



Period Ending: **March 31, 2019**

Issued By: **Controller**

City of South Bend

Monthly Departmental Financial Report

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Distribution

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Pete Buttigieg
Laura O'Sullivan
Suzanna Fritzberg

March 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 March 31, 2019, total revenue for the year was \$62,229,755, 18% of estimated revenue. As of March 31, 2018, total revenue received was \$60,854,815. 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 March 31, 2019, total expenditures were \$90,281,727 and outstanding encumbrances were \$83,700,369, a total of \$173,982,096 which represents 37% 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 19% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$83,726,460 as of March 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.

Page # General Fund

8 101 General Fund

General Fund Departments

- 9 101-0101 Mayor
- 10 101-0201 City Clerk
- 11 101-0301 Common Council
- 12 101-0302 WNIT Contract
- 13 101-0401 Administration & Finance
- 14 101-0404 Morris Performing Arts Center
- 15 101-0405 Palais Royale Ballroom
- 16 101-0501 Legal Department
- 17 101-0602 Engineering
- 18 101-0616 Office of Sustainability
- 19 101-0628 AmeriCorps Grant Program
- 20 101-0801 Police Department
- 21 101-0901 Fire Department
- 22 101-1008 Human Rights

Special Revenue Funds

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

City Debt Service Funds

- 58 312 2017 Parks Bond Debt Service
- 59 313 Football Hall of Fame Debt Service
- 60 755 South Bend Building Corp
- 61 757 2015 Parks Bond Debt Service
- 62 377 Professional Sports Development
- 63 760 Eddy Street Commons Debt Service

City Capital Funds

- 64 401 Coveleski Stadium Capital
- 65 405 Park Nonreverting Capital
- 66 406 Cumulative Capital Development
- 67 407 Cumulative Capital Improvement
- 68 412 Major Moves Construction
- 69 416 Morris Performing Arts Center Capital
- 70 450 Palais Royale Historic Preservation
- 71 451 2018 Fire Station #9 Capital
- 72 452 2018 TIF Park Bond Capital
- 73 471 2017 Parks Bond Capital
- 74 677 Football Hall of Fame Capital
- 75 750 Equipment/Vehicle Leasing
- 76 751 2015 Parks Bond Capital
- 77 753 Smart Streets Bond Capital
- 78 759 Eddy Street Commons Capital

Page # Enterprise Funds

- 79 287 Emergency Medical Services Capital
- 80 288 Emergency Medical Services Operating
- 81 600 Consolidated Building Fund
- 82 601 Parking Garages
- 83 610 Solid Waste Operations
- 84 611 Solid Waste Capital
- 85 620 Water Works Operations
- 86 622 Water Works Capital
- 87 624 Water Works Customer Deposit
- 88 625 Water Works Sinking
- 89 626 Water Works Bond Reserve
- 90 629 Water Works Reserve Operations & Maintenance
- 91 640 Sewer Repair Insurance
- 92 641 Sewage Works Operations
- 93 642 Sewage Works Capital
- 94 643 Sewage Works Reserve Operations & Maint.
- 95 649 Sewage Sinking
- 96 653 Sewage Debt Service Reserve
- 97 659 Sewer Bond 2011
- 98 661 Sewer Bond 2012
- 99 667 Storm Sewer Fund
- 100 670 Century Center
- 101 671 Century Center Capital
- 102 672 Century Center Energy Conservation Debt Svc

Internal Service Funds

- 103 222 Central Services
- 104 224 Central Services Capital
- 105 226 Liability Insurance
- 106 278 Take Home Vehicle Police
- 107 279 IT / Innovation / 311 Call Center
- 108 711 Self-Funded Employee Benefits
- 109 713 Unemployment Compensation
- 110 714 Parental Leave

Trust Funds

- 111 701 Firefighters Pension
- 112 702 Police Pension
- 113 730 City Cemetery
- 114 731 Bowman Cemetery

Tax Increment Financing Funds

- 115 324 TIF - River West Development Area (Airport)
- 116 422 TIF - West Washington
- 117 429 TIF - River East Development Area (NE Dev)
- 118 430 TIF - Southside Development #1
- 119 435 TIF - Douglas Road
- 120 436 TIF - River East Residential (NE Res)

Redevelopment Commission Funds

- 121 425 Redevelopment Retail Area (Leighton Plaza)
- 122 433 Redevelopment General
- 123 439 Certified Technology Park
- 124 454 Airport Urban Enterprise Zone
- 125 754 Industrial Revolving Fund

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- 126 315 Redevelopment Bond - Airport Taxable
- 127 317 Coveleski Debt Service Reserve
- 128 328 Redevelopment Bond - Palais Royale
- 129 351 2018 TIF Park Bond Debt Service Reserve
- 130 752 South Bend Redevelopment Authority
- 131 756 Smart Streets Debt Service

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
March 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	1,804,519	4,883,831	3,909,363	59,823,374	8%
Special Revenue							
	102 Rainy Day	160,000	17,398	56,770	49,702	103,230	35%
	201 Parks & Recreation	18,392,354	1,302,697	2,119,215	793,002	16,273,139	12%
	202 Motor Vehicle Highway	10,506,103	1,551,457	2,569,587	2,608,313	7,936,516	24%
	203 Recreation Nonreverting	-	-	-	316,471	-	0%
	209 Studebaker-Oliver Revitalizing Grants	110,000	1,492	4,978	44,360	105,022	5%
	210 Economic Development State Grants	746,368	18,220	36,975	4,333	709,393	5%
	211 Department of Community Investment (DCI)	3,059,369	599,510	642,575	705,400	2,416,794	21%
	212 Dept of Community Investment Grants	5,211,000	222,472	515,407	556,409	4,695,593	10%
	216 Police State Seizures	32,000	1,354	2,309	4,826	29,691	7%
	217 Gift, Donation, Bequest	25,800	1,049	104,711	50,033	(78,911)	406%
	218 Police Curfew Violations	300	22	84	62	216	28%
	219 Unsafe Building	862,691	188,907	223,330	196,531	639,361	26%
	220 Law Enforcement Continuing Education	281,500	45,842	85,431	76,499	196,069	30%
	221 Landlord Registration	1,000	17	55	312	945	5%
	227 Loss Recovery	4,000	1,043	3,448	3,845	552	86%
	249 Public Safety LOIT	8,566,555	717,083	2,149,869	1,910,998	6,416,686	25%
	251 Local Roads & Streets	4,545,689	796,103	1,123,891	531,097	3,421,798	25%
	257 LOIT Special Distribution	227,500	981	3,388	13,740	224,112	1%
	258 Human Rights Federal Grant	167,400	6,652	18,628	25,064	148,772	11%
	265 Local Road & Bridge Grant	1,200,000	549	1,801	753	1,198,199	0%
	273 Morris PAC / Palais Royale Marketing	16,200	7,096	7,830	3,565	8,370	48%
	274 Morris PAC Self-Promotion	127,100	16,562	32,276	19,337	94,824	25%
	280 Police Block Grants	35	7	22	19	13	62%
	281 Economic Develop Commission-Revenue Bonds	-	-	-	135	-	0%
	289 HAZMAT	10,200	6,111	9,457	131	743	93%
	291 Indiana River Rescue	97,445	6,957	50,862	21,025	46,583	52%
	294 Regional Police Academy	22,500	1,553	14,033	17,925	8,467	62%
	295 COPS MORE Grant	92,000	1,268	7,675	29,287	84,325	8%
	299 Police Federal Drug Enforcement	51,000	305	924	6,701	50,077	2%
	404 County Option Income Tax	13,145,794	1,039,272	3,979,478	3,124,061	9,166,316	30%
	408 Economic Development Income Tax	12,277,506	992,498	3,335,807	3,096,512	8,941,699	27%
	410 Urban Development Action Grant	46,240	42	11,433	11,637	34,807	25%
	655 Project Relief	454,489	38,273	115,261	115,659	339,228	25%
	705 Police K-9 Unit	2,020	4	13	14	2,007	1%
Special Revenue Total		80,442,158	7,582,794	17,227,523	14,337,758	63,214,636	21%
City Debt Service							
	312 2017 Parks Bond Debt Service	1,119,404	-	203	-	1,119,201	0%
	313 Football Hall of Fame Debt Service	-	-	27	26,153	(27)	0%
	755 South Bend Building Corp	2,636,750	2,438	1,325,781	1,325,247	1,310,969	50%
	757 2015 Parks Bond Debt Service	380,431	32,237	96,278	63,654	284,153	25%
	760 Eddy Street Commons Debt Service	1,301,625	917	651,040	629,322	650,585	50%
City Debt Service Total		5,438,210	35,593	2,073,328	2,044,376	3,364,881	38%
Capital Project							
	377 Professional Sports Development	547,518	295	532,504	37	15,014	97%
	401 Coveleski Stadium Capital	44,250	87	365	264	43,885	1%
	405 Park Nonreverting Capital	-	-	-	1,202	-	0%
	406 Cumulative Capital Development	473,444	695	2,428	2,662	471,016	1%
	407 Cumulative Capital Improvement	235,296	744	2,313	1,990	232,983	1%
	412 Major Moves Construction	520,678	11,241	274,206	321,595	246,472	53%
	416 Morris Performing Arts Center Capital	145,000	17,021	33,778	21,746	111,222	23%
	450 Palais Royale Historic Preservation	21,200	1,114	3,853	5,226	17,347	18%
	451 2018 Fire Station #9 Capital	-	4,723	16,802	4,864,008	(16,802)	0%
	452 2018 TIF Park Bond Capital	50,000	16,935	56,278	-	(6,278)	113%
	471 2017 Parks Bond Capital	3,000	20,531	68,722	10,526	(65,722)	2291%
	677 Football Hall of Fame Capital	-	707	2,311	2,162	(2,311)	0%
	750 Equipment/Vehicle Leasing	2,037,625	3,128	6,124	1,568	2,031,501	0%
	751 2015 Parks Bond Capital	-	119	268	4,860	(268)	0%
	753 Smart Streets Bond Capital	-	18	35	352	(35)	0%
	759 Eddy Street Commons Capital	2,000	7	13	38	1,987	1%
Capital Project Total		4,080,011	77,365	1,000,000	5,238,236	3,080,011	25%
Enterprise							
	287 Emergency Medical Services Capital	1,130,695	142,646	158,115	1,102,103	972,580	14%
	288 Emergency Medical Services Operating	6,175,320	765,362	1,642,305	1,529,651	4,533,015	27%
	600 Consolidated Building Fund	4,774,198	762,559	1,048,347	692,956	3,725,851	22%
	601 Parking Garages	1,287,735	108,264	283,363	330,590	1,004,372	22%
	610 Solid Waste Operations	5,515,200	431,712	1,311,954	1,289,882	4,203,246	24%
	611 Solid Waste Capital	1,133,416	336	481,492	293,133	651,924	42%
	620 Water Works Operations	20,875,819	1,352,784	4,069,535	3,325,282	16,806,284	19%
	622 Water Works Capital	3,376,000	280,012	836,573	10,364	2,539,427	25%
	624 Water Works Customer Deposit	22,000	2,497	8,158	7,329	13,842	37%
	625 Water Works Sinking	2,025,041	168,555	511,238	498,418	1,513,803	25%
	626 Water Works Bond Reserve	22,000	2,438	7,696	6,791	14,304	35%
	629 Water Works Reserve Operations & Maintenance	266,000	4,805	240,422	64,927	25,578	90%
	640 Sewer Repair Insurance	652,238	57,623	173,551	167,706	478,687	27%
	641 Sewage Works Operations	38,177,405	3,277,546	9,832,912	9,450,108	28,344,493	26%
	642 Sewage Works Capital	5,365,000	456,713	1,362,762	34,252	4,002,238	25%
	643 Sewage Works Reserve Operations & Maint.	235,717	9,211	181,232	263,127	54,485	77%
	649 Sewage Sinking	7,816,676	651,194	1,951,720	3,056,111	5,864,956	25%
	653 Sewage Debt Service Reserve	42,000	15,674	15,674	7,716	26,326	37%
	659 Sewer Bond 2011	-	-	-	1	-	0%
	661 Sewer Bond 2012	-	-	-	2,973	-	0%
	667 Storm Sewer Fund	600,000	-	-	-	600,000	0%
	670 Century Center	4,554,375	239,658	1,257,950	901,911	3,296,425	28%
	671 Century Center Capital	900	1,096	3,177	140	(2,277)	353%
	672 Century Center Energy Conservation Debt Svc	415,464	211	684	221,445	414,780	0%
Enterprise Total		104,463,199	8,730,894	25,378,858	23,256,916	79,084,339	24%
Internal Service							

