



**Period Ending:**

**June 30, 2019**

**Issued By:**

**Controller**

# ***City of South Bend***

## ***Monthly Departmental Financial Report***

<b><i>Page(s)</i></b>	<b><i>Contents</i></b>
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  
Genevieve Miller

**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 Releaf  
 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  
 61 377 Professional Sports Development  
 62 755 South Bend Building Corp  
 63 757 2015 Parks Bond Debt Service  
 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

**June 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 June 30, 2019, total revenue for the year was \$184,981,157, 52% of estimated revenue. As of June 30, 2018, total revenue received was \$195,914,201. 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 June 30, 2019, total expenditures were \$183,152,299 and outstanding encumbrances were \$76,367,189, a total of \$259,519,488 which represents 55% 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 38% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$156,651,024 as of June 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**  
**June 30, 2019**

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>City Funds</b>							
<b>General Fund</b>		<b>65,047,755</b>	<b>26,332,229</b>	<b>34,222,978</b>	<b>32,171,535</b>	<b>30,824,777</b>	<b>53%</b>
<b>Special Revenue</b>							
	102 Rainy Day	168,000	24,031	122,246	82,803	45,754	73%
	201 Parks & Recreation	19,516,971	6,278,055	10,268,990	7,699,525	9,247,981	53%
	202 Motor Vehicle Highway	7,521,079	1,305,281	3,833,214	5,608,360	3,687,865	51%
	203 Recreation Nonreverting	-	-	-	555,059	-	0%
	209 Studebaker-Oliver Revitalizing Grants	125,000	1,982	10,441	47,212	114,559	8%
	210 Economic Development State Grants	746,968	265	37,733	23,607	709,235	5%
	211 Department of Community Investment (DCI)	3,065,225	604,855	1,276,888	1,207,525	1,788,337	42%
	212 Dept of Community Investment Grants	9,157,304	92,821	906,656	1,277,896	8,250,648	10%
	216 Police State Seizures	34,400	708	3,920	9,092	30,480	11%
	217 Gift, Donation, Bequest	599,393	363,069	570,086	52,520	29,307	95%
	218 Police Curfew Violations	500	43	178	153	322	36%
	219 Unsafe Building	956,891	198,470	459,110	398,836	497,781	48%
	220 Law Enforcement Continuing Education	320,618	16,433	159,631	124,511	160,987	50%
	221 Landlord Registration	4,180	1,273	1,568	349	2,612	38%
	227 Loss Recovery	11,400	1,366	7,218	6,112	4,182	63%
	249 Public Safety LOIT	8,594,555	720,030	4,950,842	4,678,945	3,643,713	58%
	251 Local Roads & Streets	4,620,689	796,110	2,347,726	1,620,244	2,272,963	51%
	257 LOIT Special Distribution	319,953	17,202	98,912	745,464	221,041	31%
	258 Human Rights Federal Grant	172,400	(9,988)	83,044	69,258	89,356	48%
	265 Local Road & Bridge Grant	1,206,000	756	3,862	3,249	1,202,138	0%
	266 MVH Restricted Fund	3,149,515	283,202	1,634,962	-	1,514,553	52%
	273 Morris PAC / Palais Royale Marketing	16,200	1,354	11,661	6,336	4,539	72%
	274 Morris PAC Self-Promotion	127,100	1,377	49,204	63,845	77,896	39%
	280 Police Block Grants	70	9	47	32	23	67%
	281 Economic Develop Commission-Revenue Bonds	-	-	-	225	-	0%
	289 HAZMAT	10,420	64	9,628	220	792	92%
	291 Indiana River Rescue	128,445	2,522	102,489	42,607	25,956	80%
	294 Regional Police Academy	23,800	435	18,909	21,713	4,891	79%
	295 COPS MORE Grant	97,350	1,076	11,212	46,563	86,138	12%
	299 Police Federal Drug Enforcement	53,600	290	1,802	7,330	51,798	3%
	404 County Option Income Tax	13,379,883	1,040,816	7,920,846	7,362,478	5,459,037	59%
	408 Economic Development Income Tax	12,608,541	1,006,627	7,400,209	7,568,610	5,208,332	59%
	410 Urban Development Action Grant	46,240	50	22,871	22,400	23,369	49%
	655 Project Releaf	454,489	38,766	230,931	229,983	223,558	51%
	705 Police K-9 Unit	2,060	5	27	23	2,033	1%
<b>Special Revenue Total</b>		<b>87,239,239</b>	<b>12,789,353</b>	<b>42,557,066</b>	<b>39,583,085</b>	<b>44,682,176</b>	<b>49%</b>
<b>City Debt Service</b>							
	312 2017 Parks Bond Debt Service	1,139,404	665,212	665,415	404,543	473,989	58%
	313 Football Hall of Fame Debt Service	27	-	27	248,685	-	99%
	350 2018 Fire Station #9 Debt Service	321,707	-	151,416	-	170,291	47%
	755 South Bend Building Corp	2,645,750	1,118	1,329,068	1,326,969	1,316,682	50%
	757 2015 Parks Bond Debt Service	381,931	31,910	191,801	157,372	190,130	50%
	760 Eddy Street Commons Debt Service	1,304,625	852	653,642	630,642	650,983	50%
<b>City Debt Service Total</b>		<b>5,793,444</b>	<b>699,093</b>	<b>2,991,368</b>	<b>2,768,211</b>	<b>2,802,075</b>	<b>52%</b>
<b>Capital Project</b>							
	377 Professional Sports Development	546,719	-	532,504	37	14,215	97%
	401 Coveleski Stadium Capital	44,350	21	529	439	43,821	1%
	405 Park Nonreverting Capital	-	-	-	3,744	-	0%
	406 Cumulative Capital Development	477,844	265,827	269,807	262,628	208,037	56%
	407 Cumulative Capital Improvement	239,796	112,642	116,728	114,291	123,068	49%
	412 Major Moves Construction	559,307	11,063	297,916	330,800	261,391	53%
	416 Morris Performing Arts Center Capital	145,000	1,973	52,378	67,466	92,622	36%
	450 Palais Royale Historic Preservation	21,200	1,797	7,653	9,906	13,547	36%
	451 2018 Fire Station #9 Capital	50,000	4,131	30,839	5,017,778	19,161	62%
	452 2018 TIF Park Bond Capital	200,000	18,043	108,359	11,007,782	91,641	54%
	453 2018 Zoo Bond Capital	36,000	2,505	15,575	-	20,425	43%
	471 2017 Parks Bond Capital	255,000	26,104	141,089	54,928	113,911	55%
	677 Football Hall of Fame Capital	2,312	-	2,311	3,542	1	100%
	750 Equipment/Vehicle Leasing	2,051,625	1,211	11,856	6,220,143	2,039,769	1%
	751 2015 Parks Bond Capital	1,000	97	568	2,287	432	57%
	753 Smart Streets Bond Capital	500	17	85	890	415	17%
	759 Eddy Street Commons Capital	2,000	6	32	51	1,968	2%
<b>Capital Project Total</b>		<b>4,632,653</b>	<b>445,438</b>	<b>1,588,230</b>	<b>23,096,712</b>	<b>3,044,424</b>	<b>34%</b>
<b>Enterprise</b>							
	287 Emergency Medical Services Capital	1,193,195	143,711	318,708	1,679,747	874,487	27%
	288 Emergency Medical Services Operating	6,241,320	713,553	3,353,053	3,033,179	2,888,267	54%
	600 Consolidated Building Fund	4,824,097	807,055	2,207,343	1,516,143	2,616,754	46%
	601 Parking Garages	1,318,482	95,199	489,055	651,139	829,427	37%
	610 Solid Waste Operations	5,527,485	465,675	2,706,470	2,719,839	2,821,015	49%
	611 Solid Waste Capital	1,135,416	200,746	831,280	582,353	304,136	73%
	620 Water Works Operations	20,936,939	1,761,910	8,903,257	7,473,193	12,033,683	43%
	622 Water Works Capital	3,376,000	283,768	1,680,736	38,870	1,695,264	50%
	624 Water Works Customer Deposit	22,000	3,403	17,458	12,200	4,542	79%
	625 Water Works Sinking	2,029,541	169,873	1,019,537	997,386	1,010,004	50%
	626 Water Works Bond Reserve	22,000	3,251	16,586	11,383	5,414	75%
	629 Water Works Reserve Operations & Maintenance	266,552	6,602	258,434	73,482	8,118	97%
	640 Sewer Repair Insurance	675,363	58,952	350,415	335,239	324,948	52%
	641 Sewage Works Operations	38,311,617	3,334,186	19,798,341	19,791,513	18,513,276	52%
	642 Sewage Works Capital	5,405,000	38,542	5,185,311	3,112,506	219,689	96%
	643 Sewage Works Reserve Operations & Maint.	270,717	12,656	215,758	280,426	54,959	80%
	649 Sewage Sinking	7,816,676	4,547,323	7,807,444	5,359,293	9,232	100%
	653 Sewage Debt Service Reserve	42,000	7,902	39,049	21,636	2,951	93%
	659 Sewer Bond 2011	-	-	-	1	-	0%
	661 Sewer Bond 2012	-	-	-	3,208	-	0%
	667 Storm Sewer Fund	600,000	6,723	6,723	-	593,277	1%
	670 Century Center	4,554,382	282,721	2,149,225	1,834,883	2,405,157	47%
	671 Century Center Capital	189,475	1,064	6,401	427	183,074	3%
	672 Century Center Energy Conservation Debt Svc	431,387	71	289,344	276,530	142,043	67%

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>Enterprise Total</b>		<b>105,189,644</b>	<b>12,944,885</b>	<b>57,649,928</b>	<b>49,804,577</b>	<b>47,539,717</b>	<b>55%</b>
<b>Internal Service</b>							
	222 Central Services	12,969,460	2,897,702	6,641,121	4,223,339	6,328,339	51%
	224 Central Services Capital	377,100	317	1,754	1,325	375,346	0%
	226 Liability Insurance	4,911,901	955,165	2,917,980	1,088,115	1,993,921	59%
	278 Take Home Vehicle Police	17,700	2,207	11,410	7,501	6,290	64%
	279 IT / Innovation / 311 Call Center	8,155,355	674,939	4,132,723	3,527,100	4,022,632	51%
	711 Self-Funded Employee Benefits	13,368,654	1,117,127	6,846,481	9,210,094	6,522,173	51%
	713 Unemployment Compensation	3,400	427	2,345	1,789	1,055	69%
	714 Parental Leave	174,496	12,305	80,174	83,934	94,322	46%
<b>Internal Service Total</b>		<b>39,978,066</b>	<b>5,660,189</b>	<b>20,633,987</b>	<b>18,143,196</b>	<b>19,344,078</b>	<b>52%</b>
<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	5,219,138	2,235,497	2,237,141	2,246,908	2,981,997	43%
	702 Police Pension	6,370,200	3,058,184	3,064,920	3,118,384	3,305,280	48%
	730 City Cemetery	620	67	339	229	281	55%
	731 Bowman Cemetery	8,000	1,044	5,323	-	2,677	67%
<b>Trust &amp; Agency Total</b>		<b>11,597,958</b>	<b>5,294,791</b>	<b>5,307,723</b>	<b>5,365,522</b>	<b>6,290,235</b>	<b>46%</b>
<b>City Funds Total</b>		<b>319,478,759</b>	<b>64,165,979</b>	<b>164,951,280</b>	<b>170,932,838</b>	<b>154,527,482</b>	<b>52%</b>
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	18,040,241	10,708,842	11,233,760	15,569,505	6,806,481	62%
	422 TIF - West Washington	354,425	147,877	164,448	191,420	189,977	46%
	429 TIF - River East Development Area (NE Dev)	3,035,805	1,662,985	1,761,682	1,581,631	1,274,123	58%
	430 TIF - Southside Development #1	2,421,283	1,423,205	1,507,586	1,320,785	913,697	62%
	435 TIF - Douglas Road	3,724	467	2,384	1,504	1,340	64%
	436 TIF - River East Residential (NE Res)	4,603,923	2,800,579	2,815,789	2,621,588	1,788,134	61%
<b>Tax Increment Financing Total</b>		<b>28,459,401</b>	<b>16,743,954</b>	<b>17,485,650</b>	<b>21,286,433</b>	<b>10,973,752</b>	<b>61%</b>
<b>Redevelopment</b>							
	425 Redevelopment Retail Area (Leighton Plaza)	293	-	292	40,241	1	100%
	433 Redevelopment General	1,085,356	21,075	56,216	60	1,029,140	5%
	439 Certified Technology Park	8,487	1,433	7,292	4,939	1,195	86%
	454 Airport Urban Enterprise Zone	6,000	904	4,598	3,115	1,402	77%
	754 Industrial Revolving Fund	227,680	24,849	134,869	85,279	92,811	59%
<b>Redevelopment Total</b>		<b>1,327,816</b>	<b>48,261</b>	<b>203,267</b>	<b>133,633</b>	<b>1,124,549</b>	<b>15%</b>
<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	19,000	2,372	12,107	8,352	6,893	64%
	317 Coveleski Debt Service Reserve	3,086	-	1,076	4,167	2,011	35%
	328 Redevelopment Bond - Palais Royale	40,000	3,966	20,240	13,964	19,760	51%
	351 2018 TIF Park Bond Debt Service	20,000	2,281	11,606	993,495	8,394	58%
	752 South Bend Redevelopment Authority	2,874,500	582	1,436,164	1,683,255	1,438,336	50%
	756 Smart Streets Debt Service	1,719,500	427	859,767	858,068	859,733	50%
<b>Debt Service Total</b>		<b>4,676,086</b>	<b>9,628</b>	<b>2,340,960</b>	<b>3,561,300</b>	<b>2,335,127</b>	<b>50%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>34,463,303</b>	<b>16,801,843</b>	<b>20,029,877</b>	<b>24,981,366</b>	<b>14,433,428</b>	<b>58%</b>
<b>Grand Total</b>		<b>353,942,062</b>	<b>80,967,821</b>	<b>184,981,157</b>	<b>195,914,204</b>	<b>168,960,910</b>	<b>52%</b>

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**June 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*
<b>City Funds</b>								
<b>General Fund</b>								
	101-0101 Mayor's Office	894,679	69,561	452,314	441,410	164	442,201	51%
	101-0201 City Clerk	546,269	38,408	249,461	262,559	21,149	275,659	50%
	101-0301 Common Council	643,595	41,702	253,688	281,634	131,587	258,320	60%
	101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
	101-0401 Administration & Finance	2,572,551	190,083	1,178,693	1,196,486	30,095	1,363,762	47%
	101-0404 Morris Performing Arts Center	1,344,127	76,071	528,384	468,337	58,748	756,995	44%
	101-0405 Palais Royale	481,432	36,613	200,644	186,613	26,622	254,166	47%
	101-0501 Legal Department	1,279,018	91,885	564,780	513,920	472	713,766	44%
	101-0602 Engineering	3,220,121	223,637	1,428,525	727,177	155,921	1,635,675	49%
	101-0616 Office of Sustainability	278,815	22,440	98,007	-	25,000	155,808	44%
	101-0628 AmeriCorps Grant Program	713,239	42,738	131,519	-	29,847	551,874	23%
	101-0801 Police Department	31,434,904	2,251,350	15,049,284	14,817,363	361,413	16,024,207	49%
	101-0901 Fire Department	21,801,520	1,779,514	10,575,193	10,728,139	288,821	10,937,506	50%
	101-1008 Human Rights	385,706	(13,055)	120,416	201,062	24,789	240,501	38%
	<b>General Fund Total</b>	<b>65,638,976</b>	<b>4,850,949</b>	<b>30,873,907</b>	<b>29,867,700</b>	<b>1,154,628</b>	<b>33,610,441</b>	<b>49%</b>
<b>Special Revenue</b>								
	201 Parks & Recreation	22,434,102	1,100,764	9,481,949	6,603,838	4,220,183	8,731,970	61%
	202 Motor Vehicle Highway	12,169,611	1,217,521	5,863,927	4,422,682	1,385,478	4,920,206	60%
	203 Recreation Nonreverting	-	-	-	450,171	-	-	0%
	209 Studebaker-Oliver Revitalizing Grants	1,011,251	-	98,672	47,205	166,184	746,395	28%
	210 Economic Development State Grants	1,055,868	22,884	290,414	36,005	70,135	695,319	34%
	211 Department of Community Investment (DCI)	3,152,666	209,303	1,333,099	1,424,858	111,806	1,707,761	46%
	212 Dept of Community Investment Grants	7,944,915	130,593	902,672	1,314,780	2,133,348	4,908,896	38%
	216 Police State Seizures	32,000	-	-	-	-	32,000	0%
	217 Gift, Donation, Bequest	114,126	17,315	72,351	8,658	99,999	(58,224)	151%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	219 Unsafe Building	1,043,437	54,260	286,841	288,939	105,548	651,048	38%
	220 Law Enforcement Continuing Education	517,546	20,461	205,204	138,043	54,382	257,960	50%
	221 Landlord Registration	500	-	-	5	-	500	0%
	227 Loss Recovery	272,506	-	37,311	154,559	11,406	223,790	18%
	249 Public Safety LOIT	8,566,555	715,447	3,394,076	3,977,361	-	5,172,479	40%
	251 Local Roads & Streets	7,094,710	250,779	707,665	653,621	805,352	5,581,693	21%
	257 LOIT Special Distribution	901,263	30,351	424,965	490,151	435,307	40,991	95%
	258 Human Rights Federal Grant	234,988	116,625	167,876	72,451	11,739	55,373	76%
	265 Local Road & Bridge Grant	1,283,291	-	798	407,491	82,493	1,200,000	6%
	266 MVH Restricted Fund	3,148,615	217,746	286,496	-	244,226	2,617,893	17%
	273 Morris PAC / Palais Royale Marketing	30,000	1,434	1,434	2,858	3,815	24,751	17%
	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	2,667	21,211	14,513	3,800	110,254	18%
	292 Police Grants	-	-	-	-	-	-	0%
	294 Regional Police Academy	22,500	419	3,278	9,173	747	18,475	18%
	295 COPS MORE Grant	133,554	960	58,074	63,870	24,567	50,912	62%
	299 Police Federal Drug Enforcement	51,000	21,000	43,499	-	-	7,501	85%
	404 County Option Income Tax	17,008,428	1,677,634	6,756,633	4,871,998	2,145,080	8,106,715	52%
	408 Economic Development Income Tax	14,203,202	1,669,496	5,102,424	4,733,527	3,547,331	5,553,447	61%
	410 Urban Development Action Grant	60,000	-	30,000	65,415	-	30,000	50%
	655 Project Relief	674,962	140,841	307,080	318,308	-	367,882	45%
	705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
	<b>Special Revenue Total</b>	<b>103,385,353</b>	<b>7,618,500</b>	<b>35,878,477</b>	<b>30,570,479</b>	<b>15,662,925</b>	<b>51,843,951</b>	<b>50%</b>
<b>City Debt Service</b>								
	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	-	0	100%
	350 2018 Fire Station #9 Debt Service	321,707	-	151,416	-	-	170,291	47%
	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%
	<b>City Debt Service Total</b>	<b>5,917,534</b>	<b>-</b>	<b>3,108,559</b>	<b>2,884,259</b>	<b>597,758</b>	<b>2,211,217</b>	<b>63%</b>
<b>Capital Project</b>								
	377 Professional Sports Development	533,304	-	532,504	462,190	-	800	100%
	401 Coveleski Stadium Capital	104,622	-	64,622	-	-	40,000	62%
	405 Park Nonreverting Capital	-	-	-	65,283	-	-	0%
	406 Cumulative Capital Development	818,121	-	245,368	233,838	414,230	158,523	81%
	407 Cumulative Capital Improvement	28,000	-	-	249,500	-	28,000	0%
	412 Major Moves Construction	2,641,236	18,964	303,571	471,960	1,181,162	1,156,502	56%
	416 Morris Performing Arts Center Capital	225,462	994	21,355	83,915	25,925	178,182	21%
	450 Palais Royale Historic Preservation	111,967	-	31,537	-	7,242	73,188	35%
	451 2018 Fire Station #9 Capital	3,232,757	-	2,054,101	138,575	1,178,657	(0)	100%
	452 2018 TIF Park Bond Capital	10,426,145	-	2,763,916	198,370	2,065,978	5,596,251	46%
	453 2018 Zoo Bond Capital	3,300,000	331,790	1,487,990	-	-	1,812,010	45%
	471 2017 Parks Bond Capital	6,707,066	55,611	1,869,924	387,030	1,740,908	3,096,234	54%
	677 Football Hall of Fame Capital	3,514	-	-	24,168	-	3,514	0%
	750 Equipment/Vehicle Leasing	3,032,750	135,000	1,840,355	2,317,729	1,387,466	(195,070)	106%
	751 2015 Parks Bond Capital	474,187	4,150	96,332	1,576,818	385,441	(7,585)	102%
	753 Smart Streets Bond Capital	70,000	-	-	851,610	-	70,000	0%
	759 Eddy Street Commons Capital	7,650,241	727,629	1,519,360	-	-	6,130,881	20%
	<b>Capital Project Total</b>	<b>39,359,372</b>	<b>1,274,138</b>	<b>12,830,934</b>	<b>7,060,986</b>	<b>8,387,007</b>	<b>18,141,430</b>	<b>54%</b>

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**June 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*
<b>Enterprise</b>								
	287 Emergency Medical Services Capital	4,462,275	175,518	1,699,305	1,201,449	944,522	1,818,448	59%
	288 Emergency Medical Services Operating	6,430,669	479,552	3,103,175	2,820,094	103,894	3,223,600	50%
	600 Consolidated Building Fund	4,968,302	366,807	2,166,316	2,004,519	230,861	2,571,125	48%
	601 Parking Garages	1,976,900	45,038	708,699	551,812	34,390	1,233,811	38%
	610 Solid Waste Operations	5,529,983	568,901	2,920,936	2,898,972	388,359	2,220,688	60%
	611 Solid Waste Capital	1,132,616	91	480,998	435,657	480,746	170,871	85%
	620 Water Works Operations	22,812,916	1,696,958	10,034,668	7,968,648	1,956,003	10,822,245	53%
	622 Water Works Capital	3,981,291	-	215,291	409,208	1,192,477	2,573,523	35%
	624 Water Works Customer Deposit	22,000	3,403	17,041	9,858	-	4,959	77%
	625 Water Works Sinking	3,740,710	265,492	1,990,845	288,239	1,750,922	(1,057)	100%
	626 Water Works Bond Reserve	22,000	-	9,582	-	-	12,418	44%
	629 Water Works Reserve Operations & Maintenance	41,000	6,602	32,144	17,197	-	8,856	78%
	640 Sewer Repair Insurance	663,186	47,032	267,264	302,419	93,470	302,452	54%
	641 Sewage Works Operations	46,142,937	6,713,558	25,823,873	21,417,755	5,636,770	14,682,294	68%
	642 Sewage Works Capital	15,023,292	445,522	2,193,586	727,526	8,182,218	4,647,488	69%
	643 Sewage Works Reserve Operations & Maint.	84,000	12,656	62,549	34,242	-	21,451	74%
	649 Sewage Sinking	7,781,226	-	923,098	1,003,151	6,851,977	6,151	100%
	659 Sewer Bond 2011	-	-	-	-	-	-	0%
	661 Sewer Bond 2012	-	-	-	628,214	-	-	0%
	667 Storm Sewer Fund	600,000	150	36,952	-	87,813	475,235	21%
	670 Century Center	4,687,357	331,294	2,064,428	2,036,584	38,326	2,584,603	45%
	671 Century Center Capital	83,000	-	-	10,016	-	83,000	0%
	672 Century Center Energy Conservation Debt Svc	416,424	-	207,561	95,748	207,863	1,000	100%
	<b>Enterprise Total</b>	<b>130,602,084</b>	<b>11,158,574</b>	<b>54,958,311</b>	<b>44,861,309</b>	<b>28,180,612</b>	<b>47,463,161</b>	<b>64%</b>
<b>Internal Service</b>								
	222 Central Services	9,564,937	2,829,809	6,377,533	4,201,153	2,104,214	1,083,190	89%
	224 Central Services Capital	402,671	-	31,941	76,810	30,575	340,156	16%
	226 Liability Insurance	4,357,655	208,938	1,771,832	2,043,421	230,360	2,355,463	46%
	278 Take Home Vehicle Police	50,000	474	969	(124)	-	49,031	2%
	279 IT / Innovation / 311 Call Center	9,278,131	394,006	4,084,270	2,802,046	1,781,062	3,412,799	63%
	711 Self-Funded Employee Benefits	16,622,986	1,383,777	9,147,970	7,454,253	580,291	6,894,725	59%
	713 Unemployment Compensation	70,000	2,396	25,628	18,158	-	44,372	37%
	714 Parental Leave	155,694	19,484	100,524	46,242	-	55,170	65%
	<b>Internal Service Total</b>	<b>40,502,074</b>	<b>4,838,885</b>	<b>21,540,667</b>	<b>16,641,960</b>	<b>4,726,501</b>	<b>14,234,906</b>	<b>65%</b>
<b>Trust &amp; Agency</b>								
	701 Firefighters Pension	5,112,457	363,682	2,219,850	2,407,951	-	2,892,607	43%
	702 Police Pension	6,355,902	513,680	3,360,805	3,149,943	-	2,995,097	53%
	730 City Cemetery	-	-	-	-	-	-	0%
	<b>Trust &amp; Agency Total</b>	<b>11,468,359</b>	<b>877,362</b>	<b>5,580,656</b>	<b>5,557,894</b>	<b>-</b>	<b>5,887,703</b>	<b>49%</b>
<b>City Funds Total</b>		<b>396,873,752</b>	<b>30,618,409</b>	<b>164,771,512</b>	<b>137,444,587</b>	<b>58,709,432</b>	<b>173,392,809</b>	<b>56%</b>
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing</b>								
	324 TIF - River West Development Area (Airport)	43,484,951	811,431	8,592,042	13,057,200	12,943,047	21,949,862	50%
	422 TIF - West Washington	1,695,130	123,500	313,504	154,085	547,355	834,271	51%
	429 TIF - River East Development Area (NE Dev)	12,201,982	391,153	2,675,642	605,098	3,044,013	6,482,328	47%
	430 TIF - Southside Development #1	10,352,728	292,222	1,539,710	173,987	478,682	8,334,336	19%
	435 TIF - Douglas Road	208,000	-	8,750	-	100,050	99,200	52%
	436 TIF - River East Residential (NE Res)	4,275,000	-	2,129,917	2,109,636	-	2,145,083	50%
	<b>Tax Increment Financing Total</b>	<b>72,217,791</b>	<b>1,618,306</b>	<b>15,259,565</b>	<b>16,100,005</b>	<b>17,113,146</b>	<b>39,845,080</b>	<b>45%</b>
<b>Redevelopment</b>								
	425 Redevelopment Retail Area (Leighton Plaza)	-	-	7,820	36,901	-	(7,820)	0%
	433 Redevelopment General	1,074,000	-	-	561	-	1,074,000	0%
	439 Certified Technology Park	625,000	55,389	55,389	-	544,611	25,000	96%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	7,848	52,799	38,326	-	104,201	34%
	<b>Redevelopment Total</b>	<b>1,906,000</b>	<b>63,237</b>	<b>116,008</b>	<b>75,788</b>	<b>544,611</b>	<b>1,245,381</b>	<b>35%</b>
<b>Debt Service</b>								
	315 Redevelopment Bond - Airport Taxable	14,000	2,372	11,819	6,748	-	2,181	84%
	317 Coveleski Debt Service Reserve	527,518	-	527,517	-	-	1	100%
	328 Redevelopment Bond - Palais Royale	20,000	3,966	19,760	11,281	-	240	99%
	351 2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
	752 South Bend Redevelopment Authority	2,861,269	356,806	1,590,684	2,158,080	-	1,270,585	56%
	756 Smart Streets Debt Service	1,711,369	-	855,434	854,534	-	855,935	50%
	<b>Debt Service Total</b>	<b>5,134,156</b>	<b>363,145</b>	<b>3,005,215</b>	<b>3,030,643</b>	<b>-</b>	<b>2,128,942</b>	<b>59%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>79,257,947</b>	<b>2,044,688</b>	<b>18,380,788</b>	<b>19,206,437</b>	<b>17,657,757</b>	<b>43,219,403</b>	<b>45%</b>
<b>Grand Total</b>		<b>476,131,699</b>	<b>32,663,096</b>	<b>183,152,299</b>	<b>156,651,024</b>	<b>76,367,189</b>	<b>216,612,211</b>	<b>55%</b>

