



Period Ending: January 31, 2019

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

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- 14 101-0404 Morris Performing Arts Center
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- 53 404 County Option Income Tax
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- 56 655 Project Releaf
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- 60 755 South Bend Building Corp
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January 2019

Monthly Departmental Financial Report

The City of South Bend 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 provide an explanation of revenues, expenditures, staffing, and spending on major capital projects. The staff of the Department of Administration & Finance 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 the City prepares such as the Monthly Cash Report, Monthly Financial Report, the Department of Local Government Finance's Annual Financial Report (AFR), or the Comprehensive Annual Financial Report (CAFR).

Summary Trends & Observations

As of January 31, 2019, total revenue for the year was \$18,838,044, 6% of estimated revenue. As of January 31, 2018, total revenue received was \$15,694,813. Property taxes are received in June and December each year and are budgeted at \$78,885,295 for 2019. Local income tax (LOIT, COIT and EDIT) receipts are budgeted to be \$32,412,051 in 2019, to be received in monthly installments of \$2.7 million.

As of January 31, 2019, total expenditures were \$34,898,524 and outstanding encumbrances were \$82,012,503, a total of \$116,911,027 which represents 27% 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 8% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$25,418,045 as of January 31, 2018.

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
January 31, 2019

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds							
General Fund		64,707,205	1,483,391	1,483,391	1,350,522	63,223,814	2%
Special Revenue							
102 Rainy Day		160,000	21,374	21,374	24,622	138,626	13%
201 Parks & Recreation		18,392,354	135,248	135,248	246,963	18,257,106	1%
202 Motor Vehicle Highway		10,506,103	541,139	541,139	579,560	9,964,964	5%
203 Recreation Nonreverting		-	-	-	91,707	-	0%
209 Studebaker-Oliver Revitalizing Grants		110,000	1,929	1,929	37,428	108,071	2%
210 Economic Development State Grants		746,368	18,724	18,724	3,321	727,644	3%
211 Department of Community Investment (DCI)		3,059,369	11,587	11,587	97,850	3,047,782	0%
212 Dept of Community Investment Grants		2,911,000	84,867	84,867	2,443	2,826,133	3%
216 Police State Seizures		32,000	565	565	485	31,435	2%
217 Gift, Donation, Bequest		25,800	546,053	546,053	18,967	(520,253)	2116%
218 Police Curfew Violations		300	27	27	31	273	9%
219 Unsafe Building		862,691	12,390	12,390	8,297	850,301	1%
220 Law Enforcement Continuing Education		281,500	15,484	15,484	27,367	266,016	6%
221 Landlord Registration		1,000	21	21	55	979	2%
227 Loss Recovery		4,000	1,326	1,326	2,029	2,675	33%
249 Public Safety LOIT		8,566,555	716,973	716,973	637,913	7,849,582	8%
251 Local Roads & Streets		4,545,689	168,599	168,599	203,272	4,377,090	4%
257 LOIT Special Distribution		227,500	1,412	1,412	1,967	226,088	1%
258 Human Rights Federal Grant		167,400	10,937	10,937	11,146	156,463	7%
265 Local Road & Bridge Grant		1,200,000	684	684	-	1,199,316	0%
273 Morris PAC / Palais Royale Marketing		15,800	111	111	330	15,689	1%
274 Morris PAC Self-Promotion		125,400	181	181	1,122	125,219	0%
280 Police Block Grants		35	8	8	9	27	23%
281 Economic Develop Commission-Revenue Bonds		-	-	-	67	-	0%
289 HAZMAT		10,200	39	39	64	10,161	0%
291 Indiana River Rescue		72,500	12,135	12,135	7,495	60,365	17%
294 Regional Police Academy		22,500	2,601	2,601	7,809	19,899	12%
295 COPS MORE Grant		92,000	3,903	3,903	1,496	88,097	4%
299 Police Federal Drug Enforcement		51,000	281	281	164	50,719	1%
404 County Option Income Tax		13,145,794	1,899,642	1,899,642	929,149	11,246,152	14%
408 Economic Development Income Tax		12,277,506	996,798	996,798	923,177	11,280,708	8%
410 Urban Development Action Grant		46,240	11,369	11,369	1,129	34,871	25%
655 Project Releaf		454,489	38,587	38,587	39,153	415,902	8%
705 Police K-9 Unit		2,020	5	5	7	2,015	0%
Special Revenue Total		78,115,113	5,254,998	5,254,998	3,906,593	72,860,115	7%
City Debt Service							
312 2017 Parks Bond Debt Service		1,119,404	41	41	-	1,119,363	0%
313 Football Hall of Fame Debt Service		-	27	27	-	(27)	0%
755 South Bend Building Corp		2,636,750	-	-	-	2,636,750	0%
757 2015 Parks Bond Debt Service		380,431	-	-	-	380,431	0%
760 Eddy Street Commons Debt Service		1,301,625	-	-	-	1,301,625	0%
City Debt Service Total		5,438,210	68	68	-	5,438,142	0%
Capital Project							
377 Professional Sports Development		545,000	3,786	3,786	37	541,214	1%
401 Coveleski Stadium Capital		44,250	151	151	131	44,099	0%
405 Park Nonreverting Capital		-	-	-	490	-	0%
406 Cumulative Capital Development		473,444	842	842	1,336	472,602	0%
407 Cumulative Capital Improvement		235,296	799	799	222,424	234,497	0%
412 Major Moves Construction		520,678	5,670	5,670	6,962	515,008	1%
416 Morris Performing Arts Center Capital		143,500	747	747	2,516	142,753	1%
450 Palais Royale Historic Preservation		19,100	2,130	2,130	3,987	16,970	11%
451 2018 Fire Station #9 Capital		-	7,154	-	(7,154)	-	0%
452 2018 TIF Park Bond Capital		50,000	21,554	21,554	-	28,446	43%
471 2017 Parks Bond Capital		3,000	26,897	26,897	-	(23,897)	897%
677 Football Hall of Fame Capital		-	872	872	1,076	(872)	0%
750 Equipment/Vehicle Leasing		2,037,625	5	5	200	2,037,620	0%
751 2015 Parks Bond Capital		-	-	-	-	-	0%
753 Smart Streets Bond Capital		-	-	-	-	-	0%
759 Eddy Street Commons Capital		2,000	-	-	-	2,000	0%
Capital Project Total		4,073,893	70,607	70,607	239,160	4,003,286	2%
Enterprise							
287 Emergency Medical Services Capital		1,130,695	8,460	8,460	1,088,873	1,122,235	1%
288 Emergency Medical Services Operating		6,175,320	407,354	407,354	322,278	5,767,966	7%
600 Consolidated Building Fund		4,774,198	139,374	139,374	124,836	4,634,824	3%
601 Parking Garages		1,287,735	106,870	106,870	122,725	1,180,865	8%
610 Solid Waste Operations		5,515,200	434,058	434,058	430,160	5,081,142	8%
611 Solid Waste Capital		1,133,416	332,951	332,951	96	800,465	29%
620 Water Works Operations		20,875,819	1,331,315	1,331,315	1,100,110	19,544,504	6%
622 Water Works Capital		3,376,000	278,753	278,753	5,129	3,097,247	8%
624 Water Works Customer Deposit		22,000	3,080	3,080	3,630	18,920	14%
625 Water Works Sinking		2,025,041	171,519	171,519	166,918	1,853,522	8%
626 Water Works Bond Reserve		22,000	2,861	2,861	3,335	19,139	13%
629 Water Works Reserve Operations & Maintenance		266,000	231,012	231,012	58,511	34,988	87%
640 Sewer Repair Insurance		652,238	58,619	58,619	57,037	593,619	9%
641 Sewage Works Operations		38,177,405	3,194,002	3,194,002	3,100,617	34,983,403	8%
642 Sewage Works Capital		5,365,000	456,153	456,153	17,620	4,908,847	9%
643 Sewage Works Reserve Operations & Maint.		235,717	162,758	162,758	12,344	72,959	69%
649 Sewage Sinking		7,816,676	650,366	650,366	1,899	7,166,310	8%
653 Sewage Debt Service Reserve		42,000	-	-	-	42,000	0%
659 Sewer Bond 2011		-	-	-	0	-	0%
661 Sewer Bond 2012		-	-	-	1,538	-	0%
667 Storm Sewer Fund		1,253,298	-	-	-	1,253,298	0%
670 Century Center		4,554,375	808,263	808,263	285,126	3,746,112	18%
671 Century Center Capital		900	1,093	1,093	74	(193)	121%
672 Century Center Energy Conservation Debt Svc		415,464	257	257	4	415,207	0%
Enterprise Total		105,116,497	8,779,117	8,779,117	6,902,860	96,337,379	8%
Internal Service							

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
January 31, 2019

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
	222 Central Services	9,450,814	719,756	719,756	711,462	8,731,058	8%
	224 Central Services Capital	376,200	349	349	467	375,851	0%
	226 Liability Insurance	3,973,197	348,680	348,680	188,502	3,624,517	9%
	278 Take Home Vehicle Police	4,000	1,853	1,853	2,042	2,147	46%
	279 IT / Innovation / 311 Call Center	8,046,393	685,733	685,733	584,945	7,360,660	9%
	711 Self-Funded Employee Benefits	12,636,190	1,121,230	1,121,230	1,562,014	11,514,960	9%
	713 Unemployment Compensation	2,000	427	427	542	1,573	21%
	714 Parental Leave	173,446	12,817	12,817	-	160,629	7%
	Internal Service Total	34,662,240	2,890,845	2,890,845	3,049,975	31,771,395	8%
	Trust & Agency						
	701 Firefighters Pension	5,217,138	1,215	1,215	3,766	5,215,923	0%
	702 Police Pension	6,360,200	2,786	2,786	2,515	6,357,414	0%
	730 City Cemetery	250	59	59	68	191	24%
	731 Bowman Cemetery	-	932	932	-	(932)	0%
	Trust & Agency Total	11,577,588	4,992	4,992	6,349	11,572,596	0%
City Funds Total		303,690,746	18,484,018	18,484,018	15,455,459	285,206,727	6%
Redevelopment Commission Controlled Funds							
	Tax Increment Financing						
	324 TIF - River West Development Area (Airport)	17,565,949	293,065	293,065	166,079	17,272,884	2%
	422 TIF - West Washington	324,425	3,508	3,508	5,328	320,917	1%
	429 TIF - River East Development Area (NE Dev)	2,865,805	20,818	20,818	23,830	2,844,987	1%
	430 TIF - Southside Development #1	2,259,283	18,616	18,616	18,064	2,240,667	1%
	435 TIF - Douglas Road	-	417	417	368	(417)	0%
	436 TIF - River East Residential (NE Res)	4,274,716	5,305	5,305	5,385	4,269,411	0%
	Tax Increment Financing Total	27,290,178	341,729	341,729	219,054	26,948,449	1%
	Redevelopment						
	425 Redevelopment Retail Area (Leighton Plaza)	-	169	169	10,000	(169)	0%
	433 Redevelopment General	1,071,356	1,258	1,258	18	1,070,098	0%
	439 Certified Technology Park	8,487	1,275	1,275	1,469	7,212	15%
	454 Airport Urban Enterprise Zone	6,000	804	804	926	5,196	13%
	754 Industrial Revolving Fund	210,000	-	-	-	210,000	0%
	Redevelopment Total	1,295,843	3,506	3,506	12,412	1,292,337	0%
	Debt Service						
	315 Redevelopment Bond - Airport Taxable	14,000	2,128	2,128	2,489	11,872	15%
	317 Coveleski Debt Service Reserve	2,010	1,076	1,076	1,239	935	54%
	328 Redevelopment Bond - Palais Royale	20,000	3,557	3,557	4,160	16,443	18%
	351 2018 TIF Park Bond Debt Svc Reserve	1,000	2,030	2,030	-	(1,030)	203%
	752 South Bend Redevelopment Authority	2,872,200	-	-	-	2,872,200	0%
	756 Smart Streets Debt Service	1,718,000	-	-	-	1,718,000	0%
	Debt Service Total	4,627,210	8,790	8,790	7,888	4,618,420	0%
Redevelopment Commission Controlled Funds Total		33,213,231	354,026	354,026	239,354	32,859,206	1%
Grand Total		336,903,977	18,838,044	18,838,044	15,694,813	318,065,933	6%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
January 31, 2019

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
City Funds								
General Fund								
	101-0101 Mayor's Office	894,679	62,809	62,809	66,242	164	831,707	7%
	101-0201 City Clerk	546,269	44,474	44,474	41,465	29,350	472,444	14%
	101-0301 Common Council	643,595	49,804	49,804	47,784	180,611	413,180	36%
	101-0302 WNIT Contract	43,000	-	-	-	-	43,000	0%
	101-0401 Administration & Finance	2,572,551	176,248	176,248	181,515	7,321	2,388,982	7%
	101-0404 Morris Performing Arts Center	1,344,127	81,868	81,868	66,022	64,092	1,198,167	11%
	101-0405 Palais Royale	481,432	29,576	29,576	24,590	26,068	425,789	12%
	101-0501 Legal Department	1,279,018	88,640	88,640	80,972	-	1,190,378	7%
	101-0602 Engineering	3,220,121	233,183	233,183	97,206	212,088	2,774,850	14%
	101-0616 Office of Sustainability	278,815	9,938	9,938	-	-	268,877	4%
	101-0628 AmeriCorps Grant Program	713,239	11,193	11,193	-	20,000	682,046	4%
	101-0801 Police Department	31,349,047	2,654,456	2,654,456	2,553,505	316,151	28,378,440	9%
	101-0901 Fire Department	21,776,520	1,559,929	1,559,929	1,702,483	282,413	19,934,178	8%
	101-1008 Human Rights	385,706	40,886	40,886	24,673	-	344,820	11%
	General Fund Total	65,528,119	5,043,003	5,043,003	4,886,455	1,138,258	59,346,859	9%
Special Revenue								
	201 Parks & Recreation	21,776,943	1,626,229	1,626,229	860,798	1,336,924	18,813,790	14%
	202 Motor Vehicle Highway	15,318,226	899,630	899,630	929,501	1,571,071	12,847,526	16%
	203 Recreation Nonreverting	-	-	-	49,052	-	-	0%
	209 Studebaker-Oliver Revitalizing Grants	1,007,782	56,571	56,571	14,869	199,351	751,861	25%
	210 Economic Development State Grants	383,011	230,000	230,000	-	153,010	1	100%
	211 Department of Community Investment (DCI)	3,152,666	203,377	203,377	199,829	93,410	2,855,879	9%
	212 Dept of Community Investment Grants	5,644,915	175,934	175,934	242,431	2,557,977	2,911,003	48%
	216 Police State Seizures	32,000	-	-	-	-	32,000	0%
	217 Gift, Donation, Bequest	85,976	5,081	5,081	3,461	52,894	28,000	67%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	219 Unsafe Building	1,043,437	43,373	43,373	54,128	193,086	806,978	23%
	220 Law Enforcement Continuing Education	517,546	112,153	112,153	57,873	13,325	392,068	24%
	221 Landlord Registration	500	-	-	-	-	500	0%
	227 Loss Recovery	272,506	-	-	107,957	47,506	225,001	17%
	249 Public Safety LOIT	8,566,555	440,339	440,339	491,276	-	8,126,216	5%
	251 Local Roads & Streets	6,934,710	72,482	72,482	-	1,161,209	5,701,019	18%
	257 LOIT Special Distribution	901,263	148,900	148,900	82,709	687,363	65,000	93%
	258 Human Rights Federal Grant	234,988	9,631	9,631	14,012	-	225,357	4%
	265 Local Road & Bridge Grant	1,283,291	-	-	900	83,291	1,200,000	6%
	273 Morris PAC / Palais Royale Marketing	30,000	-	-	-	-	30,000	0%
	274 Morris PAC Self-Promotion	75,000	-	-	-	-	75,000	0%
	281 Economic Develop Commission-Revenue Bonds	-	-	-	-	-	-	0%
	289 HAZMAT	10,472	529	529	-	-	9,943	5%
	291 Indiana River Rescue	110,320	6,795	6,795	620	1,736	101,790	8%
	292 Police Grants	-	-	-	-	-	-	0%
	294 Regional Police Academy	22,500	140	140	3,362	-	22,360	1%
	295 COPS MORE Grant	133,554	19,223	19,223	26,202	45,534	68,798	48%
	299 Police Federal Drug Enforcement	51,000	-	-	-	22,499	28,501	44%
	404 County Option Income Tax	14,945,453	1,190,001	1,190,001	651,760	2,936,742	10,818,710	28%
	408 Economic Development Income Tax	14,170,702	515,451	515,451	170,329	4,707,295	8,947,956	37%
	410 Urban Development Action Grant	60,000	15,000	15,000	-	-	45,000	25%
	655 Project Relief	674,962	5,784	5,784	3,267	-	669,178	1%
	705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
	Special Revenue Total	97,443,298	5,776,623	5,776,623	3,964,335	15,864,221	75,802,454	22%
City Debt Service								
	312 2017 Parks Bond Debt Service	1,181,143	583,383	583,383	-	597,758	3	100%
	313 Football Hall of Fame Debt Service	-	-	-	633,000	-	-	0%
	755 South Bend Building Corp	2,634,750	-	-	-	-	2,634,750	0%
	757 2015 Parks Bond Debt Service	383,732	-	-	-	-	383,732	0%
	760 Eddy Street Commons Debt Service	1,299,125	-	-	-	-	1,299,125	0%
	City Debt Service Total	5,498,750	583,383	583,383	633,000	597,758	4,317,610	21%
Capital Project								
	377 Professional Sports Development	354,770	353,970	353,970	361,390	-	800	100%
	401 Coveleski Stadium Capital	104,622	-	-	-	64,622	40,000	62%
	405 Park Nonreverting Capital	-	-	-	38,340	-	-	0%
	406 Cumulative Capital Development	818,121	110,683	110,683	195,231	380,053	327,385	60%
	407 Cumulative Capital Improvement	28,000	-	-	249,500	-	28,000	0%
	412 Major Moves Construction	1,971,235	-	-	979	771,236	1,199,999	39%
	416 Morris Performing Arts Center Capital	225,462	200	200	-	23,684	201,578	11%
	450 Palais Royale Historic Preservation	111,967	-	-	-	36,967	75,000	33%
	451 2018 Fire Station #9 Capital	3,232,757	572,507	572,507	-	2,660,251	(0)	100%
	452 2018 TIF Park Bond Capital	5,308,734	87,993	87,993	-	3,279,741	1,941,000	63%
	471 2017 Parks Bond Capital	6,207,066	509,635	509,635	-	2,641,409	3,056,023	51%
	677 Football Hall of Fame Capital	3,514	-	-	5,294	3,514	(0)	100%
	750 Equipment/Vehicle Leasing	3,032,750	18,968	18,968	-	998,124	2,015,658	34%
	751 2015 Parks Bond Capital	58,687	24,200	24,200	-	25,258	9,228	84%
	753 Smart Streets Bond Capital	-	-	-	-	-	-	0%
	759 Eddy Street Commons Capital	7,650,241	-	-	-	-	7,650,241	0%
	Capital Project Total	29,107,926	1,678,156	1,678,156	850,733	10,884,858	16,544,913	43%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
January 31, 2019