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
March 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	757,680	2,268,120	2,185,869	7,182,694	24%
	224 Central Services Capital	376,200	257	871	869	375,329	0%
	226 Liability Insurance	3,973,197	333,948	1,068,973	555,967	2,904,224	27%
	278 Take Home Vehicle Police	4,000	1,562	5,026	4,357	(1,026)	126%
	279 IT / Innovation / 311 Call Center	8,046,393	747,938	2,108,226	1,720,720	5,938,167	26%
	711 Self-Funded Employee Benefits	12,636,190	1,106,355	3,430,307	4,609,663	9,205,883	27%
	713 Unemployment Compensation	2,000	345	1,131	1,093	869	57%
	714 Parental Leave	173,446	12,293	37,596	39,462	135,850	22%
	Internal Service Total	34,662,240	2,960,358	8,920,251	9,118,000	25,741,990	26%
	Trust & Agency						
	701 Firefighters Pension	5,217,138	-	1,644	4,422	5,215,494	0%
	702 Police Pension	6,360,200	1,522	6,586	4,073	6,353,614	0%
	730 City Cemetery	250	48	157	138	93	63%
	731 Bowman Cemetery	-	758	2,474	-	(2,474)	0%
	Trust & Agency Total	11,577,588	2,328	10,862	8,633	11,566,727	0%
City Funds Total		305,370,611	21,193,852	59,494,653	57,913,281	245,875,958	19%
Redevelopment Commission Controlled Funds							
	Tax Increment Financing						
	324 TIF - River West Development Area (Airport)	17,565,949	46,332	413,695	400,146	17,152,254	2%
	422 TIF - West Washington	324,425	2,983	9,589	10,851	314,836	3%
	429 TIF - River East Development Area (NE Dev)	2,865,805	18,255	57,929	44,349	2,807,876	2%
	430 TIF - Southside Development #1	2,421,283	14,988	49,212	37,170	2,372,071	2%
	435 TIF - Douglas Road	3,724	340	1,108	857	2,616	30%
	436 TIF - River East Residential (NE Res)	4,300,716	1,628	11,779	5,446	4,288,937	0%
	Tax Increment Financing Total	27,481,902	84,526	543,311	498,821	26,938,590	2%
	Redevelopment						
	425 Redevelopment Retail Area (Leighton Plaza)	-	99	282	32,865	(282)	0%
	433 Redevelopment General	1,071,356	1,024	3,341	36	1,068,015	0%
	439 Certified Technology Park	8,487	1,038	3,386	2,965	5,101	40%
	454 Airport Urban Enterprise Zone	6,000	654	2,135	1,870	3,865	36%
	754 Industrial Revolving Fund	210,000	67,408	67,408	46,895	142,592	32%
	Redevelopment Total	1,295,843	70,223	76,552	84,630	1,219,291	6%
	Debt Service						
	315 Redevelopment Bond - Airport Taxable	14,000	1,727	5,635	5,019	8,365	40%
	317 Coveleski Debt Service Reserve	2,010	-	1,076	2,501	935	54%
	328 Redevelopment Bond - Palais Royale	20,000	2,887	9,421	8,390	10,579	47%
	351 2018 TIF Park Bond Debt Svc Reserve	1,000	1,652	5,391	-	(4,391)	539%
	752 South Bend Redevelopment Authority	2,872,200	952	1,235,218	1,485,014	1,636,982	43%
	756 Smart Streets Debt Service	1,718,000	560	858,500	857,159	859,500	50%
	Debt Service Total	4,627,210	7,776	2,115,239	2,358,083	2,511,970	46%
Redevelopment Commission Controlled Funds Total		33,404,955	162,526	2,735,102	2,941,533	30,669,851	8%
Grand Total		338,775,566	21,356,378	62,229,755	60,854,815	276,545,809	18%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
March 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	72,303	203,428	211,090	164	691,087	23%
	101-0201 City Clerk	546,269	37,123	117,560	131,174	33,892	394,817	28%
	101-0301 Common Council	643,595	45,591	123,072	166,462	165,276	355,247	45%
	101-0302 WNIT Contract	43,000	-	-	43,000	-	43,000	0%
	101-0401 Administration & Finance	2,572,551	189,719	547,362	518,776	5,908	2,019,281	22%
	101-0404 Morris Performing Arts Center	1,344,127	108,457	274,880	214,206	40,060	1,029,187	23%
	101-0405 Palais Royale	481,432	39,210	98,256	86,121	7,252	375,924	22%
	101-0501 Legal Department	1,279,018	86,852	259,973	235,300	741	1,018,303	20%
	101-0602 Engineering	3,220,121	226,643	690,248	313,555	171,709	2,358,164	27%
	101-0616 Office of Sustainability	278,815	10,115	35,869	-	-	242,946	13%
	101-0628 AmeriCorps Grant Program	713,239	17,728	43,418	-	22,753	647,068	9%
	101-0801 Police Department	31,349,047	2,406,677	7,335,441	7,327,883	372,617	23,640,989	25%
	101-0901 Fire Department	21,801,520	1,829,121	4,979,982	5,038,778	343,203	16,478,335	24%
	101-1008 Human Rights	385,706	26,543	82,862	92,194	33,784	269,060	30%
	General Fund Total	65,553,119	5,096,082	14,792,352	14,378,540	1,197,359	49,563,407	24%
Special Revenue								
	201 Parks & Recreation	21,373,102	949,408	3,844,685	3,299,451	6,181,008	11,347,410	47%
	202 Motor Vehicle Highway	15,318,226	1,467,051	3,214,109	2,590,116	1,232,237	10,871,880	29%
	203 Recreation Nonreverting	-	-	-	186,953	-	-	0%
	209 Studebaker-Oliver Revitalizing Grants	1,011,251	12,073	75,175	19,945	191,596	744,480	26%
	210 Economic Development State Grants	1,055,868	22,884	257,766	18,003	183,825	614,277	42%
	211 Department of Community Investment (DCI)	3,152,666	220,562	631,702	656,844	120,129	2,400,835	24%
	212 Dept of Community Investment Grants	7,944,915	159,808	597,139	525,776	2,308,880	5,038,896	37%
	216 Police State Seizures	32,000	-	-	-	-	32,000	0%
	217 Gift, Donation, Bequest	85,976	20,674	49,766	-	8,209	28,000	67%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	219 Unsafe Building	1,043,437	64,178	143,481	145,126	152,972	746,984	28%
	220 Law Enforcement Continuing Education	517,546	34,904	155,879	79,128	13,325	348,342	33%
	221 Landlord Registration	500	-	-	5	-	500	0%
	227 Loss Recovery	272,506	24,697	24,697	145,065	22,809	225,001	17%
	249 Public Safety LOIT	8,566,555	466,323	1,341,442	1,837,257	-	7,225,113	16%
	251 Local Roads & Streets	7,094,710	15,100	230,095	79,971	1,197,675	5,666,940	20%
	257 LOIT Special Distribution	901,263	66,823	268,669	265,525	591,603	40,991	95%
	258 Human Rights Federal Grant	234,988	8,134	25,771	25,104	16,725	192,492	18%
	265 Local Road & Bridge Grant	1,283,291	798	798	256,945	82,493	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	-	-	9,943	5%
	291 Indiana River Rescue	135,265	956	8,939	2,146	-	126,326	7%
	292 Police Grants	-	-	-	-	-	-	0%
	294 Regional Police Academy	22,500	925	1,521	5,021	-	20,979	7%
	295 COPS MORE Grant	133,554	780	20,626	37,910	44,274	68,655	49%
	299 Police Federal Drug Enforcement	51,000	-	22,499	-	-	28,501	44%
	404 County Option Income Tax	15,196,928	1,763,402	3,513,090	3,060,431	2,835,049	8,848,789	52%
	408 Economic Development Income Tax	14,203,202	1,726,038	2,546,447	2,446,133	4,602,066	7,054,689	40%
	410 Urban Development Action Grant	60,000	-	15,000	31,814	-	45,000	25%
	655 Project Relief	674,962	141,151	151,108	147,097	-	523,854	22%
	705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
	Special Revenue Total	100,484,703	7,166,668	17,140,932	15,861,763	19,784,875	63,558,896	37%
City Debt Service								
	312 2017 Parks Bond Debt Service	1,181,143	-	583,383	-	597,758	3	100%
	313 Football Hall of Fame Debt Service	-	-	-	631,315	-	-	0%
	755 South Bend Building Corp	2,634,750	1,435,119	1,435,119	1,431,631	-	1,199,631	54%
	757 2015 Parks Bond Debt Service	383,732	192,191	192,191	190,341	-	191,541	50%
	760 Eddy Street Commons Debt Service	1,299,125	649,375	649,375	628,472	-	649,750	50%
	City Debt Service Total	5,498,750	2,276,684	2,860,067	2,881,759	597,758	2,040,926	63%
Capital Project								
	377 Professional Sports Development	354,770	-	353,970	462,190	-	800	100%
	401 Coveleski Stadium Capital	104,622	-	31,667	-	32,955	40,000	62%
	405 Park Nonreverting Capital	-	-	-	58,085	-	-	0%
	406 Cumulative Capital Development	818,121	-	137,641	223,126	353,094	327,385	60%
	407 Cumulative Capital Improvement	28,000	-	-	249,500	-	28,000	0%
	412 Major Moves Construction	2,641,236	50,465	243,836	363,023	1,152,671	1,244,728	53%
	416 Morris Performing Arts Center Capital	225,462	3,812	6,212	39,497	17,598	201,652	11%
	450 Palais Royale Historic Preservation	111,967	-	31,537	-	5,430	75,000	33%
	451 2018 Fire Station #9 Capital	3,232,757	10,220	836,646	-	2,396,111	(0)	100%
	452 2018 TIF Park Bond Capital	10,426,145	204,661	1,437,081	-	2,183,870	6,805,194	35%
	471 2017 Parks Bond Capital	6,707,066	121,029	1,240,916	17,750	2,204,429	3,261,722	51%
	677 Football Hall of Fame Capital	3,514	-	-	18,248	-	3,514	0%
	750 Equipment/Vehicle Leasing	3,032,750	1,271,394	1,648,870	1,238,339	208,379	1,175,502	61%
	751 2015 Parks Bond Capital	474,187	51,579	75,779	885,439	270,543	127,864	73%
	753 Smart Streets Bond Capital	-	-	-	18,023	-	-	0%
	759 Eddy Street Commons Capital	7,650,241	241,773	714,293	-	-	6,935,948	9%
	Capital Project Total	35,810,838	1,954,933	6,758,449	3,573,220	8,825,080	20,227,309	44%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
March 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	33,247	419,912	1,089,942	1,477,083	1,805,281	54%
	288 Emergency Medical Services Operating	6,430,669	496,891	1,424,162	1,384,694	91,797	4,914,710	24%
	600 Consolidated Building Fund	4,968,302	361,148	1,029,972	1,018,905	232,815	3,705,515	25%
	601 Parking Garages	1,906,584	149,450	421,593	221,997	28,178	1,456,813	24%
	610 Solid Waste Operations	5,529,983	342,577	1,511,156	1,360,359	527,958	3,490,869	37%
	611 Solid Waste Capital	1,132,616	169	333,091	332,149	628,654	170,871	85%
	620 Water Works Operations	22,812,916	1,485,878	5,150,615	4,186,606	1,704,993	15,957,307	30%
	622 Water Works Capital	3,981,291	4	38,174	1,642	709,880	3,233,237	19%
	624 Water Works Customer Deposit	22,000	2,497	7,741	4,987	-	14,259	35%
	625 Water Works Sinking	3,740,710	555	1,722,927	2,090	2,014,541	3,242	100%
	626 Water Works Bond Reserve	22,000	-	-	-	-	22,000	0%
	629 Water Works Reserve Operations & Maintenance	41,000	4,805	14,132	8,641	-	26,868	34%
	640 Sewer Repair Insurance	663,186	69,412	120,107	148,176	111,755	431,324	35%
	641 Sewage Works Operations	46,142,937	2,953,852	10,019,771	10,460,737	6,051,471	30,071,695	35%
	642 Sewage Works Capital	15,023,292	31,048	645,384	645,825	8,956,816	5,421,092	64%
	643 Sewage Works Reserve Operations & Maint.	84,000	9,211	28,023	16,943	-	55,977	33%
	649 Sewage Sinking	7,781,226	-	1,650	1,500	7,772,676	6,901	100%
	659 Sewer Bond 2011	-	-	-	-	-	-	0%
	661 Sewer Bond 2012	-	-	-	501,426	-	-	0%
	667 Storm Sewer Fund	600,000	-	-	-	100,000	500,000	17%
	670 Century Center	4,509,882	329,356	959,467	935,835	38,989	3,511,425	22%
	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	129,331,293	6,270,098	23,847,876	22,322,454	30,863,031	74,620,386	42%
Internal Service								
	222 Central Services	9,564,937	632,002	2,102,199	2,171,360	3,085,651	4,377,087	54%
	224 Central Services Capital	402,671	12,535	26,795	39,181	5,145	370,731	8%
	226 Liability Insurance	4,357,655	396,211	866,057	845,343	386,930	3,104,668	29%
	278 Take Home Vehicle Police	50,000	-	-	-	-	50,000	0%
	279 IT / Innovation / 311 Call Center	9,278,131	539,808	2,221,254	1,272,965	1,506,922	5,549,955	40%
	711 Self-Funded Employee Benefits	16,622,986	1,790,320	4,954,547	3,840,160	1,051,704	10,616,735	36%
	713 Unemployment Compensation	70,000	6,320	9,653	5,659	-	60,347	14%
	714 Parental Leave	155,694	11,879	38,574	13,859	-	117,120	25%
	Internal Service Total	40,502,074	3,389,075	10,219,080	8,188,527	6,036,351	24,246,643	40%
Trust & Agency								
	701 Firefighters Pension	5,112,457	365,610	1,110,905	1,269,821	-	4,001,552	22%
	702 Police Pension	6,355,902	629,722	1,702,535	1,613,567	-	4,653,367	27%
	730 City Cemetery	-	-	-	-	-	-	0%
	Trust & Agency Total	11,468,359	995,333	2,813,440	2,883,388	-	8,654,919	25%
City Funds Total		388,649,136	27,148,874	78,432,197	70,089,651	67,304,454	242,912,485	37%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
	324 TIF - River West Development Area (Airport)	43,484,951	304,994	6,068,083	8,568,989	9,540,690	27,876,178	36%
	422 TIF - West Washington	1,695,130	-	19,380	86,370	775,272	900,478	47%
	429 TIF - River East Development Area (NE Dev)	12,201,982	437,455	450,138	433,336	4,680,344	7,071,499	42%
	430 TIF - Southside Development #1	10,352,728	20,050	524,691	49,899	1,399,609	8,428,428	19%
	435 TIF - Douglas Road	208,000	-	-	-	-	208,000	0%
	436 TIF - River East Residential (NE Res)	4,275,000	-	2,129,917	2,109,636	-	2,145,083	50%
	Tax Increment Financing Total	72,217,791	762,499	9,192,210	11,248,230	16,395,915	46,629,667	35%
Redevelopment								
	425 Redevelopment Retail Area (Leighton Plaza)	-	-	-	29,372	-	-	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	27,854	27,854	13,247	-	129,146	18%
	Redevelopment Total	1,906,000	27,854	27,854	42,619	-	1,878,146	1%
Debt Service								
	315 Redevelopment Bond - Airport Taxable	14,000	1,727	5,347	3,414	-	8,653	38%
	317 Coveleski Debt Service Reserve	527,518	-	527,517	-	-	1	100%
	328 Redevelopment Bond - Palais Royale	20,000	2,887	8,940	5,708	-	11,060	45%
	351 2018 TIF Park Bond Debt Svc Reserve	-	-	-	-	-	-	0%
	752 South Bend Redevelopment Authority	2,861,269	1,233,878	1,233,878	1,483,953	-	1,627,391	43%
	756 Smart Streets Debt Service	1,711,369	853,784	853,784	852,884	-	857,585	50%
	Debt Service Total	5,134,156	2,092,276	2,629,467	2,345,960	-	2,504,689	51%
Redevelopment Commission Controlled Funds Total		79,257,947	2,882,629	11,849,531	13,636,809	16,395,915	51,012,502	36%
Grand Total		467,907,083	30,031,503	90,281,727	83,726,460	83,700,369	293,924,987	37%

* Includes year to date expenditures and encumbrances

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

Fund Name	General Fund	Fund Number	101
Fund Type	General Fund	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	4,176,140	-	108,920	108,889	-	4,067,220	3%
Intergov./ Grants	293,744	329,184	346,881	-	-	(53,137)	118%
Licenses & Permits	240,950	22,313	117,053	125,072	-	123,897	49%
Charges for Services	1,388,477	231,077	367,964	349,232	-	1,020,513	27%
Fines, Forfeitures, and Fees	8,620	1,412	4,244	3,377	-	4,376	49%
Interest Earnings	300,000	55,684	175,544	119,365	-	124,456	59%
Donations	1,365,000	-	-	-	-	1,365,000	0%
Other Income	1,870,266	14,756	313,023	263,083	-	1,557,243	17%
Payment in Lieu of Taxes (PILOT)	-	-	-	-	-	-	0%
Interfund Allocation Reimb	7,460,048	621,677	1,864,955	1,357,224	-	5,595,093	25%
Transfers In	6,460,990	528,416	1,585,246	1,583,121	-	4,875,744	25%
Total Revenue	64,707,205	1,804,519	4,883,831	3,909,363	-	59,823,375	8%
Expenditures by Dept							
101-0101 Mayor's Office	894,679	72,303	203,428	211,090	164	691,087	23%
101-0201 City Clerk	546,269	37,123	117,560	131,174	33,892	394,817	28%
101-0301 Common Council	643,595	45,591	123,072	166,462	165,276	355,247	45%
101-0302 WNIT Contract	43,000	-	-	43,000	-	43,000	0%
101-0401 Admin & Finance	2,572,551	189,719	547,362	518,776	5,908	2,019,281	22%
101-0404 Morris PAC	1,344,127	108,457	274,880	214,206	40,060	1,029,187	23%
101-0405 Palais Royale	481,432	39,210	98,256	86,121	7,252	375,924	22%
101-0501 Legal Dept	1,279,018	86,852	259,973	235,300	741	1,018,304	20%
101-0602 Engineering Dept	3,220,121	226,643	690,248	313,555	171,709	2,358,164	27%
101-0616 Office of Sustainability	278,815	10,115	35,869	-	-	242,946	13%
101-0628 AmeriCorps Program	713,239	17,728	43,418	-	22,753	647,068	9%
101-0801 Police Dept	31,349,047	2,406,677	7,335,441	7,327,883	372,617	23,640,989	25%
101-0901 Fire Dept	21,801,520	1,829,121	4,979,982	5,038,778	343,203	16,478,335	24%
101-1008 Human Rights	385,706	26,543	82,862	92,194	33,784	269,060	30%
Total Expenditures by Dept	65,553,119	5,096,082	14,792,352	14,378,540	1,197,359	49,563,408	24%
Expenditures							
Personnel							
Salaries & Wages	36,883,554	2,787,396	8,268,332	8,032,248	-	28,615,222	22%
Fringe Benefits	12,476,713	982,653	2,746,439	3,184,357	995	9,729,279	22%
Total Personnel	49,360,267	3,770,048	11,014,771	11,216,605	995	38,344,501	22%
Supplies	2,087,630	147,506	387,538	436,348	365,590	1,334,502	36%
Services & Charges							
Professional Services	1,908,352	79,846	376,438	395,669	471,604	1,060,310	44%
Printing & Advertising	148,844	15,023	34,355	24,732	43,544	70,945	52%
Utilities	624,750	47,653	168,531	185,896	21,694	434,525	30%
Education & Training	153,914	4,276	17,528	24,744	11,566	124,820	19%
Travel	98,849	5,821	17,675	13,312	2,261	78,913	20%
Repairs & Maintenance	2,118,581	189,080	515,859	411,290	79,831	1,522,891	28%
Other Interfund Allocations	7,627,252	634,512	1,903,511	1,432,833	-	5,723,741	25%
Debt Service - Principal	156,589	2,013	73,345	77,388	78,375	4,869	97%
Debt Service - Interest & Fees	6,624	31	3,335	4,718	2,910	379	94%
Grants & Subsidies	83,000	-	850	55,452	-	82,150	1%
Other Services & Charges	538,387	48,259	109,575	99,551	118,989	309,823	42%
Transfers Out	608,052	152,013	152,013	-	-	456,039	25%
Total Services & Charges	14,073,194	1,178,527	3,373,016	2,725,587	830,774	9,869,405	30%
Capital	32,028	-	17,028	-	-	15,000	53%
Total Expenditures	65,553,119	5,096,082	14,792,352	14,378,540	1,197,359	49,563,408	24%
Net	(845,914)	(3,291,563)	(9,908,522)	(10,469,177)	-	10,259,967	-
Cash Balance			29,501,771	25,939,981			

Staffing	Budget	Actual
Full Time		
101-0101 Mayor's Office	8	9
101-0201 City Clerk	5	5
101-0301 Common Council	9	9
101-0401 Admin & Finance	25	23
101-0404 Morris PAC	8	7
101-0405 Palais Royale	3	3
101-0501 Legal Dept	10	10
101-0602 Engineering Dept	23	22
101-0628 AmeriCorps Grant	2	2
101-0801 Police Dept	243	255
101-0901 Fire Dept	169	176
101-1008 Human Rights	3	3
Total	508	524

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	2
101-0628 AmeriCorps Grant	5
101-0801 Police Dept	24
101-0901 Fire Dept	-
101-1008 Human Rights	-
Total	42

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
March 31, 2019**

Department Name	Mayor's Office	Fund/Dept No.	101-0101
Fund Type	General Fund	Date Updated	3/15/2019
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	72,303	203,428	211,090	-	691,151	23%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	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	72,303	203,428	211,090	-	691,251	23%
Expenditures							
Personnel							
Salaries & Wages	543,029	42,125	121,337	108,638	-	421,692	22%
Fringe Benefits	200,065	15,162	43,457	48,501	-	156,608	22%
Total Personnel	743,094	57,288	164,793	157,139	-	578,300	22%
Supplies	864	540	632	151	164	68	92%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	20,925	4,197	5,688	13,882	-	15,237	27%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,800	-	-	1,775	-	1,800	0%
Travel	2,190	-	1,980	1,909	-	210	90%
Repairs & Maintenance	1,000	200	200	267	-	800	20%
Other Interfund Allocations	120,197	10,017	30,044	35,511	-	90,153	25%
Debt Service - Principal	1,165	-	-	264	-	1,165	0%
Debt Service - Interest & Fees	144	-	-	63	-	144	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,300	61	91	129	-	3,209	3%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	150,721	14,476	38,003	53,801	-	112,718	25%
Capital	-	-	-	-	-	-	0%
Total Expenditures	894,679	72,303	203,428	211,090	164	691,086	23%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	8	9
Part-Time /Seasonal/Temporary	N/A	4
Total	8	13

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
March 31, 2019**

Department Name	City Clerk	Fund/Dept No.	101-0201
Fund Type	General Fund	Date Updated	3/15/2019
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	37,123	117,560	131,174	-	428,709	22%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	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	37,123	117,560	131,174	-	428,709	22%
Expenditures							
Personnel							
Salaries & Wages	273,873	18,429	59,360	56,876	-	214,513	22%
Fringe Benefits	97,076	6,940	20,855	24,128	-	76,221	21%
Total Personnel	370,949	25,369	80,215	81,003	-	290,734	22%
Supplies	12,013	548	4,888	2,021	333	6,792	43%
Services & Charges							
Professional Services	30,263	2,402	4,851	9,367	10,081	15,331	49%
Printing & Advertising	27,986	2,114	6,265	7,663	15,975	5,746	79%
Utilities	-	-	-	-	-	-	0%
Education & Training	5,855	-	-	2,050	2,855	3,000	49%
Travel	6,950	-	-	392	-	6,950	0%
Repairs & Maintenance	10,676	197	1,256	5,000	4,648	4,772	55%
Other Interfund Allocations	76,327	6,361	19,078	22,728	-	57,249	25%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,250	131	1,007	950	-	4,243	19%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	163,307	11,206	32,457	48,150	33,559	97,291	40%
Capital	-	-	-	-	-	-	0%
Total Expenditures	546,269	37,123	117,560	131,174	33,892	394,817	28%
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
March 31, 2019**

