



Period Ending:

April 30, 2019

Issued By:

Controller

City of South Bend

Monthly Departmental Financial Report

Page(s)	Contents
2	<i>Fund Guide</i>
3	<i>Narrative</i>
4 - 7	<i>Summaries</i>
8 - 22	<i>General Fund Departments</i>
23 - 58	<i>Special Revenue Funds</i>
59 - 64	<i>City Debt Service Funds</i>
65 - 79	<i>City Capital Funds</i>
80 - 103	<i>Enterprise Funds</i>
104 - 111	<i>Internal Service Funds</i>
112 - 115	<i>Trust Funds</i>
116 - 121	<i>Tax Increment Financing Funds</i>
122 - 126	<i>Redevelopment Commission Funds</i>
127 - 132	<i>Redevelopment Debt Service Funds</i>

Distribution

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

Pete Buttigieg
Laura O'Sullivan
Suzanna Fritzberg

Page # General Fund

8 101 General Fund

General Fund Departments

- 9 101-0101 Mayor
- 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
- 43 266 MVH Restricted Fund
- 44 273 Morris PAC / Palais Royale Marketing
- 45 274 Morris PAC Self-Promotion
- 46 280 Police Block Grants
- 47 281 Economic Develop Commission-Revenue Bonds
- 48 289 HAZMAT
- 49 291 Indiana River Rescue
- 50 292 Police Grants
- 51 294 Regional Police Academy
- 52 295 COPS MORE Grant
- 53 299 Police Federal Drug Enforcement
- 54 404 County Option Income Tax
- 55 408 Economic Development Income Tax
- 56 410 Urban Development Action Grant
- 57 655 Project Release
- 58 705 Police K-9 Unit

City Debt Service Funds

- 59 312 2017 Parks Bond Debt Service
- 60 313 Football Hall of Fame Debt Service
- 61 755 South Bend Building Corp
- 62 757 2015 Parks Bond Debt Service
- 63 377 Professional Sports Development
- 64 760 Eddy Street Commons Debt Service

City Capital Funds

- 65 401 Coveleski Stadium Capital
- 66 405 Park Nonreverting Capital
- 67 406 Cumulative Capital Development
- 68 407 Cumulative Capital Improvement
- 69 412 Major Moves Construction
- 70 416 Morris Performing Arts Center Capital
- 71 450 Palais Royale Historic Preservation
- 72 451 2018 Fire Station #9 Capital
- 73 452 2018 TIF Park Bond Capital
- 74 471 2017 Parks Bond Capital
- 75 677 Football Hall of Fame Capital
- 76 750 Equipment/Vehicle Leasing
- 77 751 2015 Parks Bond Capital
- 78 753 Smart Streets Bond Capital
- 79 759 Eddy Street Commons Capital

Page # Enterprise Funds

- 80 287 Emergency Medical Services Capital
- 81 288 Emergency Medical Services Operating
- 82 600 Consolidated Building Fund
- 83 601 Parking Garages
- 84 610 Solid Waste Operations
- 85 611 Solid Waste Capital
- 86 620 Water Works Operations
- 87 622 Water Works Capital
- 88 624 Water Works Customer Deposit
- 89 625 Water Works Sinking
- 90 626 Water Works Bond Reserve
- 91 629 Water Works Reserve Operations & Maintenance
- 92 640 Sewer Repair Insurance
- 93 641 Sewage Works Operations
- 94 642 Sewage Works Capital
- 95 643 Sewage Works Reserve Operations & Maint.
- 96 649 Sewage Sinking
- 97 653 Sewage Debt Service Reserve
- 98 659 Sewer Bond 2011
- 99 661 Sewer Bond 2012
- 100 667 Storm Sewer Fund
- 101 670 Century Center
- 102 671 Century Center Capital
- 103 672 Century Center Energy Conservation Debt Svc

Internal Service Funds

- 104 222 Central Services
- 105 224 Central Services Capital
- 106 226 Liability Insurance
- 107 278 Take Home Vehicle Police
- 108 279 IT / Innovation / 311 Call Center
- 109 711 Self-Funded Employee Benefits
- 110 713 Unemployment Compensation
- 111 714 Parental Leave

Trust Funds

- 112 701 Firefighters Pension
- 113 702 Police Pension
- 114 730 City Cemetery
- 115 731 Bowman Cemetery

Tax Increment Financing Funds

- 116 324 TIF - River West Development Area (Airport)
- 117 422 TIF - West Washington
- 118 429 TIF - River East Development Area (NE Dev)
- 119 430 TIF - Southside Development #1
- 120 435 TIF - Douglas Road
- 121 436 TIF - River East Residential (NE Res)

Redevelopment Commission Funds

- 122 425 Redevelopment Retail Area (Leighton Plaza)
- 123 433 Redevelopment General
- 124 439 Certified Technology Park
- 125 454 Airport Urban Enterprise Zone
- 126 754 Industrial Revolving Fund

Redevelopment Debt Service Funds

- 127 315 Redevelopment Bond - Airport Taxable
- 128 317 Coveleski Debt Service Reserve
- 129 328 Redevelopment Bond - Palais Royale
- 130 351 2018 TIF Park Bond Debt Service Reserve
- 131 752 South Bend Redevelopment Authority
- 132 756 Smart Streets Debt Service

April 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 April 30, 2019, total revenue for the year was \$80,975,708, 24% of estimated revenue. As of April 30, 2018, total revenue received was \$92,641,325. Property taxes are received in June and December each year and are budgeted at \$78 million 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 April 30, 2019, total expenditures were \$116,889,752 and outstanding encumbrances were \$79,913,404, a total of \$196,803,157 which represents 42% 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 25% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$104,893,491 as of April 30, 2018.

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

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
April 30, 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	1,425,289	6,309,120	5,241,828	58,398,085	10%
Special Revenue							
102	Rainy Day	160,000	13,730	70,501	58,126	89,499	44%
201	Parks & Recreation	19,392,354	1,610,453	3,729,668	1,198,501	15,662,686	19%
202	Motor Vehicle Highway	10,506,103	627,267	3,196,853	3,350,133	7,309,250	30%
203	Recreation Nonreverting	-	-	-	399,276	-	0%
209	Studebaker-Oliver Revitalizing Grants	125,000	1,160	6,138	45,093	118,862	5%
210	Economic Development State Grants	746,368	173	37,148	4,671	709,220	5%
211	Department of Community Investment (DCI)	3,061,369	17,709	660,284	716,807	2,401,085	22%
212	Dept of Community Investment Grants	5,416,000	145,362	660,769	717,431	4,755,231	12%
216	Police State Seizures	32,000	298	2,608	4,988	29,392	8%
217	Gift, Donation, Bequest	25,800	100,583	205,294	50,465	(179,494)	796%
218	Police Curfew Violations	300	17	101	73	199	34%
219	Unsafe Building	862,691	23,524	246,854	205,336	615,837	29%
220	Law Enforcement Continuing Education	281,500	34,724	120,155	92,571	161,345	43%
221	Landlord Registration	1,000	13	68	326	932	7%
227	Loss Recovery	4,000	810	4,257	4,428	(257)	106%
249	Public Safety LOIT	8,566,555	716,431	2,866,300	1,911,844	5,700,255	33%
251	Local Roads & Streets	4,545,689	165,991	1,289,883	1,154,877	3,255,806	28%
257	LOIT Special Distribution	227,500	704	4,091	32,091	223,409	2%
258	Human Rights Federal Grant	167,400	5,199	23,827	28,957	143,573	14%
265	Local Road & Bridge Grant	1,200,000	433	2,233	1,559	1,197,767	0%
273	Morris PAC / Palais Royale Marketing	16,200	2,170	10,000	3,619	6,200	62%
274	Morris PAC Self-Promotion	127,100	4,535	36,812	46,889	90,288	29%
280	Police Block Grants	35	5	27	22	8	77%
281	Economic Develop Commission-Revenue Bonds	-	-	-	158	-	0%
289	HAZMAT	10,200	33	9,491	154	709	93%
291	Indiana River Rescue	97,445	21,586	72,448	27,139	24,997	74%
294	Regional Police Academy	22,500	3,295	17,328	21,106	5,172	77%
295	COPS MORE Grant	92,000	1,034	8,709	30,343	83,291	9%
299	Police Federal Drug Enforcement	51,000	306	1,229	6,899	49,771	2%
404	County Option Income Tax	13,242,871	1,125,673	5,105,151	3,164,994	8,137,720	39%
408	Economic Development Income Tax	12,456,040	1,172,309	4,508,116	3,108,411	7,947,924	36%
410	Urban Development Action Grant	46,240	11,343	22,776	21,382	23,464	49%
655	Project Relief	454,489	38,105	153,366	153,495	301,123	34%
705	Police K-9 Unit	2,020	3	16	16	2,004	1%
Special Revenue Total		81,939,769	5,844,978	23,072,501	16,562,177	58,867,268	28%
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	141	(27)	0%
350	2018 Fire Station #9 Debt Service	321,707	151,416	151,416	-	170,291	47%
755	South Bend Building Corp	2,636,750	1,026	1,326,806	1,325,711	1,309,944	50%
757	2015 Parks Bond Debt Service	380,431	31,764	128,042	94,110	252,389	34%
760	Eddy Street Commons Debt Service	1,301,625	870	651,910	629,706	649,715	50%
City Debt Service Total		5,759,917	185,075	2,258,404	2,049,668	3,501,513	39%
Capital Project							
377	Professional Sports Development	547,518	-	532,504	37	15,014	97%
401	Coveleski Stadium Capital	44,250	55	420	308	43,830	1%
405	Park Nonreverting Capital	-	-	-	1,953	-	0%
406	Cumulative Capital Development	473,444	514	2,943	2,988	470,501	1%
407	Cumulative Capital Improvement	235,296	587	2,900	2,139	232,396	1%
412	Major Moves Construction	520,678	3,699	277,904	324,010	242,774	53%
416	Morris Performing Arts Center Capital	145,000	4,893	38,671	49,632	106,329	27%
450	Palais Royale Historic Preservation	21,200	1,614	5,466	6,122	15,734	26%
451	2018 Fire Station #9 Capital	-	3,509	20,310	5,006,160	(20,310)	0%
452	2018 TIF Park Bond Capital	200,000	11,969	68,247	10,825,000	131,753	34%
453	2018 Zoo Bond Capital	36,000	10,067	10,067	-	25,933	28%
471	2017 Parks Bond Capital	3,000	15,490	84,213	21,833	(81,213)	2807%
677	Football Hall of Fame Capital	2,312	-	2,311	2,517	1	100%
750	Equipment/Vehicle Leasing	2,037,625	2,636	8,761	2,079	2,028,864	0%
751	2015 Parks Bond Capital	-	102	370	1,538	(370)	0%
753	Smart Streets Bond Capital	500	16	51	509	449	10%
759	Eddy Street Commons Capital	2,000	6	19	42	1,981	1%
Capital Project Total		4,268,823	55,157	1,055,157	16,246,868	3,213,666	25%
Enterprise							
287	Emergency Medical Services Capital	1,130,695	4,879	162,994	1,105,955	967,701	14%
288	Emergency Medical Services Operating	6,175,320	535,336	2,177,641	1,934,443	3,997,679	35%
600	Consolidated Building Fund	4,774,198	192,615	1,240,962	908,576	3,533,236	26%
601	Parking Garages	1,287,735	59,750	343,113	451,589	944,622	27%
610	Solid Waste Operations	5,515,200	464,554	1,776,508	1,748,085	3,738,692	32%
611	Solid Waste Capital	1,133,416	148,352	629,844	376,234	503,572	56%
620	Water Works Operations	20,904,479	1,472,900	5,542,435	4,624,069	15,362,044	27%
622	Water Works Capital	3,376,000	275,267	1,111,840	12,122	2,264,160	33%
624	Water Works Customer Deposit	22,000	1,960	10,117	8,570	11,883	46%
625	Water Works Sinking	2,025,041	168,634	679,872	664,315	1,345,169	34%
626	Water Works Bond Reserve	22,000	1,885	9,582	7,963	12,418	44%
629	Water Works Reserve Operations & Maintenance	266,552	3,784	244,206	67,107	22,346	92%
640	Sewer Repair Insurance	652,238	59,650	233,201	222,259	419,037	36%
641	Sewage Works Operations	38,177,405	3,221,874	13,054,786	13,110,933	25,122,619	34%
642	Sewage Works Capital	5,365,000	441,525	1,804,287	1,039,755	3,560,713	34%
643	Sewage Works Reserve Operations & Maint.	235,717	7,253	188,485	267,534	47,232	80%
649	Sewage Sinking	7,816,676	651,524	2,603,243	3,821,771	5,213,433	33%
653	Sewage Debt Service Reserve	42,000	7,319	22,993	11,688	19,007	55%
659	Sewer Bond 2011	-	-	-	1	-	0%
661	Sewer Bond 2012	-	-	-	3,090	-	0%
667	Storm Sewer Fund	600,000	-	-	-	600,000	0%
670	Century Center	4,554,375	279,137	1,537,087	1,207,441	3,017,288	34%
671	Century Center Capital	900	1,062	4,238	284	(3,338)	471%
672	Century Center Energy Conservation Debt Svc	415,464	168	853	221,453	414,611	0%
Enterprise Total		104,492,411	7,999,428	33,378,287	31,815,236	71,114,124	32%

