



Period Ending: September 30, 2019

Issued By: Controller

City of South Bend

Monthly Departmental Financial Report

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Distribution

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

Pete Buttigieg
Laura O'Sullivan
Genevieve Miller

Page # General Fund

8 101 General Fund

General Fund Departments

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- 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
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- 22 101-1008 Human Rights

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- 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)
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- 31 216 Police State Seizures
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- 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

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- 65 401 Coveleski Stadium Capital
- 66 405 Park Nonreverting Capital
- 67 406 Cumulative Capital Development
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- 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

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- 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
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- 92 640 Sewer Repair Insurance
- 93 641 Sewage Works Operations
- 94 642 Sewage Works Capital
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- 98 654 Sewage Works Deposit Fund
- 99 659 Sewer Bond 2011
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- 101 667 Storm Sewer Fund
- 102 670 Century Center
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- 104 672 Century Center Energy Conservation Debt Svc

Internal Service Funds

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

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- 113 701 Firefighters Pension
- 114 702 Police Pension
- 115 730 City Cemetery
- 116 731 Bowman Cemetery

Tax Increment Financing Funds

- 117 324 TIF - River West Development Area (Airport)
- 118 422 TIF - West Washington
- 119 429 TIF - River East Development Area (NE Dev)
- 120 430 TIF - Southside Development #1
- 121 435 TIF - Douglas Road
- 122 436 TIF - River East Residential (NE Res)

Redevelopment Commission Funds

- 123 425 Redevelopment Retail Area (Leighton Plaza)
- 124 433 Redevelopment General
- 125 439 Certified Technology Park
- 126 454 Airport Urban Enterprise Zone
- 127 754 Industrial Revolving Fund

Redevelopment Debt Service Funds

- 128 315 Redevelopment Bond - Airport Taxable
- 129 317 Coveleski Debt Service Reserve
- 130 328 Redevelopment Bond - Palais Royale
- 131 351 2018 TIF Park Bond Debt Service Reserve
- 132 752 South Bend Redevelopment Authority
- 133 756 Smart Streets Debt Service

September 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 September 30, 2019, total revenue for the year was \$259,645,857, 72% of estimated revenue. As of September 30, 2018, total revenue received was \$263,069,504. 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 September 30, 2019, total expenditures were \$282,522,884 and outstanding encumbrances were \$64,881,965, a total of \$347,404,849 which represents 72% 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 58% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$246,875,408 as of September 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
September 30, 2019

Fund Type	Dept Name	Current Amended			Prior YTD Actual	Budget Balance	Percent of Budget
		Budget	Current Month Actual	Current YTD Actual			
	672 Century Center Energy Conservation Debt Svc	431,587	91,159	381,315	362,452	50,272	88%
Enterprise Total		105,490,753	9,282,765	83,542,329	74,755,336	21,948,426	79%
Internal Service							
	222 Central Services	13,906,170	1,096,419	10,178,757	6,309,633	3,727,413	73%
	224 Central Services Capital	377,900	246	2,536	78,874	375,364	1%
	226 Liability Insurance	5,029,942	336,491	4,025,679	2,256,337	1,004,263	80%
	278 Take Home Vehicle Police	22,000	1,973	17,318	12,093	4,682	79%
	279 IT / Innovation / 311 Call Center	8,166,138	674,299	6,156,899	5,249,673	2,009,239	75%
	711 Self-Funded Employee Benefits	13,479,855	1,094,820	10,260,202	13,947,552	3,219,653	76%
	713 Unemployment Compensation	4,300	360	3,432	2,786	868	80%
	714 Parental Leave	174,496	11,609	116,068	121,423	58,428	67%
Internal Service Total		41,160,801	3,216,218	30,760,890	27,978,371	10,399,910	75%
Trust & Agency							
	701 Firefighters Pension	5,219,138	2,231,497	4,469,172	4,485,553	749,966	86%
	702 Police Pension	6,370,200	3,054,108	6,120,396	6,231,198	249,804	96%
	730 City Cemetery	620	58	511	366	109	82%
	731 Bowman Cemetery	10,500	906	8,033	-	2,467	77%
Trust & Agency Total		11,600,458	5,286,568	10,598,112	10,717,117	1,002,346	91%
City Funds Total		325,156,782	30,433,418	235,891,022	234,988,361	89,265,764	73%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
	324 TIF - River West Development Area (Airport)	18,055,995	63,562	11,426,476	15,730,291	6,629,519	63%
	422 TIF - West Washington	354,425	3,124	173,986	202,232	180,439	49%
	429 TIF - River East Development Area (NE Dev)	3,043,530	17,943	1,823,720	1,626,143	1,219,810	60%
	430 TIF - Southside Development #1	2,421,283	18,361	1,561,001	1,362,358	860,282	64%
	435 TIF - Douglas Road	3,724	382	3,536	2,470	188	95%
	436 TIF - River East Residential (NE Res)	4,603,923	3,255	2,828,854	2,621,588	1,775,069	61%
Tax Increment Financing Total		28,482,880	106,627	17,817,574	21,545,081	10,665,307	63%
Redevelopment							
	425 Redevelopment Retail Area (Leighton Plaza)	293	-	206	75,090	87	70%
	433 Redevelopment General	1,099,095	1,184,183	1,254,731	635,620	(155,636)	114%
	439 Certified Technology Park	12,000	785	10,421	7,890	1,579	87%
	454 Airport Urban Enterprise Zone	8,500	782	6,938	4,976	1,562	82%
	754 Industrial Revolving Fund	232,680	25,733	204,558	140,432	28,122	88%
Redevelopment Total		1,352,568	1,211,483	1,476,853	864,009	(124,286)	109%
Debt Service							
	315 Redevelopment Bond - Airport Taxable	21,000	2,039	18,217	13,320	2,783	87%
	317 Coveleski Debt Service Reserve	3,086	-	1,076	6,656	2,011	35%
	328 Redevelopment Bond - Palais Royale	40,000	3,408	30,456	22,268	9,544	76%
	351 2018 TIF Park Bond Debt Service	20,000	1,974	17,511	993,495	2,489	88%
	752 South Bend Redevelopment Authority	2,874,500	630	2,674,006	2,919,456	200,494	93%
	756 Smart Streets Debt Service	1,719,900	509	1,719,144	1,716,858	757	100%
Debt Service Total		4,678,486	8,560	4,460,408	5,672,053	218,078	95%
Redevelopment Commission Controlled Funds Total		34,513,934	1,326,670	23,754,835	28,081,143	10,759,099	69%
Grand Total		359,670,716	31,760,088	259,645,857	263,069,504	100,024,863	72%

**City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
September 30, 2019**

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
City Funds								
General Fund								
	101-0101 Mayor's Office	1,074,749	64,060	653,628	644,700	112	421,009	61%
	101-0201 City Clerk	546,269	36,924	361,130	384,125	15,283	169,855	69%
	101-0301 Common Council	643,595	34,891	368,286	414,429	107,794	167,515	74%
	101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
	101-0401 Administration & Finance	2,572,551	219,261	1,799,657	1,760,052	33,515	739,379	71%
	101-0404 Morris Performing Arts Center	1,344,127	86,892	779,515	705,766	56,376	508,236	62%
	101-0405 Palais Royale	481,432	26,165	276,495	285,330	15,644	189,293	61%
	101-0501 Legal Department	1,279,018	88,508	855,392	775,340	155	423,471	67%
	101-0602 Engineering	3,220,121	199,521	2,073,811	1,098,778	121,450	1,024,860	68%
	101-0616 Office of Sustainability	328,815	16,190	136,978	-	18,750	173,087	47%
	101-0628 AmeriCorps Grant Program	713,239	28,732	269,891	-	24,082	419,267	41%
	101-0801 Police Department	31,434,904	2,331,532	22,086,887	21,495,764	144,392	9,203,625	71%
	101-0901 Fire Department	21,801,520	1,739,900	15,560,013	15,680,327	197,000	6,044,507	72%
	101-1008 Human Rights	385,706	19,076	191,757	290,774	9,531	184,417	52%
	General Fund Total	65,869,046	4,891,651	45,456,441	43,578,386	744,083	19,668,522	70%
Special Revenue								
	201 Parks & Recreation	25,334,102	2,460,966	17,246,403	10,115,653	1,489,154	6,598,545	74%
	202 Motor Vehicle Highway	12,033,927	1,254,149	8,823,756	6,683,404	815,757	2,394,414	80%
	203 Recreation Nonreverting	-	-	-	760,915	-	-	0%
	209 Studebaker-Oliver Revitalizing Grants	1,011,251	-	131,409	76,971	133,447	746,395	26%
	210 Economic Development State Grants	1,055,868	22,884	323,062	109,670	37,487	695,319	34%
	211 Department of Community Investment (DCI)	3,152,666	225,560	1,951,690	2,155,384	136,399	1,064,037	66%
	212 Dept of Community Investment Grants	7,944,915	554,069	1,613,569	2,387,240	2,893,055	3,438,291	57%
	216 Police State Seizures	32,000	-	-	2,053	-	32,000	0%
	217 Gift, Donation, Bequest	605,592	18,159	139,899	21,278	364,591	101,101	83%
	218 Police Curfew Violations	1,000	-	-	250	623	377	62%
	219 Unsafe Building	1,043,437	55,588	459,639	450,606	76,423	507,735	51%
	220 Law Enforcement Continuing Education	517,546	19,500	287,889	194,230	4,814	224,842	57%
	221 Landlord Registration	500	-	-	5	-	500	0%
	227 Loss Recovery	272,506	-	37,311	164,708	11,406	223,790	18%
	249 Public Safety LOIT	8,566,555	662,095	5,394,220	5,723,152	-	3,172,335	63%
	251 Local Roads & Streets	7,159,026	136,522	1,130,552	1,526,289	2,379,732	3,648,742	49%
	257 LOIT Special Distribution	901,263	40,930	588,617	2,066,278	271,655	40,991	95%
	258 Human Rights Federal Grant	311,481	13,622	217,607	113,161	6,268	87,606	72%
	265 Local Road & Bridge Grant	1,283,291	558,776	559,574	1,706,289	630,223	93,494	93%
	266 MVH Restricted Fund	3,348,615	308,077	1,096,359	-	236,337	2,015,919	40%
	273 Morris PAC / Palais Royale Marketing	30,000	-	1,434	5,083	3,815	24,751	17%
	274 Morris PAC Self-Promotion	75,000	-	-	-	-	75,000	0%
	281 Economic Develop Commission-Revenue Bonds	-	-	-	28,126	-	-	0%
	289 HAZMAT	10,472	-	529	3,636	-	9,943	5%
	291 Indiana River Rescue	135,265	4,472	29,779	37,513	4,563	100,923	25%
	292 Police Grants	-	-	-	21,735	-	-	0%
	294 Regional Police Academy	22,500	648	5,728	10,446	-	16,772	25%
	295 COPS MORE Grant	213,554	300	80,872	70,805	4,790	127,892	40%
	299 Police Federal Drug Enforcement	51,000	-	43,499	-	-	7,501	85%
	404 County Option Income Tax	17,021,688	1,945,500	10,319,799	7,791,876	1,598,376	5,103,513	70%
	408 Economic Development Income Tax	14,703,202	1,489,601	7,740,157	6,964,169	3,410,813	3,552,232	76%
	410 Urban Development Action Grant	60,000	-	45,000	99,017	-	15,000	75%
	655 Project Relief	674,962	141,109	455,824	474,233	-	219,138	68%
	705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
	Special Revenue Total	107,575,204	9,912,529	58,724,178	49,764,175	14,510,269	34,340,757	68%
City Debt Service								
	312 2017 Parks Bond Debt Service	1,181,143	-	1,181,140	593,304	-	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	-	321,706	-	-	1	100%
	755 South Bend Building Corp	2,634,750	1,195,275	2,630,394	2,634,525	-	4,356	100%
	757 2015 Parks Bond Debt Service	383,732	190,541	382,731	379,106	-	1,001	100%
	760 Eddy Street Commons Debt Service	1,299,125	648,750	1,298,125	1,278,472	-	1,000	100%
	City Debt Service Total	5,917,534	2,034,566	5,911,173	5,516,722	-	6,361	100%
Capital Project								
	377 Professional Sports Development	533,304	-	532,504	814,870	-	800	100%
	401 Coveleski Stadium Capital	104,622	-	64,622	-	8,300	31,700	70%
	405 Park Nonreverting Capital	-	-	-	77,956	-	-	0%
	406 Cumulative Capital Development	818,121	-	444,427	456,964	332,309	41,385	95%
	407 Cumulative Capital Improvement	28,000	-	-	249,500	28,000	-	100%
	412 Major Moves Construction	2,641,236	313,109	1,154,454	596,094	413,444	1,073,338	59%
	416 Morris Performing Arts Center Capital	225,462	-	35,613	106,109	105,635	84,214	63%
	450 Palais Royale Historic Preservation	111,967	-	38,779	-	-	73,188	35%
	451 2018 Fire Station #9 Capital	3,232,757	75,957	3,018,411	585,884	214,346	-	100%
	452 2018 TIF Park Bond Capital	10,426,145	1,124,565	4,574,523	263,409	2,361,765	3,489,857	67%
	453 2018 Zoo Bond Capital	3,300,000	371,377	2,714,637	-	-	585,363	82%
	471 2017 Parks Bond Capital	6,707,066	1,171,165	3,748,515	476,744	591,961	2,366,590	65%
	677 Football Hall of Fame Capital	3,514	-	-	28,099	-	3,514	0%
	750 Equipment/Vehicle Leasing	3,032,750	534,579	3,094,432	5,766,830	163,543	(225,224)	107%
	751 2015 Parks Bond Capital	474,187	-	270,806	1,591,782	198,673	4,708	99%
	753 Smart Streets Bond Capital	70,000	-	68,967	970,862	-	1,033	99%
	759 Eddy Street Commons Capital	7,650,241	293,159	2,864,461	5,007,330	-	4,785,780	37%
	Capital Project Total	39,359,372	3,883,911	22,625,152	16,992,433	4,417,975	12,316,245	69%

**City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
September 30, 2019**

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
Enterprise								
	287 Emergency Medical Services Capital	4,462,275	103,249	2,253,667	1,888,358	1,155,623	1,052,985	76%
	288 Emergency Medical Services Operating	6,430,669	489,670	4,525,421	4,119,275	115,190	1,790,058	72%
	600 Consolidated Building Fund	4,968,302	366,618	3,240,895	3,018,435	198,834	1,528,573	69%
	601 Parking Garages	1,906,584	10,956	921,328	893,450	412,207	573,050	70%
	610 Solid Waste Operations	5,529,983	609,924	4,415,862	4,427,076	80,247	1,033,874	81%
	611 Solid Waste Capital	1,132,616	23	814,043	767,928	147,702	170,871	85%
	620 Water Works Operations	22,812,916	1,604,649	15,159,505	11,975,387	1,546,253	6,107,158	73%
	622 Water Works Capital	3,981,291	297,537	727,190	415,833	672,386	2,581,715	35%
	624 Water Works Customer Deposit	22,000	2,941	25,825	17,090	-	(3,825)	117%
	625 Water Works Sinking	3,740,710	2,144	1,997,178	293,377	1,750,922	(7,390)	100%
	626 Water Works Bond Reserve	22,000	-	9,582	-	-	12,418	44%
	629 Water Works Reserve Operations & Maintenance	41,000	5,674	49,149	29,945	-	(8,149)	120%
	640 Sewer Repair Insurance	663,186	41,301	429,978	404,893	107,108	126,099	81%
	641 Sewage Works Operations	46,142,937	2,296,595	32,690,172	29,660,905	5,706,959	7,745,806	83%
	642 Sewage Works Capital	15,023,292	280,970	3,242,352	1,510,564	7,528,444	4,252,496	72%
	643 Sewage Works Reserve Operations & Maint.	119,000	10,876	95,146	60,018	-	23,854	80%
	649 Sewage Sinking	7,781,226	-	923,098	1,003,151	6,851,977	6,151	100%
	659 Sewer Bond 2011	-	-	-	146	-	-	0%
	661 Sewer Bond 2012	-	-	-	645,350	-	-	0%
	667 Storm Sewer Fund	600,000	21,529	72,814	-	304,303	222,884	63%
	670 Century Center	4,687,357	444,793	3,410,159	3,139,287	28,344	1,248,853	73%
	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%
	Enterprise Total	130,566,768	6,589,448	75,210,924	64,376,233	26,814,361	28,541,482	78%
Internal Service								
	222 Central Services	14,366,498	1,107,239	9,744,396	6,271,517	824,292	3,797,811	74%
	224 Central Services Capital	402,671	2,504	67,778	82,521	-	334,893	17%
	226 Liability Insurance	4,357,655	133,206	2,943,212	3,166,455	151,883	1,262,560	71%
	278 Take Home Vehicle Police	50,000	2,491	5,277	396	-	44,723	11%
	279 IT / Innovation / 311 Call Center	9,301,456	739,355	6,174,884	3,930,534	1,071,330	2,055,242	78%
	711 Self-Funded Employee Benefits	16,622,986	1,512,184	13,103,629	11,827,073	326,726	3,192,630	81%
	713 Unemployment Compensation	70,000	3,314	32,575	20,480	-	37,425	47%
	714 Parental Leave	155,694	17,103	158,185	83,755	-	(2,491)	102%
	Internal Service Total	45,326,960	3,517,396	32,229,935	25,382,731	2,374,231	10,722,794	76%
Trust & Agency								
	701 Firefighters Pension	5,112,457	357,222	3,327,066	3,540,005	-	1,785,391	65%
	702 Police Pension	6,355,902	499,885	4,871,915	4,656,390	-	1,483,987	77%
	730 City Cemetery	-	-	-	-	-	-	0%
	Trust & Agency Total	11,468,359	857,107	8,198,981	8,196,394	-	3,269,378	71%
City Funds Total		406,083,243	31,686,607	248,356,784	213,807,075	48,860,920	108,865,540	73%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
	324 TIF - River West Development Area (Airport)	43,484,951	1,498,441	16,235,747	21,854,649	9,715,384	17,533,821	60%
	422 TIF - West Washington	1,695,130	62,939	442,233	579,140	770,269	482,628	72%
	429 TIF - River East Development Area (NE Dev)	12,201,982	1,767,171	5,490,286	777,019	4,867,025	1,844,672	85%
	430 TIF - Southside Development #1	10,352,728	42,539	1,794,338	305,805	243,459	8,314,931	20%
	435 TIF - Douglas Road	208,000	-	12,175	-	96,625	99,200	52%
	436 TIF - River East Residential (NE Res)	4,275,000	1,500	4,263,831	4,242,300	-	11,169	100%
	Tax Increment Financing Total	72,217,791	3,372,589	28,238,610	27,758,914	15,692,761	28,286,420	61%
Redevelopment								
	425 Redevelopment Retail Area (Leighton Plaza)	-	-	8,592	110,404	-	(8,592)	0%
	433 Redevelopment General	1,074,000	9,947	182,757	1,894	245,038	646,205	40%
	439 Certified Technology Park	625,000	230,876	546,403	-	83,245	(4,648)	101%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	7,257	76,637	63,143	-	80,363	49%
	Redevelopment Total	1,906,000	248,080	814,388	175,441	328,284	763,329	60%
Debt Service								
	315 Redevelopment Bond - Airport Taxable	14,000	2,039	17,929	11,715	-	(3,929)	128%
	317 Coveleski Debt Service Reserve	527,518	-	527,517	-	-	1	100%
	328 Redevelopment Bond - Palais Royale	20,000	3,408	29,975	19,586	-	(9,975)	150%
	351 2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
	752 South Bend Redevelopment Authority	2,861,269	1,234,978	2,825,663	3,392,233	-	35,606	99%
	756 Smart Streets Debt Service	1,711,369	856,584	1,712,019	1,710,444	-	(650)	100%
	Debt Service Total	5,134,156	2,097,010	5,113,103	5,133,978	-	21,053	100%
Redevelopment Commission Controlled Funds Total		79,257,947	5,717,679	34,166,100	33,068,333	16,021,045	29,070,802	63%
Grand Total		485,341,190	37,404,286	282,522,884	246,875,408	64,881,965	137,936,341	72%