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
Enterprise								
	287 Emergency Medical Services Capital	3,502,275	386,865	386,865	232,138	1,453,024	1,662,586	53%
	288 Emergency Medical Services Operating	6,430,669	459,809	459,809	451,202	148,222	5,822,638	9%
	600 Consolidated Building Fund	4,768,302	356,582	356,582	410,228	273,782	4,137,938	13%
	601 Parking Garages	1,906,584	162,002	162,002	76,136	48,190	1,696,392	11%
	610 Solid Waste Operations	5,529,983	677,516	677,516	353,032	705,250	4,147,217	25%
	611 Solid Waste Capital	1,132,616	185,185	185,185	185,219	776,372	171,059	85%
	620 Water Works Operations	22,812,916	1,862,308	1,862,308	1,378,748	2,023,906	18,926,702	17%
	622 Water Works Capital	3,981,291	38,170	38,170	1,642	177,121	3,766,000	5%
	624 Water Works Customer Deposit	22,000	2,664	2,664	1,289	-	19,336	12%
	625 Water Works Sinking	2,025,041	1,718,707	1,718,707	1,279	2,014,541	(1,708,208)	184%
	626 Water Works Bond Reserve	22,000	-	-	-	-	22,000	0%
	629 Water Works Reserve Operations & Maintenance	41,000	4,722	4,722	2,225	-	36,278	12%
	640 Sewer Repair Insurance	663,186	27,042	27,042	21,863	22,961	613,183	8%
	641 Sewage Works Operations	46,142,937	3,451,865	3,451,865	2,273,560	6,440,517	36,250,555	21%
	642 Sewage Works Capital	15,023,292	343,195	343,195	349,920	8,150,109	6,529,988	57%
	643 Sewage Works Reserve Operations & Maint.	84,000	9,549	9,549	4,386	-	74,451	11%
	649 Sewage Sinking	7,781,226	1,100	1,100	1,000	7,773,226	6,901	100%
	659 Sewer Bond 2011	-	-	-	-	-	-	0%
	661 Sewer Bond 2012	-	-	-	-	-	-	0%
	667 Storm Sewer Fund	1,200,000	-	-	-	-	1,200,000	0%
	670 Century Center	4,509,882	288,814	288,814	301,878	31,162	4,189,906	7%
	671 Century Center Capital	20,000	-	-	-	-	20,000	0%
	672 Century Center Energy Conservation Debt Svc	416,424	-	-	-	415,424	1,000	100%
	Enterprise Total	128,015,624	9,975,896	9,975,896	6,045,746	30,453,807	87,585,921	32%
Internal Service								
	222 Central Services	9,564,937	711,442	711,442	704,368	3,967,614	4,885,882	49%
	224 Central Services Capital	402,671	14,260	14,260	22,614	17,607	370,804	8%
	226 Liability Insurance	4,157,655	158,700	158,700	140,861	281,917	3,717,037	11%
	278 Take Home Vehicle Police	50,000	-	-	-	-	50,000	0%
	279 IT / Innovation / 311 Call Center	9,192,551	1,113,856	1,113,856	235,061	1,707,901	6,370,794	31%
	711 Self-Funded Employee Benefits	16,622,986	1,502,221	1,502,221	1,436,330	1,272,331	13,848,434	17%
	713 Unemployment Compensation	70,000	2,400	2,400	-	-	67,600	3%
	714 Parental Leave	155,694	12,059	12,059	-	-	143,635	8%
	Internal Service Total	40,216,494	3,514,939	3,514,939	2,539,234	7,247,369	29,454,186	27%
Trust & Agency								
	701 Firefighters Pension	5,112,457	367,449	367,449	373,509	-	4,745,008	7%
	702 Police Pension	6,355,902	514,919	514,919	593,204	-	5,840,983	8%
	730 City Cemetery	-	-	-	-	-	-	0%
	Trust & Agency Total	11,468,359	882,368	882,368	966,713	-	10,585,991	8%
City Funds Total		377,278,570	27,454,367	27,454,367	19,886,217	66,186,271	283,637,933	25%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
	324 TIF - River West Development Area (Airport)	24,484,951	5,109,620	5,109,620	3,981,156	8,466,636	10,908,694	55%
	422 TIF - West Washington	1,695,130	-	-	-	795,130	900,000	47%
	429 TIF - River East Development Area (NE Dev)	10,201,982	12,683	12,683	303,011	5,090,089	5,099,209	50%
	430 TIF - Southside Development #1	5,052,728	433,684	433,684	3,188	1,474,376	3,144,668	38%
	435 TIF - Douglas Road	-	-	-	-	-	-	0%
	436 TIF - River East Residential (NE Res)	4,275,000	1,883,253	1,883,253	1,234,500	-	2,391,747	44%
	Tax Increment Financing Total	45,709,791	7,439,241	7,439,241	5,521,854	15,826,232	22,444,318	51%
Redevelopment								
	425 Redevelopment Retail Area (Leighton Plaza)	-	-	-	7,611	-	-	0%
	433 Redevelopment General	1,074,000	-	-	-	-	1,074,000	0%
	439 Certified Technology Park	625,000	-	-	-	-	625,000	0%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	-	-	-	-	157,000	0%
	Redevelopment Total	1,906,000	-	-	7,611	-	1,906,000	0%
Debt Service								
	315 Redevelopment Bond - Airport Taxable	14,000	1,840	1,840	884	-	12,160	13%
	317 Coveleski Debt Service Reserve	525,000	-	-	-	-	525,000	0%
	328 Redevelopment Bond - Palais Royale	20,000	3,076	3,076	1,478	-	16,924	15%
	351 2018 TIF Park Bond Debt Svc Reserve	-	-	-	-	-	-	0%
	752 South Bend Redevelopment Authority	2,861,269	-	-	-	-	2,861,269	0%
	756 Smart Streets Debt Service	1,711,369	-	-	-	-	1,711,369	0%
	Debt Service Total	5,131,638	4,917	4,917	2,362	-	5,126,721	0%
Redevelopment Commission Controlled Funds Total		52,747,429	7,444,157	7,444,157	5,531,828	15,826,232	29,477,039	44%
Grand Total		430,025,999	34,898,524	34,898,524	25,418,045	82,012,503	313,114,972	27%

* Includes year to date expenditures and encumbrances

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	41,142,970	-	-	-	-	41,142,970	0%
Other Taxes	4,146,140	108,920	108,920	108,889	-	4,037,220	3%
Grants/Intergovernmental	323,744	8,314	8,314	-	-	315,430	3%
Licenses & Permits	228,950	55,837	55,837	38,333	-	173,113	24%
Charges for Services	819,177	37,901	37,901	67,481	-	781,276	5%
Fines, Forfeitures, and Fees	8,620	1,240	1,240	335	-	7,380	14%
Interest Earnings	300,000	61,799	61,799	106,449	-	238,201	21%
Donations	1,365,000	-	-	-	-	1,365,000	0%
Other Income	2,451,566	59,365	59,365	48,920	-	2,392,201	2%
Payment in Lieu of Taxes (PILOT)	6,340,990	528,414	528,414	527,707	-	5,812,576	8%
Interfund Allocation Reimb	7,460,048	621,601	621,601	452,408	-	6,838,447	8%
Transfers In	120,000	-	-	-	-	120,000	0%
Total Revenue	64,707,205	1,483,391	1,483,391	1,350,522	-	63,223,814	2%
Expenditures by Dept							
101-0101 Mayor's Office	894,679	62,809	62,809	66,242	164	831,706	7%
101-0201 City Clerk	546,269	44,474	44,474	41,465	29,350	472,445	14%
101-0301 Common Council	643,595	49,804	49,804	47,784	180,611	413,180	36%
101-0302 WNIT Contract	43,000	-	-	-	-	43,000	0%
101-0401 Admin & Finance	2,572,551	176,248	176,248	181,515	7,321	2,388,982	7%
101-0404 Morris PAC	1,344,127	81,868	81,868	66,022	64,092	1,198,167	11%
101-0405 Palais Royale	481,432	29,576	29,576	24,590	26,068	425,788	12%
101-0501 Legal Dept	1,279,018	88,640	88,640	80,972	-	1,190,378	7%
101-0602 Engineering Dept	3,220,121	233,183	233,183	97,206	212,088	2,774,850	14%
101-0616 Office of Sustainability	278,815	9,938	9,938	-	-	268,877	4%
101-0628 AmeriCorps Program	713,239	11,193	11,193	-	20,000	682,046	4%
101-0801 Police Dept	31,349,047	2,654,456	2,654,456	2,553,505	316,151	28,378,440	9%
101-0901 Fire Dept	21,776,520	1,559,929	1,559,929	1,702,483	282,413	19,934,178	8%
101-1008 Human Rights	385,706	40,886	40,886	24,673	-	344,820	11%
Total Expenditures by Dept	65,528,119	5,043,003	5,043,003	4,886,455	1,138,258	59,346,857	9%
Expenditures							
Personnel							
Salaries & Wages	36,663,554	2,767,891	2,767,891	2,662,136	-	33,895,663	8%
Fringe Benefits	12,476,713	867,982	867,982	1,040,140	1,060	11,607,671	7%
Total Personnel	49,140,267	3,635,873	3,635,873	3,702,276	1,060	45,503,334	7%
Supplies	2,087,630	119,886	119,886	71,609	178,932	1,788,812	14%
Services & Charges							
Professional Services	2,146,352	254,371	254,371	252,233	537,998	1,353,983	37%
Printing & Advertising	148,844	14,818	14,818	4,538	39,816	94,210	37%
Utilities	673,750	58,563	58,563	70,491	34,100	581,087	14%
Education & Training	153,914	5,185	5,185	7,243	14,819	133,910	13%
Travel	98,849	4,190	4,190	852	2,684	91,975	7%
Repairs & Maintenance	2,118,581	189,891	189,891	176,593	111,769	1,816,921	14%
Other Interfund Allocations	7,627,252	634,487	634,487	477,611	-	6,992,765	8%
Debt Service - Principal	156,589	71,332	71,332	74,056	80,387	4,870	97%
Debt Service - Interest & Fees	6,624	3,304	3,304	4,499	2,941	379	94%
Grants & Subsidies	40,000	819	819	1,301	-	39,181	2%
Other Services & Charges	489,387	33,256	33,256	43,153	133,752	322,379	34%
Transfers Out	608,052	-	-	-	-	608,052	0%
Total Services & Charges	14,268,194	1,270,215	1,270,215	1,112,570	958,266	12,039,712	16%
Capital	32,028	17,028	17,028	-	-	15,000	53%
Total Expenditures	65,528,119	5,043,003	5,043,003	4,886,455	1,138,258	59,346,858	9%
Net	(820,914)	(3,559,611)	(3,559,611)	(3,535,934)	-	3,876,956	
Cash Balance			35,411,429	32,789,190			

Staffing	Budget	Actual
Full Time		
101-0101 Mayor's Office	8	8
101-0201 City Clerk	5	5
101-0301 Common Council	9	9
101-0401 Admin & Finance	25	23
101-0404 Morris PAC	8	8
101-0405 Palais Royale	3	3
101-0501 Legal Dept	10	9
101-0602 Engineering Dept	23	22
101-0628 AmeriCorps Grant	2	2
101-0801 Police Dept	243	255
101-0901 Fire Dept	169	180
101-1008 Human Rights	3	2
Total	508	526

Staffing	Actual
Part-Time /Seasonal/Temporary	
101-0101 Mayor's Office	4
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	-
Total	40

Fund Purpose:
- The General Fund is the primary operating fund for City operations including general government, public safety, certain culture and recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. See subsequent pages for detail of expenditures by department.
- The General Fund original budget is a balanced budget. The amended budget expenditures exceed revenues because the amended budget includes the encumbrances rolled forward from 2018 to 2019.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	894,579	62,809	62,809	66,242	-	831,770	7%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100	-	-	-	-	100	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	894,679	62,809	62,809	66,242	-	831,870	7%
Expenditures							
Personnel							
Salaries & Wages	543,029	38,324	38,324	35,575	-	504,705	7%
Fringe Benefits	200,065	13,732	13,732	15,859	-	186,333	7%
Total Personnel	743,094	52,056	52,056	51,434	-	691,038	7%
Supplies	864	(9)	(9)	20	164	709	18%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	20,925	723	723	1,791	-	20,202	3%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,800	-	-	695	-	1,800	0%
Travel	2,190	-	-	-	-	2,190	0%
Repairs & Maintenance	1,000	-	-	267	-	1,000	0%
Other Interfund Allocations	120,197	10,010	10,010	11,837	-	110,187	8%
Debt Service - Principal	1,165	-	-	87	-	1,165	0%
Debt Service - Interest & Fees	144	-	-	22	-	144	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,300	28	28	89	-	3,272	1%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	150,721	10,762	10,762	14,788	-	139,960	7%
Capital	-	-	-	-	-	-	0%
Total Expenditures	894,679	62,809	62,809	66,242	164	831,707	7%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund. 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 2019, a full-time staff member was added to help with projects in the Mayor's office as well as city-wide programs. This position is offset by the removal of a part-time position. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. In 2019, interfund allocations decreased due to a change in the overall IT allocation which charged less IT overhead to the smaller departments.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

Department Name	City Clerk	Fund/Dept No.	101-0201
Fund Type	General Fund	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	546,269	44,474	44,474	41,465	-	501,795	8%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	546,269	44,474	44,474	41,465	-	501,795	8%
Expenditures							
Personnel							
Salaries & Wages	273,873	20,697	20,697	18,959	-	253,176	8%
Fringe Benefits	97,076	6,975	6,975	8,006	-	90,101	7%
Total Personnel	370,949	27,672	27,672	26,964	-	343,277	7%
Supplies	12,013	3,079	3,079	961	2,134	6,800	43%
Services & Charges							
Professional Services	30,263	2,327	2,327	3,586	1,610	26,326	13%
Printing & Advertising	27,986	3,328	3,328	1,913	18,103	6,555	77%
Utilities	-	-	-	-	-	-	0%
Education & Training	5,855	-	-	-	2,855	3,000	49%
Travel	6,950	-	-	-	-	6,950	0%
Repairs & Maintenance	10,676	1,028	1,028	-	4,648	5,000	53%
Other Interfund Allocations	76,327	6,356	6,356	7,576	-	69,971	8%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,250	684	684	466	-	4,566	13%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	163,307	13,723	13,723	13,540	27,216	122,368	25%
Capital	-	-	-	-	-	-	0%
Total Expenditures	546,269	44,474	44,474	41,465	29,350	472,445	14%
Net	-	-	-	-	-	-	-

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

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:

In 2019, interfund allocations decreased due to a change in the overall IT allocation which charged less IT overhead to the smaller departments. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	643,595	49,804	49,804	47,784	-	593,791	8%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	643,595	49,804	49,804	47,784	-	593,791	8%
Expenditures							
Personnel							
Salaries & Wages	218,200	13,972	13,972	13,438	-	204,228	6%
Fringe Benefits	111,880	7,936	7,936	10,656	-	103,944	7%
Total Personnel	330,080	21,908	21,908	24,095	-	308,172	7%
Supplies	6,465	34	34	9	1,661	4,770	26%
Services & Charges							
Professional Services	222,927	21,412	21,412	9,459	177,775	23,740	89%
Printing & Advertising	10,948	1,543	1,543	457	1,175	8,230	25%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,000	-	-	-	-	1,000	0%
Travel	5,000	-	-	-	-	5,000	0%
Repairs & Maintenance	4,750	-	-	8,242	-	4,750	0%
Other Interfund Allocations	56,532	4,711	4,711	5,177	-	51,821	8%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,893	195	195	346	-	5,698	3%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	307,050	27,861	27,861	23,680	178,950	100,239	67%
Capital	-	-	-	-	-	-	0%
Total Expenditures	643,595	49,804	49,804	47,784	180,611	413,181	36%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

New for 2019, an additional \$25,000 is budgeted for professional services for an outside financial advisor. In 2019, interfund allocations decreased due to a change in the overall IT allocation which charged less IT overhead to the smaller departments. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	43,000	-	-	-	-	43,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	43,000	-	-	-	-	43,000	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	43,000	-	-	-	-	43,000	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%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	43,000	-	-	-	-	43,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	43,000	-	-	-	-	43,000	0%
Net	-	-	-	-	-	-	0%

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Department Name	Administration & Finance	Fund/Dept No.	101-0401
Fund Type	General Fund	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,554,551	164,147	164,147	168,714	-	2,390,404	6%
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	18,000	12,101	12,101	12,801	-	5,899	67%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,572,551	176,248	176,248	181,515	-	2,396,303	7%
Expenditures							
Personnel							
Salaries & Wages	1,642,180	116,321	116,321	117,574	-	1,525,859	7%
Fringe Benefits	570,981	37,709	37,709	43,033	-	533,272	7%
Total Personnel	2,213,161	154,030	154,030	160,607	-	2,059,131	7%
Supplies	24,478	785	785	258	5,851	17,842	27%
Services & Charges							
Professional Services	46,000	-	-	250	-	46,000	0%
Printing & Advertising	900	-	-	-	-	900	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	11,110	549	549	-	160	10,401	6%
Travel	10,000	-	-	-	-	10,000	0%
Repairs & Maintenance	-	9	9	177	-	(9)	0%
Other Interfund Allocations	228,287	19,023	19,023	16,396	-	209,264	8%
Debt Service - Principal	2,295	-	-	810	-	2,295	0%
Debt Service - Interest & Fees	211	-	-	42	-	211	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	36,109	1,852	1,852	2,975	1,310	32,947	9%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	334,912	21,434	21,434	20,649	1,470	312,009	7%
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,572,551	176,248	176,248	181,515	7,321	2,388,982	7%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	25	23
Part-Time /Seasonal/Temporary	N/A	1
Total	25	24

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:
Salaries & Wages budget increased due to a 2% increase in salaries and one (1) additional full-time staff member in the Diversity & Inclusion Department to assist with the implementation of the Disparity Study work. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Allocations increased due to additional IT costs for various software programs and new employee computer expenses.

**City of South Bend, Indiana
Monthly Financial Report
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Department Name	Morris Performing Arts Center	Fund/Dept No.	101-0404
Fund Type	General Fund	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	170,627	53,025	53,025	44,782	-	117,602	31%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	536,500	12,904	12,904	16,029	-	523,596	2%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	637,000	15,938	15,938	5,211	-	621,062	3%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,344,127	81,868	81,868	66,022	-	1,262,260	6%
Expenditures							
Personnel							
Salaries & Wages	553,202	28,737	28,737	23,765	-	524,465	5%
Fringe Benefits	213,595	11,896	11,896	12,868	800	200,899	6%
Total Personnel	766,797	40,633	40,633	36,633	800	725,364	5%
Supplies	23,830	297	297	255	11,423	12,110	49%
Services & Charges							
Professional Services	10,000	-	-	-	-	10,000	0%
Printing & Advertising	53,767	4,284	4,284	16	18,519	30,964	42%
Utilities	130,000	10,346	10,346	11,764	-	119,654	8%
Education & Training	4,500	-	-	-	-	4,500	0%
Travel	16,079	-	-	-	1,184	14,895	7%
Repairs & Maintenance	85,348	4,930	4,930	1,395	30,935	49,483	42%
Other Interfund Allocations	240,405	20,031	20,031	14,967	-	220,374	8%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	13,401	1,346	1,346	992	1,231	10,824	19%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	553,500	40,937	40,937	29,134	51,869	460,694	17%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,344,127	81,868	81,868	66,022	64,092	1,198,168	11%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Maintenance and marketing positions for the Morris (Custodian, Director of Marketing & Promotions, Manager - Facility Operations, Manager - Interactive Marketing, and Manager - Facility Operations) were originally budgeted in the Parks & Recreation Fund (201) for 2018, but were moved back to the Morris during 2018. In 2019, the General Manager-Venues position will be paid out of the Century Center Operations Fund (670) and allocated back to the Morris at 50% (cost of wages & benefits). This expense is part of Other Interfund Allocations.

**City of South Bend, Indiana
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Department Name	Palais Royale	Fund/Dept No.	101-0405
Fund Type	General Fund	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	190,710	4,210	4,210	-	-	186,500	2%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	264,072	23,547	23,547	50,111	-	240,525	9%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	26,650	1,818	1,818	3,930	-	24,832	7%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	481,432	29,576	29,576	54,041	-	451,857	6%
Expenditures							
Personnel							
Salaries & Wages	108,069	6,852	6,852	6,681	-	101,217	6%
Fringe Benefits	53,957	4,026	4,026	5,105	-	49,931	7%
Total Personnel	162,026	10,878	10,878	11,787	-	151,148	7%
Supplies	13,600	84	84	92	5,139	8,377	38%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	22,818	4,939	4,939	-	2,020	15,859	30%
Utilities	94,000	9,102	9,102	9,970	-	84,898	10%
Education & Training	500	-	-	-	-	500	0%
Travel	2,000	-	-	-	-	2,000	0%
Repairs & Maintenance	120,398	430	430	249	18,789	101,179	16%
Other Interfund Allocations	48,511	4,049	4,049	2,474	-	44,462	8%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,579	93	93	18	120	2,366	8%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	290,806	18,614	18,614	12,711	20,929	251,264	14%
Capital	15,000	-	-	-	-	15,000	0%
Total Expenditures	481,432	29,576	29,576	24,590	26,068	425,789	12%
Net	-	-	-	29,451	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

A maintenance position for the Palais (Manager - Assistant Facility Operations) was originally budgeted in the Parks & Recreation Fund (201) for 2018, but was moved back to the Palais during 2018. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

Department Name	Legal Department	Fund/Dept No.	101-0501
Fund Type	General Fund	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,145,906	62,245	62,245	62,097	-	1,083,661	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	78,423	21,833	21,833	18,875	-	56,590	28%
Interfund Allocation Reimb	54,689	4,562	4,562	-	-	50,127	8%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,279,018	88,640	88,640	80,972	-	1,190,378	7%
Expenditures							
Personnel							
Salaries & Wages	866,473	60,163	60,163	50,579	-	806,310	7%
Fringe Benefits	278,276	20,206	20,206	20,116	-	258,070	7%
Total Personnel	1,144,749	80,369	80,369	70,695	-	1,064,380	7%
Supplies	3,450	-	-	287	-	3,450	0%
Services & Charges							
Professional Services	2,550	28	28	-	-	2,522	1%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	-	719	-	10,000	0%
Travel	3,450	-	-	33	-	3,450	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	96,719	8,059	8,059	6,512	-	88,660	8%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	18,100	184	184	2,726	-	17,916	1%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	130,819	8,271	8,271	9,990	-	122,548	6%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,279,018	88,640	88,640	80,972	-	1,190,378	7%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	10	9
Part-Time /Seasonal/Temporary	N/A	1
Total	10	10

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:

The largest percentage change in the Legal Department's budget from 2018 to 2019 is an increase of over 1,000% for insurance allocations. Also, an administrative change in how Admin and Finance is handling salaries shared by separate funds has resulted in a perceived percentage increase in the Salaries budget, but this is offset by the 77% increase in the Revenues budget. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. The increase in subscriptions is due to an annual increase incorporated into some of our standing contracts, for which low market rates were negotiated and are considered very cost-effective. There are no other major changes in the department's budget.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,461,819	84,292	84,292	89,451	-	1,377,527	6%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	120,000	31,135	31,135	5,905	-	88,865	26%
Charges for Services	12,000	1,100	1,100	350	-	10,900	9%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	226,243	-	-	1,500	-	226,243	0%
Interfund Allocation Reimb	1,400,059	116,656	116,656	-	-	1,283,403	8%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,220,121	233,183	233,183	97,206	-	2,986,938	7%
Expenditures							
Personnel							
Salaries & Wages	1,807,736	131,313	131,313	38,184	-	1,676,423	7%
Fringe Benefits	558,778	43,043	43,043	14,628	260	515,475	8%
Total Personnel	2,366,514	174,356	174,356	52,812	260	2,191,898	7%
Supplies	28,952	4,467	4,467	352	3,799	20,686	29%
Services & Charges							
Professional Services	352,919	15,662	15,662	6,068	187,258	149,999	57%
Printing & Advertising	7,000	-	-	363	-	7,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	21,000	2,694	2,694	1,372	-	18,306	13%
Travel	16,400	-	-	461	1,500	14,900	9%
Repairs & Maintenance	27,500	264	264	216	-	27,236	1%
Other Interfund Allocations	365,366	30,449	30,449	28,719	-	334,917	8%
Debt Service - Principal	14,637	3,051	3,051	5,496	11,586	-	100%
Debt Service - Interest & Fees	408	125	125	199	282	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	19,425	2,115	2,115	1,148	7,403	9,907	49%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	824,655	54,359	54,359	44,042	208,029	562,266	32%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,220,121	233,183	233,183	97,206	212,088	2,774,850	14%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	23	22
Part-Time /Seasonal/Temporary	N/A	3
Total	23	25

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:

In 2019, Engineering will pay for the wages and benefits of all City engineers and will be reimbursed by the other departments as an allocation, therefore increasing both revenue and expenses. Using the 2019 expenditure budget of \$3,011,090 less the payroll allocation reimbursement of \$1,460,308 this equals the effective operating budget of \$1,611,031 for 2019. This represents an 8% decrease for the 2019 budgeted expenditures compared to 2018.