\* Includes year to date expenditures and encumbrances

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

<b>Fund Name</b>	<b>General Fund</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	41,142,970	23,030,303	23,030,303	22,404,587	-	18,112,667	56%
Intergov./ Shared Revenues	4,176,140	1,866,672	2,053,966	1,967,075	-	2,122,174	49%
Intergov./ Grants	293,744	-	76,822	-	-	216,922	26%
Licenses & Permits	249,050	13,485	169,427	176,984	-	79,623	68%
Charges for Services	1,391,674	107,467	606,945	839,979	-	784,729	44%
Fines, Forfeitures, and Fees	16,030	3,327	13,492	7,830	-	2,538	84%
Interest Earnings	600,000	53,112	339,538	192,823	-	260,462	57%
Donations	1,365,000	-	-	-	-	1,365,000	0%
Other Income	1,892,109	107,770	1,032,004	701,567	-	860,105	55%
Payment in Lieu of Taxes (PILOT)	-	-	-	-	-	-	0%
Interfund Allocation Reimb	7,460,048	621,677	3,729,986	2,714,448	-	3,730,062	50%
Transfers In	6,460,990	528,416	3,170,494	3,166,242	-	3,290,496	49%
<b>Total Revenue</b>	<b>65,047,755</b>	<b>26,332,229</b>	<b>34,222,978</b>	<b>32,171,535</b>	<b>-</b>	<b>30,824,778</b>	<b>53%</b>
<b>Expenditures by Dept</b>							
101-0101 Mayor's Office	894,679	69,561	452,314	441,410	164	442,201	51%
101-0201 City Clerk	546,269	38,408	249,461	262,559	21,149	275,659	50%
101-0301 Common Council	643,595	41,702	253,688	281,634	131,587	258,320	60%
101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
101-0401 Admin & Finance	2,572,551	190,083	1,178,693	1,196,486	30,095	1,363,763	47%
101-0404 Morris PAC	1,344,127	76,071	528,384	468,337	58,748	756,995	44%
101-0405 Palais Royale	481,432	36,613	200,644	186,613	26,622	254,166	47%
101-0501 Legal Dept	1,279,018	91,885	564,780	513,920	472	713,766	44%
101-0602 Engineering Dept	3,220,121	223,637	1,428,525	727,177	155,921	1,635,675	49%
101-0616 Office of Sustainability	278,815	22,440	98,007	-	25,000	155,808	44%
101-0628 AmeriCorps Program	713,239	42,738	131,519	-	29,847	551,873	23%
101-0801 Police Dept	31,434,904	2,251,350	15,049,284	14,817,363	361,413	16,024,207	49%
101-0901 Fire Dept	21,801,520	1,779,514	10,575,193	10,728,139	288,821	10,937,506	50%
101-1008 Human Rights	385,706	(13,055)	120,416	201,062	24,789	240,501	38%
<b>Total Expenditures by Dept</b>	<b>65,638,976</b>	<b>4,850,949</b>	<b>30,873,907</b>	<b>29,867,700</b>	<b>1,154,628</b>	<b>33,610,440</b>	<b>49%</b>
<b>Expenditures by Type</b>							
<b>Personnel</b>							
Salaries & Wages	36,884,554	2,753,544	17,864,674	17,249,237	-	19,019,880	48%
Fringe Benefits	12,475,713	852,454	5,593,660	6,645,183	835	6,881,218	45%
<b>Total Personnel</b>	<b>49,360,267</b>	<b>3,605,998</b>	<b>23,458,334</b>	<b>23,894,420</b>	<b>835</b>	<b>25,901,098</b>	<b>48%</b>
<b>Supplies</b>	<b>2,087,630</b>	<b>146,922</b>	<b>837,138</b>	<b>864,754</b>	<b>342,751</b>	<b>907,741</b>	<b>57%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,910,085	61,154	583,871	556,136	433,024	893,190	53%
Printing & Advertising	148,844	13,855	72,611	57,406	31,647	44,586	70%
Utilities	624,750	28,547	315,628	340,298	22,209	286,913	54%
Education & Training	153,914	5,708	36,359	86,542	7,652	109,903	29%
Travel	98,214	5,977	42,922	39,267	2,177	53,115	46%
Repairs & Maintenance	2,115,090	171,509	1,054,045	772,607	115,615	945,430	55%
Other Interfund Allocations	7,627,252	634,512	3,807,047	2,865,666	-	3,820,205	50%
Debt Service - Principal	153,129	-	75,575	83,113	76,145	1,409	99%
Debt Service - Interest & Fees	6,269	-	3,411	5,042	2,834	24	100%
Grants & Subsidies	83,000	-	43,974	57,760	-	39,026	53%
Other Services & Charges	544,595	24,753	179,010	244,190	76,811	288,774	47%
Transfers Out	608,052	152,013	304,026	500	-	304,026	50%
<b>Total Services &amp; Charges</b>	<b>14,073,194</b>	<b>1,098,028</b>	<b>6,518,478</b>	<b>5,108,526</b>	<b>768,114</b>	<b>6,786,601</b>	<b>52%</b>
<b>Capital</b>	<b>117,885</b>	<b>-</b>	<b>59,957</b>	<b>-</b>	<b>42,929</b>	<b>14,999</b>	<b>87%</b>
<b>Total Expenditures</b>	<b>65,638,976</b>	<b>4,850,949</b>	<b>30,873,907</b>	<b>29,867,700</b>	<b>1,154,628</b>	<b>33,610,439</b>	<b>49%</b>
<b>Net</b>	<b>(591,221)</b>	<b>21,481,280</b>	<b>3,349,071</b>	<b>2,303,835</b>	<b>-</b>	<b>(2,785,661)</b>	<b>-</b>
<b>Cash Balance</b>			<b>42,737,601</b>	<b>38,612,096</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
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	25
101-0404 Morris PAC	8	7
101-0405 Palais Royale	3	3
101-0501 Legal Dept	10	10
101-0602 Engineering Dept	23	24
101-0628 AmeriCorps Grant	2	1
101-0801 Police Dept	243	242
101-0901 Fire Dept	169	163
101-1008 Human Rights	3	2
<b>Total</b>	<b>508</b>	<b>499</b>

<b>Staffing</b>	<b>Actual</b>
Part-Time /Seasonal/Temporary	
101-0101 Mayor's Office	5
101-0201 City Clerk	1
101-0301 Common Council	3
101-0401 Admin & Finance	3
101-0404 Morris PAC	4
101-0405 Palais Royale	-
101-0501 Legal Dept	4
101-0602 Engineering Dept	8
101-0628 AmeriCorps Grant	31
101-0801 Police Dept	23
101-0901 Fire Dept	-
101-1008 Human Rights	2
<b>Total</b>	<b>84</b>

**Fund Purpose:**

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



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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	894,579	69,561	452,314	441,410	-	442,265	51%
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%
<b>Total Revenue</b>	<b>894,679</b>	<b>69,561</b>	<b>452,314</b>	<b>441,410</b>	<b>-</b>	<b>442,365</b>	<b>51%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	543,029	43,902	284,785	241,028	-	258,244	52%
Fringe Benefits	200,065	14,438	94,275	100,921	-	105,790	47%
<b>Total Personnel</b>	<b>743,094</b>	<b>58,340</b>	<b>379,060</b>	<b>341,949</b>	<b>-</b>	<b>364,034</b>	<b>51%</b>
<b>Supplies</b>	<b>864</b>	<b>-</b>	<b>698</b>	<b>506</b>	<b>164</b>	<b>2</b>	<b>100%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	20,925	791	9,606	19,805	-	11,319	46%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,800	-	105	3,525	-	1,695	6%
Travel	3,049	407	2,403	3,347	-	646	79%
Repairs & Maintenance	1,200	-	200	267	-	1,000	17%
Other Interfund Allocations	120,197	10,017	60,095	71,022	-	60,102	50%
Debt Service - Principal	-	-	-	532	-	-	0%
Debt Service - Interest & Fees	-	-	-	122	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,550	6	148	336	-	3,402	4%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>150,721</b>	<b>11,221</b>	<b>72,557</b>	<b>98,955</b>	<b>-</b>	<b>78,164</b>	<b>48%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>894,679</b>	<b>69,561</b>	<b>452,314</b>	<b>441,410</b>	<b>164</b>	<b>442,200</b>	<b>51%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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**  
**June 30, 2019**

<b>Department Name</b>	<b>City Clerk</b>	<b>Fund/Dept No.</b>	<b>101-0201</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	546,269	38,408	249,461	262,559	-	296,808	46%
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%
<b>Total Revenue</b>	<b>546,269</b>	<b>38,408</b>	<b>249,461</b>	<b>262,559</b>	<b>-</b>	<b>296,808</b>	<b>46%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	273,873	21,317	130,137	123,589	-	143,736	48%
Fringe Benefits	97,076	7,122	43,720	50,065	-	53,356	45%
<b>Total Personnel</b>	<b>370,949</b>	<b>28,439</b>	<b>173,857</b>	<b>173,654</b>	<b>-</b>	<b>197,092</b>	<b>47%</b>
<b>Supplies</b>	<b>12,013</b>	<b>1,485</b>	<b>7,058</b>	<b>2,692</b>	<b>333</b>	<b>4,622</b>	<b>62%</b>
<b>Services &amp; Charges</b>							
Professional Services	30,263	118	5,338	18,097	9,883	15,042	50%
Printing & Advertising	27,986	1,861	14,263	12,457	10,745	2,978	89%
Utilities	-	-	-	-	-	-	0%
Education & Training	5,855	-	2,855	3,233	-	3,000	49%
Travel	6,950	-	152	528	-	6,798	2%
Repairs & Maintenance	10,676	-	6,280	5,000	-	4,396	59%
Other Interfund Allocations	76,327	6,361	38,161	45,456	-	38,166	50%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,250	143	1,497	1,442	187	3,566	32%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>163,307</b>	<b>8,484</b>	<b>68,545</b>	<b>86,214</b>	<b>20,816</b>	<b>73,946</b>	<b>55%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>546,269</b>	<b>38,408</b>	<b>249,461</b>	<b>262,559</b>	<b>21,149</b>	<b>275,660</b>	<b>50%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

**We accomplish our mission by:**

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

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

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**  
**June 30, 2019**

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	643,595	41,702	253,688	281,634	-	389,907	39%
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%
<b>Total Revenue</b>	<b>643,595</b>	<b>41,702</b>	<b>253,688</b>	<b>281,634</b>	<b>-</b>	<b>389,907</b>	<b>39%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	218,200	17,152	96,267	88,641	-	121,933	44%
Fringe Benefits	111,880	8,179	49,264	60,335	-	62,616	44%
<b>Total Personnel</b>	<b>330,080</b>	<b>25,332</b>	<b>145,531</b>	<b>148,975</b>	<b>-</b>	<b>184,549</b>	<b>44%</b>
<b>Supplies</b>	<b>6,465</b>	<b>69</b>	<b>630</b>	<b>6,321</b>	<b>1,119</b>	<b>4,716</b>	<b>27%</b>
<b>Services &amp; Charges</b>							
Professional Services	222,927	9,818	72,024	72,896	129,332	21,571	90%
Printing & Advertising	10,948	1,259	5,602	3,587	1,136	4,210	62%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,000	100	100	465	-	900	10%
Travel	5,000	340	340	242	-	4,660	7%
Repairs & Maintenance	4,750	-	-	16,591	-	4,750	0%
Other Interfund Allocations	56,532	4,711	28,266	31,062	-	28,266	50%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,893	73	1,196	1,495	-	4,697	20%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>307,050</b>	<b>16,301</b>	<b>107,527</b>	<b>126,337</b>	<b>130,468</b>	<b>69,054</b>	<b>78%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>643,595</b>	<b>41,702</b>	<b>253,688</b>	<b>281,634</b>	<b>131,587</b>	<b>258,319</b>	<b>60%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	9	9
Part-Time /Seasonal/Temporary	N/A	3
<b>Total</b>	<b>9</b>	<b>12</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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**  
**June 30, 2019**

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	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%
<b>Total Revenue</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	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	-	-	100%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Expenditures are the same year over year due to the contract.

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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	2,552,762	190,083	1,158,905	1,183,685	-	1,393,857	45%
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	19,789	-	19,789	12,801	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,572,551</b>	<b>190,083</b>	<b>1,178,693</b>	<b>1,196,486</b>	<b>-</b>	<b>1,393,857</b>	<b>46%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,642,180	125,422	774,336	756,349	-	867,844	47%
Fringe Benefits	570,981	40,053	239,147	286,674	-	331,834	42%
<b>Total Personnel</b>	<b>2,213,161</b>	<b>165,476</b>	<b>1,013,483</b>	<b>1,043,022</b>	<b>-</b>	<b>1,199,678</b>	<b>46%</b>
<b>Supplies</b>	<b>24,478</b>	<b>633</b>	<b>6,128</b>	<b>5,988</b>	<b>2,665</b>	<b>15,685</b>	<b>36%</b>
<b>Services &amp; Charges</b>							
Professional Services	47,643	375	22,188	30,337	25,455	-	100%
Printing & Advertising	900	-	292	536	-	608	32%
Utilities	-	-	-	-	-	-	0%
Education & Training	11,110	320	2,364	656	-	8,746	21%
Travel	8,105	2,044	4,669	269	-	3,436	58%
Repairs & Maintenance	9	-	9	1,500	-	-	103%
Other Interfund Allocations	228,287	19,024	114,143	98,376	-	114,144	50%
Debt Service - Principal	-	-	-	2,344	-	-	0%
Debt Service - Interest & Fees	-	-	-	195	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	38,858	2,211	15,418	12,762	1,975	21,465	45%
Transfers Out	-	-	-	500	-	-	0%
<b>Total Services &amp; Charges</b>	<b>334,912</b>	<b>23,974</b>	<b>159,083</b>	<b>147,475</b>	<b>27,430</b>	<b>148,399</b>	<b>56%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>2,572,551</b>	<b>190,083</b>	<b>1,178,693</b>	<b>1,196,486</b>	<b>30,095</b>	<b>1,363,762</b>	<b>47%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	25	25
Part-Time /Seasonal/Temporary	N/A	3
<b>Total</b>	<b>25</b>	<b>28</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

The Department of Administration & Finance provides financial management and administrative services to City operations including finance and accounting services, human resources, diversity & inclusion, risk management, and benefits administration.

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

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**  
**June 30, 2019**

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	170,627	-	-	-	-	170,627	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,113,500	90,682	522,305	714,556	-	591,195	47%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,000	1,116	22,705	33,499	-	37,295	38%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,344,127</b>	<b>91,797</b>	<b>545,009</b>	<b>748,055</b>	<b>-</b>	<b>799,117</b>	<b>41%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	553,202	29,202	188,385	183,583	-	364,817	34%
Fringe Benefits	213,595	11,025	70,812	94,632	640	142,143	33%
<b>Total Personnel</b>	<b>766,797</b>	<b>40,227</b>	<b>259,197</b>	<b>278,215</b>	<b>640</b>	<b>506,960</b>	<b>34%</b>
<b>Supplies</b>	<b>23,830</b>	<b>293</b>	<b>8,870</b>	<b>7,483</b>	<b>9,005</b>	<b>5,955</b>	<b>75%</b>
<b>Services &amp; Charges</b>							
Professional Services	10,000	-	-	-	-	10,000	0%
Printing & Advertising	53,767	2,788	22,610	16,080	17,471	13,686	75%
Utilities	125,000	7,946	57,918	53,158	-	67,082	46%
Education & Training	4,500	-	325	810	-	4,175	7%
Travel	16,079	-	3,687	660	677	11,715	27%
Repairs & Maintenance	85,348	4,276	50,207	16,982	29,427	5,714	93%
Other Interfund Allocations	240,405	20,034	120,201	89,802	-	120,204	50%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	18,401	508	5,369	5,148	1,528	11,504	37%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>553,500</b>	<b>35,551</b>	<b>260,317</b>	<b>182,639</b>	<b>49,104</b>	<b>244,080</b>	<b>56%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,344,127</b>	<b>76,071</b>	<b>528,384</b>	<b>468,337</b>	<b>58,748</b>	<b>756,995</b>	<b>44%</b>
<b>Net</b>	<b>-</b>	<b>15,726</b>	<b>16,625</b>	<b>279,718</b>			

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

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and from charges for services including facility rental, concessions, ticket handling fees, and more.

There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (101), \$1.00 deposited into Morris/Palais Self-Promotion Fund (274), and \$1.00 deposited into Morris PAC Capital Fund (416).

**Department Purpose:**

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

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

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**  
**June 30, 2019**

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	190,710	17,016	113,235	53,638	-	77,475	59%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	267,322	16,686	79,130	122,495	-	188,192	30%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	23,400	2,911	8,279	10,480	-	15,121	35%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>481,432</b>	<b>36,613</b>	<b>200,644</b>	<b>186,613</b>	<b>-</b>	<b>280,788</b>	<b>42%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	108,069	6,852	44,538	60,999	-	63,531	41%
Fringe Benefits	53,957	3,820	24,263	41,420	-	29,694	45%
<b>Total Personnel</b>	<b>162,026</b>	<b>10,672</b>	<b>68,801</b>	<b>102,419</b>	<b>-</b>	<b>93,225</b>	<b>42%</b>
<b>Supplies</b>	<b>13,600</b>	<b>273</b>	<b>2,013</b>	<b>2,065</b>	<b>5,658</b>	<b>5,929</b>	<b>56%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	22,818	6,910	17,983	4,516	725	4,110	82%
Utilities	86,000	7,465	48,510	46,224	-	37,490	56%
Education & Training	500	-	-	-	-	500	0%
Travel	2,000	-	-	-	-	2,000	0%
Repairs & Maintenance	120,398	6,029	37,628	13,825	20,041	62,729	48%
Other Interfund Allocations	48,511	4,042	24,259	14,844	-	24,252	50%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	10,579	1,221	1,450	2,720	198	8,931	16%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>290,806</b>	<b>25,667</b>	<b>129,830</b>	<b>82,129</b>	<b>20,964</b>	<b>140,012</b>	<b>52%</b>
<b>Capital</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>481,432</b>	<b>36,613</b>	<b>200,644</b>	<b>186,613</b>	<b>26,622</b>	<b>254,166</b>	<b>47%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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**  
**June 30, 2019**

<b>Department Name</b>	<b>Legal Department</b>	<b>Fund/Dept No.</b>	<b>101-0501</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	1,145,856	87,328	493,208	475,793	-	652,648	43%
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	78,473	-	44,225	38,128	-	34,248	56%
Interfund Allocation Reimb	54,689	4,557	27,347	-	-	27,342	50%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,279,018</b>	<b>91,885</b>	<b>564,780</b>	<b>513,920</b>	<b>-</b>	<b>714,238</b>	<b>44%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	866,473	62,251	385,979	335,361	-	480,494	45%
Fringe Benefits	278,276	20,108	122,061	126,402	-	156,215	44%
<b>Total Personnel</b>	<b>1,144,749</b>	<b>82,359</b>	<b>508,039</b>	<b>461,763</b>	<b>-</b>	<b>636,709</b>	<b>44%</b>
<b>Supplies</b>	<b>3,450</b>	<b>-</b>	<b>570</b>	<b>1,251</b>	<b>472</b>	<b>2,408</b>	<b>30%</b>
<b>Services &amp; Charges</b>							
Professional Services	2,550	122	245	270	-	2,305	10%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	50	2,913	-	9,950	1%
Travel	3,450	22	574	33	-	2,876	17%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	96,719	8,060	48,359	39,072	-	48,360	50%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	18,100	1,322	6,943	8,619	-	11,157	38%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>130,819</b>	<b>9,527</b>	<b>56,171</b>	<b>50,907</b>	<b>-</b>	<b>74,648</b>	<b>43%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,279,018</b>	<b>91,885</b>	<b>564,780</b>	<b>513,920</b>	<b>472</b>	<b>713,765</b>	<b>44%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	10	10
Part-Time /Seasonal/Temporary	N/A	4
<b>Total</b>	<b>10</b>	<b>14</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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**  
**June 30, 2019**

<b>Department Name</b>	<b>Engineering</b>	<b>Fund/Dept No.</b>	<b>101-0602</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	1,451,648	5,842	547,095	631,700	-	904,553	38%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	132,000	9,355	66,160	73,563	-	65,840	50%
Charges for Services	50	-	-	-	-	50	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	236,364	91,767	115,248	21,914	-	121,116	49%
Interfund Allocation Reimb	1,400,059	116,673	700,021	-	-	700,038	50%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,220,121</b>	<b>223,637</b>	<b>1,428,525</b>	<b>727,177</b>	<b>-</b>	<b>1,791,597</b>	<b>44%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,807,736	141,070	843,073	315,259	-	964,663	47%
Fringe Benefits	558,778	44,022	267,484	117,868	195	291,099	48%
<b>Total Personnel</b>	<b>2,366,514</b>	<b>185,092</b>	<b>1,110,557</b>	<b>433,127</b>	<b>195</b>	<b>1,255,762</b>	<b>47%</b>
<b>Supplies</b>	<b>28,952</b>	<b>451</b>	<b>9,068</b>	<b>9,156</b>	<b>1,369</b>	<b>18,515</b>	<b>36%</b>
<b>Services &amp; Charges</b>							
Professional Services	352,919	5,777	87,639	42,009	138,838	126,442	64%
Printing & Advertising	7,000	245	2,254	363	1,570	3,176	55%
Utilities	-	-	-	-	-	-	0%
Education & Training	21,000	25	6,998	21,482	-	14,002	33%
Travel	16,400	519	7,585	8,272	1,500	7,315	55%
Repairs & Maintenance	23,800	52	809	16,819	-	22,991	3%
Other Interfund Allocations	365,366	30,447	182,684	172,314	-	182,682	50%
Debt Service - Principal	14,637	-	7,293	10,509	7,344	-	100%
Debt Service - Interest & Fees	408	-	232	374	175	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	23,125	1,030	13,404	12,754	4,930	4,791	79%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>824,655</b>	<b>38,095</b>	<b>308,899</b>	<b>284,895</b>	<b>154,357</b>	<b>361,400</b>	<b>56%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>3,220,121</b>	<b>223,637</b>	<b>1,428,525</b>	<b>727,177</b>	<b>155,921</b>	<b>1,635,677</b>	<b>49%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	23	24
Part-Time /Seasonal/Temporary	N/A	8
<b>Total</b>	<b>23</b>	<b>32</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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**  
**June 30, 2019**

<b>Department Name</b>	<b>Office of Sustainability</b>	<b>Fund/Dept No.</b>	<b>101-0616</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	278,815	22,440	98,007	-	-	180,808	35%
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%
<b>Total Revenue</b>	<b>278,815</b>	<b>22,440</b>	<b>98,007</b>	<b>-</b>	<b>-</b>	<b>180,808</b>	<b>35%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	98,302	6,242	40,497	-	-	57,805	41%
Fringe Benefits	27,772	2,095	13,151	-	-	14,621	47%
<b>Total Personnel</b>	<b>126,074</b>	<b>8,337</b>	<b>53,647</b>	<b>-</b>	<b>-</b>	<b>72,426</b>	<b>43%</b>
<b>Supplies</b>	<b>22,300</b>	<b>-</b>	<b>3,579</b>	<b>-</b>	<b>-</b>	<b>18,721</b>	<b>16%</b>
<b>Services &amp; Charges</b>							
Professional Services	85,000	12,500	30,951	-	25,000	29,049	66%
Printing & Advertising	500	-	-	-	-	500	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,800	-	18	-	-	2,782	1%
Travel	6,374	-	-	-	-	6,374	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	32,367	1,603	9,616	-	-	22,751	30%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,400	-	196	-	-	3,204	6%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>130,441</b>	<b>14,103</b>	<b>40,781</b>	<b>-</b>	<b>25,000</b>	<b>64,660</b>	<b>50%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>278,815</b>	<b>22,440</b>	<b>98,007</b>	<b>-</b>	<b>25,000</b>	<b>155,807</b>	<b>44%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**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/Variances:**

This division was previously accounted for in the Central Services Fund (222) prior to 2019.