* Includes year to date expenditures and encumbrances

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

Fund Name	General Fund	Fund Number	101
Fund Type	General Fund		
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	41,142,970	-	23,030,303	22,407,607	-	18,112,667	56%
Intergov./ Shared Revenues	4,174,856	-	2,749,987	2,624,231	-	1,424,869	66%
Intergov./ Grants	293,744	-	84,339	-	-	209,405	29%
Licenses & Permits	260,296	10,659	227,931	226,302	-	32,365	88%
Charges for Services	1,391,674	109,624	785,253	921,864	-	606,421	56%
Fines, Forfeitures, and Fees	17,224	1,538	18,491	12,538	-	(1,267)	107%
Interest Earnings	660,000	74,054	542,444	345,046	-	117,556	82%
Donations	1,365,000	1,177,112	1,534,612	937,302	-	(169,612)	112%
Other Income	1,939,823	57,655	1,360,094	1,075,388	-	579,729	70%
Payment in Lieu of Taxes (PILOT)	-	-	-	-	-	-	0%
Interfund Allocation Reimb	7,460,048	621,677	5,595,017	4,071,672	-	1,865,031	75%
Transfers In	6,460,990	648,416	4,875,742	4,749,363	-	1,585,248	75%
Total Revenue	65,166,625	2,700,735	40,804,212	37,371,312	-	24,362,412	63%

Expenditures by Dept							
101-0101 Mayor's Office	1,074,749	64,060	653,628	644,700	112	421,009	61%
101-0201 City Clerk	546,269	36,924	361,130	384,125	15,283	169,856	69%
101-0301 Common Council	643,595	34,891	368,286	414,429	107,794	167,515	74%
101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
101-0401 Admin & Finance	2,572,551	219,261	1,799,657	1,760,052	33,515	739,379	71%
101-0404 Morris PAC	1,344,127	86,892	779,515	705,766	56,376	508,236	62%
101-0405 Palais Royale	481,432	26,165	276,495	285,330	15,644	189,293	61%
101-0501 Legal Dept	1,279,018	88,508	855,392	775,340	155	423,471	67%
101-0602 Engineering Dept	3,220,121	199,521	2,073,811	1,098,778	121,450	1,024,860	68%
101-0616 Office of Sustainability	328,815	16,190	136,978	-	18,750	173,087	47%
101-0628 AmeriCorps Program	713,239	28,732	269,891	-	24,082	419,266	41%
101-0801 Police Dept	31,434,904	2,331,532	22,086,887	21,495,764	144,392	9,203,625	71%
101-0901 Fire Dept	21,801,520	1,739,900	15,560,013	15,680,327	197,000	6,044,507	72%
101-1008 Human Rights	385,706	19,076	191,757	290,774	9,531	184,418	52%
Total Expenditures by Dept	65,869,046	4,891,651	45,456,441	43,578,386	744,083	19,668,522	70%

Expenditures by Type							
Personnel							
Salaries & Wages	37,215,054	2,637,791	25,969,159	25,322,186	-	11,245,895	70%
Fringe Benefits	12,120,213	915,547	8,189,108	9,813,624	755	3,930,350	68%
Total Personnel	49,335,267	3,553,338	34,158,267	35,135,811	755	15,176,245	69%

Supplies	2,087,630	86,333	1,293,705	1,014,578	164,263	629,662	70%
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Services & Charges							
Professional Services	2,090,855	168,552	896,061	708,958	378,532	816,262	61%
Printing & Advertising	146,844	7,500	96,132	86,036	15,473	35,239	76%
Utilities	637,750	54,822	513,286	511,515	6,034	118,430	81%
Education & Training	123,124	13,773	70,312	129,646	10,162	42,650	65%
Travel	108,889	13,071	70,942	50,977	4,233	33,714	69%
Repairs & Maintenance	2,150,865	176,462	1,617,259	1,080,769	103,282	430,324	80%
Other Interfund Allocations	7,627,252	634,512	5,710,583	4,313,499	-	1,916,669	75%
Debt Service - Principal	153,129	2,028	149,472	158,514	2,248	1,409	99%
Debt Service - Interest & Fees	6,269	16	6,188	9,082	57	24	100%
Grants & Subsidies	83,000	59	44,863	58,098	-	38,137	54%
Other Services & Charges	542,235	29,172	270,447	320,404	59,044	212,744	61%
Transfers Out	608,052	152,013	456,039	500	-	152,013	75%
Total Services & Charges	14,278,264	1,251,980	9,901,583	7,427,997	579,065	3,797,615	73%

Capital	167,885	-	102,885	-	-	65,000	61%
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Total Expenditures	65,869,046	4,891,651	45,456,441	43,578,386	744,083	19,668,522	70%
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Net	(702,421)	(2,190,916)	(4,652,228)	(6,207,074)	-	4,693,890	
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Cash Balance			34,857,288	30,023,559			
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Staffing	Budget	Actual
Full Time		
101-0101 Mayor's Office	8	7
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	21
101-0628 AmeriCorps Grant	2	1
101-0801 Police Dept	243	228
101-0901 Fire Dept	169	177
101-1008 Human Rights	3	2
Total	508	495

Staffing	Actual
Part-Time /Seasonal/Temporary	
101-0101 Mayor's Office	13
101-0201 City Clerk	1
101-0301 Common Council	6
101-0401 Admin & Finance	2
101-0404 Morris PAC	6
101-0405 Palais Royale	-
101-0501 Legal Dept	1
101-0602 Engineering Dept	8
101-0628 AmeriCorps Grant	11
101-0801 Police Dept	25
101-0901 Fire Dept	1
101-1008 Human Rights	2
Total	76

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
September 30, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,074,649	64,060	653,628	644,700	-	421,021	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	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100	-	-	-	-	100	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,074,749	64,060	653,628	644,700	-	421,121	61%
Expenditures							
Personnel							
Salaries & Wages	543,029	40,128	407,773	355,779	-	135,256	75%
Fringe Benefits	200,065	13,638	137,633	149,776	-	62,432	69%
Total Personnel	743,094	53,765	545,406	505,556	-	197,688	73%
Supplies	864	-	750	548	112	2	100%
Services & Charges							
Professional Services	180,070	-	-	-	-	180,070	0%
Printing & Advertising	20,925	277	12,858	22,841	-	8,067	61%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,800	-	105	3,525	-	1,695	6%
Travel	3,049	-	4,007	3,691	-	(958)	131%
Repairs & Maintenance	1,200	-	200	361	-	1,000	17%
Other Interfund Allocations	120,197	10,017	90,146	106,533	-	30,051	75%
Debt Service - Principal	-	-	-	806	-	-	0%
Debt Service - Interest & Fees	-	-	-	176	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,550	1	156	664	-	3,394	4%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	330,791	10,295	107,472	138,596	-	223,319	32%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,074,749	64,060	653,628	644,700	112	421,009	61%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	8	7
Part-Time /Seasonal/Temporary	N/A	13
Total	8	20

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Department Name	City Clerk	Fund/Dept No.	101-0201
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	546,269	36,924	361,130	384,125	-	185,139	66%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	546,269	36,924	361,130	384,125	-	185,139	66%
Expenditures							
Personnel							
Salaries & Wages	273,873	19,856	189,415	184,464	-	84,458	69%
Fringe Benefits	97,076	6,138	62,414	74,470	-	34,662	64%
Total Personnel	370,949	25,994	251,829	258,934	-	119,120	68%
Supplies	12,013	77	7,598	2,692	855	3,560	70%
Services & Charges							
Professional Services	30,263	1,462	11,072	24,096	9,104	10,087	67%
Printing & Advertising	27,986	2,826	21,595	18,958	5,324	1,067	96%
Utilities	-	-	-	-	-	-	0%
Education & Training	5,855	-	2,855	3,233	-	3,000	49%
Travel	6,950	-	152	586	-	6,798	2%
Repairs & Maintenance	10,676	62	6,342	5,344	-	4,334	59%
Other Interfund Allocations	76,327	6,361	57,244	68,184	-	19,083	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,250	142	2,445	2,098	-	2,805	47%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	163,307	10,853	101,704	122,500	14,428	47,174	71%
Capital	-	-	-	-	-	-	0%
Total Expenditures	546,269	36,924	361,130	384,125	15,283	169,854	69%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

We accomplish our mission by:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Department Name	Common Council	Fund/Dept No.	101-0301
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	643,595	34,891	368,286	414,429	-	275,309	57%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	643,595	34,891	368,286	414,429	-	275,309	57%
Expenditures							
Personnel							
Salaries & Wages	218,200	13,707	143,936	139,188	-	74,264	66%
Fringe Benefits	111,880	7,916	73,512	89,238	-	38,368	66%
Total Personnel	330,080	21,623	217,448	228,426	-	112,632	66%
Supplies	6,465	617	1,515	6,635	263	4,687	28%
Services & Charges							
Professional Services	222,927	7,068	95,109	105,382	106,688	21,130	91%
Printing & Advertising	10,948	1,020	7,800	6,102	843	2,305	79%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,000	(325)	100	465	-	900	10%
Travel	5,000	-	1,378	242	-	3,622	28%
Repairs & Maintenance	4,750	-	-	17,991	-	4,750	0%
Other Interfund Allocations	56,532	4,711	42,399	46,593	-	14,133	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,893	177	2,538	2,594	-	3,355	43%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	307,050	12,651	149,323	179,369	107,531	50,195	84%
Capital	-	-	-	-	-	-	0%
Total Expenditures	643,595	34,891	368,286	414,429	107,794	167,514	74%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	9	9
Part-Time /Seasonal/Temporary	N/A	6
Total	9	15

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Department Name	WNIT Contract	Fund/Dept No.	101-0302
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	43,000	-	43,000	43,000	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	43,000	-	43,000	43,000	-	-	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	43,000	-	43,000	43,000	-	-	100%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	43,000	-	43,000	43,000	-	-	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	43,000	-	43,000	43,000	-	-	100%
Net	-	-	-	-	-	-	-

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

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

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

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

Department Name	Administration & Finance	Fund/Dept No.	101-0401
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,552,762	219,261	1,779,868	1,747,251	-	772,894	70%
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%
Total Revenue	2,572,551	219,261	1,799,657	1,760,052	-	772,894	70%
Expenditures							
Personnel							
Salaries & Wages	1,642,180	124,581	1,169,598	1,106,194	-	472,582	71%
Fringe Benefits	570,981	39,462	362,480	424,844	-	208,501	63%
Total Personnel	2,213,161	164,043	1,532,078	1,531,038	-	681,083	69%
Supplies	24,478	1,336	11,786	8,582	2,527	10,165	58%
Services & Charges							
Professional Services	47,643	15,000	44,813	37,427	29,355	(26,525)	156%
Printing & Advertising	900	-	292	936	-	608	32%
Utilities	-	-	-	-	-	-	0%
Education & Training	11,110	3,677	6,041	7,716	-	5,069	54%
Travel	8,105	4,720	10,144	3,266	-	(2,039)	125%
Repairs & Maintenance	9	-	784	2,633	-	(775)	8714%
Other Interfund Allocations	228,287	19,024	171,215	147,564	-	57,072	75%
Debt Service - Principal	-	-	-	2,889	-	-	0%
Debt Service - Interest & Fees	-	-	-	275	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	38,858	11,461	22,504	17,226	1,634	14,720	62%
Transfers Out	-	-	-	500	-	-	0%
Total Services & Charges	334,912	53,882	255,793	220,432	30,989	48,130	86%
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,572,551	219,261	1,799,657	1,760,052	33,515	739,378	71%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	25	25
Part-Time /Seasonal/Temporary	N/A	2
Total	25	27

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	170,627	-	118,682	-	-	51,945	70%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,113,500	92,406	637,154	746,968	-	476,346	57%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,000	274	23,679	31,548	-	36,321	39%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,344,127	92,680	779,515	778,516	-	564,612	58%
Expenditures							
Personnel							
Salaries & Wages	528,202	29,416	276,368	265,320	-	251,834	52%
Fringe Benefits	213,595	12,108	106,380	140,397	560	106,655	50%
Total Personnel	741,797	41,524	382,748	405,716	560	358,489	52%
Supplies	23,830	2,104	13,450	16,976	6,022	4,358	82%
Services & Charges							
Professional Services	10,150	-	-	-	10,150	-	100%
Printing & Advertising	53,767	3,233	31,679	21,971	8,258	13,830	74%
Utilities	125,000	11,344	94,676	89,093	-	30,324	76%
Education & Training	4,500	-	1,523	1,308	975	2,002	56%
Travel	15,154	-	4,871	2,260	2,733	7,550	50%
Repairs & Maintenance	111,123	8,198	62,531	26,364	26,298	22,294	80%
Other Interfund Allocations	240,405	20,034	180,303	134,703	-	60,102	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	18,401	456	7,734	7,374	1,380	9,287	50%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	578,500	43,265	383,317	283,074	49,794	145,389	75%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,344,127	86,892	779,515	705,766	56,376	508,236	62%
Net	-	5,787	-	72,750	-	-	-

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

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
September 30, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	190,710	7,634	121,811	99,809	-	68,899	64%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	267,322	15,969	141,010	170,769	-	126,312	53%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	23,400	2,563	13,674	14,751	-	9,726	58%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	481,432	26,165	276,495	285,330	-	204,937	57%
Expenditures							
Personnel							
Salaries & Wages	108,069	6,852	64,624	88,971	-	43,445	60%
Fringe Benefits	53,957	4,117	36,242	61,575	-	17,715	67%
Total Personnel	162,026	10,970	100,865	150,545	-	61,160	62%
Supplies	13,600	51	4,244	9,832	3,498	5,858	57%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	22,818	-	18,708	14,440	-	4,110	82%
Utilities	93,000	5,760	66,931	62,423	-	26,069	72%
Education & Training	500	-	-	-	-	500	0%
Travel	2,000	-	-	-	-	2,000	0%
Repairs & Maintenance	113,398	5,343	47,313	22,603	12,047	54,038	52%
Other Interfund Allocations	48,511	4,042	36,385	22,266	-	12,126	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	10,579	-	2,049	3,221	99	8,431	20%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	290,806	15,145	171,386	124,953	12,146	107,274	63%
Capital	15,000	-	-	-	-	15,000	0%
Total Expenditures	481,432	26,165	276,495	285,330	15,644	189,292	61%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Department Name	Legal Department	Fund/Dept No.	101-0501
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,145,856	83,951	770,149	737,203	-	375,707	67%
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	38,138	-	34,248	56%
Interfund Allocation Reimb	54,689	4,557	41,018	-	-	13,671	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,279,018	88,508	855,392	775,340	-	423,626	67%
Expenditures							
Personnel							
Salaries & Wages	866,473	56,851	576,002	495,879	-	290,471	66%
Fringe Benefits	278,276	19,739	182,016	198,598	-	96,260	65%
Total Personnel	1,144,749	76,589	758,018	694,476	-	386,731	66%
Supplies	3,450	330	1,455	2,085	155	1,840	47%
Services & Charges							
Professional Services	2,550	-	245	405	-	2,305	10%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	25	8,499	6,917	-	1,501	85%
Travel	3,450	-	1,471	1,315	-	1,979	43%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	96,719	8,060	72,539	58,608	-	24,180	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	0%
Other Services & Charges	18,100	3,504	13,166	11,533	-	4,934	73%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	130,819	11,589	95,920	78,778	-	34,899	73%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,279,018	88,508	855,392	775,340	155	423,470	67%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Department Name	Engineering	Fund/Dept No.	101-0602
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,449,648	78,993	768,223	968,977	-	681,425	53%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	134,000	3,855	108,560	107,636	-	25,440	81%
Charges for Services	50	-	-	-	-	50	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	236,364	-	146,988	22,164	-	89,376	62%
Interfund Allocation Reimb	1,400,059	116,673	1,050,040	-	-	350,019	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,220,121	199,521	2,073,811	1,098,778	-	1,146,310	64%
Expenditures							
Personnel							
Salaries & Wages	1,807,736	120,691	1,227,504	489,423	-	580,232	68%
Fringe Benefits	558,778	37,838	385,525	184,029	195	173,058	69%
Total Personnel	2,366,514	158,529	1,613,029	673,452	195	753,290	68%
Supplies	28,952	334	10,035	11,587	991	17,926	38%
Services & Charges							
Professional Services	352,919	4,613	122,519	69,056	112,371	118,029	67%
Printing & Advertising	7,000	144	3,200	726	1,048	2,752	61%
Utilities	-	-	-	-	-	-	0%
Education & Training	21,000	755	7,753	23,673	-	13,247	37%
Travel	16,400	1,066	9,484	10,838	1,500	5,416	67%
Repairs & Maintenance	23,800	804	4,041	18,277	-	19,759	17%
Other Interfund Allocations	365,366	30,447	274,025	258,471	-	91,341	75%
Debt Service - Principal	14,637	2,028	12,388	16,063	2,248	1	100%
Debt Service - Interest & Fees	408	16	350	538	57	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	23,125	784	16,986	16,096	3,040	3,099	87%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	824,655	40,657	450,747	413,738	120,264	253,645	69%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,220,121	199,521	2,073,811	1,098,778	121,450	1,024,861	68%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	23	21
Part-Time /Seasonal/Temporary	N/A	8
Total	23	29

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

Department Name	Office of Sustainability	Fund/Dept No.	101-0616
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	328,815	16,190	136,978	-	-	191,837	42%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	328,815	16,190	136,978	-	-	191,837	42%
Expenditures							
Personnel							
Salaries & Wages	98,302	6,242	59,223	-	-	39,079	60%
Fringe Benefits	27,772	2,095	19,436	-	-	8,336	70%
Total Personnel	126,074	8,337	78,659	-	-	47,415	62%
Supplies	22,300	-	3,579	-	-	18,721	16%
Services & Charges							
Professional Services	85,000	6,250	37,201	-	18,750	29,049	66%
Printing & Advertising	500	-	-	-	-	500	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,800	-	18	-	-	1,782	1%
Travel	4,974	-	-	-	-	4,974	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	32,367	1,603	14,425	-	-	17,942	45%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,800	-	3,096	-	-	2,704	53%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	130,441	7,853	54,740	-	18,750	56,951	56%
Capital	50,000	-	-	-	-	50,000	0%
Total Expenditures	328,815	16,190	136,978	-	18,750	173,087	47%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Goals:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Department Name	AmeriCorps Grant Program	Fund/Dept No.	101-0628
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	444,109	-	65,552	-	-	378,557	15%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	149,130	-	84,339	-	-	64,791	57%
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	120,000	-	-	-	100%
Total Revenue	713,239	120,000	269,891	-	-	443,348	38%
Expenditures							
Personnel							
Salaries & Wages	305,000	22,693	181,121	-	-	123,879	59%
Fringe Benefits	50,066	3,036	31,175	-	-	18,891	62%
Total Personnel	355,066	25,729	212,297	-	-	142,770	60%
Supplies	128,757	1,065	42,220	-	3,533	83,004	36%
Services & Charges							
Professional Services	204,868	-	4,864	-	17,549	182,455	11%
Printing & Advertising	1,000	-	-	-	-	1,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,800	-	2,157	-	3,000	4,643	53%
Travel	9,706	1,891	7,229	-	-	2,477	74%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	4,042	47	1,125	-	-	2,917	28%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	229,416	1,938	15,374	-	20,549	193,492	16%
Capital	-	-	-	-	-	-	0%
Total Expenditures	713,239	28,732	269,891	-	24,082	419,266	41%
Net	-	91,268	-	-	-	-	-

Staffing	Budget	Actual
Full Time	2	1
Part-Time /Seasonal/Temporary	N/A	11
Total	2	12

Explanation of Revenue Sources:

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

Department Purpose:

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

Goals:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Department Name	Police Department	Fund/Dept No.	101-0801
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	30,850,278	2,276,871	21,611,371	21,291,098	-	9,238,907	70%
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	577,126	54,661	475,516	204,666	-	101,610	82%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	31,434,904	2,331,532	22,086,887	21,495,764	-	9,348,017	70%
Expenditures							
Personnel							
Salaries & Wages	17,637,092	1,290,988	12,580,548	12,808,488	-	5,056,544	71%
Fringe Benefits	5,811,652	451,409	3,925,669	4,687,245	-	1,885,983	68%
Total Personnel	23,448,744	1,742,397	16,506,217	17,495,733	-	6,942,527	70%
Supplies							
	1,173,831	81,563	732,849	609,049	68,200	372,782	68%
Services & Charges							
Professional Services	615,100	56,283	343,893	364,469	3,963	267,244	57%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	184,750	17,734	140,202	142,003	1,286	43,262	77%
Education & Training	350	-	350	4,785	-	-	100%
Travel	1,601	-	1,334	1,433	-	267	83%
Repairs & Maintenance	1,041,841	63,468	707,295	201,411	25,380	309,166	70%
Other Interfund Allocations	4,333,272	361,106	3,249,954	2,295,177	-	1,083,318	75%
Debt Service - Principal	138,492	-	137,083	138,756	-	1,409	99%
Debt Service - Interest & Fees	5,861	-	5,837	8,093	-	24	100%
Grants & Subsidies	40,000	59	1,863	15,098	-	38,137	5%
Other Services & Charges	348,177	8,922	157,125	219,756	45,563	145,489	58%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,709,444	507,572	4,744,936	3,390,982	76,192	1,888,316	72%
Capital							
	102,885	-	102,885	-	-	-	100%
Total Expenditures	31,434,904	2,331,532	22,086,887	21,495,764	144,392	9,203,625	71%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	243	228
Part-Time /Seasonal/Temporary	N/A	25
Total	243	253

