	2/7/2019	
<b>Control</b>	Redevelopment Commission Controlled Funds						
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	332,220	158,638	332,220	378,994	-	-	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	37,000	3,893	38,510	18,448	-	(1,510)	104%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>369,220</b>	<b>162,531</b>	<b>370,731</b>	<b>397,442</b>	<b>-</b>	<b>(1,510)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
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%
<b>Total Services &amp; Charges</b>	<b>835</b>	<b>-</b>	<b>148</b>	<b>3,013</b>	<b>479</b>	<b>208</b>	<b>75%</b>
<b>Capital</b>	<b>2,285,081</b>	<b>4,251</b>	<b>845,540</b>	<b>79,063</b>	<b>794,652</b>	<b>644,889</b>	<b>72%</b>
<b>Total Expenditures</b>	<b>2,285,916</b>	<b>4,251</b>	<b>845,688</b>	<b>82,076</b>	<b>795,130</b>	<b>645,097</b>	<b>72%</b>
<b>Net</b>	<b>(1,916,696)</b>	<b>158,280</b>	<b>(474,958)</b>	<b>315,366</b>	<b>-</b>	<b>(646,607)</b>	
<b>Cash Balance</b>			<b>1,801,466</b>	<b>2,279,940</b>			

**Fund Purpose:**

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the West Washington Development Area and expenses of those funds on eligible development projects for this TIF area.

**Explanation of Revenue Sources:**

Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. 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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<b>Fund Name</b>	<b>TIF - Leighton Plaza (Redevelop Retail)</b>	<b>Fund Number</b>	<b>425</b>
<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,506	301	2,729	1,535	-	(223)	109%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	195,308	-	73,089	115,237	-	122,219	37%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>197,814</b>	<b>301</b>	<b>75,817</b>	<b>116,772</b>	<b>-</b>	<b>121,996</b>	<b>38%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	2,744	321	2,744	8,368	-	-	100%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	10,040	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	19,490	-	19,491	4,446	-	(1)	100%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	52,816	1,133	52,815	63,044	-	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	46,151	-	1	100%
Transfers Out	132,306	132,306	132,306	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>241,422</b>	<b>133,439</b>	<b>241,420</b>	<b>123,681</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>244,166</b>	<b>133,760</b>	<b>244,164</b>	<b>132,049</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Net</b>	<b>(46,352)</b>	<b>(133,459)</b>	<b>(168,347)</b>	<b>(15,277)</b>	<b>-</b>	<b>121,995</b>	
<b>Cash Balance</b>			<b>8,388</b>	<b>176,971</b>			

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

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The property sold in June 2018. The fund will be closed and the balance transferred to the Parks & Recreation Fund (201) to help pay for the maintenance of Leighton Plaza.

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<b>Fund Name</b>	TIF - River East Development Area (NE Dev)	<b>Fund Number</b>	429
<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	3,062,820	1,620,729	3,062,820	2,630,887	-	-	100%
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	157,000	20,565	161,666	69,831	-	(4,666)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	74,556	-	72,104	56,065	-	2,452	97%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,294,376</b>	<b>1,641,295</b>	<b>3,296,589</b>	<b>2,759,233</b>	<b>-</b>	<b>(2,214)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	403,129	3,461	340,567	324,705	60,619	1,943	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	14,408	-	7,417	140,918	-	6,991	51%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>417,537</b>	<b>3,461</b>	<b>347,984</b>	<b>465,623</b>	<b>60,619</b>	<b>8,934</b>	<b>98%</b>
<b>Capital</b>	<b>9,170,154</b>	<b>155,641</b>	<b>631,070</b>	<b>1,492,117</b>	<b>5,041,363</b>	<b>3,497,721</b>	<b>62%</b>
<b>Total Expenditures</b>	<b>9,587,691</b>	<b>159,102</b>	<b>979,054</b>	<b>1,957,740</b>	<b>5,101,982</b>	<b>3,506,655</b>	<b>63%</b>
<b>Net</b>	<b>(6,293,315)</b>	<b>1,482,193</b>	<b>2,317,536</b>	<b>801,493</b>	<b>-</b>	<b>(3,508,869)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>10,994,678</b>	<b>8,790,697</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River East Development Area and expenses of those funds on eligible development projects for this TIF area. The boundaries for this TIF district were changed during the 2014 TIF re-alignment. This fund was formerly known as the Northeast TIF.