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

<b>Department Name</b>	<b>AmeriCorps Grant Program</b>	<b>Fund/Dept No.</b>	<b>101-0628</b>
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<b>Fund Type</b>	<b>General Fund</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	444,109	42,738	54,696	-	-	389,413	12%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	149,130	-	76,822	-	-	72,308	52%
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%
<b>Total Revenue</b>	<b>713,239</b>	<b>42,738</b>	<b>131,519</b>	<b>-</b>	<b>-</b>	<b>581,721</b>	<b>18%</b>

<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	315,000	32,617	97,915	-	-	217,085	31%
Fringe Benefits	40,066	4,543	20,910	-	-	19,156	52%
<b>Total Personnel</b>	<b>355,066</b>	<b>37,160</b>	<b>118,825</b>	<b>-</b>	<b>-</b>	<b>236,241</b>	<b>33%</b>

<b>Supplies</b>	128,757	2,787	6,213	-	10,493	112,051	13%
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<b>Services &amp; Charges</b>							
Professional Services	204,868	1,182	2,399	-	19,353	183,116	11%
Printing & Advertising	1,000	-	-	-	-	1,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,800	-	304	-	-	9,496	3%
Travel	9,706	1,610	2,699	-	-	7,007	28%
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%
<b>Total Services &amp; Charges</b>	<b>229,416</b>	<b>2,791</b>	<b>6,480</b>	<b>-</b>	<b>19,353</b>	<b>203,583</b>	<b>11%</b>

<b>Capital</b>	-	-	-	-	-	-	0%
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<b>Total Expenditures</b>	<b>713,239</b>	<b>42,738</b>	<b>131,519</b>	<b>-</b>	<b>29,847</b>	<b>551,875</b>	<b>23%</b>
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<b>Net</b>	-	-	-	-	-	-	-
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Staffing	Budget	Actual
Full Time	2	1
Part-Time /Seasonal/Temporary	N/A	31
<b>Total</b>	<b>2</b>	<b>32</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

In 2018, the City of South Bend won a \$150,000 grant to fund South Bend Home Corps, a new residential efficiency, health, and safety program staffed by 10 full-time AmeriCorps members. This is a division of Public Works and works directly with the Office of Sustainability.

**Goals:**

- 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/Variances:**

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**  
**June 30, 2019**

<b>Department Name</b>	<b>Police Department</b>	<b>Fund/Dept No.</b>	<b>101-0801</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	30,896,254	2,239,683	14,684,475	14,757,401	-	16,211,779	48%
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	531,150	11,667	364,809	59,962	-	166,341	69%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>31,434,904</b>	<b>2,251,350</b>	<b>15,049,284</b>	<b>14,817,363</b>	<b>-</b>	<b>16,385,620</b>	<b>48%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	17,637,092	1,323,071	8,674,670	8,727,884	-	8,962,422	49%
Fringe Benefits	5,811,652	394,073	2,684,271	3,159,915	-	3,127,381	46%
<b>Total Personnel</b>	<b>23,448,744</b>	<b>1,717,144</b>	<b>11,358,941</b>	<b>11,887,799</b>	<b>-</b>	<b>12,089,803</b>	<b>48%</b>
<b>Supplies</b>	<b>1,173,831</b>	<b>61,502</b>	<b>472,734</b>	<b>553,166</b>	<b>168,105</b>	<b>532,992</b>	<b>55%</b>
<b>Services &amp; Charges</b>							
Professional Services	615,090	19,111	279,391	355,247	6,088	329,611	46%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	178,750	3,229	74,324	88,839	3,952	100,474	44%
Education & Training	-	-	-	4,785	-	-	0%
Travel	601	-	401	1,433	-	200	67%
Repairs & Maintenance	1,047,841	71,019	454,337	148,468	20,755	572,749	45%
Other Interfund Allocations	4,333,272	361,106	2,166,636	1,520,118	-	2,166,636	50%
Debt Service - Principal	138,492	-	68,282	69,728	68,801	1,409	99%
Debt Service - Interest & Fees	5,861	-	3,179	4,352	2,659	23	100%
Grants & Subsidies	40,000	-	974	14,760	-	39,026	2%
Other Services & Charges	349,537	18,238	110,130	168,668	48,123	191,284	45%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>6,709,444</b>	<b>472,704</b>	<b>3,157,653</b>	<b>2,376,398</b>	<b>150,379</b>	<b>3,401,412</b>	<b>49%</b>
<b>Capital</b>	<b>102,885</b>	<b>-</b>	<b>59,957</b>	<b>-</b>	<b>42,929</b>	<b>(1)</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>31,434,904</b>	<b>2,251,350</b>	<b>15,049,284</b>	<b>14,817,363</b>	<b>361,413</b>	<b>16,024,206</b>	<b>49%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	243	242
Part-Time /Seasonal/Temporary	N/A	23
<b>Total</b>	<b>243</b>	<b>265</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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**  
**June 30, 2019**

<b>Department Name</b>	<b>Fire Department</b>	<b>Fund/Dept No.</b>	<b>101-0901</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	21,652,809	1,779,392	10,572,392	10,726,434	-	11,080,417	49%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	144,614	-	-	-	-	144,614	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	3,097	-	2,677	-	-	420	86%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	123	123	1,705	-	877	12%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,801,520</b>	<b>1,779,514</b>	<b>10,575,193</b>	<b>10,728,139</b>	<b>-</b>	<b>11,226,328</b>	<b>49%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	12,608,788	959,499	6,246,019	6,314,943	-	6,362,769	50%
Fringe Benefits	4,446,107	305,282	1,948,922	2,569,970	-	2,497,185	44%
<b>Total Personnel</b>	<b>17,054,895</b>	<b>1,264,782</b>	<b>8,194,940</b>	<b>8,884,913</b>	<b>-</b>	<b>8,859,954</b>	<b>48%</b>
<b>Supplies</b>	<b>648,053</b>	<b>79,428</b>	<b>318,649</b>	<b>275,440</b>	<b>143,367</b>	<b>186,037</b>	<b>71%</b>
<b>Services &amp; Charges</b>							
Professional Services	338,825	12,151	83,697	37,279	79,074	176,054	48%
Printing & Advertising	3,000	-	-	62	-	3,000	0%
Utilities	235,000	9,907	134,877	152,077	18,256	81,867	65%
Education & Training	83,049	5,263	23,240	47,212	7,652	52,157	37%
Travel	20,500	1,036	20,413	24,067	-	87	100%
Repairs & Maintenance	811,868	89,953	500,750	547,395	40,352	270,766	67%
Other Interfund Allocations	1,979,778	164,982	989,886	749,484	-	989,892	50%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	18,500	-	4,715	10,209	120	13,665	26%
Transfers Out	608,052	152,013	304,026	-	-	304,026	50%
<b>Total Services &amp; Charges</b>	<b>4,098,572</b>	<b>435,305</b>	<b>2,061,603</b>	<b>1,567,786</b>	<b>145,454</b>	<b>1,891,514</b>	<b>54%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>21,801,520</b>	<b>1,779,514</b>	<b>10,575,193</b>	<b>10,728,139</b>	<b>288,821</b>	<b>10,937,505</b>	<b>50%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	169	163
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>169</b>	<b>163</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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**  
**June 30, 2019**

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	346,093	-	80,803	179,327	-	265,290	23%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	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	21,734	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>385,706</b>	<b>-</b>	<b>120,416</b>	<b>201,062</b>	<b>-</b>	<b>265,290</b>	<b>31%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	212,610	(15,055)	58,073	101,602	-	154,537	27%
Fringe Benefits	65,508	(2,306)	15,381	36,983	-	50,127	23%
<b>Total Personnel</b>	<b>278,118</b>	<b>(17,361)</b>	<b>73,454</b>	<b>138,584</b>	<b>-</b>	<b>204,664</b>	<b>26%</b>
<b>Supplies</b>	<b>1,037</b>	<b>-</b>	<b>928</b>	<b>685</b>	<b>-</b>	<b>109</b>	<b>90%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,500	-	-	1,461	-	2,500	0%
Travel	-	-	-	419	-	-	0%
Repairs & Maintenance	9,200	181	3,825	5,759	5,040	335	96%
Other Interfund Allocations	49,491	4,125	24,741	34,116	-	24,750	50%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	45,360	-	17,467	20,038	19,749	8,144	82%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>106,551</b>	<b>4,306</b>	<b>46,033</b>	<b>61,792</b>	<b>24,789</b>	<b>35,729</b>	<b>66%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>385,706</b>	<b>(13,055)</b>	<b>120,416</b>	<b>201,062</b>	<b>24,789</b>	<b>240,502</b>	<b>38%</b>
<b>Net</b>	<b>-</b>	<b>13,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	3	2
Part-Time /Seasonal/Temporary	N/A	2
<b>Total</b>	<b>3</b>	<b>4</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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**  
**June 30, 2019**

Fund Name	Rainy Day				Fund Number	102	
Fund Type	Special Revenue Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	168,000	24,031	122,246	82,803	-	45,754	73%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	168,000	24,031	122,246	82,803	-	45,754	73%
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	168,000	24,031	122,246	82,803		45,754	
Cash Balance			10,584,351	10,361,067			

**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/Variances:**

No expenditures are budgeted at this time.

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

<b>Fund Name</b>	<b>Parks &amp; Recreation</b>	<b>Fund Number</b>	<b>201</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	9,680,317	5,418,668	5,418,668	5,271,460	-	4,261,649	56%
Intergov./ Shared Revenues	720,180	432,043	432,043	410,872	-	288,137	60%
Intergov./ Grants	3,050,000	-	1,396,325	458,708	-	1,653,675	46%
Charges for Services	3,585,861	287,307	1,140,217	737,168	-	2,445,644	32%
Interest Earnings	116,000	14,167	73,314	34,872	-	42,686	63%
Donations	1,626,000	-	1,448,400	1,500	-	177,600	89%
Other Income	330,793	25,870	152,204	141,145	-	178,589	46%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	407,820	100,000	207,820	643,800	-	200,000	51%
<b>Total Revenue</b>	<b>19,516,971</b>	<b>6,278,055</b>	<b>10,268,990</b>	<b>7,699,525</b>	<b>-</b>	<b>9,247,980</b>	<b>53%</b>
<b>Expenditures by Division</b>							
Administration	1,749,190	139,617	882,362	664,146	5,402	861,426	51%
Maintenance	7,151,465	505,868	2,955,033	2,902,542	696,424	3,500,008	51%
Golf Courses	1,543,088	123,779	691,452	726,992	371,501	480,135	69%
Recreation	3,185,579	245,239	1,307,108	861,350	174,716	1,703,755	47%
Potawatomi Zoo	700,000	-	350,000	385,964	-	350,000	50%
Potawatomi Greenhouse	46,527	1,361	38,404	34,194	-	8,123	83%
Graffiti Removal	4	29	147	46,561	4	(147)	3774%
Marketing & Events	1,224,594	84,872	440,239	431,049	98,511	685,844	44%
Regional Cities Grant	3,608,655	-	1,121,771	551,041	2,344,057	142,827	96%
Pokagon Band-Howard Pk Imprv	2,225,000	-	1,695,432	-	529,568	-	100%
Leighton Foundation Grant	1,000,000	-	-	-	-	1,000,000	0%
<b>Total Expenditures by Division</b>	<b>22,434,102</b>	<b>1,100,764</b>	<b>9,481,949</b>	<b>6,603,838</b>	<b>4,220,183</b>	<b>8,731,971</b>	<b>61%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	6,202,847	541,847	2,729,661	2,579,288	-	3,473,186	44%
Fringe Benefits	2,009,461	149,771	888,317	1,152,098	229	1,120,915	44%
<b>Total Personnel</b>	<b>8,212,308</b>	<b>691,619</b>	<b>3,617,978</b>	<b>3,731,386</b>	<b>229</b>	<b>4,594,101</b>	<b>44%</b>
<b>Supplies</b>	<b>1,476,696</b>	<b>102,137</b>	<b>576,268</b>	<b>517,869</b>	<b>381,470</b>	<b>518,958</b>	<b>65%</b>
<b>Services &amp; Charges</b>							
Professional Services	933,159	3,832	233,999	393,591	533,904	165,256	82%
Printing & Advertising	149,777	12,522	60,120	29,418	60,998	28,659	81%
Utilities	596,400	57,832	317,277	263,212	-	279,123	53%
Education & Training	44,899	1,892	8,035	2,951	5,338	31,526	30%
Travel	29,825	78	8,434	1,808	3,764	17,627	41%
Repairs & Maintenance	646,657	31,089	226,413	205,623	247,020	173,224	73%
Other Interfund Allocations	1,672,261	139,358	836,113	532,242	-	836,148	50%
Debt Service - Principal	440,472	942	265,609	165,169	248,755	(73,892)	117%
Debt Service - Interest & Fees	46,529	46	31,203	8,271	14,921	405	99%
Grants & Subsidies	715,000	-	365,000	365,000	-	350,000	51%
Other Services & Charges	1,128,314	59,419	325,620	163,476	182,746	619,948	45%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>6,403,293</b>	<b>307,008</b>	<b>2,677,821</b>	<b>2,130,760</b>	<b>1,297,447</b>	<b>2,428,024</b>	<b>62%</b>
<b>Capital</b>	<b>6,341,805</b>	<b>-</b>	<b>2,609,882</b>	<b>223,823</b>	<b>2,541,037</b>	<b>1,190,886</b>	<b>81%</b>
<b>Total Expenditures</b>	<b>22,434,102</b>	<b>1,100,764</b>	<b>9,481,949</b>	<b>6,603,838</b>	<b>4,220,183</b>	<b>8,731,969</b>	<b>61%</b>
<b>Net</b>	<b>(2,917,131)</b>	<b>5,177,291</b>	<b>787,041</b>	<b>1,095,687</b>		<b>516,011</b>	
<b>Cash Balance</b>			<b>9,098,271</b>	<b>7,327,451</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	94	92
Part-Time /Seasonal/Temporary	N/A	268
<b>Total</b>	<b>94</b>	<b>360</b>

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/Variances:**

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Motor Vehicle Highway</b>					<b>Fund Number</b>	<b>202</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>						
<b>Control</b>	<b>City Funds</b>						
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Intergov./ Shared Revenues	3,149,516	283,202	1,634,962	3,569,095	-	1,514,554	52%
Licenses & Permits	3,000	850	1,525	-	-	1,475	51%
Charges for Services	228,245	46,374	135,718	66,183	-	92,527	59%
Interest Earnings	140,000	16,199	87,954	58,102	-	52,046	63%
Other Income	10,102	206	10,102	21,105	-	-	100%
Interfund Allocation Reimb	138,150	11,512	69,078	-	-	69,072	50%
Transfers In	3,852,066	946,938	1,893,875	1,893,875	-	1,958,191	49%
<b>Total Revenue</b>	<b>7,521,079</b>	<b>1,305,281</b>	<b>3,833,214</b>	<b>5,608,360</b>	<b>-</b>	<b>3,687,865</b>	<b>51%</b>
<b>Expenditures by Division</b>							
Streets/Traffic & Lighting	10,498,035	1,127,781	5,524,423	4,130,307	766,021	4,207,591	60%
Curb & Sidewalk Program	1,671,576	89,741	339,504	292,374	619,457	712,615	57%
<b>Total Expenditures by Division</b>	<b>12,169,611</b>	<b>1,217,521</b>	<b>5,863,927</b>	<b>4,422,682</b>	<b>1,385,478</b>	<b>4,920,206</b>	<b>60%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	2,116,646	234,254	1,454,966	1,442,616	-	661,680	69%
Fringe Benefits	865,198	89,395	567,835	692,887	-	297,363	66%
<b>Total Personnel</b>	<b>2,981,844</b>	<b>323,649</b>	<b>2,022,801</b>	<b>2,135,502</b>	<b>-</b>	<b>959,043</b>	<b>68%</b>
<b>Supplies</b>	<b>2,317,927</b>	<b>32,563</b>	<b>685,801</b>	<b>706,949</b>	<b>237,959</b>	<b>1,394,167</b>	<b>40%</b>
<b>Services &amp; Charges</b>							
Professional Services	802,793	21,441	73,805	34,961	615,919	113,069	86%
Printing & Advertising	1,000	-	141	28	529	330	67%
Utilities	52,502	1,650	27,123	27,355	5,031	20,348	61%
Education & Training	10,000	-	9,540	3,950	0	460	95%
Travel	10,000	413	1,586	1,716	-	8,414	16%
Repairs & Maintenance	780,505	69,302	583,924	648,881	80,736	115,845	85%
Other Interfund Allocations	1,628,279	135,690	814,139	509,370	-	814,140	50%
Debt Service - Principal	857,551	-	358,383	315,455	359,331	139,837	84%
Debt Service - Interest & Fees	68,076	-	22,281	13,167	21,331	24,464	64%
Other Services & Charges	159,134	7,814	14,402	9,349	326	144,406	9%
Transfers Out	2,500,000	625,000	1,250,000	-	-	1,250,000	50%
<b>Total Services &amp; Charges</b>	<b>6,869,840</b>	<b>861,309</b>	<b>3,155,325</b>	<b>1,564,232</b>	<b>1,083,203</b>	<b>2,631,313</b>	<b>62%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,998</b>	<b>64,316</b>	<b>(64,316)</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>12,169,611</b>	<b>1,217,521</b>	<b>5,863,927</b>	<b>4,422,682</b>	<b>1,385,478</b>	<b>4,920,207</b>	<b>60%</b>
<b>Net</b>	<b>(4,648,532)</b>	<b>87,759</b>	<b>(2,030,712)</b>	<b>1,185,678</b>		<b>(1,232,342)</b>	
<b>Cash Balance</b>			<b>5,983,430</b>	<b>8,326,377</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	59	55
Part-Time /Seasonal/Temporary	N/A	15
<b>Total</b>	<b>59</b>	<b>70</b>

**Fund Purpose:**

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

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

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

**Explanation of Revenue Sources:**

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

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

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

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

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

<b>Fund Name</b>	<b>Recreation Nonreverting</b>	<b>Fund Number</b>	<b>203</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	543,839	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	6,845	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	4,374	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>555,059</b>	-	-	<b>0%</b>
<b>Expenditures by Division</b>							
Recreation	-	-	-	369,593	-	-	0%
Marketing & Events	-	-	-	80,578	-	-	0%
<b>Total Expenditures by Division</b>	-	-	-	<b>450,171</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	142,372	-	-	0%
Fringe Benefits	-	-	-	11,765	-	-	0%
<b>Total Personnel</b>	-	-	-	<b>154,137</b>	-	-	<b>0%</b>
<b>Supplies</b>	-	-	-	51,701	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	37,086	-	-	0%
Printing & Advertising	-	-	-	21,043	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	2,275	-	-	0%
Travel	-	-	-	1,732	-	-	0%
Repairs & Maintenance	-	-	-	20	-	-	0%
Other Interfund Allocations	-	-	-	55,074	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	127,103	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	<b>244,332</b>	-	-	<b>0%</b>
<b>Capital</b>	-	-	-	-	-	-	<b>0%</b>
<b>Total Expenditures</b>	-	-	-	<b>450,171</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>104,888</b>		-	
<b>Cash Balance</b>			-	<b>889,533</b>			

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Studebaker-Oliver Revitalizing Grants</b>	<b>Fund Number</b>	<b>209</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	1,982	10,441	7,158	-	14,559	42%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	-	-	-	100,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>125,000</b>	<b>1,982</b>	<b>10,441</b>	<b>47,212</b>	<b>-</b>	<b>114,559</b>	<b>8%</b>

**Expenditures**

<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

<b>Supplies</b>	-	-	-	-	-	-	0%
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**Services & Charges**

Professional Services	1,011,251	-	98,672	47,205	166,184	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%
<b>Total Services &amp; Charges</b>	<b>1,011,251</b>	<b>-</b>	<b>98,672</b>	<b>47,205</b>	<b>166,184</b>	<b>746,395</b>	<b>26%</b>

<b>Capital</b>	-	-	-	-	-	-	0%
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<b>Total Expenditures</b>	<b>1,011,251</b>	<b>-</b>	<b>98,672</b>	<b>47,205</b>	<b>166,184</b>	<b>746,395</b>	<b>26%</b>
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<b>Net</b>	<b>(886,251)</b>	<b>1,982</b>	<b>(88,231)</b>	<b>8</b>	<b>-</b>	<b>(631,836)</b>	<b>-</b>
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<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>867,968</b>	<b>875,070</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Economic Development State Grants</b>	<b>Fund Number</b>	<b>210</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	2,100	265	1,727	3,230	-	373	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	72,011	-	36,005	18,003	-	36,006	50%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>746,968</b>	<b>265</b>	<b>37,733</b>	<b>23,607</b>	<b>-</b>	<b>709,236</b>	<b>5%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	196,457	4,882	24,409	-	34,172	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	16,832	33,538	32,551	34,001	43	100%
Debt Service - Interest & Fees	4,429	1,171	2,467	3,455	1,962	-	100%
Grants & Subsidies	65,000	-	-	-	-	65,000	0%
Other Services & Charges	92,400	-	-	-	-	92,400	0%
Transfers Out	230,000	-	230,000	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>1,055,868</b>	<b>22,884</b>	<b>290,414</b>	<b>36,005</b>	<b>70,135</b>	<b>695,319</b>	<b>34%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,055,868</b>	<b>22,884</b>	<b>290,414</b>	<b>36,005</b>	<b>70,135</b>	<b>695,319</b>	<b>34%</b>
<b>Net</b>	<b>(308,900)</b>	<b>(22,619)</b>	<b>(252,681)</b>	<b>(12,398)</b>		<b>13,917</b>	
<b>Cash Balance</b>			<b>92,931</b>	<b>397,720</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Department of Community Investment (DCI)</b>	<b>Fund Number</b>	<b>211</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	440,636	-	-	160,198	-	440,636	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	259,100	15,708	93,163	104,134	-	165,937	36%
Fines, Forfeitures, and Fees	2,000	-	-	-	-	2,000	0%
Interest Earnings	10,000	964	6,302	7,892	-	3,698	63%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,856	525	2,106	2,291	-	750	74%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,350,633	587,658	1,175,317	933,010	-	1,175,316	50%
<b>Total Revenue</b>	<b>3,065,225</b>	<b>604,855</b>	<b>1,276,888</b>	<b>1,207,525</b>	<b>-</b>	<b>1,788,337</b>	<b>42%</b>

<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,705,670	111,126	719,961	733,660	-	985,709	42%
Fringe Benefits	609,943	40,109	252,638	323,892	-	357,305	41%
<b>Total Personnel</b>	<b>2,315,613</b>	<b>151,236</b>	<b>972,599</b>	<b>1,057,552</b>	<b>-</b>	<b>1,343,014</b>	<b>42%</b>

<b>Supplies</b>	28,460	1,257	9,410	12,046	7,411	11,639	59%
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<b>Services &amp; Charges</b>							
Professional Services	266,085	14,840	83,084	132,737	100,492	82,509	69%
Printing & Advertising	20,494	689	8,626	8,113	404	11,464	44%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,125	-	4,383	2,911	125	7,617	37%
Travel	19,700	1,025	12,577	8,209	17	7,106	64%
Repairs & Maintenance	10,063	91	1,182	2,392	789	8,092	20%
Other Interfund Allocations	464,363	38,697	232,181	195,534	-	232,182	50%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	15,763	1,469	9,058	5,363	2,569	4,136	74%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>808,593</b>	<b>56,811</b>	<b>351,090</b>	<b>355,260</b>	<b>104,395</b>	<b>353,106</b>	<b>56%</b>

<b>Capital</b>	-	-	-	-	-	-	0%
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<b>Total Expenditures</b>	<b>3,152,666</b>	<b>209,303</b>	<b>1,333,099</b>	<b>1,424,858</b>	<b>111,806</b>	<b>1,707,759</b>	<b>46%</b>
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<b>Net</b>	<b>(87,441)</b>	<b>395,552</b>	<b>(56,212)</b>	<b>(217,333)</b>		<b>80,578</b>	
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<b>Cash Balance</b>			<b>675,051</b>	<b>895,574</b>			
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<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	28	24
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>28</b>	<b>24</b>

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

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

Fund Name	Dept of Community Investment Grants				Fund Number	212	
Fund Type	Special Revenue Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	7,744,914	91,720	432,234	1,187,615	-	7,312,680	6%
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	1,411,390	1,101	474,422	90,281	-	936,968	34%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,157,304	92,821	906,656	1,277,896	-	8,250,648	10%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
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	130,593	902,672	1,314,780	2,133,348	4,608,895	40%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,944,915	130,593	902,672	1,314,780	2,133,348	4,908,895	38%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	7,944,915	130,593	902,672	1,314,780	2,133,348	4,908,895	38%
Net	1,212,389	(37,772)	3,984	(36,885)		3,341,753	
Cash Balance			350,340	413,943			

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Police State Seizures</b>	<b>Fund Number</b>	<b>216</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	30,000	184	1,060	7,389	-	28,940	4%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,200	524	2,660	1,603	-	1,540	63%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	200	-	200	100	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>34,400</b>	<b>708</b>	<b>3,920</b>	<b>9,092</b>	<b>-</b>	<b>30,480</b>	<b>11%</b>

<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

<b>Supplies</b>	-	-	-	-	-	-	0%
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<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	20,000	-	-	-	-	20,000	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	12,000	-	-	-	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>32,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,000</b>	<b>0%</b>

<b>Capital</b>	-	-	-	-	-	-	0%
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<b>Total Expenditures</b>	<b>32,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,000</b>	<b>0%</b>
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<b>Net</b>	<b>2,400</b>	<b>708</b>	<b>3,920</b>	<b>9,092</b>		<b>(1,520)</b>	
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<b>Cash Balance</b>			<b>230,960</b>	<b>203,258</b>			
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**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/Variances:**

Expenditures are budgeted for law enforcement training and various Police Department expenses.

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

Fund Name			Gift, Donation, Bequest			Fund Number		217	
Fund Type			Special Revenue Funds						
Control			City Funds						
			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			5,400	722	4,073	1,001	-	1,327	75%
Donations			517,500	285,853	489,521	51,519	-	27,979	95%
Other Income			-	-	-	-	-	-	0%
Transfers In			76,493	76,493	76,493	-	-	-	100%
Total Revenue			599,393	363,069	570,086	52,520	-	29,306	95%
Expenditures by Project									
Animal Care & Control			40,000	4,157	20,718	8,308	5,225	14,057	65%
Wayfinding Signage Project			38,476	-	38,476	-	-	-	100%
Bowman Creek Project			-	-	-	-	-	-	0%
Bike Signage			2,500	-	-	-	-	2,500	0%
Bloomberg Mayors Challenge Award			-	11,308	11,308	-	86,692	(98,000)	0%
Human Rights Scholarship Program			28,150	1,850	1,850	-	8,081	18,219	35%
Historic Preservation Commiss.			5,000	-	-	-	-	5,000	0%
Hesburgh-MLK Memorial			-	-	-	350	-	-	0%
Total Expenditures by Project			114,126	17,315	72,351	8,658	99,999	(58,224)	151%
Expenditures									
Supplies			5,000	-	-	-	-	5,000	0%
Services & Charges									
Professional Services			72,976	15,465	70,501	5,525	91,917	(89,442)	223%
Printing & Advertising			21,650	1,850	1,850	-	-	19,800	9%
Utilities			-	-	-	-	-	-	0%
Education & Training			-	-	-	-	-	-	0%
Travel			-	-	-	-	-	-	0%
Repairs & Maintenance			3,000	-	-	338	-	3,000	0%
Other Interfund Allocations			-	-	-	-	-	-	0%
Grants & Subsidies			-	-	-	-	-	-	0%
Other Services & Charges			11,500	-	-	2,795	8,081	3,419	70%
Transfers Out			-	-	-	-	-	-	0%
Total Services & Charges			109,126	17,315	72,351	8,658	99,999	(63,223)	158%
Capital			-	-	-	-	-	-	0%
Total Expenditures			114,126	17,315	72,351	8,658	99,999	(58,223)	151%
Net			485,267	345,753	497,735	43,862		87,529	
Cash Balance					662,908	144,604			

**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.

01/2019 - The City received a donation of \$100,000 from the Pokagon Band of the Potawatomi to be spent on the Bowman Creek Project.

