



**Period Ending:**                      **October 31, 2019**

**Issued By:**                              **Controller**

# ***City of South Bend***

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

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### **Distribution**

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

*Pete Buttigieg*  
*Laura O'Sullivan*  
*Genevieve Miller*

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**October 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 October 31, 2019, total revenue for the year was \$277,754,381, 77% of estimated revenue. As of October 31, 2018, total revenue received was \$281,489,352. 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 October 31, 2019, total expenditures were \$314,908,386 and outstanding encumbrances were \$58,946,483, a total of \$373,854,869 which represents 77% 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 65% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$276,017,155 as of October 31, 2018.

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

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>City Funds</b>							
<b>General Fund</b>		<b>65,347,095</b>	<b>1,425,961</b>	<b>42,230,174</b>	<b>39,161,249</b>	<b>23,116,921</b>	<b>65%</b>
<b>Special Revenue</b>							
	102 Rainy Day	233,000	16,371	200,810	143,213	32,190	86%
	201 Parks & Recreation	20,519,337	375,754	14,116,711	9,158,133	6,402,626	69%
	202 Motor Vehicle Highway	7,536,305	311,406	5,971,551	8,997,504	1,564,754	79%
	203 Recreation Nonreverting	-	-	-	883,244	-	0%
	209 Studebaker-Oliver Revitalizing Grants	125,000	1,446	117,037	152,590	7,963	94%
	210 Economic Development State Grants	747,768	150	56,505	61,734	691,263	8%
	211 Department of Community Investment (DCI)	3,065,225	57,861	2,396,011	1,859,281	669,214	78%
	212 Dept of Community Investment Grants	9,162,304	574,561	2,177,158	2,891,487	6,985,146	24%
	216 Police State Seizures	35,510	743	9,716	39,844	25,794	27%
	217 Gift, Donation, Bequest	743,493	4,917	735,879	106,651	7,614	99%
	218 Police Curfew Violations	500	21	289	1,068	211	58%
	219 Unsafe Building	959,891	28,937	730,285	644,623	229,606	76%
	220 Law Enforcement Continuing Education	332,595	17,663	247,857	202,060	84,738	75%
	221 Landlord Registration	5,750	392	5,487	408	263	95%
	227 Loss Recovery	13,000	924	11,650	10,187	1,350	90%
	249 Public Safety LOIT	9,257,130	718,518	7,829,693	7,231,353	1,427,437	85%
	251 Local Roads & Streets	4,647,714	195,933	3,620,453	2,272,093	1,027,261	78%
	257 LOIT Special Distribution	319,953	458	101,768	759,117	218,185	32%
	258 Human Rights Federal Grant	175,400	97,219	182,891	79,188	(7,491)	104%
	265 Local Road & Bridge Grant	1,207,400	554,419	1,113,561	1,344,077	93,839	92%
	266 MVH Restricted Fund	3,160,515	284,782	2,671,551	-	488,964	85%
	273 Morris PAC / Palais Royale Marketing	16,400	365	14,158	10,275	2,242	86%
	274 Morris PAC Self-Promotion	127,800	3,706	56,366	76,322	71,434	44%
	280 Police Block Grants	90	6	77	55	13	85%
	281 Economic Develop Commission-Revenue Bonds	-	-	-	259	-	0%
	289 HAZMAT	10,600	44	9,838	370	762	93%
	291 Indiana River Rescue	135,665	425	134,893	96,115	772	99%
	294 Regional Police Academy	24,500	2,123	21,700	22,492	2,800	89%
	295 COPS MORE Grant	268,089	1,005	58,390	51,774	209,699	22%
	299 Police Federal Drug Enforcement	53,600	205	2,779	14,981	50,821	5%
	404 County Option Income Tax	14,168,296	1,053,864	12,125,895	11,639,646	2,042,401	86%
	408 Economic Development Income Tax	13,515,746	994,986	11,551,118	11,249,998	1,964,628	85%
	410 Urban Development Action Grant	46,240	10,184	84,502	34,190	(38,262)	183%
	655 Project Releaf	459,489	38,278	384,686	384,033	74,803	84%
	705 Police K-9 Unit	2,060	4	45	40	2,015	2%
<b>Special Revenue Total</b>		<b>91,076,365</b>	<b>5,347,671</b>	<b>66,741,311</b>	<b>60,418,406</b>	<b>24,335,055</b>	<b>73%</b>
<b>City Debt Service</b>							
	312 2017 Parks Bond Debt Service	1,139,404	-	665,777	405,306	473,627	58%
	313 Football Hall of Fame Debt Service	27	-	27	497,409	-	99%
	350 2018 Fire Station #9 Debt Service	321,707	-	321,706	-	1	100%
	755 South Bend Building Corp	2,655,500	1,016	2,654,205	2,653,433	1,295	100%
	757 2015 Parks Bond Debt Service	382,931	31,372	318,484	316,914	64,447	83%
	760 Eddy Street Commons Debt Service	1,305,625	637	1,305,538	1,283,025	87	100%
<b>City Debt Service Total</b>		<b>5,805,194</b>	<b>33,025</b>	<b>5,265,737</b>	<b>5,156,087</b>	<b>539,457</b>	<b>91%</b>
<b>Capital Project</b>							
	377 Professional Sports Development	546,719	-	532,504	7,468	14,215	97%
	401 Coveleski Stadium Capital	44,350	23,139	23,723	29,842	20,627	53%
	405 Park Nonreverting Capital	-	-	-	33,142	-	0%
	406 Cumulative Capital Development	479,144	549	272,882	265,559	206,262	57%
	407 Cumulative Capital Improvement	242,296	900	145,813	141,058	96,483	60%
	412 Major Moves Construction	636,681	3,823	635,542	533,037	1,139	100%
	416 Morris Performing Arts Center Capital	145,900	4,085	61,399	81,872	84,501	42%
	450 Palais Royale Historic Preservation	21,200	2,593	14,820	17,280	6,380	70%
	451 2018 Fire Station #9 Capital	50,000	890	38,552	5,045,395	11,448	77%
	452 2018 TIF Park Bond Capital	200,000	10,211	162,590	11,007,782	37,410	81%
	453 2018 Zoo Bond Capital	26,000	768	21,415	-	4,585	82%
	471 2017 Parks Bond Capital	255,000	15,515	220,797	133,779	34,203	87%
	677 Football Hall of Fame Capital	2,312	-	2,311	6,027	1	100%
	750 Equipment/Vehicle Leasing	2,051,625	428	1,488,710	6,239,238	562,915	73%
	751 2015 Parks Bond Capital	840	46	840	3,863	-	100%
	753 Smart Streets Bond Capital	124	-	124	1,007	-	100%
	759 Eddy Street Commons Capital	75	4	55	102	20	73%
<b>Capital Project Total</b>		<b>4,702,266</b>	<b>62,951</b>	<b>3,622,078</b>	<b>23,546,450</b>	<b>1,080,189</b>	<b>77%</b>
<b>Enterprise</b>							
	287 Emergency Medical Services Capital	1,216,007	3,515	496,698	1,711,032	719,309	41%
	288 Emergency Medical Services Operating	6,544,720	193,367	5,261,204	5,249,452	1,283,516	80%
	600 Consolidated Building Fund	4,836,769	272,420	3,652,272	2,472,366	1,184,497	76%
	601 Parking Garages	1,318,482	124,258	893,956	1,047,169	424,526	68%
	610 Solid Waste Operations	5,527,485	471,560	4,579,114	4,599,898	948,371	83%
	611 Solid Waste Capital	1,137,416	155	1,057,140	1,004,805	80,276	93%
	620 Water Works Operations	20,936,939	2,025,951	17,027,480	14,124,342	3,909,459	81%
	622 Water Works Capital	3,376,000	379,443	2,915,066	255,190	460,934	86%
	624 Water Works Customer Deposit	37,000	2,319	28,560	21,016	8,440	77%
	625 Water Works Sinking	2,041,041	169,926	1,699,296	1,665,677	341,745	83%
	626 Water Works Bond Reserve	37,000	2,220	27,212	19,751	9,788	74%
	629 Water Works Reserve Operations & Maintenance	296,552	4,460	279,898	89,037	16,654	94%
	640 Sewer Repair Insurance	679,863	58,355	584,008	560,385	95,855	86%
	641 Sewage Works Operations	38,434,939	3,139,278	33,872,972	32,741,680	4,561,967	88%
	642 Sewage Works Capital	5,484,460	271,964	5,585,554	4,007,091	(101,094)	102%
	643 Sewage Works Reserve Operations & Maint.	270,717	8,549	256,904	311,877	13,813	95%
	649 Sewage Sinking	7,843,841	12,137	7,862,566	8,465,014	(18,725)	100%
	653 Sewage Debt Service Reserve	84,395	7,126	69,407	45,374	14,988	82%
	654 Sewage Works Deposit Fund	600	156	311	-	289	52%
	659 Sewer Bond 2011	-	-	-	1	-	0%
	661 Sewer Bond 2012	-	-	-	3,229	-	0%
	667 Storm Sewer Fund	600,200	88,508	342,528	-	257,672	57%
	670 Century Center	4,554,382	192,562	3,909,427	3,767,029	644,955	86%
	671 Century Center Capital	189,475	1,110	188,778	825	697	100%