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Department Name	Fire Department	Fund/Dept No.	101-0901
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	21,651,071	1,739,900	15,555,146	15,678,313	-	6,095,925	72%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	144,614	-	-	-	-	144,614	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	3,097	-	3,007	-	-	90	97%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,738	-	1,860	2,013	-	878	68%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,801,520	1,739,900	15,560,013	15,680,327	-	6,241,507	71%
Expenditures							
Personnel							
Salaries & Wages	12,974,288	897,637	9,008,049	9,247,726	-	3,966,239	69%
Fringe Benefits	4,080,607	316,132	2,843,412	3,750,521	-	1,237,195	70%
Total Personnel	17,054,895	1,213,769	11,851,461	12,998,247	-	5,203,434	69%
Supplies	648,053	(1,143)	463,274	345,728	78,107	106,672	84%
Services & Charges							
Professional Services	338,825	77,875	236,345	108,122	70,603	31,877	91%
Printing & Advertising	1,000	-	-	62	-	1,000	0%
Utilities	235,000	19,984	211,477	217,995	4,747	18,776	92%
Education & Training	53,049	9,321	38,792	76,563	6,187	8,070	85%
Travel	32,500	5,393	30,873	26,720	-	1,627	95%
Repairs & Maintenance	834,868	97,321	781,515	777,874	37,355	15,998	98%
Other Interfund Allocations	1,979,778	164,982	1,484,832	1,124,226	-	494,946	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	15,500	385	5,405	4,790	-	10,095	35%
Transfers Out	608,052	152,013	456,039	-	-	152,013	75%
Total Services & Charges	4,098,572	527,275	3,245,278	2,336,352	118,893	734,402	82%
Capital	-	-	-	-	-	-	0%
Total Expenditures	21,801,520	1,739,900	15,560,013	15,680,327	197,000	6,044,508	72%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	169	177
Part-Time /Seasonal/Temporary	N/A	1
Total	169	178

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Department Name	Human Rights	Fund/Dept No.	101-1008
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	346,093	19,076	152,145	269,040	-	193,948	44%
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%
Total Revenue	385,706	19,076	191,757	290,774	-	193,948	50%
Expenditures							
Personnel							
Salaries & Wages	212,610	8,150	84,998	140,756	-	127,612	40%
Fringe Benefits	65,508	1,920	23,216	52,932	-	42,292	35%
Total Personnel	278,118	10,070	108,213	193,688	-	169,904	39%
Supplies	1,037	-	952	864	-	85	92%
Services & Charges							
Professional Services	540	-	-	-	-	540	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,360	320	2,120	1,461	-	240	90%
Travel	-	-	-	628	-	-	0%
Repairs & Maintenance	9,200	1,267	7,238	7,910	2,202	(240)	103%
Other Interfund Allocations	49,491	4,125	37,116	51,174	-	12,375	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	44,960	3,294	36,118	35,051	7,330	1,512	97%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	106,551	9,006	82,592	96,223	9,531	14,427	86%
Capital	-	-	-	-	-	-	0%
Total Expenditures	385,706	19,076	191,757	290,774	9,531	184,416	52%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Rainy Day	Fund Number	102
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	233,000	20,798	184,439	132,286	-	48,561	79%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	233,000	20,798	184,439	132,286	-	48,561	79%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	233,000	20,798	184,439	132,286	-	48,561	
Cash Balance			10,646,544	10,410,551			

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

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
No expenditures are budgeted at this time.

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

Fund Name	Parks & Recreation	Fund Number	201
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	9,680,317	-	5,418,668	5,271,460	-	4,261,649	56%
Intergov./ Shared Revenues	720,180	-	432,043	410,872	-	288,137	60%
Intergov./ Grants	4,303,899	2,209,476	3,635,801	458,708	-	668,098	84%
Charges for Services	3,589,861	234,806	2,155,556	1,533,393	-	1,434,305	60%
Interest Earnings	122,000	9,915	107,131	61,811	-	14,869	88%
Donations	1,626,000	-	1,448,400	1,500	-	177,600	89%
Other Income	339,910	23,826	232,491	264,187	-	107,419	68%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	407,820	103,048	310,867	965,700	-	96,953	76%
Total Revenue	20,789,987	2,581,072	13,740,957	8,967,631	-	7,049,030	66%
Expenditures by Division							
Administration	1,749,190	137,450	1,295,817	963,182	3,635	449,738	74%
Maintenance	10,051,465	604,243	4,784,618	4,511,269	616,653	4,650,194	54%
Golf Courses	1,543,088	233,603	1,304,949	1,123,567	89,757	148,382	90%
Recreation	3,185,579	215,111	2,183,097	1,456,397	186,935	815,547	74%
Potawatomi Zoo	700,000	-	700,000	712,660	-	-	100%
Potawatomi Greenhouse	46,527	797	40,351	35,248	-	6,176	87%
Graffiti Removal	4	-	176	71,169	4	(176)	4505%
Marketing & Events	1,224,594	54,963	651,691	618,399	114,933	457,970	63%
Regional Cities Grant	3,608,655	214,798	3,060,704	623,762	477,237	70,714	98%
Pokagon Band-Howard Pk Imprv	2,225,000	-	2,225,000	-	-	-	100%
Leighton Foundation Grant	1,000,000	1,000,000	1,000,000	-	-	-	100%
Total Expenditures by Division	25,334,102	2,460,966	17,246,403	10,115,653	1,489,154	6,598,545	74%
Expenditures							
Personnel							
Salaries & Wages	6,200,247	484,456	4,419,280	4,081,827	-	1,780,967	71%
Fringe Benefits	2,012,061	146,028	1,345,233	1,712,843	623	666,205	67%
Total Personnel	8,212,308	630,485	5,764,513	5,794,670	623	2,447,172	70%
Supplies	1,476,696	98,585	917,856	780,271	296,779	262,061	82%
Services & Charges							
Professional Services	933,159	35,293	373,277	400,441	323,485	236,397	75%
Printing & Advertising	149,877	1,685	92,597	35,230	37,877	19,403	87%
Utilities	621,400	88,702	563,364	467,873	-	58,036	91%
Education & Training	44,899	10,085	20,774	3,794	5,757	18,368	59%
Travel	29,825	655	9,331	6,901	3,764	16,730	44%
Repairs & Maintenance	621,557	31,104	395,800	322,761	191,875	33,882	95%
Other Interfund Allocations	1,672,261	139,358	1,254,187	798,363	-	418,074	75%
Debt Service - Principal	440,472	678	295,088	195,020	219,276	(73,892)	117%
Debt Service - Interest & Fees	46,529	61	32,069	9,870	14,055	405	99%
Grants & Subsidies	715,000	-	715,000	691,626	-	-	100%
Other Services & Charges	1,128,314	126,533	645,470	316,999	214,877	267,967	76%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,403,293	434,153	4,396,958	3,248,879	1,010,967	995,370	84%
Capital	9,241,805	1,297,743	6,167,076	291,834	180,786	2,893,943	69%
Total Expenditures	25,334,102	2,460,966	17,246,403	10,115,653	1,489,154	6,598,546	74%
Net	(4,544,115)	120,106	(3,505,446)	(1,148,023)	-	450,484	-
Cash Balance	-	-	4,812,954	5,050,036	-	-	-

Staffing	Budget	Actual
Full Time	94	94
Part-Time /Seasonal/Temporary	N/A	181
Total	94	275

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

Fund Purpose:

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

Explanation of Revenue Sources:

This fund's main sources of revenue is property taxes. It also receives a portion of auto excise and motor vehicle taxes. Some revenue is derived from charged for services such as pavilion rental, golf course fees, concessions, and fees for camps, leagues, fitness center, special events, and other activities. Starting in 2019, this fund will receive an annual donation of \$450k from the Pokagon Band. It will be received through 2023. Interfund transfers from the EDIT Fund 408 help subsidize the Parks operations. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

**City of South Bend, Indiana
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Fund Name	Motor Vehicle Highway	Fund Number	202
Fund Type	Special Revenue Funds		
Control	City Funds		

	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	3,149,516	286,326	2,381,756	5,240,281	-	767,760	76%
Licenses & Permits	3,000	475	2,750	-	-	250	92%
Charges for Services	232,710	36,426	189,232	158,591	-	43,478	81%
Interest Earnings	140,000	10,010	121,046	96,969	-	18,954	86%
Other Income	20,863	108	20,934	82,556	-	(71)	100%
Interfund Allocation Reimb	138,150	11,512	103,614	-	-	34,536	75%
Transfers In	3,852,066	946,938	2,840,813	2,840,813	-	1,011,253	74%
Total Revenue	7,536,305	1,291,794	5,660,145	8,419,210	-	1,876,160	75%
Expenditures by Division							
Streets/Traffic & Lighting	10,362,351	1,182,942	8,109,050	6,003,644	323,015	1,930,286	81%
Curb & Sidewalk Program	1,671,576	71,207	714,706	679,760	492,742	464,128	72%
Total Expenditures by Division	12,033,927	1,254,149	8,823,756	6,683,404	815,757	2,394,414	80%
Expenditures							
Personnel							
Salaries & Wages	2,116,646	204,599	2,088,570	2,057,400	-	28,076	99%
Fringe Benefits	865,198	81,580	818,173	998,145	-	47,025	95%
Total Personnel	2,981,844	286,179	2,906,743	3,055,545	-	75,101	97%
Supplies	2,117,927	54,464	991,261	1,110,117	158,795	967,871	54%
Services & Charges							
Professional Services	802,793	-	206,700	232,304	480,833	115,260	86%
Printing & Advertising	1,000	-	222	156	448	330	67%
Utilities	51,752	847	34,230	34,258	1,838	15,684	70%
Education & Training	10,000	-	9,540	4,425	0	460	95%
Travel	10,000	-	3,348	1,716	-	6,652	33%
Repairs & Maintenance	780,505	82,536	830,299	880,140	56,218	(106,012)	114%
Other Interfund Allocations	1,628,279	135,690	1,221,209	764,055	-	407,070	75%
Debt Service - Principal	857,551	60,848	612,041	516,648	105,673	139,837	84%
Debt Service - Interest & Fees	68,076	472	32,228	21,564	11,383	24,465	64%
Other Services & Charges	159,884	8,113	36,618	46,479	568	122,698	23%
Transfers Out	2,500,000	625,000	1,875,000	-	-	625,000	75%
Total Services & Charges	6,869,840	913,505	4,861,436	2,501,744	656,962	1,351,444	80%
Capital	64,316	-	64,316	15,998	-	-	100%
Total Expenditures	12,033,927	1,254,149	8,823,756	6,683,404	815,757	2,394,414	80%
Net	(4,497,622)	37,645	(3,163,611)	1,735,806	-	(518,256)	-
Cash Balance	-	-	4,858,832	8,893,671	-	-	-

Staffing	Budget	Actual
Full Time	59	57
Part-Time /Seasonal/Temporary	N/A	7
Total	59	64

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

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

**City of South Bend, Indiana
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Fund Name	Recreation Nonreverting	Fund Number	203
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	828,774	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	11,100	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	2,023	-	-	0%
Other Income	-	-	-	5,840	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	847,736	-	-	0%
Expenditures by Division							
Recreation	-	-	-	638,866	-	-	0%
Marketing & Events	-	-	-	122,049	-	-	0%
Total Expenditures by Division	-	-	-	760,915	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	241,968	-	-	0%
Fringe Benefits	-	-	-	20,259	-	-	0%
Total Personnel	-	-	-	262,227	-	-	0%
Supplies	-	-	-	94,479	-	-	0%
Services & Charges							
Professional Services	-	-	-	86,046	-	-	0%
Printing & Advertising	-	-	-	56,743	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	6,528	-	-	0%
Travel	-	-	-	5,395	-	-	0%
Repairs & Maintenance	-	-	-	168	-	-	0%
Other Interfund Allocations	-	-	-	82,611	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	159,621	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	397,112	-	-	0%
Capital	-	-	-	7,098	-	-	0%
Total Expenditures	-	-	-	760,915	-	-	0%
Net	-	-	-	86,821	-	-	
Cash Balance				872,720			

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

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

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

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

**City of South Bend, Indiana
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Fund Name Studebaker-Oliver Revitalizing Grants **Fund Number** 209

Fund Type Special Revenue Funds

Control City Funds

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	40,054	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,788	15,591	11,536	-	9,409	62%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	100,000	100,000	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	125,000	1,788	115,591	151,590	-	9,409	92%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	1,011,251	-	131,409	76,971	133,447	746,395	26%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,011,251	-	131,409	76,971	133,447	746,395	26%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	1,011,251	-	131,409	76,971	133,447	746,395	26%
Net	(886,251)	1,788	(15,819)	74,619	-	(736,986)	
Cash Balance			940,380	949,682			

Fund Purpose:

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

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

Past grant activity includes:

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

Explanation of Revenue Sources:

It is unclear whether additional grants will be available. Other income is derived from repayment from the River West TIF Fund (324), with the last payment due in 2020.

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
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Fund Name	Economic Development State Grants	Fund Number	210
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	672,857	-	-	2,375	-	672,857	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,900	203	2,347	4,966	-	553	81%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	72,011	-	54,008	54,008	-	18,003	75%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	747,768	203	56,355	61,349	-	691,413	8%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	196,457	4,882	39,054	-	19,527	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	16,958	50,496	49,009	17,043	43	100%
Debt Service - Interest & Fees	4,429	1,045	3,512	4,998	917	-	100%
Grants & Subsidies	65,000	-	-	-	-	65,000	0%
Other Services & Charges	92,400	-	-	55,662	-	92,400	0%
Transfers Out	230,000	-	230,000	-	-	-	100%
Total Services & Charges	1,055,868	22,884	323,062	109,670	37,487	695,319	34%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	1,055,868	22,884	323,062	109,670	37,487	695,319	34%
Net	(308,100)	(22,682)	(266,707)	(48,321)	-	(3,906)	
Cash Balance			78,905	361,798			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

**City of South Bend, Indiana
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Fund Name	Department of Community Investment (DCI)	Fund Number	211
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	440,636	434,000	434,000	160,198	-	6,636	98%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	259,100	13,658	130,061	257,358	-	129,039	50%
Fines, Forfeitures, and Fees	2,000	-	-	-	-	2,000	0%
Interest Earnings	10,000	793	8,699	11,153	-	1,301	87%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,856	-	2,416	3,553	-	440	85%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,350,633	587,658	1,762,975	1,399,515	-	587,658	75%
Total Revenue	3,065,225	1,036,109	2,338,150	1,831,777	-	727,074	76%
Expenditures							
Personnel							
Salaries & Wages	1,580,670	117,443	1,071,858	1,078,975	-	508,812	68%
Fringe Benefits	609,943	42,370	380,752	499,228	-	229,191	62%
Total Personnel	2,190,613	159,813	1,452,610	1,578,203	-	738,003	66%
Supplies	28,460	1,071	14,863	16,558	3,177	10,420	63%
Services & Charges							
Professional Services	364,485	23,275	87,619	231,054	121,130	155,736	57%
Printing & Advertising	19,994	772	10,370	8,726	1,182	8,442	58%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,125	777	6,184	6,454	555	5,386	56%
Travel	19,700	150	16,435	9,369	467	2,798	86%
Repairs & Maintenance	36,663	71	2,614	3,801	8,130	25,919	29%
Other Interfund Allocations	464,363	38,697	348,272	293,301	-	116,091	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	16,263	934	12,722	7,917	2,299	1,242	92%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	933,593	64,675	484,217	560,622	133,762	315,614	66%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,152,666	225,560	1,951,690	2,155,384	136,939	1,064,037	66%
Net	(87,441)	810,549	386,460	(323,606)	-	(336,963)	-
Cash Balance	-	-	1,117,778	789,300	-	-	-

Staffing	Budget	Actual
Full Time	28	26
Part-Time /Seasonal/Temporary	N/A	-
Total	28	26

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

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Dept of Community Investment Grants	Fund Number	212
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	7,744,914	575,144	1,122,091	1,954,851	-	6,622,823	14%
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	1,416,390	1,498	480,506	95,236	-	935,884	34%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,162,304	576,643	1,602,596	2,050,087	-	7,559,707	17%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	300,000	4,769	9,489	-	112,668	177,843	41%
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	549,300	1,604,080	2,387,240	2,780,387	3,260,448	57%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,944,915	554,069	1,613,569	2,387,240	2,893,055	3,438,291	57%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	7,944,915	554,069	1,613,569	2,387,240	2,893,055	3,438,291	57%
Net	1,217,389	22,574	(10,973)	(337,153)	-	4,121,416	-
Cash Balance	-	-	336,572	111,238	-	-	-

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
September 30, 2019

Fund Name	Police State Seizures	Fund Number	216
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	30,000	-	4,697	36,737	-	25,303	16%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,200	461	4,026	2,579	-	1,174	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	200	50	250	200	-	(50)	125%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35,400	511	8,973	39,516	-	26,427	25%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	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	-	-	2,053	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	32,000	-	-	2,053	-	32,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	32,000	-	-	2,053	-	32,000	0%
Net	3,400	511	8,973	37,463	-	(5,573)	
Cash Balance			236,013	231,630			

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

Explanation of Revenue Sources:
This fund receives revenue from the state or local agencies authorized sale of confiscated property. This fund's revenue stream is not a steady flow. It is dependent upon the processing and release of funds from the State for seized assets in drug activities. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are budgeted for law enforcement training and various Police Department expenses.

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

Fund Name	Gift, Donation, Bequest	Fund Number	217
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Interest Earnings	9,500	1,092	7,446	1,692	-	2,054	78%
Donations	642,500	155,797	647,023	54,148	-	(4,523)	101%
Other Income	-	-	-	-	-	-	0%
Transfers In	76,493	-	76,493	-	-	-	100%
Total Revenue	728,493	156,889	730,962	55,840	-	(2,469)	100%
Expenditures by Project							
Animal Care & Control	40,000	2,850	36,779	20,606	80	3,141	92%
Wayfinding Signage Project	138,476	-	38,476	-	73,457	26,543	81%
Bowman Creek Project	-	-	-	-	-	-	0%
Bike Signage	2,500	-	-	-	-	2,500	0%
Bloomberg Mayors Challenge Award	391,466	15,309	48,834	-	291,054	51,578	87%
Human Rights Scholarship Program	28,150	-	15,810	-	-	12,340	56%
Historic Preservation Commis.	5,000	-	-	322	-	5,000	0%
Hesburgh-MLK Memorial	-	-	-	350	-	-	0%
Total Expenditures by Project	605,592	18,159	139,899	21,278	364,591	101,102	83%
Expenditures							
Supplies	5,000	-	-	322	-	5,000	0%
Services & Charges							
Professional Services	567,042	18,159	124,089	17,146	364,591	78,362	86%
Printing & Advertising	21,650	-	3,479	-	-	18,171	16%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	2,900	-	-	1,014	-	2,900	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	9,000	-	12,331	2,795	-	(3,331)	137%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	600,592	18,159	139,899	20,956	364,591	96,102	84%
Capital	-	-	-	-	-	-	0%
Total Expenditures	605,592	18,159	139,899	21,278	364,591	101,102	83%
Net	122,901	138,729	591,063	34,562	-	(103,571)	-
Cash Balance	-	-	756,236	135,304	-	-	-

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
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Fund Name Police Curfew Violations	Fund Number 218
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Fund Type Special Revenue Funds
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Control City Funds

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	200	-	38	125	-	162	19%
Interest Earnings	300	26	231	167	-	69	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	750	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	26	269	1,042	-	231	54%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	1,000	-	-	250	623	377	62%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,000	-	-	250	623	377	62%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	-	250	623	377	62%
Net	(500)	26	269	792	-	(146)	
Cash Balance			13,374	13,632			

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

Explanation of Revenue Sources:
This fund receives monies from Juvenile Positive Assistance. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
In recent years, this fund has received very little revenue. The Police Department has not been spending this fund's cash balance in order to let the fund build up a better cash reserve.