04/2019 - The City received the Bloomberg Mayors Challenge award in the amount of \$100,000.

06/2019 - The City received \$100,000 from the St Joseph County Chamber of Commerce for the wayfinding signage project.

06/2019 - The City received another installment of the Bloomberg Mayors Challenge award in the amount of \$174,000.

06/2019 - The City moved the Human Rights Scholarship program cash to this fund to better track the donations and expenditure of those donations.

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Police Curfew Violations</b>	<b>Fund Number</b>	<b>218</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	25	50	-	175	13%
Interest Earnings	300	30	153	103	-	147	51%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>500</b>	<b>43</b>	<b>178</b>	<b>153</b>	<b>-</b>	<b>322</b>	<b>36%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	1,000	-	-	-	-	1,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Net</b>	<b>(500)</b>	<b>43</b>	<b>178</b>	<b>153</b>		<b>(678)</b>	
<b>Cash Balance</b>			<b>13,284</b>	<b>12,993</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Unsafe Building</b>	<b>Fund Number</b>	<b>219</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	266,200	26,728	110,726	73,257	-	155,474	42%
Interest Earnings	8,000	1,359	6,516	1,443	-	1,484	81%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,200	10	1,122	-	-	78	94%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	681,491	170,373	340,746	324,137	-	340,745	50%
<b>Total Revenue</b>	<b>956,891</b>	<b>198,470</b>	<b>459,110</b>	<b>398,836</b>	<b>-</b>	<b>497,781</b>	<b>48%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	191,978	14,782	90,313	85,633	-	101,665	47%
Fringe Benefits	79,869	5,091	32,710	47,422	-	47,159	41%
<b>Total Personnel</b>	<b>271,847</b>	<b>19,873</b>	<b>123,023</b>	<b>133,055</b>	<b>-</b>	<b>148,824</b>	<b>45%</b>
<b>Supplies</b>	<b>26,450</b>	<b>2,470</b>	<b>12,059</b>	<b>9,504</b>	<b>2,505</b>	<b>11,886</b>	<b>55%</b>
<b>Services &amp; Charges</b>							
Professional Services	73,500	4,000	22,000	18,500	4,500	47,000	36%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	445,222	18,782	47,990	67,702	77,397	319,835	28%
Other Interfund Allocations	34,894	2,908	17,446	28,962	-	17,448	50%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	166,944	6,227	39,744	31,217	21,146	106,054	36%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>720,560</b>	<b>31,917</b>	<b>127,180</b>	<b>146,381</b>	<b>103,043</b>	<b>490,337</b>	<b>32%</b>
<b>Capital</b>	<b>24,580</b>	<b>-</b>	<b>24,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>1,043,437</b>	<b>54,260</b>	<b>286,841</b>	<b>288,939</b>	<b>105,548</b>	<b>651,047</b>	<b>38%</b>
<b>Net</b>	<b>(86,546)</b>	<b>144,210</b>	<b>172,269</b>	<b>109,897</b>		<b>(153,266)</b>	
<b>Cash Balance</b>			<b>718,024</b>	<b>492,068</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	4	4
Part-Time /Seasonal/Temporary	N/A	2
<b>Total</b>	<b>4</b>	<b>6</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Neighborhood Enforcement Action Team (NEAT) derives its income from fees charged to homeowners and/or businesses for environmental clean-ups. These clean ups consist of illegal dumping of household items, tires, building materials, appliances, and any other form of litter and debris. Additional fines may be assessed for failure to comply upon notification. Revenue in Fines, Forfeitures, and Fees represent miscellaneous collections for delinquent billing through invoices which were deemed uncollectible, and therefore turned over to a collection agency. Also included in this category is revenue collected by the Ordinance Violation Bureau for fines levied against property owners for certain violations tagged by Code Enforcement. In addition, 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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Law Enforcement Continuing Education</b>	<b>Fund Number</b>	<b>220</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	140,000	10,954	64,514	65,814	-	75,486	46%
Fines, Forfeitures, and Fees	116,000	4,614	53,326	41,252	-	62,674	46%
Interest Earnings	6,900	896	4,673	4,570	-	2,227	68%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	55,718	(31)	37,119	12,874	-	18,599	67%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>320,618</b>	<b>16,433</b>	<b>159,631</b>	<b>124,511</b>	<b>-</b>	<b>160,986</b>	<b>50%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>295,556</b>	<b>7,477</b>	<b>102,924</b>	<b>71,964</b>	<b>54,382</b>	<b>138,250</b>	<b>53%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	91,990	239	48,637	32,378	-	43,353	53%
Travel	60,000	10,146	20,425	19,070	-	39,575	34%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	70,000	2,600	33,218	14,630	-	36,782	47%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>221,990</b>	<b>12,985</b>	<b>102,280</b>	<b>66,078</b>	<b>-</b>	<b>119,710</b>	<b>46%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>517,546</b>	<b>20,461</b>	<b>205,204</b>	<b>138,043</b>	<b>54,382</b>	<b>257,960</b>	<b>50%</b>
<b>Net</b>	<b>(196,928)</b>	<b>(4,028)</b>	<b>(45,573)</b>	<b>(13,532)</b>		<b>(96,974)</b>	
<b>Cash Balance</b>			<b>408,013</b>	<b>571,857</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Landlord Registration</b>	<b>Fund Number</b>	<b>221</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	4,000	1,250	1,450	310	-	2,550	36%
Interest Earnings	180	23	118	39	-	62	66%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,180</b>	<b>1,273</b>	<b>1,568</b>	<b>349</b>	<b>-</b>	<b>2,612</b>	<b>38%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	500	-	-	5	-	500	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>500</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>500</b>	<b>0%</b>
<b>Net</b>	<b>3,680</b>	<b>1,273</b>	<b>1,568</b>	<b>344</b>	<b>-</b>	<b>2,112</b>	
<b>Cash Balance</b>			<b>11,696</b>	<b>10,029</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

<b>Fund Name</b>	<b>Loss Recovery</b>	<b>Fund Number</b>	<b>227</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	11,400	1,366	7,218	6,112	-	4,182	63%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>11,400</b>	<b>1,366</b>	<b>7,218</b>	<b>6,112</b>	<b>-</b>	<b>4,182</b>	<b>63%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	33,997	-	1,211	11,460	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	-	36,100	125,000	-	200,000	15%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>270,097</b>	<b>-</b>	<b>37,311</b>	<b>136,460</b>	<b>8,997</b>	<b>223,789</b>	<b>17%</b>
<b>Capital</b>	<b>2,409</b>	<b>-</b>	<b>-</b>	<b>18,099</b>	<b>2,409</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>272,506</b>	<b>-</b>	<b>37,311</b>	<b>154,559</b>	<b>11,406</b>	<b>223,789</b>	<b>18%</b>
<b>Net</b>	<b>(261,106)</b>	<b>1,366</b>	<b>(30,092)</b>	<b>(148,447)</b>		<b>(219,607)</b>	
<b>Cash Balance</b>			<b>597,059</b>	<b>698,171</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

At this time, the only revenue comes from interest earned on the fund's cash balance.

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Public Safety LOIT</b>	<b>Fund Number</b>	<b>249</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,560,555	713,380	4,924,852	4,672,566	-	3,635,703	58%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	34,000	6,651	25,989	6,379	-	8,011	76%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,594,555</b>	<b>720,030</b>	<b>4,950,842</b>	<b>4,678,945</b>	<b>-</b>	<b>3,643,714</b>	<b>58%</b>
<b>Expenditures by Dept</b>							
249-0805 Police PS LOIT	4,454,976	341,749	1,715,033	2,314,700	-	2,739,943	38%
249-0905 Fire PS LOIT	4,111,579	373,698	1,679,043	1,662,661	-	2,432,536	41%
<b>Total Expenditures by Dept</b>	<b>8,566,555</b>	<b>715,447</b>	<b>3,394,076</b>	<b>3,977,361</b>	<b>-</b>	<b>5,172,479</b>	<b>40%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	6,549,606	548,980	2,604,077	2,937,767	-	3,945,529	40%
Fringe Benefits	2,016,949	166,467	789,999	1,039,594	-	1,226,950	39%
<b>Total Personnel</b>	<b>8,566,555</b>	<b>715,447</b>	<b>3,394,076</b>	<b>3,977,361</b>	<b>-</b>	<b>5,172,479</b>	<b>40%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8,566,555</b>	<b>715,447</b>	<b>3,394,076</b>	<b>3,977,361</b>	<b>-</b>	<b>5,172,479</b>	<b>40%</b>
<b>Net</b>	<b>28,000</b>	<b>4,584</b>	<b>1,556,766</b>	<b>701,584</b>		<b>(1,528,765)</b>	
<b>Cash Balance</b>			<b>3,514,933</b>	<b>1,688,964</b>			

Staffing - Full Time	Budget	Actual
Sworn Police Officers	45	46
Sworn Firefighters	45	45
<b>Total</b>	<b>90</b>	<b>91</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Local Roads &amp; Streets</b>	<b>Fund Number</b>	<b>251</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	1,695,689	159,766	930,370	937,497	-	765,319	55%
Intergov./ Grants	320,000	-	86,812	249,606	-	233,188	27%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	75,000	11,344	51,565	30,181	-	23,435	69%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	30,000	-	28,978	402,960	-	1,022	97%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,500,000	625,000	1,250,000	-	-	1,250,000	50%
<b>Total Revenue</b>	<b>4,620,689</b>	<b>796,110</b>	<b>2,347,726</b>	<b>1,620,244</b>	<b>-</b>	<b>2,272,964</b>	<b>51%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>339,675</b>	<b>830</b>	<b>58,342</b>	<b>108,262</b>	<b>31,333</b>	<b>250,000</b>	<b>26%</b>
<b>Services &amp; Charges</b>							
Professional Services	878,000	54,315	122,955	-	75,045	680,000	23%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	923,926	29,634	157,078	344,137	263,621	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%
<b>Total Services &amp; Charges</b>	<b>2,406,926</b>	<b>83,949</b>	<b>285,033</b>	<b>344,137</b>	<b>338,666</b>	<b>1,783,227</b>	<b>26%</b>
<b>Capital</b>	<b>4,348,109</b>	<b>166,000</b>	<b>364,290</b>	<b>201,223</b>	<b>435,353</b>	<b>3,548,466</b>	<b>18%</b>
<b>Total Expenditures</b>	<b>7,094,710</b>	<b>250,779</b>	<b>707,665</b>	<b>653,621</b>	<b>805,352</b>	<b>5,581,693</b>	<b>21%</b>
<b>Net</b>	<b>(2,474,021)</b>	<b>545,331</b>	<b>1,640,061</b>	<b>966,622</b>		<b>(3,308,729)</b>	
<b>Cash Balance</b>			<b>5,568,475</b>	<b>4,302,167</b>			

**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:**

<b>Supplies</b> <ul style="list-style-type: none"> <li>Street Department Supplies - \$250,000</li> </ul>	<b>Capital Projects</b> <ul style="list-style-type: none"> <li>Traffic Calming Devices - \$250,000</li> <li>West Side Quiet Zone - \$350,000</li> <li>Century Center Dam Repair - \$200,000</li> <li>Olive LPA Project LID - \$250,000</li> <li>Community Crossings (interfund transfer out to Fund 265) - \$600,000</li> <li>Bendix LPA Project (funded by interfund transfer from EDIT Fund 408) - \$2,500,000</li> </ul>
<b>Repairs &amp; Maintenance</b> <ul style="list-style-type: none"> <li>Street Maintenance - \$250,000</li> <li>Traffic Signal Maintenance - \$400,000</li> </ul>	
<b>Professional Services</b> <ul style="list-style-type: none"> <li>MACOG, Other - \$30,000</li> <li>Marking Maintenance - \$50,000</li> <li>Outsourced Street Paving - \$600,000</li> </ul>	

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

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

Fund Name	LOIT Special Distribution				Fund Number	257	
Fund Type	Special Revenue Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	-	-	670,000	-	215,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,500	1,079	6,459	20,778	-	6,041	52%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	92,453	16,124	92,453	54,687	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	319,953	17,202	98,912	745,464	-	221,041	31%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	322,319	9,217	111,776	325,630	169,552	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	9,217	111,776	325,630	169,552	40,991	87%
Capital	578,944	21,134	313,189	164,521	265,754	1	100%
Total Expenditures	901,263	30,351	424,965	490,151	435,307	40,992	95%
Net	(581,310)	(13,149)	(326,053)	255,313		180,049	
Cash Balance			433,094	2,536,651			

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Human Rights Federal Grant</b>	<b>Fund Number</b>	<b>258</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	145,000	-	77,500	49,150	-	67,500	53%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,000	1,072	5,274	3,898	-	1,726	75%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,400	(11,060)	270	16,210	-	20,130	1%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>172,400</b>	<b>(9,988)</b>	<b>83,044</b>	<b>69,258</b>	<b>-</b>	<b>89,356</b>	<b>48%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	108,930	31,935	59,255	26,443	-	49,675	54%
Fringe Benefits	41,158	7,892	17,321	12,864	-	23,837	42%
<b>Total Personnel</b>	<b>150,088</b>	<b>39,827</b>	<b>76,576</b>	<b>39,307</b>	<b>-</b>	<b>73,512</b>	<b>51%</b>
<b>Supplies</b>							
	2,000	-	266	660	1,534	200	90%
<b>Services &amp; Charges</b>							
Professional Services	27,800	1,667	11,691	13,852	9,992	6,117	78%
Printing & Advertising	22,000	(1,850)	-	9,999	-	22,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	3,500	348	348	15	214	2,938	16%
Travel	15,300	128	2,250	188	-	13,050	15%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	14,300	12	252	8,430	-	14,048	2%
Transfers Out	-	76,493	76,493	-	-	(76,493)	0%
<b>Total Services &amp; Charges</b>	<b>82,900</b>	<b>76,798</b>	<b>91,034</b>	<b>32,484</b>	<b>10,206</b>	<b>(18,340)</b>	<b>122%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>234,988</b>	<b>116,625</b>	<b>167,876</b>	<b>72,451</b>	<b>11,739</b>	<b>55,372</b>	<b>76%</b>
<b>Net</b>	<b>(62,588)</b>	<b>(126,613)</b>	<b>(84,832)</b>	<b>(3,193)</b>		<b>33,984</b>	
<b>Cash Balance</b>							
			<b>444,579</b>	<b>568,786</b>			

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

Fund Name	Local Road & Bridge Grant				Fund Number	265	
Fund Type	Special Revenue Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	6,000	756	3,862	3,249	-	2,138	64%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	600,000	-	-	-	-	600,000	0%
Total Revenue	1,206,000	756	3,862	3,249	-	1,202,138	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,283,291	-	798	407,491	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	407,491	82,493	1,200,000	6%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,283,291	-	798	407,491	82,493	1,200,000	6%
Net	(77,291)	756	3,064	(404,241)		2,138	
Cash Balance			333,150	588,702			

**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/Variances:**

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**  
**June 30, 2019**

Fund Name	MVH Restricted Fund				Fund Number	266	
Fund Type	Special Revenue Funds						
Control	City Funds						
	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	3,149,515	283,202	1,634,962	-	-	1,514,553	52%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,149,515	283,202	1,634,962	-	-	1,514,553	52%
Expenditures by Division							
Streets/Traffic & Lighting	3,148,615	217,746	286,496	-	244,226	2,617,893	17%
Curb & Sidewalk Program	-	-	-	-	-	-	0%
Total Expenditures by Division	3,148,615	217,746	286,496	-	244,226	2,617,893	17%
Expenditures							
Personnel							
Salaries & Wages	1,109,500	-	-	-	-	1,109,500	0%
Fringe Benefits	401,225	-	-	-	-	401,225	0%
Total Personnel	1,510,725	-	-	-	-	1,510,725	0%
Supplies	1,195,690	210,847	236,343	-	244,226	715,121	40%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	442,200	6,899	50,153	-	-	392,047	11%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	442,200	6,899	50,153	-	-	392,047	11%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,148,615	217,746	286,496	-	244,226	2,617,893	17%
Net	900	65,456	1,348,467	-		(1,103,340)	
Cash Balance			1,348,467	-			

**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/Variances:**

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Morris PAC / Palais Royale Marketing</b>	<b>Fund Number</b>	<b>273</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	15,000	1,200	10,951	5,888	-	4,049	73%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,200	154	709	448	-	491	59%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>16,200</b>	<b>1,354</b>	<b>11,661</b>	<b>6,336</b>	<b>-</b>	<b>4,540</b>	<b>72%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	30,000	1,434	1,434	2,858	3,815	24,751	17%
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%
<b>Total Services &amp; Charges</b>	<b>30,000</b>	<b>1,434</b>	<b>1,434</b>	<b>2,858</b>	<b>3,815</b>	<b>24,751</b>	<b>17%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>30,000</b>	<b>1,434</b>	<b>1,434</b>	<b>2,858</b>	<b>3,815</b>	<b>24,751</b>	<b>17%</b>
<b>Net</b>	<b>(13,800)</b>	<b>(80)</b>	<b>10,227</b>	<b>3,478</b>		<b>(20,211)</b>	
<b>Cash Balance</b>			<b>67,696</b>	<b>58,632</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Morris PAC Self-Promotion</b>	<b>Fund Number</b>	<b>274</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	125,000	1,059	47,845	63,721	-	77,155	38%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,100	318	1,359	124	-	741	65%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>127,100</b>	<b>1,377</b>	<b>49,204</b>	<b>63,845</b>	<b>-</b>	<b>77,896</b>	<b>39%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	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%
<b>Total Services &amp; Charges</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>0%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>0%</b>
<b>Net</b>	<b>52,100</b>	<b>1,377</b>	<b>49,204</b>	<b>63,845</b>		<b>2,896</b>	
<b>Cash Balance</b>			<b>150,922</b>	<b>63,845</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	70	9	47	32	-	23	67%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>70</b>	<b>9</b>	<b>47</b>	<b>32</b>	<b>-</b>	<b>23</b>	<b>67%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>70</b>	<b>9</b>	<b>47</b>	<b>32</b>		<b>23</b>	
<b>Cash Balance</b>			<b>4,038</b>	<b>3,953</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Currently, this fund only receives revenue from interest earned on the fund's cash balance.

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

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**  
**June 30, 2019**

<b>Fund Name</b>	Economic Develop Commission-Revenue Bonds	<b>Fund Number</b>	281
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	-	-	-	225	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	225	-	-	0%
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	0%
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	0%
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	0%
<b>Net</b>	-	-	-	225	-	-	
<b>Cash Balance</b>			-	28,091			

**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/Variances:**

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>HAZMAT</b>	<b>Fund Number</b>	<b>289</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	420	64	278	220	-	142	66%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,420</b>	<b>64</b>	<b>9,628</b>	<b>220</b>	<b>-</b>	<b>792</b>	<b>92%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>10,472</b>	<b>-</b>	<b>529</b>	<b>-</b>	<b>-</b>	<b>9,943</b>	<b>5%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>10,472</b>	<b>-</b>	<b>529</b>	<b>-</b>	<b>-</b>	<b>9,943</b>	<b>5%</b>
<b>Net</b>	<b>(52)</b>	<b>64</b>	<b>9,100</b>	<b>220</b>		<b>(9,151)</b>	
<b>Cash Balance</b>			<b>28,180</b>	<b>27,683</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Indiana River Rescue</b>	<b>Fund Number</b>	<b>291</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	1,950	74,960	41,520	-	25,040	75%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,500	572	2,584	1,087	-	916	74%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	24,945	-	24,945	-	-	-	100%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>128,445</b>	<b>2,522</b>	<b>102,489</b>	<b>42,607</b>	<b>-</b>	<b>25,956</b>	<b>80%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	13,000	-	462	1,500	-	12,538	4%
Fringe Benefits	2,500	-	-	-	-	2,500	0%
<b>Total Personnel</b>	<b>15,500</b>	<b>-</b>	<b>462</b>	<b>1,500</b>	<b>-</b>	<b>15,038</b>	<b>3%</b>
<b>Supplies</b>	<b>43,745</b>	<b>608</b>	<b>4,628</b>	<b>8,440</b>	<b>2,326</b>	<b>36,791</b>	<b>16%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	1,000	-	890	-	-	110	89%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,000	2,059	7,007	-	1,237	756	92%
Travel	14,500	-	705	3,905	237	13,558	6%
Repairs & Maintenance	51,520	-	7,520	68	-	44,000	15%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	600	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>76,020</b>	<b>2,059</b>	<b>16,122</b>	<b>4,573</b>	<b>1,474</b>	<b>58,424</b>	<b>23%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>135,265</b>	<b>2,667</b>	<b>21,211</b>	<b>14,513</b>	<b>3,800</b>	<b>110,253</b>	<b>18%</b>
<b>Net</b>	<b>(6,820)</b>	<b>(145)</b>	<b>81,278</b>	<b>28,094</b>		<b>(84,297)</b>	
<b>Cash Balance</b>			<b>263,302</b>	<b>151,763</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund collects tuition fees for students attending the Indiana River Rescue School. Funding relies on the number of Indiana River Rescue School (IRRS) courses offered in any given year. In recent years, demand from the fire departments of Chicago and New York has increased the need for additional dedicated classes. In those years, revenue can increase dramatically. This fund also receives revenue from interest earned on the fund's cash balance.

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Police Grants</b>	<b>Fund Number</b>	<b>292</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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%
<b>Total Revenue</b>	-	-	-	-	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	<b>0%</b>
<b>Total Expenditures</b>	-	-	-	-	-	-	<b>0%</b>
<b>Net</b>	-	-	-	-	-	-	
<b>Cash Balance</b>			<b>26,716</b>	<b>48,451</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

There isn't a source of revenue at this time.

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

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**  
**June 30, 2019**

<b>Fund Name</b>	Regional Police Academy	<b>Fund Number</b>	294
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	175	17,475	20,967	-	2,525	87%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,800	260	1,259	746	-	541	70%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	175	-	-	1,825	9%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>23,800</b>	<b>435</b>	<b>18,909</b>	<b>21,713</b>	<b>-</b>	<b>4,891</b>	<b>79%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	1,500	-	-	190	-	1,500	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	157	6,150	-	9,843	2%
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	419	3,120	2,833	747	5,633	41%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>21,000</b>	<b>419</b>	<b>3,278</b>	<b>8,983</b>	<b>747</b>	<b>16,976</b>	<b>19%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>22,500</b>	<b>419</b>	<b>3,278</b>	<b>9,173</b>	<b>747</b>	<b>18,476</b>	<b>18%</b>
<b>Net</b>	<b>1,300</b>	<b>16</b>	<b>15,632</b>	<b>12,540</b>		<b>(13,585)</b>	
<b>Cash Balance</b>			<b>114,284</b>	<b>99,878</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

There are no major expenditures planned for this fund.