Department Name	Common Council	Fund/Dept No.	101-0301
Fund Type	General Fund	Date Updated	3/15/2019
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	45,591	123,072	166,462	-	520,523	19%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	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	45,591	123,072	166,462	-	520,523	19%
Expenditures							
Personnel							
Salaries & Wages	218,200	14,498	42,692	40,315	-	175,508	20%
Fringe Benefits	111,880	7,976	23,867	30,731	-	88,013	21%
Total Personnel	330,080	22,474	66,559	71,046	-	263,521	20%
Supplies	6,465	168	439	3,963	1,289	4,737	27%
Services & Charges							
Professional Services	222,927	17,443	39,044	57,384	162,312	21,571	90%
Printing & Advertising	10,948	270	2,043	1,695	1,675	7,230	34%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,000	-	-	120	-	1,000	0%
Travel	5,000	-	-	140	-	5,000	0%
Repairs & Maintenance	4,750	-	-	15,771	-	4,750	0%
Other Interfund Allocations	56,532	4,711	14,133	15,531	-	42,399	25%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,893	525	854	812	-	5,039	14%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	307,050	22,949	56,074	91,453	163,987	86,989	72%
Capital	-	-	-	-	-	-	0%
Total Expenditures	643,595	45,591	123,072	166,462	165,276	355,247	45%
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
March 31, 2019**

Department Name	WNIT Contract	Fund/Dept No.	101-0302
Fund Type	General Fund	Date Updated	3/15/2019
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	-	43,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	43,000	-	-	43,000	-	43,000	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	43,000	-	-	43,000	-	43,000	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	43,000	-	-	43,000	-	43,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	43,000	-	-	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
March 31, 2019**

Department Name	Administration & Finance	Fund/Dept No.	101-0401
Fund Type	General Fund	Date Updated	3/15/2019
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	188,619	534,161	505,976	-	2,020,390	21%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	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	1,100	13,201	12,801	-	4,799	73%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,572,551	189,719	547,362	518,776	-	2,025,189	21%
Expenditures							
Personnel							
Salaries & Wages	1,642,180	116,571	349,484	327,196	-	1,292,696	21%
Fringe Benefits	570,981	37,251	112,219	127,263	-	458,762	20%
Total Personnel	2,213,161	153,822	461,703	454,459	-	1,751,458	21%
Supplies	24,478	1,236	3,202	2,511	4,598	16,678	32%
Services & Charges							
Professional Services	46,000	12,788	14,588	4,627	-	31,412	32%
Printing & Advertising	900	270	270	-	-	630	30%
Utilities	-	-	-	-	-	-	0%
Education & Training	11,110	415	1,444	-	-	9,666	13%
Travel	10,000	414	1,126	-	-	8,874	11%
Repairs & Maintenance	-	-	9	666	-	(9)	0%
Other Interfund Allocations	228,287	19,024	57,071	49,188	-	171,216	25%
Debt Service - Principal	2,295	-	-	1,164	-	2,295	0%
Debt Service - Interest & Fees	211	-	-	105	-	211	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	36,109	1,750	7,949	6,056	1,310	26,850	26%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	334,912	34,661	82,457	61,806	1,310	251,145	25%
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,572,551	189,719	547,362	518,776	5,908	2,019,281	22%
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	3/15/2019
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	-	-	-	-	170,627	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,113,500	216,849	322,569	279,849	-	790,931	29%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,000	3,376	16,660	3,945	-	43,340	28%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,344,127	220,224	339,228	283,794	-	1,004,898	25%
Expenditures							
Personnel							
Salaries & Wages	553,202	29,683	86,976	77,746	-	466,226	16%
Fringe Benefits	213,595	11,848	35,376	42,298	800	177,419	17%
Total Personnel	766,797	41,531	122,352	120,044	800	643,645	16%
Supplies	23,830	2,313	3,879	3,855	12,023	7,928	67%
Services & Charges							
Professional Services	10,000	-	-	-	-	10,000	0%
Printing & Advertising	53,767	5,374	11,627	267	21,831	20,309	62%
Utilities	125,000	10,735	31,534	30,053	-	93,466	25%
Education & Training	4,500	325	325	-	-	4,175	7%
Travel	16,079	1,214	2,911	-	761	12,407	23%
Repairs & Maintenance	85,348	25,875	37,764	12,251	3,414	44,170	48%
Other Interfund Allocations	240,405	20,034	60,099	44,901	-	180,306	25%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	18,401	1,056	4,389	2,836	1,231	12,781	31%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	553,500	64,612	148,650	90,307	27,237	377,614	32%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,344,127	108,457	274,880	214,206	40,060	1,029,187	23%
Net	-	111,767	64,348	69,588	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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
Monthly Financial Report
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Department Name	Palais Royale	Fund/Dept No.	101-0405
Fund Type	General Fund	Date Updated	3/15/2019
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	26,977	53,365	12,706	-	137,345	28%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	267,322	10,969	41,426	68,149	-	225,896	15%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	23,400	1,264	3,465	5,266	-	19,935	15%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	481,432	39,210	98,256	86,121	-	383,176	20%
Expenditures							
Personnel							
Salaries & Wages	108,069	6,852	20,556	23,634	-	87,513	19%
Fringe Benefits	53,957	4,026	12,077	17,645	-	41,880	22%
Total Personnel	162,026	10,878	32,634	41,280	-	129,393	20%
Supplies	13,600	836	1,348	1,074	4,350	7,902	42%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	22,818	1,016	6,680	800	2,520	13,618	40%
Utilities	86,000	8,441	25,777	25,236	-	60,223	30%
Education & Training	500	-	-	-	-	500	0%
Travel	2,000	-	-	-	-	2,000	0%
Repairs & Maintenance	120,398	13,875	19,468	10,164	383	100,547	16%
Other Interfund Allocations	48,511	4,042	12,133	7,422	-	36,378	25%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	10,579	123	217	145	-	10,362	2%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	290,806	27,497	64,275	43,767	2,902	223,628	23%
Capital	15,000	-	-	-	-	15,000	0%
Total Expenditures	481,432	39,210	98,256	86,121	7,252	375,923	22%
Net	-	-	-	-	-	-	-

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
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Department Name	Legal Department	Fund/Dept No.	101-0501
Fund Type	General Fund	Date Updated	3/15/2019
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	82,295	224,443	216,425	-	921,463	20%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	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	-	21,854	18,875	-	56,569	28%
Interfund Allocation Reimb	54,689	4,557	13,676	-	-	41,013	25%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,279,018	86,852	259,973	235,300	-	1,019,045	20%
Expenditures							
Personnel							
Salaries & Wages	866,473	57,749	173,494	150,462	-	692,979	20%
Fringe Benefits	278,276	18,996	57,719	58,338	-	220,557	21%
Total Personnel	1,144,749	76,744	231,212	208,799	-	913,536	20%
Supplies	3,450	275	300	658	741	2,409	30%
Services & Charges							
Professional Services	2,550	-	28	175	-	2,522	1%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	-	918	-	10,000	0%
Travel	3,450	513	552	33	-	2,898	16%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	96,719	8,060	24,179	19,536	-	72,540	25%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	18,100	1,259	3,702	5,180	-	14,398	20%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	130,819	9,832	28,461	25,842	-	102,358	22%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,279,018	86,852	259,973	235,300	741	1,018,303	20%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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	3/15/2019
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	107,750	287,573	261,925	-	1,174,246	20%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	132,000	2,220	42,503	48,505	-	89,497	32%
Charges for Services	50	-	-	-	-	50	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	226,193	-	10,171	3,125	-	216,022	4%
Interfund Allocation Reimb	1,400,059	116,673	350,002	-	-	1,050,057	25%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,220,121	226,643	690,248	313,555	-	2,529,872	21%
Expenditures							
Personnel							
Salaries & Wages	1,807,736	127,721	381,649	131,837	-	1,426,087	21%
Fringe Benefits	558,778	42,078	127,240	51,546	195	431,343	23%
Total Personnel	2,366,514	169,798	508,889	183,383	195	1,857,430	22%
Supplies	28,952	1,279	7,099	5,259	2,207	19,646	32%
Services & Charges							
Professional Services	352,919	15,510	60,251	15,440	148,471	144,197	59%
Printing & Advertising	7,000	1,781	1,781	363	1,543	3,676	47%
Utilities	-	-	-	-	-	-	0%
Education & Training	21,000	1,120	5,229	3,477	-	15,771	25%
Travel	16,400	1,364	3,431	4,543	1,500	11,469	30%
Repairs & Maintenance	27,500	207	471	1,702	-	27,029	2%
Other Interfund Allocations	365,366	30,447	91,343	86,157	-	274,023	25%
Debt Service - Principal	14,637	2,013	5,063	7,478	9,573	1	100%
Debt Service - Interest & Fees	408	31	156	262	251	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	19,425	3,093	6,534	5,492	7,968	4,923	75%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	824,655	55,566	174,260	124,913	169,307	481,090	42%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,220,121	226,643	690,248	313,555	171,709	2,358,166	27%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	23	22
Part-Time /Seasonal/Temporary	N/A	2
Total	23	24

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
Monthly Financial Report
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Department Name	Office of Sustainability	Fund/Dept No.	101-0616
Fund Type	General Fund	Date Updated	3/15/2019
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	10,115	35,869	-	-	242,946	13%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	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	10,115	35,869	-	-	242,946	13%
Expenditures							
Personnel							
Salaries & Wages	98,302	6,242	18,727	-	-	79,575	19%
Fringe Benefits	27,772	2,095	6,285	-	-	21,487	23%
Total Personnel	126,074	8,337	25,012	-	-	101,062	20%
Supplies	22,300	4	4	-	-	22,296	0%
Services & Charges							
Professional Services	85,000	-	5,876	-	-	79,124	7%
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	1,603	4,807	-	-	27,560	15%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,400	171	171	-	-	3,229	5%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	130,441	1,774	10,854	-	-	119,587	8%
Capital	-	-	-	-	-	-	0%
Total Expenditures	278,815	10,115	35,869	-	-	242,945	13%
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	3/15/2019
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	6,485	14,477	-	-	429,632	3%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	149,130	11,243	28,940	-	-	120,190	19%
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	17,728	43,418	-	-	669,822	6%
Expenditures							
Personnel							
Salaries & Wages	315,000	13,594	33,108	-	-	281,892	11%
Fringe Benefits	40,066	3,989	8,579	-	-	31,487	21%
Total Personnel	355,066	17,584	41,687	-	-	313,379	12%
Supplies	128,757	44	44	-	3,361	125,352	3%
Services & Charges							
Professional Services	204,868	-	609	-	19,392	184,867	10%
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	100	1,078	-	-	2,964	27%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	229,416	100	1,687	-	19,392	208,337	9%
Capital	-	-	-	-	-	-	0%
Total Expenditures	713,239	17,728	43,418	-	22,753	647,068	9%
Net	-	-	-	-	-	-	-

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

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	3/15/2019
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	2,397,661	7,311,618	7,291,194	-	23,498,979	24%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	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	9,016	23,824	36,690	-	507,126	4%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	31,349,047	2,406,677	7,335,441	7,327,883	-	24,013,605	23%
Expenditures							
Personnel							
Salaries & Wages	17,636,092	1,357,154	4,054,291	4,182,437	-	13,581,801	23%
Fringe Benefits	5,812,652	483,619	1,303,397	1,539,594	-	4,509,255	22%
Total Personnel	23,448,744	1,840,773	5,357,688	5,722,031	-	18,091,056	23%
Supplies	1,173,831	65,142	221,365	282,309	175,503	776,963	34%
Services & Charges							
Professional Services	615,000	26,550	233,063	287,821	9,675	372,262	39%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	178,750	5,172	34,465	44,397	8,176	136,109	24%
Education & Training	-	-	-	-	-	-	0%
Travel	200	-	401	-	-	(201)	200%
Repairs & Maintenance	1,047,841	75,629	244,352	76,908	27,096	776,393	26%
Other Interfund Allocations	4,333,272	361,106	1,083,318	760,059	-	3,249,954	25%
Debt Service - Principal	138,492	-	68,282	68,483	68,801	1,409	99%
Debt Service - Interest & Fees	5,861	-	3,179	4,288	2,659	23	100%
Grants & Subsidies	40,000	-	850	12,452	-	39,150	2%
Other Services & Charges	350,028	32,305	71,451	69,135	80,706	197,871	43%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,709,444	500,763	1,739,360	1,323,543	197,113	4,772,970	29%
Capital	17,028	-	17,028	-	-	-	100%
Total Expenditures	31,349,047	2,406,677	7,335,441	7,327,883	372,617	23,640,989	25%
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.

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Department Name	Fire Department	Fund/Dept No.	101-0901
Fund Type	General Fund	Date Updated	3/15/2019
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	21,655,406	1,826,444	4,977,305	5,038,778	-	16,678,101	23%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	144,614	-	-	-	-	144,614	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500	2,677	2,677	-	-	(2,177)	535%
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	21,801,520	1,829,121	4,979,982	5,038,778	-	16,821,538	23%
Expenditures							
Personnel							
Salaries & Wages	12,608,788	986,124	2,878,722	2,886,044	-	9,730,066	23%
Fringe Benefits	4,446,107	345,718	985,901	1,226,520	-	3,460,206	22%
Total Personnel	17,054,895	1,331,842	3,864,623	4,112,563	-	13,190,272	23%
Supplies	648,053	75,121	143,493	134,033	161,020	343,540	47%
Services & Charges							
Professional Services	338,825	5,153	18,129	20,855	121,674	199,022	41%
Printing & Advertising	3,000	-	-	62	-	3,000	0%
Utilities	235,000	23,305	76,755	86,210	13,518	144,727	38%
Education & Training	83,049	2,416	10,530	16,404	8,711	63,808	23%
Travel	20,500	2,317	7,275	6,086	-	13,225	35%
Repairs & Maintenance	811,868	71,732	209,536	285,007	38,279	564,053	31%
Other Interfund Allocations	1,979,778	164,982	494,940	374,742	-	1,484,838	25%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	18,500	240	2,690	2,816	-	15,810	15%
Transfers Out	608,052	152,013	152,013	-	-	456,039	25%
Total Services & Charges	4,098,572	422,159	971,867	792,182	182,183	2,944,522	28%
Capital	-	-	-	-	-	-	0%
Total Expenditures	21,801,520	1,829,121	4,979,982	5,038,778	343,203	16,478,334	24%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	169	176
Part-Time /Seasonal/Temporary	N/A	-
Total	169	176

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	3/15/2019
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	26,543	82,862	92,194	-	272,844	23%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	30,000	-	-	-	-	30,000	0%
Intergov./ Grants	-	-	-	-	-	-	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	26,543	82,862	92,194	-	302,844	21%
Expenditures							
Personnel							
Salaries & Wages	212,610	10,654	47,936	47,062	-	164,674	23%
Fringe Benefits	65,508	2,955	9,468	17,794	-	56,040	14%
Total Personnel	278,118	13,609	57,404	64,857	-	220,714	21%
Supplies							
	1,037	-	845	515	-	192	81%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,500	-	-	-	-	2,500	0%
Travel	-	-	-	209	-	-	0%
Repairs & Maintenance	9,200	1,365	2,804	3,555	6,011	385	96%
Other Interfund Allocations	49,491	4,125	12,366	17,058	-	37,125	25%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	45,360	7,445	9,443	6,000	27,773	8,144	82%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	106,551	12,934	24,613	26,822	33,784	48,154	55%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	385,706	26,543	82,862	92,194	33,784	269,060	30%
Net	-	-	-	-	-	-	-

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 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.

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Fund Name	Rainy Day	Fund Number	102
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	160,000	17,398	56,770	49,702	-	103,230	35%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	160,000	17,398	56,770	49,702	-	103,230	35%
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	160,000	17,398	56,770	49,702	-	103,230	
Cash Balance			10,518,876	10,327,966			

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
Monthly Financial Report
March 31, 2019**

Fund Name	Parks & Recreation	Fund Number	201
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	720,180	-	-	-	-	720,180	0%
Intergov./ Grants	3,050,000	-	-	195,060	-	3,050,000	0%
Charges for Services	3,583,861	163,487	462,351	182,121	-	3,121,510	13%
Interest Earnings	30,996	11,203	34,901	24,482	-	(3,905)	113%
Donations	626,000	1,002,400	1,447,400	-	-	(821,400)	231%
Other Income	301,000	25,607	74,563	69,440	-	226,437	25%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	400,000	100,000	100,000	321,900	-	300,000	25%
Total Revenue	18,392,354	1,302,697	2,119,215	793,002	-	16,273,139	12%
Expenditures by Division							
Administration	1,749,190	148,882	428,760	330,509	7,681	1,312,749	25%
Maintenance	7,281,452	401,346	1,279,608	1,439,244	920,345	5,081,499	30%
Golf Courses	1,482,088	79,217	196,442	249,845	256,035	1,029,611	31%
Recreation	3,055,592	209,517	573,835	385,899	82,394	2,399,363	21%
Potawatomi Zoo	700,000	-	350,000	368,678	-	350,000	50%
Potawatomi Greenhouse	46,527	5,237	30,907	28,513	-	15,620	66%
Graffiti Removal	4	-	59	21,868	4	(59)	1581%
Marketing & Events	1,224,594	70,561	199,344	211,248	79,465	945,785	23%
Regional Cities Grant	3,608,655	34,649	785,731	263,648	2,610,084	212,840	94%
Pokagon Band-Howard Pk Imprv	2,225,000	-	-	-	2,225,000	-	100%
Total Expenditures by Division	21,373,102	949,408	3,844,685	3,299,451	6,181,008	11,347,408	47%
Expenditures							
Personnel							
Salaries & Wages	6,269,655	379,105	1,130,509	1,087,597	-	5,139,146	18%
Fringe Benefits	2,012,653	136,293	428,447	565,620	229	1,583,977	21%
Total Personnel	8,282,308	515,398	1,558,957	1,653,217	229	6,723,123	19%
Supplies	1,546,696	74,981	193,215	205,530	521,600	831,881	46%
Services & Charges							
Professional Services	932,159	28,550	112,258	429,783	576,676	243,225	74%
Printing & Advertising	147,777	9,695	17,277	19,599	50,160	80,340	46%
Utilities	596,400	54,947	169,278	145,991	-	427,122	28%
Education & Training	41,227	1,170	3,246	1,748	4,933	33,048	20%
Travel	28,374	1,969	5,309	1,472	3,691	19,374	32%
Repairs & Maintenance	650,108	28,710	82,078	110,479	251,952	316,078	51%
Other Interfund Allocations	1,672,261	139,358	418,039	266,121	-	1,254,222	25%
Debt Service - Principal	449,095	1,328	73,717	28,443	352,269	23,109	95%
Debt Service - Interest & Fees	30,765	4,538	6,655	1,758	25,030	(920)	103%
Grants & Subsidies	715,000	-	365,000	365,000	-	350,000	51%
Other Services & Charges	1,140,127	80,817	154,465	70,311	135,093	850,569	25%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,403,293	351,083	1,407,322	1,440,704	1,399,805	3,596,167	44%
Capital	5,140,805	7,945	685,191	-	4,259,373	196,241	96%
Total Expenditures	21,373,102	949,408	3,844,685	3,299,451	6,181,008	11,347,412	47%
Net	(2,980,748)	353,290	(1,725,469)	(2,506,449)	-	4,925,727	-
Cash Balance			6,584,214	3,702,619			

Staffing	Budget	Actual
Full Time	94	88
Part-Time /Seasonal/Temporary	N/A	88
Total	94	176

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.