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
	672 Century Center Energy Conservation Debt Svc	431,587	328	381,643	362,462	49,944	88%
<b>Enterprise Total</b>		<b>105,879,870</b>	<b>7,429,667</b>	<b>90,971,995</b>	<b>82,524,702</b>	<b>14,907,876</b>	<b>86%</b>
<b>Internal Service</b>							
	222 Central Services	13,906,170	1,128,664	11,307,421	6,947,831	2,598,749	81%
	224 Central Services Capital	377,900	162	2,697	79,026	375,203	1%
	226 Liability Insurance	5,029,981	336,290	4,361,969	2,475,185	668,013	87%
	278 Take Home Vehicle Police	22,000	1,533	18,851	13,197	3,149	86%
	279 IT / Innovation / 311 Call Center	8,198,998	673,959	6,830,858	5,824,651	1,368,140	83%
	711 Self-Funded Employee Benefits	13,479,855	1,299,534	11,559,735	15,503,197	1,920,120	86%
	713 Unemployment Compensation	4,300	280	3,713	3,005	587	86%
	714 Parental Leave	174,496	16,015	132,082	133,685	42,414	76%
<b>Internal Service Total</b>		<b>41,193,700</b>	<b>3,456,436</b>	<b>34,217,326</b>	<b>30,979,777</b>	<b>6,976,375</b>	<b>83%</b>
<b>Trust &amp; Agency</b>							
	701 Firefighters Pension	5,219,138	-	4,469,172	4,485,553	749,966	86%
	702 Police Pension	6,370,200	260	6,120,656	6,233,721	249,544	96%
	730 City Cemetery	620	45	556	397	64	90%
	731 Bowman Cemetery	10,500	713	8,746	455,518	1,754	83%
<b>Trust &amp; Agency Total</b>		<b>11,600,458</b>	<b>1,018</b>	<b>10,599,131</b>	<b>11,175,189</b>	<b>1,001,328</b>	<b>91%</b>
<b>City Funds Total</b>		<b>325,604,948</b>	<b>17,756,730</b>	<b>253,647,752</b>	<b>252,961,859</b>	<b>71,957,201</b>	<b>78%</b>
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing</b>							
	324 TIF - River West Development Area (Airport)	18,055,995	286,831	11,713,307	16,126,597	6,342,688	65%
	422 TIF - West Washington	354,425	2,363	176,349	204,386	178,076	50%
	429 TIF - River East Development Area (NE Dev)	3,043,530	11,454	1,835,175	1,636,144	1,208,355	60%
	430 TIF - Southside Development #1	2,421,283	14,234	1,575,235	1,371,700	846,048	65%
	435 TIF - Douglas Road	3,724	301	3,837	2,683	(113)	103%
	436 TIF - River East Residential (NE Res)	4,603,923	2,392	2,831,246	2,621,588	1,772,677	61%
<b>Tax Increment Financing Total</b>		<b>28,482,880</b>	<b>317,575</b>	<b>18,135,148</b>	<b>21,963,098</b>	<b>10,347,731</b>	<b>64%</b>
<b>Redevelopment</b>							
	425 Redevelopment Retail Area (Leighton Plaza)	293	-	206	75,236	87	70%
	433 Redevelopment General	1,276,207	6,709	1,261,440	635,721	14,767	99%
	439 Certified Technology Park	12,000	407	10,828	8,542	1,172	90%
	454 Airport Urban Enterprise Zone	8,500	616	7,554	5,387	946	89%
	754 Industrial Revolving Fund	232,680	19,289	223,846	162,508	8,834	96%
<b>Redevelopment Total</b>		<b>1,529,680</b>	<b>27,021</b>	<b>1,503,874</b>	<b>887,394</b>	<b>25,806</b>	<b>98%</b>
<b>Debt Service</b>							
	315 Redevelopment Bond - Airport Taxable	21,000	1,602	19,819	14,413	1,181	94%
	317 Coveleski Debt Service Reserve	3,086	-	1,076	7,206	2,011	35%
	328 Redevelopment Bond - Palais Royale	40,000	2,679	33,135	24,097	6,865	83%
	351 2018 TIF Park Bond Debt Service	20,000	1,554	19,065	993,495	935	95%
	752 South Bend Redevelopment Authority	2,874,500	1,069	2,675,075	2,920,491	199,425	93%
	756 Smart Streets Debt Service	1,719,900	295	1,719,438	1,717,298	462	100%
<b>Debt Service Total</b>		<b>4,678,486</b>	<b>7,199</b>	<b>4,467,608</b>	<b>5,677,000</b>	<b>210,879</b>	<b>95%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>34,691,046</b>	<b>351,795</b>	<b>24,106,630</b>	<b>28,527,492</b>	<b>10,584,416</b>	<b>69%</b>
<b>Grand Total</b>		<b>360,295,994</b>	<b>18,108,525</b>	<b>277,754,381</b>	<b>281,489,352</b>	<b>82,541,617</b>	<b>77%</b>

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

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>City Funds</b>								
<b>General Fund</b>								
	101-0101 Mayor's Office	1,074,749	71,720	725,348	709,932	112	349,289	68%
	101-0201 City Clerk	546,269	41,938	403,069	425,363	8,445	134,755	75%
	101-0301 Common Council	643,595	56,649	424,935	456,738	46,347	172,313	73%
	101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
	101-0401 Administration & Finance	2,572,551	191,967	1,991,624	1,951,115	31,767	549,160	79%
	101-0404 Morris Performing Arts Center	1,344,127	82,386	861,901	785,250	70,998	411,228	69%
	101-0405 Palais Royale	481,432	25,440	301,935	334,273	13,787	165,710	66%
	101-0501 Legal Department	1,279,018	91,107	946,499	862,869	155	332,364	74%
	101-0602 Engineering	3,220,121	190,395	2,264,206	1,223,496	128,293	827,622	74%
	101-0616 Office of Sustainability	328,815	10,218	147,196	-	19,906	161,714	51%
	101-0628 AmeriCorps Grant Program	713,239	29,323	299,214	527	22,882	391,144	45%
	101-0801 Police Department	31,434,904	2,247,459	24,334,346	23,640,278	109,789	6,990,769	78%
	101-0901 Fire Department	21,801,520	1,764,001	17,324,014	17,204,312	111,050	4,366,456	80%
	101-1008 Human Rights	385,706	20,531	212,288	318,268	5,539	167,878	56%
	<b>General Fund Total</b>	<b>65,869,046</b>	<b>4,823,134</b>	<b>50,279,575</b>	<b>47,955,421</b>	<b>569,068</b>	<b>15,020,403</b>	<b>77%</b>
<b>Special Revenue</b>								
	201 Parks & Recreation	25,334,102	2,273,592	19,519,995	11,172,845	3,380,971	2,433,136	90%
	202 Motor Vehicle Highway	12,033,927	1,047,320	9,871,075	8,260,124	521,069	1,641,782	86%
	203 Recreation Nonreverting	-	-	-	831,274	-	-	0%
	209 Studebaker-Oliver Revitalizing Grants	1,011,251	6,018	137,427	83,945	266,279	607,545	40%
	210 Economic Development State Grants	1,055,868	4,882	327,944	109,670	32,648	695,277	34%
	211 Department of Community Investment (DCI)	3,152,666	217,972	2,169,662	2,388,251	175,827	807,177	74%
	212 Dept of Community Investment Grants	7,944,915	566,155	2,179,724	2,905,224	2,842,157	2,923,034	63%
	216 Police State Seizures	32,000	-	-	7,053	-	32,000	0%
	217 Gift, Donation, Bequest	605,592	30,410	170,310	25,484	339,912	95,370	84%
	218 Police Curfew Violations	1,000	623	623	854	-	377	62%
	219 Unsafe Building	1,043,437	47,662	507,301	559,996	91,170	444,966	57%
	220 Law Enforcement Continuing Education	517,546	15,877	303,766	257,142	4,064	209,716	59%
	221 Landlord Registration	500	-	-	5	-	500	0%
	227 Loss Recovery	272,506	-	37,311	175,032	211,406	23,790	91%
	249 Public Safety LOIT	8,566,555	744,377	6,138,597	6,279,697	-	2,427,958	72%
	251 Local Roads & Streets	7,159,026	2,009,066	3,139,618	1,581,702	985,252	3,034,156	58%
	257 LOIT Special Distribution	901,263	66,938	665,555	2,257,184	204,718	40,991	95%
	258 Human Rights Federal Grant	311,481	14,441	232,048	123,405	5,779	73,654	76%
	265 Local Road & Bridge Grant	1,283,291	339,720	899,294	1,801,217	290,452	93,544	93%
	266 MVH Restricted Fund	3,348,615	238,772	1,335,131	-	46,785	1,966,698	41%
	273 Morris PAC / Palais Royale Marketing	30,000	4,005	5,439	5,083	13,097	11,464	62%
	274 Morris PAC Self-Promotion	75,000	956	956	-	-	74,044	1%
	281 Economic Develop Commission-Revenue Bonds	-	-	-	28,126	-	-	0%
	289 HAZMAT	10,472	-	529	8,834	-	9,943	5%
	291 Indiana River Rescue	135,265	1,492	31,271	45,214	3,092	100,903	25%
	292 Police Grants	-	-	-	21,735	-	-	0%
	294 Regional Police Academy	22,500	-	5,728	10,560	-	16,772	25%
	295 COPS MORE Grant	213,554	2,916	83,788	72,245	3,410	126,356	41%
	299 Police Federal Drug Enforcement	51,000	-	43,499	22,100	-	7,501	85%
	404 County Option Income Tax	17,021,688	965,200	11,284,999	8,012,979	857,558	4,879,131	71%
	408 Economic Development Income Tax	14,703,202	1,185,063	8,925,220	7,930,979	2,500,470	3,277,511	78%
	410 Urban Development Action Grant	60,000	15,000	60,000	486,081	-	-	100%
	655 Project Relief	674,962	3,672	459,497	502,843	-	215,465	68%
	705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
	<b>Special Revenue Total</b>	<b>107,575,204</b>	<b>9,802,129</b>	<b>68,526,306</b>	<b>55,966,884</b>	<b>12,776,116</b>	<b>26,272,781</b>	<b>76%</b>
<b>City Debt Service</b>								
	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	-	2,630,394	2,634,525	-	4,356	100%
	757 2015 Parks Bond Debt Service	383,732	-	382,731	379,106	-	1,001	100%
	760 Eddy Street Commons Debt Service	1,299,125	-	1,298,125	1,278,472	-	1,000	100%
	<b>City Debt Service Total</b>	<b>5,917,534</b>	<b>-</b>	<b>5,911,173</b>	<b>5,516,722</b>	<b>-</b>	<b>6,361</b>	<b>100%</b>
<b>Capital Project</b>								
	377 Professional Sports Development	533,304	-	532,504	814,870	-	800	100%
	401 Coveleski Stadium Capital	104,622	2,500	67,122	-	495	37,005	65%
	405 Park Nonreverting Capital	-	-	-	82,370	-	-	0%
	406 Cumulative Capital Development	818,121	99,330	543,757	467,676	281,519	(7,155)	101%
	407 Cumulative Capital Improvement	28,000	28,000	28,000	249,500	-	-	100%
	412 Major Moves Construction	2,641,236	59,191	1,213,645	636,756	354,253	1,073,338	59%
	416 Morris Performing Arts Center Capital	225,462	13,040	48,652	138,411	91,909	84,901	62%
	450 Palais Royale Historic Preservation	111,967	-	38,779	-	34,160	39,028	65%
	451 2018 Fire Station #9 Capital	3,232,757	118,123	3,136,534	1,332,505	96,523	(300)	100%
	452 2018 TIF Park Bond Capital	10,426,145	794,084	5,368,607	319,080	1,594,698	3,462,840	67%
	453 2018 Zoo Bond Capital	3,300,000	84,248	2,798,885	-	-	501,115	85%
	471 2017 Parks Bond Capital	6,707,066	165,605	3,914,120	686,731	437,245	2,355,701	65%
	677 Football Hall of Fame Capital	3,514	-	-	28,099	-	3,514	0%
	750 Equipment/Vehicle Leasing	3,032,750	-	3,094,432	6,968,351	104,668	(166,350)	105%
	751 2015 Parks Bond Capital	474,187	201,721	472,527	2,325,040	-	1,660	100%
	753 Smart Streets Bond Capital	70,000	-	68,967	970,862	-	1,033	99%
	759 Eddy Street Commons Capital	7,650,241	653,174	3,517,636	6,870,662	-	4,132,605	46%
	<b>Capital Project Total</b>	<b>39,359,372</b>	<b>2,219,016</b>	<b>24,844,167</b>	<b>21,890,914</b>	<b>2,995,471</b>	<b>11,519,734</b>	<b>71%</b>