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

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

<b>Fund Name</b>	<b>COPS MORE Grant</b>	<b>Fund Number</b>	<b>295</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	707	5,132	6,051	-	4,868	51%
Interest Earnings	3,800	369	2,081	1,078	-	1,719	55%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	5,300	-	2,050	-	-	3,250	39%
Other Income	24,500	-	1,949	14,012	-	22,551	8%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>97,350</b>	<b>1,076</b>	<b>11,212</b>	<b>46,563</b>	<b>-</b>	<b>86,138</b>	<b>12%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>88,554</b>	<b>-</b>	<b>34,449</b>	<b>19,215</b>	<b>23,847</b>	<b>30,258</b>	<b>66%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	300	-	300	-	-	-	100%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	44,700	960	23,326	44,655	720	20,654	54%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>45,000</b>	<b>960</b>	<b>23,626</b>	<b>44,655</b>	<b>720</b>	<b>20,654</b>	<b>54%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>133,554</b>	<b>960</b>	<b>58,074</b>	<b>63,870</b>	<b>24,567</b>	<b>50,912</b>	<b>62%</b>
<b>Net</b>	<b>(36,204)</b>	<b>116</b>	<b>(46,862)</b>	<b>(17,306)</b>		<b>35,226</b>	
<b>Cash Balance</b>			<b>155,610</b>	<b>117,850</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Police Federal Drug Enforcement</b>	<b>Fund Number</b>	<b>299</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	3,600	290	1,802	1,130	-	1,798	50%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>53,600</b>	<b>290</b>	<b>1,802</b>	<b>7,330</b>	<b>-</b>	<b>51,798</b>	<b>3%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	6,000	-	-	-	-	6,000	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	45,000	21,000	43,499	-	-	1,501	97%
<b>Total Expenditures</b>	<b>51,000</b>	<b>21,000</b>	<b>43,499</b>	<b>-</b>	<b>-</b>	<b>7,501</b>	<b>85%</b>
<b>Net</b>	<b>2,600</b>	<b>(20,710)</b>	<b>(41,696)</b>	<b>7,330</b>	<b>-</b>	<b>44,297</b>	
<b>Cash Balance</b>			<b>112,223</b>	<b>138,059</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

Fund Name		County Option Income Tax			Fund Number		404	
Fund Type		Special Revenue Funds						
Control		City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
Revenue								
Local Income Taxes	12,148,294	1,012,358	6,805,700	6,886,587	-	5,342,594	56%	
Intergov./ Grants	12,500	-	12,500	-	-	-	100%	
Interest Earnings	230,000	28,458	143,558	70,852	-	86,442	62%	
Other Income	62,012	-	32,012	80,868	-	30,000	52%	
Transfers In	927,077	-	927,077	324,171	-	-	100%	
Total Revenue	13,379,883	1,040,816	7,920,846	7,362,478	-	5,459,036	59%	
Expenditures by Activity								
Goodwill Strategic Outreach	130,000	-	65,000	91,000	65,000	-	100%	
Election Costs	120,000	187,026	187,026	-	-	(67,026)	156%	
Debt Service & Other	577,188	10,000	254,288	587,707	222,900	100,000	83%	
South Bend Art Museum	65,000	-	65,000	65,000	-	-	100%	
Studebaker Museum	279,622	23,302	139,812	138,933	-	139,810	50%	
Light Up South Bend	338,101	200	148,874	9,287	103,893	85,334	75%	
Street Paving	1,938,323	484,438	968,875	12,755	573	968,875	50%	
Utilities & Services	2,436,601	144,493	1,269,387	1,512,391	8,652	1,158,562	52%	
Curb & Sidewalk	1,500,000	375,000	750,000	750,000	-	750,000	50%	
Information Technology	3,052,662	2,430	525,781	2,874	115,381	2,411,500	21%	
Police Department	1,643,740	-	509,368	682,104	1,109,371	25,001	98%	
Fire Department & EMS	926,579	231,645	463,290	91,882	-	463,289	50%	
Community Investment	2,402,354	34,687	597,596	99,812	436,519	1,368,239	43%	
Parks Administration	400,000	100,000	200,000	643,800	-	200,000	50%	
Corridor Ambassadors	351,050	58,794	346,659	184,453	-	4,391	99%	
Vacant & Abandoned	847,208	25,620	265,677	-	82,791	498,740	41%	
Total Expenditures by Activity	17,008,428	1,677,634	6,756,633	4,871,998	2,145,080	8,106,715	52%	
Expenditures by Type								
Personnel								
Salaries & Wages	-	-	-	-	-	-	0%	
Fringe Benefits	-	-	-	-	-	-	0%	
Total Personnel	-	-	-	-	-	-	0%	
Supplies								
	278,101	-	140,713	385,662	73,759	63,629	77%	
Services & Charges								
Professional Services	3,707,354	11,159	740,884	54,485	366,835	2,599,635	30%	
Printing & Advertising	-	-	-	-	-	-	0%	
Utilities	1,570,000	143,051	865,229	856,414	-	704,771	55%	
Repairs & Maintenance	631,354	-	360,918	854,027	573	269,863	57%	
Other Interfund Allocations	8,631	719	4,317	3,438	-	4,314	50%	
Debt Service - Principal	1,603,620	2,233	499,647	488,968	1,103,973	-	100%	
Debt Service - Interest & Fees	44,282	197	24,302	32,088	19,979	1	100%	
Grants & Subsidies	1,952,816	52,925	705,563	282,055	208,318	1,038,935	47%	
Other Services & Charges	1,779,078	272,882	958,993	512,475	172,443	647,642	64%	
Transfers Out	4,764,329	1,191,082	2,382,165	1,393,800	-	2,382,164	50%	
Total Services & Charges	16,061,464	1,674,248	6,542,017	4,477,750	1,872,119	7,647,325	52%	
Capital								
	668,863	3,386	73,904	8,585	199,201	395,758	41%	
Total Expenditures	17,008,428	1,677,634	6,756,633	4,871,998	2,145,080	8,106,712	52%	
Net	(3,628,545)	(636,819)	1,164,213	2,490,480		(2,647,676)		
Cash Balance			12,960,409	11,091,773				

**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/Variances:**

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Economic Development Income Tax</b>	<b>Fund Number</b>	<b>408</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	11,632,846	966,436	6,676,038	6,525,010	-	4,956,808	57%
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	285,000	38,284	183,476	105,969	-	101,524	64%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,501	1,907	7,501	582,971	-	-	100%
Transfers In	178,534	-	178,534	-	-	-	100%
<b>Total Revenue</b>	<b>12,608,541</b>	<b>1,006,627</b>	<b>7,400,209</b>	<b>7,568,610</b>	<b>-</b>	<b>5,208,332</b>	<b>59%</b>
<b>Expenditures by Activity</b>							
Debt Service & Other	415,000	-	150,000	1,120,680	50,000	215,000	48%
Street Paving	-	-	-	968,875	-	-	0%
PSAP	2,857,018	234,834	1,409,006	998,035	1,409,006	39,006	99%
Community Investment	6,997,310	600,305	1,657,088	552,860	1,911,881	3,428,341	51%
Parks & Recreation	400,525	31,757	221,994	-	21,094	157,437	61%
Potawatomi Zoo	322,949	-	59,137	100,000	155,350	108,462	66%
Code Enforcement	2,364,559	591,140	1,182,280	582,745	-	1,182,279	50%
Animal Care & Control	845,841	211,460	422,921	410,331	-	422,920	50%
<b>Total Expenditures by Activity</b>	<b>14,203,202</b>	<b>1,669,496</b>	<b>5,102,424</b>	<b>4,733,527</b>	<b>3,547,331</b>	<b>5,553,445</b>	<b>61%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	3,462,808	268,221	1,714,140	1,055,352	1,592,795	155,873	95%
Printing & Advertising	5,043	-	53	206	43	4,947	2%
Utilities	1,055	-	-	440	1,055	-	100%
Repairs & Maintenance	228,885	419	75,016	67,544	99,095	54,774	76%
Debt Service - Principal	149,381	-	34,137	17,500	65,863	49,381	67%
Debt Service - Interest & Fees	173,568	-	25,000	13,961	89,487	59,081	66%
Grants & Subsidies	3,728,656	18,535	312,023	525,899	1,577,175	1,839,458	51%
Other Services & Charges	7,285	41	41	175,617	2,285	4,959	32%
Transfers Out	5,781,521	1,382,279	2,923,039	2,877,008	-	2,858,482	51%
<b>Total Services &amp; Charges</b>	<b>13,538,202</b>	<b>1,669,496</b>	<b>5,083,449</b>	<b>4,733,527</b>	<b>3,427,798</b>	<b>5,026,955</b>	<b>63%</b>
<b>Capital</b>	<b>665,000</b>	<b>-</b>	<b>18,975</b>	<b>-</b>	<b>119,533</b>	<b>526,492</b>	<b>21%</b>
<b>Total Expenditures</b>	<b>14,203,202</b>	<b>1,669,496</b>	<b>5,102,424</b>	<b>4,733,527</b>	<b>3,547,331</b>	<b>5,553,447</b>	<b>61%</b>
<b>Net</b>	<b>(1,594,661)</b>	<b>(662,869)</b>	<b>2,297,784</b>	<b>2,835,084</b>		<b>(345,115)</b>	
<b>Cash Balance</b>			<b>17,427,871</b>	<b>15,585,633</b>			

**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**  
**June 30, 2019**

Fund Name	Urban Development Action Grant				Fund Number	410	
Fund Type	Special Revenue Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	50	251	3,646	-	749	25%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,240	-	22,620	18,754	-	22,620	50%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	46,240	50	22,871	22,400	-	23,369	49%
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	60,000	-	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	-	30,000	65,415	-	30,000	50%
Capital	-	-	-	-	-	-	0%
Total Expenditures	60,000	-	30,000	65,415	-	30,000	50%
Net	(13,760)	50	(7,129)	(43,015)		(6,631)	
Cash Balance			21,853	428,196			

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Project ReLeaf</b>	<b>Fund Number</b>	<b>655</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	447,139	37,369	223,731	223,196	-	223,408	50%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,350	1,397	7,200	6,787	-	150	98%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>454,489</b>	<b>38,766</b>	<b>230,931</b>	<b>229,983</b>	<b>-</b>	<b>223,558</b>	<b>51%</b>

<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	72,660	-	2,314	-	-	70,346	3%
Fringe Benefits	5,559	-	139	-	-	5,420	2%
<b>Total Personnel</b>	<b>78,219</b>	<b>-</b>	<b>2,453</b>	<b>-</b>	<b>-</b>	<b>75,766</b>	<b>3%</b>

<b>Supplies</b>	-	-	-	-	-	-	0%
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<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	7,860	-	-	(7,860)	0%
Other Interfund Allocations	40,243	3,354	20,119	15,696	-	20,124	50%
Debt Service - Principal	-	-	-	24,107	-	-	0%
Debt Service - Interest & Fees	-	-	-	384	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	(13)	1,649	3,122	-	4,851	25%
Transfers Out	550,000	137,500	275,000	275,000	-	275,000	50%
<b>Total Services &amp; Charges</b>	<b>596,743</b>	<b>140,841</b>	<b>304,627</b>	<b>318,308</b>	<b>-</b>	<b>292,115</b>	<b>51%</b>

<b>Capital</b>	-	-	-	-	-	-	0%
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<b>Total Expenditures</b>	<b>674,962</b>	<b>140,841</b>	<b>307,080</b>	<b>318,308</b>	<b>-</b>	<b>367,881</b>	<b>45%</b>
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<b>Net</b>	<b>(220,473)</b>	<b>(102,074)</b>	<b>(76,149)</b>	<b>(88,325)</b>	<b>-</b>	<b>(144,323)</b>	
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<b>Cash Balance</b>	<b>516,555</b>	<b>735,620</b>
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Staffing	Budget	Actual
Full Time	-	-
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

<b>Fund Name</b>	Police K-9 Unit	<b>Fund Number</b>	705
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	60	5	27	23	-	33	45%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,060</b>	<b>5</b>	<b>27</b>	<b>23</b>	<b>-</b>	<b>2,033</b>	<b>1%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,020	-	-	-	-	2,020	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>
<b>Net</b>	<b>40</b>	<b>5</b>	<b>27</b>	<b>23</b>		<b>13</b>	
<b>Cash Balance</b>			<b>2,362</b>	<b>2,908</b>			

**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/Variances:**

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**  
**June 30, 2019**

Fund Name	2017 Parks Bond Debt Service				Fund Number	312	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended 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	629,029	629,029	386,442	-	447,971	58%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	61,404	36,183	36,183	18,100	-	25,221	59%
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	1,139,404	665,212	665,415	404,543	-	473,989	58%
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	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	-	-	-	-	-	-	0%
Total Expenditures	1,181,143	-	583,383	-	597,758	2	100%
Net	(41,739)	665,212	82,032	404,543		473,987	
Cash Balance			229,675	404,543			

**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/Variances:**

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**  
**June 30, 2019**

Fund Name	Football Hall of Fame Debt Service				Fund Number	313	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	234,467	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	14,078	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	27	-	27	141	-	-	99%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	27	-	27	248,685	-	-	99%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	620,000	-	-	0%
Debt Service - Interest & Fees	-	-	-	11,315	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	97,077	-	97,077	-	-	-	100%
Total Services & Charges	97,077	-	97,077	631,315	-	-	100%
Capital	-	-	-	-	-	-	0%
Total Expenditures	97,077	-	97,077	631,315	-	-	100%
Net	(97,050)	-	(97,050)	(382,630)		-	
Cash Balance			-	(358,411)			

**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**  
**June 30, 2019**

Fund Name	Professional Sports Development				Fund Number	377	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	1,201	-	1,201	37	-	-	100%
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	546,719	-	532,504	37	-	14,215	97%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	345,000	-	345,000	435,000	-	-	100%
Debt Service - Interest & Fees	9,770	-	8,970	27,190	-	800	92%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	178,534	-	178,534	-	-	-	100%
Total Services & Charges	533,304	-	532,504	462,190	-	800	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	533,304	-	532,504	462,190	-	800	100%
Net	13,415	-	-	(462,153)		13,415	
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/Variances:**

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>South Bend Building Corp</b>	<b>Fund Number</b>	<b>755</b>
<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,118	6,818	3,219	-	3,182	68%
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%
<b>Total Revenue</b>	<b>2,645,750</b>	<b>1,118</b>	<b>1,329,068</b>	<b>1,326,969</b>	<b>-</b>	<b>1,316,682</b>	<b>50%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	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%
<b>Total Services &amp; Charges</b>	<b>2,634,750</b>	<b>-</b>	<b>1,435,119</b>	<b>1,434,131</b>	<b>-</b>	<b>1,199,631</b>	<b>54%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>2,634,750</b>	<b>-</b>	<b>1,435,119</b>	<b>1,434,131</b>	<b>-</b>	<b>1,199,631</b>	<b>54%</b>
<b>Net</b>	<b>11,000</b>	<b>1,118</b>	<b>(106,051)</b>	<b>(107,162)</b>	<b>-</b>	<b>117,051</b>	
<b>Cash Balance</b>			<b>684,975</b>	<b>664,424</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

**Explanation of Revenue Sources:**

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

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

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

Current debt includes:

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

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

Fund Name	2015 Parks Bond Debt Service				Fund Number	757	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	298	1,564	900	-	936	63%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	379,431	31,612	190,237	156,472	-	189,194	50%
Total Revenue	381,931	31,910	191,801	157,372	-	190,130	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	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							
	-	-	-	-	-	-	0%
Total Expenditures	383,732	-	192,191	190,341	-	191,541	50%
Net	(1,801)	31,910	(389)	(32,969)		(1,411)	
Cash Balance			560,041	524,800			

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Eddy Street Commons Debt Service</b>	<b>Fund Number</b>	<b>760</b>
<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,500	852	4,267	2,170	-	2,233	66%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,298,125	-	649,375	628,472	-	648,750	50%
<b>Total Revenue</b>	<b>1,304,625</b>	<b>852</b>	<b>653,642</b>	<b>630,642</b>	<b>-</b>	<b>650,983</b>	<b>50%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	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%
<b>Total Services &amp; Charges</b>	<b>1,299,125</b>	<b>-</b>	<b>649,375</b>	<b>628,472</b>	<b>-</b>	<b>649,750</b>	<b>50%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,299,125</b>	<b>-</b>	<b>649,375</b>	<b>628,472</b>	<b>-</b>	<b>649,750</b>	<b>50%</b>
<b>Net</b>	<b>5,500</b>	<b>852</b>	<b>4,267</b>	<b>2,170</b>	<b>-</b>	<b>1,233</b>	<b>-</b>
<b>Cash Balance</b>			<b>3,457,175</b>	<b>2,503,650</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. 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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Coveleski Stadium Capital</b>	<b>Fund Number</b>	<b>401</b>
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<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	850	21	529	439	-	321	62%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>44,350</b>	<b>21</b>	<b>529</b>	<b>439</b>	<b>-</b>	<b>43,821</b>	<b>1%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	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%
<b>Total Services &amp; Charges</b>	<b>71,667</b>	<b>-</b>	<b>31,667</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>44%</b>
<b>Capital</b>	<b>32,955</b>	<b>-</b>	<b>32,955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>104,622</b>	<b>-</b>	<b>64,622</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>62%</b>
<b>Net</b>	<b>(60,272)</b>	<b>21</b>	<b>(64,093)</b>	<b>439</b>		<b>3,821</b>	
<b>Cash Balance</b>			<b>9,321</b>	<b>54,967</b>			

**Fund Purpose:**

This fund is used for minor capital improvements for Four Winds Field at Coveleski Stadium.

**Explanation of Revenue Sources:**

Revenues are in the form of compensation received by the City based on stadium attendance.

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Park Non-Reverting Capital</b>	<b>Fund Number</b>	<b>405</b>
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<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	3,120	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	624	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>3,744</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
	-	-	-	31,128	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	2,654	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	<b>2,654</b>	-	-	<b>0%</b>
<b>Capital</b>							
	-	-	-	31,500	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>65,283</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(61,539)</b>		-	
<b>Cash Balance</b>			-	<b>115,166</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Cumulative Capital Development</b>	<b>Fund Number</b>	<b>406</b>
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<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	436,330	245,374	245,374	239,982	-	190,956	56%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	34,014	19,576	19,576	18,718	-	14,438	58%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	876	4,857	3,928	-	2,643	65%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>477,844</b>	<b>265,827</b>	<b>269,807</b>	<b>262,628</b>	<b>-</b>	<b>208,037</b>	<b>56%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	488,053	-	227,113	227,447	227,116	33,824	93%
Debt Service - Interest & Fees	44,068	-	18,255	6,391	18,252	7,561	83%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>532,121</b>	<b>-</b>	<b>245,368</b>	<b>233,838</b>	<b>245,368</b>	<b>41,385</b>	<b>92%</b>
<b>Capital</b>	<b>286,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>168,862</b>	<b>117,138</b>	<b>59%</b>
<b>Total Expenditures</b>	<b>818,121</b>	<b>-</b>	<b>245,368</b>	<b>233,838</b>	<b>414,230</b>	<b>158,523</b>	<b>81%</b>
<b>Net</b>	<b>(340,277)</b>	<b>265,827</b>	<b>24,439</b>	<b>28,790</b>		<b>49,514</b>	
<b>Cash Balance</b>			<b>553,621</b>	<b>649,847</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>	<b>Fund Number</b>	<b>407</b>
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<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	207,296	111,614	111,614	111,715	-	95,682	54%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	1,028	5,114	2,576	-	2,386	68%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>239,796</b>	<b>112,642</b>	<b>116,728</b>	<b>114,291</b>	<b>-</b>	<b>123,068</b>	<b>49%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	245,000	-	-	0%
Debt Service - Interest & Fees	-	-	-	4,500	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>249,500</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>249,500</b>	<b>-</b>	<b>28,000</b>	<b>0%</b>
<b>Net</b>	<b>211,796</b>	<b>112,642</b>	<b>116,728</b>	<b>(135,209)</b>	<b>-</b>	<b>95,068</b>	<b>-</b>
<b>Cash Balance</b>			<b>564,454</b>	<b>295,074</b>			

**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/Variances:**

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**  
**June 30, 2019**

Fund Name	Major Moves Construction				Fund Number	412	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	47,500	6,362	32,623	23,411	-	14,877	69%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	511,807	4,702	265,293	307,389	-	246,514	52%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	559,307	11,063	297,916	330,800	-	261,391	53%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	100,000	-	-	-	79,372	20,628	79%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	922,187	14,974	159,909	471,960	764,660	(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	14,974	159,909	471,960	844,032	18,246	98%
Capital	1,619,049	3,990	143,662	-	337,130	1,138,257	30%
Total Expenditures	2,641,236	18,964	303,571	471,960	1,181,162	1,156,503	56%
Net	(2,081,929)	(7,900)	(5,655)	(141,160)		(895,112)	
Cash Balance			2,766,275	2,765,232			

**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/Variances:**

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**  
**June 30, 2019**

Fund Name	Morris Performing Arts Center Capital					Fund Number	416	
Fund Type	Capital & Debt Service Funds							
Control	City Funds							
	Current Amended Budget	Current Month Actual	Current 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	1,059	47,845	64,040	-	89,655	35%	
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%	
Interest Earnings	7,500	914	4,533	3,426	-	2,967	60%	
Debt Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Interfund Allocation Reimb	-	-	-	-	-	-	0%	
Transfers In	-	-	-	-	-	-	0%	
Total Revenue	145,000	1,973	52,378	67,466	-	92,622	36%	
Expenditures								
Personnel								
Salaries & Wages	-	-	-	-	-	-	0%	
Fringe Benefits	-	-	-	-	-	-	0%	
Total Personnel	-	-	-	-	-	-	0%	
Supplies	16,127	994	3,311	2,545	8,750	4,066	75%	
Services & Charges								
Professional Services	-	-	-	-	-	-	0%	
Printing & Advertising	-	-	-	-	-	-	0%	
Utilities	-	-	-	-	-	-	0%	
Education & Training	-	-	-	-	-	-	0%	
Travel	-	-	-	-	-	-	0%	
Repairs & Maintenance	129,335	-	3,895	53,678	17,175	108,265	16%	
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	53,678	17,175	108,265	16%	
Capital	80,000	-	14,149	27,692	-	65,851	18%	
Total Expenditures	225,462	994	21,355	83,915	25,925	178,182	21%	
Net	(80,462)	979	31,023	(16,449)		(85,560)		
Cash Balance			409,928	399,124				

**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/Variances:**

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Palais Royale Historic Preservation</b>	<b>Fund Number</b>	<b>450</b>
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<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,500	1,561	6,327	8,993	-	12,173	34%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,700	236	1,326	913	-	1,374	49%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,200</b>	<b>1,797</b>	<b>7,653</b>	<b>9,906</b>	<b>-</b>	<b>13,547</b>	<b>36%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	111,967	-	31,537	-	7,242	73,188	35%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>111,967</b>	<b>-</b>	<b>31,537</b>	<b>-</b>	<b>7,242</b>	<b>73,188</b>	<b>35%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>111,967</b>	<b>-</b>	<b>31,537</b>	<b>-</b>	<b>7,242</b>	<b>73,188</b>	<b>35%</b>
<b>Net</b>	<b>(90,767)</b>	<b>1,797</b>	<b>(23,884)</b>	<b>9,906</b>		<b>(59,641)</b>	
<b>Cash Balance</b>			<b>105,485</b>	<b>119,508</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

Fund Name	2018 Fire Station #9 Capital				Fund Number	451	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	4,131	30,839	12,019	-	19,161	62%
Debt Proceeds	-	-	-	5,005,758	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50,000	4,131	30,839	5,017,778	-	19,161	62%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
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	-	2,054,101	-	1,178,657	(1)	100%
Total Expenditures	3,232,757	-	2,054,101	138,575	1,178,657	(1)	100%
Net	(3,182,757)	4,131	(2,023,261)	4,879,203		19,162	
Cash Balance			1,478,740	4,879,203			

**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**  
**June 30, 2019**

<b>Fund Name</b>	2018 TIF Park Bond Capital	<b>Fund Number</b>	452
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<b>Fund Type</b>	Redevelopment Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	18,043	108,359	-	-	91,641	54%
Debt Proceeds	-	-	-	11,007,782	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>200,000</b>	<b>18,043</b>	<b>108,359</b>	<b>11,007,782</b>	<b>-</b>	<b>91,641</b>	<b>54%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	999,501	-	329,174	198,370	383,294	287,033	71%
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%
<b>Total Services &amp; Charges</b>	<b>999,501</b>	<b>-</b>	<b>329,174</b>	<b>198,370</b>	<b>383,294</b>	<b>287,033</b>	<b>71%</b>
<b>Capital</b>	<b>9,426,644</b>	<b>-</b>	<b>2,434,742</b>	<b>-</b>	<b>1,682,683</b>	<b>5,309,219</b>	<b>44%</b>
<b>Total Expenditures</b>	<b>10,426,145</b>	<b>-</b>	<b>2,763,916</b>	<b>198,370</b>	<b>2,065,978</b>	<b>5,596,252</b>	<b>46%</b>
<b>Net</b>	<b>(10,226,145)</b>	<b>18,043</b>	<b>(2,655,557)</b>	<b>10,809,411</b>		<b>(5,504,611)</b>	
<b>Cash Balance</b>			<b>7,770,901</b>	<b>10,809,411</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of 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**  
**June 30, 2019**

<b>Fund Name</b>	<b>2017 Parks Bond Capital</b>	<b>Fund Number</b>	<b>471</b>
<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	255,000	26,104	141,089	54,928	-	113,911	55%
Debt Proceeds	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>255,000</b>	<b>26,104</b>	<b>141,089</b>	<b>54,928</b>	<b>-</b>	<b>113,911</b>	<b>55%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	15,000	147,642	6,464	(21,464)	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>147,642</b>	<b>6,464</b>	<b>(21,464)</b>	<b>0%</b>
<b>Capital</b>	<b>6,707,066</b>	<b>55,611</b>	<b>1,854,924</b>	<b>239,388</b>	<b>1,734,444</b>	<b>3,117,698</b>	<b>54%</b>
<b>Total Expenditures</b>	<b>6,707,066</b>	<b>55,611</b>	<b>1,869,924</b>	<b>387,030</b>	<b>1,740,908</b>	<b>3,096,234</b>	<b>54%</b>
<b>Net</b>	<b>(6,452,066)</b>	<b>(29,507)</b>	<b>(1,728,834)</b>	<b>(332,102)</b>		<b>(2,982,323)</b>	
<b>Cash Balance</b>			<b>11,243,283</b>	<b>13,556,857</b>			

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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:

*Series A - Howard Park*

Riverfront promenade  
Storm water habitat area

*Series B - St. Louis Street*

St. Louis Street parking and street upgrades (Howard Park)

*Series C - Colfax-Seitz*

Riverfront trail upgrades - Colfax to Seitz Park

*Series D - Howard-Farmers*

Riverfront trail upgrades - Howard Park to Farmer's Market

*Series E - Miami-Twyckenham*

Riverfront trail upgrades - Miami to Twyckenham

*Series F - Seitz-Howard*

Riverfront trail upgrades - Seitz Park to Howard Park  
Seitz Park parking

*Series G - Seitz Park*

AM General parking and plaza area  
East Race promenade and bridge

*Series H - Pinhook Park*

Pavilion upgrade  
Reconnect river flow to lagoon  
Playground and site improvements

*Series I - Other Park Improvements*

Park security, lighting, and storage  
Restrooms modernization & ADA compliance

*Series J - Pinhook Park*

Pinhook Park neighborhood connectivity

*Series K - Future Project*

Future park acquisitions, partnerships, and build-outs

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

<b>Fund Name</b>	Football Hall of Fame Capital	<b>Fund Number</b>	677
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<b>Fund Type</b>	Capital & Debt Service Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	3,542	-	1	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,312</b>	<b>-</b>	<b>2,311</b>	<b>3,542</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	1,868	-	-	-	-	1,868	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	1,249	-	-	23,793	-	1,249	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	397	-	-	376	-	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%
<b>Total Services &amp; Charges</b>	<b>3,514</b>	<b>-</b>	<b>-</b>	<b>24,168</b>	<b>-</b>	<b>3,514</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,514</b>	<b>-</b>	<b>-</b>	<b>24,168</b>	<b>-</b>	<b>3,514</b>	<b>0%</b>
<b>Net</b>	<b>(1,202)</b>	<b>-</b>	<b>2,311</b>	<b>(20,626)</b>		<b>(3,513)</b>	
<b>Cash Balance</b>			<b>-</b>	<b>426,989</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

- The College Football Hall of Fame ceased operations in South Bend at the end of 2012 and the building has been vacant since.
- After years of trying to lease it or sell it, the City was finally able to strike a deal. The South Bend Redevelopment Commission amended an agreement in July 2018, selling the building for \$525,000 to a subsidiary of JSK Development, the group that owns the new downtown Courtyard by Marriott hotel located right next to the building.
- 2018 expenditures were for the utilities and maintenance of the building until the time it was sold.
- In 2019, the remaining fund balance will be transferred to the EDIT Fund (408) to reimburse EDIT for the interfund transfers it made to help pay for the debt service payments for the Hall of Fame bonds.