**City of South Bend, Indiana
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Fund Name	Motor Vehicle Highway	Fund Number	202
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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							
Intergov./ Shared Revenues	6,299,031	549,050	1,488,715	1,605,655	-	4,810,316	24%
Charges for Services	228,245	25,163	48,987	19,863	-	179,258	21%
Interest Earnings	47,845	12,632	42,625	34,806	-	5,220	89%
Other Income	5,082	6,163	7,780	1,052	-	(2,698)	153%
Interfund Allocation Reimb	138,150	11,512	34,542	-	-	103,608	25%
Transfers In	3,787,750	946,938	946,938	946,938	-	2,840,812	25%
Total Revenue	10,506,103	1,551,457	2,569,587	2,608,313	-	7,936,516	24%
Expenditures by Division							
Streets/Traffic & Lighting	13,646,650	1,422,422	3,061,398	2,447,457	1,009,474	9,575,778	30%
Curb & Sidewalk Program	1,671,576	44,630	152,711	142,659	222,763	1,296,102	22%
Total Expenditures by Division	15,318,226	1,467,051	3,214,109	2,590,116	1,232,237	10,871,880	29%
Expenditures							
Personnel							
Salaries & Wages	3,226,146	210,656	705,825	757,323	-	2,520,321	22%
Fringe Benefits	1,266,423	84,930	289,741	371,413	-	976,682	23%
Total Personnel	4,492,569	295,585	995,566	1,128,736	-	3,497,003	22%
Supplies	3,525,117	182,764	473,829	557,173	368,017	2,683,271	24%
Services & Charges							
Professional Services	802,793	2,783	15,242	32,416	250,368	537,183	33%
Printing & Advertising	1,000	23	23	-	647	330	67%
Utilities	52,502	4,197	17,162	17,392	6,523	28,817	45%
Education & Training	10,000	2,040	9,540	3,950	0	460	95%
Travel	10,000	884	1,152	-	-	8,848	12%
Repairs & Maintenance	1,211,205	156,594	403,636	305,777	108,224	699,345	42%
Other Interfund Allocations	1,628,279	135,690	407,069	254,685	-	1,221,210	25%
Debt Service - Principal	857,551	60,380	254,134	259,237	463,581	139,836	84%
Debt Service - Interest & Fees	68,076	940	9,474	11,700	34,138	24,464	64%
Other Services & Charges	159,134	171	2,282	3,052	739	156,113	2%
Transfers Out	2,500,000	625,000	625,000	-	-	1,875,000	25%
Total Services & Charges	7,300,540	988,702	1,744,714	888,209	864,219	4,691,606	36%
Capital	-	-	-	15,998	-	-	0%
Total Expenditures	15,318,226	1,467,051	3,214,109	2,590,116	1,232,237	10,871,880	29%
Net	(4,812,123)	84,406	(644,522)	18,198	-	(2,935,364)	-
Cash Balance	-	-	7,378,232	7,215,481	-	-	-

Staffing	Budget	Actual
Full Time	59	57
Part-Time /Seasonal/Temporary	N/A	5
Total	59	62

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.

**City of South Bend, Indiana
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Fund Name	Recreation Nonreverting	Fund Number	203
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	308,269	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	3,899	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	4,303	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	316,471	-	-	0%
Expenditures by Division							
Recreation	-	-	-	158,502	-	-	0%
Marketing & Events	-	-	-	28,451	-	-	0%
Total Expenditures by Division	-	-	-	186,953	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	54,428	-	-	0%
Fringe Benefits	-	-	-	4,440	-	-	0%
Total Personnel	-	-	-	58,867	-	-	0%
Supplies	-	-	-	21,497	-	-	0%
Services & Charges							
Professional Services	-	-	-	18,769	-	-	0%
Printing & Advertising	-	-	-	3,244	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	2,000	-	-	0%
Travel	-	-	-	1,257	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	27,537	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	53,781	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	106,589	-	-	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	186,953	-	-	0%
Net	-	-	-	129,519	-	-	
Cash Balance				921,693			

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.

**City of South Bend, Indiana
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Fund Name	Studebaker-Oliver Revitalizing Grants	Fund Number	209
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	40,054	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,492	4,978	4,306	-	5,022	50%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	110,000	1,492	4,978	44,360	-	105,022	5%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	1,011,251	12,073	75,175	19,945	191,596	744,480	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	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,011,251	12,073	75,175	19,945	191,596	744,480	26%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,011,251	12,073	75,175	19,945	191,596	744,480	26%
Net	(901,251)	(10,581)	(70,197)	24,415	-	(639,458)	
Cash Balance			886,002	899,478			

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.

City of South Bend, Indiana
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Fund Name	Economic Development State Grants	Fund Number	210
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	672,857	-	-	2,375	-	672,857	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,500	218	970	1,958	-	530	65%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	72,011	18,003	36,005	-	-	36,006	50%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	746,368	18,220	36,975	4,333	-	709,393	5%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	196,457	4,882	9,764	-	48,818	137,875	30%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	400,000	-	-	-	-	400,000	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	67,582	16,706	16,706	16,215	50,875	1	100%
Debt Service - Interest & Fees	4,429	1,296	1,296	1,788	3,133	-	100%
Grants & Subsidies	65,000	-	-	-	-	65,000	0%
Other Services & Charges	92,400	-	-	-	81,000	11,400	88%
Transfers Out	230,000	-	230,000	-	-	-	100%
Total Services & Charges	1,055,868	22,884	257,766	18,003	183,825	614,276	42%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,055,868	22,884	257,766	18,003	183,825	614,276	42%
Net	(309,500)	(4,664)	(220,791)	(13,670)	-	95,117	-
Cash Balance	-	-	124,822	414,451	-	-	-

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

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

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

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

City of South Bend, Indiana
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Fund Name	Department of Community Investment (DCI)	Fund Number	211
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	440,636	-	-	160,198	-	440,636	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	256,100	11,068	51,158	71,592	-	204,942	20%
Fines, Forfeitures, and Fees	2,000	-	-	-	-	2,000	0%
Interest Earnings	10,000	785	3,267	5,105	-	6,733	33%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	492	2,000	-	(492)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,350,633	587,658	587,658	466,505	-	1,762,975	25%
Total Revenue	3,059,369	599,510	642,575	705,400	-	2,416,794	21%
Expenditures							
Personnel							
Salaries & Wages	1,706,330	109,907	330,445	331,024	-	1,375,885	19%
Fringe Benefits	609,283	40,109	120,874	142,923	-	488,409	20%
Total Personnel	2,315,613	150,016	451,319	473,948	-	1,864,294	19%
Supplies	28,460	1,212	5,632	6,523	4,255	18,573	35%
Services & Charges							
Professional Services	267,085	22,629	41,030	63,108	111,329	114,726	57%
Printing & Advertising	20,494	3,099	4,979	4,656	956	14,559	29%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,125	-	1,298	2,422	125	10,702	12%
Travel	16,700	3,139	6,279	5,043	292	10,129	39%
Repairs & Maintenance	16,063	185	398	1,085	789	14,876	7%
Other Interfund Allocations	464,363	38,697	116,090	97,767	-	348,273	25%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	11,763	1,584	4,677	2,293	2,382	4,704	60%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	808,593	69,333	174,751	176,374	115,873	517,969	36%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,152,666	220,562	631,702	656,844	120,129	2,400,836	24%
Net	(93,297)	378,949	10,873	48,556	-	15,958	-
Cash Balance	-	-	742,337	1,166,209	-	-	-

Staffing	Budget	Actual
Full Time	28	24
Part-Time /Seasonal/Temporary	N/A	-
Total	28	24

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

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Expenditures include DCI employee wages & benefits, contractials, 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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	5,011,000	113,246	259,524	470,729	-	4,751,476	5%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	-	-	-	1,000	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	199,000	109,226	255,883	85,680	-	(56,883)	129%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,211,000	222,472	515,407	556,409	-	4,695,593	10%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	300,000	-	-	-	-	300,000	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	7,644,915	159,808	597,139	525,776	2,308,880	4,738,896	38%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,944,915	159,808	597,139	525,776	2,308,880	5,038,896	37%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	7,944,915	159,808	597,139	525,776	2,308,880	5,038,896	37%
Net	(2,733,915)	62,664	(81,732)	30,634		(343,303)	
Cash Balance			267,282	481,610			

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.

City of South Bend, Indiana
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Fund Name	Police State Seizures	Fund Number	216
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	30,000	876	876	3,865	-	29,124	3%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	378	1,233	961	-	767	62%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	100	200	-	-	(200)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	32,000	1,354	2,309	4,826	-	29,691	7%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	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	-	1,354	2,309	4,826	-	(2,309)	
Cash Balance			229,349	198,992			

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
Monthly Financial Report
March 31, 2019

Fund Name	Gift, Donation, Bequest	Fund Number	217
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Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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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	497	2,395	532	-	(1,595)	299%
Donations	25,000	552	102,316	49,502	-	(77,316)	409%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,800	1,049	104,711	50,033	-	(78,911)	406%
Expenditures by Project							
Animal Care & Control	40,000	4,366	11,291	-	8,209	20,500	49%
Wayfinding Signage Project	38,476	16,308	38,476	-	-	-	100%
Bowman Creek Project	-	-	-	-	-	-	0%
Bike Signage	2,500	-	-	-	-	2,500	0%
Historic Preservation Commis.	5,000	-	-	-	-	5,000	0%
Hesburgh-MLK Memorial	-	-	-	-	-	-	0%
Total Expenditures by Project	85,976	20,674	49,766	-	8,209	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	20,674	49,766	-	8,209	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%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	10,000	-	-	-	-	10,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	80,976	20,674	49,766	-	8,209	23,001	72%
Capital	-	-	-	-	-	-	0%
Total Expenditures	85,976	20,674	49,766	-	8,209	28,001	67%
Net	(60,176)	(19,625)	54,944	50,033	-	(106,912)	-
Cash Balance	-	-	221,592	150,776	-	-	-

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. In 2019, the City received a doantion of \$100,000 from the Pokagon Band of the Potawatomi to be spent on the Bowman Creek Project.

Explanation of Expenditures and Significant Changes/Variances:

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, wayfinding signage, and the Bowman Creek Project.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Police Curfew Violations	Fund Number	218
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	200	-	13	-	-	187	6%
Interest Earnings	100	22	71	62	-	29	71%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	300	22	84	62	-	216	28%
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	1,000	-	-	-	-	1,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,000	-	-	-	-	1,000	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	-	-	-	1,000	0%
Net	(700)	22	84	62	-	(784)	
Cash Balance			13,189	12,902			

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
Monthly Financial Report
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Fund Name	Unsafe Building	Fund Number	219
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	180,200	17,683	50,071	34,215	-	130,129	28%
Interest Earnings	1,000	846	2,881	247	-	(1,881)	288%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	5	5	-	-	(5)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	681,491	170,373	170,373	162,068	-	511,118	25%
Total Revenue	862,691	188,907	223,330	196,531	-	639,361	26%
Expenditures							
Personnel							
Salaries & Wages	191,978	13,027	40,727	41,396	-	151,251	21%
Fringe Benefits	79,869	4,883	16,384	25,570	-	63,485	21%
Total Personnel	271,847	17,910	57,111	66,965	-	214,736	21%
Supplies	26,450	1,434	5,143	4,952	4,331	16,976	36%
Services & Charges							
Professional Services	73,500	-	8,500	9,000	17,000	48,000	35%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	445,222	7,909	19,455	36,191	90,722	335,045	25%
Other Interfund Allocations	34,894	2,908	8,722	14,481	-	26,172	25%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	166,944	9,437	19,970	13,537	40,919	106,055	36%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	720,560	20,254	56,648	73,209	148,641	515,272	28%
Capital	24,580	24,580	24,580	-	-	-	100%
Total Expenditures	1,043,437	64,178	143,481	145,126	152,972	746,984	28%
Net	(180,746)	124,728	79,849	51,405	-	(107,623)	
Cash Balance			624,509	433,052			

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.

City of South Bend, Indiana
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Fund Name	Law Enforcement Continuing Education	Fund Number	220
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	140,000	9,080	29,749	34,957	-	110,251	21%
Fines, Forfeitures, and Fees	116,000	9,760	27,013	26,136	-	88,987	23%
Interest Earnings	5,000	583	2,269	2,752	-	2,731	45%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	18,500	26,419	26,400	12,655	-	(7,900)	143%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	281,500	45,842	85,431	76,499	-	196,069	30%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	295,556	2,392	94,139	35,943	13,325	188,092	36%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	91,990	11,407	26,975	21,554	-	65,015	29%
Travel	60,000	1,299	4,147	9,651	-	55,853	7%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	70,000	19,806	30,618	11,980	-	39,382	44%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	221,990	32,512	61,740	43,185	-	160,250	28%
Capital	-	-	-	-	-	-	0%
Total Expenditures	517,546	34,904	155,879	79,128	13,325	348,342	33%
Net	(236,046)	10,938	(70,448)	(2,629)	-	(152,273)	
Cash Balance			375,661	569,537			

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
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Fund Name	Landlord Registration	Fund Number	221
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	-	305	-	1,000	0%
Interest Earnings	-	17	55	7	-	(55)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	17	55	312	-	945	5%
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	500	-	-	5	-	500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	500	-	-	5	-	500	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	500	-	-	5	-	500	0%
Net	500	17	55	307	-	445	
Cash Balance			10,182	9,992			

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
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Fund Name	Loss Recovery	Fund Number	227
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	1,043	3,448	3,845	-	552	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,000	1,043	3,448	3,845	-	552	86%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	33,997	-	-	6,909	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	24,697	24,697	125,000	11,403	200,000	15%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	270,097	24,697	24,697	131,909	20,400	225,000	17%
Capital							
Capital	2,409	-	-	13,156	2,409	-	100%
Total Expenditures	272,506	24,697	24,697	145,065	22,809	225,000	17%
Net	(268,506)	(23,654)	(21,249)	(141,220)	-	(224,448)	
Cash Balance			605,902	713,798			

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
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Fund Name	Public Safety LOIT	Fund Number	249
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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	2,140,139	1,907,385	-	6,420,416	25%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	3,703	9,730	3,613	-	(3,730)	162%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,566,555	717,083	2,149,869	1,910,998	-	6,416,686	25%
Expenditures by Dept							
249-0805 Police PS LOIT	4,454,976	243,498	700,085	1,058,094	-	3,754,891	16%
249-0905 Fire PS LOIT	4,111,579	222,825	641,357	779,163	-	3,470,222	16%
Total Expenditures by Dept	8,566,555	466,323	1,341,442	1,837,257	-	7,225,113	16%
Expenditures							
Personnel							
Salaries & Wages	6,484,606	344,258	1,009,098	1,349,499	-	5,475,508	16%
Fringe Benefits	2,081,949	122,065	332,345	487,758	-	1,749,604	16%
Total Personnel	8,566,555	466,323	1,341,442	1,837,257	-	7,225,112	16%
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	466,323	1,341,442	1,837,257	-	7,225,112	16%
Net	-	250,760	808,426	73,742	-	(808,426)	
Cash Balance			2,766,593	1,061,122			

Staffing - Full Time	Budget	Actual
Sworn Police Officers	45	32
Sworn Firefighters	45	29
Total	90	61

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
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Fund Name	Local Roads & Streets	Fund Number	251
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	1,695,689	153,856	463,452	462,651	-	1,232,237	27%
Intergov./ Grants	320,000	-	-	42,802	-	320,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	6,707	21,962	17,000	-	8,038	73%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	10,540	13,478	8,644	-	(13,478)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,500,000	625,000	625,000	-	-	1,875,000	25%
Total Revenue	4,545,689	796,103	1,123,891	531,097	-	3,421,797	25%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	339,675	-	31,016	5,400	58,659	250,000	26%
Services & Charges							
Professional Services	878,000	-	10,513	-	187,488	679,999	23%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	923,926	15,100	76,109	53,551	338,252	509,565	45%
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	2,406,926	15,100	91,621	53,551	525,740	1,789,564	26%
Capital	4,348,109	-	107,458	21,020	613,277	3,627,374	17%
Total Expenditures	7,094,710	15,100	230,095	79,971	1,197,675	5,666,938	20%
Net	(2,549,021)	781,003	893,796	451,126	-	(2,245,141)	
Cash Balance			4,822,210	3,792,071			

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:

Supplies

- Street Department Supplies - \$250,000

Repairs & Maintenance

- Street Maintenance - \$250,000
- Traffic Signal Maintenance - \$400,000

Professional Services

- MACOG, Other - \$30,000
- Marking Maintenance - \$50,000
- Outsourced Street Paving - \$600,000

Capital Projects

- 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

Acronyms: MACOG - Michiana Area Council of Government, LPA - Local Public Agencies, LID - Local Improvement District

**City of South Bend, Indiana
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Fund Name	LOIT Special Distribution	Fund Number	257
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	215,000	-	-	-	-	215,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,500	981	3,388	13,740	-	9,112	27%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	227,500	981	3,388	13,740	-	224,112	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	322,319	7,005	34,460	228,783	246,869	40,990	87%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	322,319	7,005	34,460	228,783	246,869	40,990	87%
Capital	578,944	59,819	234,209	36,742	344,734	1	100%
Total Expenditures	901,263	66,823	268,669	265,525	591,603	40,991	95%
Net	(673,763)	(65,843)	(265,282)	(251,785)		183,121	
Cash Balance			493,865	2,049,276			

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
March 31, 2019

Fund Name	Human Rights Federal Grant	Fund Number	258
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	145,000	-	10,000	10,000	-	135,000	7%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	747	2,453	2,344	-	(453)	123%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,400	5,905	6,175	12,720	-	14,225	30%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	167,400	6,652	18,628	25,064	-	148,772	11%
Expenditures							
Personnel							
Salaries & Wages	108,930	4,615	13,474	12,205	-	95,456	12%
Fringe Benefits	41,158	1,724	5,100	6,239	-	36,058	12%
Total Personnel	150,088	6,339	18,573	18,443	-	131,514	12%
Supplies	2,000	128	266	631	1,534	200	90%
Services & Charges							
Professional Services	27,800	1,667	6,691	5,288	14,992	6,117	78%
Printing & Advertising	22,000	-	-	297	200	21,800	1%
Utilities	-	-	-	-	-	-	0%
Education & Training	3,500	-	-	15	-	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	430	-	14,060	2%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	82,900	1,667	6,931	6,029	15,192	60,777	27%
Capital	-	-	-	-	-	-	0%
Total Expenditures	234,988	8,134	25,771	25,104	16,725	192,491	18%
Net	(67,588)	(1,482)	(7,143)	(41)	-	(43,719)	
Cash Balance			522,268	571,938			

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
March 31, 2019**

Fund Name	Local Road & Bridge Grant	Fund Number	265
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	600,000	-	-	-	-	600,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	549	1,801	753	-	(1,801)	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	549	1,801	753	-	1,198,199	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,283,291	798	798	256,945	82,493	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	798	798	256,945	82,493	1,200,000	6%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	1,283,291	798	798	256,945	82,493	1,200,000	6%
Net	(83,291)	(249)	1,003	(256,192)	-	(1,801)	
Cash Balance			331,089	988,836			

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
Monthly Financial Report
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Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	15,000	7,000	7,525	3,300	-	7,475	50%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,200	96	305	265	-	895	25%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,200	7,096	7,830	3,565	-	8,370	48%
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	(13,800)	7,096	7,830	3,565	-	(21,630)	
Cash Balance			65,299	58,719			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Morris PAC Self-Promotion	Fund Number	274
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	125,000	16,388	31,746	19,332	-	93,254	25%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,100	174	530	5	-	1,570	25%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	127,100	16,562	32,276	19,337	-	94,824	25%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
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							
	-	-	-	-	-	-	0%
Total Expenditures	75,000	-	-	-	-	75,000	0%
Net	52,100	16,562	32,276	19,337	-	19,824	
Cash Balance			133,994	-			

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.