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

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>Enterprise</b>								
	287 Emergency Medical Services Capital	4,462,275	48,506	2,302,173	1,618,001	1,135,825	1,024,277	77%
	288 Emergency Medical Services Operating	6,430,669	522,676	5,048,096	4,744,268	106,373	1,276,200	80%
	600 Consolidated Building Fund	4,968,302	456,523	3,697,418	3,338,501	282,800	988,084	80%
	601 Parking Garages	1,906,584	67,965	989,293	966,327	372,865	544,426	71%
	610 Solid Waste Operations	5,529,983	430,166	4,846,027	4,825,555	178,975	504,981	91%
	611 Solid Waste Capital	1,132,616	76,282	890,325	851,902	147,679	94,612	92%
	620 Water Works Operations	22,812,916	1,822,834	16,982,339	13,211,209	1,425,258	4,405,319	81%
	622 Water Works Capital	3,981,291	471,725	1,198,915	419,462	680,101	2,102,275	47%
	624 Water Works Customer Deposit	22,000	2,319	28,144	18,674	-	(6,144)	128%
	625 Water Works Sinking	3,740,710	1,926	1,999,104	294,650	1,750,943	(9,337)	100%
	626 Water Works Bond Reserve	22,000	-	9,582	-	-	12,418	44%
	629 Water Works Reserve Operations & Maintenance	41,000	4,460	53,608	32,751	-	(12,608)	131%
	640 Sewer Repair Insurance	663,186	64,388	494,366	457,863	74,251	94,570	86%
	641 Sewage Works Operations	46,142,937	2,528,510	35,218,682	32,591,822	5,091,761	5,832,495	87%
	642 Sewage Works Capital	15,023,292	1,063,565	4,305,917	1,849,079	6,698,938	4,018,437	73%
	643 Sewage Works Reserve Operations & Maint.	119,000	8,549	103,695	65,693	-	15,305	87%
	649 Sewage Sinking	7,781,226	-	923,098	1,003,151	6,852,860	5,267	100%
	659 Sewer Bond 2011	-	-	-	146	-	-	0%
	661 Sewer Bond 2012	-	-	-	645,350	-	-	0%
	667 Storm Sewer Fund	600,000	14,550	87,364	-	289,753	222,884	63%
	670 Century Center	4,687,357	324,537	3,734,696	3,487,152	29,451	923,210	80%
	671 Century Center Capital	83,000	-	-	10,016	-	83,000	0%
	672 Century Center Energy Conservation Debt Svc	416,424	207,862	415,423	305,736	207,863	(206,862)	150%
	<b>Enterprise Total</b>	<b>130,566,768</b>	<b>8,117,341</b>	<b>83,328,265</b>	<b>70,737,310</b>	<b>25,325,695</b>	<b>21,912,808</b>	<b>83%</b>
<b>Internal Service</b>								
	222 Central Services	14,366,498	1,072,143	10,816,538	6,946,963	403,374	3,146,586	78%
	224 Central Services Capital	402,671	4,245	72,023	94,700	-	330,648	18%
	226 Liability Insurance	4,357,655	290,584	3,233,796	3,448,155	70,099	1,053,761	76%
	278 Take Home Vehicle Police	50,000	1,905	7,182	18,198	-	42,818	14%
	279 IT / Innovation / 311 Call Center	9,301,456	648,235	6,823,119	4,741,302	1,359,431	1,118,906	88%
	711 Self-Funded Employee Benefits	16,622,986	1,416,706	14,520,335	13,962,923	252,698	1,849,953	89%
	713 Unemployment Compensation	70,000	250	32,824	20,480	-	37,176	47%
	714 Parental Leave	155,694	4,314	162,499	88,762	-	(6,805)	104%
	<b>Internal Service Total</b>	<b>45,326,960</b>	<b>3,438,382</b>	<b>35,668,317</b>	<b>29,321,483</b>	<b>2,085,602</b>	<b>7,573,041</b>	<b>83%</b>
<b>Trust &amp; Agency</b>								
	701 Firefighters Pension	5,112,457	394,796	3,721,862	3,908,813	-	1,390,595	73%
	702 Police Pension	6,355,902	505,605	5,377,521	5,159,809	-	978,381	85%
	730 City Cemetery	-	-	-	-	-	-	0%
	<b>Trust &amp; Agency Total</b>	<b>11,468,359</b>	<b>900,401</b>	<b>9,099,382</b>	<b>9,068,621</b>	<b>-</b>	<b>2,368,977</b>	<b>79%</b>
<b>City Funds Total</b>		<b>406,083,243</b>	<b>29,300,403</b>	<b>277,657,186</b>	<b>240,457,356</b>	<b>43,751,953</b>	<b>84,674,104</b>	<b>79%</b>
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing</b>								
	324 TIF - River West Development Area (Airport)	43,484,951	2,155,487	18,391,234	24,275,211	9,756,784	15,336,933	65%
	422 TIF - West Washington	1,695,130	497,695	939,928	589,284	272,574	482,628	72%
	429 TIF - River East Development Area (NE Dev)	12,201,982	134,607	5,624,893	803,952	4,745,675	1,831,414	85%
	430 TIF - Southside Development #1	10,352,728	32,963	1,827,301	324,931	194,951	8,330,476	20%
	435 TIF - Douglas Road	208,000	3,425	15,600	-	93,200	99,200	52%
	436 TIF - River East Residential (NE Res)	4,275,000	-	4,263,831	4,244,326	-	11,169	100%
	<b>Tax Increment Financing Total</b>	<b>72,217,791</b>	<b>2,824,177</b>	<b>31,062,787</b>	<b>30,237,704</b>	<b>15,063,184</b>	<b>26,091,820</b>	<b>64%</b>
<b>Redevelopment</b>								
	425 Redevelopment Retail Area (Leighton Plaza)	8,592	-	8,592	110,404	-	0	100%
	433 Redevelopment General	1,074,000	170,244	353,001	1,894	130,540	590,459	45%
	439 Certified Technology Park	625,000	77,791	624,194	-	806	(0)	100%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	7,406	84,042	71,697	-	72,958	54%
	<b>Redevelopment Total</b>	<b>1,914,592</b>	<b>255,441</b>	<b>1,069,829</b>	<b>183,995</b>	<b>131,346</b>	<b>713,417</b>	<b>63%</b>
<b>Debt Service</b>								
	315 Redevelopment Bond - Airport Taxable	19,000	1,602	19,532	12,809	-	(532)	103%
	317 Coveleski Debt Service Reserve	527,518	-	527,517	-	-	1	100%
	328 Redevelopment Bond - Palais Royale	40,000	2,679	32,654	21,414	-	7,346	82%
	351 2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
	752 South Bend Redevelopment Authority	2,861,269	1,200	2,826,863	3,393,433	-	34,406	99%
	756 Smart Streets Debt Service	1,711,369	-	1,712,019	1,710,444	-	(650)	100%
	<b>Debt Service Total</b>	<b>5,159,156</b>	<b>5,481</b>	<b>5,118,584</b>	<b>5,138,100</b>	<b>-</b>	<b>40,572</b>	<b>99%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>79,291,539</b>	<b>3,085,099</b>	<b>37,251,199</b>	<b>35,559,799</b>	<b>15,194,531</b>	<b>26,845,809</b>	<b>66%</b>
<b>Grand Total</b>		<b>485,374,782</b>	<b>32,385,502</b>	<b>314,908,386</b>	<b>276,017,155</b>	<b>58,946,483</b>	<b>111,519,913</b>	<b>77%</b>