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

<b>Fund Name</b>	Equipment/Vehicle Leasing	<b>Fund Number</b>	750
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<b>Fund Type</b>	Capital & Debt Service Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Interest Earnings	17,000	1,211	11,856	2,933	-	5,144	70%
Debt Proceeds	2,034,625	-	-	6,115,434	-	2,034,625	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	101,776	-	-	0%
<b>Total Revenue</b>	<b>2,051,625</b>	<b>1,211</b>	<b>11,856</b>	<b>6,220,143</b>	<b>-</b>	<b>2,039,769</b>	<b>1%</b>
<b>Capital Expenditures by Dept</b>							
Unassigned/Bank Fees	-	-	30,999	161,154	-	(30,999)	0%
Streets/Traffic & Lighting	1,413,125	-	317,056	-	177,147	918,922	35%
Central Services	41,500	-	-	-	-	41,500	0%
Solid Waste	-	-	-	239,617	719,498	(719,498)	0%
Organic Resources	-	-	-	-	-	-	0%
Water Works	-	-	-	219,388	-	-	0%
Information Technology	-	-	-	83,919	-	-	0%
Police Department	1,015,320	135,000	530,396	1,098,714	431,153	53,771	95%
Fire Department	-	-	400,159	279,920	-	(400,159)	0%
Parks & Recreation	482,805	-	482,805	162,390	-	-	100%
Code Enforcement	80,000	-	78,940	-	59,668	(58,608)	173%
Animal Care & Control	-	-	-	72,627	-	-	0%
Building Department	-	-	-	-	-	-	0%
<b>Total Capital Expenditures by Dept</b>	<b>3,032,750</b>	<b>135,000</b>	<b>1,840,355</b>	<b>2,317,729</b>	<b>1,387,466</b>	<b>(195,071)</b>	<b>106%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	27,927	-	-	(27,927)	0%
Debt Service - Interest & Fees	-	-	2,822	-	-	(2,822)	0%
Other Services & Charges	-	-	250	-	-	(250)	0%
Transfers Out	-	-	-	161,154	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>30,999</b>	<b>161,154</b>	<b>-</b>	<b>(30,999)</b>	<b>0%</b>
<b>Capital</b>	<b>3,032,750</b>	<b>135,000</b>	<b>1,809,356</b>	<b>2,156,575</b>	<b>1,387,466</b>	<b>(164,072)</b>	<b>105%</b>
<b>Total Expenditures</b>	<b>3,032,750</b>	<b>135,000</b>	<b>1,840,355</b>	<b>2,317,729</b>	<b>1,387,466</b>	<b>(195,071)</b>	<b>106%</b>
<b>Net</b>	<b>(981,125)</b>	<b>(133,789)</b>	<b>(1,828,499)</b>	<b>3,902,414</b>		<b>2,234,840</b>	
<b>Cash Balance</b>			<b>1,248,541</b>	<b>7,552,506</b>			

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

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

**Accounting Methodology:**  
The accounting records are maintained in US Bank trustee accounts. This fund was established in 2017 to integrate this activity into the City's formal accounting system. Revenue and expenditures are one month in arrears because the City receives the trustee bank statements after the books are closed. Thus, changes are entered in the general ledger the following month. 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**  
**June 30, 2019**

Fund Name	2015 Parks Bond Capital				Fund Number	751	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	97	568	2,287	-	432	57%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	97	568	2,287	-	432	57%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	13,316	1,870	6,082	-	-	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	80,733	2,194	5,577	45%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	10,159	-	2,388	80,733	2,194	5,577	45%
Capital	450,712	2,280	87,861	1,496,085	383,247	(20,396)	105%
Total Expenditures	474,187	4,150	96,332	1,576,818	385,441	(7,585)	102%
Net	(473,187)	(4,053)	(95,764)	(1,574,532)		8,017	
Cash Balance			375,923	1,696,692			

**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**  
**June 30, 2019**

Fund Name	Smart Streets Bond Capital				Fund Number	753	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	17	85	890	-	415	17%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	17	85	890	-	415	17%
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	70,000	-	-	851,610	-	70,000	0%
Total Expenditures	70,000	-	-	851,610	-	70,000	0%
Net	(69,500)	17	85	(850,720)		(69,585)	
Cash Balance			68,928	189,436			

**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**  
**June 30, 2019**

<b>Fund Name</b> Eddy Street Commons Capital	<b>Fund Number</b> 759
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<b>Fund Type</b> Capital & Debt Service Funds
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<b>Control</b> City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	32	51	-	1,968	2%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,000</b>	<b>6</b>	<b>32</b>	<b>51</b>	<b>-</b>	<b>1,968</b>	<b>2%</b>

<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

<b>Supplies</b>	-	-	-	-	-	-	0%
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<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

<b>Capital</b>	<b>7,650,241</b>	<b>727,629</b>	<b>1,519,360</b>	<b>-</b>	<b>-</b>	<b>6,130,881</b>	<b>20%</b>
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<b>Total Expenditures</b>	<b>7,650,241</b>	<b>727,629</b>	<b>1,519,360</b>	<b>-</b>	<b>-</b>	<b>6,130,881</b>	<b>20%</b>
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<b>Net</b>	<b>(7,648,241)</b>	<b>(727,623)</b>	<b>(1,519,328)</b>	<b>51</b>		<b>(6,128,913)</b>	
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<b>Cash Balance</b>			<b>6,130,916</b>	<b>16,129,365</b>			
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**Fund Purpose:**

This fund accounts for the expenditures of the bond proceeds from the \$25 million Eddy Street Commons Bond issued in 2017 (closing date 8/14/17, City debt schedule #163, being repaid by Fund 436). The funds will be spent on Phase II of the Eddy Street Commons mixed use development near the University of Notre Dame. This fund accounts for the cash in 3 trustee bank accounts: Bond Issuance Cost, Hotel Construction Fund, and Mixed-Use Construction Fund.

**Accounting Methodology:**

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

**Explanation of Revenue Sources:**

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

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

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

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

<b>Fund Name</b>	<b>Emergency Medical Services Capital</b>	<b>Fund Number</b>	<b>287</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	-	-	1,616,582	-	500,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	70,000	7,287	43,360	37,740	-	26,640	62%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,500	-	2,500	-	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	545,695	136,424	272,848	25,425	-	272,847	50%
<b>Total Revenue</b>	<b>1,193,195</b>	<b>143,711</b>	<b>318,708</b>	<b>1,679,747</b>	<b>-</b>	<b>874,487</b>	<b>27%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>18,800</b>	<b>-</b>	<b>18,800</b>	<b>39,950</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Services &amp; Charges</b>							
Professional Services	11,636	-	-	168,648	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	436,250	-	216,099	68,858	218,811	1,340	100%
Debt Service - Interest & Fees	43,725	-	23,136	3,519	20,424	165	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	725,537	-	354,166	302,526	-	371,371	49%
<b>Total Services &amp; Charges</b>	<b>1,217,148</b>	<b>-</b>	<b>593,400</b>	<b>640,051</b>	<b>250,871</b>	<b>372,876</b>	<b>69%</b>
<b>Capital</b>	<b>3,226,327</b>	<b>175,518</b>	<b>1,087,104</b>	<b>521,448</b>	<b>693,651</b>	<b>1,445,572</b>	<b>55%</b>
<b>Total Expenditures</b>	<b>4,462,275</b>	<b>175,518</b>	<b>1,699,305</b>	<b>1,201,449</b>	<b>944,522</b>	<b>1,818,448</b>	<b>59%</b>
<b>Net</b>	<b>(3,269,080)</b>	<b>(31,807)</b>	<b>(1,380,597)</b>	<b>478,299</b>		<b>(943,961)</b>	
<b>Cash Balance</b>			<b>2,753,221</b>	<b>4,785,768</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

The fund receives revenues from Medicaid settlements and interfund transfers from 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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Emergency Medical Services Operating</b>	<b>Fund Number</b>	<b>288</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	24,000	1,556	11,741	10,355	-	12,259	49%
Charges for Services	5,169,884	458,005	2,815,616	2,999,637	-	2,354,268	54%
Fines, Forfeitures, and Fees	2,500	-	1,275	100	-	1,225	51%
Interest Earnings	51,000	5,868	29,063	20,544	-	21,937	57%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	200	-	-	0%
Other Income	5,000	891	891	2,343	-	4,109	18%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	988,936	247,234	494,468	-	-	494,468	50%
<b>Total Revenue</b>	<b>6,241,320</b>	<b>713,553</b>	<b>3,353,053</b>	<b>3,033,179</b>	<b>-</b>	<b>2,888,266</b>	<b>54%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	4,009,648	325,858	2,049,871	1,783,461	-	1,959,777	51%
Fringe Benefits	1,196,092	107,443	633,450	658,984	-	562,642	53%
<b>Total Personnel</b>	<b>5,205,740</b>	<b>433,301</b>	<b>2,683,321</b>	<b>2,442,446</b>	<b>-</b>	<b>2,522,419</b>	<b>52%</b>
<b>Supplies</b>	<b>411,762</b>	<b>13,794</b>	<b>134,727</b>	<b>157,572</b>	<b>92,411</b>	<b>184,624</b>	<b>55%</b>
<b>Services &amp; Charges</b>							
Professional Services	74,610	325	17,859	26,174	-	56,751	24%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	33,000	795	4,607	4,313	-	28,393	14%
Education & Training	17,000	115	2,409	4,888	-	14,591	14%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	260,308	-	24,943	28,768	3,148	232,217	11%
Other Interfund Allocations	261,156	21,763	130,578	110,226	-	130,578	50%
Debt Service - Principal	1,044	-	-	-	1,044	-	100%
Debt Service - Interest & Fees	49	-	-	-	49	-	101%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	166,000	9,459	104,731	25,898	7,242	54,027	67%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>813,167</b>	<b>32,456</b>	<b>285,128</b>	<b>200,266</b>	<b>11,483</b>	<b>516,557</b>	<b>36%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,811</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>6,430,669</b>	<b>479,552</b>	<b>3,103,175</b>	<b>2,820,094</b>	<b>103,894</b>	<b>3,223,600</b>	<b>50%</b>
<b>Net</b>	<b>(189,349)</b>	<b>234,001</b>	<b>249,878</b>	<b>213,085</b>		<b>(335,334)</b>	
<b>Cash Balance</b>			<b>2,228,225</b>	<b>2,099,642</b>			

Staffing	Budget	Actual
Full Time	51	55
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>51</b>	<b>56</b>

**Fund Purpose:**

This fund accounts for the expenditures of the Emergency Medical Services (EMS) program.

**Explanation of Revenue Sources:**

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

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**  
**June 30, 2019**

Fund Name	Consolidated Building Fund				Fund Number	600	
Fund Type	Enterprise Funds						
Control	City Funds						
	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	1,634,560	134,302	763,104	783,316	-	871,456	47%
Charges for Services	73,100	3,006	27,237	28,973	-	45,863	37%
Fines, Forfeitures, and Fees	471,250	25,561	86,822	183,934	-	384,428	18%
Interest Earnings	32,000	4,292	22,772	23,364	-	9,228	71%
Other Income	10,974	1,558	6,304	1,781	-	4,670	57%
Interfund Allocation Reimb	73,304	6,109	36,650	-	-	36,654	50%
Transfers In	2,528,909	632,227	1,264,455	494,777	-	1,264,454	50%
Total Revenue	4,824,097	807,055	2,207,343	1,516,143	-	2,616,753	46%
Expenditures by Dept							
Code Enforcement	2,304,579	152,465	928,899	833,117	117,333	1,258,346	45%
Animal Care & Control	978,627	62,974	440,158	420,640	72,087	466,382	52%
Rental Unit Inspection	180,974	8,970	66,043	5,134	13,807	101,124	44%
Building Department	1,504,122	142,398	731,215	745,627	27,634	745,273	50%
Total Expenditures by Dept	4,968,302	366,807	2,166,316	2,004,519	230,861	2,571,125	48%
Expenditures							
Personnel							
Salaries & Wages	2,040,542	155,339	984,846	881,810	-	1,055,696	48%
Fringe Benefits	775,006	60,086	367,284	413,628	-	407,722	47%
Total Personnel	2,815,548	215,425	1,352,130	1,295,438	-	1,463,418	48%
Supplies	153,049	6,977	49,767	62,973	27,822	75,460	51%
Services & Charges							
Professional Services	53,180	1,400	28,970	50,232	23,781	429	99%
Printing & Advertising	29,424	733	5,960	5,303	4,849	18,615	37%
Utilities	26,700	1,251	14,282	12,901	2,276	10,142	62%
Education & Training	23,300	2,899	4,900	5,554	82	18,318	21%
Travel	8,900	-	1,233	3,011	-	7,667	14%
Repairs & Maintenance	114,500	5,021	45,510	36,319	1,237	67,753	41%
Other Interfund Allocations	936,177	78,017	468,075	398,538	-	468,102	50%
Debt Service - Principal	145,598	84	59,060	46,264	59,619	26,919	82%
Debt Service - Interest & Fees	11,708	5	4,580	5,091	3,976	3,152	73%
Other Services & Charges	446,275	15,260	52,378	82,896	76,996	316,901	29%
Transfers Out	158,943	39,736	79,472	-	-	79,471	50%
Total Services & Charges	1,954,705	144,405	764,419	646,108	172,816	1,017,469	48%
Capital	45,000	-	-	-	30,224	14,776	67%
Total Expenditures	4,968,302	366,807	2,166,316	2,004,519	230,861	2,571,123	48%
Net	(144,205)	440,248	41,027	(488,376)		45,630	
Cash Balance			2,136,667	2,648,907			
Fund Purpose:							
This fund accounts for two departments: Code Enforcement and the Building Department.							
600-1201 - Neighborhood Code Enforcement upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. 600-1207 - Animal Care & Control runs the animal shelter and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. 600-1208 - The Rental Unit Inspection division, to be established in 2018, will be conducting property inspections and issuing a license for all rental properties in the City. 600-1306 - The Building Department regulates the "built environment" through enforcement of current building codes and zoning ordinances. The Building Department's purpose is to promote safe occupancy for all residents of the jurisdiction, serving all properties within the City of South Bend and all properties with a 5 digit address within St. Joseph County							
Code Enforcement (600-1201 & 1208) / Animal Control (600-1207)							
Staffing	Budget	Actual					
Full Time	28	28					
Part-Time /Seasonal/Temporary	N/A	5					
Total	28	33					
Building Department (600-1306)							
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:							
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.							
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.							

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

<b>Fund Name</b>	<b>Parking Garages</b>	<b>Fund Number</b>	<b>601</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,221,730	74,756	430,718	606,026	-	791,012	35%
Fines, Forfeitures, and Fees	55,700	4,402	28,428	34,122	-	27,272	51%
Interest Earnings	24,368	2,514	13,825	10,470	-	10,543	57%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,684	13,527	16,084	521	-	600	96%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,318,482</b>	<b>95,199</b>	<b>489,055</b>	<b>651,139</b>	<b>-</b>	<b>829,427</b>	<b>37%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	713,983	29,345	550,722	390,098	113	163,148	77%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	77,605	7,714	55,456	52,143	-	22,149	71%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	869,835	3,381	72,483	24,226	34,278	763,074	12%
Other Interfund Allocations	49,026	4,087	24,504	20,472	-	24,522	50%
Debt Service - Principal	-	-	-	41,833	-	-	0%
Debt Service - Interest & Fees	-	-	-	18,892	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,451	511	5,533	4,149	-	918	86%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,716,900</b>	<b>45,038</b>	<b>708,699</b>	<b>551,812</b>	<b>34,390</b>	<b>973,811</b>	<b>43%</b>
<b>Capital</b>	<b>260,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,976,900</b>	<b>45,038</b>	<b>708,699</b>	<b>551,812</b>	<b>34,390</b>	<b>1,233,811</b>	<b>38%</b>
<b>Net</b>	<b>(658,418)</b>	<b>50,161</b>	<b>(219,643)</b>	<b>99,327</b>		<b>(404,384)</b>	
<b>Cash Balance</b>			<b>1,111,156</b>	<b>1,322,750</b>			

**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/Variances:**

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Solid Waste Operations</b>	<b>Fund Number</b>	<b>610</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Charges for Services	5,402,522	464,659	2,688,390	2,665,533	-	2,714,132	50%
Interest Earnings	11,500	1,017	5,817	5,104	-	5,683	51%
Other Income	113,463	-	12,263	49,201	-	101,200	11%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,527,485</b>	<b>465,675</b>	<b>2,706,470</b>	<b>2,719,839</b>	<b>-</b>	<b>2,821,015</b>	<b>49%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,110,697	88,258	501,830	554,402	-	608,867	45%
Fringe Benefits	467,437	33,973	209,690	268,739	-	257,747	45%
<b>Total Personnel</b>	<b>1,578,134</b>	<b>122,231</b>	<b>711,520</b>	<b>823,141</b>	<b>-</b>	<b>866,614</b>	<b>45%</b>
<b>Supplies</b>	<b>377,388</b>	<b>52,962</b>	<b>122,378</b>	<b>162,645</b>	<b>100,692</b>	<b>154,318</b>	<b>59%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	250	-	-	-	-	250	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	5,900	975	975	2,651	-	4,925	17%
Travel	9,900	1,137	1,137	2,556	-	8,763	11%
Repairs & Maintenance	665,431	63,036	335,863	479,833	27,720	301,848	55%
Other Interfund Allocations	998,406	83,201	499,200	425,550	-	499,206	50%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	761,958	45,359	420,799	420,446	259,946	81,213	89%
Transfers Out	1,132,616	200,000	829,065	582,150	-	303,551	73%
<b>Total Services &amp; Charges</b>	<b>3,574,461</b>	<b>393,707</b>	<b>2,087,039</b>	<b>1,913,186</b>	<b>287,666</b>	<b>1,199,756</b>	<b>66%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>5,529,983</b>	<b>568,901</b>	<b>2,920,936</b>	<b>2,898,972</b>	<b>388,359</b>	<b>2,220,688</b>	<b>60%</b>
<b>Net</b>	<b>(2,498)</b>	<b>(103,226)</b>	<b>(214,466)</b>	<b>(179,133)</b>		<b>600,327</b>	

<b>Cash Balance</b>		<b>267,028</b>	<b>373,375</b>	
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Staffing	Budget	Actual
Full Time	24	22
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>24</b>	<b>22</b>

**Fund Purpose:**

This fund accounts for the operations of the Solid Waste 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/Variances:**

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Solid Waste Capital</b>	<b>Fund Number</b>	<b>611</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,800	746	2,215	203	-	585	79%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,132,616	200,000	829,065	582,150	-	303,551	73%
<b>Total Revenue</b>	<b>1,135,416</b>	<b>200,746</b>	<b>831,280</b>	<b>582,353</b>	<b>-</b>	<b>304,136</b>	<b>73%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	1,037,025	89	448,483	407,973	452,701	135,841	87%
Debt Service - Interest & Fees	95,591	3	32,515	27,684	28,045	35,031	63%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,132,616</b>	<b>91</b>	<b>480,998</b>	<b>435,657</b>	<b>480,746</b>	<b>170,872</b>	<b>85%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,132,616</b>	<b>91</b>	<b>480,998</b>	<b>435,657</b>	<b>480,746</b>	<b>170,872</b>	<b>85%</b>
<b>Net</b>	<b>2,800</b>	<b>200,654</b>	<b>350,282</b>	<b>146,696</b>		<b>133,264</b>	
<b>Cash Balance</b>							
Cash Balance			<b>394,872</b>	<b>186,630</b>			

**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/Variances:**

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Water Works Operations</b>	<b>Fund Number</b>	<b>620</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Charges for Services	18,958,930	1,595,445	7,906,775	6,704,216	-	11,052,155	42%
Interest Earnings	60,000	6,453	37,014	23,089	-	22,986	62%
Other Income	88,120	3,560	22,198	19,582	-	65,922	25%
Interfund Allocation Reimb	1,734,889	144,574	867,445	695,478	-	867,444	50%
Transfers In	95,000	11,878	69,825	30,828	-	25,175	74%
<b>Total Revenue</b>	<b>20,936,939</b>	<b>1,761,910</b>	<b>8,903,257</b>	<b>7,473,193</b>	<b>-</b>	<b>12,033,682</b>	<b>43%</b>

**Expenditures**

**Personnel**

Salaries & Wages	3,578,355	252,018	1,638,330	1,735,632	-	1,940,025	46%
Fringe Benefits	1,428,992	101,244	642,165	872,954	247	786,580	45%
<b>Total Personnel</b>	<b>5,007,347</b>	<b>353,262</b>	<b>2,280,495</b>	<b>2,608,585</b>	<b>247</b>	<b>2,726,605</b>	<b>46%</b>

<b>Supplies</b>	<b>1,957,065</b>	<b>204,552</b>	<b>801,633</b>	<b>637,811</b>	<b>245,922</b>	<b>909,510</b>	<b>54%</b>
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**Services & Charges**

Professional Services	2,898,340	151,984	968,924	827,893	903,536	1,025,880	65%
Printing & Advertising	2,250	-	567	383	182	1,501	33%
Utilities	785,550	56,309	354,462	352,903	-	431,088	45%
Education & Training	36,368	301	9,011	8,177	31	27,326	25%
Travel	18,750	125	2,134	2,162	-	16,616	11%
Repairs & Maintenance	438,019	31,663	163,565	187,344	51,425	223,029	49%
Other Interfund Allocations	1,979,352	164,946	989,676	669,762	-	989,676	50%
Debt Service - Principal	396,983	531	197,666	193,252	199,225	92	100%
Debt Service - Interest & Fees	23,015	32	12,446	21,227	10,569	-	100%
Other Services & Charges	-	-	-	-	-	-	0%
Payment In Lieu of Taxes	2,066,212	156,618	568,727	547,913	544,865	952,620	54%
Transfers Out	7,203,665	576,635	3,685,362	1,911,235	-	3,518,303	51%
<b>Total Services &amp; Charges</b>	<b>15,848,504</b>	<b>1,139,143</b>	<b>6,952,540</b>	<b>4,722,252</b>	<b>1,709,834</b>	<b>7,186,131</b>	<b>55%</b>

<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
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<b>Total Expenditures</b>	<b>22,812,916</b>	<b>1,696,958</b>	<b>10,034,668</b>	<b>7,968,648</b>	<b>1,956,003</b>	<b>10,822,246</b>	<b>53%</b>
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<b>Net</b>	<b>(1,875,977)</b>	<b>64,952</b>	<b>(1,131,412)</b>	<b>(495,455)</b>		<b>1,211,436</b>	
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<b>Cash Balance</b>		<b>3,134,176</b>	<b>2,741,659</b>
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Staffing	Budget	Actual
Full Time	67	66
Part-Time /Seasonal/Temporary	N/A	7
<b>Total</b>	<b>67</b>	<b>73</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

Fund Name	Water Works Capital				Fund Number	622	
Fund Type	Enterprise Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	6,413	29,925	21,803	-	70,075	30%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	7,272	30,313	17,067	-	4,687	87%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,241,000	270,083	1,620,498	-	-	1,620,502	50%
Total Revenue	3,376,000	283,768	1,680,736	38,870	-	1,695,264	50%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	179,404	-	4	1,642	179,400	-	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	179,404	-	4	1,642	179,400	-	100%
Capital	3,801,887	-	215,287	407,566	1,013,077	2,573,523	32%
Total Expenditures	3,981,291	-	215,291	409,208	1,192,477	2,573,523	35%
Net	(605,291)	283,768	1,465,445	(370,338)		(878,259)	
Cash Balance			3,358,156	1,776,348			

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Water Works Customer Deposit</b>	<b>Fund Number</b>	<b>624</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	3,403	17,458	12,200	-	4,542	79%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22,000</b>	<b>3,403</b>	<b>17,458</b>	<b>12,200</b>	<b>-</b>	<b>4,542</b>	<b>79%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	22,000	3,403	17,041	9,858	-	4,959	77%
<b>Total Services &amp; Charges</b>	<b>22,000</b>	<b>3,403</b>	<b>17,041</b>	<b>9,858</b>	<b>-</b>	<b>4,959</b>	<b>77%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>22,000</b>	<b>3,403</b>	<b>17,041</b>	<b>9,858</b>	<b>-</b>	<b>4,959</b>	<b>77%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>416</b>	<b>2,342</b>		<b>(417)</b>	
<b>Cash Balance</b>			<b>1,491,850</b>	<b>1,518,078</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives revenue in the form of security deposits collected from utility customers. This fund also receives revenue from interest earned on the fund's cash balance.