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Unsafe Building	Fund Number	219
Fund Type	Special Revenue Funds		
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current 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	263,655	15,270	178,656	139,039	-	84,999	68%
Interest Earnings	13,500	1,326	10,328	3,561	-	3,172	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,245	1	1,246	-	-	(1)	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	681,491	170,373	511,118	486,205	-	170,373	75%
Total Revenue	959,891	186,969	701,348	628,805	-	258,543	73%
Expenditures							
Personnel							
Salaries & Wages	191,978	13,307	131,378	119,759	-	60,600	68%
Fringe Benefits	79,869	4,924	47,531	63,284	-	32,338	60%
Total Personnel	271,847	18,231	178,908	183,043	-	92,938	66%
Supplies	26,450	2,724	18,565	20,540	83	7,802	71%
Services & Charges							
Professional Services	73,500	6,500	32,000	24,725	8,500	33,000	55%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	445,222	20,549	122,819	134,116	15,458	306,945	31%
Other Interfund Allocations	34,894	2,908	26,170	43,443	-	8,724	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	166,944	4,677	56,597	44,739	52,382	57,965	65%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	720,560	34,633	237,586	247,023	76,340	406,634	44%
Capital	24,580	-	24,580	-	-	-	100%
Total Expenditures	1,043,437	55,588	459,639	450,606	76,423	507,374	51%
Net	(83,546)	131,382	241,709	178,199	-	(248,831)	-
Cash Balance			794,543	562,346			

Staffing	Budget	Actual
Full Time	4	4
Part-Time /Seasonal/Temporary	N/A	1
Total	4	5

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
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Fund Name	Law Enforcement Continuing Education	Fund Number	220
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	150,377	10,238	105,626	96,261	-	44,751	70%
Fines, Forfeitures, and Fees	116,000	8,532	78,785	61,661	-	37,215	68%
Interest Earnings	8,500	773	7,045	7,288	-	1,455	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	55,718	(88)	38,738	14,482	-	16,980	70%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	332,595	19,455	230,194	179,692	-	102,401	69%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	295,556	5,838	163,226	89,705	4,814	127,516	57%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	91,990	4,888	54,885	56,928	-	37,105	60%
Travel	60,000	8,725	36,216	31,292	-	23,784	60%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	70,000	50	33,562	16,306	-	36,438	48%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	221,990	13,663	124,663	104,525	-	97,327	56%
Capital	-	-	-	-	-	-	0%
Total Expenditures	517,546	19,500	287,889	194,230	4,814	224,843	57%
Net	(184,951)	(46)	(57,695)	(14,539)		(122,442)	
Cash Balance			388,414	557,627			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Landlord Registration	Fund Number	221
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	4,000	1,600	4,905	310	-	(905)	123%
Interest Earnings	250	26	190	87	-	60	76%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,250	1,626	5,095	397	-	(845)	120%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	500	-	-	5	-	500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	500	-	-	5	-	500	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	500	-	-	5	-	500	0%
Net	3,750	1,626	5,095	392	-	(1,345)	
Cash Balance			15,222	10,077			

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
September 30, 2019

Fund Name	Loss Recovery	Fund Number	227
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	13,000	1,173	10,727	9,455	-	2,273	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,000	1,173	10,727	9,455	-	2,273	83%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	33,997	-	1,211	15,435	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%
Total Services & Charges	270,097	-	37,311	140,435	8,997	223,789	17%
Capital							
Capital	2,409	-	-	24,273	2,409	-	100%
Total Expenditures	272,506	-	37,311	164,708	11,406	223,789	18%
Net	(259,506)	1,173	(26,584)	(155,254)	-	(221,516)	
Cash Balance			600,567	691,365			

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
September 30, 2019**

Fund Name	Public Safety LOIT	Fund Number	249
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	9,205,130	713,380	7,064,991	6,579,951	-	2,140,139	77%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	52,000	6,717	46,184	13,818	-	5,816	89%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,257,130	720,097	7,111,175	6,593,769	-	2,145,955	77%
Expenditures by Dept							
249-0805 Police PS LOIT	4,454,976	353,228	2,736,479	3,325,183	-	1,718,497	61%
249-0905 Fire PS LOIT	4,111,579	308,867	2,657,741	2,397,969	-	1,453,838	65%
Total Expenditures by Dept	8,566,555	662,095	5,394,220	5,723,152	-	3,172,335	63%
Expenditures							
Personnel							
Salaries & Wages	6,614,606	485,210	4,116,868	4,190,582	-	2,497,738	62%
Fringe Benefits	1,951,949	176,885	1,277,352	1,532,570	-	674,597	65%
Total Personnel	8,566,555	662,095	5,394,220	5,723,152	-	3,172,335	63%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	8,566,555	662,095	5,394,220	5,723,152	-	3,172,335	63%
Net	690,575	58,002	1,716,955	870,616		(1,026,380)	
Cash Balance			3,675,122	1,857,996			

Staffing - Full Time	Budget	Actual
Sworn Police Officers	45	50
Sworn Firefighters	45	43
Total	90	93

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Local Roads & Streets	Fund Number	251
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	1,695,689	176,213	1,342,641	1,372,547	-	353,048	79%
Intergov./ Grants	320,000	-	86,812	276,978	-	233,188	27%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	95,000	10,797	83,043	50,298	-	11,957	87%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	37,025	-	37,024	411,344	-	1	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,500,000	625,000	1,875,000	-	-	625,000	75%
Total Revenue	4,647,714	812,010	3,424,520	2,111,168	-	1,223,194	74%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	339,675	-	62,437	515,385	29,192	248,046	27%
Services & Charges							
Professional Services	878,000	-	127,470	-	100,530	650,000	26%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	923,926	130,930	298,945	648,363	142,481	482,500	48%
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	664,316	-	-	-	-	664,316	0%
Total Services & Charges	2,471,242	130,930	431,415	648,363	243,010	1,796,816	27%
Capital	4,348,109	5,592	636,700	362,541	2,107,529	1,603,880	63%
Total Expenditures	7,159,026	136,522	1,130,552	1,526,289	2,379,732	3,648,742	49%
Net	(2,511,312)	675,488	2,293,968	584,878	-	(2,425,548)	
Cash Balance			6,222,382	3,920,423			

Fund Purpose:

This fund is used to track expenditures for road projects.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Supplies

- Street Department Supplies - \$250,000

Repairs & Maintenance

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

Professional Services

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

Capital Projects

- Traffic Calming Devices - \$250,000
- West Side Quiet Zone - \$350,000
- Century Center Dam Repair - \$200,000
- Olive LPA Project LID - \$250,000
- Community Crossings (interfund transfer out to Fund 265) - \$600,000
- Bendix LPA Project (funded by interfund transfer from EDIT Fund 408) - \$2,500,000

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

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

Fund Name	LOIT Special Distribution	Fund Number	257
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	215,000	-	-	670,000	-	215,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,500	718	8,857	32,632	-	3,643	71%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	92,453	-	92,453	54,687	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	319,953	718	101,310	757,319	-	218,643	32%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	322,319	40,930	192,494	352,477	88,835	40,990	87%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	1,340,000	-	-	0%
Total Services & Charges	322,319	40,930	192,494	1,692,477	88,835	40,990	87%
Capital	578,944	-	396,123	373,801	182,820	1	100%
Total Expenditures	901,263	40,930	588,617	2,066,278	271,655	40,991	95%
Net	(581,310)	(40,212)	(487,307)	(1,308,960)	-	177,652	-
Cash Balance	-	-	271,840	972,378	-	-	-

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
September 30, 2019**

Fund Name	Human Rights Federal Grant	Fund Number	258
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	145,000	-	77,500	49,150	-	67,500	53%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	826	7,875	6,244	-	2,125	79%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,400	-	297	23,303	-	20,103	1%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	175,400	826	85,673	78,697	-	89,728	49%
Expenditures							
Personnel							
Salaries & Wages	108,930	9,231	86,947	38,648	-	21,983	80%
Fringe Benefits	41,158	2,764	25,612	19,112	-	15,546	62%
Total Personnel	150,088	11,994	112,559	57,760	-	37,529	75%
Supplies							
	2,000	180	737	1,152	1,063	200	90%
Services & Charges							
Professional Services	28,683	1,667	16,691	24,381	4,992	7,000	76%
Printing & Advertising	22,000	-	-	15,369	-	22,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	3,500	(2,400)	2,327	15	214	959	73%
Travel	14,417	2,181	8,395	5,605	-	6,022	58%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	14,300	-	404	8,879	-	13,896	3%
Transfers Out	76,493	-	76,493	-	-	-	100%
Total Services & Charges	159,393	1,448	104,311	54,249	5,206	49,877	69%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	311,481	13,622	217,607	113,161	6,268	87,606	72%
Net	(136,081)	(12,797)	(131,934)	(34,464)	-	2,122	
Cash Balance			397,555	537,515			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

In 2019, the Employment Manager position was moved from the General Fund (101) to the Human Rights Federal Grant Fund (258). This position handles all EEOC issues.

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

Fund Name	Local Road & Bridge Grant	Fund Number	265
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	600,000	-	553,253	-	-	46,747	92%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,400	725	5,889	4,077	-	1,511	80%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	600,000	-	-	1,340,000	-	600,000	0%
Total Revenue	1,207,400	725	559,142	1,344,077	-	648,258	46%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,283,291	558,776	559,574	1,706,289	630,223	93,494	93%
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	558,776	559,574	1,706,289	630,223	93,494	93%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,283,291	558,776	559,574	1,706,289	630,223	93,494	93%
Net	(75,891)	(558,052)	(432)	(362,212)	-	554,764	
Cash Balance			329,654	630,731			

Fund Purpose:

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

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

Explanation of Revenue Sources:

In February 2017, the City received the \$1 million Community Crossings state grant from INDOT. \$1 million was transferred from LOIT 2016 Special Distribution Fund (257) to match the grant revenue.

Community Crossings Matching Grant is based on available pooled resources by the State of Indiana and the number of municipalities requesting the grant money. The actual grant dollars received in 2018 were \$670,000; therefore 2019 budgeted revenues were based on a conservative estimate.

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	MVH Restricted Fund	Fund Number	266
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Intergov./ Shared Revenues	3,149,515	286,326	2,381,756	-	-	767,759	76%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,000	2,478	5,013	-	-	5,987	46%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,160,515	288,804	2,386,769	-	-	773,746	76%
Expenditures by Division							
Streets/Traffic & Lighting	3,348,615	308,077	1,096,359	-	236,337	2,015,919	40%
Curb & Sidewalk Program	-	-	-	-	-	-	0%
Total Expenditures by Division	3,348,615	308,077	1,096,359	-	236,337	2,015,919	40%
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	1,395,690	291,026	1,004,433	-	236,337	154,920	89%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	442,200	17,051	91,927	-	-	350,273	21%
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	17,051	91,927	-	-	350,273	21%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,348,615	308,077	1,096,359	-	236,337	2,015,918	40%
Net	(188,100)	(19,273)	1,290,410	-	-	(1,242,172)	
Cash Balance			1,306,478	-	-		

Fund Purpose:

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

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	15,000	1,722	12,685	8,977	-	2,315	85%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,400	133	1,108	727	-	292	79%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,400	1,855	13,793	9,704	-	2,607	84%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	30,000	-	1,434	5,083	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%
Total Services & Charges	30,000	-	1,434	5,083	3,815	24,751	17%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	30,000	-	1,434	5,083	3,815	24,751	17%
Net	(13,600)	1,855	12,360	4,621	-	(22,144)	
Cash Balance			69,829	59,775			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Morris PAC Self-Promotion	Fund Number	274
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	125,000	-	50,413	68,206	-	74,587	40%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,800	300	2,247	433	-	553	80%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	127,800	300	52,660	68,639	-	75,140	41%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	15,000	-	-	-	-	15,000	0%
Printing & Advertising	60,000	-	-	-	-	60,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	75,000	-	-	-	-	75,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	75,000	-	-	-	-	75,000	0%
Net	52,800	300	52,660	68,639	-	140	-
Cash Balance			154,378	68,639			

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
September 30, 2019**

Fund Name	Police Block Grants	Fund Number	280
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	90	8	70	50	-	20	78%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	90	8	70	50	-	20	78%
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	90	8	70	50	-	20	
Cash Balance			4,062	3,972			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Justice Assistance Grant 2009-SB-B9-1280 was essentially completed in 2014. There are no open grants at this time.

Explanation of Significant Spending on Capital Projects:

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

Fund Name	Economic Develop Commission-Revenue Bonds	Fund Number	281
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	259	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	259	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	28,126	-	-	0%
Total Services & Charges	-	-	-	28,126	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	28,126	-	-	0%
Net	-	-	-	(27,867)	-	-	
Cash Balance							

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

Explanation of Revenue Sources:

Explanation of Expenditures and Significant Changes/Variations:
The remaining cash balance was transferred to the Redevelopment General Fund 433 in 2018.

Explanation of Significant Spending on Capital Projects:

**City of South Bend, Indiana
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Fund Name	HAZMAT	Fund Number	289
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	-	9,350	-	-	650	94%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	600	55	444	344	-	156	74%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,600	55	9,794	344	-	806	92%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	10,472	-	529	3,636	-	9,943	5%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	10,472	-	529	3,636	-	9,943	5%
Net	128	55	9,265	(3,292)	-	(9,137)	
Cash Balance			28,345	24,172			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Indiana River Rescue	Fund Number	291
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	16,110	105,370	85,020	-	(5,370)	105%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,350	535	4,153	1,861	-	1,197	78%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	24,945	-	24,945	-	-	-	100%
Other Income	-	-	-	5,152	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	130,295	16,645	134,468	92,033	-	(4,173)	103%
Expenditures							
Personnel							
Salaries & Wages	13,000	-	462	2,192	-	12,538	4%
Fringe Benefits	2,500	-	-	-	-	2,500	0%
Total Personnel	15,500	-	462	2,192	-	15,038	3%
Supplies	43,745	4,472	9,112	5,021	4,563	30,070	31%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	1,000	-	890	-	-	110	89%
Utilities	-	-	-	-	-	-	0%
Education & Training	11,000	-	10,855	2,054	-	145	99%
Travel	14,500	-	942	7,633	-	13,558	6%
Repairs & Maintenance	49,520	-	7,520	20,013	-	42,000	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%
Total Services & Charges	76,020	-	20,206	30,300	-	55,813	27%
Capital	-	-	-	-	-	-	0%
Total Expenditures	135,265	4,472	29,779	37,513	4,563	100,921	25%
Net	(4,970)	12,173	104,689	54,520	-	(105,094)	
Cash Balance			287,044	178,188			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Police Grants	Fund Number	292
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	21,735	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	21,735	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	21,735	-	-	0%
Net	-	-	-	(21,735)	-	-	-
Cash Balance			26,716	26,716			

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

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

Explanation of Expenditures and Significant Changes/Variations:
In 2017 and 2018, this fund was used to pay for a portion of the costs of updating the standard operating procedure (SOP) manual for the Police Department.
There are no planned expenditures at this time for 2019.

Explanation of Significant Spending on Capital Projects:

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Regional Police Academy	Fund Number	294
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	-	17,475	21,167	-	2,525	87%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	222	1,927	1,221	-	573	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	175	-	-	1,825	9%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	24,500	222	19,577	22,387	-	4,923	80%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	-	190	-	1,500	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	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	648	5,571	4,106	-	3,929	59%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	21,000	648	5,728	10,256	-	15,272	27%
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,500	648	5,728	10,446	-	16,772	25%
Net	2,000	(427)	13,848	11,942	-	(11,849)	
Cash Balance			112,500	99,280			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

There are no major expenditures planned for this fund.

Explanation of Significant Spending on Capital Projects:

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

Fund Name	COPS MORE Grant	Fund Number	295
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	131,139	-	41,645	25,422	-	89,494	32%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	10,000	727	7,234	9,604	-	2,766	72%
Interest Earnings	3,800	316	3,007	1,647	-	793	79%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	5,300	1,500	3,550	-	-	1,750	67%
Other Income	24,500	-	1,949	14,012	-	22,551	8%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	174,739	2,544	57,385	50,686	-	117,354	33%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	88,554	-	56,946	19,215	1,570	30,038	66%
Services & Charges							
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	300	23,626	51,590	3,220	17,854	60%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	45,000	300	23,926	51,590	3,220	17,854	60%
Capital	80,000	-	-	-	-	80,000	0%
Total Expenditures	213,554	300	80,872	70,805	4,790	127,892	40%
Net	(38,815)	2,244	(23,487)	(20,119)	-	(10,538)	
Cash Balance			178,985	115,037			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Police Federal Drug Enforcement	Fund Number	299
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	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	220	2,574	1,848	-	1,026	72%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	6,677	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	53,600	220	2,574	14,726	-	51,026	5%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	6,000	-	-	-	-	6,000	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	45,000	-	43,499	-	-	1,501	97%
Total Expenditures	51,000	-	43,499	-	-	7,501	85%
Net	2,600	220	(40,924)	14,726	-	43,525	-
Cash Balance	-	-	112,995	145,455	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Budgeted expenditures are for replacement of police cars and for supplies related to drug enforcement and training.

Explanation of Significant Spending on Capital Projects:

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

Fund Name	County Option Income Tax	Fund Number	404
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Local Income Taxes	12,879,847	1,012,358	9,842,773	9,613,161	-	3,037,074	76%
Intergov./ Grants	12,500	-	12,500	-	-	-	100%
Charges for Services	7,600	-	7,600	640	-	-	100%
Interest Earnings	265,000	25,981	221,808	124,241	-	43,192	84%
Other Income	75,272	-	60,272	264,381	-	15,000	80%
Transfers In	927,077	-	927,077	324,171	-	-	100%
Total Revenue	14,167,296	1,038,339	11,072,031	10,326,594	-	3,095,266	78%

Expenditures by Activity							
Goodwill Strategic Outreach	130,000	65,000	130,000	130,000	-	-	100%
Election Costs	120,000	-	187,026	-	-	(67,026)	156%
Debt Service & Other	577,188	-	272,188	1,026,696	105,000	200,000	65%
South Bend Art Museum	65,000	-	65,000	65,000	-	-	100%
Studebaker Museum	279,622	23,302	209,717	208,400	-	69,905	75%
Light Up South Bend	338,101	929	226,726	46,800	40,882	70,493	79%
Street Paving	1,938,323	484,438	1,453,313	12,755	573	484,437	75%
Utilities & Services	2,449,861	147,678	2,031,059	1,956,967	41,455	377,347	85%
Curb & Sidewalk	1,500,000	375,000	1,125,000	1,125,000	-	375,000	75%
Information Technology	3,052,662	325,093	1,176,534	2,874	102,128	1,774,000	42%
Police Department	1,643,740	114,463	1,015,099	1,007,447	603,640	25,001	98%
Fire Department & EMS	926,579	231,645	694,934	142,812	-	231,645	75%
Community Investment	2,402,354	133,240	815,948	715,890	483,932	1,102,474	54%
Parks Administration	400,000	100,000	300,000	965,700	-	100,000	75%
Corridor Ambassadors	351,050	(55,286)	351,050	385,534	-	-	100%
Vacant & Abandoned	847,208	-	266,206	-	220,767	360,235	57%
Total Expenditures by Activity	17,021,688	1,945,500	10,319,799	7,791,876	1,598,376	5,103,511	70%

Expenditures by Type							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%

Supplies	278,101	-	188,410	595,905	40,882	48,809	82%
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Services & Charges							
Professional Services	3,761,054	332,686	1,442,024	152,053	262,009	2,057,021	45%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	1,570,000	139,468	1,286,457	1,261,824	-	283,543	82%
Repairs & Maintenance	644,614	-	689,058	1,037,203	39,143	(83,587)	113%
Other Interfund Allocations	8,631	719	6,474	5,157	-	2,157	75%
Debt Service - Principal	1,603,620	115,843	993,212	864,587	610,408	-	100%
Debt Service - Interest & Fees	44,282	1,050	43,758	57,459	523	1	100%
Grants & Subsidies	1,978,816	95,992	865,666	949,478	218,165	894,985	55%
Other Services & Charges	1,699,378	12,830	1,035,594	752,939	186,480	477,304	72%
Transfers Out	4,764,329	1,191,082	3,573,247	2,090,700	-	1,191,082	75%
Total Services & Charges	16,074,724	1,889,670	9,935,489	7,171,400	1,316,727	4,822,506	70%

Capital	668,863	55,830	195,900	24,572	240,767	232,196	65%
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Total Expenditures	17,021,688	1,945,500	10,319,799	7,791,876	1,598,376	5,103,511	70%
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Net	(2,854,392)	(907,162)	752,232	2,534,718	-	(2,008,245)	
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Cash Balance			12,771,936	11,136,010			
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Fund Purpose:
This fund accounts for the receipt and county option income tax (COIT) and expenditures of those funds.

Explanation of Revenue Sources:
This fund receives County Option Income Tax (COIT) revenue. The revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF). Other Income is principal from an interfund loan (debt schedule #82) being repaid by the UDAG Fund (410). This fund also receives revenue from interest earned on the fund's cash balance.