\* Includes year to date expenditures and encumbrances

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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	41,142,970	-	23,030,303	22,407,607	-	18,112,667	56%
Intergov./ Shared Revenues	4,174,856	49,483	2,799,470	2,676,693	-	1,375,386	67%
Intergov./ Grants	293,744	-	84,339	-	-	209,405	29%
Licenses & Permits	260,296	40,203	268,134	239,408	-	(7,838)	103%
Charges for Services	1,391,857	53,684	838,937	1,009,257	-	552,920	60%
Fines, Forfeitures, and Fees	20,479	1,740	20,231	13,940	-	248	99%
Interest Earnings	660,000	53,239	595,682	377,595	-	64,318	90%
Donations	1,542,112	-	1,534,612	937,302	-	7,500	100%
Other Income	1,939,743	77,520	1,437,613	1,269,875	-	502,130	74%
Payment in Lieu of Taxes (PILOT)	6,340,990	528,416	5,284,158	5,277,070	-	1,056,832	83%
Interfund Allocation Reimb	7,460,048	621,677	6,216,694	4,524,080	-	1,243,354	83%
Transfers In	120,000	-	120,000	428,423	-	-	100%
<b>Total Revenue</b>	<b>65,347,095</b>	<b>1,425,961</b>	<b>42,230,174</b>	<b>39,161,249</b>	<b>-</b>	<b>23,116,922</b>	<b>65%</b>
<b>Expenditures by Dept</b>							
101-0101 Mayor's Office	1,074,749	71,720	725,348	709,932	112	349,289	68%
101-0201 City Clerk	546,269	41,938	403,069	425,363	8,445	134,755	75%
101-0301 Common Council	643,595	56,649	424,935	456,738	46,347	172,313	73%
101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
101-0401 Admin & Finance	2,572,551	191,967	1,991,624	1,951,115	31,767	549,160	79%
101-0404 Morris PAC	1,344,127	82,386	861,901	785,250	70,998	411,228	69%
101-0405 Palais Royale	481,432	25,440	301,935	334,273	13,787	165,710	66%
101-0501 Legal Dept	1,279,018	91,107	946,499	862,869	155	332,364	74%
101-0602 Engineering Dept	3,220,121	190,395	2,264,206	1,223,496	128,293	827,622	74%
101-0616 Office of Sustainability	328,815	10,218	147,196	-	19,906	161,713	51%
101-0628 AmeriCorps Program	713,239	29,323	299,214	527	22,882	391,143	45%
101-0801 Police Dept	31,434,904	2,247,459	24,334,346	23,640,278	109,789	6,990,769	78%
101-0901 Fire Dept	21,801,520	1,764,001	17,324,014	17,204,312	111,050	4,366,456	80%
101-1008 Human Rights	385,706	20,531	212,288	318,268	5,539	167,879	56%
<b>Total Expenditures by Dept</b>	<b>65,869,046</b>	<b>4,823,134</b>	<b>50,279,575</b>	<b>47,955,421</b>	<b>569,068</b>	<b>15,020,401</b>	<b>77%</b>
<b>Expenditures by Type</b>							
<b>Personnel</b>							
Salaries & Wages	37,214,054	2,821,383	28,790,542	27,928,596	-	8,423,512	77%
Fringe Benefits	12,121,213	851,565	9,040,673	10,822,549	755	3,079,785	75%
<b>Total Personnel</b>	<b>49,335,267</b>	<b>3,672,947</b>	<b>37,831,215</b>	<b>38,751,145</b>	<b>755</b>	<b>11,503,297</b>	<b>77%</b>
<b>Supplies</b>	<b>2,087,630</b>	<b>115,922</b>	<b>1,409,627</b>	<b>1,015,880</b>	<b>139,463</b>	<b>538,540</b>	<b>74%</b>
<b>Services &amp; Charges</b>							
Professional Services	2,055,505	92,823	988,884	835,902	264,155	802,466	61%
Printing & Advertising	152,344	9,122	105,254	95,475	19,582	27,508	82%
Utilities	649,250	65,295	578,582	568,127	7,191	63,477	90%
Education & Training	119,322	4,263	74,575	124,588	9,218	35,529	70%
Travel	102,889	8,424	79,365	56,881	5,136	18,388	82%
Repairs & Maintenance	2,180,115	156,294	1,773,554	1,114,727	90,571	315,990	86%
Other Interfund Allocations	7,627,252	634,512	6,345,095	4,791,110	-	1,282,157	83%
Debt Service - Principal	153,129	-	149,472	161,212	2,248	1,409	99%
Debt Service - Interest & Fees	6,269	-	6,188	9,182	57	24	100%
Grants & Subsidies	83,000	84	44,947	58,132	259	37,794	54%
Other Services & Charges	541,137	63,448	333,895	357,560	30,433	176,809	67%
Transfers Out	608,052	-	456,039	500	-	152,013	75%
<b>Total Services &amp; Charges</b>	<b>14,278,264</b>	<b>1,034,265</b>	<b>10,935,848</b>	<b>8,173,396</b>	<b>428,850</b>	<b>2,913,564</b>	<b>80%</b>
<b>Capital</b>	<b>167,885</b>	<b>-</b>	<b>102,885</b>	<b>15,000</b>	<b>-</b>	<b>65,000</b>	<b>61%</b>
<b>Total Expenditures</b>	<b>65,869,046</b>	<b>4,823,134</b>	<b>50,279,575</b>	<b>47,955,421</b>	<b>569,068</b>	<b>15,020,401</b>	<b>77%</b>
<b>Net</b>	<b>(521,951)</b>	<b>(3,397,173)</b>	<b>(8,049,401)</b>	<b>(8,794,172)</b>		<b>8,096,521</b>	
<b>Cash Balance</b>			<b>31,427,316</b>	<b>27,444,571</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
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	22
101-0628 AmeriCorps Grant	2	1
101-0801 Police Dept	243	227
101-0901 Fire Dept	169	178
101-1008 Human Rights	3	2
<b>Total</b>	<b>508</b>	<b>496</b>

<b>Staffing</b>	<b>Actual</b>
Part-Time /Seasonal/Temporary	
101-0101 Mayor's Office	12
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	23
101-0901 Fire Dept	1
101-1008 Human Rights	2
<b>Total</b>	<b>73</b>

**Fund Purpose:**

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



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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	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	100	-	-	3,053	-	100	0%
Interfund Allocation Reimb	1,074,649	71,720	725,348	706,878	-	349,301	67%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,074,749</b>	<b>71,720</b>	<b>725,348</b>	<b>709,932</b>	<b>-</b>	<b>349,401</b>	<b>67%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	543,029	42,644	450,417	394,014	-	92,612	83%
Fringe Benefits	200,065	14,879	152,512	166,130	-	47,553	76%
<b>Total Personnel</b>	<b>743,094</b>	<b>57,523</b>	<b>602,929</b>	<b>560,144</b>	<b>-</b>	<b>140,165</b>	<b>81%</b>
<b>Supplies</b>	<b>864</b>	<b>-</b>	<b>750</b>	<b>810</b>	<b>112</b>	<b>2</b>	<b>100%</b>
<b>Services &amp; Charges</b>							
Professional Services	180,070	-	-	-	-	180,070	0%
Printing & Advertising	20,925	3,487	16,344	21,220	-	4,581	78%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,800	-	105	3,525	-	1,695	6%
Travel	3,049	691	4,698	3,691	-	(1,649)	154%
Repairs & Maintenance	1,200	-	200	406	-	1,000	17%
Other Interfund Allocations	120,197	10,017	100,163	118,370	-	20,034	83%
Debt Service - Principal	-	-	-	898	-	-	0%
Debt Service - Interest & Fees	-	-	-	193	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,550	2	158	675	-	3,392	4%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>330,791</b>	<b>14,197</b>	<b>121,669</b>	<b>148,977</b>	<b>-</b>	<b>209,123</b>	<b>37%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,074,749</b>	<b>71,720</b>	<b>725,348</b>	<b>709,932</b>	<b>112</b>	<b>349,290</b>	<b>68%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	8	7
Part-Time /Seasonal/Temporary	N/A	12
<b>Total</b>	<b>8</b>	<b>19</b>

**Explanation of Revenue Sources:**

This department is funded by the Admin Cost Allocation - The following departments' expenditures are allocated to operating departments: Mayor, Clerk, Council, Admin & Finance, and Legal. The purpose of this allocation is to recover management oversight costs. 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**  
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<b>Department Name</b>	<b>City Clerk</b>	<b>Fund/Dept No.</b>	<b>101-0201</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	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	546,269	41,938	403,069	425,363	-	143,200	74%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>546,269</b>	<b>41,938</b>	<b>403,069</b>	<b>425,363</b>	<b>-</b>	<b>143,200</b>	<b>74%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	273,873	19,856	209,271	204,034	-	64,602	76%
Fringe Benefits	97,076	6,974	69,387	82,549	-	27,689	71%
<b>Total Personnel</b>	<b>370,949</b>	<b>26,830</b>	<b>278,658</b>	<b>286,583</b>	<b>-</b>	<b>92,291</b>	<b>75%</b>
<b>Supplies</b>	<b>12,013</b>	<b>714</b>	<b>8,312</b>	<b>3,196</b>	<b>24</b>	<b>3,677</b>	<b>69%</b>
<b>Services &amp; Charges</b>							
Professional Services	28,413	5,276	16,349	25,188	4,875	7,189	75%
Printing & Advertising	33,486	2,443	24,038	22,972	3,546	5,902	82%
Utilities	-	-	-	-	-	-	0%
Education & Training	3,855	-	2,855	3,233	-	1,000	74%
Travel	950	-	152	586	-	798	16%
Repairs & Maintenance	16,426	150	6,491	5,344	-	9,935	40%
Other Interfund Allocations	76,327	6,361	63,605	75,760	-	12,722	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,850	164	2,609	2,502	-	1,241	68%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>163,307</b>	<b>14,395</b>	<b>116,098</b>	<b>135,584</b>	<b>8,421</b>	<b>38,787</b>	<b>76%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>546,269</b>	<b>41,938</b>	<b>403,069</b>	<b>425,363</b>	<b>8,445</b>	<b>134,755</b>	<b>75%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

This department is funded by the Admin Cost Allocation - The following departments' expenditures are allocated to operating departments: Mayor, Clerk, Council, Admin & Finance, and Legal. The purpose of this allocation is to recover management oversight costs.

**Department Purpose:**

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

**We accomplish our mission by:**

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

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

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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	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	643,595	56,649	424,935	456,738	-	218,660	66%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>643,595</b>	<b>56,649</b>	<b>424,935</b>	<b>456,738</b>	<b>-</b>	<b>218,660</b>	<b>66%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	218,200	15,772	159,708	155,538	-	58,492	73%
Fringe Benefits	111,880	8,552	82,063	98,835	-	29,817	73%
<b>Total Personnel</b>	<b>330,080</b>	<b>24,324</b>	<b>241,772</b>	<b>254,372</b>	<b>-</b>	<b>88,309</b>	<b>73%</b>
<b>Supplies</b>	<b>6,465</b>	<b>21</b>	<b>1,536</b>	<b>6,754</b>	<b>1,242</b>	<b>3,687</b>	<b>43%</b>
<b>Services &amp; Charges</b>							
Professional Services	187,927	26,780	121,888	113,091	44,261	21,778	88%
Printing & Advertising	10,948	444	8,244	7,557	843	1,861	83%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,000	-	100	790	-	900	10%
Travel	5,000	-	1,378	242	-	3,622	28%
Repairs & Maintenance	39,750	-	-	18,001	-	39,750	0%
Other Interfund Allocations	56,532	4,711	47,110	51,770	-	9,422	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,893	369	2,907	4,161	-	2,986	49%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>307,050</b>	<b>32,304</b>	<b>181,628</b>	<b>195,612</b>	<b>45,104</b>	<b>80,319</b>	<b>74%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>643,595</b>	<b>56,649</b>	<b>424,935</b>	<b>456,738</b>	<b>46,347</b>	<b>172,315</b>	<b>73%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

This department is funded by the Admin Cost Allocation - The following departments' expenditures are allocated to operating departments: Mayor, Clerk, Council, Admin & Finance, and Legal. The purpose of this allocation is to recover management oversight costs.