Engineering is involved with the following projects during 2019: pavement restoration, intersection upgrades, pedestrian safety, lighting programs, drainage, traffic calming, long term control plan, wastewater treatment plant secondary treatment improvements, parks construction projects, fire station #9 construction, and more.

**City of South Bend, Indiana
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Department Name	Office of Sustainability	Fund/Dept No.	101-0616
Fund Type	General Fund	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	278,815	9,938	9,938	-	-	268,877	4%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	278,815	9,938	9,938	-	-	268,877	4%
Expenditures							
Personnel							
Salaries & Wages	98,302	6,242	6,242	-	-	92,060	6%
Fringe Benefits	27,772	2,095	2,095	-	-	25,677	8%
Total Personnel	126,074	8,337	8,337	-	-	117,737	7%
Supplies	22,300	-	-	-	-	22,300	0%
Services & Charges							
Professional Services	85,000	-	-	-	-	85,000	0%
Printing & Advertising	500	-	-	-	-	500	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,800	-	-	-	-	2,800	0%
Travel	6,374	-	-	-	-	6,374	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	32,367	1,601	1,601	-	-	30,766	5%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,400	-	-	-	-	3,400	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	130,441	1,601	1,601	-	-	128,840	1%
Capital	-	-	-	-	-	-	0%
Total Expenditures	278,815	9,938	9,938	-	-	268,877	4%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund. The Office of Sustainability also receives revenue from grants and energy rebates.

Department Purpose:

The Office of Sustainability designs and implements projects and programs that bring environmental, social, and economic value to city government and the public. The Office of Sustainability is a division of Public Works.

Goals:

- Create a culture of sustainability as "business as usual" across all municipal operations
- Incorporate sustainability into awareness, culture, and common practice of South Bend businesses and residents
- Prepare for impacts of climate change in the community
- Reduce the community's greenhouse gas emissions

Explanation of Expenditures and Significant Changes/Variations:

This division was previously accounted for in the Central Services Fund (222) with a total budget in 2018 of \$350,000. Notable changes for the 2019 budget is the reduction of one employee, which reduces Personnel Costs from \$213,194 in 2018 to \$132,939 in 2019 (net reduction of \$80,255 or -37.6%). Supply costs increased from \$12,530 in 2018 to \$22,300 in 2019, with a net increase of \$9,770. Contractual expenditures were \$124,276 in 2018 and are \$130,441 for 2019, for a net increase of \$6,165. Overall the 2019 budget decreased by \$64,320 or 18.4%.

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Department Name	AmeriCorps Grant Program	Fund/Dept No.	101-0628
Fund Type	General Fund	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	444,109	2,879	2,879	-	-	441,230	1%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	149,130	8,314	8,314	-	-	140,816	6%
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	120,000	-	-	-	-	120,000	0%
Total Revenue	713,239	11,193	11,193	-	-	702,046	2%
Expenditures							
Personnel							
Salaries & Wages	95,000	8,238	8,238	-	-	86,762	9%
Fringe Benefits	40,066	1,977	1,977	-	-	38,089	5%
Total Personnel	135,066	10,215	10,215	-	-	124,851	8%
Supplies	128,757	-	-	-	-	128,757	0%
Services & Charges							
Professional Services	424,868	-	-	-	20,000	404,868	5%
Printing & Advertising	1,000	-	-	-	-	1,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,800	-	-	-	-	9,800	0%
Travel	9,706	-	-	-	-	9,706	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	4,042	978	978	-	-	3,064	24%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	449,416	978	978	-	20,000	428,438	5%
Capital	-	-	-	-	-	-	0%
Total Expenditures	713,239	11,193	11,193	-	20,000	682,046	4%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	2	2
Part-Time /Seasonal/Temporary	N/A	2
Total	2	4

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:

- Empower homeowners to understand bills and manage energy and water use.
- Assess homes for energy or water savings and safety or health hazards.
- Install basic efficiency and weatherization measures.
- Facilitate homeowner in accessing other City or community programs for significant repair or health/safety issues.
- Hold public workshops and education events.

Explanation of Expenditures and Significant Changes/Variations:

As part of the program, the City will hire two employees: Program Director and Manager-Operations. Expenses for this grant include: employee wages & benefits, office and computer supplies, living allowances for members.

**City of South Bend, Indiana
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Department Name	Police Department	Fund/Dept No.	101-0801
Fund Type	General Fund	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	30,810,597	2,647,636	2,647,636	2,546,927	-	28,162,961	9%
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	530,950	6,819	6,819	6,578	-	524,131	1%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	31,349,047	2,654,456	2,654,456	2,553,505	-	28,694,592	8%
Expenditures							
Personnel							
Salaries & Wages	17,636,092	1,381,235	1,381,235	1,360,545	-	16,254,857	8%
Fringe Benefits	5,812,652	411,692	411,692	514,996	-	5,400,960	7%
Total Personnel	23,448,744	1,792,927	1,792,927	1,875,541	-	21,655,817	8%
Supplies	1,173,831	71,920	71,920	27,499	82,931	1,018,980	13%
Services & Charges							
Professional Services	615,000	203,332	203,332	228,572	8,140	403,528	34%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	214,750	14,588	14,588	14,959	10,743	189,419	12%
Education & Training	-	-	-	-	-	-	0%
Travel	200	-	-	-	-	200	0%
Repairs & Maintenance	1,047,841	99,759	99,759	50,260	19,191	928,891	11%
Other Interfund Allocations	4,333,272	361,106	361,106	253,353	-	3,972,166	8%
Debt Service - Principal	138,492	68,282	68,282	67,663	68,801	1,409	99%
Debt Service - Interest & Fees	5,861	3,179	3,179	4,235	2,659	23	100%
Grants & Subsidies	40,000	819	819	1,301	-	39,181	2%
Other Services & Charges	314,028	21,516	21,516	30,122	123,687	168,825	46%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,709,444	772,580	772,580	650,465	233,221	5,703,642	15%
Capital	17,028	17,028	17,028	-	-	-	100%
Total Expenditures	31,349,047	2,654,456	2,654,456	2,553,505	316,151	28,378,439	9%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	243	255
Part-Time /Seasonal/Temporary	N/A	24
Total	243	279

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:

Overtime hourly rate increase by 25% due to the new rate calculation rules. Services increased mostly due to the interfund allocations for liability insurance and IT increasing. The IT allocation increased due to additional software being used by the Police Department and all software are included in the IT allocation. The liability insurance allocation increased due to liability insurance had been offset in prior years and the full amount of the liability insurance is now reflected in the current budget. Professional Services increased due to additional cell data needs for the body-worn cameras.

**City of South Bend, Indiana
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Department Name	Fire Department	Fund/Dept No.	101-0901
Fund Type	General Fund	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	21,630,406	1,559,929	1,559,929	1,702,483	-	20,070,477	7%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	144,614	-	-	-	-	144,614	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500	-	-	-	-	500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	-	-	1,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,776,520	1,559,929	1,559,929	1,702,483	-	20,216,591	7%
Expenditures							
Personnel							
Salaries & Wages	12,608,788	926,130	926,130	984,765	-	11,682,658	7%
Fringe Benefits	4,446,107	302,593	302,593	390,942	-	4,143,514	7%
Total Personnel	17,054,895	1,228,722	1,228,722	1,375,708	-	15,826,172	7%
Supplies	648,053	39,034	39,034	41,401	65,831	543,188	16%
Services & Charges							
Professional Services	313,825	11,610	11,610	4,298	143,215	159,000	49%
Printing & Advertising	3,000	-	-	-	-	3,000	0%
Utilities	235,000	24,526	24,526	33,799	23,357	187,117	20%
Education & Training	83,049	1,942	1,942	4,457	11,804	69,303	17%
Travel	20,500	4,190	4,190	149	-	16,310	20%
Repairs & Maintenance	811,868	82,663	82,663	113,668	38,206	690,999	15%
Other Interfund Allocations	1,979,778	164,976	164,976	124,914	-	1,814,802	8%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	18,500	2,265	2,265	4,090	-	16,235	12%
Transfers Out	608,052	-	-	-	-	608,052	0%
Total Services & Charges	4,073,572	292,172	292,172	285,374	216,581	3,564,818	12%
Capital	-	-	-	-	-	-	0%
Total Expenditures	21,776,520	1,559,929	1,559,929	1,702,483	282,413	19,934,178	8%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	169	180
Part-Time /Seasonal/Temporary	N/A	-
Total	169	180

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:

2019 is the second year of a 5-year Collective Bargaining Agreement - the negotiated 2% increase in wages from 2018 to 2019 is reflected. The South Bend Fire Department conducts Recruit Academies when its staffing becomes insufficient, generally after the 6th opening. The academy is approximately 21 weeks long - therefore, they department budgets 6 Civilian Recruit positions for 21 weeks. In 2019, the department is reclassifying a Financial Specialist Position from a Financial Specialist II to a Financial Specialist III to allow for increased responsibilities in this position. In 2018, the department began a pilot program to use a Community Paramedic position to interact with repeat users of the EMS system to assess their needs prior to them calling 911 and taking a trip to the emergency room. Early signs of success have encouraged us to create capacity to expand this program in 2019.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	355,706	40,886	40,886	24,673	-	314,820	11%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	-	-	-	30,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	385,706	40,886	40,886	24,673	-	344,820	11%
Expenditures							
Personnel							
Salaries & Wages	212,610	29,667	29,667	12,072	-	182,943	14%
Fringe Benefits	65,508	4,102	4,102	3,930	-	61,406	6%
Total Personnel	278,118	33,769	33,769	16,002	-	244,349	12%
Supplies	1,037	194	194	475	-	843	19%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,500	-	-	-	-	2,500	0%
Travel	-	-	-	209	-	-	0%
Repairs & Maintenance	9,200	809	809	2,120	-	8,391	9%
Other Interfund Allocations	49,491	4,116	4,116	5,686	-	45,375	8%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	45,360	1,998	1,998	181	-	43,362	4%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	106,551	6,923	6,923	8,197	-	99,628	6%
Capital	-	-	-	-	-	-	0%
Total Expenditures	385,706	40,886	40,886	24,673	-	344,820	11%
Net	-	-	-	-	-	-	-

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

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 2019, a part-time Administrative Assistant II will be added to the General Fund (101) to help with intake due to the increased caseload. The Human Rights Commission budgeted for a second Administrative Assistant in 2019, but will only fill the position if St. Joseph County agrees to reimburse the City. The Employment Manager position will be moved from the General Fund (101) to the Human Rights Federal Grant Fund (258). This position handles all EEOC issues. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. The decrease in other services and charges of 14% is due to new rental lease agreement, which eliminates cost of property taxes for the portion of square footage (2,975) being used by the South Bend Human Rights Commission.

**City of South Bend, Indiana
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Fund Name	Rainy Day	Fund Number	102
Fund Type	Special Revenue Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	160,000	21,374	21,374	24,622	-	138,626	13%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	160,000	21,374	21,374	24,622	-	138,626	13%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	160,000	21,374	21,374	24,622	-	138,626	
Cash Balance			10,483,479	10,302,886			

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 at this time.

**City of South Bend, Indiana
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Fund Name	Parks & Recreation	Fund Number	201
Fund Type	Special Revenue Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	9,680,317	-	-	-	-	9,680,317	0%
Other Taxes	720,180	-	-	-	-	720,180	0%
Grants/Intergovernmental	3,050,000	-	-	195,060	-	3,050,000	0%
Charges for Services	3,583,861	119,107	119,107	39,595	-	3,464,754	3%
Interest Earnings	30,996	12,691	12,691	11,804	-	18,305	41%
Donations	626,000	-	-	-	-	626,000	0%
Other Income	301,000	3,451	3,451	503	-	297,549	1%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	400,000	-	-	-	-	400,000	0%
Total Revenue	18,392,354	135,248	135,248	246,963	-	18,257,105	1%
Expenditures by Division							
Administration	1,749,190	140,715	140,715	106,755	9,244	1,599,231	9%
Maintenance	9,506,452	456,404	456,404	443,597	766,936	8,283,112	13%
Golf Courses	1,482,088	55,010	55,010	56,591	15,828	1,411,250	5%
Recreation	3,055,592	208,590	208,590	136,104	53,887	2,793,115	9%
Potawatomi Zoo	700,000	-	-	8,216	-	700,000	0%
Potawatomi Greenhouse	46,527	20,142	20,142	5,430	-	26,385	43%
Graffiti Removal	4	30	30	7,388	4	(30)	843%
Marketing & Events	1,224,594	65,709	65,709	68,206	44,563	1,114,322	9%
Regional Cities Grant	4,012,496	679,628	679,628	28,510	446,462	2,886,406	28%
Total Expenditures by Division	21,776,943	1,626,229	1,626,229	860,798	1,336,924	18,813,791	14%
Expenditures							
Personnel							
Salaries & Wages	6,269,655	369,559	369,559	372,800	-	5,900,096	6%
Fringe Benefits	2,012,653	154,175	154,175	201,278	600	1,857,878	8%
Total Personnel	8,282,308	523,734	523,734	574,078	600	7,757,974	6%
Supplies	1,546,696	70,866	70,866	50,245	234,821	1,241,009	20%
Services & Charges							
Professional Services	1,722,509	47,102	47,102	28,510	105,916	1,569,491	9%
Printing & Advertising	147,777	4,737	4,737	4,776	26,185	116,855	21%
Utilities	635,240	56,439	56,439	53,103	12,590	566,211	11%
Education & Training	41,227	295	295	660	6,049	34,883	15%
Travel	28,374	506	506	3,008	4,573	23,295	18%
Repairs & Maintenance	650,108	18,034	18,034	18,817	129,594	502,480	23%
Other Interfund Allocations	1,672,261	139,323	139,323	88,707	-	1,532,938	8%
Debt Service - Principal	382,095	72,134	72,134	25,363	353,741	(43,780)	111%
Debt Service - Interest & Fees	26,365	2,109	2,109	1,338	24,974	(718)	103%
Grants & Subsidies	15,000	15,000	15,000	-	-	-	100%
Other Services & Charges	1,172,687	36,407	36,407	12,192	96,334	1,039,946	11%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,493,643	392,085	392,085	236,475	759,957	5,341,601	18%
Capital	5,454,296	639,545	639,545	-	341,546	4,473,205	18%
Total Expenditures	21,776,943	1,626,229	1,626,229	860,798	1,336,924	18,813,789	14%
Net	(3,384,589)	(1,490,981)	(1,490,981)	(613,835)	-	(556,684)	-
Cash Balance			6,802,853	5,582,829			

Staffing	Budget	Actual
Full Time	94	90
Part-Time /Seasonal/Temporary	N/A	57
Total	94	147

NOTE: The cash balance includes \$60,300 that is restricted to expenditures in Voorde Park.

Fund Purpose:

This fund accounts for the operation of the Parks & Recreation side of South Bend Venues, Parks & Arts (VPA). The purpose is to provide quality spaces, places, and experiences within the City. There are several divisions within the department: Administration, Maintenance, Golf, Recreation, and Marketing.

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:

Starting in 2019, the Recreation Nonreverting Fund (203) and the Park Nonreverting Capital Fund (405) will be discontinued and the activity formerly appearing in them will be represented in the Parks & Recreation Fund (201). This will allow for better reporting and more efficient use of funds.

Explanation of Significant Spending on Capital Projects:

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Other Taxes	6,299,031	493,109	493,109	541,415	-	5,805,922	8%
Charges for Services	222,445	19,118	19,118	19,724	-	203,327	9%
Interest Earnings	47,845	16,469	16,469	17,230	-	31,376	34%
Other Income	10,882	925	925	1,191	-	9,957	8%
Interfund Allocation Reimb	138,150	11,518	11,518	-	-	126,632	8%
Transfers In	3,787,750	-	-	-	-	3,787,750	0%
Total Revenue	10,506,103	541,139	541,139	579,560	-	9,964,964	5%
Expenditures by Division							
Streets/Traffic & Lighting	13,646,650	845,478	845,478	876,181	1,342,993	11,458,179	16%
Curb & Sidewalk Program	1,671,576	54,152	54,152	53,320	228,078	1,389,346	17%
Total Expenditures by Division	15,318,226	899,630	899,630	929,501	1,571,071	12,847,525	16%
Expenditures							
Personnel							
Salaries & Wages	3,226,146	216,852	216,852	292,478	-	3,009,294	7%
Fringe Benefits	1,266,423	107,312	107,312	146,447	-	1,159,111	8%
Total Personnel	4,492,569	324,164	324,164	438,925	-	4,168,405	7%
Supplies	3,525,117	135,109	135,109	58,063	623,146	2,766,862	22%
Services & Charges							
Professional Services	802,793	8,628	8,628	11,025	255,141	539,024	33%
Printing & Advertising	1,000	-	-	-	670	330	67%
Utilities	53,510	3,461	3,461	6,778	9,520	40,529	24%
Education & Training	10,000	-	-	-	-	10,000	0%
Travel	10,000	-	-	-	-	10,000	0%
Repairs & Maintenance	1,211,205	89,090	89,090	120,197	123,449	998,666	18%
Other Interfund Allocations	1,628,279	135,689	135,689	84,895	-	1,492,590	8%
Debt Service - Principal	857,551	193,754	193,754	199,782	523,961	139,836	84%
Debt Service - Interest & Fees	68,076	8,534	8,534	9,836	35,078	24,464	64%
Other Services & Charges	158,126	1,201	1,201	-	106	156,819	1%
Transfers Out	2,500,000	-	-	-	-	2,500,000	0%
Total Services & Charges	7,300,540	440,357	440,357	432,512	947,925	5,912,258	19%
Capital	-	-	-	-	-	-	0%
Total Expenditures	15,318,226	899,630	899,630	929,501	1,571,071	12,847,525	16%
Net	(4,812,123)	(358,491)	(358,491)	(349,941)	-	(2,882,561)	-
Cash Balance	-	-	7,675,054	6,771,595	-	-	-

Staffing	Budget	Actual
Full Time	59	55
Part-Time /Seasonal/Temporary	N/A	5
Total	59	60

Fund Purpose:

This fund accounts for the operations of the following divisions of the Public Works Department: Streets, Traffic & Lighting, and Curb & Sidewalk.

STREETS: The Office of Streets repairs and maintains 2,200 lane miles of road surface in the city limits. Maintenance on streets ranges from paving and patching in the summer to plowing snow in the winter. In addition to maintenance, Streets maintains around 398 miles of alley surface. Also operating under the Street Department is Unit 211, a 24/7 response vehicle that works with the South Bend Police Department and the South Bend Fire Department for emergencies.

TRAFFIC & LIGHTING: The Office of Traffic & Lighting maintains traffic signs, signals and city-owned street lights, and is responsible for approximately 160 signalized intersections and 3,000 street lights. Not only does this office provide traffic control in construction areas for the Offices of Streets and Sewers, but Traffic & Lighting also works with the South Bend Police Department to provide traffic control for special events in the city, setting up traffic control for an average of 100 different events in a year.

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:

Streets - Historically, Streets has used approximately \$450,000 from the Local Road & Street Fund 251 (LR&S) to pay for asphalt and related paving materials. In 2018, Streets earmarked \$600,000 of its street maintenance budget for contracted paving work. In 2019, it was decided to budget an additional \$550,000 in the MVH Fund (202) for paving materials and to use LR&S Fund (251) dollars to fund contracted paving.

Curb & Sidewalk Program - Three (3) Concrete Finishers were added to the 2019 budget. These new crew members will provide additional manpower to enable the department to complete approximately 20% more curb and sidewalk rehabilitation. Also, the addition of these employees will allow Streets to revive their Crack Sealing program, which will add to the City's pavement preservation efforts. They will also assist with leaf collection and snow control.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	89,832	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	1,875	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	91,707	-	-	0%
Expenditures by Division							
Recreation	-	-	-	44,452	-	-	0%
Marketing & Events	-	-	-	4,600	-	-	0%
Total Expenditures by Division	-	-	-	49,052	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	16,425	-	-	0%
Fringe Benefits	-	-	-	1,257	-	-	0%
Total Personnel	-	-	-	17,681	-	-	0%
Supplies	-	-	-	10,176	-	-	0%
Services & Charges							
Professional Services	-	-	-	4,221	-	-	0%
Printing & Advertising	-	-	-	368	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	1,843	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	9,179	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	5,584	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	21,195	-	-	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	49,052	-	-	0%
Net	-	-	-	42,655	-	-	
Cash Balance				828,042			

Fund Purpose:
This fund accounted for park programs that were expected to recover most if not all of their costs through fee collections.

Explanation of Revenue Sources:
This fund collected 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 was used to repair or maintain parks and athletics equipment and facilities.