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
April 30, 2019

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Internal Service							
	222 Central Services	9,450,814	784,420	3,052,541	2,857,321	6,398,273	32%
	224 Central Services Capital	376,200	192	1,063	997	375,137	0%
	226 Liability Insurance	3,973,197	358,409	1,427,382	731,723	2,545,815	36%
	278 Take Home Vehicle Police	4,000	1,466	6,492	5,213	(2,492)	162%
	279 IT / Innovation / 311 Call Center	8,046,393	673,180	2,781,406	2,387,911	5,264,987	35%
	711 Self-Funded Employee Benefits	12,636,190	1,095,208	4,525,516	6,144,482	8,110,674	36%
	713 Unemployment Compensation	2,000	268	1,399	1,274	601	70%
	714 Parental Leave	173,446	12,172	49,768	52,306	123,678	29%
	Internal Service Total	34,662,240	2,925,316	11,845,567	12,181,228	22,816,673	34%
Trust & Agency							
	701 Firefighters Pension	5,217,138	-	1,644	4,422	5,215,494	0%
	702 Police Pension	6,360,200	71	6,656	4,286	6,353,544	0%
	730 City Cemetery	250	38	195	161	55	78%
	731 Bowman Cemetery	-	-	2,474	-	(2,474)	0%
	Trust & Agency Total	11,577,588	109	10,970	8,869	11,566,619	0%
City Funds Total		307,407,953	18,435,352	77,930,005	84,105,873	229,477,948	25%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
	324 TIF - River West Development Area (Airport)	17,985,949	233,105	646,800	4,892,437	17,339,149	4%
	422 TIF - West Washington	354,425	2,338	11,927	12,657	342,498	3%
	429 TIF - River East Development Area (NE Dev)	3,035,805	14,167	72,096	119,761	2,963,709	2%
	430 TIF - Southside Development #1	2,421,283	11,731	60,943	43,579	2,360,340	3%
	435 TIF - Douglas Road	3,724	268	1,377	1,022	2,347	37%
	436 TIF - River East Residential (NE Res)	4,300,716	1,137	12,916	5,452	4,287,800	0%
	Tax Increment Financing Total	28,101,902	262,747	806,058	5,074,907	27,295,843	3%
Redevelopment							
	425 Redevelopment Retail Area (Leighton Plaza)	297	10	292	39,861	5	98%
	433 Redevelopment General	1,085,356	24,260	27,600	42	1,057,756	3%
	439 Certified Technology Park	8,487	819	4,205	3,467	4,282	50%
	454 Airport Urban Enterprise Zone	6,000	516	2,652	2,186	3,348	44%
	754 Industrial Revolving Fund	213,200	15,464	82,872	59,346	130,328	39%
	Redevelopment Total	1,313,340	41,070	117,622	104,902	1,195,719	9%
Debt Service							
	315 Redevelopment Bond - Airport Taxable	14,000	1,359	6,994	5,868	7,006	50%
	317 Coveleski Debt Service Reserve	2,010	-	1,076	2,925	935	54%
	328 Redevelopment Bond - Palais Royale	40,000	2,273	11,694	9,810	28,306	29%
	351 2018 TIF Park Bond Debt Service	1,000	1,303	6,694	993,495	(5,694)	669%
	752 South Bend Redevelopment Authority	2,872,200	1,450	1,236,668	1,486,121	1,635,532	43%
	756 Smart Streets Debt Service	1,718,000	398	858,898	857,423	859,102	50%
	Debt Service Total	4,647,210	6,784	2,122,023	3,355,642	2,525,187	46%
Redevelopment Commission Controlled Funds Total		34,062,452	310,601	3,045,703	8,535,452	31,016,749	9%
Grand Total		341,470,405	18,745,953	80,975,708	92,641,325	260,494,697	24%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
April 30, 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	86,442	289,870	279,540	164	604,645	32%
	101-0201 City Clerk	546,269	43,350	160,909	171,123	26,671	358,689	34%
	101-0301 Common Council	643,595	36,998	160,071	205,452	156,073	327,452	49%
	101-0302 WNIT Contract	43,000	43,000	43,000	43,000	-	-	100%
	101-0401 Administration & Finance	2,572,551	179,806	727,168	745,567	5,467	1,839,916	28%
	101-0404 Morris Performing Arts Center	1,344,127	78,670	353,550	311,904	49,395	941,182	30%
	101-0405 Palais Royale	481,432	25,261	123,517	125,050	24,643	333,272	31%
	101-0501 Legal Department	1,279,018	84,139	344,112	310,903	741	934,165	27%
	101-0602 Engineering	3,220,121	216,977	907,225	432,622	158,192	2,154,704	33%
	101-0616 Office of Sustainability	278,815	13,422	49,291	-	-	229,524	18%
	101-0628 AmeriCorps Grant Program	713,239	18,516	61,933	-	34,409	616,896	14%
	101-0801 Police Department	31,349,047	2,320,714	9,656,155	9,460,778	362,665	21,330,227	32%
	101-0901 Fire Department	21,801,520	1,674,791	6,654,774	6,807,228	328,118	14,818,628	32%
	101-1008 Human Rights	385,706	23,714	106,576	122,331	28,705	250,425	35%
	General Fund Total	65,553,119	4,845,800	19,638,152	19,015,498	1,175,243	44,739,724	32%
Special Revenue								
	201 Parks & Recreation	21,373,102	1,186,782	5,031,467	4,279,289	6,081,825	10,259,810	52%
	202 Motor Vehicle Highway	15,318,226	503,570	3,717,678	3,133,365	1,237,498	10,363,050	32%
	203 Recreation Nonreverting	-	-	-	239,119	-	-	0%
	209 Studebaker-Oliver Revitalizing Grants	1,011,251	5,410	80,585	34,937	184,271	746,395	26%
	210 Economic Development State Grants	1,055,868	4,882	262,648	18,003	97,944	695,277	34%
	211 Department of Community Investment (DCI)	3,152,666	216,778	848,480	914,207	99,666	2,204,519	30%
	212 Dept of Community Investment Grants	7,944,915	95,922	693,061	794,305	2,342,958	4,908,896	38%
	216 Police State Seizures	32,000	-	-	-	-	32,000	0%
	217 Gift, Donation, Bequest	85,976	2,937	52,704	350	5,215	28,057	67%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	219 Unsafe Building	1,043,437	34,894	178,375	193,090	145,640	719,422	31%
	220 Law Enforcement Continuing Education	517,546	23,610	179,489	94,172	46,779	291,278	44%
	221 Landlord Registration	500	-	-	5	-	500	0%
	227 Loss Recovery	272,506	1,811	26,508	145,065	22,209	223,790	18%
	249 Public Safety LOIT	8,566,555	452,848	1,794,291	2,451,676	-	6,772,264	21%
	251 Local Roads & Streets	7,094,710	97,193	327,288	137,207	1,134,314	5,633,108	21%
	257 LOIT Special Distribution	901,263	53,222	321,891	292,630	538,382	40,991	95%
	258 Human Rights Federal Grant	234,988	9,838	35,609	38,323	15,126	184,253	22%
	265 Local Road & Bridge Grant	1,283,291	-	798	260,425	82,493	1,200,000	6%
	266 MVH Restricted Fund	-	15,850	15,850	-	39,507	(55,357)	0%
	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	2,493	11,431	2,377	4,037	119,796	11%
	292 Police Grants	-	-	-	-	-	-	0%
	294 Regional Police Academy	22,500	819	2,340	7,816	-	20,160	10%
	295 COPS MORE Grant	133,554	840	21,466	38,750	43,434	68,655	49%
	299 Police Federal Drug Enforcement	51,000	-	22,499	-	-	28,501	44%
	404 County Option Income Tax	15,196,928	1,249,447	4,762,537	3,448,958	2,126,372	8,308,019	45%
	408 Economic Development Income Tax	14,203,202	435,523	2,981,970	3,029,359	4,287,485	6,933,747	51%
	410 Urban Development Action Grant	60,000	15,000	30,000	65,415	-	30,000	50%
	655 Project Relief	674,962	3,582	154,690	174,599	-	520,272	23%
	705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
	Special Revenue Total	100,484,703	4,413,251	21,554,183	19,793,439	18,535,154	60,395,366	40%
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	-	97,077	97,077	631,315	-	(97,077)	0%
	350 2018 Fire Station #9 Debt Service	-	151,416	151,416	-	-	(151,416)	0%
	755 South Bend Building Corp	2,634,750	-	1,435,119	1,434,131	-	1,199,631	54%
	757 2015 Parks Bond Debt Service	383,732	-	192,191	190,341	-	191,541	50%
	760 Eddy Street Commons Debt Service	1,299,125	-	649,375	628,472	-	649,750	50%
	City Debt Service Total	5,498,750	248,492	3,108,559	2,884,259	597,758	1,792,433	67%
Capital Project								
	377 Professional Sports Development	354,770	178,534	532,504	462,190	-	(177,734)	150%
	401 Coveleski Stadium Capital	104,622	32,955	64,622	-	-	40,000	62%
	405 Park Nonreverting Capital	-	-	-	65,276	-	-	0%
	406 Cumulative Capital Development	818,121	-	137,641	233,838	353,094	327,385	60%
	407 Cumulative Capital Improvement	28,000	-	-	249,500	-	28,000	0%
	412 Major Moves Construction	2,641,236	14,008	257,844	363,135	1,147,517	1,235,874	53%
	416 Morris Performing Arts Center Capital	225,462	-	6,212	42,043	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	688,414	1,525,061	138,575	1,707,697	(0)	100%
	452 2018 TIF Park Bond Capital	10,426,145	1,068,327	2,505,408	-	1,115,543	6,805,194	35%
	453 2018 Zoo Bond Capital	-	-	845,665	-	-	(845,665)	0%
	471 2017 Parks Bond Capital	6,707,066	285,899	1,526,815	17,750	2,081,947	3,098,304	54%
	677 Football Hall of Fame Capital	3,514	-	-	21,433	-	3,514	0%
	750 Equipment/Vehicle Leasing	3,032,750	-	1,648,870	1,369,010	255,204	1,128,677	63%
	751 2015 Parks Bond Capital	474,187	2,806	78,586	1,302,441	270,181	125,421	74%
	753 Smart Streets Bond Capital	-	-	-	21,866	-	-	0%
	759 Eddy Street Commons Capital	7,650,241	44,925	759,219	-	-	6,891,022	10%
	Capital Project Total	35,810,838	3,161,534	9,919,982	4,287,056	6,954,211	18,936,644	47%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
April 30, 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	353,120	773,032	1,032,192	1,494,934	1,234,309	65%
	288 Emergency Medical Services Operating	6,430,669	546,191	1,970,353	1,812,967	84,663	4,375,654	32%
	600 Consolidated Building Fund	4,968,302	338,659	1,368,631	1,304,819	225,228	3,374,443	32%
	601 Parking Garages	1,906,584	138,170	559,762	286,532	28,663	1,318,158	31%
	610 Solid Waste Operations	5,529,983	435,483	1,946,639	1,885,505	523,617	3,059,727	45%
	611 Solid Waste Capital	1,132,616	91	333,182	415,970	628,563	170,871	85%
	620 Water Works Operations	22,812,916	1,537,272	6,687,888	5,417,846	1,831,092	14,293,936	37%
	622 Water Works Capital	3,981,291	-	38,174	1,642	976,194	2,966,923	25%
	624 Water Works Customer Deposit	22,000	1,960	9,701	6,228	-	12,299	44%
	625 Water Works Sinking	3,740,710	634	1,723,561	2,391	2,014,541	2,608	100%
	626 Water Works Bond Reserve	22,000	-	-	-	-	22,000	0%
	629 Water Works Reserve Operations & Maintenance	41,000	3,784	17,916	10,821	-	23,084	44%
	640 Sewer Repair Insurance	663,186	41,662	161,769	198,180	103,610	397,807	40%
	641 Sewage Works Operations	46,142,937	2,913,621	12,933,393	14,081,407	6,051,507	27,158,037	41%
	642 Sewage Works Capital	15,023,292	304,126	949,511	645,825	8,652,689	5,421,092	64%
	643 Sewage Works Reserve Operations & Maint.	84,000	7,253	35,276	21,350	-	48,724	42%
	649 Sewage Sinking	7,781,226	750	2,400	1,500	7,772,676	6,151	100%
	659 Sewer Bond 2011	-	-	-	-	-	-	0%
	661 Sewer Bond 2012	-	-	-	628,214	-	-	0%
	667 Storm Sewer Fund	600,000	8,425	8,425	-	116,340	475,235	21%
	670 Century Center	4,509,882	363,811	1,323,278	1,282,922	36,928	3,149,676	30%
	671 Century Center Capital	20,000	-	-	5,216	-	20,000	0%
	672 Century Center Energy Conservation Debt Svc	416,424	207,561	207,561	-	207,863	1,000	100%
	Enterprise Total	129,331,293	7,202,574	31,050,451	29,041,527	30,749,109	67,531,734	48%
Internal Service								
	222 Central Services	9,564,937	784,961	2,887,160	2,807,850	2,664,190	4,013,587	58%
	224 Central Services Capital	402,671	1,919	28,715	41,281	3,226	370,731	8%
	226 Liability Insurance	4,357,655	372,814	1,238,871	1,253,626	267,581	2,851,203	35%
	278 Take Home Vehicle Police	50,000	495	495	-	-	49,505	1%
	279 IT / Innovation / 311 Call Center	9,278,131	434,249	2,655,503	1,648,286	1,659,175	4,963,453	47%
	711 Self-Funded Employee Benefits	16,622,986	1,401,529	6,356,076	5,130,621	834,398	9,432,512	43%
	713 Unemployment Compensation	70,000	13,579	23,232	10,142	-	46,768	33%
	714 Parental Leave	155,694	23,941	62,515	22,883	-	93,179	40%
	Internal Service Total	40,502,074	3,033,487	13,252,566	10,914,688	5,428,570	21,820,938	46%
Trust & Agency								
	701 Firefighters Pension	5,112,457	380,740	1,491,645	1,646,342	-	3,620,812	29%
	702 Police Pension	6,355,902	517,405	2,219,940	2,133,795	-	4,135,962	35%
	730 City Cemetery	-	-	-	-	-	-	0%
	Trust & Agency Total	11,468,359	898,145	3,711,585	3,780,137	-	7,756,774	32%
City Funds Total		388,649,136	23,803,282	102,235,478	89,716,604	63,440,044	222,973,614	43%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
	324 TIF - River West Development Area (Airport)	43,484,951	1,030,755	7,098,839	9,626,673	10,096,128	26,289,984	40%
	422 TIF - West Washington	1,695,130	48,792	68,172	115,069	726,480	900,478	47%
	429 TIF - River East Development Area (NE Dev)	12,201,982	1,289,868	1,740,006	525,199	3,951,976	6,509,999	47%
	430 TIF - Southside Development #1	10,352,728	415,293	939,984	69,463	989,976	8,422,768	19%
	435 TIF - Douglas Road	208,000	-	-	-	108,800	99,200	52%
	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	2,784,708	11,976,918	12,446,040	15,873,360	44,367,513	39%
Redevelopment								
	425 Redevelopment Retail Area (Leighton Plaza)	-	7,820	7,820	36,901	-	(7,820)	0%
	433 Redevelopment General	1,074,000	-	-	-	-	1,074,000	0%
	439 Certified Technology Park	625,000	-	-	-	600,000	25,000	96%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	8,583	36,437	21,497	-	120,563	23%
	Redevelopment Total	1,906,000	16,403	44,257	58,398	600,000	1,261,743	34%
Debt Service								
	315 Redevelopment Bond - Airport Taxable	14,000	1,359	6,707	4,264	-	7,293	48%
	317 Coveleski Debt Service Reserve	527,518	-	527,517	-	-	1	100%
	328 Redevelopment Bond - Palais Royale	20,000	2,273	11,213	7,128	-	8,787	56%
	351 2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
	752 South Bend Redevelopment Authority	2,861,269	-	1,233,878	1,808,173	-	1,627,391	43%
	756 Smart Streets Debt Service	1,711,369	-	853,784	852,884	-	857,585	50%
	Debt Service Total	5,134,156	3,632	2,633,099	2,672,449	-	2,501,057	51%
Redevelopment Commission Controlled Funds Total		79,257,947	2,804,743	14,654,274	15,176,887	16,473,360	48,130,313	39%
Grand Total		467,907,083	26,608,025	116,889,752	104,893,491	79,913,404	271,103,927	42%

* Includes year to date expenditures and encumbrances

**City of South Bend, Indiana
Monthly Financial Report
April 30, 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	78,374	187,295	157,319	-	3,988,845	4%
Intergov./ Grants	293,744	(317,941)	28,940	-	-	264,804	10%
Licenses & Permits	240,950	18,945	135,998	142,343	-	104,952	56%
Charges for Services	1,388,477	57,501	425,465	539,067	-	963,012	31%
Fines, Forfeitures, and Fees	8,620	3,161	7,406	3,916	-	1,214	86%
Interest Earnings	300,000	40,594	216,137	141,745	-	83,863	72%
Donations	1,365,000	-	-	-	-	1,365,000	0%
Other Income	1,870,266	394,562	707,585	336,978	-	1,162,681	38%
Payment in Lieu of Taxes (PILOT)	-	-	-	-	-	-	0%
Interfund Allocation Reimb	7,460,048	621,677	2,486,632	1,809,632	-	4,973,416	33%
Transfers In	6,460,990	528,416	2,113,662	2,110,828	-	4,347,328	33%
Total Revenue	64,707,205	1,425,289	6,309,120	5,241,828	-	58,398,085	10%
Expenditures by Dept							
101-0101 Mayor's Office	894,679	86,442	289,870	279,540	164	604,645	32%
101-0201 City Clerk	546,269	43,350	160,909	171,123	26,671	358,689	34%
101-0301 Common Council	643,595	36,998	160,071	205,452	156,073	327,451	49%
101-0302 WNIT Contract	43,000	43,000	43,000	43,000	-	-	100%
101-0401 Admin & Finance	2,572,551	179,806	727,168	745,567	5,467	1,839,916	28%
101-0404 Morris PAC	1,344,127	78,670	353,550	311,904	49,395	941,182	30%
101-0405 Palais Royale	481,432	25,261	123,517	125,050	24,643	333,272	31%
101-0501 Legal Dept	1,279,018	84,139	344,112	310,903	741	934,165	27%
101-0602 Engineering Dept	3,220,121	216,977	907,225	432,622	158,192	2,154,704	33%
101-0616 Office of Sustainability	278,815	13,422	49,291	-	-	229,524	18%
101-0628 AmeriCorps Program	713,239	18,516	61,933	-	34,409	616,897	14%
101-0801 Police Dept	31,349,047	2,320,714	9,656,155	9,460,778	362,665	21,330,227	32%
101-0901 Fire Dept	21,801,520	1,674,791	6,654,774	6,807,228	328,118	14,818,628	32%
101-1008 Human Rights	385,706	23,714	106,576	122,331	28,705	250,425	35%
Total Expenditures by Dept	65,553,119	4,845,800	19,638,152	19,015,498	1,175,243	44,739,725	32%
Expenditures							
Personnel							
Salaries & Wages	36,883,554	2,793,242	11,061,574	10,643,768	-	25,821,980	30%
Fringe Benefits	12,476,713	873,832	3,620,271	4,258,673	835	8,855,607	29%
Total Personnel	49,360,267	3,667,074	14,681,845	14,902,440	835	34,677,587	30%
Supplies	2,087,630	142,511	530,049	549,587	354,854	1,202,727	42%
Services & Charges							
Professional Services	1,908,352	53,034	429,472	457,399	445,357	1,033,523	46%
Printing & Advertising	148,844	12,749	47,104	49,311	40,646	61,094	59%
Utilities	624,750	66,192	234,723	225,551	16,590	373,437	40%
Education & Training	153,914	7,884	25,412	29,295	8,216	120,286	22%
Travel	99,708	10,820	28,495	22,177	2,477	68,736	31%
Repairs & Maintenance	2,118,781	193,507	709,366	543,288	112,581	1,296,834	39%
Other Interfund Allocations	7,627,252	634,512	2,538,023	1,910,444	-	5,089,229	33%
Debt Service - Principal	153,129	-	73,345	79,360	78,375	1,409	99%
Debt Service - Interest & Fees	6,269	-	3,335	4,792	2,910	24	100%
Grants & Subsidies	83,000	43,124	43,974	55,527	-	39,026	53%
Other Services & Charges	541,143	14,394	123,969	186,327	112,403	304,771	44%
Transfers Out	608,052	-	152,013	-	-	456,039	25%
Total Services & Charges	14,073,194	1,036,215	4,409,230	3,563,471	819,554	8,844,408	37%
Capital	32,028	-	17,028	-	-	15,000	53%
Total Expenditures	65,553,119	4,845,800	19,638,152	19,015,498	1,175,243	44,739,722	32%
Net	(845,914)	(3,420,510)	(13,329,032)	(13,773,670)	-	13,658,363	-
Cash Balance	-	-	26,037,154	22,571,209	-	-	-

Staffing	Budget	Actual
Full Time		
101-0101 Mayor's Office	8	8
101-0201 City Clerk	5	5
101-0301 Common Council	9	9
101-0401 Admin & Finance	25	23
101-0404 Morris PAC	8	7
101-0405 Palais Royale	3	3
101-0501 Legal Dept	10	10
101-0602 Engineering Dept	23	23
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
April 30, 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	86,442	289,870	279,540	-	604,709	32%
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	86,442	289,870	279,540	-	604,809	32%
Expenditures							
Personnel							
Salaries & Wages	543,029	56,623	177,960	145,812	-	365,069	33%
Fringe Benefits	200,065	17,243	60,700	64,750	-	139,365	30%
Total Personnel	743,094	73,866	238,660	210,561	-	504,434	32%
Supplies	864	48	680	151	164	20	98%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	20,925	2,378	8,066	16,770	-	12,859	39%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,800	105	105	1,775	-	1,695	6%
Travel	3,049	16	1,996	1,909	-	1,053	65%
Repairs & Maintenance	1,200	-	200	267	-	1,000	17%
Other Interfund Allocations	120,197	10,017	40,061	47,348	-	80,136	33%
Debt Service - Principal	-	-	-	353	-	-	0%
Debt Service - Interest & Fees	-	-	-	84	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,550	12	103	322	-	3,447	3%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	150,721	12,528	50,531	68,827	-	100,190	34%
Capital	-	-	-	-	-	-	0%
Total Expenditures	894,679	86,442	289,870	279,540	164	604,644	32%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

Leading the community to become a model city through formulating policy, directing operations, and responding to customer concerns. The Mayor is the elected chief executive officer of the city.