**Department Purpose:**

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

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

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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	43,000	-	43,000	43,000	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	43,000	-	43,000	43,000	-	-	100%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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Department Name	Administration & Finance				Fund/Dept No.	101-0401	
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	-	-	-	-	-	-	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	19,789	-	19,789	18,646	-	-	100%
Interfund Allocation Reimb	2,552,762	191,967	1,971,835	1,932,469	-	580,927	77%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,572,551	191,967	1,991,624	1,951,115	-	580,927	77%
Expenditures							
Personnel							
Salaries & Wages	1,642,180	127,063	1,296,661	1,220,683	-	345,519	79%
Fringe Benefits	570,981	42,348	404,827	469,647	-	166,154	71%
Total Personnel	2,213,161	169,411	1,701,489	1,690,330	-	511,673	77%
Supplies	24,478	774	12,560	9,198	2,334	9,584	61%
Services & Charges							
Professional Services	47,643	1,555	46,368	45,287	27,800	(26,525)	156%
Printing & Advertising	900	-	292	936	-	608	32%
Utilities	-	-	-	-	-	-	0%
Education & Training	11,110	80	6,121	7,716	-	4,989	55%
Travel	8,105	476	10,619	3,266	-	(2,514)	131%
Repairs & Maintenance	9	-	784	2,970	-	(775)	8714%
Other Interfund Allocations	228,287	19,024	190,239	163,960	-	38,048	83%
Debt Service - Principal	-	-	-	3,073	-	-	0%
Debt Service - Interest & Fees	-	-	-	300	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	38,858	648	23,152	23,580	1,634	14,072	64%
Transfers Out	-	-	-	500	-	-	0%
Total Services & Charges	334,912	21,782	277,575	251,587	29,434	27,903	92%
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,572,551	191,967	1,991,624	1,951,115	31,767	549,160	79%
Net	-	-	-	-			

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

**Explanation of Revenue Sources:**

This department is funded by the Admin Cost Allocation - The following departments' expenditures are allocated to operating departments: Mayor, Clerk, Council, Admin & Finance, and Legal. The purpose of this allocation is to recover management oversight costs. Other Revenue is derived from a rebate.

**Department Purpose:**

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

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

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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	170,627	52,670	171,352	-	-	(725)	100%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,113,500	24,723	661,877	795,344	-	451,623	59%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,000	4,993	28,672	36,297	-	31,328	48%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,344,127</b>	<b>82,386</b>	<b>861,901</b>	<b>831,641</b>	<b>-</b>	<b>482,226</b>	<b>64%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	528,202	29,840	306,207	292,832	-	221,995	58%
Fringe Benefits	213,595	12,541	118,921	155,695	560	94,114	56%
<b>Total Personnel</b>	<b>741,797</b>	<b>42,381</b>	<b>425,128</b>	<b>448,527</b>	<b>560</b>	<b>316,109</b>	<b>57%</b>
<b>Supplies</b>	<b>23,830</b>	<b>932</b>	<b>14,382</b>	<b>18,405</b>	<b>16,936</b>	<b>(7,488)</b>	<b>131%</b>
<b>Services &amp; Charges</b>							
Professional Services	10,150	-	-	-	10,150	-	100%
Printing & Advertising	53,767	1,701	33,380	23,099	12,841	7,546	86%
Utilities	135,000	12,221	106,898	100,392	-	28,102	79%
Education & Training	4,198	-	1,523	1,308	1,340	1,335	68%
Travel	15,154	-	4,871	2,260	3,636	6,647	56%
Repairs & Maintenance	101,123	4,817	67,348	33,261	23,374	10,401	90%
Other Interfund Allocations	240,405	20,034	200,337	149,670	-	40,068	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	18,703	301	8,035	8,328	2,162	8,506	55%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>578,500</b>	<b>39,074</b>	<b>422,391</b>	<b>318,318</b>	<b>53,502</b>	<b>102,605</b>	<b>82%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,344,127</b>	<b>82,386</b>	<b>861,901</b>	<b>785,250</b>	<b>70,998</b>	<b>411,226</b>	<b>69%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,391</b>			

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

**Explanation of Revenue Sources:**

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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	190,710	-	115,803	107,430	-	74,907	61%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	267,322	28,561	169,571	209,055	-	97,751	63%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	23,400	2,887	16,561	17,788	-	6,839	71%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>481,432</b>	<b>31,448</b>	<b>301,935</b>	<b>334,273</b>	<b>-</b>	<b>179,497</b>	<b>63%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	107,069	6,852	71,476	98,320	-	35,593	67%
Fringe Benefits	54,957	4,285	40,527	68,297	-	14,430	74%
<b>Total Personnel</b>	<b>162,026</b>	<b>11,137</b>	<b>112,002</b>	<b>166,617</b>	<b>-</b>	<b>50,023</b>	<b>69%</b>
<b>Supplies</b>	<b>13,600</b>	<b>29</b>	<b>4,272</b>	<b>10,110</b>	<b>3,019</b>	<b>6,309</b>	<b>54%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	22,818	990	19,698	18,021	1,170	1,950	91%
Utilities	94,500	6,383	73,314	67,664	-	21,186	78%
Education & Training	500	-	-	-	-	500	0%
Travel	2,000	-	-	-	-	2,000	0%
Repairs & Maintenance	111,898	2,832	50,145	28,896	9,498	52,255	53%
Other Interfund Allocations	48,511	4,042	40,427	24,740	-	8,084	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	10,579	27	2,076	3,226	99	8,404	21%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>290,806</b>	<b>14,274</b>	<b>185,660</b>	<b>142,546</b>	<b>10,767</b>	<b>94,379</b>	<b>68%</b>
<b>Capital</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>481,432</b>	<b>25,440</b>	<b>301,935</b>	<b>334,273</b>	<b>13,787</b>	<b>165,711</b>	<b>66%</b>
<b>Net</b>	<b>-</b>	<b>6,008</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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

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Department Name	Legal Department				Fund/Dept No.	101-0501	
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	-	-	-	-	-	-	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	78,473	-	44,225	57,390	-	34,248	56%
Interfund Allocation Reimb	1,200,545	91,107	902,273	805,479	-	298,272	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,279,018	91,107	946,499	862,869	-	332,520	74%
Expenditures							
Personnel							
Salaries & Wages	866,473	60,342	636,345	551,028	-	230,128	73%
Fringe Benefits	278,276	20,584	202,600	220,883	-	75,676	73%
Total Personnel	1,144,749	80,927	838,944	771,911	-	305,804	73%
Supplies	3,450	-	1,455	2,205	155	1,840	47%
Services & Charges							
Professional Services	2,550	-	245	420	-	2,305	10%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	8,499	6,917	-	1,501	85%
Travel	3,450	691	2,162	1,315	-	1,288	63%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	96,719	8,060	80,599	65,120	-	16,120	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	18,100	1,429	14,595	14,982	-	3,505	81%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	130,819	10,180	106,100	88,754	-	24,719	81%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,279,018	91,107	946,499	862,869	155	332,363	74%
Net	-	-	-	-			

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

**Explanation of Revenue Sources:**

This department is funded by the Admin Cost Allocation - The following departments' expenditures are allocated to operating departments: Mayor, Clerk, Council, Admin & Finance, and Legal. This department also collects a reimbursement for legal services to other city depts.

**Department Purpose:**

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

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

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



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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	1,449,648	35,887	804,110	984,476	-	645,538	55%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	134,000	37,835	146,395	118,904	-	(12,395)	109%
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	120,116	-	89,376	62%
Interfund Allocation Reimb	1,400,059	116,673	1,166,713	-	-	233,346	83%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,220,121</b>	<b>190,395</b>	<b>2,264,206</b>	<b>1,223,496</b>	<b>-</b>	<b>955,915</b>	<b>70%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,807,736	114,354	1,341,857	534,666	-	465,879	74%
Fringe Benefits	558,778	38,011	423,536	202,898	195	135,047	76%
<b>Total Personnel</b>	<b>2,366,514</b>	<b>152,364</b>	<b>1,765,393</b>	<b>737,565</b>	<b>195</b>	<b>600,926</b>	<b>75%</b>
<b>Supplies</b>	<b>28,952</b>	<b>206</b>	<b>10,242</b>	<b>12,883</b>	<b>924</b>	<b>17,786</b>	<b>39%</b>
<b>Services &amp; Charges</b>							
Professional Services	352,919	6,521	129,040	95,184	119,197	104,682	70%
Printing & Advertising	7,000	57	3,257	1,609	1,183	2,560	63%
Utilities	-	-	-	-	-	-	0%
Education & Training	19,500	-	7,753	23,973	-	11,747	40%
Travel	16,400	198	9,682	10,838	1,500	5,218	68%
Repairs & Maintenance	23,800	425	4,466	19,322	-	19,334	19%
Other Interfund Allocations	365,366	30,447	304,472	287,190	-	60,894	83%
Debt Service - Principal	14,637	-	12,388	18,060	2,248	1	100%
Debt Service - Interest & Fees	408	-	350	585	57	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	24,625	176	17,162	16,285	2,990	4,473	82%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>824,655</b>	<b>37,824</b>	<b>488,572</b>	<b>473,048</b>	<b>127,175</b>	<b>208,910</b>	<b>75%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>3,220,121</b>	<b>190,395</b>	<b>2,264,206</b>	<b>1,223,496</b>	<b>128,293</b>	<b>827,622</b>	<b>74%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	23	22
Part-Time /Seasonal/Temporary	N/A	8
<b>Total</b>	<b>23</b>	<b>30</b>

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and charges for engineering services. The interfund allocation reimbursement is a fixed cost allocation charged to other departments who utilize the Engineering Dept.

**Department Purpose:**

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

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

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

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

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<b>Department Name</b> Office of Sustainability	<b>Fund/Dept No.</b> 101-0616
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<b>Fund Type</b> General Fund
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<b>Control</b> City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	328,815	10,218	147,196	-	-	181,619	45%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>328,815</b>	<b>10,218</b>	<b>147,196</b>	<b>-</b>	<b>-</b>	<b>181,619</b>	<b>45%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	98,302	6,242	65,466	-	-	32,836	67%
Fringe Benefits	27,772	2,180	21,616	-	-	6,156	78%
<b>Total Personnel</b>	<b>126,074</b>	<b>8,422</b>	<b>87,081</b>	<b>-</b>	<b>-</b>	<b>38,992</b>	<b>69%</b>
<b>Supplies</b>	<b>22,300</b>	<b>-</b>	<b>3,579</b>	<b>-</b>	<b>1,156</b>	<b>17,565</b>	<b>21%</b>
<b>Services &amp; Charges</b>							
Professional Services	85,000	-	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	16,028	-	-	16,339	50%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,800	193	3,289	-	-	2,511	57%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>130,441</b>	<b>1,796</b>	<b>56,536</b>	<b>-</b>	<b>18,750</b>	<b>55,155</b>	<b>58%</b>
<b>Capital</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>328,815</b>	<b>10,218</b>	<b>147,196</b>	<b>-</b>	<b>19,906</b>	<b>161,712</b>	<b>51%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