**City of South Bend, Indiana
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Fund Name	Police Block Grants	Fund Number	280
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35	7	22	19	-	13	62%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35	7	22	19	-	13	62%
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	7	22	19	-	13	
Cash Balance			4,013	3,940			

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:

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

Fund Name	Economic Develop Commission-Revenue Bonds	Fund Number	281
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	135	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	135	-	-	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	-	-	-	135			
Cash Balance				28,002			

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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March 31, 2019**

Fund Name	HAZMAT	Fund Number	289
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	6,075	9,350	-	-	650	94%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	36	107	131	-	93	54%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,200	6,111	9,457	131	-	743	93%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	10,472	-	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	-	-	9,943	5%
Net	(272)	6,111	8,928	131	-	(9,200)	
Cash Balance			28,009	27,595			

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.

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Indiana River Rescue	Fund Number	291
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	72,000	6,620	24,820	20,400	-	47,180	34%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	337	1,097	625	-	(597)	219%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	24,945	-	24,945	-	-	-	100%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	97,445	6,957	50,862	21,025	-	46,583	52%
Expenditures							
Personnel							
Salaries & Wages	13,000	-	462	692	-	12,538	4%
Fringe Benefits	2,500	-	-	-	-	2,500	0%
Total Personnel	15,500	-	462	692	-	15,038	3%
Supplies	43,745	-	68	1,454	-	43,677	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	1,000	-	890	-	-	110	89%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,000	-	-	-	-	9,000	0%
Travel	14,500	-	-	-	-	14,500	0%
Repairs & Maintenance	51,520	956	7,520	-	-	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	956	8,409	-	-	67,610	11%
Capital	-	-	-	-	-	-	0%
Total Expenditures	135,265	956	8,939	2,146	-	126,325	7%
Net	(37,820)	6,001	41,923	18,878	-	(79,742)	
Cash Balance			223,519	143,612			

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.

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

Fund Name	Police Grants	Fund Number	292
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
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:

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Fund Name	Regional Police Academy	Fund Number	294
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	1,300	13,400	17,500	-	6,600	67%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	178	558	425	-	(58)	112%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	75	75	-	-	1,925	4%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,500	1,553	14,033	17,925	-	8,467	62%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	-	190	-	1,500	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	-	3,450	-	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	925	1,521	1,381	-	7,979	16%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	21,000	925	1,521	4,831	-	19,479	7%
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,500	925	1,521	5,021	-	20,979	7%
Net	-	628	12,512	12,904	-	(12,512)	
Cash Balance			111,164	100,242			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	53,750	-	-	25,422	-	53,750	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	10,000	956	2,710	3,213	-	7,290	27%
Interest Earnings	500	312	966	652	-	(466)	193%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	2,050	-	-	1,200	63%
Other Income	24,500	-	1,949	-	-	22,551	8%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	92,000	1,268	7,675	29,287	-	84,325	8%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	88,554	-	-	9,608	41,554	47,000	47%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	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	780	20,326	28,302	2,720	21,954	51%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	45,000	780	20,626	28,302	2,720	21,654	52%
Capital	-	-	-	-	-	-	0%
Total Expenditures	133,554	780	20,626	37,910	44,274	68,654	49%
Net	(41,554)	488	(12,950)	(8,623)		15,671	
Cash Balance			189,522	126,714			

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	3/15/2019
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%
Intergov./ Shared Revenues	50,000	-	-	6,201	-	50,000	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	305	924	501	-	76	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	51,000	305	924	6,701	-	50,076	2%
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	-	305	(21,575)	6,701	-	21,575	
Cash Balance			132,344	137,430			

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	3/15/2019
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	3,054,662	2,726,573	-	9,093,632	25%
Intergov./ Grants	12,500	-	12,500	-	1	(1)	100%
Interest Earnings	95,000	21,052	67,316	41,515	-	27,684	71%
Other Income	60,000	-	15,000	355,973	-	45,000	25%
Transfers In	830,000	-	830,000	-	-	-	100%
Total Revenue	13,145,794	1,039,272	3,979,478	3,124,061	1	9,166,315	30%
Expenditures by Activity							
Goodwill Strategic Outreach	130,000	65,000	65,000	91,000	65,000	-	100%
Election Costs	120,000	-	-	-	-	120,000	0%
Debt Service & Other	577,188	27,000	222,288	545,847	254,900	100,000	83%
South Bend Art Museum	65,000	-	65,000	65,000	-	-	100%
Studebaker Museum	279,622	23,302	69,908	69,467	-	209,714	25%
Light Up South Bend	338,101	-	89,214	9,287	51,861	197,026	42%
Street Paving	1,938,323	484,438	484,438	-	573	1,453,312	25%
Utilities & Services	2,436,601	158,656	830,730	1,083,696	12,978	1,592,893	35%
Curb & Sidewalk	1,500,000	375,000	375,000	375,000	-	1,125,000	25%
Information Technology	1,241,162	120,490	130,490	2,874	510,671	600,001	52%
Police Department	1,643,740	114,463	505,727	328,304	913,011	225,002	86%
Fire Department & EMS	926,579	231,645	231,645	42,279	-	694,934	25%
Community Investment	2,402,354	17,234	204,572	16,975	678,847	1,518,935	37%
Parks Administration	400,000	100,000	100,000	321,900	-	300,000	25%
Corridor Ambassadors	351,050	46,175	137,818	108,802	-	213,232	39%
Vacant & Abandoned	847,208	-	1,260	-	347,208	498,740	41%
Total Expenditures by Activity	15,196,928	1,763,402	3,513,090	3,060,431	2,835,049	8,848,789	42%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	278,101	-	89,214	179,659	51,861	137,026	51%
Services & Charges							
Professional Services	1,895,854	146,923	308,582	15,510	759,700	827,572	56%
Printing & Advertising	-	-	-	406	-	-	0%
Utilities	1,570,000	146,055	432,480	441,242	-	1,137,520	28%
Repairs & Maintenance	631,354	-	360,918	643,873	573	269,863	57%
Other Interfund Allocations	8,631	719	2,160	1,719	-	6,471	25%
Debt Service - Principal	1,603,620	114,915	489,427	475,542	914,193	200,000	88%
Debt Service - Interest & Fees	44,282	1,978	23,591	30,305	20,690	1	100%
Grants & Subsidies	1,952,816	30,253	312,461	144,809	412,262	1,228,093	37%
Other Services & Charges	1,779,078	121,914	282,982	426,385	425,186	1,070,910	40%
Transfers Out	4,764,329	1,191,082	1,191,082	696,900	-	3,573,247	25%
Total Services & Charges	14,249,964	1,753,839	3,403,682	2,876,692	2,532,603	8,313,677	42%
Capital							
	668,863	9,564	20,193	4,080	250,585	398,085	40%
Total Expenditures	15,196,928	1,763,402	3,513,090	3,060,431	2,835,049	8,848,788	42%
Net	(2,051,134)	(724,130)	466,389	63,630	-	317,527	-
Cash Balance	-	-	12,262,584	8,780,785	-	-	-

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	3/15/2019
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	2,899,307	2,680,240	-	8,733,539	25%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	150,000	-	-	-	-	150,000	0%
Fines, Forfeitures, and Fees	354,660	-	354,660	354,660	-	-	100%
Interest Earnings	140,000	26,063	81,841	61,510	-	58,159	58%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	103	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,277,506	992,498	3,335,807	3,096,512	-	8,941,698	27%
Expenditures by Activity							
Debt Service & Other	415,000	-	125,000	559,793	75,000	215,000	48%
Street Paving	-	-	-	484,438	-	-	0%
PSAP	2,857,018	234,834	704,503	598,821	2,113,508	39,007	99%
Community Investment	6,997,310	656,991	728,195	293,625	2,237,114	4,032,001	42%
Parks & Recreation	400,525	31,612	127,013	-	21,094	252,418	37%
Potawatomi Zoo	322,949	-	59,137	100,000	155,350	108,462	66%
Code Enforcement	2,364,559	591,140	591,140	204,291	-	1,773,419	25%
Animal Care & Control	845,841	211,460	211,460	205,166	-	634,381	25%
Total Expenditures by Activity	14,203,202	1,726,038	2,546,447	2,446,133	4,602,066	7,054,688	50%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	3,461,874	288,504	824,298	643,925	2,422,669	214,907	94%
Printing & Advertising	5,043	-	-	-	43	5,000	1%
Utilities	1,055	-	-	440	1,055	-	100%
Repairs & Maintenance	228,885	32,538	32,616	68,190	3,365	192,904	16%
Debt Service - Principal	149,381	-	34,137	52,500	65,863	49,381	67%
Debt Service - Interest & Fees	173,568	-	25,000	40,788	89,487	59,081	66%
Grants & Subsidies	3,729,590	22,861	152,861	279,045	1,877,299	1,699,430	54%
Other Services & Charges	7,285	-	-	847	2,285	5,000	31%
Transfers Out	5,781,521	1,382,135	1,477,535	1,360,399	-	4,303,986	26%
Total Services & Charges	13,538,202	1,726,038	2,546,447	2,446,133	4,462,066	6,529,689	52%
Capital	665,000	-	-	-	140,000	525,000	21%
Total Expenditures	14,203,202	1,726,038	2,546,447	2,446,133	4,602,066	7,054,688	50%
Net	(1,925,696)	(733,539)	789,360	650,380	-	1,887,009	
Cash Balance			15,924,387	13,508,821			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	42	123	2,260	-	877	12%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,240	-	11,310	9,377	-	33,930	25%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	46,240	42	11,433	11,637	-	34,807	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	31,814	-	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	31,814	-	45,000	25%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	60,000	-	15,000	31,814	-	45,000	25%
Net	(13,760)	42	(3,567)	(20,177)	-	(10,193)	
Cash Balance			25,415	451,034			

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.

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

Fund Name	Project ReLeaf	Fund Number	655
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	447,139	37,204	111,866	111,562	-	335,273	25%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,350	1,069	3,395	4,097	-	3,955	46%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	454,489	38,273	115,261	115,659	-	339,228	25%
Expenditures							
Personnel							
Salaries & Wages	72,660	-	2,314	-	-	70,346	3%
Fringe Benefits	5,559	-	139	-	-	5,420	2%
Total Personnel	78,219	-	2,453	-	-	75,766	3%
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	3,354	10,057	7,848	-	30,186	25%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	297	1,098	1,749	-	5,402	17%
Transfers Out	550,000	137,500	137,500	137,500	-	412,500	25%
Total Services & Charges	596,743	141,151	148,655	147,097	-	448,088	25%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	674,962	141,151	151,108	147,097	-	523,854	22%
Net	(220,473)	(102,878)	(35,847)	(31,438)		(184,626)	
Cash Balance			557,773	794,137			

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
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March 31, 2019

Fund Name	Police K-9 Unit	Fund Number	705
Fund Type	Special Revenue Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20	4	13	14	-	7	63%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,020	4	13	14	-	2,007	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	-	-	-	-	-	-	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	-	4	13	14	-	(13)	
Cash Balance			2,347	2,899			

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 fund 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
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Fund Name	2017 Parks Bond Debt Service	Fund Number	312
Fund Type	City Debt Service	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	41,404	-	-	-	-	41,404	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	-	203	-	-	797	20%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,119,404	-	203	-	-	1,119,201	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	-	395,000	-	100%
Debt Service - Interest & Fees	411,143	-	208,383	-	202,758	2	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,181,143	-	583,383	-	597,758	2	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,181,143	-	583,383	-	597,758	2	100%
Net	(61,739)	-	(583,180)	-	-	1,119,199	-
Cash Balance	-	-	(435,536)	-	-	-	-

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
March 31, 2019

Fund Name	Football Hall of Fame Debt Service	Fund Number	313
Fund Type	City Debt Service	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	27	109	-	(27)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	26,044	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	27	26,153	-	(27)	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	-	-	-	620,000	-	-	0%
Debt Service - Interest & Fees	-	-	-	11,315	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	631,315	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	631,315	-	-	0%
Net	-	-	27	(605,162)		(27)	
Cash Balance			97,077	(580,944)			

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
March 31, 2019**

Fund Name	South Bend Building Corp	Fund Number	755
Fund Type	City Debt Service	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	2,438	3,531	1,497	-	(2,531)	353%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,635,750	-	1,322,250	1,323,750	-	1,313,500	50%
Total Revenue	2,636,750	2,438	1,325,781	1,325,247	-	1,310,969	50%
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	1,195,000	1,195,000	1,155,000	-	980,000	55%
Debt Service - Interest & Fees	459,750	240,119	240,119	276,631	-	219,631	52%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	2,634,750	1,435,119	1,435,119	1,431,631	-	1,199,631	54%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	2,634,750	1,435,119	1,435,119	1,431,631	-	1,199,631	54%
Net	2,000	(1,432,680)	(109,338)	(106,384)	-	111,338	
Cash Balance			681,688	665,202			

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
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Fund Name	2015 Parks Bond Debt Service	Fund Number	757
Fund Type	City Debt Service	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	480	878	470	-	122	88%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	379,431	31,757	95,401	63,184	-	284,030	25%
Total Revenue	380,431	32,237	96,278	63,654	-	284,152	25%
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	110,000	110,000	105,000	-	110,000	50%
Debt Service - Interest & Fees	163,732	82,191	82,191	85,341	-	81,541	50%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	383,732	192,191	192,191	190,341	-	191,541	50%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	383,732	192,191	192,191	190,341	-	191,541	50%
Net	(3,301)	(159,953)	(95,912)	(126,687)		92,611	
Cash Balance			464,518	431,082			

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
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Fund Name	Eddy Street Commons Debt Service	Fund Number	760
Fund Type	City Debt Service	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,500	917	1,665	850	-	1,835	48%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,298,125	-	649,375	628,472	-	648,750	50%
Total Revenue	1,301,625	917	651,040	629,322	-	650,585	50%
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	50,000	25,000	25,000	-	-	25,000	50%
Debt Service - Interest & Fees	1,249,125	624,375	624,375	628,472	-	624,750	50%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,299,125	649,375	649,375	628,472	-	649,750	50%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,299,125	649,375	649,375	628,472	-	649,750	50%
Net	2,500	(648,458)	1,665	850	-	835	
Cash Balance			3,454,573	2,502,330			

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
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Fund Name	Professional Sports Development	Fund Number	377
Fund Type	Capital Project	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	295	1,201	37	-	799	60%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	-	3,786	-	-	14,214	21%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	527,518	-	527,517	-	-	1	100%
Total Revenue	547,518	295	532,504	37	-	15,014	97%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	345,000	-	345,000	435,000	-	-	100%
Debt Service - Interest & Fees	9,770	-	8,970	27,190	-	800	92%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	354,770	-	353,970	462,190	-	800	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	354,770	-	353,970	462,190	-	800	100%
Net	192,748	295	178,534	(462,153)	-	14,214	
Cash Balance			178,534	(438,447)			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	43,500	-	-	-	-	43,500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	87	365	264	-	385	49%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	44,250	87	365	264	-	43,885	1%
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	-	31,667	-	32,955	40,000	62%
Net	(60,372)	87	(31,302)	264	-	3,885	
Cash Balance			42,112	54,791			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	761	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	441	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	1,202	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	24,121	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	2,465	-	-	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	-	-	-	2,465	-	-	0%
Capital							
	-	-	-	31,500	-	-	0%
Total Expenditures	-	-	-	58,085	-	-	0%
Net	-	-	-	(56,884)	-	-	
Cash Balance				119,821			

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	3/15/2019
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%
Intergov./ Shared Revenues	34,014	-	-	-	-	34,014	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,100	695	2,428	2,662	-	672	78%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	473,444	695	2,428	2,662	-	471,016	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	488,053	-	132,733	216,904	321,495	33,825	93%
Debt Service - Interest & Fees	44,068	-	4,908	6,223	31,599	7,561	83%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	532,121	-	137,641	223,126	353,094	41,386	92%
Capital	286,000	-	-	-	-	286,000	0%
Total Expenditures	818,121	-	137,641	223,126	353,094	327,386	60%
Net	(344,677)	695	(135,213)	(220,465)	-	143,630	
Cash Balance			393,968	400,593			

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.

**City of South Bend, Indiana
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Fund Name	Cumulative Capital Improvement	Fund Number	407
Fund Type	Capital Project	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	207,296	-	-	-	-	207,296	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,000	744	2,313	1,990	-	687	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	235,296	744	2,313	1,990	-	232,983	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	-	-	-	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	744	2,313	(247,510)	-	204,983	
Cash Balance			450,039	182,774			

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/Variations:

Now that the Century Center bond is paid off, this fund will be used to help in financing the My SB Parks and Trails project that is being managed by the Venues, Parks & Arts Department.

For 2019, \$28,000 has been budgeted for MY SB Parks and trail improvements.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Major Moves Construction	Fund Number	412
Fund Type	Capital Project	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	27,500	4,751	15,189	14,206	-	12,311	55%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	493,178	6,491	259,017	307,389	-	234,161	53%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	520,678	11,241	274,206	321,595	-	246,472	53%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	100,000	-	-	-	-	100,000	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	922,187	15,575	141,638	363,023	782,931	(2,382)	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	1,022,187	15,575	141,638	363,023	782,931	97,618	90%
Capital	1,619,049	34,890	102,198	-	369,740	1,147,111	29%
Total Expenditures	2,641,236	50,465	243,836	363,023	1,152,671	1,244,729	53%
Net	(2,120,558)	(39,224)	30,369	(41,427)	-	(998,257)	
Cash Balance			2,802,300	2,864,965			

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%.