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Fund Name	Studebaker-Oliver Revitalizing Grants	Fund Number	209
Fund Type	Special Revenue Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	35,316	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,929	1,929	2,113	-	8,071	19%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	110,000	1,929	1,929	37,428	-	108,071	2%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	1,007,782	56,571	56,571	14,869	199,351	751,860	25%
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%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,007,782	56,571	56,571	14,869	199,351	751,860	25%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	1,007,782	56,571	56,571	14,869	199,351	751,860	25%
Net	(897,782)	(54,642)	(54,642)	22,559	-	(643,789)	
Cash Balance			901,558	897,622			

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:

It is unclear whether additional grants will be available. 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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Fund Name	Economic Development State Grants	Fund Number	210
Fund Type	Special Revenue Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	672,857	-	-	2,375	-	672,857	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,929	2,142	2,142	946	-	3,787	36%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	67,582	16,582	16,582	-	-	51,000	25%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	746,368	18,724	18,724	3,321	-	727,644	3%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	67,582	-	-	-	67,581	1	100%
Debt Service - Interest & Fees	4,429	-	-	-	4,429	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	81,000	-	-	-	81,000	-	100%
Transfers Out	230,000	230,000	230,000	-	-	-	100%
Total Services & Charges	383,011	230,000	230,000	-	153,010	1	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	383,011	230,000	230,000	-	153,010	1	100%
Net	363,357	(211,276)	(211,276)	3,321	-	727,643	-
Cash Balance	-	-	134,336	413,439	-	-	-

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

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

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

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	440,636	-	-	42,781	-	440,636	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	256,100	9,518	9,518	51,337	-	246,582	4%
Fines, Forfeitures, and Fees	2,000	-	-	-	-	2,000	0%
Interest Earnings	10,000	1,577	1,577	2,733	-	8,423	16%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	492	492	1,000	-	(492)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,350,633	-	-	-	-	2,350,633	0%
Total Revenue	3,059,369	11,587	11,587	97,850	-	3,047,782	0%
Expenditures							
Personnel							
Salaries & Wages	1,706,330	111,709	111,709	107,887	-	1,594,621	7%
Fringe Benefits	609,283	41,268	41,268	46,409	-	568,015	7%
Total Personnel	2,315,613	152,977	152,977	154,297	-	2,162,636	7%
Supplies	28,460	3,459	3,459	1,578	5,544	19,457	32%
Services & Charges							
Professional Services	266,685	3,094	3,094	3,797	84,259	179,332	33%
Printing & Advertising	20,494	1,319	1,319	2,510	686	18,489	10%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,125	1,238	1,238	1,510	125	10,762	11%
Travel	16,700	2,065	2,065	2,715	-	14,635	12%
Repairs & Maintenance	16,463	-	-	501	-	16,463	0%
Other Interfund Allocations	464,363	38,696	38,696	32,589	-	425,667	8%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	11,763	530	530	333	2,796	8,437	28%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	808,593	46,941	46,941	43,954	87,866	673,785	17%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,152,666	203,377	203,377	199,829	93,410	2,855,878	9%
Net	(93,297)	(191,791)	(191,791)	(101,979)	-	191,904	
Cash Balance			540,634	1,011,175			

Staffing	Budget	Actual
Full Time	28	23
Part-Time /Seasonal/Temporary	N/A	-
Total	28	23

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. In 2019, four (4) new positions will be added: Engagement Specialist, Zoning Manager, Zoning Specialist, and an Administrative Assistant. The new staff members will allow the Department of Community Investment to increase its engagement and outreach into neighborhoods and bring the Planning Commission in-house instead of going through St. Joseph County's Area Plan Commission.

**City of South Bend, Indiana
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Fund Name	Dept of Community Investment Grants	Fund Number	212
Fund Type	Special Revenue Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	2,711,000	1,150	1,150	-	-	2,709,850	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	-	-	-	1,000	0%
Interest Earnings	2,000	7	7	85	-	1,993	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	197,000	83,710	83,710	2,358	-	113,290	42%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,911,000	84,867	84,867	2,443	-	2,826,133	3%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	5,644,915	175,934	175,934	242,431	2,557,977	2,911,004	48%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	5,644,915	175,934	175,934	242,431	2,557,977	2,911,004	48%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	5,644,915	175,934	175,934	242,431	2,557,977	2,911,004	48%
Net	(2,733,915)	(91,067)	(91,067)	(239,988)	-	(84,871)	
Cash Balance			260,176	211,149			

Fund Purpose:

This fund accounts for various grants including:

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

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

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

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

Explanation of Significant Revenue and Expenditure Changes/Variations:

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	-	-	-	30,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	465	465	485	-	1,535	23%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	100	100	-	-	(100)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	32,000	565	565	485	-	31,435	2%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	20,000	-	-	-	-	20,000	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	12,000	-	-	-	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	32,000	-	-	-	-	32,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	32,000	-	-	-	-	32,000	0%
Net	-	565	565	485	-	(565)	
Cash Balance			227,605	194,652			

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.

**City of South Bend, Indiana
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Fund Name	Gift, Donation, Bequest	Fund Number	217
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Fund Type	Special Revenue Funds	Date Updated	2/7/2019
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Interest Earnings	800	344	344	242	-	456	43%
Donations	25,000	545,709	545,709	18,725	-	(520,709)	2183%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,800	546,053	546,053	18,967	-	(520,253)	2116%
Expenditures by Project							
Animal Care & Control	40,000	5,081	5,081	-	14,419	20,500	49%
Wayfinding Signage Project	38,476	-	-	-	38,476	-	100%
Hesburgh-MLK Memorial	-	-	-	3,461	-	-	0%
Historic Preservation Commis.	5,000	-	-	-	-	5,000	0%
Bike Signage	2,500	-	-	-	-	2,500	0%
Total Expenditures by Project	85,976	5,081	5,081	3,461	52,894	28,000	67%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	5,000	-	-	-	-	5,000	0%
Services & Charges							
Professional Services	60,476	5,081	5,081	-	52,894	2,501	96%
Printing & Advertising	2,500	-	-	-	-	2,500	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	8,000	-	-	-	-	8,000	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	10,000	-	-	3,461	-	10,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	80,976	5,081	5,081	3,461	52,894	23,001	72%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	85,976	5,081	5,081	3,461	52,894	28,001	67%
Net	(60,176)	540,971	540,971	15,506	-	(548,254)	
Cash Balance			706,558	116,248			

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.

**City of South Bend, Indiana
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Fund Name	Police Curfew Violations	Fund Number	218
Fund Type	Special Revenue Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	200	-	-	-	-	200	0%
Interest Earnings	100	27	27	31	-	73	27%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	300	27	27	31	-	273	9%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	1,000	-	-	-	-	1,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,000	-	-	-	-	1,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	-	-	-	1,000	0%
Net	(700)	27	27	31	-	(727)	
Cash Balance			13,132	12,871			

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.

City of South Bend, Indiana
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Fund Name	Unsafe Building	Fund Number	219
Fund Type	Special Revenue Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	133,000	6,843	6,843	6,567	-	126,157	5%
Fines, Forfeitures, and Fees	47,200	4,401	4,401	1,731	-	42,799	9%
Interest Earnings	1,000	1,145	1,145	-	-	(145)	115%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	681,491	-	-	-	-	681,491	0%
Total Revenue	862,691	12,390	12,390	8,297	-	850,302	1%
Expenditures							
Personnel							
Salaries & Wages	191,978	13,041	13,041	14,071	-	178,937	7%
Fringe Benefits	79,869	6,364	6,364	9,559	-	73,505	8%
Total Personnel	271,847	19,405	19,405	23,630	-	252,442	7%
Supplies	26,450	1,958	1,958	1,413	4,659	19,833	25%
Services & Charges							
Professional Services	73,500	4,500	4,500	3,500	21,000	48,000	35%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	445,222	5,900	5,900	16,740	90,722	348,600	22%
Other Interfund Allocations	34,894	2,906	2,906	4,827	-	31,988	8%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	166,944	8,704	8,704	4,018	52,125	106,115	36%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	720,560	22,009	22,009	29,085	163,847	534,703	26%
Capital	24,580	-	-	-	24,580	-	100%
Total Expenditures	1,043,437	43,373	43,373	54,128	193,086	806,978	23%
Net	(180,746)	(30,983)	(30,983)	(45,830)	-	43,324	-
Cash Balance			514,056	333,317			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	140,000	10,542	10,542	11,388	-	129,458	8%
Fines, Forfeitures, and Fees	116,000	3,990	3,990	12,945	-	112,010	3%
Interest Earnings	5,000	961	961	1,363	-	4,039	19%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	18,500	(9)	(9)	1,671	-	18,509	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	281,500	15,484	15,484	27,367	-	266,016	6%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	295,556	91,747	91,747	33,514	13,325	190,484	36%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	91,990	8,333	8,333	11,645	-	83,657	9%
Travel	60,000	1,261	1,261	734	-	58,739	2%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	70,000	10,813	10,813	11,980	-	59,187	15%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	221,990	20,407	20,407	24,359	-	201,583	9%
Capital	-	-	-	-	-	-	0%
Total Expenditures	517,546	112,153	112,153	57,873	13,325	392,067	24%
Net	(236,046)	(96,669)	(96,669)	(30,506)		(126,051)	
Cash Balance			349,440	563,275			

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.

In recent years, the Police Department has been spending down the cash balance in this fund as they attend various trainings and purchase new equipment. This fund's revenues will not be able to support current spending levels. In the future, the Police Department may look for other budget sources to fund education and training, such as paying for it out of the Police Department's budget in the General Fund (101).

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	1,000	-	-	55	-	1,000	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	21	21	-	-	(21)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	21	21	55	-	979	2%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	500	-	-	-	-	500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	500	-	-	-	-	500	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	500	-	-	-	-	500	0%
Net	500	21	21	55	-	479	
Cash Balance			10,148	9,740			

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.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	1,326	1,326	2,029	-	2,674	33%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,000	1,326	1,326	2,029	-	2,674	33%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	33,997	-	-	3,202	8,997	25,000	26%
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%
Other Services & Charges	236,100	-	-	100,000	36,100	200,000	15%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	270,097	-	-	103,202	45,097	225,000	17%
Capital							
Capital	2,409	-	-	4,756	2,409	-	100%
Total Expenditures	272,506	-	-	107,957	47,506	225,000	17%
Net	(268,506)	1,326	1,326	(105,929)	-	(222,326)	
Cash Balance			628,477	740,689			

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:

In 2019, this fund will be used to fund legal professional services related to environmental issues and granular activated carbon reconditioning.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,560,555	713,380	713,380	635,795	-	7,847,175	8%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	3,594	3,594	2,118	-	2,406	60%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,566,555	716,973	716,973	637,913	-	7,849,581	8%
Expenditures by Dept							
249-0805 Police PS LOIT	4,454,976	231,959	231,959	234,471	-	4,223,017	5%
249-0905 Fire PS LOIT	4,111,579	208,380	208,380	256,805	-	3,903,199	5%
Total Expenditures by Dept	8,566,555	440,339	440,339	491,276	-	8,126,216	5%
Expenditures							
Personnel							
Salaries & Wages	6,484,606	334,469	334,469	360,826	-	6,150,137	5%
Fringe Benefits	2,081,949	105,870	105,870	130,450	-	1,976,079	5%
Total Personnel	8,566,555	440,339	440,339	491,276	-	8,126,216	5%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	8,566,555	440,339	440,339	491,276	-	8,126,216	5%
Net	-	276,635	276,635	146,637	-	(276,635)	
Cash Balance			2,234,802	1,134,017			

Staffing - Full Time	Budget	Actual
Sworn Police Officers	45	33
Sworn Firefighters	45	30
Total	90	63

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 covers the costs of wages and fringe benefits for 45 police officers and 45 firefighters.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,695,689	157,455	157,455	152,585	-	1,538,234	9%
Grants/Intergovernmental	320,000	-	-	42,802	-	320,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	8,207	8,207	7,886	-	21,793	27%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	2,938	2,938	-	-	(2,938)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,500,000	-	-	-	-	2,500,000	0%
Total Revenue	4,545,689	168,599	168,599	203,272	-	4,377,089	4%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	339,675	25,160	25,160	-	64,515	250,000	26%
Services & Charges							
Professional Services	878,000	1,468	1,468	-	196,533	679,999	23%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	922,400	20,068	20,068	-	260,578	641,754	30%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,000	-	-	-	5,000	-	100%
Transfers Out	600,000	-	-	-	-	600,000	0%
Total Services & Charges	2,405,400	21,535	21,535	-	462,110	1,921,753	20%
Capital	4,189,635	25,788	25,788	-	634,583	3,529,264	16%
Total Expenditures	6,934,710	72,482	72,482	-	1,161,209	5,701,017	18%
Net	(2,389,021)	96,117	96,117	203,272	-	(1,323,928)	
Cash Balance			4,044,598	3,538,817			

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

Explanation of Revenue Sources:
This fund receives gas taxes from the State of Indiana as its primary revenue source. In 2008, wheel tax revenue was moved from this fund to the Motor Vehicle Highway Fund (202). This fund also receives revenue from interest earned on the fund's cash balance. Grants/Intergovernmental revenue is provided by the Indiana Department of Transportation (INDOT) and reimbursed through progress billing for state approved projects. Also for 2019 we show a \$2.5M transfer in from the Economic Development Income Tax Fund (EDIT Fund 408) to cover the cost of Bendix Road Project.

Explanation of Expenditures and Significant Changes/Variations:

<p>Supplies</p> <ul style="list-style-type: none"> • Street Department Supplies - \$250,000 <p>Repairs & Maintenance</p> <ul style="list-style-type: none"> • Street Maintenance - \$250,000 • Traffic Signal Maintenance - \$400,000 <p>Professional Services</p> <ul style="list-style-type: none"> • MACOG, Other - \$30,000 • Marking Maintenance - \$50,000 • Outsourced Street Paving - \$600,000 	<p>Capital Projects</p> <ul style="list-style-type: none"> • Traffic Calming Devices - \$250,000 • West Side Quiet Zone - \$350,000 • Century Center Dam Repair - \$200,000 • Olive LPA Project LID - \$250,000 • Community Crossings (interfund transfer out to Fund 265) - \$600,000 • Bendix LPA Project (funded by interfund transfer from EDIT Fund 408) - \$2,500,000 <p align="right"><small>Acronyms: MACOG - Michiana Area Council of Government, LPA - Local Public Agencies, LID - Local Improvement District</small></p>
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**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	215,000	-	-	-	-	215,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,500	1,412	1,412	1,967	-	11,088	11%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	227,500	1,412	1,412	1,967	-	226,088	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	322,319	25,895	25,895	74,264	231,424	65,000	80%
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%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	322,319	25,895	25,895	74,264	231,424	65,000	80%
Capital	578,944	123,005	123,005	8,445	455,939	-	100%
Total Expenditures	901,263	148,900	148,900	82,709	687,363	65,000	93%
Net	(673,763)	(147,488)	(147,488)	(80,742)	-	161,088	
Cash Balance			617,923	2,200,596			

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:
2019 Grants/Intergovernmental revenue show a decrease of \$883K. Incoming grants reimbursements are expected to be lower in future years. This fund receives revenue from interest earned on the fund's cash balance.

Explanation of Significant Spending on Capital Projects:
In 2019, \$65,000 is budgeted for a traffic signal study. Expenditures have been adjusted to work within the confines of the available cash balance.

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

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	145,000	10,000	10,000	10,000	-	135,000	7%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	937	937	1,146	-	1,063	47%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,400	-	-	-	-	20,400	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	167,400	10,937	10,937	11,146	-	156,463	7%
Expenditures							
Personnel							
Salaries & Wages	108,930	4,243	4,243	7,600	-	104,687	4%
Fringe Benefits	41,158	1,653	1,653	4,032	-	39,505	4%
Total Personnel	150,088	5,895	5,895	11,632	-	144,192	4%
Supplies							
	2,000	138	138	-	-	1,862	7%
Services & Charges							
Professional Services	27,800	3,358	3,358	2,025	-	24,442	12%
Printing & Advertising	22,000	-	-	-	-	22,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	3,500	-	-	-	-	3,500	0%
Travel	15,300	-	-	-	-	15,300	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	14,300	240	240	355	-	14,060	2%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	82,900	3,598	3,598	2,380	-	79,302	4%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	234,988	9,631	9,631	14,012	-	225,356	4%
Net	(67,588)	1,306	1,306	(2,866)		(68,893)	
Cash Balance			530,717	569,113			

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
In 2019, the Employment Manager position was moved from the General Fund (101) to the Human Rights Federal Grant Fund (258). This position handles all EEOC issues.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	600,000	-	-	-	-	600,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	684	684	-	-	(684)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	600,000	-	-	-	-	600,000	0%
Total Revenue	1,200,000	684	684	-	-	1,199,316	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,283,291	-	-	900	83,291	1,200,000	6%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,283,291	-	-	900	83,291	1,200,000	6%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,283,291	-	-	900	83,291	1,200,000	6%
Net	(83,291)	684	684	(900)	-	(684)	
Cash Balance			330,769	992,043			

Fund Purpose:

This fund was established in December 2016 to account for the receipt of the Community Crossings state grant and matching revenue and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts (SBOA).

Community Crossings is a partnership between the Indiana Department of Transportation (INDOT) and Hoosier communities, both urban and rural, to invest in infrastructure projects that catalyze economic development, create jobs, and strengthen local transportation networks.

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 of Indiana and the number of municipalities requesting the grant money. The actual grant dollars received in 2018 were \$670,000; therefore 2019 budgeted revenues were based on a conservative estimate.

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

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are calculated on grant proceeds, plus the City's matching portion. 2019 expenditures are for City-wide paving projects.

City of South Bend, Indiana
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Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
Fund Type	Special Revenue Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	15,000	-	-	200	-	15,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	800	111	111	130	-	689	14%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,800	111	111	330	-	15,689	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	30,000	-	-	-	-	30,000	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%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	30,000	-	-	-	-	30,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	30,000	-	-	-	-	30,000	0%
Net	(14,200)	111	111	330	-	(14,311)	
Cash Balance			57,580	55,484			

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	125,000	-	-	1,122	-	125,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	400	181	181	-	-	219	45%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	125,400	181	181	1,122	-	125,219	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	15,000	-	-	-	-	15,000	0%
Printing & Advertising	60,000	-	-	-	-	60,000	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%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	75,000	-	-	-	-	75,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	75,000	-	-	-	-	75,000	0%
Net	50,400	181	181	1,122	-	50,219	0%
Cash Balance			101,899	1,122			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35	8	8	9	-	27	23%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35	8	8	9	-	27	23%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	35	8	8	9	-	27	
Cash Balance			3,999	3,931			

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

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

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

Explanation of Significant Spending on Capital Projects:

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	67	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	67	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	67			
Cash Balance				27,934			

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 in 2018.

Explanation of Significant Spending on Capital Projects:

**City of South Bend, Indiana
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Fund Name	HAZMAT	Fund Number	289
Fund Type	Special Revenue Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	-	-	-	-	10,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	39	39	64	-	161	19%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,200	39	39	64	-	10,161	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	10,472	529	529	-	-	9,943	5%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	10,472	529	529	-	-	9,943	5%
Net	(272)	(490)	(490)	64	-	218	
Cash Balance			18,590	27,528			

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	72,000	11,700	11,700	7,200	-	60,300	16%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	435	435	295	-	65	87%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	72,500	12,135	12,135	7,495	-	60,365	17%
Expenditures							
Personnel							
Salaries & Wages	13,000	231	231	231	-	12,769	2%
Fringe Benefits	2,500	-	-	-	-	2,500	0%
Total Personnel	15,500	231	231	231	-	15,269	1%
Supplies							
	18,800	-	-	389	-	18,800	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	1,000	-	-	-	780	220	78%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,000	-	-	-	-	9,000	0%
Travel	14,500	-	-	-	-	14,500	0%
Repairs & Maintenance	51,520	6,564	6,564	-	956	44,000	15%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	76,020	6,564	6,564	-	1,736	67,720	11%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	110,320	6,795	6,795	620	1,736	101,789	8%
Net	(37,820)	5,340	5,340	6,875		(41,424)	
Cash Balance			186,936	130,543			

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	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%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	-	-	-	
Cash Balance			26,716	48,451			

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

Explanation of Revenue Sources:
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.
There are no planned expenditures at this time for 2019.