**Goals:**

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

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

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

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<b>Department Name</b>	<b>AmeriCorps Grant Program</b>	<b>Fund/Dept No.</b>	<b>101-0628</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	444,109	29,323	94,875	527	-	349,234	21%
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	-	-	-	100%
<b>Total Revenue</b>	<b>713,239</b>	<b>29,323</b>	<b>299,214</b>	<b>527</b>	<b>-</b>	<b>414,025</b>	<b>42%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	305,000	18,008	199,129	-	-	105,871	65%
Fringe Benefits	50,066	2,857	34,033	-	-	16,033	68%
<b>Total Personnel</b>	<b>355,066</b>	<b>20,865</b>	<b>233,162</b>	<b>-</b>	<b>-</b>	<b>121,904</b>	<b>66%</b>
<b>Supplies</b>	<b>128,757</b>	<b>165</b>	<b>42,385</b>	<b>-</b>	<b>3,533</b>	<b>82,839</b>	<b>36%</b>
<b>Services &amp; Charges</b>							
Professional Services	204,868	3,936	8,799	-	17,549	178,520	13%
Printing & Advertising	1,000	-	-	-	-	1,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,800	1,800	3,957	-	1,800	4,043	59%
Travel	9,706	2,557	9,786	-	-	(80)	101%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	4,042	-	1,125	527	-	2,917	28%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>229,416</b>	<b>8,293</b>	<b>23,667</b>	<b>527</b>	<b>19,349</b>	<b>186,400</b>	<b>19%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>713,239</b>	<b>29,323</b>	<b>299,214</b>	<b>527</b>	<b>22,882</b>	<b>391,143</b>	<b>45%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

**Goals:**

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

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

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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	30,850,278	2,223,249	23,834,621	23,379,513	-	7,015,657	77%
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	24,210	499,725	260,765	-	77,401	87%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>31,434,904</b>	<b>2,247,459</b>	<b>24,334,346</b>	<b>23,640,278</b>	<b>-</b>	<b>7,100,558</b>	<b>77%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	17,637,092	1,294,990	13,875,538	14,123,184	-	3,761,554	79%
Fringe Benefits	5,811,652	387,127	4,312,796	5,174,587	-	1,498,856	74%
<b>Total Personnel</b>	<b>23,448,744</b>	<b>1,682,117</b>	<b>18,188,334</b>	<b>19,297,771</b>	<b>-</b>	<b>5,260,410</b>	<b>78%</b>
<b>Supplies</b>	<b>1,173,831</b>	<b>49,617</b>	<b>782,466</b>	<b>626,016</b>	<b>59,468</b>	<b>331,897</b>	<b>72%</b>
<b>Services &amp; Charges</b>							
Professional Services	615,100	15,868	359,761	384,712	2,002	253,337	59%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	184,750	17,565	157,766	157,647	3	26,981	85%
Education & Training	350	-	350	4,785	-	-	100%
Travel	1,601	-	1,334	1,433	-	267	83%
Repairs & Maintenance	1,041,841	64,381	771,676	218,880	28,790	241,375	77%
Other Interfund Allocations	4,333,272	361,106	3,611,060	2,548,530	-	722,212	83%
Debt Service - Principal	138,492	-	137,083	139,181	-	1,409	99%
Debt Service - Interest & Fees	5,861	-	5,837	8,105	-	24	100%
Grants & Subsidies	40,000	84	1,947	15,132	259	37,794	6%
Other Services & Charges	348,177	56,721	213,846	238,087	19,267	115,064	67%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>6,709,444</b>	<b>515,725</b>	<b>5,260,661</b>	<b>3,716,491</b>	<b>50,321</b>	<b>1,398,463</b>	<b>79%</b>
<b>Capital</b>	<b>102,885</b>	<b>-</b>	<b>102,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>31,434,904</b>	<b>2,247,459</b>	<b>24,334,346</b>	<b>23,640,278</b>	<b>109,789</b>	<b>6,990,770</b>	<b>78%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	243	227
Part-Time /Seasonal/Temporary	N/A	23
<b>Total</b>	<b>243</b>	<b>250</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	21,651,071	1,764,001	17,319,147	17,197,799	-	4,331,924	80%
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	6,513	-	878	68%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,801,520</b>	<b>1,764,001</b>	<b>17,324,014</b>	<b>17,204,312</b>	<b>-</b>	<b>4,477,506</b>	<b>79%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	12,974,288	1,077,206	10,085,255	10,201,609	-	2,889,033	78%
Fringe Benefits	4,080,607	309,322	3,152,734	4,126,359	-	927,873	77%
<b>Total Personnel</b>	<b>17,054,895</b>	<b>1,386,528</b>	<b>13,237,989</b>	<b>14,327,968</b>	<b>-</b>	<b>3,816,906</b>	<b>78%</b>
<b>Supplies</b>	<b>648,053</b>	<b>63,463</b>	<b>526,737</b>	<b>325,404</b>	<b>50,562</b>	<b>70,754</b>	<b>89%</b>
<b>Services &amp; Charges</b>							
Professional Services	338,825	30,847	267,192	172,020	19,571	52,062	85%
Printing & Advertising	1,000	-	-	62	-	1,000	0%
Utilities	235,000	29,126	240,604	242,423	7,188	(12,792)	105%
Education & Training	53,049	2,183	40,974	70,880	6,078	5,997	89%
Travel	32,500	3,811	34,684	32,415	-	(2,184)	107%
Repairs & Maintenance	834,868	82,931	864,446	779,026	27,466	(57,044)	107%
Other Interfund Allocations	1,979,778	164,982	1,649,814	1,249,140	-	329,964	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	15,500	130	5,534	4,975	185	9,781	37%
Transfers Out	608,052	-	456,039	-	-	152,013	75%
<b>Total Services &amp; Charges</b>	<b>4,098,572</b>	<b>314,010</b>	<b>3,559,288</b>	<b>2,550,941</b>	<b>60,488</b>	<b>478,797</b>	<b>88%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>21,801,520</b>	<b>1,764,001</b>	<b>17,324,014</b>	<b>17,204,312</b>	<b>111,050</b>	<b>4,366,457</b>	<b>80%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	169	178
Part-Time /Seasonal/Temporary	N/A	1
<b>Total</b>	<b>169</b>	<b>179</b>

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	346,093	20,531	172,676	296,533	-	173,417	50%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	30,000	-	30,000	-	-	-	100%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	9,613	-	9,613	21,734	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>385,706</b>	<b>20,531</b>	<b>212,288</b>	<b>318,268</b>	<b>-</b>	<b>173,417</b>	<b>55%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	212,610	8,214	93,212	152,689	-	119,398	44%
Fringe Benefits	65,508	1,905	25,121	56,668	-	40,387	38%
<b>Total Personnel</b>	<b>278,118</b>	<b>10,120</b>	<b>118,333</b>	<b>209,357</b>	<b>-</b>	<b>159,785</b>	<b>43%</b>
<b>Supplies</b>	<b>1,037</b>	<b>-</b>	<b>952</b>	<b>898</b>	<b>-</b>	<b>85</b>	<b>92%</b>
<b>Services &amp; Charges</b>							
Professional Services	2,040	2,040	2,040	-	-	-	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,360	200	2,320	1,461	-	40	98%
Travel	-	-	-	837	-	-	0%
Repairs & Maintenance	9,200	759	7,997	8,622	1,443	(240)	103%
Other Interfund Allocations	49,491	4,125	41,241	56,860	-	8,250	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	43,460	3,287	39,405	40,232	4,097	(42)	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>106,551</b>	<b>10,411</b>	<b>93,003</b>	<b>108,012</b>	<b>5,539</b>	<b>8,008</b>	<b>92%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>385,706</b>	<b>20,531</b>	<b>212,288</b>	<b>318,268</b>	<b>5,539</b>	<b>167,878</b>	<b>56%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Explanation of Revenue Sources:**

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

**Department Purpose:**

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

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

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

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<b>Fund Name</b>	<b>Rainy Day</b>	<b>Fund Number</b>	<b>102</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	233,000	16,371	200,810	143,213	-	32,190	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>233,000</b>	<b>16,371</b>	<b>200,810</b>	<b>143,213</b>	<b>-</b>	<b>32,190</b>	<b>86%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>233,000</b>	<b>16,371</b>	<b>200,810</b>	<b>143,213</b>		<b>32,190</b>	
<b>Cash Balance</b>			<b>10,662,915</b>	<b>10,421,477</b>			

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

No expenditures are budgeted at this time.

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	9,680,317	-	5,418,668	5,271,460	-	4,261,649	56%
Intergov./ Shared Revenues	720,180	-	432,043	410,872	-	288,137	60%
Intergov./ Grants	4,303,899	-	3,635,801	458,708	-	668,098	84%
Charges for Services	3,316,086	124,908	2,280,463	1,624,839	-	1,035,623	69%
Interest Earnings	122,000	5,698	112,829	67,247	-	9,171	92%
Donations	1,626,000	221,270	1,669,670	1,500	-	(43,670)	103%
Other Income	339,988	23,879	256,370	357,807	-	83,618	75%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	410,867	-	310,867	965,700	-	100,000	76%
<b>Total Revenue</b>	<b>20,519,337</b>	<b>375,754</b>	<b>14,116,711</b>	<b>9,158,133</b>	<b>-</b>	<b>6,402,626</b>	<b>69%</b>
<b>Expenditures by Division</b>							
Administration	1,749,190	136,919	1,432,736	1,058,134	3,183	313,271	82%
Maintenance	10,051,465	1,606,089	6,390,707	5,116,689	2,669,563	991,195	90%
Golf Courses	1,543,088	126,934	1,431,883	1,246,197	63,403	47,802	97%
Recreation	3,185,579	228,945	2,412,042	1,593,189	164,697	608,840	81%
Potawatomi Zoo	700,000	-	700,000	712,660	-	-	100%
Potawatomi Greenhouse	46,527	927	41,278	36,176	-	5,249	89%
Graffiti Removal	4	-	176	78,992	4	(176)	4505%
Marketing & Events	1,224,594	89,357	741,047	672,049	83,227	400,320	67%
Regional Cities Grant	3,608,655	84,422	3,145,126	658,758	396,895	66,634	98%
Pokagon Band-Howard Pk Imprv	2,225,000	-	2,225,000	-	-	-	100%
Leighton Foundation Grant	1,000,000	-	1,000,000	-	-	-	100%
<b>Total Expenditures by Division</b>	<b>25,334,102</b>	<b>2,273,592</b>	<b>19,519,995</b>	<b>11,172,845</b>	<b>3,380,971</b>	<b>2,433,135</b>	<b>90%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	6,225,247	462,500	4,881,779	4,487,199	-	1,343,468	78%
Fringe Benefits	1,987,061	154,881	1,500,114	1,887,978	623	486,324	76%
<b>Total Personnel</b>	<b>8,212,308</b>	<b>617,381</b>	<b>6,381,894</b>	<b>6,375,178</b>	<b>623</b>	<b>1,829,792</b>	<b>78%</b>
<b>Supplies</b>	<b>1,476,696</b>	<b>126,203</b>	<b>1,044,059</b>	<b>860,515</b>	<b>254,309</b>	<b>178,328</b>	<b>88%</b>
<b>Services &amp; Charges</b>							
Professional Services	909,059	37,075	410,352	405,441	295,600	203,107	78%
Printing & Advertising	149,877	7,634	100,231	36,619	35,420	14,226	91%
Utilities	621,400	70,284	633,648	539,670	-	(12,248)	102%
Education & Training	44,899	538	21,312	4,378	5,594	17,993	60%
Travel	29,825	5,177	14,508	8,201	3,764	11,553	61%
Repairs & Maintenance	621,557	33,499	429,299	360,238	260,019	(67,761)	111%
Other Interfund Allocations	1,672,261	139,358	1,393,545	887,070	-	278,716	83%
Debt Service - Principal	440,472	102,438	397,526	297,625	88,911	(45,965)	110%
Debt Service - Interest & Fees	46,529	3,941	36,010	15,391	7,292	3,227	93%
Grants & Subsidies	715,000	-	715,000	691,626	-	-	100%
Other Services & Charges	1,152,414	247,233	892,703	369,065	127,313	132,398	89%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>6,403,293</b>	<b>647,176</b>	<b>5,044,134</b>	<b>3,615,323</b>	<b>823,913</b>	<b>535,246</b>	<b>92%</b>
<b>Capital</b>	<b>9,241,805</b>	<b>882,833</b>	<b>7,049,908</b>	<b>321,830</b>	<b>2,302,126</b>	<b>(110,229)</b>	<b>101%</b>
<b>Total Expenditures</b>	<b>25,334,102</b>	<b>2,273,592</b>	<b>19,519,995</b>	<b>11,172,845</b>	<b>3,380,971</b>	<b>2,433,137</b>	<b>90%</b>
<b>Net</b>	<b>(4,814,765)</b>	<b>(1,897,838)</b>	<b>(5,403,284)</b>	<b>(2,014,712)</b>		<b>3,969,489</b>	
<b>Cash Balance</b>			<b>3,696,255</b>	<b>4,183,307</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	94	94
Part-Time /Seasonal/Temporary	N/A	167
<b>Total</b>	<b>94</b>	<b>261</b>