**Explanation of Revenue Sources:**

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

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

This TIF funds projects including:

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



**City of South Bend, Indiana**  
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<b>Fund Name</b>	TIF - Southside Development #1	<b>Fund Number</b>	430
<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	2,166,637	908,058	2,166,637	2,365,692	-	-	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	145,000	19,207	150,223	53,243	-	(5,223)	104%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,020	-	3,020	-	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	1,466,348	-	-	0%
<b>Total Revenue</b>	<b>2,314,657</b>	<b>927,265</b>	<b>2,319,880</b>	<b>3,885,283</b>	<b>-</b>	<b>(5,223)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	744,694	17,534	242,352	161,185	206,803	295,539	60%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>744,694</b>	<b>17,534</b>	<b>242,352</b>	<b>161,185</b>	<b>206,803</b>	<b>295,539</b>	<b>60%</b>
<b>Capital</b>	<b>7,811,332</b>	<b>309,315</b>	<b>459,009</b>	<b>509,402</b>	<b>596,815</b>	<b>6,755,508</b>	<b>14%</b>
<b>Total Expenditures</b>	<b>8,556,026</b>	<b>326,849</b>	<b>701,361</b>	<b>670,587</b>	<b>803,618</b>	<b>7,051,047</b>	<b>18%</b>
<b>Net</b>	<b>(6,241,369)</b>	<b>600,416</b>	<b>1,618,519</b>	<b>3,214,696</b>	<b>-</b>	<b>(7,056,270)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>9,455,102</b>	<b>7,848,685</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

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

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

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<b>Fund Name</b>	TIF - Southside Development #3	<b>Fund Number</b>	432
<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

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

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

**Explanation of Revenue Sources:**

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

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

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<b>Fund Name</b>	<b>TIF - Douglas Road</b>	<b>Fund Number</b>	<b>435</b>
<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	379,255	-	-	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	440	3,533	534	-	(383)	112%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,150</b>	<b>440</b>	<b>3,533</b>	<b>379,789</b>	<b>-</b>	<b>(383)</b>	<b>112%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	204,650	-	-	116	-	204,650	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	323,006	-	-	0%
Debt Service - Interest & Fees	-	-	-	12,602	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>204,650</b>	<b>-</b>	<b>-</b>	<b>335,724</b>	<b>-</b>	<b>204,650</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>204,650</b>	<b>-</b>	<b>-</b>	<b>335,724</b>	<b>-</b>	<b>204,650</b>	<b>0%</b>
<b>Net</b>	<b>(201,500)</b>	<b>440</b>	<b>3,533</b>	<b>44,065</b>	<b>-</b>	<b>(205,033)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>204,331</b>	<b>201,109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Douglas Road Development Area and expenses of those funds on eligible development projects for this TIF area. The Douglas Road TIF was established to develop the road and area near the border between South Bend and Mishawaka.

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

**Explanation of Expenditures and Significant Changes/Variations:**  
In 2017, the inter-fund debt to Major Moves Fund 412 (debt schedule #64) was paid off. The remaining cash will be spent on additional projects or returned to St. Joseph County. Then the fund will be closed.

**Explanation of Significant Spending on Capital Projects:**  
Expect to work with St Joseph County to complete work on northbound right turn lane from State Road 23 onto Douglas Road.

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<b>Fund Name</b>	TIF - River East Residential (NE Res)	<b>Fund Number</b>	436
<b>Fund Type</b>	Tax Increment Financing Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	4,686,651	2,070,515	4,686,651	4,262,917	-	-	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	9,250	-	5,385	(4,943)	-	3,865	58%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	6	6	-	-	(6)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	67	(6)	61	-	-	6	91%
<b>Total Revenue</b>	<b>4,695,968</b>	<b>2,070,515</b>	<b>4,692,103</b>	<b>4,257,974</b>	<b>-</b>	<b>3,865</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	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	4,693,972	945,000	4,693,972	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>5,265,000</b>	<b>945,000</b>	<b>5,189,326</b>	<b>3,167,084</b>	<b>-</b>	<b>75,674</b>	<b>99%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,265,000</b>	<b>945,000</b>	<b>5,189,326</b>	<b>3,167,084</b>	<b>-</b>	<b>75,674</b>	<b>99%</b>
<b>Net</b>	<b>(569,032)</b>	<b>1,125,515</b>	<b>(497,223)</b>	<b>1,090,890</b>	<b>-</b>	<b>(71,809)</b>	
<b>Cash Balance</b>			<b>2,990,020</b>	<b>3,492,629</b>			

**Fund Purpose:**  
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River East Residential Development Area and expenses of those funds on eligible development projects for this TIF area. The boundaries for this TIF district were changed as part of the TIF re-alignment during 2015. The fund was formerly known as the Northeast Residential TIF.