**City of South Bend, Indiana
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Fund Name	Morris Performing Arts Center Capital	Fund Number	416
Fund Type	Capital Project	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	137,500	16,388	31,746	19,651	-	105,754	23%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	633	2,032	2,095	-	5,468	27%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	145,000	17,021	33,778	21,746	-	111,222	23%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	16,127	(83)	2,317	-	-	13,810	14%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	129,335	3,895	3,895	11,805	3,449	121,991	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	3,895	3,895	11,805	3,449	121,991	6%
Capital	80,000	-	-	27,692	14,149	65,851	18%
Total Expenditures	225,462	3,812	6,212	39,497	17,598	201,652	11%
Net	(80,462)	13,210	27,566	(17,751)		(90,430)	
Cash Balance			406,472	397,822			

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
Monthly Financial Report
March 31, 2019**

Fund Name	Palais Royale Historic Preservation	Fund Number	450
Fund Type	Capital Project	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,500	914	3,163	4,683	-	15,337	17%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,700	200	690	543	-	2,010	26%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,200	1,114	3,853	5,226	-	17,347	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	111,967	-	31,537	-	5,430	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	-	31,537	-	5,430	75,000	33%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	111,967	-	31,537	-	5,430	75,000	33%
Net	(90,767)	1,114	(27,684)	5,226	-	(57,653)	
Cash Balance			101,685	114,828			

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
March 31, 2019

Fund Name	2018 Fire Station #9 Bond Capital	Fund Number	451
Fund Type	Capital Project	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	4,723	16,802	-	-	(16,802)	0%
Debt Proceeds	-	-	-	4,864,008	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	4,723	16,802	4,864,008	-	(16,802)	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	10,220	836,646	-	2,396,111	-	100%
Total Expenditures	3,232,757	10,220	836,646	-	2,396,111	-	100%
Net	(3,232,757)	(5,497)	(819,845)	4,864,008	-	(16,802)	
Cash Balance			2,682,157	4,864,008			

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
March 31, 2019**

Fund Name	2018 TIF Park Bond Capital	Fund Number	452
Fund Type	Capital Project	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	16,935	56,278	-	-	(6,278)	113%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50,000	16,935	56,278	-	-	(6,278)	113%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	999,501	102,197	169,882	-	532,837	296,782	70%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	999,501	102,197	169,882	-	532,837	296,782	70%
Capital	9,426,644	102,465	1,267,199	-	1,651,033	6,508,412	31%
Total Expenditures	10,426,145	204,661	1,437,081	-	2,183,870	6,805,194	35%
Net	(10,376,145)	(187,726)	(1,380,803)	-	-	(6,811,472)	
Cash Balance			9,045,655	-			

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
March 31, 2019

Fund Name	2017 Parks Bond Capital	Fund Number	471
Fund Type	Capital Project	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	20,531	68,722	10,526	-	(65,722)	2291%
Debt Proceeds	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,000	20,531	68,722	10,526	-	(65,722)	2291%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	15,000	17,750	6,464	(21,464)	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	15,000	17,750	6,464	(21,464)	0%
Capital	6,707,066	121,029	1,225,916	-	2,197,965	3,283,185	51%
Total Expenditures	6,707,066	121,029	1,240,916	17,750	2,204,429	3,261,721	51%
Net	(6,704,066)	(100,498)	(1,172,193)	(7,224)	-	(3,327,443)	-
Cash Balance			11,799,924	13,881,735			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

These are the various projects:

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

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

Fund Name	Football Hall of Fame Capital	Fund Number	677
Fund Type	Capital Project	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	707	2,311	2,162	-	(2,311)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	707	2,311	2,162	-	(2,311)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	1,868	-	-	-	-	1,868	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	1,249	-	-	17,969	-	1,249	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	397	-	-	279	-	397	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	3,514	-	-	18,248	-	3,514	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	3,514	-	-	18,248	-	3,514	0%
Net	(3,514)	707	2,311	(16,086)		(5,825)	
Cash Balance				431,529			

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
March 31, 2019**

Fund Name	Equipment/Vehicle Leasing	Fund Number	750
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Fund Type	Capital Project	Date Updated	3/15/2019
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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	3,128	6,124	1,568	-	(3,124)	204%
Debt Proceeds	2,034,625	-	-	-	-	2,034,625	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,037,625	3,128	6,124	1,568	-	2,031,501	0%
Capital Expenditures by Dept							
Unassigned/Bank Fees	-	30,749	30,749	-	-	(30,749)	0%
Streets/Traffic & Lighting	1,413,125	317,056	317,056	-	-	1,096,069	22%
Central Services	41,500	-	-	-	-	41,500	0%
Solid Waste	-	-	-	239,617	-	-	0%
Organic Resources	-	-	-	-	-	-	0%
Water Works	-	-	-	-	-	-	0%
Information Technology	-	-	-	-	-	-	0%
Police Department	1,015,320	6,241	339,161	973,722	208,379	467,780	54%
Fire Department	-	400,159	400,159	-	-	(400,159)	0%
Parks & Recreation	482,805	438,249	482,805	25,000	-	-	100%
Code Enforcement	80,000	78,940	78,940	-	-	1,060	99%
Animal Care & Control	-	-	-	-	-	-	0%
Building Department	-	-	-	-	-	-	0%
Total Capital Expenditures by Dept	3,032,750	1,271,394	1,648,870	1,238,339	208,379	1,175,501	61%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	-	27,927	27,927	-	-	(27,927)	0%
Debt Service - Interest & Fees	-	2,822	2,822	-	-	(2,822)	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	30,749	30,749	-	-	(30,749)	0%
Capital	3,032,750	1,240,645	1,618,121	1,238,339	208,379	1,206,250	60%
Total Expenditures	3,032,750	1,271,394	1,648,870	1,238,339	208,379	1,175,501	61%
Net	(995,125)	(1,268,265)	(1,642,745)	(1,236,771)	-	856,000	
Cash Balance			2,138,593	2,361,853			

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
March 31, 2019**

Fund Name	2015 Parks Bond Capital	Fund Number	751
Fund Type	Capital Project	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	119	268	1,110	-	(268)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,750	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	119	268	4,860	-	(268)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	13,316	-	3,473	-	2,554	7,289	45%
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	-	-	43,539	-	10,159	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	10,159	-	-	43,539	-	10,159	0%
Capital	450,712	51,579	72,306	841,900	267,989	110,417	76%
Total Expenditures	474,187	51,579	75,779	885,439	270,543	127,865	73%
Net	(474,187)	(51,461)	(75,512)	(880,579)		(128,133)	
Cash Balance			398,523	2,390,645			

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
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Fund Name	Smart Streets Bond Capital	Fund Number	753
Fund Type	Capital Project	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	18	35	352	-	(35)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	18	35	352	-	(35)	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							
	-	-	-	18,023	-	-	0%
Total Expenditures	-	-	-	18,023	-	-	0%
Net	-	18	35	(17,671)		(35)	
Cash Balance			68,878	1,022,485			

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
Monthly Financial Report
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Fund Name	Eddy Street Commons Capital	Fund Number	759
Fund Type	Capital Project	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	7	13	38	-	1,987	1%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	7	13	38	-	1,987	1%
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	7,650,241	241,773	714,293	-	-	6,935,948	9%
Total Expenditures	7,650,241	241,773	714,293	-	-	6,935,948	9%
Net	(7,648,241)	(241,767)	(714,280)	38		(6,933,961)	
Cash Balance			6,935,964	16,129,352			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	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	6,223	21,692	23,552	-	(11,692)	217%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	545,695	136,424	136,424	-	-	409,271	25%
Total Revenue	1,130,695	142,646	158,115	1,102,103	-	972,579	14%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	18,800	-	18,800	39,950	-	-	100%
Services & Charges							
Professional Services	11,636	-	-	219,208	11,636	-	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	96,500	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	606,250	-	85,719	123,353	519,190	1,341	100%
Debt Service - Interest & Fees	195,432	-	76,915	89,483	118,352	165	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	403,830	-	202,750	-	-	201,080	50%
Total Services & Charges	1,217,148	-	365,384	528,544	649,178	202,586	83%
Capital	2,266,327	33,247	35,728	521,448	827,905	1,402,694	38%
Total Expenditures	3,502,275	33,247	419,912	1,089,942	1,477,083	1,605,280	54%
Net	(2,371,580)	109,400	(261,796)	12,161	-	(632,701)	-
Cash Balance	-	-	3,865,387	4,357,753	-	-	-

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
March 31, 2019

Fund Name	Emergency Medical Services Operating	Fund Number	288
Fund Type	Enterprise Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	24,000	1,467	5,463	4,913	-	18,537	23%
Charges for Services	5,139,884	512,235	1,375,720	1,511,030	-	3,764,164	27%
Fines, Forfeitures, and Fees	2,500	-	400	100	-	2,100	16%
Interest Earnings	15,000	4,426	13,488	12,016	-	1,512	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	100	-	-	0%
Other Income	5,000	-	-	1,493	-	5,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	988,936	247,234	247,234	-	-	741,702	25%
Total Revenue	6,175,320	765,362	1,642,305	1,529,651	-	4,533,015	27%
Expenditures							
Personnel							
Salaries & Wages	4,009,648	322,504	929,145	860,267	-	3,080,503	23%
Fringe Benefits	1,196,092	111,414	303,437	319,577	-	892,655	25%
Total Personnel	5,205,740	433,918	1,232,583	1,179,844	-	3,973,158	24%
Supplies	411,762	28,754	71,926	87,020	74,812	265,024	36%
Services & Charges							
Professional Services	74,610	3,947	17,317	11,885	-	57,293	23%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	33,000	725	2,288	2,063	-	30,712	7%
Education & Training	17,000	-	2,275	400	-	14,725	13%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	260,308	2,495	19,389	12,448	3,302	237,617	9%
Other Interfund Allocations	261,156	21,763	65,289	55,113	-	195,867	25%
Debt Service - Principal	1,044	-	-	-	1,044	-	100%
Debt Service - Interest & Fees	49	-	-	-	49	-	101%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	166,000	5,289	13,095	16,109	12,590	140,315	15%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	813,167	34,219	119,653	98,018	16,986	676,529	17%
Capital	-	-	-	19,811	-	-	0%
Total Expenditures	6,430,669	496,891	1,424,162	1,384,694	91,797	4,914,711	24%
Net	(255,349)	268,471	218,143	144,958	-	(381,696)	
Cash Balance			2,243,239	2,040,078			

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
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Fund Name	Consolidated Building Fund	Fund Number	600
Fund Type	Enterprise Funds	Date Updated	3/15/2019
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	1,616,635	112,224	340,193	284,998	-	1,276,442	21%
Charges for Services	73,100	5,088	13,356	13,907	-	59,744	18%
Fines, Forfeitures, and Fees	471,250	3,787	32,820	130,421	-	438,430	7%
Interest Earnings	5,000	3,040	10,863	14,653	-	(5,863)	217%
Other Income	6,000	83	564	1,589	-	5,436	9%
Interfund Allocation Reimb	73,304	6,109	18,323	-	-	54,981	25%
Transfers In	2,528,909	632,227	632,227	247,388	-	1,896,682	25%
Total Revenue	4,774,198	762,559	1,048,347	692,956	-	3,725,852	22%
Expenditures by Dept							
Code Enforcement	2,304,579	139,880	439,862	426,579	110,271	1,754,446	24%
Animal Care & Control	978,627	75,486	210,925	210,024	67,437	700,264	28%
Rental Unit Inspection	180,974	8,970	26,910	51	22,358	131,706	27%
Building Department	1,504,122	136,813	352,274	382,251	32,749	1,119,099	26%
Total Expenditures by Dept	4,968,302	361,148	1,029,972	1,018,905	232,815	3,705,515	25%
Expenditures							
Personnel							
Salaries & Wages	2,040,542	148,098	446,704	413,080	-	1,593,838	22%
Fringe Benefits	775,006	57,911	174,996	205,347	-	600,010	23%
Total Personnel	2,815,548	206,009	621,700	618,427	-	2,193,848	22%
Supplies	153,049	12,972	23,856	28,850	38,540	90,653	41%
Services & Charges							
Professional Services	53,180	5,509	8,294	37,475	9,139	35,747	33%
Printing & Advertising	29,150	1,715	3,096	2,771	5,940	20,114	31%
Utilities	26,700	3,376	7,359	6,308	4,454	14,887	44%
Education & Training	23,300	142	1,261	3,452	-	22,039	5%
Travel	8,575	197	197	479	-	8,378	2%
Repairs & Maintenance	114,774	3,760	24,687	18,892	5,874	84,213	27%
Other Interfund Allocations	936,177	78,017	234,024	199,269	-	702,153	25%
Debt Service - Principal	145,598	2,108	42,867	41,477	75,813	26,918	82%
Debt Service - Interest & Fees	11,708	39	2,788	4,849	5,767	3,153	73%
Other Services & Charges	446,600	7,570	20,107	56,654	87,289	339,204	24%
Transfers Out	158,943	39,736	39,736	-	-	119,207	25%
Total Services & Charges	1,954,705	142,167	384,415	371,627	194,275	1,376,013	30%
Capital	45,000	-	-	-	-	45,000	0%
Total Expenditures	4,968,302	361,148	1,029,972	1,018,905	232,815	3,705,514	25%
Net	(194,104)	401,411	18,375	(325,949)		20,338	
Cash Balance			2,117,141	2,819,326			

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.

<i>Code Enforcement (600-1201 & 1208) / Animal Control (600-1207)</i>		
Staffing	Budget	Actual
Full Time	28	28
Part-Time /Seasonal/Temporary	N/A	4
Total	28	32

<i>Building Department (600-1306)</i>		
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
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Fund Name	Parking Garages	Fund Number	601
Fund Type	Enterprise Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,220,835	100,470	263,755	309,713	-	957,080	22%
Fines, Forfeitures, and Fees	55,700	5,160	12,292	14,516	-	43,408	22%
Interest Earnings	10,000	2,085	6,729	6,176	-	3,271	67%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,200	549	587	184	-	613	49%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,287,735	108,264	283,363	330,590	-	1,004,372	22%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	681,481	87,982	317,407	108,702	113	363,961	47%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	77,000	9,708	29,258	28,477	-	47,742	38%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	834,677	46,748	59,697	11,222	28,065	746,915	11%
Other Interfund Allocations	49,026	4,087	12,243	10,236	-	36,783	25%
Debt Service - Principal	-	-	-	41,833	-	-	0%
Debt Service - Interest & Fees	-	-	-	18,892	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	4,400	924	2,988	2,634	-	1,412	68%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,646,584	149,450	421,593	221,997	28,178	1,196,813	27%
Capital	260,000	-	-	-	-	260,000	0%
Total Expenditures	1,906,584	149,450	421,593	221,997	28,178	1,456,813	24%
Net	(618,849)	(41,186)	(138,230)	108,593		(452,441)	
Cash Balance			1,191,824	1,331,976			

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
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Fund Name	Solid Waste Operations	Fund Number	610
Fund Type	Enterprise Funds	Date Updated	3/15/2019
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	431,083	1,296,504	1,282,840	-	4,105,996	24%
Interest Earnings	11,500	629	3,187	3,399	-	8,313	28%
Other Income	101,200	-	12,263	3,643	-	88,937	12%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,515,200	431,712	1,311,954	1,289,882	-	4,203,246	24%
Expenditures							
Personnel							
Salaries & Wages	1,110,697	67,272	232,077	249,819	-	878,620	21%
Fringe Benefits	467,437	31,527	106,523	135,928	-	360,914	23%
Total Personnel	1,578,134	98,799	338,600	385,747	-	1,239,534	21%
Supplies	377,388	13,977	40,618	53,701	96,135	240,635	36%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	250	-	-	-	-	250	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	-	2,345	-	10,000	0%
Travel	9,900	-	-	1,849	-	9,900	0%
Repairs & Maintenance	661,281	40,506	156,943	211,596	3,971	500,367	24%
Other Interfund Allocations	998,406	83,201	249,597	212,775	-	748,809	25%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	762,008	106,094	244,434	199,346	427,852	89,722	88%
Transfers Out	1,132,616	-	480,965	293,000	-	651,651	42%
Total Services & Charges	3,574,461	229,801	1,131,938	920,911	431,823	2,010,699	44%
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,529,983	342,577	1,511,156	1,360,359	527,958	3,490,868	37%
Net	(14,783)	89,135	(199,202)	(70,476)	-	712,378	
Cash Balance			354,086	527,610			

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

Fund Purpose:

This fund accounts for the operations of the Solid Waste 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	3/15/2019
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	336	527	133	-	273	66%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,132,616	-	480,965	293,000	-	651,651	42%
Total Revenue	1,133,416	336	481,492	293,133	-	651,924	42%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	1,037,025	165	317,176	306,688	584,008	135,841	87%
Debt Service - Interest & Fees	95,591	4	15,914	25,461	44,646	35,031	63%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,132,616	169	333,091	332,149	628,654	170,872	85%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,132,616	169	333,091	332,149	628,654	170,872	85%
Net	800	167	148,401	(39,016)	-	481,052	-
Cash Balance	-	-	192,992	918	-	-	-

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.