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

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**  
**June 30, 2019**

Fund Name	Water Works Sinking (Debt Service)				Fund Number	625	
Fund Type	Enterprise Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	14,500	1,873	11,537	3,816	-	2,963	80%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,015,041	168,000	1,008,000	993,570	-	1,007,041	50%
Total Revenue	2,029,541	169,873	1,019,537	997,386	-	1,010,004	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	2,918,962	-	1,431,617	-	1,487,345	-	100%
Debt Service - Interest & Fees	811,748	263,619	548,169	284,467	263,577	2	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	10,000	1,873	11,059	3,773	-	(1,059)	111%
Total Services & Charges	3,740,710	265,492	1,990,845	288,239	1,750,922	(1,057)	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,740,710	265,492	1,990,845	288,239	1,750,922	(1,057)	100%
Net	(1,711,169)	(95,619)	(971,308)	709,147		1,011,061	
Cash Balance			758,492	737,209			

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Water Works Bond Reserve</b>	<b>Fund Number</b>	<b>626</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	3,251	16,586	11,383	-	5,414	75%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22,000</b>	<b>3,251</b>	<b>16,586</b>	<b>11,383</b>	<b>-</b>	<b>5,414</b>	<b>75%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	22,000	-	9,582	-	-	12,418	44%
<b>Total Services &amp; Charges</b>	<b>22,000</b>	<b>-</b>	<b>9,582</b>	<b>-</b>	<b>-</b>	<b>12,418</b>	<b>44%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>22,000</b>	<b>-</b>	<b>9,582</b>	<b>-</b>	<b>-</b>	<b>12,418</b>	<b>44%</b>
<b>Net</b>	<b>-</b>	<b>3,251</b>	<b>7,005</b>	<b>11,383</b>		<b>(7,004)</b>	
<b>Cash Balance</b>			<b>1,432,932</b>	<b>1,435,891</b>			

**Fund Purpose:**

The purpose of this fund is to ensure compliance with certain debt service bond covenants. Required balance is determined by debt service financing arrangements at the time of issuance. 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**  
**June 30, 2019**

Fund Name	Water Works Reserve Operations & Maintenance				Fund Number	629	
Fund Type	Enterprise Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	6,602	32,882	21,233	-	8,118	80%
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	6,602	258,434	73,482	-	8,118	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	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	41,000	6,602	32,144	17,197	-	8,856	78%
Total Services & Charges	41,000	6,602	32,144	17,197	-	8,856	78%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	41,000	6,602	32,144	17,197	-	8,856	78%
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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Sewer Repair Insurance</b>	<b>Fund Number</b>	<b>640</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	637,863	54,182	326,357	320,023	-	311,506	51%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	37,500	4,770	24,058	15,216	-	13,442	64%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>675,363</b>	<b>58,952</b>	<b>350,415</b>	<b>335,239</b>	<b>-</b>	<b>324,948</b>	<b>52%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	113,545	9,502	57,803	75,885	-	55,742	51%
Fringe Benefits	44,636	3,668	22,649	35,702	-	21,987	51%
<b>Total Personnel</b>	<b>158,181</b>	<b>13,170</b>	<b>80,452</b>	<b>111,586</b>	<b>-</b>	<b>77,729</b>	<b>51%</b>
<b>Supplies</b>	<b>71,355</b>	<b>4,695</b>	<b>8,247</b>	<b>25,815</b>	<b>182</b>	<b>62,926</b>	<b>12%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	351,655	22,894	139,306	151,815	93,288	119,061	66%
Other Interfund Allocations	75,495	6,292	37,743	8,934	-	37,752	50%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	(19)	1,516	4,269	-	4,984	23%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>433,650</b>	<b>29,167</b>	<b>178,565</b>	<b>165,018</b>	<b>93,288</b>	<b>161,797</b>	<b>63%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>663,186</b>	<b>47,032</b>	<b>267,264</b>	<b>302,419</b>	<b>93,470</b>	<b>302,452</b>	<b>54%</b>
<b>Net</b>	<b>12,177</b>	<b>11,920</b>	<b>83,151</b>	<b>32,820</b>		<b>22,496</b>	
<b>Cash Balance</b>			<b>2,099,502</b>	<b>1,900,590</b>			

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

In 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**  
**June 30, 2019**

Fund Name	Sewage Works Operations				Fund Number	641	
Fund Type	Enterprise Funds						
Control	City Funds						
	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	37,258,510	3,186,142	19,207,667	19,352,994	-	18,050,843	52%
Interest Earnings	290,000	35,643	182,600	110,530	-	107,400	63%
Other Income	57,644	14,622	34,800	32,593	-	22,844	60%
Interfund Allocation Reimb	421,463	35,123	210,725	-	-	210,738	50%
Transfers In	284,000	62,656	162,549	295,395	-	121,451	57%
Total Revenue	38,311,617	3,334,186	19,798,341	19,791,513	-	18,513,276	52%
Expenditures by Division							
Sewers	9,390,013	384,625	2,646,041	3,577,007	2,572,521	4,171,452	56%
Concrete Crew	516,390	36,877	220,514	195,779	5,563	290,313	44%
Wastewater	34,550,924	6,148,962	22,110,763	16,907,140	2,732,369	9,707,792	72%
Organic Resources	1,683,610	143,094	846,234	737,540	326,317	511,059	70%
Clay Sewage	2,000	-	321	289	-	1,679	16%
Total Expenditures by Division	46,142,937	6,713,558	25,823,873	21,417,755	5,636,770	14,682,294	68%
Expenditures							
Personnel							
Salaries & Wages	5,074,749	355,041	2,309,094	2,610,361	-	2,765,655	46%
Fringe Benefits	1,917,683	132,199	854,844	1,174,146	-	1,062,839	45%
Total Personnel	6,992,432	487,240	3,163,937	3,784,507	-	3,828,494	45%
Supplies	2,534,365	134,124	809,171	897,230	367,884	1,357,310	46%
Services & Charges							
Professional Services	2,351,055	140,257	555,498	537,737	788,513	1,007,044	57%
Printing & Advertising	3,950	-	251	506	629	3,070	22%
Utilities	1,201,775	88,953	631,726	567,265	12,953	557,096	54%
Education & Training	35,200	178	13,205	7,550	1,860	20,135	43%
Travel	44,500	469	3,157	8,020	735	40,608	9%
Repairs & Maintenance	2,596,465	312,295	1,044,145	583,888	657,423	894,897	66%
Other Interfund Allocations	5,730,856	477,574	2,865,412	1,910,298	-	2,865,444	50%
Debt Service - Principal	566,921	298	280,836	295,006	283,190	2,895	99%
Debt Service - Interest & Fees	25,997	20	14,096	24,065	11,688	213	99%
Other Services & Charges	-	-	-	-	-	-	0%
Payment In Lieu of Taxes	6,407,149	143,609	1,129,351	1,879,898	3,511,895	1,765,903	72%
Transfers Out	17,652,272	4,928,540	15,313,088	10,921,785	-	2,339,184	87%
Total Services & Charges	36,616,140	6,092,194	21,850,764	16,736,018	5,268,886	9,496,489	74%
Capital	-	-	-	-	-	-	0%
Total Expenditures	46,142,937	6,713,558	25,823,873	21,417,755	5,636,770	14,682,293	68%
Net	(7,831,320)	(3,379,372)	(6,025,532)	(1,626,242)		3,830,983	
Cash Balance			8,830,155	11,270,498			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	89	89
Part-Time /Seasonal/Temporary	N/A	10
<b>Total</b>	<b>89</b>	<b>99</b>

**Fund Purpose:**

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

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

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

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

**Explanation of Revenue Sources:**

The last across-the-board sewer rate increase was effective 1/1/2016 to cover higher operating costs and the EPA-mandated Long Term Control Plan (LTCP) designed to address overflow issues. In late 2016, the Council approved a three step, phased-in sewer rates and charges surcharge on outside-city customers only. The first surcharge of 5% was made effective 10/1/17, increased to 10% on 1/1/18, and planned to increase to 14% on 1/1/19. Interfund Transfer In revenue is incoming interest earning receipts from Sewage Works Reserve O&M Fund 643 and a transfer from Project ReLeaf Fund (655) for purpose of recovering costs associated with leaf collection. This fund also receives revenue from interest earned on the fund's cash balance.

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

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

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

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

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

<b>Fund Name</b>	<b>Sewage Works Capital</b>	<b>Fund Number</b>	<b>642</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	250,000	15,458	74,196	54,817	-	175,804	30%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	155,000	23,085	111,115	57,690	-	43,885	72%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	5,000,000	-	5,000,000	3,000,000	-	-	100%
<b>Total Revenue</b>	<b>5,405,000</b>	<b>38,542</b>	<b>5,185,311</b>	<b>3,112,506</b>	<b>-</b>	<b>219,689</b>	<b>96%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>15,023,292</b>	<b>445,522</b>	<b>2,193,586</b>	<b>727,526</b>	<b>8,182,218</b>	<b>4,647,488</b>	<b>69%</b>
<b>Total Expenditures</b>	<b>15,023,292</b>	<b>445,522</b>	<b>2,193,586</b>	<b>727,526</b>	<b>8,182,218</b>	<b>4,647,488</b>	<b>69%</b>
<b>Net</b>	<b>(9,618,292)</b>	<b>(406,980)</b>	<b>2,991,725</b>	<b>2,384,980</b>		<b>(4,427,799)</b>	
<b>Cash Balance</b>			<b>12,112,186</b>	<b>9,732,315</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Charges For Services is a system development fee. This is a one-time capital contribution charged to customers making a new connection to the sewer system. This fund receives interfund transfers from the Sewage Works Operations Fund (641) as needed to cover capital expenditures. This fund also receives revenue from interest earned on the fund's cash balance. Prior year Other Income of \$400k was a one-time capital contribution from Pokagon Band of the Potawatomi.

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

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**  
**June 30, 2019**

**Fund Name** Sewage Works Reserve Operations & Maint.

**Fund Number** 643

**Fund Type** Enterprise Funds

**Control** City Funds

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	119,000	12,656	64,041	42,200	-	54,959	54%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	151,717	-	151,717	238,226	-	-	100%
<b>Total Revenue</b>	<b>270,717</b>	<b>12,656</b>	<b>215,758</b>	<b>280,426</b>	<b>-</b>	<b>54,959</b>	<b>80%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	84,000	12,656	62,549	34,242	-	21,451	74%
<b>Total Services &amp; Charges</b>	<b>84,000</b>	<b>12,656</b>	<b>62,549</b>	<b>34,242</b>	<b>-</b>	<b>21,451</b>	<b>74%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>84,000</b>	<b>12,656</b>	<b>62,549</b>	<b>34,242</b>	<b>-</b>	<b>21,451</b>	<b>74%</b>
<b>Net</b>	<b>186,717</b>	<b>-</b>	<b>153,209</b>	<b>246,184</b>		<b>33,508</b>	
<b>Cash Balance</b>			<b>5,550,801</b>	<b>5,399,084</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives revenue from interest earned on the fund's cash balance. If the fund's cash falls below the reserve requirement, the Sewage Works Operations Fund (641) will transfer funds to increase the cash reserves.

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

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

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

Fund Name	Sewage Sinking (Debt Service)				Fund Number	649	
Fund Type	Enterprise Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	8,647	26,768	18,073	-	9,232	74%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	7,780,676	4,538,676	7,780,676	5,341,221	-	-	100%
Total Revenue	7,816,676	4,547,323	7,807,444	5,359,293	-	9,232	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	5,931,732	-	-	-	5,931,732	-	100%
Debt Service - Interest & Fees	1,849,494	-	923,098	1,003,151	920,245	6,151	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,781,226	-	923,098	1,003,151	6,851,977	6,151	100%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	7,781,226	-	923,098	1,003,151	6,851,977	6,151	100%
Net	35,450	4,547,323	6,884,346	4,356,142		3,081	
Cash Balance			7,850,109	5,212,703			

**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/Variances:**

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**  
**June 30, 2019**

<b>Fund Name</b> Sewage Debt Service Reserve	<b>Fund Number</b> 653
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<b>Fund Type</b> Enterprise Funds
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<b>Control</b> City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	7,902	39,049	21,636	-	2,951	93%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>42,000</b>	<b>7,902</b>	<b>39,049</b>	<b>21,636</b>	<b>-</b>	<b>2,951</b>	<b>93%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>42,000</b>	<b>7,902</b>	<b>39,049</b>	<b>21,636</b>		<b>2,951</b>	
<b>Cash Balance</b>			<b>4,243,295</b>	<b>4,159,985</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

The debt service reserve amount is used towards the last debt service payment.

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

<b>Fund Name</b>	Sewer Bond 2011	<b>Fund Number</b>	659
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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%
<b>Total Revenue</b>	-	-	-	1	-	-	0%
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	0%
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	0%
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	0%
<b>Net</b>	-	-	-	1		-	
<b>Cash Balance</b>			-	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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Sewer Bond 2012</b>	<b>Fund Number</b>	<b>661</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	-	-	-	3,208	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>3,208</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	<b>0%</b>
<b>Capital</b>							
	-	-	-	<b>628,214</b>	-	-	<b>0%</b>
<b>Total Expenditures</b>	-	-	-	<b>628,214</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(625,007)</b>		-	
<b>Cash Balance</b>			-	<b>17,115</b>			

**Fund Purpose:**

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

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

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

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

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

<b>Fund Name</b>	<b>Storm Sewer Fund</b>	<b>Fund Number</b>	<b>667</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	600,000	6,723	6,723	-	-	593,277	1%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>600,000</b>	<b>6,723</b>	<b>6,723</b>	<b>-</b>	<b>-</b>	<b>593,277</b>	<b>1%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	100,000	-	13,275	-	46,725	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%
<b>Total Services &amp; Charges</b>	<b>100,000</b>	<b>-</b>	<b>13,275</b>	<b>-</b>	<b>46,725</b>	<b>40,000</b>	<b>60%</b>
<b>Capital</b>	<b>500,000</b>	<b>150</b>	<b>23,677</b>	<b>-</b>	<b>41,088</b>	<b>435,235</b>	<b>13%</b>
<b>Total Expenditures</b>	<b>600,000</b>	<b>150</b>	<b>36,952</b>	<b>-</b>	<b>87,813</b>	<b>475,235</b>	<b>21%</b>
<b>Net</b>	<b>-</b>	<b>6,573</b>	<b>(30,229)</b>	<b>-</b>	<b>-</b>	<b>118,042</b>	
<b>Cash Balance</b>			<b>(36,300)</b>	<b>-</b>			

**Fund Purpose:**

On January 14, 2019, the Common Council passed an ordinance to establish a storm water user fee (ordinance 10633-19). This fund was established to track receipt of the storm water fee revenue and expense of that revenue on storm water projects.

- 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 storm water fee structure is a flat rate of \$2 per month for residential customers and \$5 per month for non-residential customers. The fee took effect on June 1, 2019.

- This storm water user rate shall apply for a period of at least two years with subsequent transition to a rate based upon the quantity of impervious surface area in a parcel of real estate after study and evaluation by the City's Department of Public Works and upon Common Council approval.

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Century Center</b>	<b>Fund Number</b>	<b>670</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	276,876	1,474,655	1,513,966	-	1,733,075	46%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7	-	6	-	-	1	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,600	341	4,043	2,167	-	1,557	72%
Interfund Allocation Reimb	66,045	5,504	33,021	-	-	33,024	50%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,554,382</b>	<b>282,721</b>	<b>2,149,225</b>	<b>1,834,883</b>	<b>-</b>	<b>2,405,157</b>	<b>47%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,475,246	104,629	709,567	897,693	-	765,679	48%
Fringe Benefits	534,662	36,625	227,033	206,868	-	307,629	42%
<b>Total Personnel</b>	<b>2,009,908</b>	<b>141,254</b>	<b>936,600</b>	<b>1,104,561</b>	<b>-</b>	<b>1,073,308</b>	<b>47%</b>
<b>Supplies</b>	<b>1,171,224</b>	<b>98,291</b>	<b>511,633</b>	<b>426,102</b>	<b>16,342</b>	<b>643,249</b>	<b>45%</b>
<b>Services &amp; Charges</b>							
Professional Services	86,248	3,284	40,935	126,016	2,050	43,263	50%
Printing & Advertising	-	-	-	11,268	-	-	0%
Utilities	309,744	20,593	187,133	152,513	-	122,611	60%
Education & Training	-	-	-	625	-	-	0%
Travel	2,000	-	-	17,787	-	2,000	0%
Repairs & Maintenance	99,981	2,190	39,656	37,941	15,937	44,388	56%
Other Interfund Allocations	162,380	13,531	81,192	-	-	81,188	50%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Insurance	54,611	4,553	30,330	44,791	-	24,281	56%
Other Services & Charges	523,034	47,597	236,950	114,980	3,998	282,086	46%
Transfers Out	268,227	-	-	-	-	268,227	0%
<b>Total Services &amp; Charges</b>	<b>1,506,225</b>	<b>91,749</b>	<b>616,195</b>	<b>505,922</b>	<b>21,984</b>	<b>868,044</b>	<b>42%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>4,687,357</b>	<b>331,294</b>	<b>2,064,428</b>	<b>2,036,584</b>	<b>38,326</b>	<b>2,584,601</b>	<b>45%</b>
<b>Net</b>	<b>(132,975)</b>	<b>(48,573)</b>	<b>84,798</b>	<b>(201,701)</b>		<b>(179,444)</b>	
<b>Cash Balance</b>			<b>1,630,370</b>	<b>1,695,295</b>			

Staffing	Budget	Actual
Full Time	8	7
Part-Time /Seasonal/Temporary	N/A	6
<b>Total</b>	<b>8</b>	<b>13</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

Fund Name	Century Center Capital				Fund Number	671	
Fund Type	Enterprise Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	12,000	1,064	6,401	427	-	5,599	53%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	177,475	-	-	-	-	177,475	0%
Total Revenue	189,475	1,064	6,401	427	-	183,074	3%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	63,000	-	-	4,800	-	63,000	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	63,000	-	-	4,800	-	63,000	0%
Capital	20,000	-	-	5,216	-	20,000	0%
Total Expenditures	83,000	-	-	10,016	-	83,000	0%
Net	106,475	1,064	6,401	(9,589)		100,074	
Cash Balance			863,764	855,764			

**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**  
**June 30, 2019**

<b>Fund Name</b> Century Center Energy Conservation Debt Svc	<b>Fund Number</b> 672
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<b>Fund Type</b> Enterprise Funds
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<b>Control</b> City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	235,000	-	235,000	221,437	-	-	100%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,400	71	1,235	25	-	1,165	51%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	103,235	-	53,109	55,068	-	50,126	51%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	90,752	-	-	-	-	90,752	0%
<b>Total Revenue</b>	<b>431,387</b>	<b>71</b>	<b>289,344</b>	<b>276,530</b>	<b>-</b>	<b>142,043</b>	<b>67%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	280,090	-	138,681	24,021	141,409	-	100%
Debt Service - Interest & Fees	136,334	-	68,880	71,727	66,454	1,000	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>416,424</b>	<b>-</b>	<b>207,561</b>	<b>95,748</b>	<b>207,863</b>	<b>1,000</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>416,424</b>	<b>-</b>	<b>207,561</b>	<b>95,748</b>	<b>207,863</b>	<b>1,000</b>	<b>100%</b>
<b>Net</b>	<b>14,963</b>	<b>71</b>	<b>81,783</b>	<b>180,782</b>		<b>141,043</b>	
<b>Cash Balance</b>			<b>252,358</b>	<b>239,663</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

Fund Name	Central Services				Fund Number	222	
Fund Type	Internal Service Funds						
Control	City Funds						
	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	-	948	1,651	-	6,067	14%
Charges for Services	7,320,769	3,394,594	3,657,302	362,285	-	3,663,467	50%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	9,200	1,569	6,518	4,771	-	2,682	71%
Other Income	5,021,750	(549,356)	2,670,997	3,650,533	-	2,350,753	53%
Interfund Allocation Reimb	610,726	50,895	305,356	204,098	-	305,370	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,969,460	2,897,702	6,641,121	4,223,339	-	6,328,339	51%
Expenditures by Division							
Equipment Services	3,423,940	2,403,061	3,412,631	1,317,370	8,940	2,369	100%
Building Maintenance	233,139	12,668	83,759	106,143	22	149,358	36%
Central Purchasing/Stores	308,040	26,895	143,590	123,528	-	164,450	47%
Print Shop	189,881	14,331	81,180	72,700	3,901	104,800	45%
Radio Shop	301,290	16,235	128,038	141,125	768	172,484	43%
Energy/Sustainability	17,237	2,316	5,894	152,803	6,533	4,810	72%
Electric & Gas Utilities	4,774,755	344,931	2,460,519	2,287,484	2,084,050	230,186	95%
Facilities Management	316,655	9,373	61,920	-	1	254,734	20%
Total Expenditures by Division	9,564,937	2,829,809	6,377,533	4,201,153	2,104,214	1,083,190	89%
Expenditures							
Personnel							
Salaries & Wages	2,291,115	138,954	959,480	1,049,936	-	1,331,635	42%
Fringe Benefits	912,335	53,751	365,150	486,142	-	547,185	40%
Total Personnel	3,203,450	192,705	1,324,630	1,536,078	-	1,878,820	41%
Supplies							
	138,128	2,223,635	2,178,301	70,219	9,441	(2,049,614)	1584%
Services & Charges							
Professional Services	203,000	-	165	10,000	2,835	200,000	1%
Printing & Advertising	6,341	308	529	3,534	157	5,655	11%
Utilities	4,844,475	348,350	2,498,605	2,320,319	2,084,050	261,820	95%
Education & Training	20,800	49	3,019	3,893	-	17,781	15%
Travel	4,000	225	225	323	-	3,775	6%
Repairs & Maintenance	94,047	7,323	34,683	36,639	1,185	58,179	38%
Other Interfund Allocations	648,014	54,001	324,008	205,614	-	324,006	50%
Debt Service - Principal	14,209	758	7,053	6,885	4,103	3,053	79%
Debt Service - Interest & Fees	1,070	77	583	851	198	289	73%
Grants & Subsidies	4,800	-	2,434	5,320	-	2,366	51%
Other Services & Charges	7,603	2,379	3,297	1,478	2,246	2,060	73%
Transfers Out	375,000	-	-	-	-	375,000	0%
Total Services & Charges	6,223,359	413,470	2,874,601	2,594,856	2,094,774	1,253,984	80%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	9,564,937	2,829,809	6,377,533	4,201,153	2,104,214	1,083,190	89%
Net	3,404,523	67,893	263,588	22,186		5,245,149	
Cash Balance			1,227,296	1,103,653			
Staffing							
	Budget	Actual					
Full Time	42	35					
Part-Time /Seasonal/Temporary	N/A	4					
Total	42	39					
Fund Purpose:							
This fund tracks the operating costs of the Central Services Department. Central Services provides a variety of services to other city departments, along with several local county, state and federal agencies. Central Services consists of 6 divisions: Equipment Services (0605), Building Maintenance (0606), Central Purchasing/Stores (0612), Print Shop (0613), Radio Shop (0614), Facilities Management (0680). The electric and natural gas costs for the entire City are tracked in a separate sub-division (0617) and allocated back to departments with an 8% admin fee added to help fund the Facilities Management division. The Department of Administration & Finance oversees the Central Services Department.							
Explanation of Revenue Sources:							
Central Purchasing/Stores and Print Shop are funded by allocation. Facilities Management is funded by an 8% admin fee added 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**  
**June 30, 2019**

Fund Name	Central Services Capital				Fund Number	224	
Fund Type	Internal Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	2,100	317	1,754	1,325	-	346	84%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	375,000	-	-	-	-	375,000	0%
Total Revenue	377,100	317	1,754	1,325	-	375,346	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	-	31,941	4,650	30,575	26,155	71%
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	-	31,941	4,650	30,575	35,155	64%
Capital							
	300,000	-	-	72,160	-	300,000	0%
Total Expenditures	402,671	-	31,941	76,810	30,575	340,155	16%
Net	(25,571)	317	(30,187)	(75,486)		35,191	
Cash Balance			138,373	118,814			

**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/Variances:**

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Liability Insurance</b>	<b>Fund Number</b>	<b>226</b>
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<b>Fund Type</b>	<b>Internal Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Interest Earnings	70,000	8,839	44,092	35,952	-	25,908	63%
Other Income	897,304	618,725	894,897	20,096	-	2,407	100%
Interfund Allocation Reimb	3,944,597	327,601	1,978,991	1,032,067	-	1,965,606	50%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,911,901</b>	<b>955,165</b>	<b>2,917,980</b>	<b>1,088,115</b>	<b>-</b>	<b>1,993,921</b>	<b>59%</b>
<b>Expenditures by Division</b>							
Safety & Risk Management	251,682	16,152	122,229	109,429	9,128	120,324	52%
Liability Insurance	2,032,932	55,613	386,823	910,700	-	1,646,109	19%
Business Insurance	689,500	-	82,828	238,622	21,441	585,231	15%
Workers' Compensation	1,028,000	63,100	757,581	775,001	19,988	250,431	76%
Catastrophic Events	355,541	74,073	422,371	9,668	179,803	(246,633)	169%
<b>Total Expenditures by Division</b>	<b>4,357,655</b>	<b>208,938</b>	<b>1,771,832</b>	<b>2,043,421</b>	<b>230,360</b>	<b>2,355,463</b>	<b>46%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	154,286	11,643	76,247	93,725	-	78,039	49%
Fringe Benefits	61,221	4,834	30,160	42,461	-	31,061	49%
<b>Total Personnel</b>	<b>215,507</b>	<b>16,477</b>	<b>106,408</b>	<b>136,186</b>	<b>-</b>	<b>109,100</b>	<b>49%</b>
<b>Supplies</b>	<b>17,125</b>	<b>6,408</b>	<b>48,813</b>	<b>3,029</b>	<b>1,523</b>	<b>(33,211)</b>	<b>294%</b>
<b>Services &amp; Charges</b>							
Professional Services	184,929	354	100,294	133,467	14,875	69,760	62%
Printing & Advertising	-	-	-	-	-	-	0%
Education & Training	29,750	-	21,971	5,509	6,882	897	97%
Travel	6,082	664	1,316	1,578	32	4,734	22%
Repairs & Maintenance	26,965	597	13,083	10,636	10,166	3,716	86%
Other Interfund Allocations	144,621	12,052	72,309	55,962	-	72,312	50%
Insurance	1,408,500	58,720	724,444	741,562	6,566	677,490	52%
Other Services & Charges	1,992,600	46,440	320,795	930,068	20,680	1,651,125	17%
Transfers Out	-	-	-	25,425	-	-	0%
<b>Total Services &amp; Charges</b>	<b>3,793,447</b>	<b>118,827</b>	<b>1,254,212</b>	<b>1,904,206</b>	<b>59,200</b>	<b>2,480,034</b>	<b>35%</b>
<b>Capital</b>	<b>331,576</b>	<b>67,226</b>	<b>362,399</b>	<b>-</b>	<b>169,637</b>	<b>(200,460)</b>	<b>160%</b>
<b>Total Expenditures</b>	<b>4,357,655</b>	<b>208,938</b>	<b>1,771,832</b>	<b>2,043,421</b>	<b>230,360</b>	<b>2,355,463</b>	<b>46%</b>
<b>Net</b>	<b>554,246</b>	<b>746,226</b>	<b>1,146,148</b>	<b>(955,306)</b>		<b>(361,542)</b>	
<b>Cash Balance</b>			<b>4,846,154</b>	<b>3,712,213</b>			

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

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Take Home Vehicle Police</b>	<b>Fund Number</b>	<b>278</b>
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<b>Fund Type</b>	<b>Internal Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	1,727	8,777	6,061	-	5,223	63%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,700	480	2,633	1,440	-	1,067	71%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,700</b>	<b>2,207</b>	<b>11,410</b>	<b>7,501</b>	<b>-</b>	<b>6,290</b>	<b>64%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	(124)	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	50,000	474	969	-	-	49,031	2%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>50,000</b>	<b>474</b>	<b>969</b>	<b>-</b>	<b>-</b>	<b>49,031</b>	<b>2%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>50,000</b>	<b>474</b>	<b>969</b>	<b>(124)</b>	<b>-</b>	<b>49,031</b>	<b>2%</b>
<b>Net</b>	<b>(32,300)</b>	<b>1,733</b>	<b>10,440</b>	<b>7,625</b>		<b>(42,741)</b>	
<b>Cash Balance</b>			<b>760,936</b>	<b>759,389</b>			

**Fund Purpose:**

This fund pays for police vehicle off duty accident claims.

**Explanation of Revenue Sources:**

This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. Deductions from officers for gas and insurance are made in accordance with an agreement with the Fraternal Order of Police (FOP). The agreement calls for the suspension of the deduction based on the price of gas and the balance of cash in this fund. The decrease in revenue is the result of suspending the payroll deduction for sworn officers as outlined in the agreement between the Police Department and the FOP. This fund receives revenue from interest earned on the fund's cash balance.