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

**Explanation of Expenditures and Significant Changes/Variations:**  
At the end of 2017, Eddy Street Commons Phase II Bonds were issued to help fund the second phase of the mixed-use development area just south of the University of Notre Dame's campus. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (759). Transfers Out are interfund transfers to the Eddy Street Commons Debt Service Fund (760) which makes the debt payments. Professional services is for administrative costs related to TIF neutralization calculations.

**Explanation of Significant Spending on Capital Projects:**  
This fund is used for debt service.

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<b>Fund Name</b>	Redevelopment General	<b>Fund Number</b>	433
<b>Fund Type</b>	Redevelopment Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,135	1,386	2,969	71	-	(834)	139%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	607,302	-	607,302	-	-	-	100%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	28,126	-	28,126	-	-	-	100%
<b>Total Revenue</b>	<b>637,563</b>	<b>1,386</b>	<b>638,397</b>	<b>71</b>	<b>-</b>	<b>(834)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	32,600	-	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%
<b>Total Services &amp; Charges</b>	<b>32,600</b>	<b>-</b>	<b>29,994</b>	<b>1,133</b>	<b>-</b>	<b>2,606</b>	<b>92%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>32,600</b>	<b>-</b>	<b>29,994</b>	<b>1,133</b>	<b>-</b>	<b>2,606</b>	<b>92%</b>
<b>Net</b>	<b>604,963</b>	<b>1,386</b>	<b>608,403</b>	<b>(1,061)</b>	<b>-</b>	<b>(3,440)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>615,795</b>	<b>7,403</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
Prior to 2019, this fund's sole expenditure was for general legal fees for the Redevelopment Commission. Starting in 2019, this fund will also be used for economic empowerment activities determined by the Redevelopment Commission and the Department of Community Investment.  
- 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:**  
As outlined in the agreement with the Pokagon Band, the donations will fund initiatives broadly aimed at contributing to the improvement of educational opportunities in the City and to address poverty and unemployment in the City.

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<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
<b>Fund Type</b>	Redevelopment Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	252,625	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,345	11,138	10,018	-	(1,138)	111%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,000</b>	<b>1,345</b>	<b>11,138</b>	<b>262,643</b>	<b>-</b>	<b>(1,138)</b>	<b>111%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	1,800,000	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,800,000</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>10,000</b>	<b>1,345</b>	<b>11,138</b>	<b>(1,537,357)</b>	<b>-</b>	<b>(1,138)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>624,204</b>	<b>614,013</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Funding can be used in Ignition Park to continue build-out and expand the infrastructure of that industrial park in the City of South Bend. As we move forward, we expect the majority of these funds will be used for the Technology Resource Center.

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

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<b>Fund Name</b>	<b>Airport Urban Enterprise Zone</b>	<b>Fund Number</b>	<b>454</b>
<b>Fund Type</b>	<b>Redevelopment Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,000	848	7,024	3,532	-	(24)	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,000</b>	<b>848</b>	<b>7,024</b>	<b>3,532</b>	<b>-</b>	<b>(24)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	50,000	-	-	-	-	50,000	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Net</b>	<b>(43,000)</b>	<b>848</b>	<b>7,024</b>	<b>3,532</b>	<b>-</b>	<b>(50,024)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>393,651</b>	<b>387,224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
This fund has been used in the past to pay for job training programs. Staff continue to work on developing eligible, viable program.

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

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<b>Fund Name</b>	<b>Industrial Revolving Fund</b>	<b>Fund Number</b>	<b>754</b>
<b>Fund Type</b>	<b>Redevelopment Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	212,000	40,682	206,484	151,924	-	5,516	97%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	30,750	7,581	28,037	17,299	-	2,713	91%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>242,750</b>	<b>48,263</b>	<b>234,521</b>	<b>169,223</b>	<b>-</b>	<b>8,229</b>	<b>97%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	139,800	16,358	89,432	100,828	-	50,368	64%
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	1,724	10,258	12,299	-	4,292	71%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	2,650	2,568	2,568	75	-	82	97%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>157,000</b>	<b>20,650</b>	<b>102,258</b>	<b>113,202</b>	<b>-</b>	<b>54,742</b>	<b>65%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>157,000</b>	<b>20,650</b>	<b>102,258</b>	<b>113,202</b>	<b>-</b>	<b>54,742</b>	<b>65%</b>
<b>Net</b>	<b>85,750</b>	<b>27,613</b>	<b>132,263</b>	<b>56,021</b>	<b>-</b>	<b>(46,513)</b>	
<b>Cash Balance</b>			<b>1,632,491</b>	<b>2,917,106</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

The accounting records are maintained in trustee bank 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.