Explanation of Significant Spending on Capital Projects:

**City of South Bend, Indiana
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Fund Name	Regional Police Academy	Fund Number	294
Fund Type	Special Revenue Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	2,400	2,400	7,600	-	17,600	12%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	201	201	209	-	299	40%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,500	2,601	2,601	7,809	-	19,899	12%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	-	-	-	1,500	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	-	2,700	-	10,000	0%
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%
Other Services & Charges	9,500	140	140	662	-	9,360	1%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	21,000	140	140	3,362	-	20,860	1%
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,500	140	140	3,362	-	22,360	1%
Net	-	2,462	2,462	4,447	-	(2,461)	
Cash Balance			101,114	91,786			

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	53,750	-	-	-	-	53,750	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	367	367	338	-	133	73%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	3,250	2,050	2,050	-	-	1,200	63%
Other Income	34,500	1,487	1,487	1,157	-	33,013	4%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	92,000	3,903	3,903	1,496	-	88,096	4%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	88,554	-	-	-	41,554	47,000	47%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	300	300	-	-	(300)	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	45,000	18,923	18,923	26,202	3,980	22,097	51%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	45,000	19,223	19,223	26,202	3,980	21,797	52%
Capital	-	-	-	-	-	-	0%
Total Expenditures	133,554	19,223	19,223	26,202	45,534	68,797	48%
Net	(41,554)	(15,319)	(15,319)	(24,706)		19,299	
Cash Balance			187,333	110,450			

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	50,000	-	-	-	-	50,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	281	281	164	-	719	28%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	51,000	281	281	164	-	50,719	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	6,000	-	-	-	-	6,000	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	45,000	-	-	-	22,499	22,501	50%
Total Expenditures	51,000	-	-	-	22,499	28,501	44%
Net	-	281	281	164	-	22,218	
Cash Balance			154,201	130,893			

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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Fund Name	County Option Income Tax				Fund Number	404	
Fund Type	Special Revenue Funds				Date Updated	2/7/2019	
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Local Income Taxes	12,148,294	1,018,221	1,018,221	908,858	-	11,130,073	8%
Grants/Intergovernmental	12,500	12,500	12,500	-	1	(1)	100%
Interest Earnings	95,000	23,921	23,921	20,292	-	71,079	25%
Other Income	60,000	15,000	15,000	-	-	45,000	25%
Transfers In	830,000	830,000	830,000	-	-	-	100%
Total Revenue	13,145,794	1,899,642	1,899,642	929,149	1	11,246,151	14%
Expenditures by Activity							
Goodwill Strategic Outreach	130,000	-	-	-	-	130,000	0%
Election Costs	120,000	-	-	-	-	120,000	0%
Debt Service & Other	363,213	135,213	135,213	259,379	301,975	(73,975)	120%
South Bend Art Museum	65,000	65,000	65,000	65,000	-	-	100%
Studebaker Museum	279,622	23,305	23,305	23,156	-	256,317	8%
Light Up South Bend	338,101	-	-	-	138,101	200,000	41%
Street Paving	1,938,323	-	-	-	573	1,937,750	0%
Utilities & Services	2,436,601	525,388	525,388	169,407	-	1,911,213	22%
Curb & Sidewalk	1,500,000	-	-	-	-	1,500,000	0%
Information Technology	1,241,162	10,000	10,000	2,378	631,161	600,001	52%
Police Department	1,643,740	219,259	219,259	114,691	1,199,480	225,001	86%
Fire Department & EMS	926,579	-	-	15,367	-	926,579	0%
Community Investment	2,364,854	167,856	167,856	2,382	318,245	1,878,753	21%
Parks Administration	400,000	-	-	-	-	400,000	0%
Corridor Ambassadors	351,050	43,979	43,979	-	-	307,071	13%
Vacant & Abandoned	847,208	-	-	-	347,208	500,000	41%
Total Expenditures by Activity	14,945,453	1,190,001	1,190,001	651,760	2,936,742	10,818,710	28%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	278,101	-	-	67,080	138,101	140,000	50%
Services & Charges							
Professional Services	1,681,879	140,770	140,770	966	925,084	616,025	63%
Printing & Advertising	-	-	-	121	-	-	0%
Utilities	1,570,000	141,859	141,859	146,491	-	1,428,141	9%
Repairs & Maintenance	631,354	360,918	360,918	65,357	573	269,863	57%
Other Interfund Allocations	8,631	722	722	573	-	7,909	8%
Debt Service - Principal	1,603,620	215,315	215,315	207,977	1,188,305	200,000	88%
Debt Service - Interest & Fees	44,282	8,804	8,804	11,402	35,476	2	100%
Grants & Subsidies	1,941,316	249,118	249,118	87,583	41,939	1,650,259	15%
Other Services & Charges	1,753,078	70,590	70,590	61,829	347,208	1,335,280	24%
Transfers Out	4,764,329	-	-	-	-	4,764,329	0%
Total Services & Charges	13,998,489	1,188,097	1,188,097	582,298	2,538,585	10,271,808	27%
Capital	668,863	1,904	1,904	2,382	260,057	406,902	39%
Total Expenditures	14,945,453	1,190,001	1,190,001	651,760	2,936,742	10,818,710	28%
Net	(1,799,659)	709,642	709,642	277,389		427,441	
Cash Balance			12,508,267	8,879,095			

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 revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF). Other income is principal from an interfund loan (debt schedule #82) being repaid by the UDAG Fund (410). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Funds are used for debt service payments for police cars & equipment, certain organizations' grants and operational subsidies, capital expenditures and other uses as deemed by the Mayor and Council. Starting in 2019, the interfund transfer to the Motor Vehicle Highway Fund (202) for street paving will be paid from COIT instead of EDIT Fund (408). The City is replacing its 20+ year-old accounting software system. It is an 18 month long implementation with an anticipated go-live date of April 2020. The cost of the software and implementation will be paid out of COIT. \$150,000 is budgeted for a goodwill strategic outreach unit focused on community oriented policing.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	11,632,846	966,436	966,436	893,413	-	10,666,410	8%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	150,000	-	-	-	-	150,000	0%
Fines, Forfeitures, and Fees	354,660	-	-	-	-	354,660	0%
Interest Earnings	140,000	30,362	30,362	29,763	-	109,638	22%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,277,506	996,798	996,798	923,177	-	11,280,708	8%
Expenditures by Activity							
Debt Service & Other	415,000	125,000	125,000	31,461	75,000	215,000	48%
Street Paving	-	-	-	-	-	-	0%
PSAP	2,857,018	234,834	234,834	-	2,583,177	39,007	99%
Community Investment	6,964,810	32,836	32,836	138,868	1,872,674	5,059,300	27%
Parks & Recreation	400,525	63,644	63,644	-	21,094	315,787	21%
Potawatomi Zoo	322,949	59,137	59,137	-	155,350	108,462	66%
Code Enforcement	2,364,559	-	-	-	-	2,364,559	0%
Animal Care & Control	845,841	-	-	-	-	845,841	0%
Total Expenditures by Activity	14,170,702	515,451	515,451	170,329	4,707,295	8,947,956	37%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	3,616,917	267,631	267,631	55,156	2,978,629	370,657	90%
Utilities	1,055	-	-	440	1,055	-	100%
Repairs & Maintenance	46,385	40	40	2,652	385	45,960	1%
Debt Service - Principal	149,381	34,137	34,137	17,500	65,863	49,381	67%
Debt Service - Interest & Fees	173,568	25,000	25,000	13,961	89,487	59,081	66%
Grants & Subsidies	3,729,590	125,000	125,000	80,000	1,429,591	2,174,999	42%
Other Services & Charges	7,285	-	-	620	2,285	5,000	31%
Transfers Out	5,781,521	63,644	63,644	-	-	5,717,877	1%
Total Services & Charges	13,505,702	515,451	515,451	170,329	4,567,295	8,422,955	38%
Capital							
Capital	665,000	-	-	-	140,000	525,000	21%
Total Expenditures	14,170,702	515,451	515,451	170,329	4,707,295	8,947,955	37%
Net	(1,893,196)	481,347	481,347	752,848	-	2,332,753	-
Cash Balance	-	-	15,611,434	13,503,397	-	-	-

Fund Purpose:
This fund accounts for the receipt and expense of Economic Development Income Tax (EDIT) revenue. The EDIT Fund is a source of bonding capacity for the City and efforts are made to keep significant reserves in order to receive a higher credit rating and lower interest rates.

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. For the revenue forecast, EDIT revenue is budgeted to increase about 2% per year. Other Income is from the sale of properties held for resale by the Department of Community Investment. This fund also receives revenue from interest earned on the fund's cash balance. In 2019, the remaining cash balance in Hall of Fame Debt Service Fund (313) and the Hall of Fame Capital Fund (677) will be transferred to EDIT for the interfund transfers it made to help pay for the debt service payments for the Hall of Fame bonds. The final payment of the TJX job penalty amount of \$354,660 will be received in 2020. The job penalty fines were assessed because the company A.J. Wright violated its development agreement with the city, under which it benefited from a taxpayer-funded incentive package worth more than \$10 million. TJX, the parent company of A.J. Wright, has been paying the job penalty fines since 2011.

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).

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	59	59	1,129	-	941	6%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,240	11,310	11,310	-	-	33,930	25%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	46,240	11,369	11,369	1,129	-	34,871	25%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	60,000	15,000	15,000	-	-	45,000	25%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	60,000	15,000	15,000	-	-	45,000	25%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	60,000	15,000	15,000	-	-	45,000	25%
Net	(13,760)	(3,631)	(3,631)	1,129	-	(10,129)	
Cash Balance			25,351	472,340			

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	447,139	37,366	37,366	37,195	-	409,773	8%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,350	1,221	1,221	1,958	-	6,129	17%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	454,489	38,587	38,587	39,153	-	415,902	8%
Expenditures							
Personnel							
Salaries & Wages	72,660	2,314	2,314	-	-	70,346	3%
Fringe Benefits	5,559	139	139	-	-	5,420	2%
Total Personnel	78,219	2,453	2,453	-	-	75,766	3%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	40,243	3,349	3,349	2,616	-	36,894	8%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	(18)	(18)	651	-	6,518	0%
Transfers Out	550,000	-	-	-	-	550,000	0%
Total Services & Charges	596,743	3,331	3,331	3,267	-	593,412	1%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	674,962	5,784	5,784	3,267	-	669,178	1%
Net	(220,473)	32,803	32,803	35,886	-	(253,276)	
Cash Balance			624,456	860,991			

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

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:

In 2019, in an effort to attract candidates who will stay for the entire program, the hourly wage has been increased from \$10.20 per hour to \$13.00 per hour with the possibility of a \$3.00 an hour attendance bonus for those employees who work until the last day of the program. The wage increase and possible bonuses add \$27,490 to the program expense. Currently, the leaf pickup program does not fund itself and the City has been spending down this fund's cash balance. In 2019, the City will look for ways to better fund this program.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20	5	5	7	-	15	24%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,020	5	5	7	-	2,015	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,020	-	-	-	-	2,020	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	2,020	-	-	-	-	2,020	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,020	-	-	-	-	2,020	0%
Net	-	5	5	7	-	(5)	
Cash Balance			2,339	2,892			

Fund Purpose:
This fund was set up to receive donations for the Police K-9 unit and track expenditures of those funds.

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

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2019

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,077,000	-	-	-	-	1,077,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	41,404	-	-	-	-	41,404	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	41	41	-	-	959	4%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,119,404	41	41	-	-	1,119,363	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	770,000	375,000	375,000	-	395,000	-	100%
Debt Service - Interest & Fees	411,143	208,383	208,383	-	202,758	2	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,181,143	583,383	583,383	-	597,758	2	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,181,143	583,383	583,383	-	597,758	2	100%
Net	(61,739)	(583,342)	(583,342)	-	-	1,119,361	-
Cash Balance	-	-	(435,698)	-	-	-	-

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
Monthly Financial Report
January 31, 2019

Fund Name	Football Hall of Fame Debt Service	Fund Number	313
Fund Type	City Debt Service	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	27	27	-	-	(27)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	27	27	-	-	(27)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	620,000	-	-	0%
Debt Service - Interest & Fees	-	-	-	13,000	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	633,000	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	633,000	-	-	0%
Net	-	27	27	(633,000)		(27)	
Cash Balance			97,077	(605,695)			

Fund Purpose:
This fund collected a separate property tax levy (distributions received in June and December) and was used to pay debt service on the former College Football Hall of Fame building.

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 final debt service payment on the Hall of Fame Bonds was February 1, 2018. The property tax levy from this fund will be repurposed and collected in Fund 312.
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.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	-	-	-	-	1,000	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,635,750	-	-	-	-	2,635,750	0%
Total Revenue	2,636,750	-	-	-	-	2,636,750	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	2,175,000	-	-	-	-	2,175,000	0%
Debt Service - Interest & Fees	459,750	-	-	-	-	459,750	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	2,634,750	-	-	-	-	2,634,750	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	2,634,750	-	-	-	-	2,634,750	0%
Net	2,000	-	-	-	-	2,000	
Cash Balance			791,026	771,586			

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)

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	-	-	-	-	1,000	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	379,431	-	-	-	-	379,431	0%
Total Revenue	380,431	-	-	-	-	380,431	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	220,000	-	-	-	-	220,000	0%
Debt Service - Interest & Fees	163,732	-	-	-	-	163,732	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	383,732	-	-	-	-	383,732	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	383,732	-	-	-	-	383,732	0%
Net	(3,301)	-	-	-	-	(3,301)	
Cash Balance			560,431	557,768			

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. November and December activity are both posted in December.

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 Capital Fund (751).

City of South Bend, Indiana
Monthly Financial Report
January 31, 2019

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,500	-	-	-	-	3,500	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,298,125	-	-	-	-	1,298,125	0%
Total Revenue	1,301,625	-	-	-	-	1,301,625	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	50,000	-	-	-	-	50,000	0%
Debt Service - Interest & Fees	1,249,125	-	-	-	-	1,249,125	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,299,125	-	-	-	-	1,299,125	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,299,125	-	-	-	-	1,299,125	0%
Net	2,500	-	-	-	-	2,500	0%
Cash Balance			3,452,908	2,501,480			

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. November and December activity are both posted in December.

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 Bond Capital Fund (759).

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	-	-	37	-	2,000	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	3,786	3,786	-	-	14,214	21%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	525,000	-	-	-	-	525,000	0%
Total Revenue	545,000	3,786	3,786	37	-	541,214	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	345,000	345,000	345,000	335,000	-	-	100%
Debt Service - Interest & Fees	9,770	8,970	8,970	26,390	-	800	92%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	354,770	353,970	353,970	361,390	-	800	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	354,770	353,970	353,970	361,390	-	800	100%
Net	190,230	(350,184)	(350,184)	(361,353)	-	540,414	
Cash Balance			(350,184)	(337,647)			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The fund was used to pay debt service on the 2010 Coveleski Stadium Bonds with the final payment due on January 15, 2019 (debt schedule #81). After the 2010 Coveleski Stadium Recovery Zone Economic Development Bonds are paid off, the cash balance in the Coveleski Stadium Debt Service Reserve Fund (317) will be transferred into this fund during 2019. Any cash reserves in the fund after the debt is paid off can be used for capital projects within the PSDA district.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	43,500	-	-	-	-	43,500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	151	151	131	-	599	20%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	44,250	151	151	131	-	44,099	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	71,667	-	-	-	31,667	40,000	44%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	71,667	-	-	-	31,667	40,000	44%
Capital	32,955	-	-	-	32,955	-	100%
Total Expenditures	104,622	-	-	-	64,622	40,000	62%
Net	(60,372)	151	151	131	-	4,099	
Cash Balance			73,565	54,658			

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.
Planned expenditures are for painting, landscaping, and mechanical upgrades.

Explanation of Significant Spending on Capital Projects:

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	113	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	377	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	490	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	6,840	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	31,500	-	-	0%
Total Expenditures	-	-	-	38,340	-	-	0%
Net	-	-	-	(37,850)	-	-	
Cash Balance				138,855			

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:

City of South Bend, Indiana
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Fund Name	Cumulative Capital Development	Fund Number	406
Fund Type	Capital Project	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	436,330	-	-	-	-	436,330	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	34,014	-	-	-	-	34,014	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,100	842	842	1,336	-	2,258	27%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	473,444	842	842	1,336	-	472,602	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	488,053	106,863	106,863	190,519	347,366	33,824	93%
Debt Service - Interest & Fees	44,068	3,820	3,820	4,711	32,687	7,561	83%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	532,121	110,683	110,683	195,231	380,053	41,385	92%
Capital	286,000	-	-	-	-	286,000	0%
Total Expenditures	818,121	110,683	110,683	195,231	380,053	327,385	60%
Net	(344,677)	(109,841)	(109,841)	(193,894)	-	145,217	
Cash Balance			419,340	427,163			

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. The 2019 budget includes debt service payments for an additional 15 hybrid police vehicles to replace older patrol cars. 2019 debt service principal and interest payments are for the following capital leases:

- 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)

2019 includes a one-time capital expenditure of \$286,000 to help fund the My SB Parks & Trails project at Howard Park.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	207,296	-	-	221,437	-	207,296	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,000	799	799	987	-	2,201	27%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	235,296	799	799	222,424	-	234,497	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	245,000	-	-	0%
Debt Service - Interest & Fees	-	-	-	4,500	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	249,500	-	-	0%
Capital	28,000	-	-	-	-	28,000	0%
Total Expenditures	28,000	-	-	249,500	-	28,000	0%
Net	207,296	799	799	(27,076)	-	206,497	-
Cash Balance			448,525	403,208			

Fund Purpose:
This fund was used to pay debt service on a the 2011 Century Center Bonds, with the final payment on 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/Variiances:
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.
For 2019, \$28,000 has been budgeted for MY SB Parks and trail improvements.

**City of South Bend, Indiana
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Fund Name	Major Moves Construction	Fund Number	412
Fund Type	Capital Project	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	27,500	5,670	5,670	6,962	-	21,830	21%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	493,178	-	-	-	-	493,178	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	520,678	5,670	5,670	6,962	-	515,008	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	352,186	-	-	979	352,186	-	100%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	352,186	-	-	979	352,186	-	100%
Capital	1,619,049	-	-	-	419,049	1,200,000	26%
Total Expenditures	1,971,235	-	-	979	771,236	1,200,000	39%
Net	(1,450,557)	5,670	5,670	5,984	-	(684,992)	
Cash Balance			2,777,600	2,912,376			

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:

In 2019, Fund 412 will be budgeted solely for the Local Public Agency (LPA) Project Corby-Ironwood-Rockne Intersection Improvement. The budgeted amount reflects the City's 20% match for infrastructure improvements. Since the original funding for Major Moves was realized in 2006 from the lease proceeds of the Indiana Toll Road, there will be less money available; therefore, the overall change in expenditures decreased by 53%.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	137,500	-	-	1,441	-	137,500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	747	747	1,075	-	5,253	12%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	143,500	747	747	2,516	-	142,753	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	16,127	200	200	-	2,200	13,727	15%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	129,335	-	-	-	7,335	122,000	6%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	129,335	-	-	-	7,335	122,000	6%
Capital	80,000	-	-	-	14,149	65,851	18%
Total Expenditures	225,462	200	200	-	23,684	201,578	11%
Net	(81,962)	547	547	2,516	-	(58,825)	
Cash Balance			379,453	418,089			

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.

- Miscellaneous unexpected expenses \$10,000
- Handrail addition \$12,000
- Precast concrete repairs \$100,000
- Lighting equipment upgrade \$80,000

City of South Bend, Indiana
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Fund Name	Palais Royale Historic Preservation	Fund Number	450
Fund Type	Capital Project	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	600	264	264	262	-	336	44%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,500	1,866	1,866	3,726	-	16,634	10%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	19,100	2,130	2,130	3,987	-	16,970	11%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	111,967	-	-	-	36,967	75,000	33%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	111,967	-	-	-	36,967	75,000	33%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	111,967	-	-	-	36,967	75,000	33%
Net	(92,867)	2,130	2,130	3,987	-	(58,030)	
Cash Balance			131,499	113,589			

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:
- Replacement or repair of windows
- Replacement of curtains - the curtains are discolored and in poor condition

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

Fund Name	2018 Fire Station #9 Capital	Fund Number	451
Fund Type	Capital Project	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	7,154	7,154	-	-	(7,154)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	7,154	7,154	-	-	(7,154)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	3,232,757	572,507	572,507	-	2,660,251	(1)	100%
Total Expenditures	3,232,757	572,507	572,507	-	2,660,251	(1)	100%
Net	(3,232,757)	(565,353)	(565,353)	-		(7,153)	
Cash Balance			2,936,649	-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Significant Spending on Capital Projects:

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2019

Fund Name	2018 TIF Park Bond Capital	Fund Number	452
Fund Type	Capital Project	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	21,554	21,554	-	-	28,446	43%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50,000	21,554	21,554	-	-	28,446	43%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	449,501	47,281	47,281	-	402,221	(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%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	449,501	47,281	47,281	-	402,221	(1)	100%
Capital	4,859,233	40,712	40,712	-	2,877,520	1,941,001	60%
Total Expenditures	5,308,734	87,993	87,993	-	3,279,741	1,941,000	63%
Net	(5,258,734)	(66,439)	(66,439)	-	-	(1,912,554)	
Cash Balance			10,397,700	-			

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2019

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	26,897	26,897	-	-	(23,897)	897%
Debt Proceeds	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,000	26,897	26,897	-	-	(23,897)	897%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	6,207,066	509,635	509,635	-	2,641,409	3,056,022	51%
Total Expenditures	6,207,066	509,635	509,635	-	2,641,409	3,056,022	51%
Net	(6,204,066)	(482,738)	(482,738)	-	-	(3,079,919)	
Cash Balance			12,489,379	13,888,958			

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:

- | | |
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| <p><i>Series A - Howard Park</i></p> <ul style="list-style-type: none"> Riverfront promenade Storm water habitat area <p><i>Series B - St. Louis Street</i></p> <ul style="list-style-type: none"> St. Louis Street parking and street upgrades (Howard Park) <p><i>Series C - Colfax-Seitz</i></p> <ul style="list-style-type: none"> Riverfront trail upgrades - Colfax to Seitz Park <p><i>Series D - Howard-Farmers</i></p> <ul style="list-style-type: none"> Riverfront trail upgrades - Howard Park to Farmer's Market <p><i>Series E - Miami-Twyckenham</i></p> <ul style="list-style-type: none"> Riverfront trail upgrades - Miami to Twyckenham <p><i>Series F - Seitz-Howard</i></p> <ul style="list-style-type: none"> Riverfront trail upgrades - Seitz Park to Howard Park Seitz Park parking | <p><i>Series G - Seitz Park</i></p> <ul style="list-style-type: none"> AM General parking and plaza area East Race promenade and bridge <p><i>Series H - Pinhook Park</i></p> <ul style="list-style-type: none"> Pavilion upgrade Reconnect river flow to lagoon Playground and site improvements <p><i>Series I - Other Park Improvements</i></p> <ul style="list-style-type: none"> Park security, lighting, and storage Restrooms modernization & ADA compliance <p><i>Series J - Pinhook Park</i></p> <ul style="list-style-type: none"> Pinhook Park neighborhood connectivity <p><i>Series K - Future Project</i></p> <ul style="list-style-type: none"> Future park acquisitions, partnerships, and build-outs |
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**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	872	872	1,076	-	(872)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	872	872	1,076	-	(872)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	1,868	-	-	-	1,868	-	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	1,249	-	-	5,214	1,249	-	100%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	397	-	-	80	398	(1)	100%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	3,514	-	-	5,294	3,514	(1)	100%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	3,514	-	-	5,294	3,514	(1)	100%
Net	(3,514)	872	872	(4,218)		(871)	
Cash Balance			426,282	443,397			

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.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

Fund Name	Equipment/Vehicle Leasing	Fund Number	750
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Fund Type	Capital Project	Date Updated	2/7/2019
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Interest Earnings	3,000	5	5	200	-	2,995	0%
Debt Proceeds	2,034,625	-	-	-	-	2,034,625	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,037,625	5	5	200	-	2,037,620	0%
Capital Expenditures by Dept							
Unassigned/Bank Fees	-	-	-	-	-	-	0%
Streets/Traffic & Lighting	1,413,125	-	-	-	-	1,413,125	0%
Central Services	41,500	-	-	-	-	41,500	0%
Solid Waste	-	-	-	-	-	-	0%
Organic Resources	-	-	-	-	-	-	0%
Water Works	-	-	-	-	-	-	0%
Information Technology	-	-	-	-	-	-	0%
Police Department	1,015,320	18,968	18,968	-	515,320	481,032	53%
Fire Department	-	-	-	-	-	-	0%
Parks & Recreation	482,805	-	-	-	482,805	-	100%
Code Enforcement	80,000	-	-	-	-	80,000	0%
Animal Care & Control	-	-	-	-	-	-	0%
Building Department	-	-	-	-	-	-	0%
Total Capital Expenditures by Dept	3,032,750	18,968	18,968	-	998,124	2,015,657	34%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	3,032,750	18,968	18,968	-	998,124	2,015,658	34%
Total Expenditures	3,032,750	18,968	18,968	-	998,124	2,015,658	34%
Net	(995,125)	(18,963)	(18,963)	200		21,962	
Cash Balance			2,942,044	3,598,824			

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. November and December activity are both posted in December.