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

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**  
**June 30, 2019**

Fund Name	IT / Innovation / 311 Call Center				Fund Number	279	
Fund Type	Internal Service Funds						
Control	City Funds						
	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	5,794	26,084	7,645	-	13,916	65%
Charges for Services	62,585	-	62,585	-	-	0	100%
Donations	-	-	-	100,000	-	-	0%
Other Income	61,439	3,198	48,405	24,979	-	13,034	79%
Interfund Allocation Reimb	7,991,331	665,947	3,995,649	3,394,476	-	3,995,682	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,155,355	674,939	4,132,723	3,527,100	-	4,022,632	51%
Expenditures by Division							
311 Call Center	557,310	43,271	267,594	264,381	3,506	286,210	49%
Information Technology	8,720,821	350,735	3,816,677	2,537,665	1,777,555	3,126,589	64%
Total Expenditures by Division	9,278,131	394,006	4,084,270	2,802,046	1,781,062	3,412,799	63%
Expenditures							
Personnel							
Salaries & Wages	1,942,598	129,029	833,543	754,126	-	1,109,055	43%
Fringe Benefits	692,708	43,334	271,517	302,599	-	421,191	39%
Total Personnel	2,635,306	172,363	1,105,061	1,056,725	-	1,530,246	42%
Supplies	127,341	8,819	85,683	40,347	13,222	28,436	78%
Services & Charges							
Professional Services	1,417,812	17,188	281,194	445,190	760,109	376,509	73%
Printing & Advertising	5,150	-	120	298	-	5,030	2%
Education & Training	74,900	-	6,900	11,720	195	67,805	9%
Travel	46,078	4,925	14,748	7,339	27,954	3,376	93%
Repairs & Maintenance	3,497,713	151,677	1,652,079	1,084,959	746,750	1,098,884	69%
Other Interfund Allocations	6,785	565	3,395	2,604	-	3,390	50%
Debt Service - Principal	384,403	15,496	181,144	55,199	172,446	30,813	92%
Debt Service - Interest & Fees	48,219	314	17,609	4,460	15,490	15,120	69%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	394,324	22,658	136,336	93,204	4,796	253,192	36%
Transfers Out	600,000	-	600,000	-	-	-	100%
Total Services & Charges	6,475,384	212,824	2,893,527	1,704,974	1,727,739	1,854,119	71%
Capital	40,100	-	-	-	40,100	-	100%
Total Expenditures	9,278,131	394,006	4,084,270	2,802,046	1,781,062	3,412,801	63%
Net	-	-	-	-		609,831	
Cash Balance			2,812,864	2,314,136			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	30	29
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>30</b>	<b>30</b>

**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**  
**June 30, 2019**

Fund Name	Self-Funded Employee Benefits				Fund Number	711	
Fund Type	Internal Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	250,000	24,516	135,739	88,667	-	114,261	54%
Donations	-	-	-	-	-	-	0%
Other Income	13,118,654	1,092,611	6,710,743	9,121,428	-	6,407,911	51%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,368,654	1,117,127	6,846,481	9,210,094	-	6,522,172	51%
Expenditures by Division							
Employee Benefits	15,442,986	1,159,332	8,390,414	6,914,231	174,716	6,877,856	55%
Employee Wellness Clinic	1,180,000	224,445	757,556	540,023	405,574	16,869	99%
Total Expenditures by Division	16,622,986	1,383,777	9,147,970	7,454,253	580,291	6,894,725	59%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	146,686	407	94,384	32,031	8,193	44,109	70%
Services & Charges							
Professional Services	1,295,217	240,843	797,742	660,122	500,359	(2,884)	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	15,169,600	1,142,505	8,247,939	6,761,425	71,738	6,849,923	55%
Other Services & Charges	11,483	23	7,906	675	-	3,577	69%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	16,476,300	1,383,371	9,053,587	7,422,222	572,097	6,850,616	58%
Capital	-	-	-	-	-	-	0%
Total Expenditures	16,622,986	1,383,777	9,147,970	7,454,253	580,291	6,894,725	59%
Net	(3,254,332)	(266,650)	(2,301,489)	1,755,841		(372,553)	
Cash Balance			9,673,401	11,676,524			

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Unemployment Compensation</b>	<b>Fund Number</b>	<b>713</b>
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<b>Fund Type</b>	<b>Internal Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	3,400	427	2,345	1,789	-	1,055	69%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,400</b>	<b>427</b>	<b>2,345</b>	<b>1,789</b>	<b>-</b>	<b>1,055</b>	<b>69%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	60,000	2,396	23,228	18,158	-	36,772	39%
<b>Total Personnel</b>	<b>60,000</b>	<b>2,396</b>	<b>23,228</b>	<b>18,158</b>	<b>-</b>	<b>36,772</b>	<b>39%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
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%
<b>Total Services &amp; Charges</b>	<b>10,000</b>	<b>-</b>	<b>2,400</b>	<b>-</b>	<b>-</b>	<b>7,600</b>	<b>24%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>70,000</b>	<b>2,396</b>	<b>25,628</b>	<b>18,158</b>	<b>-</b>	<b>44,372</b>	<b>37%</b>
<b>Net</b>	<b>(66,600)</b>	<b>(1,969)</b>	<b>(23,283)</b>	<b>(16,369)</b>		<b>(43,317)</b>	
<b>Cash Balance</b>			<b>185,682</b>	<b>209,260</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Typically, this fund charges an allocation of 0.25% of payroll to most departments to cover the cost of unemployment claims paid. However, beginning in Nov 2016, the charge of 0.25% of payroll costs was suspended indefinitely due to the fund's high cash reserves. The 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**  
**June 30, 2019**

Fund Name	Parental Leave Fund				Fund Number	714	
Fund Type	Internal Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	1,150	86	544	82	-	606	47%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	173,346	12,219	79,630	83,852	-	93,716	46%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	174,496	12,305	80,174	83,934	-	94,322	46%
Expenditures							
Personnel							
Salaries & Wages	155,694	19,484	100,524	46,242	-	55,170	65%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	155,694	19,484	100,524	46,242	-	55,170	65%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	155,694	19,484	100,524	46,242	-	55,170	65%
Net	18,802	(7,179)	(20,350)	37,692		39,152	
Cash Balance			30,887	37,692			

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Fire Pension</b>	<b>Fund Number</b>	<b>701</b>
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<b>Fund Type</b>	<b>Trust Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	5,212,638	2,235,497	2,235,497	2,239,434	-	2,977,141	43%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,500	-	1,644	2,060	-	4,856	25%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	5,414	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,219,138</b>	<b>2,235,497</b>	<b>2,237,141</b>	<b>2,246,908</b>	<b>-</b>	<b>2,981,997</b>	<b>43%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	5,105,307	363,611	2,215,237	2,404,160	-	2,890,070	43%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>5,105,307</b>	<b>363,611</b>	<b>2,215,237</b>	<b>2,404,160</b>	<b>-</b>	<b>2,890,070</b>	<b>43%</b>
<b>Supplies</b>							
	300	-	-	67	-	300	0%
<b>Services &amp; Charges</b>							
Professional Services	5,000	-	4,000	3,202	-	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	71	613	522	-	887	41%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>6,850</b>	<b>71</b>	<b>4,613</b>	<b>3,724</b>	<b>-</b>	<b>2,237</b>	<b>67%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,112,457</b>	<b>363,682</b>	<b>2,219,850</b>	<b>2,407,951</b>	<b>-</b>	<b>2,892,607</b>	<b>43%</b>
<b>Net</b>	<b>106,681</b>	<b>1,871,815</b>	<b>17,291</b>	<b>(161,043)</b>		<b>89,390</b>	
<b>Cash Balance</b>			<b>333,057</b>	<b>302,986</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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



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

<b>Fund Name</b>	<b>Police Pension</b>	<b>Fund Number</b>	<b>702</b>
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<b>Fund Type</b>	<b>Trust Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	6,347,700	3,057,891	3,057,891	3,113,529	-	3,289,809	48%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,500	-	4,806	3,974	-	9,694	33%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,000	293	2,224	882	-	5,776	28%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,370,200</b>	<b>3,058,184</b>	<b>3,064,920</b>	<b>3,118,384</b>	<b>-</b>	<b>3,305,279</b>	<b>48%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	6,343,985	513,584	3,356,160	3,146,030	-	2,987,825	53%
Fringe Benefits	3,717	-	-	261	-	3,717	0%
<b>Total Personnel</b>	<b>6,347,702</b>	<b>513,584</b>	<b>3,356,160</b>	<b>3,146,291</b>	<b>-</b>	<b>2,991,542</b>	<b>53%</b>
<b>Supplies</b>							
	800	-	-	-	-	800	0%
<b>Services &amp; Charges</b>							
Professional Services	5,500	-	4,000	3,200	-	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	97	646	451	-	754	46%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>7,400</b>	<b>97</b>	<b>4,646</b>	<b>3,651</b>	<b>-</b>	<b>2,754</b>	<b>63%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,355,902</b>	<b>513,680</b>	<b>3,360,805</b>	<b>3,149,943</b>	<b>-</b>	<b>2,995,096</b>	<b>53%</b>
<b>Net</b>	<b>14,298</b>	<b>2,544,504</b>	<b>(295,885)</b>	<b>(31,558)</b>		<b>310,183</b>	
<b>Cash Balance</b>			<b>651,699</b>	<b>853,441</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

<b>Fund Name</b>	City Cemetery Trust	<b>Fund Number</b>	730
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<b>Fund Type</b>	Trust Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	620	67	339	229	-	281	55%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>620</b>	<b>67</b>	<b>339</b>	<b>229</b>	<b>-</b>	<b>281</b>	<b>55%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>620</b>	<b>67</b>	<b>339</b>	<b>229</b>		<b>281</b>	
<b>Cash Balance</b>			<b>29,317</b>	<b>28,699</b>			

**Fund Purpose:**

This trust fund is designated for expenses specifically for the City Cemetery.

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Bowman Cemetery</b>	<b>Fund Number</b>	<b>731</b>
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<b>Fund Type</b>	<b>Trust Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	8,000	1,044	5,323	-	-	2,677	67%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,000</b>	<b>1,044</b>	<b>5,323</b>	<b>-</b>	<b>-</b>	<b>2,677</b>	<b>67%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>8,000</b>	<b>1,044</b>	<b>5,323</b>	<b>-</b>	<b>-</b>	<b>2,677</b>	
<b>Cash Balance</b>			<b>461,195</b>	<b>-</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund only receives revenue from interest earned on the fund's cash balance. The cash reserve requirement is set at \$400,000 with the expectation that interest earned on that balance will be used for expenses.

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

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**  
**June 30, 2019**

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	16,935,449	10,643,592	10,643,592	10,603,198	-	6,291,857	63%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	396,500	-	197,500	196,500	-	199,000	50%
Intergov./ Grants	41,207	768	41,206	22,988	-	1	100%
Charges for Services	-	-	-	1,060	-	-	0%
Interest Earnings	600,000	58,143	299,883	224,376	-	300,117	50%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	33,085	-	20,000	4,503,353	-	13,085	60%
Transfers In	34,000	6,338	31,579	18,030	-	2,421	93%
<b>Total Revenue</b>	<b>18,040,241</b>	<b>10,708,842</b>	<b>11,233,760</b>	<b>15,569,505</b>	<b>-</b>	<b>6,806,481</b>	<b>62%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	3,479,627	9,663	521,091	579,845	1,297,388	1,661,148	52%
Printing & Advertising	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Debt Service - Principal	4,038,315	-	1,950,773	1,137,362	2,058,315	29,227	99%
Debt Service - Interest & Fees	1,198,775	20,975	628,491	493,871	598,512	(28,228)	102%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,707,835	221,912	1,101,835	1,984,316	786,000	820,000	70%
Transfers Out	4,261,018	-	2,133,988	2,133,988	-	2,127,030	50%
<b>Total Services &amp; Charges</b>	<b>15,685,570</b>	<b>252,550</b>	<b>6,336,177</b>	<b>6,329,382</b>	<b>4,740,215</b>	<b>4,609,177</b>	<b>71%</b>
<b>Capital</b>	<b>27,799,381</b>	<b>558,881</b>	<b>2,255,865</b>	<b>6,727,818</b>	<b>8,202,832</b>	<b>17,340,684</b>	<b>38%</b>
<b>Total Expenditures</b>	<b>43,484,951</b>	<b>811,431</b>	<b>8,592,042</b>	<b>13,057,200</b>	<b>12,943,047</b>	<b>21,949,861</b>	<b>50%</b>
<b>Net</b>	<b>(25,444,710)</b>	<b>9,897,411</b>	<b>2,641,718</b>	<b>2,512,306</b>		<b>(15,143,380)</b>	
<b>Cash Balance</b>			<b>34,375,374</b>	<b>36,022,617</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

Fund Name	TIF - West Washington				Fund Number	422	
Fund Type	Tax Increment Financing Funds						
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	144,025	144,025	173,583	-	170,400	46%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	40,000	3,852	20,423	17,837	-	19,577	51%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	354,425	147,877	164,448	191,420	-	189,977	46%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	479	-	-	-	-	479	0%
Printing & Advertising	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	479	-	-	-	-	479	0%
Capital	1,694,651	123,500	313,504	154,085	547,355	833,792	51%
Total Expenditures	1,695,130	123,500	313,504	154,085	547,355	834,271	51%
Net	(1,340,705)	24,377	(149,056)	37,335		(644,294)	
Cash Balance			1,651,912	2,313,759			

**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**  
**June 30, 2019**

Fund Name	TIF - River East Development Area (NE Dev)				Fund Number	429	
Fund Type	Tax Increment Financing Funds						
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	1,642,174	1,642,174	1,442,090	-	1,166,631	58%
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	20,811	119,508	67,437	-	107,492	53%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	72,104	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,035,805	1,662,985	1,761,682	1,581,631	-	1,274,123	58%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	80,802	-	14,299	122,253	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%
Insurance	26,000	25,256	25,256	-	-	744	97%
Other Services & Charges	790	-	790	7,417	-	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	107,592	25,256	40,345	129,669	55,735	11,512	89%
Capital	12,094,390	365,897	2,635,297	475,429	2,988,277	6,470,816	46%
Total Expenditures	12,201,982	391,153	2,675,642	605,098	3,044,013	6,482,328	47%
Net	(9,166,177)	1,271,832	(913,960)	976,533		(5,208,205)	
Cash Balance			10,077,680	9,653,675			

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>TIF - Southside Development #1</b>	<b>Fund Number</b>	<b>430</b>
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<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	2,229,283	1,403,892	1,403,892	1,258,579	-	825,391	63%
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	19,313	103,695	62,206	-	88,305	54%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,421,283</b>	<b>1,423,205</b>	<b>1,507,586</b>	<b>1,320,785</b>	<b>-</b>	<b>913,696</b>	<b>62%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	973,532	195	156,248	127,222	167,483	649,801	33%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>973,532</b>	<b>195</b>	<b>156,248</b>	<b>127,222</b>	<b>167,483</b>	<b>649,801</b>	<b>33%</b>
<b>Capital</b>	<b>9,379,196</b>	<b>292,027</b>	<b>1,383,462</b>	<b>46,765</b>	<b>311,199</b>	<b>7,684,535</b>	<b>18%</b>
<b>Total Expenditures</b>	<b>10,352,728</b>	<b>292,222</b>	<b>1,539,710</b>	<b>173,987</b>	<b>478,682</b>	<b>8,334,336</b>	<b>19%</b>
<b>Net</b>	<b>(7,931,445)</b>	<b>1,130,983</b>	<b>(32,124)</b>	<b>1,146,798</b>		<b>(7,420,640)</b>	
<b>Cash Balance</b>			<b>9,420,366</b>	<b>8,983,382</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of 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**  
**June 30, 2019**

<b>Fund Name</b>	<b>TIF - Douglas Road</b>	<b>Fund Number</b>	<b>435</b>
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<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	467	2,384	1,504	-	1,340	64%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,724</b>	<b>467</b>	<b>2,384</b>	<b>1,504</b>	<b>-</b>	<b>1,340</b>	<b>64%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	208,000	-	8,750	-	100,050	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%
<b>Total Services &amp; Charges</b>	<b>208,000</b>	<b>-</b>	<b>8,750</b>	<b>-</b>	<b>100,050</b>	<b>99,200</b>	<b>52%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>208,000</b>	<b>-</b>	<b>8,750</b>	<b>-</b>	<b>100,050</b>	<b>99,200</b>	<b>52%</b>
<b>Net</b>	<b>(204,276)</b>	<b>467</b>	<b>(6,366)</b>	<b>1,504</b>		<b>(97,860)</b>	
<b>Cash Balance</b>			<b>197,909</b>	<b>202,302</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>TIF - River East Residential (NE Res)</b>	<b>Fund Number</b>	<b>436</b>
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<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	4,563,923	2,798,589	2,798,589	2,616,136	-	1,765,334	61%
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	1,990	17,201	5,385	-	22,799	43%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	67	-	-	0%
<b>Total Revenue</b>	<b>4,603,923</b>	<b>2,800,579</b>	<b>2,815,789</b>	<b>2,621,588</b>	<b>-</b>	<b>1,788,133</b>	<b>61%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	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	186,241	-	198,321	49%
Debt Service - Interest & Fees	102,306	-	52,463	60,423	-	49,843	51%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	3,771,125	-	1,883,253	1,862,972	-	1,887,872	50%
<b>Total Services &amp; Charges</b>	<b>4,275,000</b>	<b>-</b>	<b>2,129,917</b>	<b>2,109,636</b>	<b>-</b>	<b>2,145,083</b>	<b>50%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>4,275,000</b>	<b>-</b>	<b>2,129,917</b>	<b>2,109,636</b>	<b>-</b>	<b>2,145,083</b>	<b>50%</b>
<b>Net</b>	<b>328,923</b>	<b>2,800,579</b>	<b>685,872</b>	<b>511,952</b>		<b>(356,950)</b>	
<b>Cash Balance</b>			<b>3,675,066</b>	<b>3,999,195</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
**June 30, 2019**

**Fund Name**      **Revelopment Retail Area (Leighton Plaza)**

**Fund Number**      **425**

**Fund Type**      **Tax Increment Financing Funds**

**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
<b>Revenue</b>							
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	206	-	206	1,250	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	87	-	86	27,619	-	1	99%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>293</b>	<b>-</b>	<b>292</b>	<b>40,241</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,672</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
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)	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>7,820</b>	<b>35,229</b>	<b>-</b>	<b>(7,820)</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>7,820</b>	<b>36,901</b>	<b>-</b>	<b>(7,820)</b>	<b>0%</b>
<b>Net</b>	<b>293</b>	<b>-</b>	<b>(7,527)</b>	<b>3,339</b>		<b>7,821</b>	
<b>Cash Balance</b>			<b>858</b>	<b>180,074</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

Revenue and expenditures are reported one month in arrears.

**Explanation of Revenue Sources:**

This fund received revenue from the rental of property in downtown South Bend.

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

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**  
**June 30, 2019**

Fund Name	Redevelopment General				Fund Number	433	
Fund Type	Redevelopment Funds						
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	19,602	48,917	-	-	21,439	70%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,473	7,299	60	-	7,701	49%
Donations	1,000,000	-	-	-	-	1,000,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,085,356	21,075	56,216	60	-	1,029,140	5%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	4,500	-	-	561	-	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	-	-	561	-	1,074,000	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,074,000	-	-	561	-	1,074,000	0%
Net	11,356	21,075	56,216	(501)		(44,860)	
Cash Balance			671,841	6,890			

**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/Variances:**

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Certified Technology Park</b>	<b>Fund Number</b>	<b>439</b>
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<b>Fund Type</b>	<b>Redevelopment Funds</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,487	1,433	7,292	4,939	-	1,195	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,487</b>	<b>1,433</b>	<b>7,292</b>	<b>4,939</b>	<b>-</b>	<b>1,195</b>	<b>86%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>625,000</b>	<b>55,389</b>	<b>55,389</b>	<b>-</b>	<b>544,611</b>	<b>25,000</b>	<b>96%</b>
<b>Total Expenditures</b>	<b>625,000</b>	<b>55,389</b>	<b>55,389</b>	<b>-</b>	<b>544,611</b>	<b>25,000</b>	<b>96%</b>
<b>Net</b>	<b>(616,513)</b>	<b>(53,956)</b>	<b>(48,098)</b>	<b>4,939</b>		<b>(23,805)</b>	
<b>Cash Balance</b>			<b>575,934</b>	<b>618,005</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives a special state tax distribution. This fund also receives revenue from interest earned on the fund's cash balance.

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

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**  
**June 30, 2019**

<b>Fund Name</b>	Airport Urban Enterprise Zone	<b>Fund Number</b>	454
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<b>Fund Type</b>	Redevelopment Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	904	4,598	3,115	-	1,402	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,000</b>	<b>904</b>	<b>4,598</b>	<b>3,115</b>	<b>-</b>	<b>1,402</b>	<b>77%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	50,000	-	-	-	-	50,000	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Net</b>	<b>(44,000)</b>	<b>904</b>	<b>4,598</b>	<b>3,115</b>		<b>(48,598)</b>	
<b>Cash Balance</b>			<b>398,141</b>	<b>389,742</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Currently, this fund only receives revenue from interest earned on the fund's cash balance.

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

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**  
**June 30, 2019**

Fund Name	Industrial Revolving Fund				Fund Number	754	
Fund Type	Redevelopment Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	227,680	24,849	134,869	85,279	-	92,811	59%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	227,680	24,849	134,869	85,279	-	92,811	59%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	135,000	6,946	35,469	34,072	-	99,531	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	22,000	902	17,330	4,254	-	4,670	79%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	157,000	7,848	52,799	38,326	-	104,201	34%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	157,000	7,848	52,799	38,326	-	104,201	34%
Net	70,680	17,001	82,070	46,953		(11,390)	
Cash Balance			1,743,778	2,749,195			

**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/Variances:**

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**  
**June 30, 2019**

<b>Fund Name</b>	<b>Airport 2003 Debt Reserve</b>	<b>Fund Number</b>	<b>315</b>
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<b>Fund Type</b>	<b>Debt Service Funds</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	19,000	2,372	12,107	8,352	-	6,893	64%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>19,000</b>	<b>2,372</b>	<b>12,107</b>	<b>8,352</b>	<b>-</b>	<b>6,893</b>	<b>64%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	14,000	2,372	11,819	6,748	-	2,181	84%
<b>Total Services &amp; Charges</b>	<b>14,000</b>	<b>2,372</b>	<b>11,819</b>	<b>6,748</b>	<b>-</b>	<b>2,181</b>	<b>84%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>14,000</b>	<b>2,372</b>	<b>11,819</b>	<b>6,748</b>	<b>-</b>	<b>2,181</b>	<b>84%</b>
<b>Net</b>	<b>5,000</b>	<b>-</b>	<b>288</b>	<b>1,604</b>		<b>4,712</b>	
<b>Cash Balance</b>			<b>1,040,462</b>	<b>1,040,462</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

The debt service reserve will be used towards the last debt service payment due August 1, 2024.

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

<b>Fund Name</b>	<b>Coveleski Debt Service Reserve</b>	<b>Fund Number</b>	<b>317</b>
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<b>Fund Type</b>	<b>Debt Service Funds</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	3,086	-	1,076	4,167	-	2,010	35%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,086</b>	<b>-</b>	<b>1,076</b>	<b>4,167</b>	<b>-</b>	<b>2,010</b>	<b>35%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	527,518	-	527,517	-	-	1	100%
<b>Total Services &amp; Charges</b>	<b>527,518</b>	<b>-</b>	<b>527,517</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>527,518</b>	<b>-</b>	<b>527,517</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Net</b>	<b>(524,432)</b>	<b>-</b>	<b>(526,442)</b>	<b>4,167</b>		<b>2,009</b>	
<b>Cash Balance</b>			<b>-</b>	<b>521,358</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

The fund only receives interest earnings revenue.

**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**  
**June 30, 2019**

<b>Fund Name</b>	<b>SBCDA 2003 Debt Reserve</b>	<b>Fund Number</b>	<b>328</b>
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<b>Fund Type</b>	<b>Debt Service Funds</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
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	3,966	20,240	13,964	-	19,760	51%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>40,000</b>	<b>3,966</b>	<b>20,240</b>	<b>13,964</b>	<b>-</b>	<b>19,760</b>	<b>51%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	20,000	3,966	19,760	11,281	-	240	99%
<b>Total Services &amp; Charges</b>	<b>20,000</b>	<b>3,966</b>	<b>19,760</b>	<b>11,281</b>	<b>-</b>	<b>240</b>	<b>99%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>20,000</b>	<b>3,966</b>	<b>19,760</b>	<b>11,281</b>	<b>-</b>	<b>240</b>	<b>99%</b>
<b>Net</b>	<b>20,000</b>	<b>-</b>	<b>481</b>	<b>2,682</b>		<b>19,520</b>	
<b>Cash Balance</b>			<b>1,739,495</b>	<b>1,739,495</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

The debt service reserve will be used towards the last debt service payment due August 1, 2024.

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

Fund Name	2018 TIF Park Bond Debt Service				Fund Number	351	
Fund Type	Debt Service Funds						
Control	Redevelopment Commission Controlled Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	2,281	11,606	-	-	8,394	58%
Debt Proceeds	-	-	-	993,495	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20,000	2,281	11,606	993,495	-	8,394	58%
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	20,000	2,281	11,606	993,495		8,394	
Cash Balance			1,004,827	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**  
**June 30, 2019**

Fund Name	South Bend Redevelopment Authority				Fund Number	752	
Fund Type	Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	5,000	582	3,786	2,755	-	1,214	76%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,869,500	-	1,432,378	1,680,500	-	1,437,122	50%
Total Revenue	2,874,500	582	1,436,164	1,683,255	-	1,438,336	50%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	1,725,000	320,000	1,015,000	1,230,000	-	710,000	59%
Debt Service - Interest & Fees	1,136,269	36,806	575,684	603,859	-	560,585	51%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	324,220	-	-	0%
Total Services & Charges	2,861,269	356,806	1,590,684	2,158,080	-	1,270,585	56%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	2,861,269	356,806	1,590,684	2,158,080	-	1,270,585	56%
Net	13,231	(356,225)	(154,520)	(474,825)		167,751	
Cash Balance			55,972	47,407			

**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**  
**June 30, 2019**

Fund Name	Smart Streets Debt Service				Fund Number	756	
Fund Type	Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current 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	427	2,267	1,568	-	1,733	57%
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	1,719,500	427	859,767	858,068	-	859,733	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	970,000	-	480,000	465,000	-	490,000	49%
Debt Service - Interest & Fees	741,369	-	375,434	389,534	-	365,935	51%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,711,369	-	855,434	854,534	-	855,935	50%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	1,711,369	-	855,434	854,534	-	855,935	50%
Net	8,131	427	4,332	3,533		3,798	
Cash Balance			1,731,122	1,722,179			

**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/Variances:**

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).