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

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

Fund Name	Economic Development Income Tax	Fund Number	408
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	12,474,651	966,436	9,575,345	9,205,250	-	2,899,306	77%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	150,000	-	150,000	-	-	-	100%
Fines, Forfeitures, and Fees	354,660	-	354,660	354,660	-	-	100%
Interest Earnings	350,000	35,855	289,693	181,138	-	60,307	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,901	-	7,900	598,182	-	1	100%
Transfers In	178,534	-	178,534	-	-	-	100%
Total Revenue	13,515,746	1,002,291	10,556,132	10,339,230	-	2,959,614	78%
Expenditures by Activity							
Debt Service & Other	415,000	81,874	248,553	1,697,710	50,000	116,447	72%
Street Paving	500,000	-	-	1,453,313	461,269	38,731	92%
PSAP	2,857,018	-	1,878,674	1,397,249	939,337	39,007	99%
Community Investment	6,997,310	573,140	2,674,189	696,440	1,939,113	2,384,008	66%
Parks & Recreation	400,525	31,987	316,454	-	21,094	62,977	84%
Potawatomi Zoo	322,949	-	214,487	100,000	-	108,462	66%
Code Enforcement	2,364,559	591,140	1,773,419	1,003,961	-	591,140	75%
Animal Care & Control	845,841	211,460	634,381	615,497	-	211,460	75%
Total Expenditures by Activity	14,703,202	1,489,601	7,740,157	6,964,169	3,410,813	3,552,232	76%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	3,462,808	24,600	2,231,720	1,468,332	1,144,534	86,554	98%
Printing & Advertising	5,043	-	154	424	93	4,796	5%
Utilities	6,055	31	614	847	2,386	3,055	50%
Repairs & Maintenance	723,885	107	106,696	100,142	556,259	60,930	92%
Debt Service - Principal	149,381	-	100,000	-	-	49,381	67%
Debt Service - Interest & Fees	173,568	750	115,237	-	-	58,331	66%
Grants & Subsidies	3,728,656	82,174	417,823	637,490	1,590,642	1,720,191	54%
Other Services & Charges	7,285	180	221	392,542	2,365	4,699	35%
Transfers Out	5,781,521	1,381,759	4,367,272	4,364,392	-	1,414,249	76%
Total Services & Charges	14,038,202	1,489,601	7,339,737	6,964,169	3,296,280	3,402,186	76%
Capital	665,000	-	400,421	-	114,533	150,046	77%
Total Expenditures	14,703,202	1,489,601	7,740,157	6,964,169	3,410,813	3,552,232	76%
Net	(1,187,456)	(487,310)	2,815,975	3,375,061	-	(592,618)	
Cash Balance			17,946,062	16,125,610			

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
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Fund Name	Urban Development Action Grant	Fund Number	410
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	36	362	5,633	-	638	36%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,240	40,026	73,956	28,131	-	(28,716)	163%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	46,240	40,062	74,318	33,764	-	(28,078)	161%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	60,000	-	45,000	99,017	-	15,000	75%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	60,000	-	45,000	99,017	-	15,000	75%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	60,000	-	45,000	99,017	-	15,000	75%
Net	(13,760)	40,062	29,318	(65,253)	-	(43,078)	
Cash Balance			58,300	405,958			

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
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Fund Name	Project ReLeaf	Fund Number	655
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	447,139	37,316	335,777	335,257	-	111,362	75%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,350	1,123	10,631	10,551	-	1,719	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	459,489	38,439	346,407	345,809	-	113,081	75%
Expenditures							
Personnel							
Salaries & Wages	72,660	-	2,314	-	-	70,346	3%
Fringe Benefits	5,559	-	139	-	-	5,420	2%
Total Personnel	78,219	-	2,453	-	-	75,766	3%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	7,860	9,606	-	(7,860)	0%
Other Interfund Allocations	40,243	3,354	30,181	23,544	-	10,062	75%
Debt Service - Principal	-	-	-	24,107	-	-	0%
Debt Service - Interest & Fees	-	-	-	384	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	255	2,831	4,092	-	3,669	44%
Transfers Out	550,000	137,500	412,500	412,500	-	137,500	75%
Total Services & Charges	596,743	141,109	453,371	474,233	-	143,371	76%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	674,962	141,109	455,824	474,233	-	219,137	68%
Net	(215,473)	(102,670)	(109,417)	(128,424)	-	(106,056)	
Cash Balance			485,408	693,621			

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

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

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

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

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

Fund Name	Police K-9 Unit	Fund Number	705
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	60	5	41	37	-	19	69%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,060	5	41	37	-	2,019	2%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,020	-	-	-	-	2,020	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	2,020	-	-	-	-	2,020	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,020	-	-	-	-	2,020	0%
Net	40	5	41	37	-	(1)	
Cash Balance			2,376	2,922			

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives donations for the Police K-9 unit. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

The donations are to be spent on supplies or services directly related to the Police K-9 unit. In recent years, this fund has not been used so the cash balance is growing.

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

Fund Name	2017 Parks Bond Debt Service	Fund Number	312
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,077,000	-	629,029	386,442	-	447,971	58%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	61,404	-	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	-	565	763	-	435	56%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,139,404	-	665,777	405,306	-	473,627	58%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	770,000	-	770,000	350,000	-	-	100%
Debt Service - Interest & Fees	411,143	-	411,140	243,304	-	3	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,181,143	-	1,181,140	593,304	-	3	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,181,143	-	1,181,140	593,304	-	3	100%
Net	(41,739)	-	(515,363)	(187,998)	-	473,624	
Cash Balance			(367,720)	(187,998)			

Fund Purpose:

This fund is used to collect a separate property tax levy and is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K (debt schedule #165).

The par amount of the 2017 Park District Bonds (Series A-K) was \$14,075,000. The bonds were closed on December 20, 2017 and have a net interest rate of 3.056%. The net proceeds after bond issuance costs were \$13,715,350. This amount was deposited into Fund 471 (2017 Parks Bond Capital) and will be used towards the approved capital projects.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Debt service payments are due on January 15 and July 15. The first debt service payment is due July 15, 2018 and the final payment is due January 15, 2033. Property taxes are assumed to cover the debt service payments through the life of the bond.

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

Fund Name	Football Hall of Fame Debt Service	Fund Number	313
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	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	-	-	-	248,724	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	27	-	27	497,409	-	-	99%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	620,000	-	-	0%
Debt Service - Interest & Fees	-	-	-	11,315	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	97,077	-	97,077	-	-	-	100%
Total Services & Charges	97,077	-	97,077	631,315	-	-	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	97,077	-	97,077	631,315	-	-	100%
Net	(97,050)	-	(97,050)	(133,906)	-	-	-
Cash Balance			-	(109,688)			

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
September 30, 2019**

Fund Name	Professional Sports Development	Fund Number	377
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,201	-	1,201	37	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	-	3,786	7,431	-	14,214	21%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	527,518	-	527,517	-	-	1	100%
Total Revenue	546,719	-	532,504	7,468	-	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	770,000	-	-	100%
Debt Service - Interest & Fees	9,770	-	8,970	44,870	-	800	92%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	178,534	-	178,534	-	-	-	100%
Total Services & Charges	533,304	-	532,504	814,870	-	800	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	533,304	-	532,504	814,870	-	800	100%
Net	13,415	-	-	(807,402)	-	13,415	
Cash Balance				(783,696)			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	South Bend Building Corp	Fund Number	755
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	14,000	2,650	11,690	6,553	-	2,310	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,641,500	-	2,641,500	2,646,000	-	-	100%
Total Revenue	2,655,500	2,650	2,653,190	2,652,553	-	2,310	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	2,175,000	980,000	2,175,000	2,100,000	-	-	100%
Debt Service - Interest & Fees	459,750	215,275	455,394	534,525	-	4,356	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	2,634,750	1,195,275	2,630,394	2,634,525	-	4,356	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,634,750	1,195,275	2,630,394	2,634,525	-	4,356	100%
Net	20,750	(1,192,625)	22,796	18,028	-	(2,046)	
Cash Balance			813,822	789,614			

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
September 30, 2019

Fund Name	2015 Parks Bond Debt Service	Fund Number	757
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,500	457	2,789	1,843	-	711	80%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	379,431	31,237	284,323	282,887	-	95,108	75%
Total Revenue	382,931	31,693	287,112	284,730	-	95,819	75%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	220,000	110,000	220,000	210,000	-	-	100%
Debt Service - Interest & Fees	163,732	80,541	162,731	169,106	-	1,001	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	383,732	190,541	382,731	379,106	-	1,001	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	383,732	190,541	382,731	379,106	-	1,001	100%
Net	(801)	(158,847)	(95,619)	(94,377)	-	94,818	
Cash Balance			464,811	463,392			

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
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Fund Name	Eddy Street Commons Debt Service	Fund Number	760
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	774	6,775	3,851	-	725	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,298,125	-	1,298,125	1,278,472	-	-	100%
Total Revenue	1,305,625	774	1,304,900	1,282,323	-	725	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	50,000	25,000	50,000	625,000	-	-	100%
Debt Service - Interest & Fees	1,249,125	623,750	1,248,125	653,472	-	1,000	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,299,125	648,750	1,298,125	1,278,472	-	1,000	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,299,125	648,750	1,298,125	1,278,472	-	1,000	100%
Net	6,500	(647,976)	6,775	3,851	-	(275)	
Cash Balance			3,459,683	2,505,330			

Fund Purpose:

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

Accounting Methodology:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Coveleski Stadium Capital	Fund Number	401
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	43,500	-	-	-	-	43,500	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	850	18	583	702	-	267	69%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	44,350	18	583	702	-	43,767	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	71,667	-	31,667	-	8,300	31,700	56%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	71,667	-	31,667	-	8,300	31,700	56%
Capital	32,955	-	32,955	-	-	-	100%
Total Expenditures	104,622	-	64,622	-	8,300	31,700	70%
Net	(60,272)	18	(64,039)	702	-	12,067	-
Cash Balance	-	-	9,376	55,229	-	-	-

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

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

Explanation of Expenditures and Significant Changes/Variations:
Due to recent lease agreements, no capital revenues have been collected for this fund, limiting its budget.
Planned expenditures are for painting, landscaping, and mechanical upgrades.

Explanation of Significant Spending on Capital Projects:

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

Fund Name	Park Non-Reverting Capital	Fund Number	405
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	4,562	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	864	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	27,600	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	33,026	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	31,992	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	14,464	-	-	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	-	-	-	14,464	-	-	0%
Capital							
	-	-	-	31,500	-	-	0%
Total Expenditures	-	-	-	77,956	-	-	0%
Net	-	-	-	(44,930)	-	-	
Cash Balance				131,775			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

Fund Name	Cumulative Capital Development	Fund Number	406
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	436,330	-	245,374	239,982	-	190,956	56%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	34,014	-	19,576	18,718	-	14,438	58%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,800	822	7,383	6,409	-	1,417	84%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	479,144	822	272,333	265,109	-	206,811	57%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	488,053	-	358,451	445,789	95,777	33,825	93%
Debt Service - Interest & Fees	44,068	-	24,558	11,175	11,949	7,561	83%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	532,121	-	383,009	456,964	107,726	41,386	92%
Capital	286,000	-	61,417	-	224,583	-	100%
Total Expenditures	818,121	-	444,427	456,964	332,309	41,386	95%
Net	(338,977)	822	(172,093)	(191,856)	-	165,425	-
Cash Balance	-	-	357,088	429,202	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

- 2015 Vehicle/Equip Lease 1 - final payment due 7/15/20, (debt schedule #140)
- 2016 Vehicle/Equip Lease 1 - final payment due 2/15/21, (debt schedule #149)
- 2018 Vehicle/Equip Lease 1 - final payment due 5/25/23, (debt schedule #171)
- 2018 Vehicle/Equip Lease 2 - final payment due 7/14/23, (debt schedule #177)

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Cumulative Capital Improvement	Fund Number	407
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	207,296	-	111,614	111,715	-	95,682	54%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,109	8,299	4,006	-	1,701	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	25,000	25,000	25,000	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	242,296	26,109	144,913	140,720	-	97,383	60%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	249,500	-	-	0%
Total Services & Charges	-	-	-	249,500	-	-	0%
Capital	28,000	-	-	-	28,000	-	100%
Total Expenditures	28,000	-	-	249,500	28,000	-	100%
Net	214,296	26,109	144,913	(108,780)	-	97,383	-
Cash Balance	-	-	592,639	321,504	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variiances:

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

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

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

Fund Name	Major Moves Construction	Fund Number	412
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	52,500	4,831	47,538	36,727	-	4,962	91%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	584,181	-	584,181	493,328	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	636,681	4,831	631,720	530,055	-	4,962	99%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	100,000	1,502	1,502	-	97,870	628	99%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	922,187	2,721	665,578	596,094	187,340	69,269	92%
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	4,223	667,080	596,094	285,210	69,897	93%
Capital	1,619,049	308,886	487,374	-	128,234	1,003,441	38%
Total Expenditures	2,641,236	313,109	1,154,454	596,094	413,444	1,073,338	59%
Net	(2,004,555)	(308,278)	(522,735)	(66,038)	-	(1,068,376)	
Cash Balance			2,249,196	2,840,354			

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives principal and interest income from interfund loans (debt schedules 84 & 85) being repaid by the River East Residential TIF Fund (436). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
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Fund Name	Morris Performing Arts Center Capital	Fund Number	416
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	137,500	-	50,413	68,525	-	87,087	37%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,400	782	6,901	5,327	-	1,499	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	145,900	782	57,314	73,852	-	88,586	39%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	26,127	-	14,469	6,690	-	11,658	55%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	119,335	-	6,995	53,678	105,635	6,705	94%
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	119,335	-	6,995	53,678	105,635	6,705	94%
Capital	80,000	-	14,149	45,742	-	65,851	18%
Total Expenditures	225,462	-	35,613	106,109	105,635	84,214	63%
Net	(79,562)	782	21,701	(32,257)	-	4,372	
Cash Balance			400,607	383,316			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The Morris Performing Arts Center was re-opened in 2000 - Many of the assets throughout the building are coming to an end of their useful life and need replacement. The Theatrical Equipment is outdated and needs to be upgraded to meet the requirements of the performances / acts renting the facility.

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

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

Fund Name	Palais Royale Historic Preservation	Fund Number	450
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,500	1,345	10,305	12,814	-	8,195	56%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,700	197	1,922	1,487	-	778	71%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,200	1,542	12,227	14,300	-	8,973	58%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	111,967	-	38,779	-	-	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%
Total Services & Charges	111,967	-	38,779	-	-	73,188	35%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	111,967	-	38,779	-	-	73,188	35%
Net	(90,767)	1,542	(26,552)	14,300	-	(64,215)	
Cash Balance			102,817	123,902			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Repairs/improvements needed:
 - Replacement or repair of windows
 - Replacement of curtains - the curtains are discolored and in poor condition

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

Fund Name	2018 Fire Station #9 Capital	Fund Number	451
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	1,620	37,662	34,935	-	12,338	75%
Debt Proceeds	-	-	-	5,005,758	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50,000	1,620	37,662	5,040,693	-	12,338	75%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	128,325	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	10,250	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	138,575	-	-	0%
Capital	3,232,757	75,957	3,018,411	447,309	214,346	-	100%
Total Expenditures	3,232,757	75,957	3,018,411	585,884	214,346	-	100%
Net	(3,182,757)	(74,337)	(2,980,749)	4,454,809	-	12,338	-
Cash Balance	-	-	521,552	4,454,809	-	-	-

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
September 30, 2019

Fund Name	2018 TIF Park Bond Capital	Fund Number	452
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Fund Type	Redevelopment Funds
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Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200,000	14,045	152,379	-	-	47,621	76%
Debt Proceeds	-	-	-	11,007,782	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200,000	14,045	152,379	11,007,782	-	47,621	76%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	999,501	-	471,208	263,409	241,261	287,032	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%
Total Services & Charges	999,501	-	471,208	263,409	241,261	287,032	71%
Capital	9,426,644	1,124,565	4,103,316	-	2,120,504	3,202,824	66%
Total Expenditures	10,426,145	1,124,565	4,574,523	263,409	2,361,765	3,489,856	67%
Net	(10,226,145)	(1,110,520)	(4,422,144)	10,744,373	-	(3,442,235)	-
Cash Balance	-	-	6,004,314	10,744,373	-	-	-

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
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Fund Name	2017 Parks Bond Capital	Fund Number	471
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%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	255,000	20,801	205,282	119,568	-	49,718	81%
Debt Proceeds	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	255,000	20,801	205,282	119,568	-	49,718	81%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
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%
Total Services & Charges	-	-	15,000	147,642	6,464	(21,464)	0%
Capital	6,707,066	1,171,165	3,733,515	329,101	585,497	2,388,054	64%
Total Expenditures	6,707,066	1,171,165	3,748,515	476,744	591,961	2,366,590	65%
Net	(6,452,066)	(1,150,364)	(3,543,232)	(357,175)		(2,316,872)	
Cash Balance			9,428,885	13,531,783			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

These are the various projects:

- | | |
|--|--|
| <p><i>Series A - Howard Park</i></p> <ul style="list-style-type: none"> Riverfront promenade Storm water habitat area <p><i>Series B - St. Louis Street</i></p> <ul style="list-style-type: none"> St. Louis Street parking and street upgrades (Howard Park) <p><i>Series C - Colfax-Seitz</i></p> <ul style="list-style-type: none"> Riverfront trail upgrades - Colfax to Seitz Park <p><i>Series D - Howard-Farmers</i></p> <ul style="list-style-type: none"> Riverfront trail upgrades - Howard Park to Farmer's Market <p><i>Series E - Miami-Twyckenham</i></p> <ul style="list-style-type: none"> Riverfront trail upgrades - Miami to Twyckenham <p><i>Series F - Seitz-Howard</i></p> <ul style="list-style-type: none"> Riverfront trail upgrades - Seitz Park to Howard Park Seitz Park parking | <p><i>Series G - Seitz Park</i></p> <ul style="list-style-type: none"> AM General parking and plaza area East Race promenade and bridge <p><i>Series H - Pinhook Park</i></p> <ul style="list-style-type: none"> Pavilion upgrade Reconnect river flow to lagoon Playground and site improvements <p><i>Series I - Other Park Improvements</i></p> <ul style="list-style-type: none"> Park security, lighting, and storage Restrooms modernization & ADA compliance <p><i>Series J - Pinhook Park</i></p> <ul style="list-style-type: none"> Pinhook Park neighborhood connectivity <p><i>Series K - Future Project</i></p> <ul style="list-style-type: none"> Future park acquisitions, partnerships, and build-outs |
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City of South Bend, Indiana
Monthly Financial Report
September 30, 2019

Fund Name	Football Hall of Fame Capital	Fund Number	677
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,312	-	2,311	5,580	-	1	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,312	-	2,311	5,580	-	1	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	1,868	-	-	-	-	1,868	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	1,249	-	-	27,644	-	1,249	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	397	-	-	455	-	397	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	3,514	-	-	28,099	-	3,514	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,514	-	-	28,099	-	3,514	0%
Net	(1,202)	-	2,311	(22,520)	-	(3,513)	
Cash Balance			-	425,095			

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
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Fund Name	Equipment/Vehicle Leasing	Fund Number	750
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Interest Earnings	17,000	998	15,297	17,631	-	1,703	90%
Debt Proceeds	2,034,625	-	1,472,985	6,115,434	-	561,640	72%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	101,776	-	-	0%
Total Revenue	2,051,625	998	1,488,282	6,234,840	-	563,343	73%

Capital Expenditures by Dept	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Unassigned/Bank Fees	-	-	30,999	161,654	-	(30,999)	0%
Streets/Traffic & Lighting	1,413,125	137,240	454,296	638,548	39,907	918,922	35%
Central Services	41,500	-	-	-	-	41,500	0%
Solid Waste	-	-	719,498	1,432,467	-	(719,498)	0%
Organic Resources	-	-	-	-	-	-	0%
Water Works	-	-	-	448,156	-	-	0%
Information Technology	-	-	-	83,919	-	-	0%
Police Department	1,015,320	397,339	927,735	1,098,714	63,968	23,617	98%
Fire Department	-	-	400,159	1,064,653	-	(400,159)	0%
Parks & Recreation	482,805	-	482,805	700,422	-	-	100%
Code Enforcement	80,000	-	78,940	-	59,668	(58,608)	173%
Animal Care & Control	-	-	-	72,627	-	-	0%
Building Department	-	-	-	65,670	-	-	0%
Total Capital Expenditures by Dept	3,032,750	534,579	3,094,432	5,766,830	163,543	(225,225)	107%

Expenditures	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%

Supplies	-	-	-	-	-	-	0%
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Services & Charges	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	27,927	-	-	(27,927)	0%
Debt Service - Interest & Fees	-	-	2,822	500	-	(2,822)	0%
Other Services & Charges	-	-	250	-	-	(250)	0%
Transfers Out	-	-	-	161,154	-	-	0%
Total Services & Charges	-	-	30,999	161,654	-	(30,999)	0%

Capital	3,032,750	534,579	3,063,433	5,605,176	163,543	(194,226)	106%
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Total Expenditures	3,032,750	534,579	3,094,432	5,766,830	163,543	(225,225)	107%
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Net	(981,125)	(533,581)	(1,606,149)	468,011		788,568	
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Cash Balance			1,335,890	4,066,635			
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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
September 30, 2019