**City of South Bend, Indiana
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Fund Name	Water Works Operations	Fund Number	620
Fund Type	Enterprise Funds	Date Updated	3/15/2019
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	1,194,921	3,572,489	2,937,529	-	15,370,241	19%
Interest Earnings	40,000	5,419	19,074	15,227	-	20,926	48%
Other Income	63,200	14	15,616	9,569	-	47,584	25%
Interfund Allocation Reimb	1,734,889	144,574	433,723	347,739	-	1,301,166	25%
Transfers In	95,000	7,856	28,633	15,218	-	66,367	30%
Total Revenue	20,875,819	1,352,784	4,069,535	3,325,282	-	16,806,284	19%
Expenditures							
Personnel							
Salaries & Wages	3,608,115	249,886	771,018	819,352	-	2,837,097	21%
Fringe Benefits	1,428,992	101,438	326,116	441,051	-	1,102,876	23%
Total Personnel	5,037,107	351,324	1,097,134	1,260,403	-	3,939,973	22%
Supplies	1,957,065	107,177	399,271	408,127	238,041	1,319,753	33%
Services & Charges							
Professional Services	2,868,580	71,152	503,934	430,201	799,153	1,565,493	45%
Printing & Advertising	2,250	-	518	-	131	1,601	29%
Utilities	785,550	63,288	180,574	187,595	-	604,976	23%
Education & Training	36,368	1,200	6,913	6,955	957	28,498	22%
Travel	18,750	918	1,036	1,200	-	17,714	6%
Repairs & Maintenance	438,019	26,722	69,267	112,335	70,885	297,867	32%
Other Interfund Allocations	1,979,352	164,946	494,838	334,881	-	1,484,514	25%
Debt Service - Principal	396,983	610	195,822	190,305	201,070	91	100%
Debt Service - Interest & Fees	23,015	50	12,310	21,014	10,704	1	100%
Other Services & Charges	-	-	-	-	-	-	0%
Payment In Lieu of Taxes	2,066,212	121,857	233,541	251,847	384,053	1,448,618	30%
Transfers Out	7,203,665	576,635	1,955,457	981,742	-	5,248,208	27%
Total Services & Charges	15,818,744	1,027,377	3,654,210	2,518,076	1,466,952	10,697,581	32%
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,812,916	1,485,878	5,150,615	4,186,606	1,704,993	15,957,307	30%
Net	(1,937,097)	(133,094)	(1,081,081)	(861,324)		848,977	
Cash Balance			3,539,781	2,986,362			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	5,985	14,535	-	-	85,465	15%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	3,944	11,789	10,364	-	23,211	34%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,241,000	270,083	810,249	-	-	2,430,751	25%
Total Revenue	3,376,000	280,012	836,573	10,364	-	2,539,427	25%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	4	4	4	1,642	-	-	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	4	4	1,642	-	-	93%
Capital	3,981,287	-	38,170	-	709,880	3,233,237	19%
Total Expenditures	3,981,291	4	38,174	1,642	709,880	3,233,237	19%
Net	(605,291)	280,008	798,399	8,722	-	(693,810)	
Cash Balance			2,688,910	2,155,408			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	22,000	2,497	8,158	7,329	-	13,842	37%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	2,497	8,158	7,329	-	13,842	37%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	22,000	2,497	7,741	4,987	-	14,259	35%
Total Services & Charges	22,000	2,497	7,741	4,987	-	14,259	35%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	22,000	2,497	7,741	4,987	-	14,259	35%
Net	-	-	416	2,342	-	(417)	
Cash Balance			1,497,328	1,519,907			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	555	7,238	1,633	-	2,762	72%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,015,041	168,000	504,000	496,785	-	1,511,041	25%
Total Revenue	2,025,041	168,555	511,238	498,418	-	1,513,803	25%
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	2,918,962	-	1,431,617	-	1,487,345	-	100%
Debt Service - Interest & Fees	811,748	-	284,550	500	527,196	2	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	10,000	555	6,760	1,590	-	3,240	68%
Total Services & Charges	3,740,710	555	1,722,927	2,090	2,014,541	3,242	100%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	3,740,710	555	1,722,927	2,090	2,014,541	3,242	100%
Net	(1,715,669)	168,000	(1,211,689)	496,328		1,510,561	
Cash Balance			518,112	524,390			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	22,000	2,438	7,696	6,791	-	14,304	35%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	2,438	7,696	6,791	-	14,304	35%
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	-	2,438	7,696	6,791	-	(7,696)	
Cash Balance			1,433,624	1,431,299			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	41,000	4,805	14,870	12,678	-	26,130	36%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	225,000	-	225,552	52,249	-	(552)	100%
Total Revenue	266,000	4,805	240,422	64,927	-	25,578	90%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	41,000	4,805	14,132	8,641	-	26,868	34%
Total Services & Charges	41,000	4,805	14,132	8,641	-	26,868	34%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	41,000	4,805	14,132	8,641	-	26,868	34%
Net	225,000	-	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:

**City of South Bend, Indiana
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Fund Name	Sewer Repair Insurance	Fund Number	640
Fund Type	Enterprise Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	637,863	54,190	162,468	158,581	-	475,395	25%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,375	3,432	11,083	9,125	-	3,292	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	652,238	57,623	173,551	167,706	-	478,687	27%
Expenditures							
Personnel							
Salaries & Wages	113,545	8,943	26,775	34,566	-	86,770	24%
Fringe Benefits	44,636	3,552	11,159	17,335	-	33,477	25%
Total Personnel	158,181	12,496	37,934	51,900	-	120,247	24%
Supplies	71,355	2,503	3,008	10,604	3,258	65,089	9%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	351,655	47,844	58,959	79,844	108,498	184,198	48%
Other Interfund Allocations	75,495	6,292	18,867	4,467	-	56,628	25%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	277	1,339	1,360	-	5,161	21%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	433,650	54,413	79,165	85,672	108,498	245,987	43%
Capital	-	-	-	-	-	-	0%
Total Expenditures	663,186	69,412	120,107	148,176	111,755	431,323	35%
Net	(10,948)	(11,789)	53,444	19,530	-	47,364	-
Cash Balance			2,076,680	1,898,544			

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.

City of South Bend, Indiana
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Fund Name	Sewage Works Operations				Fund Number	641	
Fund Type	Enterprise Funds				Date Updated	3/15/2019	
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	3,153,292	9,545,247	9,357,011	-	27,650,263	26%
Interest Earnings	225,000	25,662	85,571	69,115	-	139,429	38%
Other Income	51,432	4,258	18,715	7,039	-	32,717	36%
Interfund Allocation Reimb	421,463	35,123	105,356	-	-	316,107	25%
Transfers In	284,000	59,211	78,023	16,943	-	205,977	27%
Total Revenue	38,177,405	3,277,546	9,832,912	9,450,108	-	28,344,493	26%
Expenditures by Division							
Sewers	9,390,013	409,947	1,439,489	2,299,958	2,491,293	5,459,230	42%
Concrete Crew	516,390	30,356	106,707	106,987	12,342	397,341	23%
Wastewater	34,550,924	2,422,410	7,989,617	7,601,245	3,208,417	23,352,890	32%
Organic Resources	1,683,610	90,953	483,773	452,684	339,418	860,419	49%
Clay Sewage	2,000	186	186	(137)	-	1,814	9%
Total Expenditures by Division	46,142,937	2,953,852	10,019,771	10,460,737	6,051,471	30,071,695	35%
Expenditures							
Personnel							
Salaries & Wages	5,074,749	339,613	1,093,541	1,263,101	-	3,981,208	22%
Fringe Benefits	1,917,683	128,001	430,032	588,910	-	1,487,651	22%
Total Personnel	6,992,432	467,614	1,523,572	1,852,010	-	5,468,859	22%
Supplies	2,545,865	142,864	417,865	524,890	350,190	1,777,810	30%
Services & Charges							
Professional Services	2,347,555	65,762	243,201	328,953	952,917	1,151,437	51%
Printing & Advertising	3,950	36	82	268	798	3,070	22%
Utilities	1,201,775	118,263	339,598	291,975	21,806	840,371	30%
Education & Training	36,000	1,806	9,436	1,451	2,221	24,343	32%
Travel	44,500	1,317	1,788	2,538	810	41,902	6%
Repairs & Maintenance	2,584,965	114,102	522,573	315,658	767,441	1,294,951	50%
Other Interfund Allocations	5,730,856	477,574	1,432,690	954,969	-	4,298,166	25%
Debt Service - Principal	566,921	24,697	256,365	307,371	307,661	2,895	99%
Debt Service - Interest & Fees	25,997	436	13,262	27,994	12,523	212	99%
Other Services & Charges	-	-	-	-	-	-	0%
Payment In Lieu of Taxes	6,460,177	76,117	676,319	1,411,894	3,635,104	2,148,754	67%
Transfers Out	17,601,944	1,463,264	4,583,020	4,440,765	-	13,018,924	26%
Total Services & Charges	36,604,640	2,343,373	8,078,334	8,083,837	5,701,281	22,825,025	38%
Capital	-	-	-	-	-	-	0%
Total Expenditures	46,142,937	2,953,852	10,019,771	10,460,737	6,051,471	30,071,694	35%
Net	(7,965,532)	323,695	(186,860)	(1,010,629)		(1,727,201)	
Cash Balance			14,909,076	12,678,908			

Staffing	Budget	Actual
Full Time	89	85
Part-Time /Seasonal/Temporary	N/A	3
Total	89	88

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	250,000	16,488	38,129	-	-	211,871	15%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	115,000	15,225	49,633	34,252	-	65,367	43%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	5,000,000	425,000	1,275,000	-	-	3,725,000	26%
Total Revenue	5,365,000	456,713	1,362,762	34,252	-	4,002,238	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	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	15,023,292	31,048	645,384	645,825	8,956,816	5,421,092	64%
Total Expenditures	15,023,292	31,048	645,384	645,825	8,956,816	5,421,092	64%
Net	(9,658,292)	425,665	717,378	(611,573)	-	(1,418,854)	-
Cash Balance			9,830,625	6,736,802			

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
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Fund Type	Enterprise Funds	Date Updated	3/15/2019
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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							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	84,000	9,211	29,515	24,901	-	54,485	35%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	151,717	-	151,717	238,226	-	-	100%
Total Revenue	235,717	9,211	181,232	263,127	-	54,485	77%
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	84,000	9,211	28,023	16,943	-	55,977	33%
Total Services & Charges	84,000	9,211	28,023	16,943	-	55,977	33%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	84,000	9,211	28,023	16,943	-	55,977	33%
Net	151,717	-	153,209	246,184	-	(1,492)	
Cash Balance			5,550,801	5,399,084			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	36,000	2,794	6,520	3,985	-	29,480	18%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	7,780,676	648,400	1,945,200	3,052,126	-	5,835,476	25%
Total Revenue	7,816,676	651,194	1,951,720	3,056,111	-	5,864,956	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	5,931,732	-	-	-	5,931,732	-	100%
Debt Service - Interest & Fees	1,849,494	-	1,650	1,500	1,840,944	6,900	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,781,226	-	1,650	1,500	7,772,676	6,900	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	7,781,226	-	1,650	1,500	7,772,676	6,900	100%
Net	35,450	651,194	1,950,070	3,054,611	-	5,858,056	
Cash Balance			2,915,832	3,911,172			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	42,000	15,674	15,674	7,716	-	26,326	37%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	42,000	15,674	15,674	7,716	-	26,326	37%
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	42,000	15,674	15,674	7,716	-	26,326	
Cash Balance			4,219,920	4,146,065			

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.

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Fund Name	Sewer Bond 2011	Fund Number	659
Fund Type	Enterprise Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	1	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	1	-	-	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	-	-	-	1		-	
Cash Balance					146		

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

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

**City of South Bend, Indiana
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Fund Name	Sewer Bond 2012	Fund Number	661
Fund Type	Enterprise Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	2,973	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	2,973	-	-	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							
	-	-	-	501,426	-	-	0%
Total Expenditures	-	-	-	501,426	-	-	0%
Net	-	-	-	(498,453)			
Cash Balance				143,668			

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
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Fund Name	Storm Sewer Fund	Fund Number	667
Fund Type	Enterprise Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	600,000	-	-	-	-	600,000	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	600,000	-	-	-	-	600,000	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	100,000	-	-	-	60,000	40,000	60%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	100,000	-	-	-	60,000	40,000	60%
Capital	500,000	-	-	-	40,000	460,000	8%
Total Expenditures	600,000	-	-	-	100,000	500,000	17%
Net	-	-	-	-	-	100,000	-
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
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Fund Name	Century Center	Fund Number	670
Fund Type	Enterprise Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	1,275,000	-	637,500	318,750	-	637,500	50%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	3,207,730	233,942	601,408	582,280	-	2,606,322	19%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	6	-	-	(6)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,600	212	2,526	880	-	3,074	45%
Interfund Allocation Reimb	66,045	5,504	16,509	-	-	49,536	25%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,554,375	239,658	1,257,950	901,911	-	3,296,426	28%
Expenditures							
Personnel							
Salaries & Wages	1,475,246	112,010	338,217	410,422	-	1,137,029	23%
Fringe Benefits	534,662	36,129	109,901	105,199	-	424,761	21%
Total Personnel	2,009,908	148,139	448,118	515,620	-	1,561,790	22%
Supplies	1,171,224	71,322	198,596	156,903	18,358	954,270	19%
Services & Charges							
Professional Services	86,248	8,858	16,822	69,911	-	69,426	20%
Printing & Advertising	-	-	-	1,918	-	-	0%
Utilities	309,744	36,141	113,300	94,736	-	196,444	37%
Education & Training	-	-	-	313	-	-	0%
Travel	2,000	-	-	4,668	-	2,000	0%
Repairs & Maintenance	99,981	14,405	26,065	23,221	16,011	57,905	42%
Other Interfund Allocations	162,380	13,531	40,597	-	-	121,783	25%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Insurance	54,611	4,553	13,660	22,396	-	40,951	25%
Other Services & Charges	523,034	32,407	102,309	46,150	4,620	416,105	20%
Transfers Out	90,752	-	-	-	-	90,752	0%
Total Services & Charges	1,328,750	109,895	312,754	263,312	20,631	995,366	25%
Capital	-	-	-	-	-	-	0%
Total Expenditures	4,509,882	329,356	959,467	935,835	38,989	3,511,426	22%
Net	44,493	(89,698)	298,482	(33,925)	-	(215,000)	
Cash Balance			1,994,791	1,830,507			

Staffing	Budget	Actual
Full Time	8	8
Part-Time /Seasonal/Temporary	N/A	5
Total	8	13

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Century Center Capital	Fund Number	671
Fund Type	Enterprise Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	900	1,096	3,177	140	-	(2,277)	353%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	900	1,096	3,177	140	-	(2,277)	353%
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	20,000	-	-	-	-	20,000	0%
Total Expenditures	20,000	-	-	-	-	20,000	0%
Net	(19,100)	1,096	3,177	140	-	(22,277)	
Cash Balance			860,540	865,493			

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
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Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
Fund Type	Enterprise Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	221,437	-	-	221,437	-	221,437	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40	211	684	8	-	(644)	1711%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	103,235	-	-	-	-	103,235	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	90,752	-	-	-	-	90,752	0%
Total Revenue	415,464	211	684	221,445	-	414,780	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	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							
Capital	-	-	-	-	-	-	0%
Total Expenditures	416,424	-	-	-	415,424	1,000	100%
Net	(960)	211	684	221,445	-	413,780	
Cash Balance			171,260	280,327			

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
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Fund Name	Central Services	Fund Number	222
Fund Type	Internal Service Funds	Date Updated	3/15/2019
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	7,015	21	42	106	-	6,973	1%
Charges for Services	803,537	62,189	168,322	187,988	-	635,215	21%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,200	1,039	2,462	2,781	-	6,738	27%
Other Income	8,020,336	643,516	1,944,623	1,893,584	-	6,075,713	24%
Interfund Allocation Reimb	610,726	50,895	152,671	101,410	-	458,055	25%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,450,814	757,660	2,268,120	2,185,869	-	7,182,694	24%

Expenditures by Division							
Equipment Services	3,423,940	90,177	518,388	670,008	12,705	2,892,847	16%
Building Maintenance	233,139	13,676	42,154	51,945	91	190,895	18%
Central Purchasing/Stores	308,040	21,923	64,237	58,014	-	243,803	21%
Print Shop	189,881	13,271	38,689	32,552	5,476	145,716	23%
Radio Shop	301,290	17,818	63,878	68,665	19	237,393	21%
Energy/Sustainability	17,237	2,459	3,115	55,068	14,055	67	100%
Electric & Gas Utilities	4,774,755	463,400	1,342,291	1,235,109	3,053,222	379,241	92%
Facilities Management	316,655	9,277	29,449	-	82	287,124	9%
Total Expenditures by Division	9,564,937	632,002	2,102,199	2,171,360	3,085,651	4,377,087	54%

Expenditures							
Personnel							
Salaries & Wages	2,291,115	147,487	455,142	501,042	-	1,835,973	20%
Fringe Benefits	912,335	58,175	183,372	248,885	-	728,963	20%
Total Personnel	3,203,450	205,662	638,513	749,927	-	2,564,936	20%

Supplies	138,128	(99,205)	(80,928)	21,891	15,154	203,902	-48%
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Services & Charges							
Professional Services	203,000	-	-	10,000	3,000	200,000	1%
Printing & Advertising	6,341	55	132	1,335	141	6,068	4%
Utilities	4,842,975	466,595	1,363,462	1,256,172	3,053,222	426,291	91%
Education & Training	20,800	(3,567)	1,375	2,049	-	19,425	7%
Travel	4,000	-	-	-	-	4,000	0%
Repairs & Maintenance	94,047	5,095	11,336	20,260	4,424	78,287	17%
Other Interfund Allocations	648,014	54,001	162,005	102,807	-	486,009	25%
Debt Service - Principal	14,209	748	3,301	3,388	5,571	5,337	62%
Debt Service - Interest & Fees	1,070	87	300	431	261	509	52%
Grants & Subsidies	4,800	2,434	2,434	2,110	2,300	66	99%
Other Services & Charges	9,103	97	269	990	1,578	7,256	20%
Transfers Out	375,000	-	-	-	-	375,000	0%
Total Services & Charges	6,223,359	525,545	1,544,614	1,399,542	3,070,497	1,608,248	74%

Capital	-	-	-	-	-	-	0%
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Total Expenditures	9,564,937	632,002	2,102,199	2,171,360	3,085,651	4,377,086	54%
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Net	(114,123)	125,658	165,921	14,509		2,805,608	
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Cash Balance			1,138,792	1,087,051			
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Staffing	Budget	Actual
Full Time	42	38
Part-Time /Seasonal/Temporary	N/A	2
Total	42	40

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,200	257	871	869	-	329	73%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	375,000	-	-	-	-	375,000	0%
Total Revenue	376,200	257	871	869	-	375,329	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	12,535	26,795	-	5,145	56,731	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	12,535	26,795	-	5,145	65,731	33%
Capital	300,000	-	-	39,181	-	300,000	0%
Total Expenditures	402,671	12,535	26,795	39,181	5,145	370,731	8%
Net	(26,471)	(12,278)	(25,924)	(38,312)		4,598	
Cash Balance			142,636	155,988			

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.

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

Fund Name	Liability Insurance	Fund Number	226
Fund Type	Internal Service Funds	Date Updated	3/15/2019
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	6,347	20,250	22,436	-	19,750	51%
Other Income	2,000	-	52,535	16,000	-	(50,535)	2627%
Interfund Allocation Reimb	3,931,197	327,601	996,188	517,531	-	2,935,009	25%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,973,197	333,948	1,068,973	555,967	-	2,904,224	27%
Expenditures by Division							
Safety & Risk Management	251,682	18,587	66,598	53,844	8,472	176,611	30%
Liability Insurance	2,032,932	73,023	134,239	279,458	-	1,898,693	7%
Business Insurance	689,500	21,441	61,387	49,206	42,882	585,231	15%
Workers' Compensation	1,028,000	268,221	452,187	462,835	30,091	545,722	47%
Catastrophic Events	355,541	14,940	151,645	-	305,484	(101,588)	129%
Total Expenditures by Division	4,357,655	396,211	866,057	845,343	386,930	3,104,668	29%
Expenditures							
Personnel							
Salaries & Wages	154,286	11,643	35,496	43,240	-	118,790	23%
Fringe Benefits	61,221	4,834	14,546	20,542	-	46,675	24%
Total Personnel	215,507	16,477	50,042	63,782	-	165,465	23%
Supplies	17,125	74	1,029	2,319	1,749	14,347	16%
Services & Charges							
Professional Services	184,929	68,065	83,985	100,330	29,750	71,194	62%
Printing & Advertising	-	-	-	-	-	-	0%
Education & Training	29,750	3,078	18,270	2,834	5,683	5,797	81%
Travel	6,082	-	652	816	32	5,398	11%
Repairs & Maintenance	26,965	3,155	8,695	964	15,394	2,876	89%
Other Interfund Allocations	144,621	12,052	36,153	27,981	-	108,468	25%
Insurance	1,408,500	218,379	423,396	423,118	13,132	971,972	31%
Other Services & Charges	1,992,600	63,022	100,761	223,199	31,100	1,860,739	7%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	3,793,447	367,751	671,912	779,241	95,090	3,026,444	20%
Capital	331,576	11,909	143,074	-	290,090	(101,588)	131%
Total Expenditures	4,357,655	396,211	866,057	845,343	386,930	3,104,668	29%
Net	(384,458)	(62,263)	202,916	(289,376)		(200,444)	
Cash Balance			3,903,812	4,513,250			

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.