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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



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

<b>Fund Name</b>	<b>Motor Vehicle Highway</b>					<b>Fund Number</b>	<b>202</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>						
<b>Control</b>	<b>City Funds</b>						
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Intergov./ Shared Revenues	3,149,516	282,919	2,664,676	5,809,798	-	484,840	85%
Licenses & Permits	3,000	100	2,850	-	-	150	95%
Charges for Services	232,635	9,662	198,894	158,591	-	33,741	85%
Interest Earnings	140,000	7,214	128,260	105,746	-	11,740	92%
Other Income	20,938	-	20,934	55,343	-	4	100%
Interfund Allocation Reimb	138,150	11,512	115,126	-	-	23,024	83%
Transfers In	3,852,066	-	2,840,813	2,868,026	-	1,011,253	74%
<b>Total Revenue</b>	<b>7,536,305</b>	<b>311,406</b>	<b>5,971,551</b>	<b>8,997,504</b>	<b>-</b>	<b>1,564,752</b>	<b>79%</b>
<b>Expenditures by Division</b>							
Streets/Traffic & Lighting	10,362,351	538,219	8,647,268	7,412,317	381,404	1,333,679	87%
Curb & Sidewalk Program	1,671,576	509,101	1,223,807	847,807	139,665	308,104	82%
<b>Total Expenditures by Division</b>	<b>12,033,927</b>	<b>1,047,320</b>	<b>9,871,075</b>	<b>8,260,124</b>	<b>521,069</b>	<b>1,641,783</b>	<b>86%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	2,116,646	211,125	2,299,695	2,268,583	-	(183,049)	109%
Fringe Benefits	865,198	88,952	907,125	1,102,399	-	(41,927)	105%
<b>Total Personnel</b>	<b>2,981,844</b>	<b>300,078</b>	<b>3,206,821</b>	<b>3,370,982</b>	<b>-</b>	<b>(224,976)</b>	<b>108%</b>
<b>Supplies</b>	<b>2,117,927</b>	<b>66,927</b>	<b>1,058,187</b>	<b>1,494,897</b>	<b>216,117</b>	<b>843,623</b>	<b>60%</b>
<b>Services &amp; Charges</b>							
Professional Services	802,793	390,838	597,538	339,244	129,177	76,078	91%
Printing & Advertising	1,000	-	222	263	448	330	67%
Utilities	51,752	6,702	40,932	37,675	956	9,864	81%
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	81,228	911,527	1,447,554	55,907	(186,929)	124%
Other Interfund Allocations	1,628,279	135,690	1,356,899	848,950	-	271,380	83%
Debt Service - Principal	857,551	17,186	629,227	614,750	105,673	122,651	86%
Debt Service - Interest & Fees	68,076	1,616	33,844	23,271	11,383	22,849	66%
Other Services & Charges	159,884	47,055	83,673	60,400	1,407	74,804	53%
Transfers Out	2,500,000	-	1,875,000	-	-	625,000	75%
<b>Total Services &amp; Charges</b>	<b>6,869,840</b>	<b>680,315</b>	<b>5,541,751</b>	<b>3,378,247</b>	<b>304,953</b>	<b>1,023,139</b>	<b>85%</b>
<b>Capital</b>	<b>64,316</b>	<b>-</b>	<b>64,316</b>	<b>15,998</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>12,033,927</b>	<b>1,047,320</b>	<b>9,871,075</b>	<b>8,260,124</b>	<b>521,069</b>	<b>1,641,786</b>	<b>86%</b>
<b>Net</b>	<b>(4,497,622)</b>	<b>(735,913)</b>	<b>(3,899,524)</b>	<b>737,380</b>		<b>(77,034)</b>	
<b>Cash Balance</b>			<b>4,147,727</b>	<b>7,862,483</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	59	57
Part-Time /Seasonal/Temporary	N/A	6
<b>Total</b>	<b>59</b>	<b>63</b>

**Fund Purpose:**

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

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

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

**Explanation of Revenue Sources:**

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

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Fund Name</b>	<b>Recreation Nonreverting</b>	<b>Fund Number</b>	<b>203</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	863,355	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	12,026	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	2,023	-	-	0%
Other Income	-	-	-	5,840	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>883,244</b>	-	-	<b>0%</b>
<b>Expenditures by Division</b>							
Recreation	-	-	-	703,382	-	-	0%
Marketing & Events	-	-	-	127,892	-	-	0%
<b>Total Expenditures by Division</b>	-	-	-	<b>831,274</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	260,033	-	-	0%
Fringe Benefits	-	-	-	21,939	-	-	0%
<b>Total Personnel</b>	-	-	-	<b>281,972</b>	-	-	<b>0%</b>
<b>Supplies</b>	-	-	-	<b>99,085</b>	-	-	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	99,308	-	-	0%
Printing & Advertising	-	-	-	61,425	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	6,528	-	-	0%
Travel	-	-	-	7,250	-	-	0%
Repairs & Maintenance	-	-	-	168	-	-	0%
Other Interfund Allocations	-	-	-	91,790	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	176,650	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	<b>443,120</b>	-	-	<b>0%</b>
<b>Capital</b>	-	-	-	<b>7,098</b>	-	-	<b>0%</b>
<b>Total Expenditures</b>	-	-	-	<b>831,274</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>51,970</b>		-	
<b>Cash Balance</b>			-	<b>836,803</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund collected revenue from fees for camps, leagues, fitness center, special events, and other activities.

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

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

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

The capital budget was used to repair or maintain parks and athletics equipment and facilities.

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>Studebaker-Oliver Revitalizing Grants</b>	<b>Fund Number</b>	<b>209</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	40,054	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,446	17,037	12,536	-	7,963	68%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	100,000	100,000	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>125,000</b>	<b>1,446</b>	<b>117,037</b>	<b>152,590</b>	<b>-</b>	<b>7,963</b>	<b>94%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	1,011,251	6,018	137,427	83,945	266,279	607,545	40%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,011,251</b>	<b>6,018</b>	<b>137,427</b>	<b>83,945</b>	<b>266,279</b>	<b>607,545</b>	<b>40%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,011,251</b>	<b>6,018</b>	<b>137,427</b>	<b>83,945</b>	<b>266,279</b>	<b>607,545</b>	<b>40%</b>
<b>Net</b>	<b>(886,251)</b>	<b>(4,572)</b>	<b>(20,390)</b>	<b>68,645</b>	<b>-</b>	<b>(599,582)</b>	<b>-</b>
<b>Cash Balance</b>			<b>935,809</b>	<b>943,708</b>			

**Fund Purpose:**

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

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

Past grant activity includes:

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Economic Development State Grants	<b>Fund Number</b>	210
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	672,857	-	-	2,375	-	672,857	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,900	150	2,497	5,352	-	403	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	72,011	-	54,008	54,008	-	18,003	75%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>747,768</b>	<b>150</b>	<b>56,505</b>	<b>61,734</b>	<b>-</b>	<b>691,263</b>	<b>8%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	196,457	4,882	43,936	-	14,645	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	-	50,496	49,009	17,085	1	100%
Debt Service - Interest & Fees	4,429	-	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%
<b>Total Services &amp; Charges</b>	<b>1,055,868</b>	<b>4,882</b>	<b>327,944</b>	<b>109,670</b>	<b>32,648</b>	<b>695,277</b>	<b>34%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,055,868</b>	<b>4,882</b>	<b>327,944</b>	<b>109,670</b>	<b>32,648</b>	<b>695,277</b>	<b>34%</b>
<b>Net</b>	<b>(308,100)</b>	<b>(4,731)</b>	<b>(271,439)</b>	<b>(47,935)</b>		<b>(4,014)</b>	
<b>Cash Balance</b>			<b>74,174</b>	<b>362,183</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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