Fund Name	2015 Parks Bond Capital	Fund Number	751
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	840	43	794	3,432	-	46	95%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	840	43	794	3,432	-	46	95%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	13,316	-	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	-	4,582	87,827	-	5,577	45%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	10,159	-	4,582	87,827	-	5,577	45%
Capital	450,712	-	260,142	1,503,955	198,673	(8,103)	102%
Total Expenditures	474,187	-	270,806	1,591,782	198,673	4,708	99%
Net	(473,347)	43	(270,012)	(1,588,350)	-	(4,662)	
Cash Balance			201,675	1,682,873			

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
September 30, 2019

Fund Name	Smart Streets Bond Capital	Fund Number	753
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	124	-	124	989	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	124	-	124	989	-	-	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	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	70,000	-	68,967	970,862	-	1,033	99%
Total Expenditures	70,000	-	68,967	970,862	-	1,033	99%
Net	(69,876)	-	(68,843)	(969,873)	-	(1,033)	-
Cash Balance	-	-	-	70,283	-	-	-

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
September 30, 2019**

Fund Name	Eddy Street Commons Capital	Fund Number	759
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	75	5	50	84	-	25	67%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	75	5	50	84	-	25	67%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	7,650,241	293,159	2,864,461	5,007,330	-	4,785,780	37%
Total Expenditures	7,650,241	293,159	2,864,461	5,007,330	-	4,785,780	37%
Net	(7,650,166)	(293,153)	(2,864,411)	(5,007,246)	-	(4,785,755)	-
Cash Balance	-	-	4,785,833	11,122,068	-	-	-

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
September 30, 2019**

Fund Name	Emergency Medical Services Capital	Fund Number	287
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	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	4,762	58,600	58,868	-	11,400	84%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	23,155	2,832	25,312	2,315	-	(2,157)	109%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	545,695	136,424	409,271	25,425	-	136,424	75%
Total Revenue	1,213,850	144,017	493,183	1,703,191	-	720,667	41%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	18,800	-	18,800	39,950	-	-	100%
Services & Charges							
Professional Services	11,636	-	-	191,896	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	-	226,900	154,811	208,010	1,340	100%
Debt Service - Interest & Fees	43,725	-	23,553	49,824	20,007	165	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	726,207	-	726,206	505,276	-	1	100%
Total Services & Charges	1,217,818	-	976,659	998,306	239,653	1,506	100%
Capital	3,225,657	103,249	1,258,208	850,102	915,970	1,051,479	67%
Total Expenditures	4,462,275	103,249	2,253,667	1,888,358	1,155,623	1,052,985	76%
Net	(3,248,425)	40,768	(1,760,484)	(185,168)	-	(332,318)	-
Cash Balance	-	-	2,347,900	4,122,302	-	-	-

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
September 30, 2019**

Fund Name	Emergency Medical Services Operating	Fund Number	288
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	24,000	1,528	16,751	19,207	-	7,249	70%
Charges for Services	5,173,284	543,286	4,259,693	4,589,366	-	913,591	82%
Fines, Forfeitures, and Fees	2,500	-	1,275	225	-	1,225	51%
Interest Earnings	51,000	6,591	45,426	33,319	-	5,574	89%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	200	-	-	0%
Other Income	5,000	2,100	2,990	21,159	-	2,010	60%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	988,936	247,234	741,702	-	-	247,234	75%
Total Revenue	6,244,720	800,739	5,067,837	4,663,477	-	1,176,883	81%
Expenditures							
Personnel							
Salaries & Wages	4,015,348	272,174	2,936,938	2,560,685	-	1,078,410	73%
Fringe Benefits	1,190,392	98,163	915,033	972,398	-	275,359	77%
Total Personnel	5,205,740	370,338	3,851,972	3,533,082	-	1,353,769	74%
Supplies	411,762	79,099	273,026	208,296	41,759	96,977	76%
Services & Charges							
Professional Services	94,610	4,065	23,020	27,158	22,188	49,402	48%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	33,000	813	7,140	6,557	-	25,860	22%
Education & Training	18,000	345	17,959	6,540	-	41	100%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	234,308	8,291	35,881	39,912	47,228	151,199	35%
Other Interfund Allocations	261,156	21,763	195,867	165,339	-	65,289	75%
Debt Service - Principal	1,044	-	-	-	1,044	-	100%
Debt Service - Interest & Fees	49	-	-	-	49	-	101%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	171,000	4,956	120,556	112,578	2,924	47,520	72%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	813,167	40,233	400,423	358,085	73,432	339,311	58%
Capital	-	-	-	19,811	-	-	0%
Total Expenditures	6,430,669	489,670	4,525,421	4,119,275	115,190	1,790,057	72%
Net	(185,949)	311,069	542,417	544,202	-	(613,174)	-
Cash Balance	-	-	2,532,841	2,457,610	-	-	-

Staffing	Budget	Actual
Full Time	51	47
Part-Time /Seasonal/Temporary	N/A	-
Total	51	47

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

Explanation of Revenue Sources:
The revenues in this account are generated through user fees for the South Bend Fire Department EMS division, Training Bureau, and Inspections. The current revenues are not enough to support current expenditures. To cover the difference, this fund will receive interfund transfers in from the General Fund (101) and COIT (404) in 2019, and just the General Fund in 2020 through 2023.

Explanation of Expenditures and Significant Changes/Variations:
This Fund captures personnel and operating expenses primarily for Emergency Medical Services division and reflects a portion of the cost associated with operating ambulances. Fire Department and EMS capital expenditures are accounted for in the EMS Capital Fund (287).

**City of South Bend, Indiana
Monthly Financial Report
September 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	122,352	1,233,772	1,197,251	-	400,788	75%
Charges for Services	71,236	5,264	43,535	42,754	-	27,701	61%
Fines, Forfeitures, and Fees	471,550	4,226	100,601	246,082	-	370,949	21%
Interest Earnings	40,000	3,798	33,992	35,375	-	6,008	85%
Other Income	17,210	572	16,293	18,005	-	917	95%
Interfund Allocation Reimb	73,304	6,109	54,977	-	-	18,327	75%
Transfers In	2,528,909	632,227	1,896,682	742,165	-	632,227	75%
Total Revenue	4,836,769	774,548	3,379,852	2,281,632	-	1,456,917	70%
Expenditures by Dept							
Code Enforcement	2,264,579	141,999	1,387,704	1,255,750	99,402	777,474	66%
Animal Care & Control	1,018,627	70,722	649,401	623,131	75,633	293,593	71%
Rental Unit Inspection	180,974	9,072	96,436	25,766	17,170	67,368	63%
Building Department	1,504,122	144,825	1,107,354	1,113,787	6,630	390,139	74%
Total Expenditures by Dept	4,968,302	366,618	3,240,895	3,018,435	198,834	1,528,573	69%
Expenditures							
Personnel							
Salaries & Wages	2,040,542	156,019	1,446,195	1,323,818	-	594,347	71%
Fringe Benefits	775,006	58,878	543,676	617,491	-	231,330	70%
Total Personnel	2,815,548	214,897	1,989,871	1,941,308	-	825,677	71%
Supplies	158,549	8,151	67,693	99,587	26,510	64,346	59%
Services & Charges							
Professional Services	78,180	3,218	48,410	72,681	88,768	(58,998)	175%
Printing & Advertising	31,269	1,931	11,433	6,688	1,255	18,581	41%
Utilities	36,300	790	24,557	21,967	2,100	9,643	73%
Education & Training	23,300	-	4,900	7,136	82	18,318	21%
Travel	8,900	-	1,252	4,308	-	7,648	14%
Repairs & Maintenance	118,500	12,246	78,504	65,441	2,052	37,944	68%
Other Interfund Allocations	936,177	78,017	702,126	597,807	-	234,051	75%
Debt Service - Principal	145,598	2,079	102,415	87,442	16,264	26,919	82%
Debt Service - Interest & Fees	11,708	20	6,975	8,275	1,581	3,152	73%
Other Services & Charges	400,330	5,534	83,552	105,794	28,236	288,542	28%
Transfers Out	158,943	39,736	119,207	-	-	39,736	75%
Total Services & Charges	1,949,205	143,571	1,183,331	977,540	140,338	625,536	68%
Capital	45,000	-	-	-	31,987	13,013	71%
Total Expenditures	4,968,302	366,618	3,240,895	3,018,435	198,834	1,528,572	69%
Net	(131,533)	407,930	138,957	(736,803)		(71,655)	
Cash Balance			2,236,654	2,400,335			

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	27
Part-Time /Seasonal/Temporary	N/A	6
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:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Parking Garages	Fund Number	601
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,221,730	67,514	696,277	899,200	-	525,453	57%
Fines, Forfeitures, and Fees	55,700	2,035	37,327	54,853	-	18,373	67%
Interest Earnings	24,368	2,064	20,010	16,709	-	4,358	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,684	-	16,084	1,606	-	600	96%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,318,482	71,613	769,698	972,368	-	548,784	58%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	713,983	(5,497)	695,605	740,578	113	18,265	97%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	77,605	7,404	78,829	73,958	-	(1,224)	102%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	799,519	2,688	99,715	41,770	43,764	656,040	18%
Other Interfund Allocations	49,026	4,087	36,765	30,708	-	12,261	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,451	2,275	10,414	6,437	-	(3,963)	161%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,646,584	10,956	921,328	893,450	43,877	681,379	59%
Capital	260,000	-	-	-	368,330	(108,330)	142%
Total Expenditures	1,906,584	10,956	921,328	893,450	412,207	573,049	70%
Net	(588,102)	60,656	(151,630)	78,918	-	(24,265)	-
Cash Balance	-	-	1,179,307	1,302,341	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

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

Fund Name	Solid Waste Operations	Fund Number	610
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Charges for Services	5,402,522	465,657	4,086,884	4,051,459	-	1,315,638	76%
Interest Earnings	11,500	818	8,164	7,873	-	3,336	71%
Other Income	113,463	243	12,506	75,513	-	100,957	11%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,527,485	466,718	4,107,554	4,134,846	-	1,419,931	74%
Expenditures							
Personnel							
Salaries & Wages	1,110,697	79,389	746,735	783,918	-	363,962	67%
Fringe Benefits	467,437	31,770	306,790	375,202	-	160,647	66%
Total Personnel	1,578,134	111,159	1,053,526	1,159,119	-	524,609	67%
Supplies	362,388	42,384	207,558	227,249	60,572	94,258	74%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	250	-	-	-	-	250	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	975	-	975	11,509	-	-	100%
Travel	1,637	-	1,137	2,556	-	500	69%
Repairs & Maintenance	539,621	70,905	608,779	795,552	321	(69,479)	113%
Other Interfund Allocations	998,406	83,201	748,803	638,325	-	249,603	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	995,546	78,314	742,058	629,306	19,354	234,134	76%
Transfers Out	1,053,026	223,961	1,053,026	963,460	-	-	100%
Total Services & Charges	3,589,461	456,381	3,154,778	3,040,708	19,675	415,008	88%
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,529,983	609,924	4,415,862	4,427,076	80,247	1,033,875	81%
Net	(2,498)	(143,206)	(308,308)	(292,231)	-	386,056	-
Cash Balance	-	-	240,061	248,567	-	-	-

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

Explanation of Significant Spending on Capital Projects:

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

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

Fund Name	Solid Waste Capital	Fund Number	611
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,800	404	3,959	568	-	841	82%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,132,616	223,961	1,053,026	963,460	-	79,590	93%
Total Revenue	1,137,416	224,365	1,056,985	964,028	-	80,431	93%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	1,037,025	22	768,256	721,678	132,928	135,841	87%
Debt Service - Interest & Fees	95,591	1	45,787	46,250	14,773	35,031	63%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,132,616	23	814,043	767,928	147,702	170,872	85%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,132,616	23	814,043	767,928	147,702	170,872	85%
Net	4,800	224,342	242,942	196,099	-	(90,441)	
Cash Balance			287,533	236,033			

Fund Purpose:

This fund is used for debt service and capital expenditures related to the Solid Waste Division, a division of the Public Works Department.

Explanation of Revenue Sources:

This fund receives transfers from the Solid Waste Operations Fund (610). Transfers in from the Solid Waste Operating Fund are done as needed to have funds available for debt service payments, per City debt payment schedules.

Explanation of Expenditures and Significant Changes/Variations:

Current debt includes:

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

Explanation of Significant Spending on Capital Projects:

With few exceptions, all vehicles and equipment are lease-purchased over a five year term. Over the next five years, Solid Waste plans to replace older trucks with Front Load Dedicated units, replacing about two trucks a year. These trucks will be purchased with capital lease proceeds and paid off over a five-year period.

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

Fund Name	Water Works Operations	Fund Number	620
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Charges for Services	18,958,930	1,950,440	13,514,870	11,361,025	-	5,444,060	71%
Interest Earnings	60,000	5,298	53,179	35,050	-	6,821	89%
Other Income	88,120	1,124	30,866	27,995	-	57,254	35%
Interfund Allocation Reimb	1,734,889	144,574	1,301,167	1,043,217	-	433,722	75%
Transfers In	95,000	10,758	101,447	55,445	-	(6,447)	107%
Total Revenue	20,936,939	2,112,194	15,001,529	12,522,732	-	5,935,410	72%

Expenditures

Personnel

Salaries & Wages	3,578,355	254,038	2,412,175	2,543,151	-	1,166,180	67%
Fringe Benefits	1,420,482	101,985	948,146	1,264,901	16	472,320	67%
Total Personnel	4,998,837	356,023	3,360,321	3,808,052	16	1,638,500	67%

Supplies	1,957,065	118,485	1,115,156	1,002,654	258,863	583,046	70%
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Services & Charges

Professional Services	2,917,715	156,422	1,405,876	1,093,966	731,533	780,306	73%
Printing & Advertising	2,250	-	567	469	780	903	60%
Utilities	785,550	63,778	567,896	584,278	-	217,654	72%
Education & Training	36,368	552	10,363	9,941	388	25,617	30%
Travel	18,750	-	2,255	2,652	-	16,495	12%
Repairs & Maintenance	427,154	13,068	238,510	277,164	81,294	107,350	75%
Other Interfund Allocations	1,979,352	164,946	1,484,514	1,004,643	-	494,838	75%
Debt Service - Principal	396,983	428	395,598	390,531	1,293	92	100%
Debt Service - Interest & Fees	23,015	33	22,927	35,446	88	-	100%
Other Services & Charges	-	-	-	-	-	-	0%
Payment In Lieu of Taxes	2,066,212	94,280	1,080,255	916,809	471,999	513,958	75%
Transfers Out	7,203,665	636,635	5,475,267	2,848,781	-	1,728,398	76%
Total Services & Charges	15,857,014	1,130,141	10,684,027	7,164,682	1,287,374	3,885,611	75%

Capital	-	-	-	-	-	-	0%
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Total Expenditures	22,812,916	1,604,649	15,159,505	11,975,387	1,546,253	6,107,157	73%
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Net	(1,875,977)	507,545	(157,975)	547,345	-	(171,747)	
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Cash Balance	-	-	4,000,636	3,634,054	-	-	
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Staffing	Budget	Actual
Full Time	67	63
Part-Time /Seasonal/Temporary	N/A	3
Total	67	66

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Water Works Capital	Fund Number	622
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	2,565	53,912	210,045	-	46,088	54%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	7,313	50,964	26,044	-	(15,964)	146%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,241,000	270,083	2,430,747	8,053	-	810,253	75%
Total Revenue	3,376,000	279,961	2,535,623	244,142	-	840,377	75%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	179,404	-	11,104	8,267	168,300	-	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	-	11,104	8,267	168,300	-	100%
Capital	3,801,887	297,537	716,086	407,566	504,086	2,581,715	32%
Total Expenditures	3,981,291	297,537	727,190	415,833	672,386	2,581,715	35%
Net	(605,291)	(17,576)	1,808,433	(171,691)	-	(1,741,338)	
Cash Balance			3,699,862	1,974,521			

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
September 30, 2019**

Fund Name	Water Works Customer Deposit	Fund Number	624
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	22,000	2,941	26,242	19,432	-	(4,242)	119%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	2,941	26,242	19,432	-	(4,242)	119%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	22,000	2,941	25,825	17,090	-	(3,825)	117%
Total Services & Charges	22,000	2,941	25,825	17,090	-	(3,825)	117%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,000	2,941	25,825	17,090	-	(3,825)	117%
Net	-	-	416	2,342	-	(417)	
Cash Balance			1,507,897	1,505,243			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Revenue and expenditures are dependent on the frequency of new customers and terminations of service.

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

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

Fund Name	Water Works Sinking (Debt Service)	Fund Number	625
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,500	2,144	17,370	8,454	-	(2,870)	120%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,015,041	168,000	1,512,000	1,490,355	-	503,041	75%
Total Revenue	2,029,541	170,144	1,529,370	1,498,809	-	500,171	75%
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	-	548,669	284,967	263,577	(498)	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	10,000	2,144	16,892	8,411	-	(6,892)	169%
Total Services & Charges	3,740,710	2,144	1,997,178	293,377	1,750,922	(7,390)	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,740,710	2,144	1,997,178	293,377	1,750,922	(7,390)	100%
Net	(1,711,169)	168,000	(467,808)	1,205,432	-	507,561	-
Cash Balance	-	-	1,261,992	1,233,494	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Current debt includes:

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

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

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Fund Name	Water Works Bond Reserve	Fund Number	626
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	22,000	2,809	24,992	18,222	-	(2,992)	114%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	2,809	24,992	18,222	-	(2,992)	114%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	22,000	-	9,582	-	-	12,418	44%
Total Services & Charges	22,000	-	9,582	-	-	12,418	44%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,000	-	9,582	-	-	12,418	44%
Net	-	2,809	15,410	18,222	-	(15,410)	
Cash Balance			1,441,338	1,442,730			

Fund Purpose:

The purpose of this fund is to ensure compliance with certain debt service bond covenants. Required balance is determined by debt service financing arrangements at the time of issuance. A portion of the cash balance is held in a separate account at Bank of NY Mellon Trust. The account was fully funded for existing debt in 2013. A reconciliation of this account is done on a monthly basis.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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Fund Name Water Works Reserve Operations & Maintenance	Fund Number 629
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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	5,674	49,887	33,981	-	(8,887)	122%
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	5,674	275,439	86,230	-	(8,887)	103%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	41,000	5,674	49,149	29,945	-	(8,149)	120%
Total Services & Charges	41,000	5,674	49,149	29,945	-	(8,149)	120%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	41,000	5,674	49,149	29,945	-	(8,149)	120%
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
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Fund Name	Sewer Repair Insurance	Fund Number	640
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	637,863	54,763	489,243	479,486	-	148,620	77%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	42,000	4,131	36,410	24,372	-	5,590	87%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	679,863	58,894	525,652	503,858	-	154,210	77%
Expenditures							
Personnel							
Salaries & Wages	113,545	8,368	83,909	110,460	-	29,636	74%
Fringe Benefits	44,636	3,433	33,157	52,539	-	11,479	74%
Total Personnel	158,181	11,802	117,066	163,000	-	41,115	74%
Supplies	71,355	2,682	15,739	27,690	41,946	13,670	81%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	351,655	20,226	237,603	196,272	65,163	48,889	86%
Other Interfund Allocations	75,495	6,292	56,619	13,401	-	18,876	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	299	2,951	4,530	-	3,549	45%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	433,650	26,817	297,174	214,202	65,163	71,314	84%
Capital	-	-	-	-	-	-	0%
Total Expenditures	663,186	41,301	429,978	404,893	107,108	126,099	81%
Net	16,677	17,593	95,674	98,965	-	28,111	-
Cash Balance	-	-	2,113,874	1,963,554	-	-	-

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

In 2019, the budget was increased for supplies and contracted repairs. This increase is in response to the number of new customers who are hooking into the City of South Bend sewer system; with new customers comes more opportunity for needed repairs. Also, an aging infrastructure costs more to maintain/repair.