City of South Bend, Indiana
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Fund Name	Take Home Vehicle Police	Fund Number	278
Fund Type	Internal Service Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,000	1,249	4,073	3,637	-	(73)	102%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	313	953	720	-	(953)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,000	1,562	5,026	4,357	-	(1,026)	126%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	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							
Capital	-	-	-	-	-	-	0%
Total Expenditures	50,000	-	-	-	-	50,000	0%
Net	(46,000)	1,562	5,026	4,357	-	(51,026)	
Cash Balance			755,522	756,121			

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
Monthly Financial Report
March 31, 2019**

Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
Fund Type	Internal Service Funds	Date Updated	3/15/2019
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	3,444	10,963	1,263	-	(963)	110%
Charges for Services	-	62,585	62,585	-	-	(62,585)	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,062	15,962	36,870	22,219	-	8,192	82%
Interfund Allocation Reimb	7,991,331	665,947	1,997,808	1,697,238	-	5,993,523	25%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,046,393	747,938	2,108,226	1,720,720	-	5,938,167	26%
Expenditures by Division							
311 Call Center	557,310	42,416	120,789	121,308	554	435,967	22%
Information Technology	8,720,821	497,392	2,100,465	1,151,657	1,506,368	5,113,988	41%
Total Expenditures by Division	9,278,131	539,808	2,221,254	1,272,965	1,506,922	5,549,955	40%
Expenditures							
Personnel							
Salaries & Wages	1,942,598	135,223	398,915	334,839	-	1,543,683	21%
Fringe Benefits	692,708	44,657	133,862	137,999	-	558,846	19%
Total Personnel	2,635,306	179,880	532,777	472,838	-	2,102,529	20%
Supplies	127,341	58,922	66,735	18,867	9,710	50,896	60%
Services & Charges							
Professional Services	1,417,812	80,336	185,276	226,770	303,065	929,471	34%
Printing & Advertising	5,150	-	120	298	-	5,030	2%
Education & Training	77,900	1,699	1,824	8,660	-	76,076	2%
Travel	46,078	2,244	3,360	2,412	25,877	16,841	63%
Repairs & Maintenance	3,497,713	178,462	708,905	481,599	807,314	1,981,494	43%
Other Interfund Allocations	6,785	565	1,700	1,302	-	5,085	25%
Debt Service - Principal	384,403	15,236	51,445	21,828	290,680	42,278	89%
Debt Service - Interest & Fees	48,219	1,331	4,764	2,690	27,484	15,971	67%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	391,324	21,133	64,348	35,701	2,693	324,283	17%
Transfers Out	600,000	-	600,000	-	-	-	100%
Total Services & Charges	6,475,384	301,006	1,621,743	781,260	1,457,112	3,396,529	48%
Capital	40,100	-	-	-	40,100	-	100%
Total Expenditures	9,278,131	539,808	2,221,254	1,272,965	1,506,922	5,549,954	40%
Net	-	-	-	-	-	388,213	
Cash Balance			2,658,882	2,070,606			

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.**

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

Fund Name	Self-Funded Employee Benefits	Fund Number	711
Fund Type	Internal Service Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	100,000	19,578	67,337	51,188	-	32,663	67%
Donations	-	-	-	-	-	-	0%
Other Income	12,536,190	1,086,777	3,362,970	4,558,475	-	9,173,220	27%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,636,190	1,106,355	3,430,307	4,609,663	-	9,205,883	27%
Expenditures by Division							
Employee Benefits	15,442,986	1,537,762	4,695,002	3,565,578	245,103	10,502,882	32%
Employee Wellness Clinic	1,180,000	252,558	259,545	274,582	806,601	113,854	90%
Total Expenditures by Division	16,622,986	1,790,320	4,954,547	3,840,160	1,051,704	10,616,735	36%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	146,686	3,761	4,298	32,630	282	142,106	3%
Services & Charges							
Professional Services	1,276,000	268,769	320,872	318,938	969,271	(14,143)	101%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	15,169,600	1,517,751	4,621,499	3,487,975	82,151	10,465,950	31%
Other Services & Charges	30,700	39	7,878	617	-	22,822	26%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	16,476,300	1,786,559	4,950,249	3,807,530	1,051,422	10,474,629	36%
Capital	-	-	-	-	-	-	0%
Total Expenditures	16,622,986	1,790,320	4,954,547	3,840,160	1,051,704	10,616,735	36%
Net	(3,986,796)	(683,965)	(1,524,240)	769,504	-	(1,410,852)	
Cash Balance			10,450,605	11,772,445			

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.

**City of South Bend, Indiana
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Fund Name	Unemployment Compensation	Fund Number	713
Fund Type	Internal Service Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	345	1,131	1,093	-	869	57%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	345	1,131	1,093	-	869	57%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	60,000	6,320	7,253	5,659	-	52,747	12%
Total Personnel	60,000	6,320	7,253	5,659	-	52,747	12%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	10,000	-	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	-	-	7,600	24%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	70,000	6,320	9,653	5,659	-	60,347	14%
Net	(68,000)	(5,975)	(8,522)	(4,566)	-	(59,478)	
Cash Balance			200,443	221,063			

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.

City of South Bend, Indiana
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Fund Name	Parental Leave Fund	Fund Number	714
Fund Type	Internal Service Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	100	83	281	-	-	(181)	281%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	173,346	12,210	37,315	39,462	-	136,031	22%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	173,446	12,293	37,596	39,462	-	135,850	22%
Expenditures							
Personnel							
Salaries & Wages	131,000	11,879	38,574	13,859	-	92,426	29%
Fringe Benefits	24,694	-	-	-	-	24,694	0%
Total Personnel	155,694	11,879	38,574	13,859	-	117,120	25%
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	11,879	38,574	13,859	-	117,120	25%
Net	17,752	415	(978)	25,603	-	18,730	
Cash Balance			50,258	25,603			

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.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Fire Pension	Fund Number	701
Fund Type	Trust Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	5,212,638	-	-	-	-	5,212,638	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	1,644	2,060	-	2,856	37%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	2,362	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,217,138	-	1,644	4,422	-	5,215,494	0%
Expenditures							
Personnel							
Salaries & Wages	5,105,307	365,529	1,110,502	1,269,398	-	3,994,805	22%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	5,105,307	365,529	1,110,502	1,269,398	-	3,994,805	22%
Supplies	300	-	-	67	-	300	0%
Services & Charges							
Professional Services	5,000	-	-	2	-	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	81	403	355	-	1,097	27%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,850	81	403	357	-	6,447	6%
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,112,457	365,610	1,110,905	1,269,821	-	4,001,552	22%
Net	104,681	(365,610)	(1,109,261)	(1,265,400)	-	1,213,942	
Cash Balance			(793,495)	(801,371)			

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.

City of South Bend, Indiana
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March 31, 2019

Fund Name	Police Pension	Fund Number	702
Fund Type	Trust Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	6,347,700	-	-	-	-	6,347,700	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,500	636	4,806	3,974	-	(306)	107%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,000	887	1,780	100	-	6,220	22%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,360,200	1,522	6,586	4,073	-	6,353,614	0%
Expenditures							
Personnel							
Salaries & Wages	6,343,985	629,629	1,702,172	1,613,120	-	4,641,813	27%
Fringe Benefits	3,717	-	-	174	-	3,717	0%
Total Personnel	6,347,702	629,629	1,702,172	1,613,294	-	4,645,530	27%
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	93	363	272	-	1,037	26%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,400	93	363	272	-	7,037	5%
Capital	-	-	-	-	-	-	0%
Total Expenditures	6,355,902	629,722	1,702,535	1,613,567	-	4,653,367	27%
Net	4,298	(628,200)	(1,695,950)	(1,609,493)	-	1,700,247	
Cash Balance			(748,365)	(724,493)			

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.

**City of South Bend, Indiana
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Fund Name	City Cemetery Trust	Fund Number	730
Fund Type	Trust Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	250	48	157	138	-	93	63%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	250	48	157	138	-	93	63%
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	48	157	138	-	93	
Cash Balance			29,136	28,607			

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.

City of South Bend, Indiana
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Fund Name	Bowman Cemetery	Fund Number	731
Fund Type	Trust Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	758	2,474	-	-	(2,474)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	758	2,474	-	-	(2,474)	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	-	758	2,474	-	-	(2,474)	
Cash Balance			458,346	-			

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	3/15/2019
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%
Intergov./ Shared Revenues	396,500	-	235,000	-	-	161,500	59%
Intergov./ Grants	-	-	-	-	-	-	0%
Charges for Services	-	-	-	1,060	-	-	0%
Interest Earnings	200,000	41,719	144,407	140,923	-	55,593	72%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	20,000	249,040	-	(20,000)	0%
Transfers In	34,000	4,613	14,287	9,123	-	19,713	42%
Total Revenue	17,565,949	46,332	413,695	400,146	-	17,152,255	2%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	3,346,547	55,897	294,601	274,770	1,296,290	1,755,656	48%
Printing & Advertising	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Debt Service - Principal	4,038,315	70,773	1,950,773	2,428,715	2,058,315	29,227	99%
Debt Service - Interest & Fees	1,198,775	29,227	607,516	1,013,081	618,987	(27,728)	102%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,287,835	-	481,398	1,726,404	1,406,437	400,000	83%
Transfers Out	4,261,018	-	1,935,488	-	-	2,325,530	45%
Total Services & Charges	15,132,490	155,897	5,269,775	5,442,969	5,380,029	4,482,685	70%
Capital							
	28,352,461	149,097	798,308	3,126,020	4,160,661	23,393,492	17%
Total Expenditures	43,484,951	304,994	6,068,083	8,568,989	9,540,690	27,876,177	36%
Net	(25,919,002)	(258,662)	(5,654,389)	(8,168,843)	-	(10,723,922)	
Cash Balance			26,094,694	27,220,457			

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.

City of South Bend, Indiana
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Fund Name	TIF - West Washington	Fund Number	422
Fund Type	Tax Increment Financing Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	2,983	9,589	10,851	-	411	96%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	324,425	2,983	9,589	10,851	-	314,836	3%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	479	-	-	-	-	479	0%
Printing & Advertising	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	479	-	-	-	-	479	0%
Capital	1,694,651	-	19,380	86,370	775,272	899,999	47%
Total Expenditures	1,695,130	-	19,380	86,370	775,272	900,478	47%
Net	(1,370,705)	2,983	(9,791)	(75,519)	-	(585,642)	-
Cash Balance	-	-	1,791,177	2,213,099	-	-	-

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
Monthly Financial Report
March 31, 2019**

Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
Fund Type	Tax Increment Financing Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	57,000	18,255	57,929	40,801	-	(929)	102%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,548	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,865,805	18,255	57,929	44,349	-	2,807,876	2%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	80,802	2,346	14,239	52,179	55,796	10,767	87%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	790	-	790	-	-	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	81,592	2,346	15,029	52,179	55,796	10,767	87%
Capital	12,120,390	435,110	435,110	381,156	4,624,549	7,060,731	42%
Total Expenditures	12,201,982	437,455	450,138	433,336	4,680,344	7,071,498	42%
Net	(9,336,177)	(419,200)	(392,210)	(388,986)	-	(4,263,622)	
Cash Balance			10,599,430	8,388,808			

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
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Fund Name	TIF - Southside Development #1	Fund Number	430
Fund Type	Tax Increment Financing Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	192,000	14,988	49,212	37,170	-	142,788	26%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,421,283	14,988	49,212	37,170	-	2,372,071	2%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	503,532	14,465	152,933	10,896	68,017	282,582	44%
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	503,532	14,465	152,933	10,896	68,017	282,582	44%
Capital	9,849,196	5,585	371,758	39,003	1,331,592	8,145,846	17%
Total Expenditures	10,352,728	20,050	524,691	49,899	1,399,609	8,428,428	19%
Net	(7,931,445)	(5,062)	(475,479)	(12,729)	-	(6,056,357)	
Cash Balance			8,978,260	7,856,580			

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
Monthly Financial Report
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Fund Name	TIF - Douglas Road	Fund Number	435
Fund Type	Tax Increment Financing Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,724	340	1,108	857	-	2,616	30%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,724	340	1,108	857	-	2,616	30%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	208,000	-	-	-	-	208,000	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	208,000	-	-	-	-	208,000	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	208,000	-	-	-	-	208,000	0%
Net	(204,276)	340	1,108	857	-	(205,384)	
Cash Balance			205,383	201,656			

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

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

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

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

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Fund Name	TIF - River East Residential (NE Res)	Fund Number	436
Fund Type	Tax Increment Financing Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	1,628	11,779	5,446	-	28,221	29%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,300,716	1,628	11,779	5,446	-	4,288,937	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	-	194,201	861,241	-	198,321	49%
Debt Service - Interest & Fees	102,306	-	52,463	1,248,395	-	49,843	51%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	3,771,125	-	1,883,253	-	-	1,887,872	50%
Total Services & Charges	4,275,000	-	2,129,917	2,109,636	-	2,145,083	50%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	4,275,000	-	2,129,917	2,109,636	-	2,145,083	50%
Net	25,716	1,628	(2,118,138)	(2,104,190)	-	2,143,854	-
Cash Balance	-	-	871,055	1,383,053	-	-	-

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	9,135	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	13	196	741	-	(196)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	86	86	22,989	-	(86)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	99	282	32,865	-	(282)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	1,634	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	8,885	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	12,719	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	6,135	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	27,738	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	29,372	-	-	0%
Net	-	99	282	3,493		(282)	
Cash Balance			8,668	180,228			

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.

**City of South Bend, Indiana
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Fund Name	Redevelopment General	Fund Number	433
Fund Type	Redevelopment Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	1,024	3,341	36	-	(2,341)	334%
Donations	1,000,000	-	-	-	-	1,000,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,071,356	1,024	3,341	36	-	1,068,015	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)	1,024	3,341	36	-	(5,985)	
Cash Balance			618,965	7,428			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,487	1,038	3,386	2,965	-	5,101	40%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,487	1,038	3,386	2,965	-	5,101	40%
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)	1,038	3,386	2,965	-	(619,899)	
Cash Balance			627,417	616,030			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	654	2,135	1,870	-	3,865	36%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	654	2,135	1,870	-	3,865	36%
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)	654	2,135	1,870	-	(46,135)	
Cash Balance			395,678	388,497			

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

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

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

Explanation of Significant Spending on Capital Projects:

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Fund Name	Industrial Revolving Fund	Fund Number	754
Fund Type	Redevelopment Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	210,000	67,408	67,408	46,895	-	142,592	32%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	210,000	67,408	67,408	46,895	-	142,592	32%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	45,000	13,165	13,165	11,551	-	31,835	29%
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	14,689	14,689	1,696	-	97,311	13%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	157,000	27,854	27,854	13,247	-	129,146	18%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	157,000	27,854	27,854	13,247	-	129,146	18%
Net	53,000	39,554	39,554	33,648	-	13,446	-
Cash Balance			1,720,663	2,966,104			

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.

City of South Bend, Indiana
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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
Fund Type	Debt Service Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	1,727	5,635	5,019	-	8,365	40%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,000	1,727	5,635	5,019	-	8,365	40%
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	1,727	5,347	3,414	-	8,653	38%
Total Services & Charges	14,000	1,727	5,347	3,414	-	8,653	38%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	14,000	1,727	5,347	3,414	-	8,653	38%
Net	-	-	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.

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Fund Name	Coveleski Debt Service Reserve	Fund Number	317
Fund Type	Debt Service Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,010	-	1,076	2,501	-	934	54%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,010	-	1,076	2,501	-	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	527,518	-	527,517	-	-	1	100%
Total Services & Charges	527,518	-	527,517	-	-	1	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	527,518	-	527,517	-	-	1	100%
Net	(525,508)	-	(526,442)	2,501	-	933	
Cash Balance							

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	2,887	9,421	8,390	-	10,579	47%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20,000	2,887	9,421	8,390	-	10,579	47%
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	2,887	8,940	5,708	-	11,060	45%
Total Services & Charges	20,000	2,887	8,940	5,708	-	11,060	45%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	20,000	2,887	8,940	5,708	-	11,060	45%
Net	-	-	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.

City of South Bend, Indiana
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Fund Name	2018 TIF Park Bond Debt Service Reserve	Fund Number	351
Fund Type	Debt Service Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	1,652	5,391	-	-	(4,391)	539%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	1,652	5,391	-	-	(4,391)	539%
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	1,000	1,652	5,391	-	-	(4,391)	
Cash Balance			998,611	-			

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	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,700	952	1,340	1,014	-	1,360	50%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,869,500	-	1,233,878	1,484,000	-	1,635,622	43%
Total Revenue	2,872,200	952	1,235,218	1,485,014	-	1,636,982	43%
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	695,000	695,000	920,000	-	1,030,000	40%
Debt Service - Interest & Fees	1,136,269	538,878	538,878	563,953	-	597,391	47%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	2,861,269	1,233,878	1,233,878	1,483,953	-	1,627,391	43%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,861,269	1,233,878	1,233,878	1,483,953	-	1,627,391	43%
Net	10,931	(1,232,927)	1,340	1,060	-	9,591	-
Cash Balance	-	-	211,832	523,292	-	-	-

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).

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Fund Name	Smart Streets Debt Service	Fund Number	756
Fund Type	Debt Service Funds	Date Updated	3/15/2019
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%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	560	1,000	659	-	1,500	40%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,715,500	-	857,500	856,500	-	858,000	50%
Total Revenue	1,718,000	560	858,500	857,159	-	859,500	50%
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	480,000	480,000	465,000	-	490,000	49%
Debt Service - Interest & Fees	741,369	373,784	373,784	387,884	-	367,585	50%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,711,369	853,784	853,784	852,884	-	857,585	50%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,711,369	853,784	853,784	852,884	-	857,585	50%
Net	6,631	(853,224)	4,715	4,275	-	1,915	
Cash Balance			1,731,506	1,722,920			

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).