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
April 30, 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	43,350	160,909	171,123	-	385,360	29%
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	43,350	160,909	171,123	-	385,360	29%
Expenditures							
Personnel							
Salaries & Wages	273,873	19,332	78,692	75,834	-	195,181	29%
Fringe Benefits	97,076	6,940	27,794	32,161	-	69,282	29%
Total Personnel	370,949	26,271	106,486	107,995	-	264,463	29%
Supplies	12,013	568	5,456	2,585	859	5,698	53%
Services & Charges							
Professional Services	30,263	283	5,135	12,144	9,969	15,159	50%
Printing & Advertising	27,986	2,225	8,490	9,498	15,325	4,171	85%
Utilities	-	-	-	-	-	-	0%
Education & Training	5,855	2,855	2,855	2,050	-	3,000	49%
Travel	6,950	152	152	392	-	6,798	2%
Repairs & Maintenance	10,676	4,507	5,763	5,000	517	4,396	59%
Other Interfund Allocations	76,327	6,361	25,439	30,304	-	50,888	33%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,250	127	1,134	1,155	-	4,116	22%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	163,307	16,510	48,967	60,544	25,812	88,528	46%
Capital	-	-	-	-	-	-	0%
Total Expenditures	546,269	43,350	160,909	171,123	26,671	358,689	34%
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
April 30, 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	36,998	160,071	205,452	-	483,524	25%
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	36,998	160,071	205,452	-	483,524	25%
Expenditures							
Personnel							
Salaries & Wages	218,200	14,106	56,798	53,754	-	161,402	26%
Fringe Benefits	111,880	7,946	31,813	40,246	-	80,067	28%
Total Personnel	330,080	22,052	88,611	94,000	-	241,469	27%
Supplies	6,465	41	480	6,206	1,268	4,717	27%
Services & Charges							
Professional Services	222,927	8,843	47,887	65,427	153,469	21,571	90%
Printing & Advertising	10,948	1,091	3,134	2,145	1,336	6,478	41%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,000	-	-	120	-	1,000	0%
Travel	5,000	-	-	242	-	5,000	0%
Repairs & Maintenance	4,750	-	-	15,771	-	4,750	0%
Other Interfund Allocations	56,532	4,711	18,844	20,708	-	37,688	33%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,893	260	1,113	833	-	4,780	19%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	307,050	14,905	70,979	105,246	154,805	81,267	74%
Capital	-	-	-	-	-	-	0%
Total Expenditures	643,595	36,998	160,071	205,452	156,073	327,453	49%
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
April 30, 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	43,000	-	-	100%
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	43,000	-	-	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	43,000	43,000	43,000	43,000	-	-	100%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	43,000	43,000	43,000	43,000	-	-	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	43,000	43,000	43,000	43,000	-	-	100%
Net	-	-	-	-	-	-	-

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

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

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

City of South Bend, Indiana
Monthly Financial Report
April 30, 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	179,806	713,967	732,766	-	1,840,584	28%
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	-	13,201	12,801	-	4,799	73%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,572,551	179,806	727,168	745,567	-	1,845,383	28%
Expenditures							
Personnel							
Salaries & Wages	1,642,180	116,544	466,028	454,408	-	1,176,152	28%
Fringe Benefits	570,981	37,246	149,466	179,865	-	421,515	26%
Total Personnel	2,213,161	153,790	615,493	634,273	-	1,597,667	28%
Supplies	24,478	779	3,980	4,193	4,157	16,341	33%
Services & Charges							
Professional Services	46,000	4,225	18,813	29,212	-	27,187	41%
Printing & Advertising	900	22	292	513	-	608	32%
Utilities	-	-	-	-	-	-	0%
Education & Training	11,110	-	1,444	180	-	9,666	13%
Travel	10,000	939	2,065	-	-	7,935	21%
Repairs & Maintenance	-	-	9	974	-	(9)	0%
Other Interfund Allocations	228,287	19,024	76,095	65,584	-	152,192	33%
Debt Service - Principal	-	-	-	1,985	-	-	0%
Debt Service - Interest & Fees	-	-	-	136	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	38,615	1,028	8,977	8,518	1,310	28,328	27%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	334,912	25,238	107,694	107,101	1,310	225,907	33%
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,572,551	179,806	727,168	745,567	5,467	1,839,915	28%
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
April 30, 2019

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	37,675	-	-	-	170,627	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,113,500	39,666	362,235	452,406	-	751,265	33%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,000	1,329	17,988	10,189	-	42,012	30%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,344,127	78,670	380,223	462,594	-	963,904	28%
Expenditures							
Personnel							
Salaries & Wages	553,202	28,205	115,181	114,115	-	438,021	21%
Fringe Benefits	213,595	11,270	46,646	61,466	640	166,309	22%
Total Personnel	766,797	39,475	161,827	175,581	640	604,330	21%
Supplies	23,830	2,965	6,843	5,955	10,142	6,845	71%
Services & Charges							
Professional Services	10,000	-	-	-	-	10,000	0%
Printing & Advertising	53,767	5,807	17,435	15,444	17,460	18,872	65%
Utilities	125,000	9,078	40,613	36,973	-	84,387	32%
Education & Training	4,500	-	325	-	-	4,175	7%
Travel	16,079	704	3,614	-	977	11,488	29%
Repairs & Maintenance	85,348	313	38,078	13,448	18,944	28,326	67%
Other Interfund Allocations	240,405	20,034	80,133	59,868	-	160,272	33%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	18,401	294	4,683	4,636	1,231	12,487	32%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	553,500	36,231	184,880	130,369	38,612	330,007	40%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,344,127	78,670	353,550	311,904	49,395	941,182	30%
Net	-	-	26,673	150,691	-	-	-

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
April 30, 2019**

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	7,185	60,550	33,616	-	130,160	32%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	267,322	16,594	58,020	84,387	-	209,302	22%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	23,400	1,482	4,947	7,046	-	18,453	21%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	481,432	25,261	123,517	125,050	-	357,915	26%
Expenditures							
Personnel							
Salaries & Wages	108,069	6,852	27,408	37,627	-	80,661	25%
Fringe Benefits	53,957	3,855	15,933	27,082	-	38,024	30%
Total Personnel	162,026	10,707	43,341	64,709	-	118,685	27%
Supplies	13,600	-	1,348	1,277	4,408	7,844	42%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	22,818	1,225	7,905	4,516	4,982	9,931	56%
Utilities	86,000	8,345	34,121	31,751	-	51,879	40%
Education & Training	500	-	-	-	-	500	0%
Travel	2,000	-	-	-	-	2,000	0%
Repairs & Maintenance	120,398	940	20,408	10,182	15,254	84,736	30%
Other Interfund Allocations	48,511	4,042	16,175	9,896	-	32,336	33%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	10,579	2	219	2,718	-	10,360	2%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	290,806	14,554	78,829	59,064	20,235	191,742	34%
Capital	15,000	-	-	-	-	15,000	0%
Total Expenditures	481,432	25,261	123,517	125,050	24,643	333,271	31%
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
April 30, 2019**

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	79,572	304,015	292,028	-	841,891	27%
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	10	21,864	18,875	-	56,559	28%
Interfund Allocation Reimb	54,689	4,557	18,233	-	-	36,456	33%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,279,018	84,139	344,112	310,903	-	934,906	27%
Expenditures							
Personnel							
Salaries & Wages	866,473	55,492	228,986	198,476	-	637,487	26%
Fringe Benefits	278,276	18,640	76,358	78,053	-	201,918	27%
Total Personnel	1,144,749	74,132	305,344	276,529	-	839,405	27%
Supplies	3,450	-	300	658	741	2,409	30%
Services & Charges							
Professional Services	2,550	95	123	270	-	2,427	5%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	50	50	1,023	-	9,950	1%
Travel	3,450	-	552	33	-	2,898	16%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	96,719	8,060	32,239	26,048	-	64,480	33%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	18,100	1,802	5,504	6,342	-	12,596	30%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	130,819	10,007	38,468	33,716	-	92,351	29%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,279,018	84,139	344,112	310,903	741	934,165	27%
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.

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	78,272	365,844	359,608	-	1,095,975	25%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	132,000	8,773	51,275	51,865	-	80,725	39%
Charges for Services	50	-	-	-	-	50	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	226,193	13,260	23,431	21,149	-	202,762	10%
Interfund Allocation Reimb	1,400,059	116,673	466,675	-	-	933,384	33%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,220,121	216,977	907,225	432,622	-	2,312,896	28%
Expenditures							
Personnel							
Salaries & Wages	1,807,736	124,381	506,030	178,885	-	1,301,706	28%
Fringe Benefits	558,778	41,845	169,085	70,626	195	389,498	30%
Total Personnel	2,366,514	166,226	675,115	249,512	195	1,691,204	29%
Supplies	28,952	675	7,774	6,731	1,775	19,403	33%
Services & Charges							
Professional Services	352,919	14,185	74,436	22,824	135,621	142,862	60%
Printing & Advertising	7,000	-	1,781	363	1,543	3,676	47%
Utilities	-	-	-	-	-	-	0%
Education & Training	21,000	1,319	6,548	4,217	-	14,452	31%
Travel	16,400	1,869	5,301	5,899	1,500	9,599	41%
Repairs & Maintenance	27,500	204	675	13,718	-	26,825	2%
Other Interfund Allocations	365,366	30,447	121,790	114,876	-	243,576	33%
Debt Service - Principal	14,637	-	5,063	8,126	9,573	1	100%
Debt Service - Interest & Fees	408	-	156	262	251	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	19,425	2,052	8,586	6,096	7,733	3,106	84%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	824,655	50,076	224,336	176,380	156,222	444,098	46%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,220,121	216,977	907,225	432,622	158,192	2,154,705	33%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	23	23
Part-Time /Seasonal/Temporary	N/A	2
Total	23	25

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	13,422	49,291	-	-	229,524	18%
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	13,422	49,291	-	-	229,524	18%
Expenditures							
Personnel							
Salaries & Wages	98,302	6,164	24,891	-	-	73,411	25%
Fringe Benefits	27,772	2,080	8,365	-	-	19,407	30%
Total Personnel	126,074	8,244	33,256	-	-	92,818	26%
Supplies	22,300	3,574	3,579	-	-	18,721	16%
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	6,410	-	-	25,957	20%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,400	-	171	-	-	3,229	5%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	130,441	1,603	12,457	-	-	117,984	10%
Capital	-	-	-	-	-	-	0%
Total Expenditures	278,815	13,422	49,291	-	-	229,523	18%
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%.

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	18,516	32,993	-	-	411,116	7%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	149,130	-	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	18,516	61,933	-	-	651,306	9%
Expenditures							
Personnel							
Salaries & Wages	315,000	13,185	46,294	-	-	268,706	15%
Fringe Benefits	40,066	3,486	12,065	-	-	28,001	30%
Total Personnel	355,066	16,671	58,359	-	-	296,707	16%
Supplies	128,757	611	655	-	15,018	113,084	12%
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	250	250	-	-	9,550	3%
Travel	9,706	983	983	-	-	8,723	10%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	4,042	-	1,078	-	-	2,964	27%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	229,416	1,233	2,920	-	19,392	207,104	10%
Capital	-	-	-	-	-	-	0%
Total Expenditures	713,239	18,516	61,933	-	34,409	616,895	14%
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
Monthly Financial Report
April 30, 2019**

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	1,995,587	9,307,204	9,423,667	-	21,503,393	30%
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	325,127	348,951	37,111	-	181,999	66%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	31,349,047	2,320,714	9,656,155	9,460,778	-	21,692,892	31%
Expenditures							
Personnel							
Salaries & Wages	17,636,092	1,338,409	5,392,700	5,448,700	-	12,243,392	31%
Fringe Benefits	5,812,652	413,263	1,716,660	2,023,771	-	4,095,992	30%
Total Personnel	23,448,744	1,751,672	7,109,361	7,472,471	-	16,339,384	30%
Supplies	1,173,831	79,899	301,264	301,368	167,939	704,628	40%
Services & Charges							
Professional Services	615,000	18,244	251,306	303,253	11,687	352,007	43%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	178,750	19,286	53,751	48,550	8,176	116,823	35%
Education & Training	-	-	-	-	-	-	0%
Travel	200	-	401	1,433	-	(201)	200%
Repairs & Maintenance	1,047,841	86,562	330,914	90,717	24,580	692,347	34%
Other Interfund Allocations	4,333,272	361,106	1,444,424	1,013,412	-	2,888,848	33%
Debt Service - Principal	138,492	-	68,282	68,896	68,801	1,409	99%
Debt Service - Interest & Fees	5,861	-	3,179	4,311	2,659	23	100%
Grants & Subsidies	40,000	124	974	12,527	-	39,026	2%
Other Services & Charges	350,028	3,821	75,272	143,840	78,823	195,933	44%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,709,444	489,143	2,228,503	1,686,939	194,726	4,286,215	36%
Capital	17,028	-	17,028	-	-	-	100%
Total Expenditures	31,349,047	2,320,714	9,656,155	9,460,778	362,665	21,330,227	32%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	1,674,791	6,652,096	6,807,228	-	15,003,310	31%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	144,614	-	-	-	-	144,614	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500	-	2,677	-	-	(2,177)	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	1,674,791	6,654,774	6,807,228	-	15,146,747	31%
Expenditures							
Personnel							
Salaries & Wages	12,608,788	1,003,257	3,881,979	3,873,621	-	8,726,809	31%
Fringe Benefits	4,446,107	306,252	1,292,152	1,656,980	-	3,153,955	29%
Total Personnel	17,054,895	1,309,509	5,174,131	5,530,601	-	11,880,764	30%
Supplies	648,053	53,299	196,792	219,893	148,382	302,879	53%
Services & Charges							
Professional Services	338,825	7,158	25,287	24,269	115,219	198,319	41%
Printing & Advertising	3,000	-	-	62	-	3,000	0%
Utilities	235,000	29,483	106,238	108,277	8,414	120,348	49%
Education & Training	83,049	3,305	13,835	19,930	8,216	60,998	27%
Travel	20,500	6,158	13,433	11,851	-	7,067	66%
Repairs & Maintenance	811,868	100,898	310,434	388,967	47,357	454,077	44%
Other Interfund Allocations	1,979,778	164,982	659,922	499,656	-	1,319,856	33%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	18,500	-	2,690	3,722	530	15,280	17%
Transfers Out	608,052	-	152,013	-	-	456,039	25%
Total Services & Charges	4,098,572	311,984	1,283,851	1,056,734	179,736	2,634,984	36%
Capital	-	-	-	-	-	-	0%
Total Expenditures	21,801,520	1,674,791	6,654,774	6,807,228	328,118	14,818,627	32%
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.

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	-	66,963	122,331	-	288,743	19%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	30,000	30,000	30,000	-	-	-	100%
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	-	9,613	9,613	-	-	(9,613)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	385,706	39,613	106,576	122,331	-	279,130	28%
Expenditures							
Personnel							
Salaries & Wages	212,610	10,692	58,628	62,536	-	153,982	28%
Fringe Benefits	65,508	3,766	13,234	23,673	-	52,274	20%
Total Personnel	278,118	14,458	71,862	86,209	-	206,256	26%
Supplies							
	1,037	52	897	570	-	140	86%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,500	-	-	-	-	2,500	0%
Travel	-	-	-	419	-	-	0%
Repairs & Maintenance	9,200	82	2,886	4,245	5,929	385	96%
Other Interfund Allocations	49,491	4,125	16,491	22,744	-	33,000	33%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	45,360	4,997	14,440	8,144	22,776	8,144	82%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	106,551	9,204	33,817	35,551	28,705	44,029	59%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	385,706	23,714	106,576	122,331	28,705	250,425	35%
Net	-	15,899	-	-	-	-	-

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.

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	13,730	70,501	58,126	-	89,499	44%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	160,000	13,730	70,501	58,126	-	89,499	44%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	160,000	13,730	70,501	58,126	-	89,499	
Cash Balance			10,532,606	10,336,390			

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
April 30, 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	1,396,325	1,396,325	458,708	-	1,653,675	46%
Charges for Services	3,583,861	149,086	611,437	277,169	-	2,972,424	17%
Interest Earnings	30,996	8,123	43,024	27,741	-	(12,028)	139%
Donations	1,626,000	1,000	1,448,400	-	-	177,600	89%
Other Income	301,000	48,100	122,662	112,982	-	178,338	41%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	400,000	7,820	107,820	321,900	-	292,180	27%
Total Revenue	19,392,354	1,610,453	3,729,668	1,198,501	-	15,662,686	19%
Expenditures by Division							
Administration	1,749,190	144,564	573,325	438,161	6,653	1,169,212	33%
Maintenance	7,281,452	532,372	1,811,980	1,968,443	760,048	4,709,424	35%
Golf Courses	1,482,088	143,668	340,109	378,793	206,562	935,417	37%
Recreation	3,055,592	177,723	751,558	511,883	244,375	2,059,659	33%
Potawatomi Zoo	700,000	-	350,000	371,669	-	350,000	50%
Potawatomi Greenhouse	46,527	3,827	34,734	31,616	-	11,793	75%
Graffiti Removal	4	58	118	27,931	4	(118)	3043%
Marketing & Events	1,224,594	68,622	267,966	268,460	75,033	881,595	28%
Regional Cities Grant	3,608,655	115,947	901,678	282,333	2,564,150	142,827	96%
Pokagon Band-Howard Pk Imprv	2,225,000	-	-	-	2,225,000	-	100%
Total Expenditures by Division	21,373,102	1,186,782	5,031,467	4,279,289	6,081,825	10,259,809	52%
Expenditures							
Personnel							
Salaries & Wages	6,269,655	386,461	1,516,971	1,445,123	-	4,752,684	24%
Fringe Benefits	2,012,653	134,434	562,882	739,611	229	1,449,542	28%
Total Personnel	8,282,308	520,895	2,079,852	2,184,734	229	6,202,226	25%
Supplies	1,546,696	150,315	343,530	305,442	477,667	725,499	53%
Services & Charges							
Professional Services	932,159	28,183	140,441	448,468	621,093	170,625	82%
Printing & Advertising	147,777	16,859	34,136	23,334	39,579	74,062	50%
Utilities	596,400	46,825	216,103	183,442	-	380,297	36%
Education & Training	41,227	1,488	4,734	2,741	4,818	31,675	23%
Travel	28,374	933	6,242	1,617	3,691	18,441	35%
Repairs & Maintenance	650,108	66,369	148,447	184,967	243,350	258,311	60%
Other Interfund Allocations	1,672,261	139,358	557,397	354,828	-	1,114,864	33%
Debt Service - Principal	439,148	74,075	147,792	129,492	308,194	(16,838)	104%
Debt Service - Interest & Fees	46,529	1,883	8,538	8,037	23,147	14,844	68%
Grants & Subsidies	715,000	-	365,000	365,000	-	350,000	51%
Other Services & Charges	1,134,310	44,243	198,708	87,187	190,683	744,919	34%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,403,293	420,216	1,827,538	1,789,113	1,434,556	3,141,200	51%
Capital	5,140,805	95,356	780,546	-	4,169,373	190,886	96%
Total Expenditures	21,373,102	1,186,782	5,031,467	4,279,289	6,081,825	10,259,811	52%
Net	(1,980,748)	423,671	(1,301,799)	(3,080,788)	-	5,402,875	-
Cash Balance			6,994,963	3,154,961			

Staffing	Budget	Actual
Full Time	94	90
Part-Time /Seasonal/Temporary	N/A	88
Total	94	178

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
Monthly Financial Report
April 30, 2019**