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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	17,500	2,251	18,760	9,536	-	(1,260)	107%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,500</b>	<b>2,251</b>	<b>18,760</b>	<b>9,536</b>	<b>-</b>	<b>(1,260)</b>	<b>107%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	16,000	2,251	17,155	9,390	-	(1,155)	107%
<b>Total Services &amp; Charges</b>	<b>16,000</b>	<b>2,251</b>	<b>17,155</b>	<b>9,390</b>	<b>-</b>	<b>(1,155)</b>	<b>107%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>16,000</b>	<b>2,251</b>	<b>17,155</b>	<b>9,390</b>	<b>-</b>	<b>(1,155)</b>	<b>107%</b>
<b>Net</b>	<b>1,500</b>	<b>-</b>	<b>1,604</b>	<b>146</b>	<b>-</b>	<b>(105)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,040,462</b>	<b>1,040,462</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 Airport Development Area TIF Redevelopment Authority bonds (debt schedule #6) for the airport taxable project.

**Explanation of Revenue Sources:**  
This fund receives revenue from interest earned on the fund's cash balance. Interest earned on the fund balance is transferred out to River West TIF Fund 324.

**Explanation of Expenditures and Significant Changes/Variations:**  
The debt service reserve will be used towards the last debt service payment due August 1, 2024.

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

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<b>Fund Name</b>	<b>Coveleski Debt Service Reserve</b>	<b>Fund Number</b>	<b>317</b>
<b>Fund Type</b>	<b>Debt Service Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,000	1,135	9,396	4,725	-	(396)	104%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>9,000</b>	<b>1,135</b>	<b>9,396</b>	<b>4,725</b>	<b>-</b>	<b>(396)</b>	<b>104%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>9,000</b>	<b>1,135</b>	<b>9,396</b>	<b>4,725</b>	<b>-</b>	<b>(396)</b>	
<b>Cash Balance</b>			<b>526,587</b>	<b>517,990</b>			

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

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

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

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

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<b>Fund Name</b>	<b>SBCDA 2003 Debt Reserve</b>	<b>Fund Number</b>	<b>328</b>
<b>Fund Type</b>	<b>Debt Service Funds</b>	<b>Date Updated</b>	<b>2/7/2019</b>
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	3,764	31,363	15,946	-	(1,363)	105%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>30,000</b>	<b>3,764</b>	<b>31,363</b>	<b>15,946</b>	<b>-</b>	<b>(1,363)</b>	<b>105%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	30,000	3,764	28,681	14,653	-	1,319	96%
<b>Total Services &amp; Charges</b>	<b>30,000</b>	<b>3,764</b>	<b>28,681</b>	<b>14,653</b>	<b>-</b>	<b>1,319</b>	<b>96%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>30,000</b>	<b>3,764</b>	<b>28,681</b>	<b>14,653</b>	<b>-</b>	<b>1,319</b>	<b>96%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>2,682</b>	<b>1,293</b>	<b>-</b>	<b>(2,682)</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,739,495</b>	<b>1,739,495</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 South Bend Downtown Central Development Area TIF Redevelopment Authority bonds (debt schedule #5) for the Palais Royale project.

**Explanation of Revenue Sources:**  
This fund receives revenue from interest earned on the fund's cash balance. Interest earned on the fund balance is transferred out to River West TIF Fund 324.

**Explanation of Expenditures and Significant Changes/Variations:**  
The debt service reserve will be used towards the last debt service payment due August 1, 2024.

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

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<b>Fund Name</b>	2018 TIF Park Bond Debt Service Reserve	<b>Fund Number</b>	351
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

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

**Fund Purpose:**

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

- The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds were closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into this fund per the bond agreement. The remaining \$10,825,000 was deposited into the 2018 TIF Park Bond Capital Fund 452 and will be used towards the approved capital projects (see Fund 452).

- The debt service reserve fund is funded from bond proceeds in an amount equal to maximum annual principal and interest due on the bonds. If moneys in the reserve fund are used to pay principal and interest on the bonds, the balance will be restored from TIF revenues.

**Explanation of Revenue Sources:**

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

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

Debt service payments are due on February 1 and August 1. The first debt service payment is due August 1, 2018 and the final payment is due February 1, 2033. The debt service reserve will be used towards the last debt service payment.