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.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	13,316	3,473	3,473	-	541	9,302	30%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	10,159	-	-	-	-	10,159	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	10,159	-	-	-	-	10,159	0%
Capital	35,212	20,727	20,727	-	24,717	(10,232)	129%
Total Expenditures	58,687	24,200	24,200	-	25,258	9,229	84%
Net	(58,687)	(24,200)	(24,200)	-	-	(9,229)	
Cash Balance			471,687	3,271,224			

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. November and December activity are both posted in December.

Explanation of Revenue Sources:

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

Explanation of Significant Spending on Capital Projects:

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2019

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	-	-	-	
Cash Balance			68,843	1,040,156			

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. November and December activity are both posted in December.

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.

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. Expect final project payments to be made in 2018, thus exhausting the funds. Bond principal and interest payments are tracked in the Smart Streets Debt Service Reserve Fund (756).

City of South Bend, Indiana
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Fund Name	Eddy Street Commons Capital	Fund Number	759
Fund Type	Capital Project	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	-	-	-	-	2,000	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	-	-	-	-	2,000	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	7,650,241	-	-	-	-	7,650,241	0%
Total Expenditures	7,650,241	-	-	-	-	7,650,241	0%
Net	(7,648,241)	-	-	-	-	(7,648,241)	0%
Cash Balance			7,650,244	16,129,314			

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, being repaid by Fund 436). 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. November and December activity are both posted in December.

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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Fund Name	Emergency Medical Services Capital	Fund Number	287
Fund Type	Enterprise Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	-	-	-	-	75,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500,000	-	-	1,078,551	-	500,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	8,460	8,460	10,322	-	1,540	85%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	545,695	-	-	-	-	545,695	0%
Total Revenue	1,130,695	8,460	8,460	1,088,873	-	1,122,235	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	18,800	18,800	18,800	-	-	-	100%
Services & Charges							
Professional Services	11,636	-	-	14,109	11,636	-	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	606,250	85,719	85,719	123,150	519,190	1,341	100%
Debt Service - Interest & Fees	195,432	76,915	76,915	89,435	118,352	165	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	403,830	202,750	202,750	-	-	201,080	50%
Total Services & Charges	1,217,148	365,384	365,384	226,693	649,178	202,586	83%
Capital	2,266,327	2,481	2,481	5,445	803,845	1,460,001	36%
Total Expenditures	3,502,275	386,665	386,665	232,138	1,453,024	1,662,587	53%
Net	(2,371,580)	(378,205)	(378,205)	856,736	-	(540,352)	
Cash Balance			3,750,044	5,164,205			

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 COIT Fund (404). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Significant Spending on Capital Projects:

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).

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Emergency Medical Services Operating	Fund Number	288
Fund Type	Enterprise Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	5,163,884	402,234	402,234	314,955	-	4,761,650	8%
Fines, Forfeitures, and Fees	2,500	-	-	-	-	2,500	0%
Interest Earnings	15,000	5,120	5,120	5,731	-	9,880	34%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	100	-	-	0%
Other Income	5,000	-	-	1,493	-	5,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	988,936	-	-	-	-	988,936	0%
Total Revenue	6,175,320	407,354	407,354	322,278	-	5,767,966	7%
Expenditures							
Personnel							
Salaries & Wages	4,009,648	302,904	302,904	278,875	-	3,706,744	8%
Fringe Benefits	1,196,092	95,016	95,016	102,569	-	1,101,076	8%
Total Personnel	5,205,740	397,920	397,920	381,444	-	4,807,820	8%
Supplies	411,762	26,296	26,296	34,365	117,062	268,404	35%
Services & Charges							
Professional Services	74,610	194	194	9,120	-	74,416	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	33,000	844	844	688	-	32,156	3%
Education & Training	17,000	937	937	400	-	16,063	6%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	260,308	5,868	5,868	5,649	15,383	239,057	8%
Other Interfund Allocations	261,156	21,763	21,763	18,371	-	239,393	8%
Debt Service - Principal	1,044	-	-	-	1,044	-	100%
Debt Service - Interest & Fees	49	-	-	-	49	-	101%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	166,000	5,987	5,987	1,166	14,685	145,328	12%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	813,167	35,594	35,594	35,393	31,161	746,413	8%
Capital	-	-	-	-	-	-	0%
Total Expenditures	6,430,669	459,809	459,809	451,202	148,222	5,822,637	9%
Net	(255,349)	(52,455)	(52,455)	(128,923)	-	(54,671)	
Cash Balance			1,957,787	1,742,869			

Staffing	Budget	Actual
Full Time	51	59
Part-Time /Seasonal/Temporary	N/A	1
Total	51	60

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. The current revenues are not enough to support current expenditures. To cover the difference, this fund will receive interfund transfers in from the General Fund (101) and COIT (404) in 2019, and just the General Fund in 2020 through 2023.

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. Fire Department and EMS capital expenditures are accounted for in the EMS Capital Fund (287).

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

Fund Name	Consolidated Building Fund				Fund Number	600	
Fund Type	Enterprise Funds				Date Updated	2/7/2019	
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Licenses & Permits	95,875	5,999	5,999	8,195	-	89,876	6%
Charges for Services	1,890,860	121,862	121,862	95,108	-	1,768,998	6%
Fines, Forfeitures, and Fees	174,250	884	884	12,435	-	173,366	1%
Interest Earnings	5,000	4,405	4,405	7,550	-	595	88%
Other Income	6,000	120	120	1,547	-	5,880	2%
Interfund Allocation Reimb	73,304	6,105	6,105	-	-	67,199	8%
Transfers In	2,528,909	-	-	-	-	2,528,909	0%
Total Revenue	4,774,198	139,374	139,374	124,836	-	4,634,823	3%
Expenditures by Dept							
Code Enforcement	2,104,579	164,400	164,400	176,422	130,951	1,809,228	14%
Animal Care & Control	978,627	62,894	62,894	62,449	86,059	829,675	15%
Rental Unit Inspection	180,974	8,970	8,970	-	22,358	149,646	17%
Building Department	1,504,122	120,319	120,319	171,357	34,414	1,349,389	10%
Total Expenditures by Dept	4,768,302	356,582	356,582	410,228	273,782	4,137,938	13%
Expenditures							
Personnel							
Salaries & Wages	2,040,542	150,411	150,411	142,724	-	1,890,131	7%
Fringe Benefits	775,006	59,304	59,304	70,336	-	715,702	8%
Total Personnel	2,815,548	209,715	209,715	213,061	-	2,605,833	7%
Supplies	153,049	5,792	5,792	5,300	47,671	99,586	35%
Services & Charges							
Professional Services	53,180	2,310	2,310	27,014	4,950	45,920	14%
Printing & Advertising	29,150	541	541	1,322	9,459	19,150	34%
Utilities	32,200	3,619	3,619	1,924	8,649	19,932	38%
Education & Training	23,300	367	367	1,272	-	22,933	2%
Travel	8,575	-	-	479	-	8,575	0%
Repairs & Maintenance	114,774	5,602	5,602	6,970	17,674	91,498	20%
Other Interfund Allocations	936,177	77,990	77,990	66,423	-	858,187	8%
Debt Service - Principal	145,598	40,759	40,759	38,813	77,920	26,919	82%
Debt Service - Interest & Fees	11,708	2,750	2,750	4,720	5,806	3,152	73%
Other Services & Charges	241,100	7,136	7,136	42,931	101,653	132,311	45%
Transfers Out	158,943	-	-	-	-	158,943	0%
Total Services & Charges	1,754,705	141,075	141,075	191,868	226,111	1,387,520	21%
Capital	45,000	-	-	-	-	45,000	0%
Total Expenditures	4,768,302	356,582	356,582	410,228	273,782	4,137,939	13%
Net	5,896	(217,208)	(217,208)	(285,392)		496,884	
Cash Balance			1,883,313	2,853,913			

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 & 1208) / Animal Control (600-1207)		
Staffing	Budget	Actual
Full Time	28	28
Part-Time /Seasonal/Temporary	N/A	4
Total	28	32

Building Department (600-1306)		
Staffing	Budget	Actual
Full Time	13	14
Part-Time /Seasonal/Temporary	N/A	-
Total	13	14

Explanation of Revenue Sources:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Code Enforcement- The Interfund Allocation expense increased from 2018 to 2019 as the IT Department continued to evaluate its allocation to each department based on the services provided to each department. Animal Care & Control- \$45,000 capital budget for one full-size cargo van.

Explanation of Expenditures and Significant Changes/Variations:

The majority of the Bldg Dept's expenses are for personnel costs. Personnel costs decreased in 2019 because 2 positions are being moved from the Bldg Dept to the DCI Fund (211) to establish City's own Planning Commission rather than relying on Area Plan Commission. Other expenses include vehicle capital lease payments, fuel and repairs, building rent and cleaning/maintenance, and supplies.

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Parking Garages	Fund Number	601
Fund Type	Enterprise Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,220,835	101,533	101,533	116,271	-	1,119,302	8%
Fines, Forfeitures, and Fees	55,700	2,609	2,609	3,503	-	53,091	5%
Interest Earnings	10,000	2,689	2,689	2,951	-	7,311	27%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,200	38	38	-	-	1,162	3%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,287,735	106,870	106,870	122,725	-	1,180,866	8%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	681,481	142,848	142,848	1,368	113	538,520	21%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	77,000	9,556	9,556	9,043	-	67,444	12%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	834,677	4,334	4,334	-	48,078	782,265	6%
Other Interfund Allocations	49,026	4,069	4,069	3,412	-	44,957	8%
Debt Service - Principal	-	-	-	41,833	-	-	0%
Debt Service - Interest & Fees	-	-	-	18,892	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	4,400	1,195	1,195	1,588	-	3,205	27%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,646,584	162,002	162,002	76,136	48,190	1,436,391	13%
Capital	260,000	-	-	-	-	260,000	0%
Total Expenditures	1,906,584	162,002	162,002	76,136	48,190	1,696,391	11%
Net	(618,849)	(55,132)	(55,132)	46,589	-	(515,525)	-
Cash Balance	-	-	1,273,666	1,269,952	-	-	-

Fund Purpose:

This fund accounts for the revenues and expenditures from the various parking garages owned by the City of South Bend. There are currently 1,484 stalls. 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
January 31, 2019**

Fund Name	Solid Waste Operations	Fund Number	610
Fund Type	Enterprise Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Charges for Services	5,402,500	432,610	432,610	426,530	-	4,969,890	8%
Interest Earnings	11,500	1,028	1,028	1,273	-	10,472	9%
Other Income	101,200	420	420	2,356	-	100,780	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,515,200	434,058	434,058	430,160	-	5,081,142	8%
Expenditures							
Personnel							
Salaries & Wages	1,110,697	81,589	81,589	94,690	-	1,029,108	7%
Fringe Benefits	467,437	41,957	41,957	52,894	-	425,480	9%
Total Personnel	1,578,134	123,546	123,546	147,583	-	1,454,588	8%
Supplies	377,388	20,256	20,256	11,248	96,556	260,576	31%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	250	-	-	-	-	250	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	-	-	-	10,000	0%
Travel	9,900	-	-	-	-	9,900	0%
Repairs & Maintenance	661,281	58,601	58,601	77,817	4,401	598,279	10%
Other Interfund Allocations	998,406	83,195	83,195	70,925	-	915,211	8%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	762,008	59,059	59,059	45,459	604,293	98,656	87%
Transfers Out	1,132,616	332,860	332,860	-	-	799,756	29%
Total Services & Charges	3,574,461	533,715	533,715	194,201	608,694	2,432,052	32%
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,529,983	677,516	677,516	353,032	705,250	4,147,216	25%
Net	(14,783)	(243,459)	(243,459)	77,128	-	933,926	-
Cash Balance	-	-	258,914	665,639	-	-	-

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

Fund Purpose:

This fund accounts for the operations of the Solid Waste Division, a division of the Public Works Department. Solid Waste provides exceptional waste management services for the residents of South Bend. They collect an average of 29,200 tons of trash annually through weekly service. Additional services available to residents include trash extra bulky collection, weekly yard waste collection, yard waste extra bulky collection, and Christmas tree collection.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Personnel: salaries and benefits for administrative staff and drivers, Supplies: CNG fuel and yard waste totes, Services: landfill fees

Repairs & Maintenance expenses have increased due to the long drive to the landfill and the poor road conditions within the landfill. The City is reviewing its options and might switch to a tipping site that is closer, even though it is more expensive. The increase in tipping fees would be offset with savings from reduced trip time for driver and reduced maintenance cost for the trucks.

Funds are transferred out to the Solid Waste Capital Fund (611) for the payment of debt service obligations as needed.

Explanation of Significant Spending on Capital Projects:

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	800	91	91	96	-	709	11%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,132,616	332,860	332,860	-	-	799,756	29%
Total Revenue	1,133,416	332,951	332,951	96	-	800,465	29%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	1,037,025	174,989	174,989	167,734	726,008	136,028	87%
Debt Service - Interest & Fees	95,591	10,196	10,196	17,485	50,364	35,031	63%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,132,616	185,185	185,185	185,219	776,372	171,059	85%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,132,616	185,185	185,185	185,219	776,372	171,059	85%
Net	800	147,766	147,766	(185,124)	-	629,406	-
Cash Balance	-	-	192,426	(145,190)	-	-	-

Fund Purpose:
This fund is used for debt service and capital expenditures related to the Solid Waste Division, a division of the Public Works 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:
Current debt includes:

- 2015 HP Computer Lease #8 - final payment 3/15/19, (debt schedule #136)
- 2015 HP Computer Lease #9 - final payment 8/31/19, (debt schedule #138)
- 2016 HP Computer Lease #12 - final payment 2/29/20, (debt schedule #150)
- 2015 Vehicle/Equip Lease #1 - final payment 7/15/20, (debt schedule #140)
- 2015 Vehicle/Equip Lease #2 - final payment 11/15/20, (debt schedule #144)
- 2016 Vehicle/Equip Lease #1 - final payment 2/15/21, (debt schedule #149)
- 2016 Vehicle/Equip Lease #2 - final payment 7/14/21, (debt schedule #152)
- 2017 Vehicle/Equip Lease #1 - final payment 7/14/22, (debt schedule #158)
- 2018 Vehicle/Equip Lease #1 - final payment 5/25/23, (debt schedule #171)

Explanation of Significant Spending on Capital Projects:
With few exceptions, all vehicles and equipment are lease-purchased over a five year term. 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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Fund Name	Water Works Operations	Fund Number	620
Fund Type	Enterprise Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Charges for Services	18,942,730	1,164,922	1,164,922	966,620	-	17,777,808	6%
Interest Earnings	40,000	8,263	8,263	8,094	-	31,737	21%
Other Income	63,200	3,128	3,128	4,690	-	60,072	5%
Interfund Allocation Reimb	1,734,889	144,575	144,575	115,913	-	1,590,314	8%
Transfers In	95,000	10,427	10,427	4,793	-	84,573	11%
Total Revenue	20,875,819	1,331,315	1,331,315	1,100,110	-	19,544,504	6%
Expenditures							
Personnel							
Salaries & Wages	3,608,115	265,868	265,868	285,050	-	3,342,247	7%
Fringe Benefits	1,428,992	123,445	123,445	162,475	-	1,305,547	9%
Total Personnel	5,037,107	389,312	389,312	447,526	-	4,647,794	8%
Supplies	1,957,065	202,905	202,905	133,410	147,456	1,606,704	18%
Services & Charges							
Professional Services	2,868,699	56,899	56,899	105,793	1,104,127	1,707,673	40%
Printing & Advertising	2,250	-	-	-	200	2,050	9%
Utilities	785,550	56,026	56,026	16,986	-	729,524	7%
Education & Training	36,368	4,342	4,342	-	2,722	29,304	19%
Travel	18,750	52	52	-	-	18,698	0%
Repairs & Maintenance	438,019	30,683	30,683	42,056	43,730	363,606	17%
Other Interfund Allocations	1,979,352	164,946	164,946	111,627	-	1,814,406	8%
Debt Service - Principal	396,864	99,557	99,557	92,530	297,216	91	100%
Debt Service - Interest & Fees	23,015	8,310	8,310	15,329	14,703	2	100%
Other Services & Charges	2,066,212	47,089	47,089	51,413	413,752	1,605,371	22%
Payment In Lieu of Taxes	1,662,624	138,552	138,552	144,236	-	1,524,072	8%
Transfers Out	5,541,041	663,635	663,635	217,844	-	4,877,406	12%
Total Services & Charges	15,818,744	1,270,091	1,270,091	797,813	1,876,450	12,672,203	20%
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,812,916	1,862,308	1,862,308	1,378,748	2,023,906	18,926,701	17%
Net	(1,937,097)	(530,994)	(530,994)	(278,638)		617,803	
Cash Balance			4,108,110	3,346,724			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Reduction in personnel expenditures is primarily attributed to the change in the accounting of shared staffing costs. These cost are now included in the Charges & Services Other Interfund Allocations account. Also, there is a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Supply estimates include repair/replacement project costs that were included in the Critical Projects Plan of the most recent water rate case. The increase in Services & Charges is largely due to the change in Other Interfund Allocations (48%), Other Services & Charges (36%) which is mostly attributed to new Customer Billing Software and implementation costs as well as Transfers Out. The Transfers Out budget is providing monies for debt service obligations (\$2,015,041), capital expenditures (\$3,241,000) and an extra monies (\$225k) for complying with the operating & maintenance cash reserve requirement held in Water Works Reserve Operations & Maintenance Fund (629).

Explanation of Significant Spending on Capital Projects:

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	4,703	4,703	-	-	95,297	5%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	3,968	3,968	5,129	-	31,032	11%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,241,000	270,083	270,083	-	-	2,970,917	8%
Total Revenue	3,376,000	278,753	278,753	5,129	-	3,097,246	8%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	4	-	-	1,642	4	-	93%
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%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	4	-	-	1,642	4	-	93%
Capital	3,981,287	38,170	38,170	-	177,117	3,766,000	5%
Total Expenditures	3,981,291	38,170	38,170	1,642	177,121	3,766,000	5%
Net	(605,291)	240,583	240,583	3,487	-	(668,754)	
Cash Balance			2,129,901	2,150,174			

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, water meters, pumping equipment, treatment equipment, transportation equipment, and other general plant items.

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

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:
Significant Capital Spending in 2019:
- Edison Road Well Field/Filtration Plant Upgrades \$630,000
- North Station Well # 1 Replacement \$525,000
- Pinhook Filtration Plant Upgrades \$1,231,000

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	22,000	3,080	3,080	3,630	-	18,920	14%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	3,080	3,080	3,630	-	18,920	14%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	22,000	2,664	2,664	1,289	-	19,336	12%
Total Services & Charges	22,000	2,664	2,664	1,289	-	19,336	12%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,000	2,664	2,664	1,289	-	19,336	12%
Net	-	416	416	2,342	-	(416)	
Cash Balance			1,505,159	1,521,871			

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.

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	3,519	3,519	1,323	-	6,481	35%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,015,041	168,000	168,000	165,595	-	1,847,041	8%
Total Revenue	2,025,041	171,519	171,519	166,918	-	1,853,522	8%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	1,487,345	1,431,617	1,431,617	-	1,487,345	(1,431,617)	196%
Debt Service - Interest & Fees	527,696	284,050	284,050	-	527,196	(283,550)	154%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	10,000	3,041	3,041	1,279	-	6,959	30%
Total Services & Charges	2,025,041	1,718,707	1,718,707	1,279	2,014,541	(1,708,208)	184%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	2,025,041	1,718,707	1,718,707	1,279	2,014,541	(1,708,208)	184%
Net	-	(1,547,189)	(1,547,189)	165,638	-	3,561,730	
Cash Balance			182,612	193,700			

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.

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)

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	22,000	2,861	2,861	3,335	-	19,139	13%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	2,861	2,861	3,335	-	19,139	13%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	22,000	-	-	-	-	22,000	0%
Total Services & Charges	22,000	-	-	-	-	22,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,000	-	-	-	-	22,000	0%
Net	-	2,861	2,861	3,335	-	(2,861)	
Cash Balance			1,428,789	1,427,843			

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. A portion of the cash balance is held in a separate account at Bank of NY Mellon Trust. The account was fully funded for existing debt in 2013. A reconciliation of this account is done on a monthly basis.