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	603,927	2,092,642	2,288,724	-	4,206,389	33%
Licenses & Permits	-	75	75	-	-	(75)	0%
Charges for Services	228,245	575	49,562	66,183	-	178,683	22%
Interest Earnings	47,845	9,507	52,133	40,197	-	(4,288)	109%
Other Income	5,082	1,671	9,450	8,091	-	(4,368)	186%
Interfund Allocation Reimb	138,150	11,512	46,054	-	-	92,096	33%
Transfers In	3,787,750	-	946,938	946,938	-	2,840,812	25%
Total Revenue	10,506,103	627,267	3,196,853	3,350,133	-	7,309,249	30%
Expenditures by Division							
Streets/Traffic & Lighting	13,646,650	469,526	3,530,924	2,954,459	1,019,852	9,095,874	33%
Curb & Sidewalk Program	1,671,576	34,043	186,754	178,906	217,646	1,267,176	24%
Total Expenditures by Division	15,318,226	503,570	3,717,678	3,133,365	1,237,498	10,363,050	32%
Expenditures							
Personnel							
Salaries & Wages	3,226,146	202,419	908,244	951,541	-	2,317,902	28%
Fringe Benefits	1,266,423	84,916	374,658	473,775	-	891,765	30%
Total Personnel	4,492,569	287,336	1,282,902	1,425,316	-	3,209,667	29%
Supplies	3,525,117	25,019	498,847	581,041	383,628	2,642,642	25%
Services & Charges							
Professional Services	802,793	4,123	19,364	32,416	246,245	537,184	33%
Printing & Advertising	1,000	50	74	28	596	330	67%
Utilities	52,502	6,728	23,890	19,918	5,850	22,762	57%
Education & Training	10,000	-	9,540	3,950	0	460	95%
Travel	10,000	20	1,173	1,716	-	8,827	12%
Repairs & Maintenance	1,211,205	44,316	447,951	400,122	102,998	660,256	45%
Other Interfund Allocations	1,628,279	135,690	542,759	339,580	-	1,085,520	33%
Debt Service - Principal	857,551	-	254,134	297,123	463,581	139,836	84%
Debt Service - Interest & Fees	68,076	-	9,474	12,303	34,138	24,464	64%
Other Services & Charges	159,134	289	2,571	3,854	462	156,101	2%
Transfers Out	2,500,000	-	625,000	-	-	1,875,000	25%
Total Services & Charges	7,300,540	191,215	1,935,929	1,111,010	853,871	4,510,740	38%
Capital	-	-	-	15,998	-	-	0%
Total Expenditures	15,318,226	503,570	3,717,678	3,133,365	1,237,498	10,363,049	32%
Net	(4,812,123)	123,697	(520,825)	216,768	-	(3,053,800)	
Cash Balance			7,493,990	7,338,908			

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 contrc

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	-	-	-	390,284	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	4,618	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	4,374	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	399,276	-	-	0%
Expenditures by Division							
Recreation	-	-	-	200,726	-	-	0%
Marketing & Events	-	-	-	38,393	-	-	0%
Total Expenditures by Division	-	-	-	239,119	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	70,937	-	-	0%
Fringe Benefits	-	-	-	5,703	-	-	0%
Total Personnel	-	-	-	76,639	-	-	0%
Supplies	-	-	-	27,004	-	-	0%
Services & Charges							
Professional Services	-	-	-	26,249	-	-	0%
Printing & Advertising	-	-	-	3,468	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	2,000	-	-	0%
Travel	-	-	-	1,257	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	36,716	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	65,785	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	135,475	-	-	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	239,119	-	-	0%
Net	-	-	-	160,157			
Cash Balance				956,273			

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
Monthly Financial Report
April 30, 2019**

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	25,000	1,160	6,138	5,039	-	18,862	25%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	125,000	1,160	6,138	45,093	-	118,862	5%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	1,011,251	5,410	80,585	34,937	184,271	746,395	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	5,410	80,585	34,937	184,271	746,395	26%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,011,251	5,410	80,585	34,937	184,271	746,395	26%
Net	(886,251)	(4,250)	(74,447)	10,156	-	(627,533)	
Cash Balance			881,752	900,211			

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
Monthly Financial Report
April 30, 2019**

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	173	1,143	2,296	-	357	76%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	72,011	-	36,005	-	-	36,006	50%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	746,368	173	37,148	4,671	-	709,220	5%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	196,457	4,882	14,645	-	43,936	137,876	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	16,215	50,875	1	100%
Debt Service - Interest & Fees	4,429	-	1,296	1,788	3,133	-	100%
Grants & Subsidies	65,000	-	-	-	-	65,000	0%
Other Services & Charges	92,400	-	-	-	-	92,400	0%
Transfers Out	230,000	-	230,000	-	-	-	100%
Total Services & Charges	1,055,868	4,882	262,648	18,003	97,944	695,277	34%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,055,868	4,882	262,648	18,003	97,944	695,277	34%
Net	(309,500)	(4,709)	(225,500)	(13,331)	-	13,943	
Cash Balance			120,113	396,787			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program.

Explanation of Significant Spending on Capital Projects:

Past expenditures include demolition of vacant and abandoned houses/lots and equipment for the Ignition Park/ND Turbo project.

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	16,248	67,406	82,299	-	188,694	26%
Fines, Forfeitures, and Fees	2,000	-	-	-	-	2,000	0%
Interest Earnings	10,000	372	3,639	5,805	-	6,361	36%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	1,089	1,581	2,000	-	419	79%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,350,633	-	587,658	466,505	-	1,762,975	25%
Total Revenue	3,061,369	17,709	660,284	716,807	-	2,401,085	22%
Expenditures							
Personnel							
Salaries & Wages	1,706,330	109,907	440,352	447,464	-	1,265,978	26%
Fringe Benefits	609,283	40,518	161,392	196,740	-	447,891	26%
Total Personnel	2,315,613	150,425	601,744	644,204	-	1,713,869	26%
Supplies	28,460	1,406	7,038	8,106	3,833	17,589	38%
Services & Charges							
Professional Services	267,085	19,893	60,923	114,532	91,265	114,897	57%
Printing & Advertising	20,494	1,006	5,986	4,656	1,408	13,100	36%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,125	1,230	2,528	2,911	125	9,472	22%
Travel	16,700	2,016	8,296	5,322	-	8,404	50%
Repairs & Maintenance	16,063	659	1,057	1,453	789	14,217	11%
Other Interfund Allocations	464,363	38,697	154,787	130,356	-	309,576	33%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	11,763	1,446	6,122	2,666	2,246	3,395	71%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	808,593	64,947	239,698	261,897	95,833	473,061	41%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,152,666	216,778	848,480	914,207	99,666	2,204,519	30%
Net	(91,297)	(199,069)	(188,196)	(197,400)	-	196,566	
Cash Balance			543,066	922,560			

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
Monthly Financial Report
April 30, 2019

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	68,913	328,437	631,050	-	4,682,563	7%
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	404,000	76,448	332,332	86,381	-	71,668	82%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,416,000	145,362	660,769	717,431	-	4,755,231	12%
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	95,922	693,061	794,305	2,342,958	4,608,896	40%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,944,915	95,922	693,061	794,305	2,342,958	4,908,896	38%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	7,944,915	95,922	693,061	794,305	2,342,958	4,908,896	38%
Net	(2,528,915)	49,440	(32,292)	(76,874)	-	(153,665)	-
Cash Balance	-	-	314,973	386,567	-	-	-

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
Monthly Financial Report
April 30, 2019**

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	3,865	-	29,124	3%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,000	298	1,532	1,123	-	468	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	200	-	-	(200)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	32,000	298	2,608	4,988	-	29,392	8%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	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							
	-	-	-	-	-	-	0%
Total Expenditures	32,000	-	-	-	-	32,000	0%
Net	-	298	2,608	4,988	-	(2,608)	
Cash Balance			229,648	199,155			

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
April 30, 2019

Fund Name	Gift, Donation, Bequest	Fund Number	217
------------------	-------------------------	--------------------	-----

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							
Interest Earnings	800	307	2,702	641	-	(1,902)	338%
Donations	25,000	100,276	202,592	49,824	-	(177,592)	810%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,800	100,583	205,294	50,465	-	(179,494)	796%
Expenditures by Project							
Animal Care & Control	40,000	2,937	14,228	-	5,215	20,557	49%
Wayfinding Signage Project	38,476	-	38,476	-	-	-	100%
Bowman Creek Project	-	-	-	-	-	-	0%
Bike Signage	2,500	-	-	-	-	2,500	0%
Bloomberg Mayors Challenge Award	-	-	-	-	-	-	0%
Historic Preservation Commiss.	5,000	-	-	-	-	5,000	0%
Hesburgh-MLK Memorial	-	-	-	350	-	-	0%
Total Expenditures by Project	85,976	2,937	52,704	350	5,215	28,057	67%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	5,000	-	-	-	-	5,000	0%
Services & Charges							
Professional Services	60,476	2,937	52,704	-	5,215	2,557	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	-	-	350	-	10,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	80,976	2,937	52,704	350	5,215	23,057	72%
Capital	-	-	-	-	-	-	0%
Total Expenditures	85,976	2,937	52,704	350	5,215	28,057	67%
Net	(60,176)	97,646	152,590	50,115	-	(207,551)	-
Cash Balance	-	-	317,763	150,857	-	-	-

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/Variations:

Revenues and expenditures vary depending on donations received and when projects are sufficiently funded.

2017: The major project in 2017 was the MLK/Hesburgh statue (\$200,000) in Leighton Plaza.

2018-2020 expenditures include additional renovations for animal shelter, wayfinding signage, and the Bowman Creek Project.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	17	88	73	-	12	88%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	300	17	101	73	-	199	34%
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)	17	101	73	-	(801)	
Cash Balance			13,206	12,913			

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
April 30, 2019**

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	21,777	71,848	42,769	-	108,352	40%
Interest Earnings	1,000	640	3,521	498	-	(2,521)	352%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	1,107	1,112	-	-	(1,112)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	681,491	-	170,373	162,068	-	511,118	25%
Total Revenue	862,691	23,524	246,854	205,336	-	615,837	29%
Expenditures							
Personnel							
Salaries & Wages	191,978	13,027	53,754	54,354	-	138,224	28%
Fringe Benefits	79,869	4,883	21,267	33,397	-	58,602	27%
Total Personnel	271,847	17,910	75,021	87,751	-	196,826	28%
Supplies	26,450	1,818	6,960	6,452	4,278	15,212	42%
Services & Charges							
Professional Services	73,500	5,000	13,500	13,000	13,000	47,000	36%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	445,222	3,979	23,434	45,414	90,722	331,066	26%
Other Interfund Allocations	34,894	2,908	11,630	19,308	-	23,264	33%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	166,944	3,279	23,249	21,165	37,640	106,055	36%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	720,560	15,166	71,813	98,887	141,362	507,385	30%
Capital	24,580	-	24,580	-	-	-	100%
Total Expenditures	1,043,437	34,894	178,375	193,090	145,640	719,423	31%
Net	(180,746)	(11,369)	68,480	12,246	-	(103,586)	-
Cash Balance			610,885	394,148			

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
Monthly Financial Report
April 30, 2019

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	13,911	43,660	46,341	-	96,340	31%
Fines, Forfeitures, and Fees	116,000	9,534	36,547	30,369	-	79,453	32%
Interest Earnings	5,000	496	2,766	3,204	-	2,234	55%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	18,500	10,783	37,183	12,658	-	(18,683)	201%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	281,500	34,724	120,155	92,571	-	161,344	43%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	295,556	839	94,978	39,034	46,779	153,799	48%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	91,990	19,274	46,249	28,361	-	45,741	50%
Travel	60,000	3,497	7,644	12,147	-	52,356	13%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	70,000	-	30,618	14,630	-	39,382	44%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	221,990	22,771	84,511	55,138	-	137,479	38%
Capital	-	-	-	-	-	-	0%
Total Expenditures	517,546	23,610	179,489	94,172	46,779	291,278	44%
Net	(236,046)	11,114	(59,334)	(1,600)	-	(129,934)	-
Cash Balance	-	-	386,775	573,243	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

This fund is funded by fees from accident reports, gun permits, false alarm and loud noise fines. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures include educational materials and equipment, conference and training registration, and travel costs for conferences/trainings.

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

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	-	-	310	-	1,000	0%
Interest Earnings	-	13	68	16	-	(68)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	13	68	326	-	932	7%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	500	-	-	5	-	500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	500	-	-	5	-	500	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	500	-	-	5	-	500	0%
Net	500	13	68	321	-	432	
Cash Balance			10,195	10,006			

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

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

Explanation of Expenditures and Significant Changes/Variations:
Any revenues from penalties are to be used to subsidize the City's Curb & Sidewalk program, however the Landlord Registration Program elsewhere in the State of Indiana is under State legal review.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	810	4,257	4,428	-	(257)	106%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,000	810	4,257	4,428	-	(257)	106%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	33,997	1,211	1,211	6,909	8,997	23,789	30%
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	600	25,297	125,000	10,803	200,000	15%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	270,097	1,811	26,508	131,909	19,800	223,789	17%
Capital							
Capital	2,409	-	-	13,156	2,409	-	100%
Total Expenditures	272,506	1,811	26,508	145,065	22,209	223,789	18%
Net	(268,506)	(1,001)	(22,251)	(140,637)	-	(224,046)	
Cash Balance			604,901	705,981			

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

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

Explanation of Expenditures and Significant Changes/Variations:
In 2019, this fund will be used to fund legal professional services related to environmental issues and granular activated carbon reconditioning.

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	2,853,518	1,907,385	-	5,707,037	33%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,000	3,051	12,781	4,460	-	(6,781)	213%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,566,555	716,431	2,866,300	1,911,844	-	5,700,256	33%
Expenditures by Dept							
249-0805 Police PS LOIT	4,454,976	226,321	926,407	1,421,652	-	3,528,569	21%
249-0905 Fire PS LOIT	4,111,579	226,527	867,884	1,030,023	-	3,243,695	21%
Total Expenditures by Dept	8,566,555	452,848	1,794,291	2,451,676	-	6,772,264	21%
Expenditures							
Personnel							
Salaries & Wages	6,484,606	350,016	1,359,113	1,799,072	-	5,125,493	21%
Fringe Benefits	2,081,949	102,833	435,178	652,604	-	1,646,771	21%
Total Personnel	8,566,555	452,848	1,794,291	2,451,676	-	6,772,264	21%
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	452,848	1,794,291	2,451,676	-	6,772,264	21%
Net	-	263,583	1,072,009	(539,831)		(1,072,008)	
Cash Balance			3,030,176	447,549			

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
Monthly Financial Report
April 30, 2019**

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	148,608	612,060	941,989	-	1,083,629	36%
Intergov./ Grants	320,000	-	-	184,169	-	320,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	30,000	5,396	27,357	20,075	-	2,643	91%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	11,988	25,465	8,644	-	(25,465)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,500,000	-	625,000	-	-	1,875,000	25%
Total Revenue	4,545,689	165,991	1,289,883	1,154,877	-	3,255,807	28%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	339,675	22,163	53,179	5,400	36,496	250,000	26%
Services & Charges							
Professional Services	878,000	18,629	29,142	-	168,858	680,000	23%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	923,926	27,865	103,973	70,662	316,726	503,227	46%
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	46,494	138,115	70,662	485,584	1,783,227	26%
Capital	4,348,109	28,537	135,994	61,146	612,234	3,599,881	17%
Total Expenditures	7,094,710	97,193	327,288	137,207	1,134,314	5,633,108	21%
Net	(2,549,021)	68,798	962,594	1,017,670	-	(2,377,301)	
Cash Balance			4,891,008	4,355,010			

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
Monthly Financial Report
April 30, 2019**

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	704	4,091	15,433	-	8,409	33%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	16,658	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	227,500	704	4,091	32,091	-	223,409	2%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	322,319	34,405	68,865	242,404	212,463	40,991	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	34,405	68,865	242,404	212,463	40,991	87%
Capital	578,944	18,816	253,025	50,226	325,918	1	100%
Total Expenditures	901,263	53,222	321,891	292,630	538,382	40,992	95%
Net	(673,763)	(52,518)	(317,799)	(260,539)		182,417	
Cash Balance			441,348	2,020,799			

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
April 30, 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	584	3,037	2,747	-	(1,037)	152%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,400	4,615	10,790	16,210	-	9,610	53%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	167,400	5,199	23,827	28,957	-	143,573	14%
Expenditures							
Personnel							
Salaries & Wages	108,930	4,615	18,089	16,273	-	90,841	17%
Fringe Benefits	41,158	1,724	6,824	8,318	-	34,334	17%
Total Personnel	150,088	6,339	24,912	24,590	-	125,175	17%
Supplies	2,000	-	266	631	1,534	200	90%
Services & Charges							
Professional Services	27,800	1,667	8,358	7,949	13,325	6,117	78%
Printing & Advertising	22,000	869	869	1,208	267	20,864	5%
Utilities	-	-	-	-	-	-	0%
Education & Training	3,500	-	-	15	-	3,500	0%
Travel	15,300	963	963	-	-	14,337	6%
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	3,930	-	14,060	2%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	82,900	3,499	10,430	13,102	13,592	58,878	29%
Capital	-	-	-	-	-	-	0%
Total Expenditures	234,988	9,838	35,609	38,323	15,126	184,253	22%
Net	(67,588)	(4,639)	(11,783)	(9,366)	-	(40,680)	
Cash Balance			517,628	563,494			

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
April 30, 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	-	433	2,233	1,559	-	(2,233)	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	433	2,233	1,559	-	1,197,767	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,283,291	-	798	260,425	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	260,425	82,493	1,200,000	6%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,283,291	-	798	260,425	82,493	1,200,000	6%
Net	(83,291)	433	1,436	(258,865)	-	(2,233)	
Cash Balance			331,521	734,078			

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
April 30, 2019

Fund Name	MVH Restricted Fund	Fund Number	266
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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures by Division							
Streets/Traffic & Lighting	-	15,850	15,850	-	37,494	(53,344)	0%
Curb & Sidewalk Program	-	-	-	-	2,013	(2,013)	0%
Total Expenditures by Division	-	15,850	15,850	-	39,507	(55,357)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	12,000	12,000	-	39,507	(51,507)	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	3,850	3,850	-	-	(3,850)	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	3,850	3,850	-	-	(3,850)	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	15,850	15,850	-	39,507	(55,357)	0%
Net	-	(15,850)	(15,850)	-	-	55,357	
Cash Balance			(15,850)	-			

Fund Purpose:

The MVH Restricted Fund was established in 2019 due to a directive from the State Board of Accounts:

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted. The political subdivision, by ordinance or resolution, may elect to allocate more than fifty percent (50%) of the distributions to MVH Restricted. During the same fiscal year, the political subdivision may transfer, by ordinance or resolution, the amount allocated in excess of the 50% requirement from MVH Restricted to MVH. In no event can any transfers from MVH Restricted to MVH reduce the fiscal year distributions from the State Motor Vehicle Highway Account below the 50% requirement for MVH Restricted.