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<b>Fund Name</b>	South Bend Redevelopment Authority				<b>Fund Number</b>	752	
<b>Fund Type</b>	Debt Service Funds				<b>Date Updated</b>	2/7/2019	
<b>Control</b>	Redevelopment Commission Controlled Funds						
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	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	635	4,699	3,871	-	801	85%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,364,500	-	3,115,000	3,887,000	-	249,500	93%
<b>Total Revenue</b>	<b>3,370,000</b>	<b>635</b>	<b>3,119,699</b>	<b>3,890,871</b>	<b>-</b>	<b>250,301</b>	<b>93%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	1,915,000	-	1,915,000	2,605,000	-	-	100%
Debt Service - Interest & Fees	1,191,029	38,006	1,192,219	1,261,169	-	(1,190)	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	324,221	-	324,220	735,240	-	1	100%
<b>Total Services &amp; Charges</b>	<b>3,430,250</b>	<b>38,006</b>	<b>3,431,439</b>	<b>4,601,409</b>	<b>-</b>	<b>(1,189)</b>	<b>100%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>3,430,250</b>	<b>38,006</b>	<b>3,431,439</b>	<b>4,601,409</b>	<b>-</b>	<b>(1,189)</b>	<b>100%</b>
<b>Net</b>	<b>(60,250)</b>	<b>(37,371)</b>	<b>(311,740)</b>	<b>(710,538)</b>	<b>-</b>	<b>251,490</b>	
<b>Cash Balance</b>			<b>210,492</b>	<b>522,232</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

**Explanation of Revenue Sources:**

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

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

This fund accounts for the bi-annual debt service principal and interest payments of Redevelopment Authority debt. Current debt includes:  
 - 2013 Century Center Special Tax Bonds Refunding 2008 - debt payments paid for by River West TIF Fund (324), final payment 5/1/26, (debt schedule #62)  
 - 2015 Eddy Street Commons-Lease Rental Revenue Bonds Refunding 2008 - debt payments paid for by River East Residential TIF Fund (436), final payment 2/15/33, (debt schedule #54)

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 the River East Residential TIF Fund (436).

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

<b>Fund Name</b>	Smart Streets Debt Service	<b>Fund Number</b>	756
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,600	865	4,588	3,274	-	12	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,714,000	-	1,714,000	856,500	-	-	100%
<b>Total Revenue</b>	<b>1,718,600</b>	<b>865</b>	<b>1,718,588</b>	<b>859,774</b>	<b>-</b>	<b>12</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	940,000	-	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%
<b>Total Services &amp; Charges</b>	<b>1,710,444</b>	<b>-</b>	<b>1,710,444</b>	<b>1,249,569</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,710,444</b>	<b>-</b>	<b>1,710,444</b>	<b>1,249,569</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>8,156</b>	<b>865</b>	<b>8,145</b>	<b>(389,795)</b>	<b>-</b>	<b>12</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>1,726,790</b>	<b>1,718,645</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**  
The Smart Streets Debt Service Fund records debt service payments made on the 2015 Smart Streets bond that had a par amount of \$25,000,000. The 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:**  
The River West TIF Fund (324) transfers money into this fund semi-annually to cover debt service payments. The trustee bank receives the payments from the City and passes them through to the bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

**Explanation of Expenditures and Significant Changes/Variations:**  
The final payment is due February 1, 2037 (debt schedule #135). The debt service reserve amount will be used towards the last debt service payment. Capital expenditures of this bond are tracked in the Smart Streets Bond Capital Fund (753).

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

<b>Fund Name</b>	Erskine Village Debt Service	<b>Fund Number</b>	758
<b>Fund Type</b>	Debt Service Funds	<b>Date Updated</b>	2/7/2019
<b>Control</b>	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	114	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	3,961,667	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>3,961,781</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	3,800,000	-	-	0%
Debt Service - Interest & Fees	-	-	-	161,668	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	561,230	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	<b>4,522,898</b>	-	-	<b>0%</b>
<b>Capital</b>							
<b>Capital</b>	-	-	-	-	-	-	<b>0%</b>
<b>Total Expenditures</b>	-	-	-	<b>4,522,898</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(561,117)</b>	-	-	
<b>Cash Balance</b>							

**Fund Purpose:**  
In February 2017, the 2005 Erskine Village Developer Bond was paid off early, thanks to sufficient tax increment financing revenue. The accounting records were maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system.

**Explanation of Revenue Sources:**

**Explanation of Expenditures and Significant Changes/Variations:**  
Debt was paid off in early 2017 and the fund was closed.