City of South Bend, Indiana
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Fund Name	Sewage Works Operations	Fund Number	641
Fund Type	Enterprise Funds		
Control	City Funds		

	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	37,362,995	3,534,210	29,856,798	28,823,024	-	7,506,197	80%
Interest Earnings	290,000	21,923	245,135	167,548	-	44,865	85%
Other Income	76,481	6,459	70,522	78,790	-	5,959	92%
Interfund Allocation Reimb	421,463	35,123	316,094	-	-	105,369	75%
Transfers In	284,000	60,876	245,146	371,172	-	38,854	86%
Total Revenue	38,434,939	3,658,592	30,733,695	29,440,533	-	7,701,244	80%
Expenditures by Division							
Sewers	9,390,013	695,522	4,274,240	4,823,656	2,637,495	2,478,278	74%
Concrete Crew	516,390	28,569	324,824	284,786	23,006	168,561	67%
Wastewater	34,417,924	1,516,259	26,780,663	23,337,962	2,963,287	4,673,974	86%
Organic Resources	1,808,610	56,245	1,303,233	1,213,733	83,172	422,205	77%
Clay Sewage	10,000	-	7,212	769	-	2,789	72%
Total Expenditures by Division	46,142,937	2,296,595	32,690,172	29,660,905	5,706,959	7,745,806	83%
Expenditures							
Personnel							
Salaries & Wages	5,074,749	350,861	3,368,795	3,708,885	-	1,705,954	66%
Fringe Benefits	1,917,683	134,039	1,258,969	1,693,770	-	658,714	66%
Total Personnel	6,992,432	484,900	4,627,765	5,402,655	-	2,364,668	66%
Supplies	2,534,365	114,465	1,274,583	1,276,951	426,193	833,589	67%
Services & Charges							
Professional Services	2,351,055	185,213	969,589	776,447	1,094,961	286,505	88%
Printing & Advertising	3,950	-	297	535	583	3,070	22%
Utilities	1,201,160	87,606	911,139	794,934	6,445	283,576	76%
Education & Training	35,200	(170)	15,885	10,968	(0)	19,315	45%
Travel	44,500	2,712	9,605	14,019	445	34,450	23%
Repairs & Maintenance	2,596,465	107,694	1,446,765	940,750	709,010	440,690	83%
Other Interfund Allocations	5,730,856	477,574	4,298,134	2,865,267	-	1,432,722	75%
Debt Service - Principal	566,921	24,850	539,493	549,483	24,532	2,896	99%
Debt Service - Interest & Fees	25,997	235	25,156	39,282	629	212	99%
Other Services & Charges	-	-	-	-	-	-	0%
Payment In Lieu of Taxes	6,297,436	361,653	1,987,692	2,366,880	3,444,161	865,583	86%
Transfers Out	17,762,600	449,864	16,584,069	14,622,735	-	1,178,531	93%
Total Services & Charges	36,616,140	1,697,230	26,787,825	22,981,299	5,280,766	4,547,550	88%
Capital	-	-	-	-	-	-	0%
Total Expenditures	46,142,937	2,296,595	32,690,172	29,660,905	5,706,959	7,745,807	83%
Net	(7,707,998)	1,361,996	(1,956,477)	(220,372)	-	(44,563)	-
Cash Balance			13,014,917	12,565,143			

Staffing	Budget	Actual
Full Time	89	85
Part-Time /Seasonal/Temporary	N/A	10
Total	89	95

Fund Purpose:

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

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

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

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Fund Name	Sewage Works Capital	Fund Number	642
Fund Type	Enterprise Funds		
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	250,000	9,275	131,904	649,964	-	118,096	53%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	234,460	22,738	181,686	103,086	-	52,774	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	5,000,000	-	5,000,000	3,219,930	-	-	100%
Total Revenue	5,484,460	32,013	5,313,590	3,972,979	-	170,870	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	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	15,023,292	280,970	3,242,352	1,510,564	7,528,444	4,252,496	72%
Total Expenditures	15,023,292	280,970	3,242,352	1,510,564	7,528,444	4,252,496	72%
Net	(9,538,832)	(248,957)	2,071,238	2,462,415	-	(4,081,626)	-
Cash Balance			11,188,608	9,809,531			

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

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

Explanation of Expenditures and Significant Changes/Variations:
In 2018, sewer rehabilitation projects were funded in the operating budget in the Sewage Works Operations Fund (641).

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

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Fund Name	Sewage Works Reserve Operations & Maint.	Fund Number	643
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	119,000	10,876	96,638	67,976	-	22,362	81%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	151,717	-	151,717	238,226	-	-	100%
Total Revenue	270,717	10,876	248,355	306,202	-	22,362	92%
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	119,000	10,876	95,146	60,018	-	23,854	80%
Total Services & Charges	119,000	10,876	95,146	60,018	-	23,854	80%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	119,000	10,876	95,146	60,018	-	23,854	80%
Net	151,717	-	153,209	246,184	-	(1,492)	
Cash Balance			5,550,801	5,399,084			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Sewage Sinking (Debt Service)	Fund Number	649
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	63,165	15,419	69,752	46,622	-	(6,587)	110%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	7,780,676	-	7,780,676	7,647,598	-	-	100%
Total Revenue	7,843,841	15,419	7,850,428	7,694,220	-	(6,587)	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	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							
Capital	-	-	-	-	-	-	0%
Total Expenditures	7,781,226	-	923,098	1,003,151	6,851,977	6,151	100%
Net	62,615	15,419	6,927,330	6,691,069	-	(12,738)	
Cash Balance			7,893,093	7,547,630			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

Fund Name	Sewage Debt Service Reserve	Fund Number	653
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	69,395	7,493	62,281	39,011	-	7,114	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	69,395	7,493	62,281	39,011	-	7,114	90%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	69,395	7,493	62,281	39,011	-	7,114	
Cash Balance			4,266,527	4,177,360			

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
September 30, 2019

Fund Name	Sewage Works Deposit Fund	Fund Number	654
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	140	121	155	-	-	(15)	111%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	140	121	155	-	-	(15)	111%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	140	121	155	-	-	(15)	
Cash Balance			119,741	-			

Fund Purpose:
This fund was established to retain the security deposits collected from utility customers. Upon termination of service, the security deposited is refunded in the form of a credit to the customer's final bill.

Explanation of Revenue Sources:
This fund receives revenue in the form of security deposits collected from utility customers.

Explanation of Expenditures and Significant Changes/Variations:
Revenue and expenditures are dependent on the frequency of new customers and terminations of service.
Interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (641).

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

Fund Name	Sewer Bond 2011	Fund Number	659
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	1	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	1	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
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	-	-	-	146	-	-	0%
Total Services & Charges	-	-	-	146	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	146	-	-	0%
Net	-	-	-	(145)	-	-	
Cash Balance							

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
September 30, 2019**

Fund Name	Sewer Bond 2012	Fund Number	661
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	3,229	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	3,229	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
-	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	17,136	-	-	0%
Total Services & Charges	-	-	-	17,136	-	-	0%
Capital							
-	-	-	-	628,214	-	-	0%
Total Expenditures	-	-	-	645,350	-	-	0%
Net	-	-	-	(642,121)	-	-	
Cash Balance							

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
September 30, 2019

Fund Name Storm Sewer Fund	Fund Number 667
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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	600,000	87,287	253,974	-	-	346,026	42%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	45	45	-	-	155	23%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	600,200	87,332	254,019	-	-	346,181	42%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	100,000	8,450	35,100	-	24,900	40,000	60%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	100,000	8,450	35,100	-	24,900	40,000	60%
Capital	500,000	13,079	37,714	-	279,403	182,883	63%
Total Expenditures	600,000	21,529	72,814	-	304,303	222,883	63%
Net	200	65,803	181,205	-	-	123,298	
Cash Balance			119,074	-			

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
September 30, 2019**

Fund Name	Century Center	Fund Number	670
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	1,275,000	-	1,275,000	956,250	-	-	100%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	3,207,730	258,342	2,387,165	2,363,262	-	820,565	74%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7	-	6	-	-	1	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,600	98	5,160	3,589	-	440	92%
Interfund Allocation Reimb	66,045	5,504	49,533	-	-	16,512	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,554,382	263,944	3,716,865	3,323,102	-	837,518	82%
Expenditures							
Personnel							
Salaries & Wages	1,475,246	104,064	1,032,966	1,007,135	-	442,280	70%
Fringe Benefits	534,662	35,118	332,268	323,750	-	202,394	62%
Total Personnel	2,009,908	139,182	1,365,234	1,330,885	-	644,674	68%
Supplies	1,171,224	104,293	822,415	867,535	13,733	335,076	71%
Services & Charges							
Professional Services	86,248	6,051	55,557	72,270	246	30,445	65%
Printing & Advertising	-	1,302	1,302	99	-	(1,302)	0%
Utilities	309,744	31,982	283,235	246,058	-	26,509	91%
Education & Training	-	-	-	299	-	-	0%
Travel	2,000	-	-	-	-	2,000	0%
Repairs & Maintenance	99,981	7,953	61,091	52,613	14,222	24,668	75%
Other Interfund Allocations	162,380	13,531	121,786	-	-	40,594	75%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Insurance	54,611	4,602	44,144	68,017	-	10,467	81%
Other Services & Charges	523,034	45,144	387,169	415,604	144	135,721	74%
Transfers Out	268,227	90,752	268,227	85,909	-	-	100%
Total Services & Charges	1,506,225	201,318	1,222,510	940,867	14,612	269,102	82%
Capital	-	-	-	-	-	-	0%
Total Expenditures	4,687,357	444,793	3,410,159	3,139,287	28,344	1,248,852	73%
Net	(132,975)	(180,849)	306,705	183,814	-	(411,334)	
Cash Balance			1,567,757	1,756,816			

Staffing	Budget	Actual
Full Time	8	7
Part-Time /Seasonal/Temporary	N/A	8
Total	8	15

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
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Fund Name	Century Center Capital	Fund Number	671
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,000	1,202	10,193	643	-	1,807	85%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	177,475	-	177,475	-	-	-	100%
Total Revenue	189,475	1,202	187,668	643	-	1,807	99%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	66,124	-	-	4,800	-	66,124	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	66,124	-	-	4,800	-	66,124	0%
Capital	16,876	-	-	5,216	-	16,876	0%
Total Expenditures	83,000	-	-	10,016	-	83,000	0%
Net	106,475	1,202	187,668	(9,373)	-	(81,193)	
Cash Balance			1,045,032	855,980			

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
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Fund Name Century Center Energy Conservation Debt Svc	Fund Number 672
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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	235,000	-	235,000	221,437	-	-	100%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,600	407	2,454	38	-	146	94%
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	90,752	85,909	-	-	100%
Total Revenue	431,587	91,159	381,315	362,452	-	50,272	88%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	280,090	-	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%
Total Services & Charges	416,424	-	207,561	95,748	207,863	1,000	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	416,424	-	207,561	95,748	207,863	1,000	100%
Net	15,163	91,159	173,754	266,703	-	49,272	-
Cash Balance	-	-	344,330	325,585	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The bonds will be paid off over a 15 year period, with the final payment due on May 1, 2031 (debt schedule #139).

City of South Bend, Indiana
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Fund Name	Central Services				Fund Number	222	
Fund Type	Internal Service Funds						
Control	City Funds						
	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	1,386	2,789	3,018	-	4,226	40%
Charges for Services	8,248,563	635,367	5,665,547	537,281	-	2,583,016	69%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,700	1,688	11,069	7,696	-	3,631	75%
Other Income	5,025,166	407,084	4,041,311	5,464,892	-	983,855	80%
Interfund Allocation Reimb	610,726	50,895	458,041	296,744	-	152,685	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,906,170	1,096,419	10,178,757	6,309,633	-	3,727,413	73%
Expenditures by Division							
Equipment Services	8,225,501	609,603	5,274,039	1,958,309	19,493	2,931,968	64%
Building Maintenance	233,139	13,685	123,240	154,956	480	109,419	53%
Central Purchasing/Stores	308,040	22,621	208,387	180,213	120	99,533	68%
Print Shop	189,881	13,438	119,872	107,001	2,955	67,053	65%
Radio Shop	301,290	15,250	177,320	203,913	1,078	122,891	59%
Energy/Sustainability	17,237	16	6,002	228,861	6,425	4,810	72%
Electric & Gas Utilities	4,774,755	423,430	3,746,025	3,438,264	793,659	235,071	95%
Facilities Management	316,655	9,196	89,509	-	81	227,065	28%
Total Expenditures by Division	14,366,498	1,107,239	9,744,396	6,271,517	824,292	3,797,811	74%
Expenditures							
Personnel							
Salaries & Wages	2,291,115	147,814	1,407,492	1,525,474	-	883,623	61%
Fringe Benefits	912,335	57,121	533,948	701,972	-	378,387	59%
Total Personnel	3,203,450	204,935	1,941,439	2,227,446	-	1,262,010	61%
Supplies	4,855,824	408,840	3,447,269	68,108	13,362	1,395,193	71%
Services & Charges							
Professional Services	203,000	6,357	6,522	27,536	2,835	193,643	5%
Printing & Advertising	6,341	-	653	3,857	301	5,387	15%
Utilities	4,844,475	426,832	3,794,414	3,483,383	795,799	254,262	95%
Education & Training	20,800	480	3,649	5,043	480	16,671	20%
Travel	4,000	-	225	711	-	3,775	6%
Repairs & Maintenance	94,047	4,724	46,810	51,232	4,626	42,611	55%
Other Interfund Allocations	648,014	54,001	486,011	308,421	-	162,003	75%
Debt Service - Principal	14,249	768	10,425	10,129	3,823	1	100%
Debt Service - Interest & Fees	1,030	67	817	1,217	212	1	100%
Grants & Subsidies	2,500	-	2,434	5,320	-	66	97%
Other Services & Charges	93,768	234	3,727	2,115	2,853	87,188	7%
Transfers Out	375,000	-	-	77,000	-	375,000	0%
Total Services & Charges	6,307,224	493,463	4,355,687	3,975,963	810,929	1,140,608	82%
Capital	-	-	-	-	-	-	0%
Total Expenditures	14,366,498	1,107,239	9,744,396	6,271,517	824,292	3,797,811	74%
Net	(460,328)	(10,820)	434,362	38,116	-	(70,398)	
Cash Balance			1,426,503	1,082,005			

Staffing	Budget	Actual
Full Time	42	37
Part-Time /Seasonal/Temporary	N/A	3
Total	42	40

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

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

Explanation of Expenditures and Significant Changes/Variations:
Expenses: Employee wages & benefits, repair parts, tools, uniforms, repair services, Radio Shop calibration of equipment, natural gas and electric for City departments, Print Shop machine leases. In 2019, the Office of Sustainability will move out of the Central Services Fund and into the General Fund (101). Capital expenditures are tracked in the Central Services Capital Fund (224). Transfers Out of the Central Services Operating Fund (222) to the capital fund (224) typically match the budgeted capital expenditures. In 2019, Transfers Out increased significantly due to increased capital needs.

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Fund Name	Central Services Capital	Fund Number	224
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Fund Type	Internal Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,900	246	2,536	1,874	-	364	87%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	375,000	-	-	77,000	-	375,000	0%
Total Revenue	377,900	246	2,536	78,874	-	375,364	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	5,000	-	4,718	-	-	282	94%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	88,671	2,504	63,060	4,650	-	25,611	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	2,504	63,060	4,650	-	34,611	65%
Capital	300,000	-	-	77,871	-	300,000	0%
Total Expenditures	402,671	2,504	67,778	82,521	-	334,893	17%
Net	(24,771)	(2,258)	(65,242)	(3,647)	-	40,471	-
Cash Balance	-	-	103,318	190,652	-	-	-

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

Explanation of Revenue Sources:
This fund receives transfers from the Central Services Operating Fund (222). Transfers typically match the budgeted capital expenditures. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Debt service principal and interest payments are budgeted for a new forklift for the Sample Street garage.

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

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Fund Name	Liability Insurance	Fund Number	226
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Fund Type	Internal Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Interest Earnings	90,000	8,577	70,247	52,707	-	19,753	78%
Other Income	995,345	314	993,638	657,027	-	1,707	100%
Interfund Allocation Reimb	3,944,597	327,601	2,961,794	1,546,603	-	982,803	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,029,942	336,491	4,025,679	2,256,337	-	1,004,263	80%
Expenditures by Division							
Safety & Risk Management	251,682	17,069	176,296	164,496	6,845	68,541	73%
Liability Insurance	2,032,932	45,448	513,021	1,122,969	-	1,519,911	25%
Business Insurance	689,500	13,718	677,290	693,736	-	12,210	98%
Workers' Compensation	1,028,000	4,085	1,034,304	1,142,393	21,868	(28,172)	103%
Catastrophic Events	355,541	52,886	542,301	42,861	123,170	(309,930)	187%
Total Expenditures by Division	4,357,655	133,206	2,943,212	3,166,455	151,883	1,262,560	71%
Expenditures							
Personnel							
Salaries & Wages	154,286	11,643	111,177	137,200	-	43,109	72%
Fringe Benefits	61,221	4,834	44,663	63,040	-	16,558	73%
Total Personnel	215,507	16,477	155,840	200,241	-	59,667	72%
Supplies	17,125	47	48,992	3,924	3,199	(35,066)	305%
Services & Charges							
Professional Services	184,929	16,102	125,995	164,732	-	58,934	68%
Printing & Advertising	-	-	-	-	-	-	0%
Education & Training	29,750	1,796	28,827	11,706	3,082	(2,159)	107%
Travel	6,082	-	2,594	2,114	32	3,456	43%
Repairs & Maintenance	26,965	18	14,046	11,076	18,096	(5,177)	119%
Other Interfund Allocations	144,621	12,052	108,465	83,943	-	36,156	75%
Insurance	1,408,500	6,566	1,572,622	1,529,230	-	(164,122)	112%
Other Services & Charges	1,992,600	27,261	404,447	1,100,871	22,401	1,565,752	21%
Transfers Out	-	-	-	25,425	-	-	0%
Total Services & Charges	3,793,447	63,796	2,256,996	2,929,098	43,610	1,492,840	61%
Capital	331,576	52,886	481,384	33,192	105,074	(254,882)	177%
Total Expenditures	4,357,655	133,206	2,943,212	3,166,455	151,883	1,262,559	71%
Net	672,287	203,285	1,082,467	(910,118)		(258,296)	
Cash Balance			4,782,474	3,760,479			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The cash reserve goal in this fund is presently \$5 million. When this fund has sufficient reserves, allocations to departments may decrease. Workers' Compensation expenses have increased in the past 18 months due to several large, unrelated injuries. The City continues to monitor the workers' compensation related accidents and provides training once an issue has been brought to the attention of the Safety & Risk Department. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries. Capital was budgeted in 2018 to spend the insurance proceeds from the 2018 flood claims.