Any amounts allocated in excess of the required 50% of distributions which remain in MVH Restricted at the end of the fiscal year must remain in MVH Restricted until expended for construction, reconstruction, or preservation.

Explanation of Revenue Sources:

This fund receives 50% of the City's gas tax and wheel tax distribution from the State of Indiana. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Qualified Expenditures: Effective July 1, 2018, Indiana Code 8-14-1-4(b) and Indiana Code 8-14-1-5(c) requires at least 50% of the MVH distributions to be used for construction, reconstruction and preservation of the unit's highways. Maintenance expenditures do not count toward the 50% requirement.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	2,092	9,617	3,308	-	5,383	64%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,200	77	382	311	-	818	32%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,200	2,170	10,000	3,619	-	6,201	62%
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)	2,170	10,000	3,619	-	(23,799)	
Cash Balance			67,469	58,773			

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
April 30, 2019**

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	4,379	36,125	46,872	-	88,875	29%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,100	156	687	17	-	1,413	33%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	127,100	4,535	36,812	46,889	-	90,288	29%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	15,000	-	-	-	-	15,000	0%
Printing & Advertising	60,000	-	-	-	-	60,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	75,000	-	-	-	-	75,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	75,000	-	-	-	-	75,000	0%
Net	52,100	4,535	36,812	46,889	-	15,288	
Cash Balance			138,530	46,889			

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
Monthly Financial Report
April 30, 2019

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	5	27	22	-	8	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35	5	27	22	-	8	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	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	35	5	27	22	-	8	
Cash Balance			4,018	3,943			

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
April 30, 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	-	-	-	158	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	158	-	-	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	-	-	-	158			
Cash Balance				28,024			

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
Monthly Financial Report
April 30, 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	-	9,350	-	-	650	94%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	33	141	154	-	59	70%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,200	33	9,491	154	-	709	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)	33	8,962	154	-	(9,234)	
Cash Balance			28,042	27,617			

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
April 30, 2019**

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	21,300	46,120	26,400	-	25,880	64%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	286	1,383	739	-	(883)	277%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	24,945	-	24,945	-	-	-	100%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	97,445	21,586	72,448	27,139	-	24,997	74%
Expenditures							
Personnel							
Salaries & Wages	13,000	-	462	923	-	12,538	4%
Fringe Benefits	2,500	-	-	-	-	2,500	0%
Total Personnel	15,500	-	462	923	-	15,038	3%
Supplies	43,745	1,788	1,856	1,454	4,037	37,852	13%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	1,000	-	890	-	-	110	89%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,000	-	-	-	-	9,000	0%
Travel	14,500	705	705	-	-	13,795	5%
Repairs & Maintenance	51,520	-	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	705	9,114	-	-	66,905	12%
Capital	-	-	-	-	-	-	0%
Total Expenditures	135,265	2,493	11,431	2,377	4,037	119,795	11%
Net	(37,820)	19,093	61,017	24,761		(94,798)	
Cash Balance			242,613	148,430			

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
April 30, 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:

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	3,150	16,550	20,600	-	3,450	83%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	500	145	703	506	-	(203)	141%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	75	-	-	1,925	4%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,500	3,295	17,328	21,106	-	5,172	77%
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	-	-	6,150	-	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	819	2,340	1,476	-	7,160	25%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	21,000	819	2,340	7,626	-	18,660	11%
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,500	819	2,340	7,816	-	20,160	10%
Net	-	2,476	14,988	13,290	-	(14,988)	
Cash Balance			113,640	100,629			

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:

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	787	3,497	4,159	-	6,503	35%
Interest Earnings	500	247	1,213	762	-	(713)	243%
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	1,034	8,709	30,343	-	83,291	9%
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	840	21,166	29,142	1,880	21,954	51%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	45,000	840	21,466	29,142	1,880	21,654	52%
Capital	-	-	-	-	-	-	0%
Total Expenditures	133,554	840	21,466	38,750	43,434	68,654	49%
Net	(41,554)	194	(12,756)	(8,407)	-	14,637	-
Cash Balance	-	-	189,716	126,929	-	-	-

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.

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	306	1,229	698	-	(229)	123%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	51,000	306	1,229	6,899	-	49,771	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	-	306	(21,269)	6,899	-	21,270	
Cash Balance			132,650	137,628			

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:

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	994,769	4,049,431	2,726,573	-	8,098,863	33%
Intergov./ Grants	12,500	-	12,500	-	1	(1)	100%
Interest Earnings	95,000	16,815	84,131	48,835	-	10,869	89%
Other Income	60,000	17,012	32,012	65,415	-	27,988	53%
Transfers In	927,077	97,077	927,077	324,171	-	-	100%
Total Revenue	13,242,871	1,125,673	5,105,151	3,164,994	1	8,137,719	39%
Expenditures by Activity							
Goodwill Strategic Outreach	130,000	-	65,000	91,000	65,000	-	100%
Election Costs	120,000	-	-	-	-	120,000	0%
Debt Service & Other	577,188	10,000	232,288	555,577	244,900	100,000	83%
South Bend Art Museum	65,000	-	65,000	65,000	-	-	100%
Studebaker Museum	279,622	23,302	93,209	115,205	-	186,413	33%
Light Up South Bend	338,101	51,499	140,713	9,287	363	197,025	42%
Street Paving	1,938,323	-	484,438	-	573	1,453,312	25%
Utilities & Services	2,436,601	150,286	981,016	1,223,796	11,536	1,444,049	41%
Curb & Sidewalk	1,500,000	-	375,000	375,000	-	1,125,000	25%
Information Technology	1,241,162	390,430	520,921	2,874	120,241	600,000	52%
Police Department	1,643,740	-	505,727	460,678	1,113,011	25,002	98%
Fire Department & EMS	926,579	-	231,645	58,097	-	694,934	25%
Community Investment	2,402,354	288,246	492,818	24,014	462,338	1,447,198	40%
Parks Administration	400,000	-	100,000	321,900	-	300,000	25%
Corridor Ambassadors	351,050	96,887	234,705	146,530	-	116,345	67%
Vacant & Abandoned	847,208	238,797	240,057	-	108,411	498,740	41%
Total Expenditures by Activity	15,196,928	1,249,447	4,762,537	3,448,958	2,126,372	8,308,018	45%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	278,101	51,499	140,713	248,012	363	137,025	51%
Services & Charges							
Professional Services	1,895,854	401,182	709,764	15,926	358,700	827,390	56%
Printing & Advertising	-	-	-	524	-	-	0%
Utilities	1,570,000	148,476	580,956	581,224	-	989,044	37%
Repairs & Maintenance	631,354	-	360,918	723,712	573	269,863	57%
Other Interfund Allocations	8,631	719	2,879	2,292	-	5,752	33%
Debt Service - Principal	1,603,620	2,215	491,642	483,938	1,111,978	-	100%
Debt Service - Interest & Fees	44,282	215	23,806	31,639	20,475	1	100%
Grants & Subsidies	1,952,816	252,989	565,450	194,414	225,265	1,162,101	40%
Other Services & Charges	1,779,078	347,313	630,295	464,113	200,947	947,836	47%
Transfers Out	4,764,329	-	1,191,082	696,900	-	3,573,247	25%
Total Services & Charges	14,249,964	1,153,109	4,556,791	3,194,683	1,917,937	7,775,234	45%
Capital							
	668,863	44,840	65,033	6,263	208,072	395,758	41%
Total Expenditures	15,196,928	1,249,447	4,762,537	3,448,958	2,126,372	8,308,017	45%
Net	(1,954,057)	(123,774)	342,614	(283,964)		(170,298)	
Cash Balance			12,138,810	8,380,068			

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.

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	3,865,742	2,680,240	-	7,767,104	33%
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	21,745	103,586	73,295	-	36,414	74%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	5,594	5,594	216	-	(5,594)	0%
Transfers In	178,534	178,534	178,534	-	-	-	100%
Total Revenue	12,456,040	1,172,309	4,508,116	3,108,411	-	7,947,924	36%
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	939,337	798,428	1,878,674	39,007	99%
Community Investment	6,997,310	169,077	897,272	503,080	2,157,367	3,942,671	44%
Parks & Recreation	400,525	31,612	158,625	-	21,094	220,806	45%
Potawatomi Zoo	322,949	-	59,137	100,000	155,350	108,462	66%
Code Enforcement	2,364,559	-	591,140	378,454	-	1,773,419	25%
Animal Care & Control	845,841	-	211,460	205,166	-	634,381	25%
Total Expenditures by Activity	14,203,202	435,523	2,981,970	3,029,359	4,287,485	6,933,746	51%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	3,461,874	324,663	1,148,962	846,481	2,127,641	185,271	95%
Printing & Advertising	5,043	53	53	-	43	4,947	2%
Utilities	1,055	-	-	440	1,055	-	100%
Repairs & Maintenance	228,885	8,045	40,661	68,213	130,895	57,329	75%
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	53,665	206,526	485,528	1,747,700	1,775,364	52%
Other Services & Charges	7,285	-	-	175,010	2,285	5,000	31%
Transfers Out	5,781,521	31,612	1,509,147	1,360,399	-	4,272,374	26%
Total Services & Charges	13,538,202	418,039	2,964,486	3,029,359	4,164,969	6,408,747	53%
Capital	665,000	17,484	17,484	-	122,516	525,000	21%
Total Expenditures	14,203,202	435,523	2,981,970	3,029,359	4,287,485	6,933,747	51%
Net	(1,747,162)	736,786	1,526,146	79,052	-	1,014,177	
Cash Balance			16,656,233	12,831,850			

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).

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	33	156	2,628	-	844	16%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,240	11,310	22,620	18,754	-	22,620	50%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	46,240	11,343	22,776	21,382	-	23,464	49%
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	30,000	65,415	-	30,000	50%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	60,000	15,000	30,000	65,415	-	30,000	50%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	60,000	15,000	30,000	65,415	-	30,000	50%
Net	(13,760)	(3,657)	(7,224)	(44,033)	-	(6,536)	
Cash Balance			21,758	427,178			

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
April 30, 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	37,221	149,087	148,665	-	298,052	33%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,350	884	4,279	4,830	-	3,071	58%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	454,489	38,105	153,366	153,495	-	301,123	34%
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	13,411	10,464	-	26,832	33%
Debt Service - Principal	-	-	-	24,107	-	-	0%
Debt Service - Interest & Fees	-	-	-	384	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	228	1,326	2,145	-	5,174	20%
Transfers Out	550,000	-	137,500	137,500	-	412,500	25%
Total Services & Charges	596,743	3,582	152,237	174,599	-	444,506	26%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	674,962	3,582	154,690	174,599	-	520,272	23%
Net	(220,473)	34,523	(1,324)	(21,105)		(219,149)	
Cash Balance			593,771	804,790			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
April 30, 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	3	16	16	-	4	79%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,020	3	16	16	-	2,004	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	-	3	16	16	-	(16)	
Cash Balance			2,350	2,901			

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

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

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

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

Fund Name	2017 Parks Bond Debt Service	Fund Number	312
Fund Type	Capital & Debt 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	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
April 30, 2019**

Fund Name	Football Hall of Fame Debt Service	Fund Number	313
Fund Type	Capital & Debt 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	-	-	27	141	-	(27)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	27	141	-	(27)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	620,000	-	-	0%
Debt Service - Interest & Fees	-	-	-	11,315	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	97,077	97,077	-	-	(97,077)	0%
Total Services & Charges	-	97,077	97,077	631,315	-	(97,077)	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	97,077	97,077	631,315	-	(97,077)	0%
Net	-	(97,077)	(97,050)	(631,175)		97,050	
Cash Balance			-	(606,956)			

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
April 30, 2019

Fund Name	South Bend Building Corp	Fund Number	755
Fund Type	Capital & Debt 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	1,000	1,026	4,556	1,961	-	(3,556)	456%
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	1,026	1,326,806	1,325,711	-	1,309,944	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	1,155,000	-	980,000	55%
Debt Service - Interest & Fees	459,750	-	240,119	279,131	-	219,631	52%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	2,634,750	-	1,435,119	1,434,131	-	1,199,631	54%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	2,634,750	-	1,435,119	1,434,131	-	1,199,631	54%
Net	2,000	1,026	(108,313)	(108,420)	-	110,313	
Cash Balance			682,713	663,166			

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
The fund accounts for the debt service payments for Building Corporation bonds.
Current debt includes:
- 2010 Public Works Service Center Refunding Bonds, Refunding 2001 - final payment 2/1/21, (debt schedule #36)
- 2012 Fire Station/Police Department Renovations Refunding Bonds, Refunding 2003 - final payment 2/1/23, (debt schedule #39)
- 2013 EMS/Fire Station/Tower Bonds - final payment 2/1/33, (debt schedule #116)

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

Fund Name	2015 Parks Bond Debt Service	Fund Number	757
Fund Type	Capital & Debt 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	1,000	152	1,030	560	-	(30)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	379,431	31,612	127,013	93,550	-	252,418	33%
Total Revenue	380,431	31,764	128,042	94,110	-	252,388	34%
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	220,000	-	110,000	105,000	-	110,000	50%
Debt Service - Interest & Fees	163,732	-	82,191	85,341	-	81,541	50%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	383,732	-	192,191	190,341	-	191,541	50%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	383,732	-	192,191	190,341	-	191,541	50%
Net	(3,301)	31,764	(64,148)	(96,230)	-	60,847	
Cash Balance			496,282	461,538			

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
The semi-annual debt service payments are set forth in the 20-year debt amortization schedule (#141) with the first payment made on February 1, 2016 and the final payment on August 1, 2035. Capital expenditures of this bond are tracked in the 2015 Parks Bond Capital Fund (751).

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

Fund Name	Eddy Street Commons Debt Service	Fund Number	760
Fund Type	Capital & Debt 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	3,500	870	2,535	1,234	-	965	72%
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	870	651,910	629,706	-	649,715	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	50%
Debt Service - Interest & Fees	1,249,125	-	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	628,472	-	649,750	50%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,299,125	-	649,375	628,472	-	649,750	50%
Net	2,500	870	2,535	1,234	-	(35)	
Cash Balance			3,455,443	2,502,714			

Fund Purpose:

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

Accounting Methodology:

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

Explanation of Revenue Sources:

A debt service reserve amount of \$2.5 million dollars was established at the 2017 Eddy Street Commons Bond debt closing. This amount was deposited into this debt service fund at the time of the closing. In December 2018, an additional \$945,000 was added to the debt service reserve. Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

The principal and interest payments are set forth in the 20 year debt amortization schedule (#163) with the first payment made on February 15, 2018 and the final payment on February 15, 2037. The bond was issued for Phase II of the Eddy Street Commons, a mixed-use development area just south of the University of Notre Dame. Capital expenditures related to the project are tracked in the Eddy Street Commons Bond Capital Fund (759).

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

Fund Name	Professional Sports Development	Fund Number	377
Fund Type	Capital & Debt 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	-	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	-	532,504	37	-	15,014	97%
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	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	-	178,534	178,534	-	-	(178,534)	0%
Total Services & Charges	354,770	178,534	532,504	462,190	-	(177,734)	150%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	354,770	178,534	532,504	462,190	-	(177,734)	150%
Net	192,748	(178,534)	-	(462,153)	-	192,748	
Cash Balance			-	(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.

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

Fund Name	Coveleski Stadium Capital	Fund Number	401
Fund Type	Capital & Debt 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	43,500	-	-	-	-	43,500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	750	55	420	308	-	330	56%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	44,250	55	420	308	-	43,830	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	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	32,955	-	-	-	100%
Total Expenditures	104,622	32,955	64,622	-	-	40,000	62%
Net	(60,372)	(32,900)	(64,202)	308	-	3,830	
Cash Balance			9,212	54,836			

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:

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

Fund Name	Park Non-Reverting Capital	Fund Number	405
Fund Type	Capital & Debt 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	-	-	-	1,458	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	495	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	1,953	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	31,128	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	2,648	-	-	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	-	-	-	2,648	-	-	0%
Capital							
	-	-	-	31,500	-	-	0%
Total Expenditures	-	-	-	65,276	-	-	0%
Net	-	-	-	(63,323)	-	-	
Cash Balance				113,382			

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
Monthly Financial Report
April 30, 2019

Fund Name	Cumulative Capital Development	Fund Number	406
Fund Type	Capital & Debt 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	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	514	2,943	2,988	-	157	95%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	473,444	514	2,943	2,988	-	470,501	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	227,447	321,495	33,825	93%
Debt Service - Interest & Fees	44,068	-	4,908	6,391	31,599	7,561	83%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	532,121	-	137,641	233,838	353,094	41,386	92%
Capital	286,000	-	-	-	-	286,000	0%
Total Expenditures	818,121	-	137,641	233,838	353,094	327,386	60%
Net	(344,677)	514	(134,699)	(230,849)	-	143,115	-
Cash Balance	-	-	394,483	390,208	-	-	-

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
Monthly Financial Report
April 30, 2019

Fund Name	Cumulative Capital Improvement	Fund Number	407
Fund Type	Capital & Debt 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	207,296	-	-	-	-	207,296	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,000	587	2,900	2,139	-	100	97%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	235,296	587	2,900	2,139	-	232,396	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	587	2,900	(247,361)	-	204,396	-
Cash Balance			450,626	182,923			

Fund Purpose:
This fund was used to pay debt service on a the 2011 Century Center Bonds, with the final payment on February 1, 2018.