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

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

Explanation of Significant Spending on Capital Projects:

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	41,000	5,460	5,460	6,262	-	35,540	13%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	225,000	225,552	225,552	52,249	-	(552)	100%
Total Revenue	266,000	231,012	231,012	58,511	-	34,988	87%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	41,000	4,722	4,722	2,225	-	36,278	12%
Total Services & Charges	41,000	4,722	4,722	2,225	-	36,278	12%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	41,000	4,722	4,722	2,225	-	36,278	12%
Net	225,000	226,290	226,290	56,286	-	(1,290)	
Cash Balance			2,895,721	2,670,169			

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	637,863	54,516	54,516	52,568	-	583,347	9%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,375	4,103	4,103	4,469	-	10,272	29%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	652,238	58,619	58,619	57,037	-	593,619	9%
Expenditures							
Personnel							
Salaries & Wages	113,545	8,994	8,994	10,738	-	104,551	8%
Fringe Benefits	44,636	4,076	4,076	5,788	-	40,560	9%
Total Personnel	158,181	13,069	13,069	16,526	-	145,111	8%
Supplies	71,355	296	296	299	5,599	65,460	8%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	351,655	7,594	7,594	2,800	17,362	326,699	7%
Other Interfund Allocations	75,495	6,283	6,283	1,489	-	69,212	8%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	(201)	(201)	749	-	6,701	-3%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	433,650	13,677	13,677	5,038	17,362	402,612	7%
Capital	-	-	-	-	-	-	0%
Total Expenditures	663,186	27,042	27,042	21,863	22,961	613,183	8%
Net	(10,948)	31,577	31,577	35,174		(19,564)	
Cash Balance			2,047,111	1,903,702			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

In 2019, the budget was increased for supplies and contracted repairs. This increase is 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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Fund Name	Sewage Works Operations				Fund Number	641	
Fund Type	Enterprise Funds				Date Updated	2/7/2019	
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Charges for Services	37,195,510	3,117,894	3,117,894	3,062,991	-	34,077,616	8%
Interest Earnings	225,000	29,422	29,422	30,970	-	195,578	13%
Other Income	51,432	2,027	2,027	2,269	-	49,405	4%
Interfund Allocation Reimb	421,463	35,110	35,110	-	-	386,353	8%
Transfers In	284,000	9,549	9,549	4,386	-	274,451	3%
Total Revenue	38,177,405	3,194,002	3,194,002	3,100,617	-	34,983,403	8%
Expenditures by Division							
Sewers	9,390,013	529,653	529,653	459,002	2,638,464	6,221,896	34%
Concrete Crew	516,390	39,720	39,720	34,892	13,992	462,678	10%
Wastewater	34,550,924	2,637,725	2,637,725	1,548,265	3,379,186	28,534,013	17%
Organic Resources	1,683,610	244,767	244,767	231,119	408,875	1,029,968	39%
Clay Sewage	2,000	-	-	283	-	2,000	0%
Total Expenditures by Division	46,142,937	3,451,865	3,451,865	2,273,560	6,440,517	36,250,555	21%
Expenditures							
Personnel							
Salaries & Wages	5,074,749	363,763	363,763	450,607	-	4,710,986	7%
Fringe Benefits	1,917,683	162,747	162,747	218,559	-	1,754,936	8%
Total Personnel	6,992,432	526,510	526,510	669,166	-	6,465,922	8%
Supplies	2,545,865	114,932	114,932	171,942	411,486	2,019,447	21%
Services & Charges							
Professional Services	2,347,555	58,189	58,189	91,627	651,110	1,638,256	30%
Printing & Advertising	3,950	-	-	59	880	3,070	22%
Utilities	1,202,567	101,966	101,966	92,617	30,722	1,069,879	11%
Education & Training	36,000	130	130	-	-	35,870	0%
Travel	44,500	127	127	75	1,025	43,348	3%
Repairs & Maintenance	2,584,965	124,853	124,853	76,352	993,856	1,466,256	43%
Other Interfund Allocations	5,730,856	477,542	477,542	318,323	-	5,253,314	8%
Debt Service - Principal	566,921	159,733	159,733	213,409	404,293	2,895	99%
Debt Service - Interest & Fees	25,997	9,965	9,965	22,966	15,819	213	99%
Other Services & Charges	6,459,385	221,428	221,428	233,553	3,931,326	2,306,631	64%
Payment In Lieu of Taxes	4,678,366	389,862	389,862	383,471	-	4,288,504	8%
Transfers Out	12,923,578	1,266,630	1,266,630	-	-	11,656,948	10%
Total Services & Charges	36,604,640	2,810,424	2,810,424	1,432,452	6,029,031	27,765,184	24%
Capital	-	-	-	-	-	-	0%
Total Expenditures	46,142,937	3,451,865	3,451,865	2,273,560	6,440,517	36,250,553	21%
Net	(7,965,532)	(257,863)	(257,863)	827,057	-	(1,267,150)	-
Cash Balance			14,592,632	14,298,872			

Staffing	Budget	Actual
Full Time	89	86
Part-Time /Seasonal/Temporary	N/A	4
Total	89	90

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

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

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

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

Explanation of Revenue Sources:
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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Fund Name	Sewage Works Capital	Fund Number	642
Fund Type	Enterprise Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	250,000	12,366	12,366	-	-	237,634	5%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	115,000	18,787	18,787	17,620	-	96,213	16%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	5,000,000	425,000	425,000	-	-	4,575,000	9%
Total Revenue	5,365,000	456,153	456,153	17,620	-	4,908,847	9%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	15,023,292	343,195	343,195	349,920	8,150,109	6,529,988	57%
Total Expenditures	15,023,292	343,195	343,195	349,920	8,150,109	6,529,988	57%
Net	(9,658,292)	112,958	112,958	(332,301)	-	(1,621,141)	-
Cash Balance			9,226,206	7,016,075			

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:
In 2018, sewer rehabilitation projects were funded in the operating budget in the Sewage Works Operations Fund (641).

Explanation of Significant Spending on Capital Projects:
2019 projects include:
- Wastewater and Organic Resources replacement expenditures in 2019 include a truck, front end loader, lawn mower and a van
- Wastewater project capital includes continuation of the WWTP electrical and backup generator work along with exterior building repairs on the administrative building
- Natural Gas Compressor is for energy management purposes
- Sewer replacement expenditures include a vactor, sweeper, crew truck, easement machine, backhoe, utility truck and a truck w/plow
- Sewer project capital includes sewer lining rehabilitation and LTCP expenditures

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	84,000	11,041	11,041	12,344	-	72,959	13%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	151,717	151,717	151,717	-	-	-	100%
Total Revenue	235,717	162,758	162,758	12,344	-	72,959	69%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	84,000	9,549	9,549	4,386	-	74,451	11%
Total Services & Charges	84,000	9,549	9,549	4,386	-	74,451	11%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	84,000	9,549	9,549	4,386	-	74,451	11%
Net	151,717	153,209	153,209	7,958	-	(1,492)	-
Cash Balance	-	-	5,550,801	5,160,858	-	-	-

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).

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	36,000	1,966	1,966	1,899	-	34,034	5%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	7,780,676	648,400	648,400	-	-	7,132,276	8%
Total Revenue	7,816,676	650,366	650,366	1,899	-	7,166,310	8%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	5,931,732	-	-	-	5,931,732	-	100%
Debt Service - Interest & Fees	1,849,494	1,100	1,100	1,000	1,841,494	6,900	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,781,226	1,100	1,100	1,000	7,773,226	6,900	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	7,781,226	1,100	1,100	1,000	7,773,226	6,900	100%
Net	35,450	649,266	649,266	899	-	7,159,410	-
Cash Balance	-	-	1,615,029	857,460	-	-	-

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)

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Fund Name	Sewage Debt Service Reserve	Fund Number	653
Fund Type	Enterprise Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	42,000	-	-	-	-	42,000	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	42,000	-	-	-	-	42,000	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	42,000	-	-	-	-	42,000	
Cash Balance			4,204,246	4,138,349			

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.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	0	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	0	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	0		-	
Cash Balance					145		

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

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

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	1,538	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	1,538	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	1,538		-	
Cash Balance				643,660			

Fund Purpose:

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

Explanation of Significant Spending on Capital Projects:

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

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

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

Fund Name	Storm Sewer Fund	Fund Number	667
Fund Type	Enterprise Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,253,298	-	-	-	-	1,253,298	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,253,298	-	-	-	-	1,253,298	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	200,000	-	-	-	-	200,000	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%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	200,000	-	-	-	-	200,000	0%
Capital	1,000,000	-	-	-	-	1,000,000	0%
Total Expenditures	1,200,000	-	-	-	-	1,200,000	0%
Net	53,298	-	-	-	-	53,298	0%
Cash Balance							

Fund Purpose:

The Common Council will be asked to establish the fund and fee structure in 2019. The 2019 budget is a contingency in the case that the Council does adopt it.

The storm sewer system consist of sewers, storm inlets, catch basins, manholes, curbs, gutters, ditches, swales, retention and/or detention ponds or basins, dams, and flood control facilities designed for the collection, control, transport or discharge of stormwater. A stormwater utility fee is a fee that produces revenue dedicated to improving drainage, controlling flooding, improving water quality and implementing regulations.

Explanation of Revenue Sources:

The proposed fee would be charged to a property based in the potential runoff resulting from a property in a storm event. The proposed fee structure is based on a flat rate of \$2/residential customer/month and a tiered rate for non-residential customer/month depending on the amount of impervious surface.

Explanation of Significant Spending on Capital Projects:

Actual stormwater needs top around \$3,000,000 in areas such as Riverbank Stabilization, downspout disconnection plan, drainage projects, South Bend Dam, Flood Mitigation, Western Avenue Phase III Storm Sewer, and the Michigan Street Separation. However the proposed area for the 2019 budget are as follow: Professional services used for design and planning \$200K, Drainage Improvements of \$350K, South Bend Dam \$150K, Flood Mitigation \$100K, and Storm Sewer Separations \$400K.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,275,000	637,500	637,500	106,250	-	637,500	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	3,200,730	164,388	164,388	178,225	-	3,036,342	5%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	6	6	-	-	(6)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,600	868	868	651	-	11,732	7%
Interfund Allocation Reimb	66,045	5,501	5,501	-	-	60,544	8%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,554,375	808,263	808,263	285,126	-	3,746,112	18%
Expenditures							
Personnel							
Salaries & Wages	1,475,246	112,096	112,096	134,670	-	1,363,150	8%
Fringe Benefits	534,662	36,525	36,525	34,369	-	498,137	7%
Total Personnel	2,009,908	148,621	148,621	169,040	-	1,861,287	7%
Supplies	1,171,224	50,012	50,012	47,769	4,047	1,117,165	5%
Services & Charges							
Professional Services	86,248	4,208	4,208	22,837	-	82,040	5%
Printing & Advertising	-	-	-	1,460	-	-	0%
Utilities	318,444	35,830	35,830	34,434	5,922	276,692	13%
Education & Training	-	-	-	104	-	-	0%
Travel	2,000	-	-	-	-	2,000	0%
Repairs & Maintenance	99,981	4,775	4,775	8,434	20,617	74,589	25%
Other Interfund Allocations	162,380	11,209	11,209	-	-	151,171	7%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Insurance	54,611	4,553	4,553	7,465	-	50,058	8%
Other Services & Charges	514,334	29,607	29,607	10,335	576	484,151	6%
Transfers Out	90,752	-	-	-	-	90,752	0%
Total Services & Charges	1,328,750	90,181	90,181	85,069	27,115	1,211,453	9%
Capital	-	-	-	-	-	-	0%
Total Expenditures	4,509,882	288,814	288,814	301,878	31,162	4,189,905	7%
Net	44,493	519,449	519,449	(16,752)	-	(443,793)	
Cash Balance			2,152,281	2,053,568			

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

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.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	1,093	1,093	74	-	(193)	121%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	900	1,093	1,093	74	-	(193)	121%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	20,000	-	-	-	-	20,000	0%
Total Expenditures	20,000	-	-	-	-	20,000	0%
Net	(19,100)	1,093	1,093	74	-	(20,193)	
Cash Balance			858,456	865,426			

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; therefore, these expenditures do not appear in the City's budget. For 2019, the Century Center is requesting \$1.26 million for capital expenditures to be paid by the Hotel/Motel Tax Board. 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.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	221,437	-	-	-	-	221,437	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	103,275	257	257	4	-	103,018	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	90,752	-	-	-	-	90,752	0%
Total Revenue	415,464	257	257	4	-	415,207	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	280,090	-	-	-	280,090	-	100%
Debt Service - Interest & Fees	136,334	-	-	-	135,334	1,000	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	416,424	-	-	-	415,424	1,000	100%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	416,424	-	-	-	415,424	1,000	100%
Net	(960)	257	257	4	-	414,207	
Cash Balance			170,832	58,886			

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, with the final payment due on May 1, 2031 (debt schedule #139).

City of South Bend, Indiana
Monthly Financial Report
January 31, 2019

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Licenses & Permits	5,615	-	-	16	-	5,615	0%
Charges for Services	3,802,123	218,875	218,875	267,697	-	3,583,248	6%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,200	1,400	1,400	2,241	-	7,800	15%
Other Income	5,023,150	448,600	448,600	407,234	-	4,574,550	9%
Interfund Allocation Reimb	610,726	50,881	50,881	34,275	-	559,845	8%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,450,814	719,756	719,756	711,462	-	8,731,058	8%
Expenditures by Division							
Equipment Services	3,423,940	164,045	164,045	255,181	8,335	3,251,560	5%
Building Maintenance	233,139	15,826	15,826	17,233	8	217,305	7%
Central Purchasing/Stores	308,040	19,707	19,707	19,345	-	288,333	6%
Print Shop	189,881	13,523	13,523	10,612	882	175,475	8%
Radio Shop	301,290	28,592	28,592	22,971	13	272,685	9%
Energy/Sustainability	17,237	-	-	15,261	17,236	1	100%
Electric & Gas Utilities	4,774,755	458,773	458,773	363,766	3,941,141	374,842	92%
Facilities Management	316,655	10,975	10,975	-	-	305,680	3%
Total Expenditures by Division	9,564,937	711,442	711,442	704,368	3,967,614	4,885,882	49%
Expenditures							
Personnel							
Salaries & Wages	2,291,115	156,616	156,616	172,323	-	2,134,499	7%
Fringe Benefits	912,335	67,676	67,676	93,459	-	844,659	7%
Total Personnel	3,203,450	224,292	224,292	265,782	-	2,979,158	7%
Supplies	138,128	(40,685)	(40,685)	23,706	10,442	168,371	-22%
Services & Charges							
Professional Services	203,000	-	-	-	3,000	200,000	1%
Printing & Advertising	6,341	77	77	1,335	141	6,123	3%
Utilities	4,845,000	467,327	467,327	370,942	3,941,141	436,532	91%
Education & Training	20,800	159	159	1,820	-	20,641	1%
Travel	4,000	-	-	-	-	4,000	0%
Repairs & Maintenance	94,047	4,244	4,244	3,724	2,320	87,483	7%
Other Interfund Allocations	648,014	54,003	54,003	34,269	-	594,011	8%
Debt Service - Principal	14,209	1,808	1,808	1,763	4,065	8,336	41%
Debt Service - Interest & Fees	1,070	123	123	176	97	850	21%
Grants & Subsidies	4,800	-	-	-	4,800	-	100%
Other Services & Charges	7,078	92	92	850	1,609	5,377	24%
Transfers Out	375,000	-	-	-	-	375,000	0%
Total Services & Charges	6,223,359	527,835	527,835	414,880	3,957,172	1,738,353	72%
Capital	-	-	-	-	-	-	0%
Total Expenditures	9,564,937	711,442	711,442	704,368	3,967,614	4,885,882	49%
Net	(114,123)	8,314	8,314	7,095		3,845,176	
Cash Balance			1,036,501	1,081,162			

Staffing	Budget	Actual
Full Time	42	37
Part-Time /Seasonal/Temporary	N/A	2
Total	42	39

Fund Purpose:

This fund tracks the operating costs of the Central Services Department. Central Services provides a variety of services to other city departments, along with several local county, state and federal agencies. Central Services consists of 6 divisions: Equipment Services (0605), Building Maintenance (0606), Central Purchasing/Stores (0612), Print Shop (0613), Radio Shop (0614), Facilities Management (0680). The electric and natural gas costs for the entire City are tracked in a separate sub-division (0617) and allocated back to departments with an 8% admin fee added to help fund the Facilities Management division. The Department of Administration & Finance oversees the Central Services Department.

Explanation of Revenue Sources:

Central Purchasing/Stores and Print Shop are funded by allocation. Facilities Management is funded by an 8% admin fee added to the electric and natural gas bills when they are allocated back to departments. All other cost centers are funded through internal labor rates. The Equipment Services division receives business licensing revenue from performing inspections of taxi cabs. This revenue has declined dramatically in the past two years due to the popularity of ride sharing services such as Uber and Lyft. This fund also receives revenue from interest earned on the fund's cash balance.

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. In 2019, the Office of Sustainability will move out of the Central Services Fund and into the General Fund (101). Capital expenditures are tracked in the Central Services Capital Fund (224). Transfers Out of the Central Services Operating Fund (222) to the capital fund (224) typically match the budgeted capital expenditures. In 2019, Transfers Out increased significantly due to increased capital needs.

**City of South Bend, Indiana
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Fund Name	Central Services Capital	Fund Number	224
Fund Type	Internal Service Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,200	349	349	467	-	851	29%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	375,000	-	-	-	-	375,000	0%
Total Revenue	376,200	349	349	467	-	375,851	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	5,000	-	-	-	-	5,000	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	88,671	14,260	14,260	-	17,607	56,804	36%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	7,813	-	-	-	-	7,813	0%
Debt Service - Interest & Fees	1,187	-	-	-	-	1,187	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	97,671	14,260	14,260	-	17,607	65,804	33%
Capital	300,000	-	-	22,614	-	300,000	0%
Total Expenditures	402,671	14,260	14,260	22,614	17,607	370,804	8%
Net	(26,471)	(13,911)	(13,911)	(22,147)	-	5,047	
Cash Balance			154,648	172,153			

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:
Debt service principal and interest payments are budgeted for a new forklift for the Sample Street garage.

Explanation of Significant Spending on Capital Projects:
In 2019, \$300,000 is budgeted for new fleet management software to help the Equipment Services division better manage the City's vehicle assets.

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Fund Name	Liability Insurance	Fund Number	226
Fund Type	Internal Service Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Interest Earnings	40,000	7,694	7,694	11,316	-	32,306	19%
Other Income	2,000	-	-	-	-	2,000	0%
Interfund Allocation Reimb	3,931,197	340,986	340,986	177,187	-	3,590,211	9%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,973,197	348,680	348,680	188,502	-	3,624,517	9%
Expenditures by Division							
Safety & Risk Management	251,682	24,994	24,994	19,540	8,280	218,409	13%
Liability Insurance	2,032,932	38,816	38,816	43,410	-	1,994,116	2%
Business Insurance	689,500	9,299	9,299	18,256	94,970	585,231	15%
Workers' Compensation	1,028,000	52,219	52,219	59,655	36,500	939,281	9%
Catastrophic Events	155,541	33,374	33,374	-	142,168	(20,000)	113%
Total Expenditures by Division	4,157,655	158,700	158,700	140,861	281,917	3,717,037	11%
Expenditures							
Personnel							
Salaries & Wages	154,286	12,210	12,210	14,413	-	142,076	8%
Fringe Benefits	61,221	4,878	4,878	6,814	-	56,343	8%
Total Personnel	215,507	17,087	17,087	21,227	-	198,419	8%
Supplies	17,125	279	279	1,096	2,359	14,487	15%
Services & Charges							
Professional Services	184,929	-	-	678	59,500	125,429	32%
Printing & Advertising	-	-	-	-	-	-	0%
Education & Training	29,750	8,192	8,192	2,195	4,500	17,058	43%
Travel	6,082	652	652	816	32	5,398	11%
Repairs & Maintenance	26,965	2,660	2,660	0	21,305	3,000	89%
Other Interfund Allocations	144,621	12,049	12,049	9,327	-	132,572	8%
Insurance	1,408,500	60,498	60,498	74,778	35,470	1,312,532	7%
Other Services & Charges	1,992,600	26,569	26,569	30,745	37,889	1,928,142	3%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	3,793,447	110,620	110,620	118,538	158,696	3,524,131	7%
Capital	131,576	30,714	30,714	-	120,863	(20,001)	115%
Total Expenditures	4,157,655	158,700	158,700	140,861	281,917	3,717,036	11%
Net	(184,458)	189,979	189,979	47,641		(92,519)	
Cash Balance			3,890,239	4,715,161			

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

Fund Purpose:

This internal service fund handles operations relating to business insurance and claims--property, liability, workers compensation, etc.--and the operations of Safety & Risk Management, a division of Administration & Finance.

Explanation of Revenue Sources:

Revenues for this fund come from other City funds that pay a share proportionate to their estimated liability expenses. Various methodologies will be used to effectively and fairly assign costs to city funds and departmental operations. In 2019, Safety & Risk costs will be allocated based on departments' budgeted FTE's. Liability and worker's compensation costs will be allocated based on two-year claims history. Business insurance costs will be allocated based on net book value of capital assets at December 31, 2017 per CAFR and capital asset records.

Explanation of Expenditures and Significant Changes/Variations:

The cash reserve goal in this fund is presently \$5 million. When this fund has sufficient reserves, allocations to departments may decrease. 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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Fund Name	Take Home Vehicle Police	Fund Number	278
Fund Type	Internal Service Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	1,533	1,533	1,802	-	2,467	38%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	320	320	240	-	(320)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,000	1,853	1,853	2,042	-	2,147	46%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	50,000	-	-	-	-	50,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	50,000	-	-	-	-	50,000	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	50,000	-	-	-	-	50,000	0%
Net	(46,000)	1,853	1,853	2,042	-	(47,853)	
Cash Balance			752,349	753,806			

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.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are driven by the number of off duty accident claims. Claims have been minimal in this fund since it was created.