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Fund Name	Take Home Vehicle Police	Fund Number	278
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Fund Type	Internal Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,500	1,493	13,245	9,688	-	3,255	80%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,500	480	4,073	2,404	-	1,427	74%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	1,973	17,318	12,093	-	4,682	79%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	50,000	2,491	5,277	396	-	44,723	11%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	50,000	2,491	5,277	396	-	44,723	11%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	50,000	2,491	5,277	396	-	44,723	11%
Net	(28,000)	(518)	12,041	11,697		(40,041)	
Cash Balance			762,537	763,461			

Fund Purpose:

This fund pays for police vehicle off duty accident claims.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
September 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	50,000	4,597	40,101	18,360	-	9,899	80%
Charges for Services	62,585	-	62,585	-	-	0	100%
Donations	-	-	-	100,000	-	-	0%
Other Income	62,222	3,755	60,723	39,599	-	1,499	98%
Interfund Allocation Reimb	7,991,331	665,947	5,993,490	5,091,714	-	1,997,841	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,166,138	674,299	6,156,899	5,249,673	-	2,009,239	75%
Expenditures by Division							
311 Call Center	557,310	45,277	397,294	388,990	4,540	155,476	72%
Information Technology	8,744,146	694,078	5,777,590	3,541,544	1,066,790	1,899,766	78%
Total Expenditures by Division	9,301,456	739,355	6,174,884	3,930,534	1,071,330	2,055,242	78%
Expenditures							
Personnel							
Salaries & Wages	1,942,598	126,015	1,229,151	1,116,460	-	713,447	63%
Fringe Benefits	692,708	44,973	409,242	454,672	-	283,466	59%
Total Personnel	2,635,306	170,987	1,638,393	1,571,131	-	996,913	62%
Supplies	127,341	2,981	101,951	77,607	51,220	(25,830)	120%
Services & Charges							
Professional Services	1,417,812	25,476	861,982	620,950	320,250	235,580	83%
Printing & Advertising	5,150	4,099	4,220	298	-	930	82%
Education & Training	74,900	900	13,589	13,883	4,574	56,737	24%
Travel	69,403	-	24,779	15,790	21,803	22,821	67%
Repairs & Maintenance	3,497,713	491,027	2,448,152	1,357,539	504,861	544,700	84%
Other Interfund Allocations	6,785	565	5,090	3,906	-	1,695	75%
Debt Service - Principal	384,403	19,273	244,710	83,891	116,162	23,531	94%
Debt Service - Interest & Fees	48,219	1,089	23,507	8,664	11,462	13,250	73%
Grants & Subsidies	-	-	-	25,000	-	-	0%
Other Services & Charges	394,324	22,958	208,512	151,875	898	184,914	53%
Transfers Out	600,000	-	600,000	-	-	-	100%
Total Services & Charges	6,498,709	565,387	4,434,541	2,281,796	980,009	1,084,158	83%
Capital	40,100	-	-	-	40,100	-	100%
Total Expenditures	9,301,456	739,355	6,174,884	3,930,534	1,071,330	2,055,241	78%
Net	-	-	-	-	-	(46,002)	
Cash Balance			2,778,331	2,908,222			

Staffing	Budget	Actual
Full Time	30	28
Part-Time /Seasonal/Temporary	N/A	1
Total	30	29

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
September 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	19,671	194,764	147,282	-	55,236	78%
Donations	-	-	-	-	-	-	0%
Other Income	13,229,855	1,075,149	10,065,438	13,800,269	-	3,164,417	76%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,479,855	1,094,820	10,260,202	13,947,552	-	3,219,653	76%
Expenditures by Division							
Employee Benefits	15,442,986	1,292,653	12,102,246	10,992,128	121,625	3,219,115	79%
Employee Wellness Clinic	1,180,000	219,531	1,001,383	834,945	205,101	(26,484)	102%
Total Expenditures by Division	16,622,986	1,512,184	13,103,629	11,827,073	326,726	3,192,630	81%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	146,686	391	114,807	62,101	32,285	(406)	100%
Services & Charges							
Professional Services	1,295,217	264,552	1,103,281	980,696	224,389	(32,453)	103%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	15,169,600	1,242,357	11,872,735	10,777,366	70,052	3,226,813	79%
Other Services & Charges	11,483	4,884	12,807	6,910	-	(1,324)	112%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	16,476,300	1,511,793	12,988,822	11,764,972	294,441	3,193,036	81%
Capital	-	-	-	-	-	-	0%
Total Expenditures	16,622,986	1,512,184	13,103,629	11,827,073	326,726	3,192,630	81%
Net	(3,143,131)	(417,363)	(2,843,427)	2,120,479	-	27,023	
Cash Balance			9,131,521	12,041,162			

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
September 30, 2019**

Fund Name	Unemployment Compensation	Fund Number	713
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Fund Type	Internal Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,300	360	3,432	2,786	-	868	80%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,300	360	3,432	2,786	-	868	80%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	60,000	3,314	30,175	20,480	-	29,825	50%
Total Personnel	60,000	3,314	30,175	20,480	-	29,825	50%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	10,000	-	2,400	-	-	7,600	24%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	10,000	-	2,400	-	-	7,600	24%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	70,000	3,314	32,575	20,480	-	37,425	47%
Net	(65,700)	(2,954)	(29,142)	(17,693)	-	(36,557)	
Cash Balance			179,823	207,935			

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
September 30, 2019**

Fund Name	Parental Leave Fund	Fund Number	714
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Fund Type	Internal Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,150	33	698	258	-	452	61%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	173,346	11,576	115,370	121,165	-	57,976	67%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	174,496	11,609	116,068	121,423	-	58,428	67%
Expenditures							
Personnel							
Salaries & Wages	155,694	17,103	158,185	83,755	-	(2,491)	102%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	155,694	17,103	158,185	83,755	-	(2,491)	102%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	155,694	17,103	158,185	83,755	-	(2,491)	102%
Net	18,802	(5,495)	(42,118)	37,668	-	60,919	
Cash Balance			9,119	37,668			

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
September 30, 2019

Fund Name	Fire Pension	Fund Number	701
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Fund Type	Trust Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	5,212,638	2,231,497	4,466,993	4,475,669	-	745,645	86%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	6,500	-	2,179	2,539	-	4,321	34%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	7,345	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,219,138	2,231,497	4,469,172	4,485,553	-	749,966	86%
Expenditures							
Personnel							
Salaries & Wages	5,105,307	357,148	3,322,233	3,535,948	-	1,783,074	65%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	5,105,307	357,148	3,322,233	3,535,948	-	1,783,074	65%
Supplies	300	-	-	67	-	300	0%
Services & Charges							
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	73	833	788	-	667	56%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,850	73	4,833	3,990	-	2,017	71%
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,112,457	357,222	3,327,066	3,540,005	-	1,785,391	65%
Net	106,681	1,874,275	1,142,106	945,548	-	(1,035,425)	
Cash Balance			1,457,872	1,409,577			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Police Pension	Fund Number	702
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Fund Type	Trust Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	6,347,700	3,053,891	6,111,782	6,223,858	-	235,918	96%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,500	199	6,142	5,960	-	8,358	42%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,000	18	2,472	1,380	-	5,528	31%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,370,200	3,054,108	6,120,396	6,231,198	-	249,804	96%
Expenditures							
Personnel							
Salaries & Wages	6,343,985	499,788	4,866,979	4,652,124	-	1,477,006	77%
Fringe Benefits	3,717	-	-	261	-	3,717	0%
Total Personnel	6,347,702	499,788	4,866,979	4,652,385	-	1,480,723	77%
Supplies							
Supplies	800	-	-	-	-	800	0%
Services & Charges							
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	98	936	805	-	464	67%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,400	98	4,936	4,005	-	2,464	67%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	6,355,902	499,885	4,871,915	4,656,390	-	1,483,987	77%
Net	14,298	2,554,223	1,248,481	1,574,808	-	(1,234,183)	
Cash Balance			2,196,065	2,459,808			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Retiree health insurance was paid from this fund through 2016; that cost was not reimbursed by the state and was transferred to the regular Police Department budget.

**City of South Bend, Indiana
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Fund Name	City Cemetery Trust	Fund Number	730
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Fund Type	Trust Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	620	58	511	366	-	109	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	620	58	511	366	-	109	82%
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	620	58	511	366	-	109	
Cash Balance			29,489	28,836			

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

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

Explanation of Expenditures and Significant Changes/Variations:
There are no budgeted expenditures at this time.

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

**City of South Bend, Indiana
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Fund Name	Bowman Cemetery	Fund Number	731
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Fund Type	Trust Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,500	906	8,033	-	-	2,467	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,500	906	8,033	-	-	2,467	77%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	10,500	906	8,033	-	-	2,467	
Cash Balance			463,905	-			

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/Variations:

Expenses will be for maintaining the Bowman Cemetery. There are no expenditures budgeted for 2019 since the fund was established after the 2019 budget was passed.

Explanation of Significant Spending on Capital Projects:

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	16,935,449	-	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	-	41,206	22,988	-	1	100%
Charges for Services	1,080	1,080	2,160	2,140	-	(1,080)	200%
Interest Earnings	600,000	57,035	473,373	370,209	-	126,627	79%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	33,825	-	20,740	4,503,954	-	13,085	61%
Transfers In	47,934	5,447	47,904	31,302	-	30	100%
Total Revenue	18,055,995	63,562	11,426,476	15,730,291	-	6,629,520	63%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	3,514,996	75,678	860,250	890,174	1,073,683	1,581,063	55%
Printing & Advertising	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Debt Service - Principal	4,038,315	72,542	3,598,315	2,806,409	440,000	-	100%
Debt Service - Interest & Fees	1,198,775	27,458	1,177,900	1,025,682	20,475	400	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,432,035	124,328	1,226,638	2,163,396	954,125	251,272	90%
Transfers Out	4,261,018	-	4,068,098	4,069,475	-	192,920	95%
Total Services & Charges	15,445,139	300,006	10,931,201	10,955,137	2,488,283	2,025,655	87%
Capital							
	28,039,812	1,198,435	5,304,546	10,899,512	7,227,101	15,508,165	45%
Total Expenditures	43,484,951	1,498,441	16,235,747	21,854,649	9,715,384	17,533,820	60%
Net	(25,428,956)	(1,434,879)	(4,809,271)	(6,124,358)	-	(10,904,300)	-
Cash Balance			26,941,037	27,385,953			

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

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

Explanation of Expenditures and Significant Changes/Variations:
This fund makes payments on the following debt:

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

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

City of South Bend, Indiana
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Fund Name	TIF - West Washington	Fund Number	422
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Fund Type	Tax Increment Financing Funds
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Control	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
Revenue							
Property Taxes	314,425	-	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	3,124	29,961	28,649	-	10,039	75%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	354,425	3,124	173,986	202,232	-	180,439	49%
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	62,939	442,233	579,140	770,269	482,149	72%
Total Expenditures	1,695,130	62,939	442,233	579,140	770,269	482,628	72%
Net	(1,340,705)	(59,815)	(268,248)	(376,909)	-	(302,189)	-
Cash Balance	-	-	1,532,721	1,899,515	-	-	-

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
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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
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Fund Type	Tax Increment Financing Funds
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Control	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
Revenue							
Property Taxes	2,808,805	-	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	17,943	173,821	111,948	-	53,179	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,725	-	7,725	72,104	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,043,530	17,943	1,823,720	1,626,143	-	1,219,810	60%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	143,052	9,750	24,049	294,174	48,235	70,768	51%
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	-	-	744	97%
Other Services & Charges	790	-	790	7,417	-	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	169,842	9,750	50,095	301,591	48,235	71,512	58%
Capital	12,032,140	1,757,421	5,440,191	475,429	4,818,790	1,773,159	85%
Total Expenditures	12,201,982	1,767,171	5,490,286	777,019	4,867,025	1,844,671	85%
Net	(9,158,452)	(1,749,228)	(3,666,565)	849,124	-	(624,861)	-
Cash Balance	-	-	7,325,075	9,526,266	-	-	-

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

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

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

City of South Bend, Indiana
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Fund Name	TIF - Southside Development #1	Fund Number	430
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Fund Type	Tax Increment Financing Funds
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Control	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
Revenue							
Property Taxes	2,229,283	-	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	18,361	157,110	103,779	-	34,890	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,421,283	18,361	1,561,001	1,362,358	-	860,281	64%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	964,932	9,750	180,203	206,019	145,833	638,896	34%
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	964,932	9,750	180,203	206,019	145,833	638,896	34%
Capital	9,387,796	32,789	1,614,135	99,786	97,626	7,676,035	18%
Total Expenditures	10,352,728	42,539	1,794,338	305,805	243,459	8,314,931	20%
Net	(7,931,445)	(24,178)	(233,337)	1,056,553	-	(7,454,650)	
Cash Balance			9,245,766	8,893,136			

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.

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Fund Name	TIF - Douglas Road	Fund Number	435
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Fund Type	Tax Increment Financing Funds
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Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,724	382	3,536	2,470	-	188	95%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,724	382	3,536	2,470	-	188	95%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	208,000	-	12,175	-	96,625	99,200	52%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	208,000	-	12,175	-	96,625	99,200	52%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	208,000	-	12,175	-	96,625	99,200	52%
Net	(204,276)	382	(8,639)	2,470	-	(99,012)	-
Cash Balance	-	-	195,636	203,268	-	-	-

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

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	TIF - River East Residential (NE Res)	Fund Number	436
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Fund Type	Tax Increment Financing Funds
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Control	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
Revenue							
Property Taxes	4,563,923	-	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	3,255	30,266	5,385	-	9,734	76%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	67	-	-	0%
Total Revenue	4,603,923	3,255	2,828,854	2,621,588	-	1,775,068	61%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	9,047	-	-	-	-	9,047	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	392,522	-	392,522	376,417	-	-	100%
Debt Service - Interest & Fees	102,306	1,500	102,306	116,911	-	-	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	3,771,125	-	3,769,003	3,748,972	-	2,122	100%
Total Services & Charges	4,275,000	1,500	4,263,831	4,242,300	-	11,169	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	4,275,000	1,500	4,263,831	4,242,300	-	11,169	100%
Net	328,923	1,755	(1,434,977)	(1,620,712)	-	1,763,899	
Cash Balance			1,554,217	1,866,531			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

At the end of 2017, Eddy Street Commons Phase II Bonds were issued to help fund the second phase of the mixed-use development area just south of the University of Notre Dame's campus. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (759). Transfers Out are interfund transfers to the Eddy Street Commons Debt Service Fund (760) which makes the debt payments. The \$9K in other funding will cover mandatory administrative costs related to TIF neutralization calculations.

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

Fund Name	Revelopment Retail Area (Leighton Plaza)	Fund Number	425
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Fund Type	Tax Increment Financing Funds
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Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	22,398	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	206	-	206	2,001	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	87	-	-	50,691	-	87	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	293	-	206	75,090	-	87	70%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	(321)	2,423	-	321	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	16,897	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	1,093	51,681	-	(1,093)	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	39,402	-	-	0%
Transfers Out	-	-	7,820	-	-	(7,820)	0%
Total Services & Charges	-	-	8,912	107,981	-	(8,913)	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	8,592	110,404	-	(8,592)	0%
Net	293	-	(8,386)	(35,314)	-	8,679	-
Cash Balance	-	-	-	141,420	-	-	-

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

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

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

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

City of South Bend, Indiana
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September 30, 2019

Fund Name	Redevelopment General	Fund Number	433
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Fund Type	Redevelopment Funds
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Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	84,095	5,863	66,506	-	-	17,589	79%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,208	11,113	193	-	3,887	74%
Donations	1,000,000	1,177,112	1,177,112	607,302	-	(177,112)	118%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	28,126	-	-	0%
Total Revenue	1,099,095	1,184,183	1,254,731	635,620	-	(155,636)	114%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	9,184	-	4,684	1,894	-	4,500	51%
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	1,064,816	9,947	178,072	-	245,038	641,706	40%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,074,000	9,947	182,757	1,894	245,038	646,206	40%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,074,000	9,947	182,757	1,894	245,038	646,206	40%
Net	25,095	1,174,237	1,071,974	633,726	-	(801,842)	
Cash Balance			1,687,599	641,118			

Fund Purpose:

Prior to 2019, this fund's sole expenditure was for general legal fees for the Redevelopment Commission. Starting in 2019, this fund will also be used for economic empowerment activities determined by the Redevelopment Commission and the Department of Community Investment.

- The Redevelopment Commission was established to address conditions associated with blight and the underutilization of land and/or barriers to development. The Commission operates within the city limits. They study areas of the city, identify problem areas and develop a strategic plan for eliminating blight and bringing about new development within those areas. A primary focus is on the expansion of tax base and the creation of new jobs within South Bend.
- There are five voting members of the South Bend Redevelopment Commission. Three are appointed by the Mayor; two are appointed by the South Bend Common Council. In addition, one member of the South Bend Community School Corporation Board of School Trustees is appointed by the Mayor as a non-voting adviser to the Commission.

Explanation of Revenue Sources:

Beginning in 2018, the City of South Bend will receive payments from the Pokagon Band of the Potawatomi, a Native American tribe, as "payment in lieu of taxes" for the Four Winds Casino built on tribal land adjacent to the City (this is not technically PILOT for financial reporting purposes). In 2019, this fund will receive the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State. In 2018, the remaining cash balance in the Economic Development Commission Revenue Bonds Fund 281 was transferred to this fund when the bonds were paid off. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

As outlined in the agreement with the Pokagon Band, the donations will fund initiatives broadly aimed at contributing to the improvement of educational opportunities in the City and to address poverty and unemployment in the City.

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

Fund Name	Certified Technology Park	Fund Number	439
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Fund Type	Redevelopment Funds
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Control	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
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	785	10,421	7,890	-	1,579	87%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,000	785	10,421	7,890	-	1,579	87%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	625,000	230,876	546,403	-	83,245	(4,648)	101%
Total Expenditures	625,000	230,876	546,403	-	83,245	(4,648)	101%
Net	(613,000)	(230,092)	(535,982)	7,890	-	6,227	
Cash Balance			88,050	620,956			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

Fund Name	Airport Urban Enterprise Zone	Fund Number	454
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Fund Type	Redevelopment Funds
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Control	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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,500	782	6,938	4,976	-	1,562	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,500	782	6,938	4,976	-	1,562	82%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	50,000	-	-	-	-	50,000	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	50,000	-	-	-	-	50,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	50,000	-	-	-	-	50,000	0%
Net	(41,500)	782	6,938	4,976	-	(48,438)	
Cash Balance			400,480	391,603			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

This fund has been used in the past to pay for job training programs. Staff continue to work on developing eligible, viable program.

Explanation of Significant Spending on Capital Projects:

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Industrial Revolving Fund	Fund Number	754
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Fund Type	Redevelopment Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	232,680	25,733	204,558	140,432	-	28,122	88%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	232,680	25,733	204,558	140,432	-	28,122	88%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	135,000	6,379	56,679	56,325	-	78,321	42%
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	878	19,958	6,818	-	2,042	91%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	157,000	7,257	76,637	63,143	-	80,363	49%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	157,000	7,257	76,637	63,143	-	80,363	49%
Net	75,680	18,476	127,921	77,289	-	(52,241)	
Cash Balance			1,806,964	2,548,717			

Fund Purpose:

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

Accounting Methodology:

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

Explanation of Revenue Sources:

This fund receives revenue from the repayments of small business loans. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

Expenses include legal costs, staff contract costs, and professional services necessary to properly oversee operations and review new and outstanding loans.

City of South Bend, Indiana
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Fund Name Airport 2003 Debt Reserve	Fund Number 315
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Fund Type Debt Service Funds

Control 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
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	21,000	2,039	18,217	13,320	-	2,783	87%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,000	2,039	18,217	13,320	-	2,783	87%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	14,000	2,039	17,929	11,715	-	(3,929)	128%
Total Services & Charges	14,000	2,039	17,929	11,715	-	(3,929)	128%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	14,000	2,039	17,929	11,715	-	(3,929)	128%
Net	7,000	-	288	1,604	-	6,712	-
Cash Balance			1,040,462	1,040,462			

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

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

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

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

Fund Name Coveleski Debt Service Reserve	Fund Number 317
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Fund Type Debt Service Funds

Control 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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,086	-	1,076	6,656	-	2,010	35%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,086	-	1,076	6,656	-	2,010	35%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	527,518	-	527,517	-	-	1	100%
Total Services & Charges	527,518	-	527,517	-	-	1	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	527,518	-	527,517	-	-	1	100%
Net	(524,432)	-	(526,442)	6,656	-	2,009	
Cash Balance							

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

Explanation of Revenue Sources:
The fund only receives interest earnings revenue.

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

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

Fund Name SBCDA 2003 Debt Reserve	Fund Number 328
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Fund Type Debt Service Funds

Control 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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	3,408	30,456	22,268	-	9,544	76%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40,000	3,408	30,456	22,268	-	9,544	76%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	20,000	3,408	29,975	19,586	-	(9,975)	150%
Total Services & Charges	20,000	3,408	29,975	19,586	-	(9,975)	150%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	20,000	3,408	29,975	19,586	-	(9,975)	150%
Net	20,000	-	481	2,682	-	19,519	
Cash Balance			1,739,495	1,739,495			

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

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

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

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

Fund Name	2018 TIF Park Bond Debt Service	Fund Number	351
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Fund Type	Debt Service Funds
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Control	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
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	1,974	17,511	-	-	2,489	88%
Debt Proceeds	-	-	-	993,495	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20,000	1,974	17,511	993,495	-	2,489	88%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	20,000	1,974	17,511	993,495	-	2,489	
Cash Balance			1,010,731	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
September 30, 2019

Fund Name	South Bend Redevelopment Authority	Fund Number	752
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Fund Type	Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	630	4,628	2,956	-	372	93%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,869,500	-	2,669,378	2,916,500	-	200,122	93%
Total Revenue	2,874,500	630	2,674,006	2,919,456	-	200,494	93%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	1,725,000	710,000	1,725,000	1,915,000	-	-	100%
Debt Service - Interest & Fees	1,136,269	524,978	1,100,663	1,153,013	-	35,606	97%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	324,220	-	-	0%
Total Services & Charges	2,861,269	1,234,978	2,825,663	3,392,233	-	35,606	99%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,861,269	1,234,978	2,825,663	3,392,233	-	35,606	99%
Net	13,231	(1,234,348)	(151,656)	(472,777)	-	164,888	
Cash Balance			58,836	49,455			

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
September 30, 2019

Fund Name	Smart Streets Debt Service	Fund Number	756
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Fund Type	Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,400	509	3,644	2,858	-	756	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,715,500	-	1,715,500	1,714,000	-	-	100%
Total Revenue	1,719,900	509	1,719,144	1,716,858	-	756	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	970,000	490,000	970,000	940,000	-	-	100%
Debt Service - Interest & Fees	741,369	366,584	742,019	770,444	-	(650)	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,711,369	856,584	1,712,019	1,710,444	-	(650)	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,711,369	856,584	1,712,019	1,710,444	-	(650)	100%
Net	8,531	(856,076)	7,125	6,414	-	1,406	
Cash Balance			1,733,915	1,725,060			

Fund Purpose:

The Smart Streets Debt Service Fund records debt service payments made on the 2015 Smart Streets bond that had a par amount of \$25,000,000. The Smart Streets project converted a number of downtown streets from one-way to two-way traffic and added amenities such as larger sidewalks, bicycle lanes, street trees to increase the attractiveness and economic vitality of the downtown area.

Accounting Methodology:

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

Explanation of Revenue Sources:

The River West TIF Fund (324) transfers money into this fund semi-annually to cover debt service payments. The trustee bank receives the payments from the City and passes them through to the bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

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