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

Explanation of Expenditures and Significant Changes/Variiances:
Now that the Century Center bond is paid off, this fund will be used to help in financing the My SB Parks and Trails project that is being managed by the Venues, Parks & Arts Department.
For 2019, \$28,000 has been budgeted for MY SB Parks and trail improvements.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

Fund Name	Major Moves Construction	Fund Number	412
Fund Type	Capital & Debt 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	27,500	3,699	18,888	16,621	-	8,612	69%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	493,178	-	259,017	307,389	-	234,161	53%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	520,678	3,699	277,904	324,010	-	242,773	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	3,185	144,823	363,135	779,746	(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	3,185	144,823	363,135	779,746	97,618	90%
Capital	1,619,049	10,823	113,021	-	367,771	1,138,257	30%
Total Expenditures	2,641,236	14,008	257,844	363,135	1,147,517	1,235,875	53%
Net	(2,120,558)	(10,309)	20,060	(39,125)	-	(993,102)	-
Cash Balance	-	-	2,791,991	2,867,267	-	-	-

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
Monthly Financial Report
April 30, 2019**

Fund Name	Morris Performing Arts Center Capital	Fund Number	416
Fund Type	Capital & Debt 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	137,500	4,379	36,125	47,191	-	101,375	26%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	514	2,546	2,441	-	4,954	34%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	145,000	4,893	38,671	49,632	-	106,329	27%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	16,127	-	2,317	2,545	-	13,810	14%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	129,335	-	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	11,805	3,449	121,991	6%
Capital	80,000	-	-	27,692	14,149	65,851	18%
Total Expenditures	225,462	-	6,212	42,043	17,598	201,652	11%
Net	(80,462)	4,893	32,459	7,589	-	(95,323)	
Cash Balance			411,364	425,141			

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
April 30, 2019

Fund Name	Palais Royale Historic Preservation	Fund Number	450
Fund Type	Capital & Debt 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	18,500	1,482	4,645	5,486	-	13,855	25%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,700	132	822	637	-	1,878	30%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,200	1,614	5,466	6,122	-	15,733	26%
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)	1,614	(26,071)	6,122	-	(59,267)	
Cash Balance			103,299	115,724			

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
April 30, 2019**

Fund Name	2018 Fire Station #9 Capital	Fund Number	451
Fund Type	Capital & Debt 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	-	3,509	20,310	401	-	(20,310)	0%
Debt Proceeds	-	-	-	5,005,758	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	3,509	20,310	5,006,160	-	(20,310)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	128,325	-	-	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	-	-	-	10,250	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	138,575	-	-	0%
Capital	3,232,757	688,414	1,525,061	-	1,707,697	(1)	100%
Total Expenditures	3,232,757	688,414	1,525,061	138,575	1,707,697	(1)	100%
Net	(3,232,757)	(684,906)	(1,504,750)	4,867,585	-	(20,309)	
Cash Balance			1,997,251	4,867,585			

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
April 30, 2019

Fund Name	2018 TIF Park Bond Capital	Fund Number	452
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	200,000	11,969	68,247	-	-	131,753	34%
Debt Proceeds	-	-	-	10,825,000	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200,000	11,969	68,247	10,825,000	-	131,753	34%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	999,501	111,513	281,394	-	421,324	296,783	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	111,513	281,394	-	421,324	296,783	70%
Capital	9,426,644	956,814	2,224,013	-	694,219	6,508,412	31%
Total Expenditures	10,426,145	1,068,327	2,505,408	-	1,115,543	6,805,195	35%
Net	(10,226,145)	(1,056,358)	(2,437,160)	10,825,000	-	(6,673,442)	
Cash Balance			7,989,297	10,825,000			

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
April 30, 2019

Fund Name	2017 Parks Bond Capital	Fund Number	471
Fund Type	Capital & Debt 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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	15,490	84,213	21,833	-	(81,213)	2807%
Debt Proceeds	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,000	15,490	84,213	21,833	-	(81,213)	2807%
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	285,899	1,511,815	-	2,075,483	3,119,768	53%
Total Expenditures	6,707,066	285,899	1,526,815	17,750	2,081,947	3,098,304	54%
Net	(6,704,066)	(270,408)	(1,442,602)	4,083	-	(3,179,517)	-
Cash Balance	-	-	11,529,515	13,893,041	-	-	-

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

These are the various projects:

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

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

Fund Name	Football Hall of Fame Capital	Fund Number	677
Fund Type	Capital & Debt 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	2,312	-	2,311	2,517	-	1	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,312	-	2,311	2,517	-	1	100%
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	-	-	21,154	-	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	-	-	21,433	-	3,514	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	3,514	-	-	21,433	-	3,514	0%
Net	(1,202)	-	2,311	(18,916)	-	(3,513)	
Cash Balance			-	428,699			

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
April 30, 2019

Fund Name	Equipment/Vehicle Leasing	Fund Number	750
------------------	---------------------------	--------------------	-----

Fund Type	Capital & Debt 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	3,000	2,636	8,761	2,079	-	(5,761)	292%
Debt Proceeds	2,034,625	-	-	-	-	2,034,625	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,037,625	2,636	8,761	2,079	-	2,028,864	0%
Capital Expenditures by Dept							
Unassigned/Bank Fees	-	-	30,749	-	-	(30,749)	0%
Streets/Traffic & Lighting	1,413,125	-	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	-	339,161	1,031,766	255,204	420,955	59%
Fire Department	-	-	400,159	-	-	(400,159)	0%
Parks & Recreation	482,805	-	482,805	25,000	-	-	100%
Code Enforcement	80,000	-	78,940	-	-	1,060	99%
Animal Care & Control	-	-	-	72,627	-	-	0%
Building Department	-	-	-	-	-	-	0%
Total Capital Expenditures by Dept	3,032,750	-	1,648,870	1,369,010	255,204	1,128,676	63%
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)	0%
Debt Service - Interest & Fees	-	-	2,822	-	-	(2,822)	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	30,749	-	-	(30,749)	0%
Capital	3,032,750	-	1,618,121	1,369,010	255,204	1,159,425	62%
Total Expenditures	3,032,750	-	1,648,870	1,369,010	255,204	1,128,676	63%
Net	(995,125)	2,636	(1,640,109)	(1,366,931)	-	900,188	-
Cash Balance	-	-	1,301,931	2,231,692	-	-	-

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
April 30, 2019

Fund Name	2015 Parks Bond Capital	Fund Number	751
Fund Type	Capital & Debt 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	-	102	370	1,538	-	(370)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	102	370	1,538	-	(370)	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	13,316	143	3,616	-	2,466	7,234	46%
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	2,388	2,388	53,317	-	7,771	24%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	10,159	2,388	2,388	53,317	-	7,771	24%
Capital	450,712	275	72,581	1,249,124	267,714	110,417	76%
Total Expenditures	474,187	2,806	78,586	1,302,441	270,181	125,422	74%
Net	(474,187)	(2,704)	(78,215)	(1,300,902)		(125,792)	
Cash Balance			393,472	1,970,321			

Fund Purpose:

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

Accounting Methodology:

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

Explanation of Revenue Sources:

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

Explanation of Significant Spending on Capital Projects:

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

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

Fund Name	Smart Streets Bond Capital	Fund Number	753
Fund Type	Capital & Debt 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	500	16	51	509	-	449	10%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	16	51	509	-	449	10%
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							
	-	-	-	21,866	-	-	0%
Total Expenditures	-	-	-	21,866	-	-	0%
Net	500	16	51	(21,356)	-	449	-
Cash Balance			68,894	1,018,799			

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
April 30, 2019

Fund Name	Eddy Street Commons Capital	Fund Number	759
Fund Type	Capital & Debt 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	6	19	42	-	1,981	1%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	6	19	42	-	1,981	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	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	7,650,241	44,925	759,219	-	-	6,891,022	10%
Total Expenditures	7,650,241	44,925	759,219	-	-	6,891,022	10%
Net	(7,648,241)	(44,920)	(759,200)	42	-	(6,889,041)	
Cash Balance			6,891,045	16,129,356			

Fund Purpose:
This fund accounts for the expenditures of the bond proceeds of 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
April 30, 2019

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	4,879	26,570	27,405	-	(16,570)	266%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	545,695	-	136,424	-	-	409,271	25%
Total Revenue	1,130,695	4,879	162,994	1,105,955	-	967,701	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	-	-	161,333	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	(75,000)	10,719	123,455	424,190	171,341	72%
Debt Service - Interest & Fees	195,432	(76,416)	499	89,506	43,061	151,872	22%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	403,830	151,416	354,166	-	-	49,664	88%
Total Services & Charges	1,217,148	-	365,384	470,794	478,888	372,877	69%
Capital	2,266,327	353,120	388,848	521,448	1,016,047	861,432	62%
Total Expenditures	3,502,275	353,120	773,032	1,032,192	1,494,934	1,234,309	65%
Net	(2,371,580)	(348,241)	(610,037)	73,764	-	(266,608)	-
Cash Balance	-	-	3,517,146	4,383,776	-	-	-

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
April 30, 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	2,596	8,059	6,626	-	15,941	34%
Charges for Services	5,139,884	527,690	1,903,410	1,912,315	-	3,236,474	37%
Fines, Forfeitures, and Fees	2,500	875	1,275	100	-	1,225	51%
Interest Earnings	15,000	4,175	17,663	13,409	-	(2,663)	118%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	100	-	-	0%
Other Income	5,000	-	-	1,893	-	5,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	988,936	-	247,234	-	-	741,702	25%
Total Revenue	6,175,320	535,336	2,177,641	1,934,443	-	3,997,679	35%
Expenditures							
Personnel							
Salaries & Wages	4,009,648	317,144	1,246,289	1,125,202	-	2,763,359	31%
Fringe Benefits	1,196,092	98,429	401,866	424,009	-	794,226	34%
Total Personnel	5,205,740	415,572	1,648,155	1,549,212	-	3,557,585	32%
Supplies	411,762	32,324	104,250	114,005	69,192	238,320	42%
Services & Charges							
Professional Services	74,610	217	17,535	12,486	-	57,075	24%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	33,000	736	3,024	2,742	-	29,976	9%
Education & Training	17,000	19	2,294	3,583	-	14,706	13%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	260,308	512	19,901	18,244	3,290	237,117	9%
Other Interfund Allocations	261,156	21,763	87,052	73,484	-	174,104	33%
Debt Service - Principal	1,044	-	-	-	1,044	-	100%
Debt Service - Interest & Fees	49	-	-	-	49	-	101%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	166,000	75,047	88,142	19,401	11,088	66,770	60%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	813,167	98,294	217,948	129,940	15,471	579,748	29%
Capital	-	-	-	19,811	-	-	0%
Total Expenditures	6,430,669	546,191	1,970,353	1,812,967	84,663	4,375,653	32%
Net	(255,349)	(10,854)	207,288	121,475	-	(377,974)	
Cash Balance			2,192,936	2,041,877			

Staffing	Budget	Actual
Full Time	51	58
Part-Time /Seasonal/Temporary	N/A	1
Total	51	59

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
April 30, 2019**

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	168,429	508,621	476,867	-	1,108,014	31%
Charges for Services	73,100	5,690	19,046	19,672	-	54,054	26%
Fines, Forfeitures, and Fees	471,250	10,174	42,994	146,155	-	428,256	9%
Interest Earnings	5,000	2,174	13,037	16,861	-	(8,037)	261%
Other Income	6,000	40	604	1,633	-	5,396	10%
Interfund Allocation Reimb	73,304	6,109	24,432	-	-	48,872	33%
Transfers In	2,528,909	-	632,227	247,388	-	1,896,682	25%
Total Revenue	4,774,198	192,615	1,240,962	908,576	-	3,533,237	26%
Expenditures by Dept							
Code Enforcement	2,304,579	152,964	592,827	536,442	113,962	1,597,791	31%
Animal Care & Control	978,627	79,115	290,040	278,487	56,311	632,275	35%
Rental Unit Inspection	180,974	8,970	35,880	-	22,358	122,736	32%
Building Department	1,504,122	97,610	449,884	489,889	32,597	1,021,641	32%
Total Expenditures by Dept	4,968,302	338,659	1,368,631	1,304,819	225,228	3,374,443	32%
Expenditures							
Personnel							
Salaries & Wages	2,040,542	151,620	598,325	537,565	-	1,442,217	29%
Fringe Benefits	775,006	58,513	233,509	266,345	-	541,497	30%
Total Personnel	2,815,548	210,133	831,834	803,910	-	1,983,714	30%
Supplies	153,049	13,347	37,203	42,071	30,669	85,177	44%
Services & Charges							
Professional Services	53,180	16,541	24,835	38,927	10,286	18,059	66%
Printing & Advertising	29,150	588	3,684	3,992	5,651	19,815	32%
Utilities	26,700	3,949	11,308	8,499	3,735	11,657	56%
Education & Training	23,300	604	1,865	3,452	12	21,423	8%
Travel	8,575	568	765	479	-	7,810	9%
Repairs & Maintenance	114,774	3,978	28,665	23,113	6,624	79,485	31%
Other Interfund Allocations	936,177	78,017	312,041	265,692	-	624,136	33%
Debt Service - Principal	145,598	95	42,962	41,809	75,717	26,919	82%
Debt Service - Interest & Fees	11,708	7	2,795	4,867	5,760	3,153	73%
Other Services & Charges	446,600	10,832	30,938	68,007	86,774	328,888	26%
Transfers Out	158,943	-	39,736	-	-	119,207	25%
Total Services & Charges	1,954,705	115,179	499,594	458,838	194,559	1,260,552	36%
Capital	45,000	-	-	-	-	45,000	0%
Total Expenditures	4,968,302	338,659	1,368,631	1,304,819	225,228	3,374,443	32%
Net	(194,104)	(146,045)	(127,669)	(396,243)		158,794	
Cash Balance			1,967,808	2,749,030			

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	15
Part-Time /Seasonal/Temporary	N/A	-
Total	13	15

Explanation of Revenue Sources:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	49,324	313,079	420,433	-	907,756	26%
Fines, Forfeitures, and Fees	55,700	8,883	21,175	23,395	-	34,525	38%
Interest Earnings	10,000	1,543	8,272	7,240	-	1,728	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,200	-	587	521	-	613	49%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,287,735	59,750	343,113	451,589	-	944,622	27%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	681,481	115,777	433,184	153,617	113	248,184	64%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	77,000	9,789	39,047	37,194	-	37,953	51%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	834,677	7,393	67,091	18,155	28,551	739,035	11%
Other Interfund Allocations	49,026	4,087	16,330	13,648	-	32,696	33%
Debt Service - Principal	-	-	-	41,833	-	-	0%
Debt Service - Interest & Fees	-	-	-	18,892	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	4,400	1,123	4,111	3,194	-	289	93%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,646,584	138,170	559,762	286,532	28,663	1,058,157	36%
Capital	260,000	-	-	-	-	260,000	0%
Total Expenditures	1,906,584	138,170	559,762	286,532	28,663	1,318,157	31%
Net	(618,849)	(78,419)	(216,649)	165,057	-	(373,535)	
Cash Balance			1,113,745	1,424,143			

Fund Purpose:

This fund accounts for the revenues and expenditures from the various parking garages owned by the City of South Bend. There are currently 1,484 stalls. Parking garage operations are under outside contract with Downtown South Bend, Inc.

Explanation of Revenue Sources:

This fund receives revenue from the collection of daily and monthly parking fees at several downtown parking garages. Effective January 2017, the Common Council approved an increase in parking garage rates and parking enforcement fines. It was the first increase in 13 years. In addition to revenues for parking fees, \$265K in revenue is a reimbursement from DTSB to the City to reimburse for the City's expenditures to a third party for the Downtown Ambassador program.

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

There are many capital improvement needs. The City plans on addressing those incrementally, budgeting for capital improvements across several years.

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	464,055	1,760,559	1,740,620	-	3,641,941	33%
Interest Earnings	11,500	499	3,687	3,822	-	7,813	32%
Other Income	101,200	-	12,263	3,643	-	88,937	12%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,515,200	464,554	1,776,508	1,748,085	-	3,738,691	32%
Expenditures							
Personnel							
Salaries & Wages	1,110,697	70,554	302,631	329,032	-	808,066	27%
Fringe Benefits	467,437	30,948	137,471	178,130	-	329,966	29%
Total Personnel	1,578,134	101,502	440,102	507,162	-	1,138,032	28%
Supplies	377,388	13,280	53,898	127,024	126,193	197,297	48%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	250	-	-	-	-	250	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	-	2,651	-	10,000	0%
Travel	9,900	-	-	2,614	-	9,900	0%
Repairs & Maintenance	664,381	51,744	208,687	315,591	3,916	451,778	32%
Other Interfund Allocations	998,406	83,201	332,798	283,700	-	665,608	33%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	758,908	37,656	282,090	270,662	393,507	83,311	89%
Transfers Out	1,132,616	148,100	629,065	376,100	-	503,551	56%
Total Services & Charges	3,574,461	320,701	1,452,640	1,251,318	397,423	1,724,398	52%
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,529,983	435,483	1,946,639	1,885,505	523,617	3,059,727	45%
Net	(14,783)	29,071	(170,131)	(137,419)		678,964	
Cash Balance			345,618	468,558			

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

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).

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	252	779	134	-	21	97%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,132,616	148,100	629,065	376,100	-	503,551	56%
Total Revenue	1,133,416	148,352	629,844	376,234	-	503,572	56%
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	88	317,264	389,187	583,920	135,841	87%
Debt Service - Interest & Fees	95,591	3	15,918	26,783	44,643	35,030	63%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,132,616	91	333,182	415,970	628,563	170,871	85%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,132,616	91	333,182	415,970	628,563	170,871	85%
Net	800	148,261	296,662	(39,736)	-	332,701	
Cash Balance			341,253	354			

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
Monthly Financial Report
April 30, 2019**

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	18,958,930	1,317,713	4,890,201	4,106,198	-	14,068,729	26%
Interest Earnings	40,000	3,949	23,023	17,413	-	16,977	58%
Other Income	75,660	287	15,902	17,866	-	59,758	21%
Interfund Allocation Reimb	1,734,889	144,574	578,297	463,652	-	1,156,592	33%
Transfers In	95,000	6,378	35,011	18,941	-	59,989	37%
Total Revenue	20,904,479	1,472,900	5,542,435	4,624,069	-	15,362,045	27%
Expenditures							
Personnel							
Salaries & Wages	3,608,115	246,203	1,017,220	1,083,323	-	2,590,895	28%
Fringe Benefits	1,428,992	95,736	421,853	578,880	151	1,006,988	30%
Total Personnel	5,037,107	341,939	1,439,073	1,662,202	151	3,597,883	29%
Supplies	1,957,065	106,778	506,049	500,595	255,080	1,195,936	39%
Services & Charges							
Professional Services	2,868,580	126,078	630,012	558,350	929,143	1,309,425	54%
Printing & Advertising	2,250	-	518	79	231	1,501	33%
Utilities	785,550	67,512	248,086	241,042	-	537,464	32%
Education & Training	36,368	1,797	8,710	7,017	332	27,326	25%
Travel	18,750	255	1,291	2,011	-	17,459	7%
Repairs & Maintenance	438,019	35,774	105,041	141,427	60,251	272,727	38%
Other Interfund Allocations	1,979,352	164,946	659,784	446,508	-	1,319,568	33%
Debt Service - Principal	396,983	612	196,434	191,679	200,457	92	100%
Debt Service - Interest & Fees	23,015	48	12,358	21,120	10,656	1	100%
Other Services & Charges	-	-	-	-	-	-	0%
Payment In Lieu of Taxes	2,066,212	114,899	348,440	354,242	374,790	1,342,982	35%
Transfers Out	7,203,665	576,635	2,532,092	1,291,573	-	4,671,573	35%
Total Services & Charges	15,818,744	1,088,556	4,742,766	3,255,048	1,575,861	9,500,118	40%
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,812,916	1,537,272	6,687,888	5,417,846	1,831,092	14,293,937	37%
Net	(1,908,437)	(64,372)	(1,145,453)	(793,777)		1,068,108	
Cash Balance			3,453,229	2,869,581			

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).