**City of South Bend, Indiana
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Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
Fund Type	Internal Service Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Interest Earnings	10,000	5,882	5,882	-	-	4,118	59%
Donations	-	-	-	-	-	-	0%
Other Income	45,062	13,937	13,937	19,199	-	31,125	31%
Interfund Allocation Reimb	7,991,331	665,914	665,914	565,746	-	7,325,417	8%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,046,393	685,733	685,733	584,945	-	7,360,660	9%
Expenditures by Division							
311 Call Center	557,310	38,023	38,023	39,410	-	519,287	7%
Information Technology	8,635,241	1,075,833	1,075,833	195,651	1,707,901	5,851,507	32%
Total Expenditures by Division	9,192,551	1,113,856	1,113,856	235,061	1,707,901	6,370,794	31%
Expenditures							
Personnel							
Salaries & Wages	1,942,598	142,628	142,628	109,003	-	1,799,970	7%
Fringe Benefits	692,708	47,279	47,279	44,861	-	645,429	7%
Total Personnel	2,635,306	189,907	189,907	153,864	-	2,445,399	7%
Supplies	127,341	1,547	1,547	10,257	60,528	65,266	49%
Services & Charges							
Professional Services	1,436,812	67,750	67,750	12,449	329,223	1,039,839	28%
Printing & Advertising	5,150	-	-	-	-	5,150	0%
Education & Training	77,900	-	-	6,999	125	77,775	0%
Travel	46,078	-	-	-	18,968	27,110	41%
Repairs & Maintenance	3,412,133	203,104	203,104	41,069	912,137	2,296,892	33%
Other Interfund Allocations	6,785	570	570	434	-	6,215	8%
Debt Service - Principal	297,927	19,951	19,951	7,686	252,000	25,976	91%
Debt Service - Interest & Fees	48,219	2,873	2,873	920	29,375	15,971	67%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	458,800	28,153	28,153	1,384	65,444	365,203	20%
Transfers Out	600,000	600,000	600,000	-	-	-	100%
Total Services & Charges	6,389,804	922,401	922,401	70,941	1,607,273	3,860,131	40%
Capital	40,100	-	-	-	40,100	-	100%
Total Expenditures	9,192,551	1,113,856	1,113,856	235,061	1,707,901	6,370,796	31%
Net	-	-	-	-	-	989,864	-
Cash Balance			2,348,812	1,938,966			

Staffing	Budget	Actual
Full Time	30	25
Part-Time /Seasonal/Temporary	N/A	1
Total	30	26

Staffing Budget by Division
311 Call Center - 7 full-time employees and 1 part-time employee
Innovation & Technology - 23 full-time employees

Fund Purpose:

This internal service fund tracks the cost of the Department of Innovation & Technology. The **311 Call Center** division 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. **The Dept of Innovation & Technology's goal is to empower an innovative workforce and a thriving community through technology, data, and strategic partnerships.**

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/Variations Below:

Centralized IT: In 2019, the City continues to centralize IT expenditures from other departments. In the past, these consolidations have led to annual savings of over \$300k as we gained visibility into underutilized services and assets. In 2019, an additional \$671,000 of departmental costs are being charged to Fund 279 and allocated back to the respective departments. **ERP Implementation:** In 2019, \$600,000 (from prior year reserves) will be transferred to COIT Fund 404 to cover the cost of the new enterprise resource planning (ERP) software implementation. The ERP implementation is estimated to cost about \$3 million. **Mayoral Initiatives:** SB Academy, the City's training program, has trained employees in novel techniques that enable process improvements and other innovations that will continue to make government more efficient (\$40k). IT is requesting funding to maintain and expand the quality of digital inclusion initiatives (\$137k). **CityWorks:** In 2019, IT will continue to grow the enterprise work order, permits and licensing, and asset management system. In 2018, CityWorks was selected as the enterprise platform because it integrated well with GIS and had substantial adoption from similarly sized cities. Based on departmental demand, IT is requesting funding to onboard the Department of Community Investment (DCI), Parks Maintenance, Forestry, Traffic & Lighting, and the Street Dept.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	100,000	25,172	25,172	24,095	-	74,828	25%
Donations	-	-	-	-	-	-	0%
Other Income	12,536,190	1,096,059	1,096,059	1,537,919	-	11,440,131	9%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,636,190	1,121,230	1,121,230	1,562,014	-	11,514,959	9%
Expenditures by Division							
Employee Benefits	15,442,986	1,497,836	1,497,836	1,430,267	214,331	13,730,819	11%
Employee Wellness Clinic	1,180,000	4,385	4,385	6,063	1,058,000	117,615	90%
Total Expenditures by Division	16,622,986	1,502,221	1,502,221	1,436,330	1,272,331	13,848,434	17%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	146,686	154	154	6,063	432	146,100	0%
Services & Charges							
Professional Services	1,276,000	21,824	21,824	16,336	1,175,643	78,533	94%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	15,169,600	1,472,689	1,472,689	1,413,867	96,256	13,600,655	10%
Other Services & Charges	30,700	7,554	7,554	65	-	23,146	25%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	16,476,300	1,502,067	1,502,067	1,430,267	1,271,899	13,702,334	17%
Capital	-	-	-	-	-	-	0%
Total Expenditures	16,622,986	1,502,221	1,502,221	1,436,330	1,272,331	13,848,434	17%
Net	(3,986,796)	(380,991)	(380,991)	125,684	-	(2,333,475)	
Cash Balance	-	-	11,600,930	10,046,367	-	-	

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:
An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time. Upon review of the health insurance fund, 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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Fund Name	Unemployment Compensation	Fund Number	713
Fund Type	Internal Service Funds	Date Updated	2/7/2019
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	427	427	542	-	1,573	21%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	427	427	542	-	1,573	21%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	60,000	-	-	-	-	60,000	0%
Total Personnel	60,000	-	-	-	-	60,000	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	10,000	2,400	2,400	-	-	7,600	24%
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%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	10,000	2,400	2,400	-	-	7,600	24%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	70,000	2,400	2,400	-	-	67,600	3%
Net	(68,000)	(1,973)	(1,973)	542	-	(66,027)	
Cash Balance			209,392	226,171			

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 City tracks unemployment compensation claims paid and against the cash reserve balance. The allocation is forecasted to be reinstated in 2020; however, the City will continue to review whether or not the allocation needs to be brought back 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.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	173,346	12,711	12,711	-	-	160,635	7%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	100	106	106	-	-	(6)	106%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	173,446	12,817	12,817	-	-	160,629	7%
Expenditures							
Personnel							
Salaries & Wages	131,000	12,059	12,059	-	-	118,941	9%
Fringe Benefits	24,694	-	-	-	-	24,694	0%
Total Personnel	155,694	12,059	12,059	-	-	143,635	8%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	155,694	12,059	12,059	-	-	143,635	8%
Net	17,752	758	758	-	-	16,994	
Cash Balance			51,995	-			

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,212,638	-	-	-	-	5,212,638	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	1,215	1,215	1,404	-	3,285	27%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	2,362	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,217,138	1,215	1,215	3,766	-	5,215,923	0%
Expenditures							
Personnel							
Salaries & Wages	5,105,307	367,204	367,204	373,441	-	4,738,103	7%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	5,105,307	367,204	367,204	373,441	-	4,738,103	7%
Supplies	300	-	-	-	-	300	0%
Services & Charges							
Professional Services	5,000	-	-	-	-	5,000	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	350	-	-	-	-	350	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	1,500	245	245	69	-	1,255	16%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,850	245	245	69	-	6,605	4%
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,112,457	367,449	367,449	373,509	-	4,745,008	7%
Net	104,681	(366,234)	(366,234)	(369,743)	-	470,915	
Cash Balance			(50,468)	94,286			

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:

For the year 2019, there are no scheduled DROP (deferred retirement option plan) payments.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,347,700	-	-	-	-	6,347,700	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	2,727	2,727	2,501	-	1,773	61%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,000	59	59	14	-	7,941	1%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,360,200	2,786	2,786	2,515	-	6,357,414	0%
Expenditures							
Personnel							
Salaries & Wages	6,343,985	514,744	514,744	593,055	-	5,829,241	8%
Fringe Benefits	3,717	-	-	58	-	3,717	0%
Total Personnel	6,347,702	514,744	514,744	593,113	-	5,832,958	8%
Supplies	800	-	-	-	-	800	0%
Services & Charges							
Professional Services	5,500	-	-	-	-	5,500	0%
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%
Other Services & Charges	1,400	176	176	91	-	1,224	13%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,400	176	176	91	-	7,224	2%
Capital	-	-	-	-	-	-	0%
Total Expenditures	6,355,902	514,919	514,919	593,204	-	5,840,982	8%
Net	4,298	(512,134)	(512,134)	(590,689)	-	516,432	
Cash Balance			435,451	294,311			

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	250	59	59	68	-	191	24%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	250	59	59	68	-	191	24%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	250	59	59	68	-	191	
Cash Balance			29,038	28,538			

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:
There are no budgeted expenditures at this time.

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	932	932	-	-	(932)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	932	932	-	-	(932)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	932	932	-	-	(932)	
Cash Balance			456,803	-			

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. There are no expenditures budgeted for 2019 since the fund was established after the 2019 budget was passed.

Explanation of Significant Spending on Capital Projects:

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	16,935,449	-	-	-	-	16,935,449	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	396,500	235,000	235,000	-	-	161,500	59%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200,000	53,149	53,149	70,364	-	146,851	27%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	93,352	-	-	0%
Transfers In	34,000	4,917	4,917	2,362	-	29,083	14%
Total Revenue	17,565,949	293,065	293,065	166,079	-	17,272,883	2%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	1,688,215	133,598	133,598	119,821	1,164,954	389,663	77%
Printing & Advertising	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Debt Service - Principal	3,608,315	1,880,000	1,880,000	1,358,715	2,058,315	(330,000)	109%
Debt Service - Interest & Fees	1,171,850	578,289	578,289	577,785	456,162	137,399	88%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	1,762,865	124,970	124,970	1,505,618	1,762,865	(124,970)	107%
Transfers Out	4,261,018	1,935,488	1,935,488	-	-	2,325,530	45%
Total Services & Charges	12,492,263	4,652,343	4,652,343	3,561,939	5,442,296	2,397,622	81%
Capital							
	11,992,688	457,277	457,277	419,217	3,024,340	8,511,071	29%
Total Expenditures	24,484,951	5,109,620	5,109,620	3,981,156	8,466,636	10,908,693	55%
Net	(6,919,002)	(4,816,555)	(4,816,555)	(3,815,077)	-	6,364,190	
Cash Balance			26,915,191	29,700,142			

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 - final payment 8/1/24, (debt schedule #5)
 - 2011 Airport Dev Area TIF - final payment 8/1/24, (debt schedule #6)
 - 2014 TJX Special Taxing District - final payment 1/1/22, (debt schedule #12)
 - 2006 Main/Colfax Garage - final payment 9/15/25, (debt schedule #13)
 - 2001 Public Works Service Center Bonds - final payment 2/1/21, (debt schedule #36)
 - 2012 Fire Station/Police Dept Renovations - final payment 2/1/23, (debt schedule #39)
 - 2013 Century Center Special Tax Bonds - final payment 5/1/26, (debt schedule #62)
 - 2010 Interfund Loan from Fund 209 - final payment 8/9/20, (debt schedule #86)
 - 2015 Smart Streets Bond - final payment 2/1/37, (debt schedule #135)
 - 2018 TIF Park Bond - final payment 2/1/33, (debt schedule #169)

Explanation of Significant Spending on Capital Projects:

This fund is used to pay for various capital projects within the TIF district. Various projects and development opportunities include: Western Streetscape-Falcon to Dundee, local match to federal funds for Coal Line Trail project, Technology Resource Center Operations & Programming, Portage-Elwood Streetscape, Sherman-Harrison Infrastructure/Public Space, engineering and design of West Side Main Streets Implementation, Public Works and Parks projects, and various development opportunities which may be presented to the Redevelopment Commission in 2019.

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Fund Name	TIF - West Washington	Fund Number	422
Fund Type	Tax Increment Financing Funds	Date Updated	2/7/2019
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	314,425	-	-	-	-	314,425	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	3,508	3,508	5,328	-	6,492	35%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	324,425	3,508	3,508	5,328	-	320,917	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	479	-	-	-	479	-	100%
Printing & Advertising	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	479	-	-	-	479	-	100%
Capital	1,694,651	-	-	-	794,652	899,999	47%
Total Expenditures	1,695,130	-	-	-	795,130	899,999	47%
Net	(1,370,705)	3,508	3,508	5,328	-	(579,082)	-
Cash Balance	-	-	1,804,476	2,281,752	-	-	-

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 indepth 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.

City of South Bend, Indiana
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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
Fund Type	Tax Increment Financing Funds	Date Updated	2/7/2019
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,808,805	-	-	-	-	2,808,805	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	57,000	20,818	20,818	20,282	-	36,182	37%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,548	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,865,805	20,818	20,818	23,830	-	2,844,987	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	75,802	11,893	11,893	19,732	48,726	15,183	80%
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%
Other Services & Charges	-	790	790	-	-	(790)	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	75,802	12,683	12,683	19,732	48,726	14,393	81%
Capital	10,126,180	-	-	283,280	5,041,363	5,084,817	50%
Total Expenditures	10,201,982	12,683	12,683	303,011	5,090,089	5,099,210	50%
Net	(7,336,177)	8,135	8,135	(279,181)	-	(2,254,223)	-
Cash Balance	-	-	10,999,774	8,497,961	-	-	-

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:
Various projects and development opportunities include: Completion of the City's commitment to the Wharf (Three Twenty Cascades) and JC Lauber (Greater Lowell Holdings) projects, Public Works and Parks projects, and various development opportunities which may be presented to the Redevelopment Commission in 2019.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,229,283	-	-	-	-	2,229,283	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	18,616	18,616	18,064	-	11,384	62%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,259,283	18,616	18,616	18,064	-	2,240,667	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	214,531	136,571	136,571	1,770	70,640	7,320	97%
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%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	214,531	136,571	136,571	1,770	70,640	7,320	97%
Capital	4,838,197	297,113	297,113	1,418	1,403,736	3,137,348	35%
Total Expenditures	5,052,728	433,684	433,684	3,188	1,474,376	3,144,668	38%
Net	(2,793,445)	(415,068)	(415,068)	14,876	-	(904,001)	
Cash Balance			9,044,422	7,851,459			

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 Significant Spending on Capital Projects:
Various projects and development opportunities include: South East Master Plan Implementation, Public Works and Parks projects, and various development opportunities which may be presented to the Redevelopment Commission in 2019.

**City of South Bend, Indiana
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Fund Name	TIF - Douglas Road	Fund Number	435
Fund Type	Tax Increment Financing Funds	Date Updated	2/7/2019
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	417	417	368	-	(417)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	417	417	368	-	(417)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	417	417	368		(417)	
Cash Balance			204,692	201,167			

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

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

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

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

City of South Bend, Indiana
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Fund Name	TIF - River East Residential (NE Res)	Fund Number	436
Fund Type	Tax Increment Financing Funds	Date Updated	2/7/2019
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	4,260,716	-	-	-	-	4,260,716	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	5,305	5,305	5,385	-	8,695	38%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,274,716	5,305	5,305	5,385	-	4,269,411	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	9,047	-	-	-	-	9,047	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	392,522	-	-	675,000	-	392,522	0%
Debt Service - Interest & Fees	102,306	-	-	559,500	-	102,306	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	3,771,125	1,883,253	1,883,253	-	-	1,887,872	50%
Total Services & Charges	4,275,000	1,883,253	1,883,253	1,234,500	-	2,391,747	44%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	4,275,000	1,883,253	1,883,253	1,234,500	-	2,391,747	44%
Net	(284)	(1,877,949)	(1,877,949)	(1,229,115)	-	1,877,664	-
Cash Balance	-	-	1,111,245	2,258,129	-	-	-

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. The \$9K in other funding will cover mandatory administrative costs related to TIF neutralization calculations.

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Fund Name	Revelopment Retail Area (Leighton Plaza)	Fund Number	425
Fund Type	Redevelopment Funds	Date Updated	2/7/2019
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	169	169	366	-	(169)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	9,633	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	169	169	10,000	-	(169)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	1,209	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	1,440	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	2,676	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	2,287	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	6,403	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	7,611	-	-	0%
Net	-	169	169	2,388		(169)	
Cash Balance			8,555	179,123			

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	70,356	-	-	-	-	70,356	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	1,258	1,258	18	-	(258)	126%
Donations	1,000,000	-	-	-	-	1,000,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,071,356	1,258	1,258	18	-	1,070,098	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	4,500	-	-	-	-	4,500	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	1,069,500	-	-	-	-	1,069,500	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,074,000	-	-	-	-	1,074,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,074,000	-	-	-	-	1,074,000	0%
Net	(2,644)	1,258	1,258	18	-	(3,902)	
Cash Balance			616,882	7,409			

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,487	1,275	1,275	1,469	-	7,212	15%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,487	1,275	1,275	1,469	-	7,212	15%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	625,000	-	-	-	-	625,000	0%
Total Expenditures	625,000	-	-	-	-	625,000	0%
Net	(616,513)	1,275	1,275	1,469	-	(617,788)	
Cash Balance			625,306	614,534			

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	804	804	926	-	5,196	13%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	804	804	926	-	5,196	13%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	50,000	-	-	-	-	50,000	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	50,000	-	-	-	-	50,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	50,000	-	-	-	-	50,000	0%
Net	(44,000)	804	804	926	-	(44,804)	
Cash Balance			394,346	387,553			

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:

City of South Bend, Indiana
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Fund Name	Industrial Revolving Fund	Fund Number	754
Fund Type	Redevelopment Funds	Date Updated	2/7/2019
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	183,000	-	-	-	-	183,000	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	27,000	-	-	-	-	27,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	210,000	-	-	-	-	210,000	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	45,000	-	-	-	-	45,000	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%
Other Services & Charges	112,000	-	-	-	-	112,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	157,000	-	-	-	-	157,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	157,000	-	-	-	-	157,000	0%
Net	53,000	-	-	-	-	53,000	0%
Cash Balance			1,632,491	2,917,106			

Fund Purpose:
The Industrial Revolving Fund is a loan fund for small businesses. It is governed by a separate Board of Directors which contracts with the City's Community Investment Department for administrative services. The fund is reported in the City's Comprehensive Annual Financial Report (CAFR) and was integrated into the City's formal accounting system during 2017. A City cash reserve target has not been established for the fund, but it operates under federal guidelines with respect the amount of loans and cash balances that must be maintained.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	2,128	2,128	2,489	-	11,872	15%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,000	2,128	2,128	2,489	-	11,872	15%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	14,000	1,840	1,840	884	-	12,160	13%
Total Services & Charges	14,000	1,840	1,840	884	-	12,160	13%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	14,000	1,840	1,840	884	-	12,160	13%
Net	-	288	288	1,604	-	(288)	
Cash Balance			1,040,462	1,040,462			

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.

City of South Bend, Indiana
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Fund Name	Coveleski Debt Service Reserve	Fund Number	317
Fund Type	Debt Service Funds	Date Updated	2/7/2019
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,010	1,076	1,076	1,239	-	934	54%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,010	1,076	1,076	1,239	-	934	54%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	525,000	-	-	-	-	525,000	0%
Total Services & Charges	525,000	-	-	-	-	525,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	525,000	-	-	-	-	525,000	0%
Net	(522,990)	1,076	1,076	1,239	-	(524,066)	
Cash Balance			527,517	518,430			

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.

Explanation of Expenditures and Significant Changes/Variations:
The final bond debt service payment was January 15, 2019. The remaining cash balance in this fund will be transferred to the Professional Sports Development Area (PSDA) Fund (377) to be used for capital projects within the PSDA district.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	3,557	3,557	4,160	-	16,443	18%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20,000	3,557	3,557	4,160	-	16,443	18%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	20,000	3,076	3,076	1,478	-	16,924	15%
Total Services & Charges	20,000	3,076	3,076	1,478	-	16,924	15%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	20,000	3,076	3,076	1,478	-	16,924	15%
Net	-	481	481	2,682	-	(481)	
Cash Balance			1,739,495	1,739,495			

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.

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	2,030	2,030	-	-	(1,030)	203%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	2,030	2,030	-	-	(1,030)	203%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,000	2,030	2,030	-	-	(1,030)	
Cash Balance			995,251	-			

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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Fund Name	South Bend Redevelopment Authority	Fund Number	752
Fund Type	Debt Service Funds	Date Updated	2/7/2019
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,700	-	-	-	-	2,700	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,869,500	-	-	-	-	2,869,500	0%
Total Revenue	2,872,200	-	-	-	-	2,872,200	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	1,725,000	-	-	-	-	1,725,000	0%
Debt Service - Interest & Fees	1,136,269	-	-	-	-	1,136,269	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	2,861,269	-	-	-	-	2,861,269	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,861,269	-	-	-	-	2,861,269	0%
Net	10,931	-	-	-	-	10,931	
Cash Balance			210,492	522,232			

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. November and December activity are both posted in December.

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)
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
January 31, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	-	-	-	-	2,500	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,715,500	-	-	-	-	1,715,500	0%
Total Revenue	1,718,000	-	-	-	-	1,718,000	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	970,000	-	-	-	-	970,000	0%
Debt Service - Interest & Fees	741,369	-	-	-	-	741,369	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,711,369	-	-	-	-	1,711,369	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,711,369	-	-	-	-	1,711,369	0%
Net	6,631	-	-	-	-	6,631	
Cash Balance			1,726,790	1,718,645			

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

Accounting Methodology:

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

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).