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	1,710	16,245	-	-	83,755	16%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	3,474	15,263	12,122	-	19,737	44%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,241,000	270,083	1,080,332	-	-	2,160,668	33%
Total Revenue	3,376,000	275,267	1,111,840	12,122	-	2,264,160	33%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	4	-	4	1,642	179,400	(179,400)	4485093%
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	1,642	179,400	(179,400)	4485093%
Capital	3,981,287	-	38,170	-	796,794	3,146,323	21%
Total Expenditures	3,981,291	-	38,174	1,642	976,194	2,966,923	25%
Net	(605,291)	275,267	1,073,666	10,480	-	(702,763)	
Cash Balance			2,965,729	2,157,166			

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

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	1,960	10,117	8,570	-	11,883	46%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	1,960	10,117	8,570	-	11,883	46%
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	1,960	9,701	6,228	-	12,299	44%
Total Services & Charges	22,000	1,960	9,701	6,228	-	12,299	44%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,000	1,960	9,701	6,228	-	12,299	44%
Net	-	-	416	2,342	-	(416)	
Cash Balance			1,494,156	1,519,590			

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).

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	634	7,872	1,935	-	2,128	79%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,015,041	168,000	672,000	662,380	-	1,343,041	33%
Total Revenue	2,025,041	168,634	679,872	664,315	-	1,345,169	34%
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	634	7,394	1,891	-	2,606	74%
Total Services & Charges	3,740,710	634	1,723,561	2,391	2,014,541	2,608	100%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	3,740,710	634	1,723,561	2,391	2,014,541	2,608	100%
Net	(1,715,669)	168,000	(1,043,689)	661,923	-	1,342,561	-
Cash Balance	-	-	686,112	689,985	-	-	-

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).

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	1,885	9,582	7,963	-	12,418	44%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	1,885	9,582	7,963	-	12,418	44%
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	-	1,885	9,582	7,963	-	(9,582)	
Cash Balance			1,435,509	1,432,471			

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:

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	3,784	18,654	14,858	-	22,346	45%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	225,552	-	225,552	52,249	-	-	100%
Total Revenue	266,552	3,784	244,206	67,107	-	22,346	92%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	41,000	3,784	17,916	10,821	-	23,084	44%
Total Services & Charges	41,000	3,784	17,916	10,821	-	23,084	44%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	41,000	3,784	17,916	10,821	-	23,084	44%
Net	225,552	-	226,290	56,286	-	(738)	
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
Monthly Financial Report
April 30, 2019

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	56,939	219,408	211,570	-	418,455	34%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,375	2,711	13,794	10,689	-	581	96%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	652,238	59,650	233,201	222,259	-	419,036	36%
Expenditures							
Personnel							
Salaries & Wages	113,545	8,643	35,418	46,261	-	78,127	31%
Fringe Benefits	44,636	3,490	14,649	23,046	-	29,987	33%
Total Personnel	158,181	12,133	50,067	69,307	-	108,114	32%
Supplies	71,355	396	3,404	19,104	3,102	64,849	9%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	351,655	22,990	81,948	102,079	100,508	169,199	52%
Other Interfund Allocations	75,495	6,292	25,159	5,956	-	50,336	33%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	(148)	1,191	1,734	-	5,309	18%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	433,650	29,133	108,298	109,769	100,508	224,844	48%
Capital	-	-	-	-	-	-	0%
Total Expenditures	663,186	41,662	161,769	198,180	103,610	397,807	40%
Net	(10,948)	17,988	71,432	24,079	-	21,229	-
Cash Balance	-	-	2,091,872	1,901,767	-	-	-

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
Monthly Financial Report
April 30, 2019

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	3,157,716	12,702,963	12,944,747	-	24,492,547	34%
Interest Earnings	225,000	20,319	105,890	79,706	-	119,110	47%
Other Income	51,432	1,463	20,178	15,130	-	31,254	39%
Interfund Allocation Reimb	421,463	35,123	140,479	-	-	280,984	33%
Transfers In	284,000	7,253	85,276	71,350	-	198,724	30%
Total Revenue	38,177,405	3,221,874	13,054,786	13,110,933	-	25,122,619	34%
Expenditures by Division							
Sewers	9,390,013	356,672	1,796,161	2,689,745	2,482,649	5,111,203	46%
Concrete Crew	516,390	40,850	147,557	134,649	11,153	357,680	31%
Wastewater	34,550,924	2,452,297	10,441,914	10,740,210	3,119,016	20,989,994	39%
Organic Resources	1,683,610	63,666	547,439	516,940	438,689	697,482	59%
Clay Sewage	2,000	136	321	(137)	-	1,679	16%
Total Expenditures by Division	46,142,937	2,913,621	12,933,393	14,081,407	6,051,507	27,158,037	41%
Expenditures							
Personnel							
Salaries & Wages	5,074,749	353,914	1,447,455	1,645,610	-	3,627,294	29%
Fringe Benefits	1,917,683	131,657	561,688	771,270	-	1,355,995	29%
Total Personnel	6,992,432	485,571	2,009,143	2,416,881	-	4,983,289	29%
Supplies	2,545,865	165,170	583,035	618,162	249,818	1,713,012	33%
Services & Charges							
Professional Services	2,347,555	76,984	320,185	419,159	997,119	1,030,251	56%
Printing & Advertising	3,950	97	179	442	701	3,070	22%
Utilities	1,201,775	108,360	447,958	390,117	19,033	734,784	39%
Education & Training	36,000	1,330	10,766	4,241	2,221	23,013	36%
Travel	44,500	850	2,638	4,193	735	41,127	8%
Repairs & Maintenance	2,584,965	91,436	614,010	393,208	770,533	1,200,422	54%
Other Interfund Allocations	5,730,856	477,574	1,910,264	1,273,292	-	3,820,592	33%
Debt Service - Principal	566,921	547	256,912	308,523	307,114	2,895	99%
Debt Service - Interest & Fees	25,997	58	13,319	28,118	12,465	213	99%
Other Services & Charges	-	-	-	-	-	-	0%
Payment In Lieu of Taxes	6,460,177	42,382	718,701	1,637,803	3,691,769	2,049,707	68%
Transfers Out	17,601,944	1,463,264	6,046,284	6,587,268	-	11,555,660	34%
Total Services & Charges	36,604,640	2,262,881	10,341,215	11,046,364	5,801,689	20,461,734	44%
Capital	-	-	-	-	-	-	0%
Total Expenditures	46,142,937	2,913,621	12,933,393	14,081,407	6,051,507	27,158,035	41%
Net	(7,965,532)	308,253	121,393	(970,474)		(2,035,416)	
Cash Balance			15,372,747	12,404,785			

Staffing	Budget	Actual
Full Time	89	83
Part-Time /Seasonal/Temporary	N/A	2
Total	89	85

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).

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	4,122	42,251	-	-	207,749	17%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	115,000	12,403	62,036	39,755	-	52,964	54%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	5,000,000	425,000	1,700,000	1,000,000	-	3,300,000	34%
Total Revenue	5,365,000	441,525	1,804,287	1,039,755	-	3,560,713	34%
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	304,126	949,511	645,825	8,652,689	5,421,092	64%
Total Expenditures	15,023,292	304,126	949,511	645,825	8,652,689	5,421,092	64%
Net	(9,658,292)	137,399	854,776	393,929	-	(1,860,379)	
Cash Balance			9,974,207	7,742,305			

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

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

Fund Name	Sewage Works Reserve Operations & Maint.	Fund Number	643
------------------	--	--------------------	-----

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	84,000	7,253	36,768	29,308	-	47,232	44%
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	7,253	188,485	267,534	-	47,232	80%
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	84,000	7,253	35,276	21,350	-	48,724	42%
Total Services & Charges	84,000	7,253	35,276	21,350	-	48,724	42%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	84,000	7,253	35,276	21,350	-	48,724	42%
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).

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	3,124	9,643	6,614	-	26,357	27%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	7,780,676	648,400	2,593,600	3,815,158	-	5,187,076	33%
Total Revenue	7,816,676	651,524	2,603,243	3,821,771	-	5,213,433	33%
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	750	2,400	1,500	1,840,944	6,150	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,781,226	750	2,400	1,500	7,772,676	6,150	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	7,781,226	750	2,400	1,500	7,772,676	6,150	100%
Net	35,450	650,774	2,600,843	3,820,271	-	5,207,283	-
Cash Balance	-	-	3,566,606	4,676,832	-	-	-

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

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

Explanation of Expenditures and Significant Changes/Variations:
Debt has grown significantly in recent years as the City continues work on the EPA-mandated Long-Term Control Plan (LTCP). Debt service payments are due in June and December. This fund is currently repaying for the following bonds:

- 2009 Sewage Works Revenue Bonds, State Revolving Fund - final payment 12/1/28, (debt schedule #70)
- 2010 Sewage Works Revenue Bonds - final payment 12/1/30, (debt schedule #80)
- 2011 Sewage Works Revenue Bonds - final payment 12/1/31, (debt schedule #93)
- 2012 Sewage Works Revenue Bonds - final payment 12/1/32, (debt schedule #101)
- 2013A Sewage Works Revenue Bonds - final payment 12/1/24, (debt schedule #105)
- 2015 Sewage Works Refunding Bonds, Refund 2006 & 2007 - final payment 12/1/25, (debt schedule #145)

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	7,319	22,993	11,688	-	19,007	55%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	42,000	7,319	22,993	11,688	-	19,007	55%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	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	7,319	22,993	11,688	-	19,007	
Cash Balance			4,227,238	4,150,037			

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

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

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

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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
Monthly Financial Report
April 30, 2019**

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	-	-	-	3,090	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	3,090	-	-	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							
	-	-	-	628,214	-	-	0%
Total Expenditures	-	-	-	628,214	-	-	0%
Net	-	-	-	(625,124)			
Cash Balance				16,997			

Fund Purpose:

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

Explanation of Significant Spending on Capital Projects:

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

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

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	8,425	8,425	-	51,575	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	8,425	8,425	-	51,575	40,000	60%
Capital	500,000	-	-	-	64,765	435,235	13%
Total Expenditures	600,000	8,425	8,425	-	116,340	475,235	21%
Net	-	(8,425)	(8,425)	-	-	124,765	-
Cash Balance	-	-	(8,425)	-	-	-	-

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

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

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

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

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	272,685	874,093	886,884	-	2,333,637	27%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	6	-	-	(6)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,600	948	3,474	1,806	-	2,126	62%
Interfund Allocation Reimb	66,045	5,504	22,013	-	-	44,032	33%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,554,375	279,137	1,537,087	1,207,441	-	3,017,289	34%
Expenditures							
Personnel							
Salaries & Wages	1,475,246	104,477	442,693	563,238	-	1,032,553	30%
Fringe Benefits	534,662	37,863	147,764	144,063	-	386,898	28%
Total Personnel	2,009,908	142,340	590,457	707,302	-	1,419,451	29%
Supplies	1,171,224	116,868	315,464	252,324	15,317	840,443	28%
Services & Charges							
Professional Services	86,248	13,754	30,576	89,904	-	55,672	35%
Printing & Advertising	-	-	-	5,097	-	-	0%
Utilities	309,744	28,811	142,111	105,234	-	167,633	46%
Education & Training	-	-	-	417	-	-	0%
Travel	2,000	-	-	7,432	-	2,000	0%
Repairs & Maintenance	99,981	7,055	33,120	25,153	17,228	49,633	50%
Other Interfund Allocations	162,380	13,531	54,129	-	-	108,251	33%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Insurance	54,611	4,553	18,213	29,861	-	36,398	33%
Other Services & Charges	523,034	36,898	139,208	60,199	4,383	379,443	27%
Transfers Out	90,752	-	-	-	-	90,752	0%
Total Services & Charges	1,328,750	104,603	417,357	323,296	21,611	889,782	33%
Capital	-	-	-	-	-	-	0%
Total Expenditures	4,509,882	363,811	1,323,278	1,282,922	36,928	3,149,676	30%
Net	44,493	(84,674)	213,809	(75,481)	-	(132,387)	
Cash Balance			1,866,149	1,698,134			

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.

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	1,062	4,238	284	-	(3,338)	471%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	900	1,062	4,238	284	-	(3,338)	471%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	20,000	-	-	5,216	-	20,000	0%
Total Expenditures	20,000	-	-	5,216	-	20,000	0%
Net	(19,100)	1,062	4,238	(4,932)	-	(23,338)	
Cash Balance			861,602	860,421			

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
April 30, 2019**

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	168	853	16	-	(813)	2131%
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	168	853	221,453	-	414,611	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	280,090	138,681	138,681	-	141,409	-	100%
Debt Service - Interest & Fees	136,334	68,880	68,880	-	66,454	1,000	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	416,424	207,561	207,561	-	207,863	1,000	100%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	416,424	207,561	207,561	-	207,863	1,000	100%
Net	(960)	(207,393)	(206,709)	221,453		413,611	
Cash Balance			(36,133)	280,335			

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

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

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

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	100	142	581	-	6,873	2%
Charges for Services	803,537	42,760	211,083	248,092	-	592,454	26%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,200	792	3,255	3,285	-	5,945	35%
Other Income	8,020,336	689,873	2,634,495	2,469,469	-	5,385,841	33%
Interfund Allocation Reimb	610,726	50,895	203,566	135,893	-	407,160	33%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,450,814	784,420	3,052,541	2,857,321	-	6,398,273	32%
Expenditures by Division							
Equipment Services	3,423,940	296,879	815,267	859,305	11,957	2,596,717	24%
Building Maintenance	233,139	12,567	54,721	67,994	14	178,404	23%
Central Purchasing/Stores	308,040	22,399	86,636	76,769	678	220,726	28%
Print Shop	189,881	13,886	52,575	42,518	1,745	135,561	29%
Radio Shop	301,290	20,189	84,067	91,080	33	217,191	28%
Energy/Sustainability	17,237	279	3,394	98,388	6,733	7,110	59%
Electric & Gas Utilities	4,774,755	409,466	1,751,758	1,571,795	2,643,029	379,969	92%
Facilities Management	316,655	9,295	38,744	-	1	277,910	12%
Total Expenditures by Division	9,564,937	784,961	2,887,160	2,807,850	2,664,190	4,013,587	58%
Expenditures							
Personnel							
Salaries & Wages	2,291,115	148,751	603,893	657,491	-	1,687,222	26%
Fringe Benefits	912,335	59,137	242,509	323,698	-	669,826	27%
Total Personnel	3,203,450	207,888	846,402	981,189	-	2,357,048	26%
Supplies	138,128	93,121	12,192	46,137	8,337	117,599	15%
Services & Charges							
Professional Services	203,000	-	-	10,000	3,000	200,000	1%
Printing & Advertising	6,341	24	156	1,619	165	6,020	5%
Utilities	4,842,975	418,334	1,781,796	1,599,201	2,643,029	418,150	91%
Education & Training	20,800	-	1,375	2,581	-	19,425	7%
Travel	4,000	-	-	232	-	4,000	0%
Repairs & Maintenance	94,047	10,505	21,841	21,940	3,166	69,040	27%
Other Interfund Allocations	648,014	54,001	216,006	137,076	-	432,008	33%
Debt Service - Principal	14,209	751	4,052	4,101	4,819	5,338	62%
Debt Service - Interest & Fees	1,070	84	384	553	177	509	52%
Grants & Subsidies	4,800	-	2,434	2,110	-	2,366	51%
Other Services & Charges	9,103	252	521	1,112	1,496	7,086	22%
Transfers Out	375,000	-	-	-	-	375,000	0%
Total Services & Charges	6,223,359	483,952	2,028,566	1,780,524	2,655,852	1,538,942	75%
Capital	-	-	-	-	-	-	0%
Total Expenditures	9,564,937	784,961	2,887,160	2,807,850	2,664,190	4,013,589	58%
Net	(114,123)	(540)	165,381	49,471		2,384,684	
Cash Balance			1,083,477	1,143,892			

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
Monthly Financial Report
April 30, 2019

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	192	1,063	997	-	137	89%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	375,000	-	-	-	-	375,000	0%
Total Revenue	376,200	192	1,063	997	-	375,137	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	1,919	28,715	2,100	3,226	56,730	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	1,919	28,715	2,100	3,226	65,730	33%
Capital	300,000	-	-	39,181	-	300,000	0%
Total Expenditures	402,671	1,919	28,715	41,281	3,226	370,730	8%
Net	(26,471)	(1,727)	(27,651)	(40,285)	-	4,407	-
Cash Balance	-	-	140,909	154,015	-	-	-

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
April 30, 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	5,078	25,328	26,044	-	14,672	63%
Other Income	2,000	25,730	78,265	19,316	-	(76,265)	3913%
Interfund Allocation Reimb	3,931,197	327,601	1,323,789	686,363	-	2,607,408	34%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,973,197	358,409	1,427,382	731,723	-	2,545,815	36%
Expenditures by Division							
Safety & Risk Management	251,682	19,511	86,110	71,213	4,419	161,153	36%
Liability Insurance	2,032,932	128,235	262,474	532,564	-	1,770,458	13%
Business Insurance	689,500	-	61,387	54,665	42,882	585,231	15%
Workers' Compensation	1,028,000	100,808	552,995	595,183	26,056	448,950	56%
Catastrophic Events	355,541	124,260	275,905	-	194,225	(114,588)	132%
Total Expenditures by Division	4,357,655	372,814	1,238,871	1,253,626	267,581	2,851,203	35%
Expenditures							
Personnel							
Salaries & Wages	154,286	11,643	47,139	57,653	-	107,147	31%
Fringe Benefits	61,221	4,834	19,380	27,387	-	41,841	32%
Total Personnel	215,507	16,477	66,519	85,040	-	148,988	31%
Supplies	17,125	373	1,402	2,370	7,910	7,813	54%
Services & Charges							
Professional Services	184,929	1,081	85,065	104,492	29,750	70,114	62%
Printing & Advertising	-	-	-	-	-	-	0%
Education & Training	29,750	3,701	21,971	3,524	1,982	5,797	81%
Travel	6,082	-	652	1,437	32	5,398	11%
Repairs & Maintenance	26,965	2,491	11,186	968	13,090	2,689	90%
Other Interfund Allocations	144,621	12,052	48,205	37,308	-	96,416	33%
Insurance	1,408,500	96,812	520,208	560,926	13,175	875,117	38%
Other Services & Charges	1,992,600	117,871	218,633	457,561	26,895	1,747,072	12%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	3,793,447	234,008	905,920	1,166,215	84,924	2,802,603	26%
Capital	331,576	121,956	265,030	-	174,747	(108,201)	133%
Total Expenditures	4,357,655	372,814	1,238,871	1,253,626	267,581	2,851,203	35%
Net	(384,458)	(14,405)	188,511	(521,903)		(305,388)	
Cash Balance			3,888,518	4,150,357			

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
Monthly Financial Report
April 30, 2019

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	986	5,059	4,253	-	(1,059)	126%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	480	1,433	960	-	(1,433)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,000	1,466	6,492	5,213	-	(2,492)	162%
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	495	495	-	-	49,505	1%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	50,000	495	495	-	-	49,505	1%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	50,000	495	495	-	-	49,505	1%
Net	(46,000)	971	5,997	5,213	-	(51,997)	
Cash Balance			756,493	756,977			

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
April 30, 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	2,921	13,885	2,708	-	(3,885)	139%
Charges for Services	-	-	62,585	-	-	(62,585)	0%
Donations	-	-	-	100,000	-	-	0%
Other Income	45,062	4,312	41,182	22,219	-	3,880	91%
Interfund Allocation Reimb	7,991,331	665,947	2,663,755	2,262,984	-	5,327,576	33%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,046,393	673,180	2,781,406	2,387,911	-	5,264,987	35%
Expenditures by Division							
311 Call Center	557,310	42,238	163,027	164,175	462	393,822	29%
Information Technology	8,720,821	392,012	2,492,476	1,484,110	1,658,713	4,569,631	48%
Total Expenditures by Division	9,278,131	434,249	2,655,503	1,648,286	1,659,175	4,963,453	47%
Expenditures							
Personnel							
Salaries & Wages	1,942,598	125,399	524,314	452,954	-	1,418,284	27%
Fringe Benefits	692,708	41,661	175,522	188,852	-	517,186	25%
Total Personnel	2,635,306	167,060	699,836	641,806	-	1,935,470	27%
Supplies	127,341	6,470	73,204	34,302	7,244	46,893	63%
Services & Charges							
Professional Services	1,417,812	20,112	205,388	271,590	301,730	910,694	36%
Printing & Advertising	5,150	-	120	298	-	5,030	2%
Education & Training	77,900	4,881	6,705	8,835	195	71,000	9%
Travel	46,078	1,076	4,436	3,195	21,746	19,896	57%
Repairs & Maintenance	3,497,713	158,519	867,424	560,824	998,040	1,632,249	53%
Other Interfund Allocations	6,785	565	2,265	1,736	-	4,520	33%
Debt Service - Principal	384,403	47,015	98,460	48,759	259,485	26,458	93%
Debt Service - Interest & Fees	48,219	2,761	7,525	3,887	28,242	12,452	74%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	391,324	25,791	90,139	73,054	2,394	298,791	24%
Transfers Out	600,000	-	600,000	-	-	-	100%
Total Services & Charges	6,475,384	260,720	1,882,463	972,178	1,611,831	2,981,090	54%
Capital	40,100	-	-	-	40,100	-	100%
Total Expenditures	9,278,131	434,249	2,655,503	1,648,286	1,659,175	4,963,453	47%
Net	-	-	-	-	-	301,534	
Cash Balance			2,890,164	2,396,903			

Staffing	Budget	Actual
Full Time	30	24
Part-Time /Seasonal/Temporary	N/A	1
Total	30	25

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
April 30, 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	15,168	82,505	60,394	-	17,495	83%
Donations	-	-	-	-	-	-	0%
Other Income	12,536,190	1,080,041	4,443,011	6,084,088	-	8,093,179	35%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,636,190	1,095,208	4,525,516	6,144,482	-	8,110,674	36%
Expenditures by Division							
Employee Benefits	15,442,986	1,209,403	5,904,404	4,832,905	219,825	9,318,757	40%
Employee Wellness Clinic	1,180,000	192,126	451,671	297,716	614,574	113,755	90%
Total Expenditures by Division	16,622,986	1,401,529	6,356,076	5,130,621	834,398	9,432,512	43%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	146,686	8,053	12,351	52,752	(7,771)	142,106	3%
Services & Charges							
Professional Services	1,276,000	204,013	524,885	345,325	765,357	(14,242)	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	1,189,460	5,810,959	4,731,908	76,812	9,281,829	39%
Other Services & Charges	30,700	3	7,880	636	-	22,820	26%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	16,476,300	1,393,476	6,343,725	5,077,869	842,169	9,290,407	44%
Capital	-	-	-	-	-	-	0%
Total Expenditures	16,622,986	1,401,529	6,356,076	5,130,621	834,398	9,432,513	43%
Net	(3,986,796)	(306,320)	(1,830,560)	1,013,861		(1,321,839)	
Cash Balance			10,152,337	10,981,380			

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
Monthly Financial Report
April 30, 2019**

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	268	1,399	1,274	-	601	70%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	268	1,399	1,274	-	601	70%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	60,000	13,579	20,832	10,142	-	39,168	35%
Total Personnel	60,000	13,579	20,832	10,142	-	39,168	35%
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							
	-	-	-	-	-	-	0%
Total Expenditures	70,000	13,579	23,232	10,142	-	46,768	33%
Net	(68,000)	(13,311)	(21,833)	(8,867)		(46,167)	
Cash Balance			187,133	216,762			

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
Monthly Financial Report
April 30, 2019**

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	67	347	10	-	(247)	347%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	173,346	12,105	49,420	52,296	-	123,926	29%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	173,446	12,172	49,768	52,306	-	123,679	29%
Expenditures							
Personnel							
Salaries & Wages	131,000	23,941	62,515	22,883	-	68,485	48%
Fringe Benefits	24,694	-	-	-	-	24,694	0%
Total Personnel	155,694	23,941	62,515	22,883	-	93,179	40%
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	155,694	23,941	62,515	22,883	-	93,179	40%
Net	17,752	(11,769)	(12,747)	29,422	-	30,500	
Cash Balance			38,489	29,422			

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
April 30, 2019**

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	376,670	1,487,172	1,645,820	-	3,618,135	29%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	5,105,307	376,670	1,487,172	1,645,820	-	3,618,135	29%
Supplies	300	-	-	67	-	300	0%
Services & Charges							
Professional Services	5,000	4,000	4,000	2	-	1,000	80%
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	70	473	453	-	1,027	32%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,850	4,070	4,473	455	-	2,377	65%
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,112,457	380,740	1,491,645	1,646,342	-	3,620,812	29%
Net	104,681	(380,740)	(1,490,001)	(1,641,920)	-	1,594,682	
Cash Balance			(1,174,235)	(1,177,891)			

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
Monthly Financial Report
April 30, 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	-	4,806	3,974	-	(306)	107%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,000	71	1,851	313	-	6,149	23%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,360,200	71	6,656	4,286	-	6,353,543	0%
Expenditures							
Personnel							
Salaries & Wages	6,343,985	513,312	2,215,484	2,133,199	-	4,128,501	35%
Fringe Benefits	3,717	-	-	232	-	3,717	0%
Total Personnel	6,347,702	513,312	2,215,484	2,133,432	-	4,132,218	35%
Supplies							
Supplies	800	-	-	-	-	800	0%
Services & Charges							
Professional Services	5,500	4,000	4,000	-	-	1,500	73%
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	456	363	-	944	33%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,400	4,093	4,456	363	-	2,944	60%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	6,355,902	517,405	2,219,940	2,133,795	-	4,135,962	35%
Net	4,298	(517,334)	(2,213,283)	(2,129,509)	-	2,217,581	
Cash Balance			(1,265,699)	(1,244,509)			

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
Monthly Financial Report
April 30, 2019**

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	38	195	161	-	55	78%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	250	38	195	161	-	55	78%
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	250	38	195	161	-	55	
Cash Balance			29,174	28,630			

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
Monthly Financial Report
April 30, 2019**

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	-	-	2,474	-	-	(2,474)	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	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	-	-	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:

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	197,500	432,500	196,500	-	(36,000)	109%
Intergov./ Grants	-	-	-	19,314	-	-	0%
Charges for Services	-	-	-	1,060	-	-	0%
Interest Earnings	600,000	31,973	176,380	161,898	-	423,620	29%
Donations	-	-	-	-	-	-	0%
Other Income	20,000	-	20,000	4,502,272	-	-	100%
Transfers In	34,000	3,632	17,920	11,392	-	16,080	53%
Total Revenue	17,985,949	233,105	646,800	4,892,437	-	17,339,149	4%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	3,377,711	66,500	361,102	370,036	1,331,983	1,684,626	50%
Printing & Advertising	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Debt Service - Principal	4,038,315	-	1,950,773	2,692,577	2,058,315	29,227	99%
Debt Service - Interest & Fees	1,198,775	-	607,516	1,045,719	618,987	(27,728)	102%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,287,835	398,525	879,923	1,726,460	1,007,912	400,000	83%
Transfers Out	4,261,018	198,500	2,133,988	-	-	2,127,030	50%
Total Services & Charges	15,163,654	663,525	5,933,300	5,834,791	5,017,196	4,213,155	72%
Capital							
	28,321,297	367,230	1,165,538	3,791,882	5,078,932	22,076,827	22%
Total Expenditures	43,484,951	1,030,755	7,098,839	9,626,673	10,096,128	26,289,982	40%
Net	(25,499,002)	(797,650)	(6,452,039)	(4,734,236)	-	(8,950,833)	
Cash Balance			25,277,117	29,234,139			

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
Monthly Financial Report
April 30, 2019**

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	40,000	2,338	11,927	12,657	-	28,073	30%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	354,425	2,338	11,927	12,657	-	342,498	3%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
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	48,792	68,172	115,069	726,480	899,999	47%
Total Expenditures	1,695,130	48,792	68,172	115,069	726,480	900,478	47%
Net	(1,340,705)	(46,454)	(56,245)	(102,412)	-	(557,980)	-
Cash Balance	-	-	1,744,723	2,174,012	-	-	-

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
April 30, 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	227,000	14,167	72,096	47,657	-	154,904	32%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	72,104	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,035,805	14,167	72,096	119,761	-	2,963,709	2%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	80,802	61	14,299	63,746	55,735	10,768	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	61	15,090	63,746	55,735	10,768	87%
Capital	12,120,390	1,289,807	1,724,917	461,454	3,896,241	6,499,232	46%
Total Expenditures	12,201,982	1,289,868	1,740,006	525,199	3,951,976	6,510,000	47%
Net	(9,166,177)	(1,275,701)	(1,667,910)	(405,439)	-	(3,546,291)	-
Cash Balance	-	-	9,323,730	8,276,340	-	-	-

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

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

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

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	11,731	60,943	43,579	-	131,057	32%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,421,283	11,731	60,943	43,579	-	2,360,340	3%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	503,532	3,120	156,053	22,698	61,778	285,701	43%
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	3,120	156,053	22,698	61,778	285,701	43%
Capital	9,849,196	412,173	783,931	46,765	928,199	8,137,066	17%
Total Expenditures	10,352,728	415,293	939,984	69,463	989,976	8,422,767	19%
Net	(7,931,445)	(403,562)	(879,041)	(25,883)	-	(6,062,427)	-
Cash Balance	-	-	8,573,448	7,827,941	-	-	-

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
April 30, 2019**

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	268	1,377	1,022	-	2,347	37%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,724	268	1,377	1,022	-	2,347	37%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	208,000	-	-	-	108,800	99,200	52%
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	-	-	-	108,800	99,200	52%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	208,000	-	-	-	108,800	99,200	52%
Net	(204,276)	268	1,377	1,022	-	(96,853)	
Cash Balance			205,652	201,820			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

Expect to work with St Joseph County to complete work on northbound right turn lane from State Road 23 onto Douglas Road.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	1,137	12,916	5,385	-	27,084	32%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	67	-	-	0%
Total Revenue	4,300,716	1,137	12,916	5,452	-	4,287,800	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	1,137	(2,117,002)	(2,104,184)	-	2,142,717	-
Cash Balance	-	-	872,192	1,383,059	-	-	-

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.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

Fund Name	Revelopment Retail Area (Leighton Plaza)	Fund Number	425
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	-	-	-	11,372	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	210	10	206	870	-	4	98%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	87	-	86	27,619	-	1	99%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	297	10	292	39,861	-	5	98%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	1,672	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	11,608	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	15,987	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	7,633	-	-	0%
Transfers Out	-	7,820	7,820	-	-	(7,820)	0%
Total Services & Charges	-	7,820	7,820	35,229	-	(7,820)	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	7,820	7,820	36,901	-	(7,820)	0%
Net	297	(7,810)	(7,527)	2,960	-	7,825	
Cash Balance			858	179,694			

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
Monthly Financial Report
April 30, 2019**

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	23,452	23,452	-	-	46,904	33%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	808	4,148	42	-	10,852	28%
Donations	1,000,000	-	-	-	-	1,000,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,085,356	24,260	27,600	42	-	1,057,756	3%
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	11,356	24,260	27,600	42	-	(16,244)	
Cash Balance			643,225	7,434			

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.

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

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	819	4,205	3,467	-	4,282	50%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,487	819	4,205	3,467	-	4,282	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	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	625,000	-	-	-	600,000	25,000	96%
Total Expenditures	625,000	-	-	-	600,000	25,000	96%
Net	(616,513)	819	4,205	3,467	-	(20,718)	
Cash Balance			628,236	616,533			

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:

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	516	2,652	2,186	-	3,348	44%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	516	2,652	2,186	-	3,348	44%
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)	516	2,652	2,186	-	(46,652)	
Cash Balance			396,194	388,813			

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

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

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

Explanation of Significant Spending on Capital Projects:

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

Fund Name	Industrial Revolving Fund	Fund Number	754
Fund Type	Redevelopment 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	213,200	15,464	82,872	59,346	-	130,328	39%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	213,200	15,464	82,872	59,346	-	130,328	39%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	135,000	7,714	20,879	18,949	-	114,121	15%
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	22,000	869	15,558	2,548	-	6,442	71%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	157,000	8,583	36,437	21,497	-	120,563	23%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	157,000	8,583	36,437	21,497	-	120,563	23%
Net	56,200	6,881	46,435	37,849	-	9,765	
Cash Balance			1,743,564	2,976,878			

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
Monthly Financial Report
April 30, 2019**

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	1,359	6,994	5,868	-	7,006	50%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,000	1,359	6,994	5,868	-	7,006	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	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	14,000	1,359	6,707	4,264	-	7,293	48%
Total Services & Charges	14,000	1,359	6,707	4,264	-	7,293	48%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	14,000	1,359	6,707	4,264	-	7,293	48%
Net	-	-	288	1,604	-	(287)	
Cash Balance			1,040,462	1,040,462			

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

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

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

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	2,925	-	934	54%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,010	-	1,076	2,925	-	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)	2,925	-	933	
Cash Balance			-	520,116			

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.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

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	40,000	2,273	11,694	9,810	-	28,306	29%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40,000	2,273	11,694	9,810	-	28,306	29%
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	2,273	11,213	7,128	-	8,787	56%
Total Services & Charges	20,000	2,273	11,213	7,128	-	8,787	56%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	20,000	2,273	11,213	7,128	-	8,787	56%
Net	20,000	-	481	2,682	-	19,519	
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
Monthly Financial Report
April 30, 2019**

Fund Name	2018 TIF Park Bond Debt Service	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	1,303	6,694	-	-	(5,694)	669%
Debt Proceeds	-	-	-	993,495	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	1,303	6,694	993,495	-	(5,694)	669%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,000	1,303	6,694	993,495	-	(5,694)	
Cash Balance			999,914	993,495			

Fund Purpose:

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

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2019

Fund Name	South Bend Redevelopment Authority	Fund Number	752
Fund Type	Debt 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	2,700	1,450	2,789	2,121	-	(89)	103%
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	1,450	1,236,668	1,486,121	-	1,635,533	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	920,000	-	1,030,000	40%
Debt Service - Interest & Fees	1,136,269	-	538,878	563,953	-	597,391	47%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	324,220	-	-	0%
Total Services & Charges	2,861,269	-	1,233,878	1,808,173	-	1,627,391	43%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,861,269	-	1,233,878	1,808,173	-	1,627,391	43%
Net	10,931	1,450	2,789	(322,052)	-	8,142	-
Cash Balance	-	-	213,281	200,180	-	-	-

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
This fund accounts for the bi-annual debt service principal and interest payments of Redevelopment Authority debt. Current debt includes:
- 2013 Century Center Special Tax Bonds Refunding 2008 - debt payments paid for by River West TIF Fund (324), final payment 5/1/26, (debt schedule #62)
- 2015 Eddy Street Commons-Lease Rental Revenue Bonds Refunding 2008 - debt payments paid for by River East Residential TIF Fund (436), final payment 2/15/33, (debt schedule #54)
2018 - The 2001/2011 Century Center Refunding Bonds (debt schedule #7) were paid off. The final payment was 2/1/18. The remaining cash balance at the trustee bank (\$324,170.83) was deposited into COIT Fund (404).
The 2008/2015 Eddy Street Commons Refunding Bonds (debt schedule #54) were paid off early. The final payment was 2/15/18. The remaining cash balance at the trustee bank (\$60.85) was deposited into the River East Residential TIF Fund (436).

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2019**

Fund Name	Smart Streets Debt Service	Fund Number	756
Fund Type	Debt 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	2,500	398	1,398	923	-	1,102	56%
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	398	858,898	857,423	-	859,102	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	465,000	-	490,000	49%
Debt Service - Interest & Fees	741,369	-	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	852,884	-	857,585	50%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,711,369	-	853,784	852,884	-	857,585	50%
Net	6,631	398	5,114	4,539	-	1,517	
Cash Balance			1,731,904	1,723,184			

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).