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<b>Fund Name</b>	<b>Department of Community Investment (DCI)</b>	<b>Fund Number</b>	<b>211</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	440,636	-	434,000	164,143	-	6,636	98%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	259,100	55,091	185,152	280,278	-	73,948	71%
Fines, Forfeitures, and Fees	152	-	-	-	-	152	0%
Interest Earnings	10,000	922	9,620	11,792	-	380	96%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,704	1,849	4,265	3,553	-	439	91%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,350,633	-	1,762,975	1,399,515	-	587,658	75%
<b>Total Revenue</b>	<b>3,065,225</b>	<b>57,861</b>	<b>2,396,011</b>	<b>1,859,281</b>	<b>-</b>	<b>669,213</b>	<b>78%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,580,670	117,443	1,189,301	1,188,542	-	391,369	75%
Fringe Benefits	609,943	44,849	425,601	557,723	-	184,342	70%
<b>Total Personnel</b>	<b>2,190,613</b>	<b>162,292</b>	<b>1,614,902</b>	<b>1,746,265</b>	<b>-</b>	<b>575,711</b>	<b>74%</b>
<b>Supplies</b>							
	28,460	995	15,858	18,151	2,720	9,882	65%
<b>Services &amp; Charges</b>							
Professional Services	309,878	8,305	95,924	252,845	163,742	50,212	84%
Printing & Advertising	19,994	1,620	11,990	9,666	578	7,426	63%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,125	2,402	8,585	7,294	(1,100)	4,640	62%
Travel	19,700	913	17,348	13,959	467	1,885	90%
Repairs & Maintenance	88,345	1,150	3,764	4,266	7,230	77,351	12%
Other Interfund Allocations	464,363	38,697	386,969	325,890	-	77,394	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	19,188	1,599	14,321	9,916	2,191	2,676	86%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>933,593</b>	<b>54,685</b>	<b>538,901</b>	<b>623,835</b>	<b>173,107</b>	<b>221,584</b>	<b>76%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,152,666</b>	<b>217,972</b>	<b>2,169,662</b>	<b>2,388,251</b>	<b>175,827</b>	<b>807,177</b>	<b>74%</b>
<b>Net</b>	<b>(87,441)</b>	<b>(160,110)</b>	<b>226,350</b>	<b>(528,970)</b>		<b>(137,964)</b>	
<b>Cash Balance</b>							
			<b>958,810</b>	<b>584,612</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	28	27
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>28</b>	<b>27</b>

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

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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Fund Name	Dept of Community Investment Grants				Fund Number	212	
Fund Type	Special Revenue Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	7,744,914	571,538	1,693,629	2,793,003	-	6,051,285	22%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	-	20	-	1,000	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,416,390	3,023	483,529	98,464	-	932,861	34%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,162,304	574,561	2,177,158	2,891,487	-	6,985,146	24%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	300,000	6,947	16,436	-	105,721	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	559,208	2,163,289	2,905,224	2,736,436	2,745,190	64%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,944,915	566,155	2,179,724	2,905,224	2,842,157	2,923,033	63%
Capital	-	-	-	-	-	-	0%
Total Expenditures	7,944,915	566,155	2,179,724	2,905,224	2,842,157	2,923,033	63%
Net	1,217,389	8,406	(2,567)	(13,737)		4,062,113	
Cash Balance			455,208	435,033			

**Fund Purpose:**

This fund accounts for various grants including:

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

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

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

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

**Explanation of Significant Revenue and Expenditure Changes/Variations:**

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

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<b>Fund Name</b>	Police State Seizures	<b>Fund Number</b>	216
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	30,000	320	5,018	36,737	-	24,982	17%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,200	363	4,389	2,807	-	811	84%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	310	60	310	300	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>35,510</b>	<b>743</b>	<b>9,716</b>	<b>39,844</b>	<b>-</b>	<b>25,793</b>	<b>27%</b>

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

<b>Supplies</b>	-	-	-	-	-	-	0%
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<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	20,000	-	-	-	-	20,000	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	12,000	-	-	7,053	-	12,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>32,000</b>	<b>-</b>	<b>-</b>	<b>7,053</b>	<b>-</b>	<b>32,000</b>	<b>0%</b>

<b>Capital</b>	-	-	-	-	-	-	0%
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<b>Total Expenditures</b>	<b>32,000</b>	<b>-</b>	<b>-</b>	<b>7,053</b>	<b>-</b>	<b>32,000</b>	<b>0%</b>
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<b>Net</b>	<b>3,510</b>	<b>743</b>	<b>9,716</b>	<b>32,792</b>		<b>(6,207)</b>	
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<b>Cash Balance</b>			<b>236,757</b>	<b>226,958</b>			
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**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Gift, Donation, Bequest</b>	<b>Fund Number</b>	<b>217</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Interest Earnings	9,500	860	8,306	1,838	-	1,194	87%
Donations	657,500	4,057	651,080	104,813	-	6,420	99%
Other Income	-	-	-	-	-	-	0%
Transfers In	76,493	-	76,493	-	-	-	100%
<b>Total Revenue</b>	<b>743,493</b>	<b>4,917</b>	<b>735,879</b>	<b>106,651</b>	<b>-</b>	<b>7,614</b>	<b>99%</b>
<b>Expenditures by Project</b>							
Animal Care & Control	40,000	1,479	38,258	24,812	832	910	98%
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	25,431	74,266	-	265,623	51,577	87%
Human Rights Scholarship Program	28,150	3,500	19,310	-	-	8,840	69%
Historic Preservation Commis.	5,000	-	-	322	-	5,000	0%
Hesburgh-MLK Memorial	-	-	-	350	-	-	0%
<b>Total Expenditures by Project</b>	<b>605,592</b>	<b>30,410</b>	<b>170,310</b>	<b>25,484</b>	<b>339,912</b>	<b>95,370</b>	<b>84%</b>
<b>Expenditures</b>							
<b>Supplies</b>	5,000	-	-	322	-	5,000	0%
<b>Services &amp; Charges</b>							
Professional Services	567,042	25,729	149,818	21,353	339,093	78,131	86%
Printing & Advertising	21,650	-	3,479	-	-	18,171	16%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	2,900	1,181	1,181	1,014	819	900	69%
Other Interfund Allocations	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	9,000	3,500	15,831	2,795	-	(6,831)	176%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>600,592</b>	<b>30,410</b>	<b>170,310</b>	<b>25,162</b>	<b>339,912</b>	<b>90,371</b>	<b>85%</b>
<b>Capital</b>	-	-	-	-	-	-	<b>0%</b>
<b>Total Expenditures</b>	<b>605,592</b>	<b>30,410</b>	<b>170,310</b>	<b>25,484</b>	<b>339,912</b>	<b>95,371</b>	<b>84%</b>
<b>Net</b>	<b>137,901</b>	<b>(25,493)</b>	<b>565,570</b>	<b>81,166</b>		<b>(87,757)</b>	
<b>Cash Balance</b>			<b>731,924</b>	<b>182,084</b>			

**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**  
**October 31, 2019**

<b>Fund Name</b>	<b>Police Curfew Violations</b>	<b>Fund Number</b>	<b>218</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	200	-	38	138	-	162	19%
Interest Earnings	300	21	252	181	-	48	84%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	750	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>500</b>	<b>21</b>	<b>289</b>	<b>1,068</b>	<b>-</b>	<b>210</b>	<b>58%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	1,000	623	623	854	-	377	62%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,000</b>	<b>623</b>	<b>623</b>	<b>854</b>	<b>-</b>	<b>377</b>	<b>62%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>623</b>	<b>623</b>	<b>854</b>	<b>-</b>	<b>377</b>	<b>62%</b>
<b>Net</b>	<b>(500)</b>	<b>(602)</b>	<b>(334)</b>	<b>214</b>		<b>(167)</b>	
<b>Cash Balance</b>			<b>12,772</b>	<b>13,054</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

In recent years, this fund has received very little revenue. The Police Department has not been spending this fund's cash balance in order to let the fund build up a better cash reserve.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Fund Name</b>	<b>Unsafe Building</b>					<b>Fund Number</b>	<b>219</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>						
<b>Control</b>	<b>City Funds</b>						
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	262,652	26,941	205,597	154,359	-	57,055	78%
Interest Earnings	13,500	993	11,321	4,058	-	2,179	84%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,248	1,003	2,248	-	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	681,491	-	511,118	486,205	-	170,373	75%
<b>Total Revenue</b>	<b>959,891</b>	<b>28,937</b>	<b>730,285</b>	<b>644,623</b>	<b>-</b>	<b>229,607</b>	<b>76%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	191,978	14,026	145,404	132,643	-	46,574	76%
Fringe Benefits	79,869	5,552	53,082	69,540	-	26,787	66%
<b>Total Personnel</b>	<b>271,847</b>	<b>19,578</b>	<b>198,486</b>	<b>202,183</b>	<b>-</b>	<b>73,361</b>	<b>73%</b>
<b>Supplies</b>	<b>26,450</b>	<b>934</b>	<b>19,499</b>	<b>18,615</b>	<b>8,443</b>	<b>(1,492)</b>	<b>106%</b>
<b>Services &amp; Charges</b>							
Professional Services	73,500	1,500	33,500	32,725	8,500	31,500	57%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	445,222	15,200	138,019	205,555	30,781	276,422	38%
Other Interfund Allocations	34,894	2,908	29,078	48,270	-	5,816	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	166,944	7,542	64,139	52,648	43,446	59,359	64%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>720,560</b>	<b>27,150</b>	<b>264,736</b>	<b>339,198</b>	<b>82,727</b>	<b>373,097</b>	<b>48%</b>
<b>Capital</b>	<b>24,580</b>	<b>-</b>	<b>24,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>1,043,437</b>	<b>47,662</b>	<b>507,301</b>	<b>559,996</b>	<b>91,170</b>	<b>444,966</b>	<b>57%</b>
<b>Net</b>	<b>(83,546)</b>	<b>(18,725)</b>	<b>222,984</b>	<b>84,626</b>		<b>(215,359)</b>	
<b>Cash Balance</b>			<b>767,925</b>	<b>466,379</b>			

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b> <b>Law Enforcement Continuing Education</b>	<b>Fund Number</b> <b>220</b>
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<b>Fund Type</b> <b>Special Revenue Funds</b>
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<b>Control</b> <b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	150,377	9,270	114,897	106,698	-	35,480	76%
Fines, Forfeitures, and Fees	115,125	7,769	86,554	69,997	-	28,571	75%
Interest Earnings	8,500	588	7,634	7,871	-	866	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	525	-	2,000	0%
Other Income	56,593	35	38,773	16,969	-	17,820	69%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>332,595</b>	<b>17,663</b>	<b>247,857</b>	<b>202,060</b>	<b>-</b>	<b>84,737</b>	<b>75%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>295,556</b>	<b>4,592</b>	<b>167,818</b>	<b>124,161</b>	<b>4,014</b>	<b>123,724</b>	<b>58%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	91,990	6,299	61,184	73,255	50	30,756	67%
Travel	60,000	1,068	37,283	34,045	-	22,717	62%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	70,000	3,918	37,480	25,681	-	32,520	54%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>221,990</b>	<b>11,285</b>	<b>135,948</b>	<b>132,981</b>	<b>50</b>	<b>85,993</b>	<b>61%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>517,546</b>	<b>15,877</b>	<b>303,766</b>	<b>257,142</b>	<b>4,064</b>	<b>209,717</b>	<b>59%</b>
<b>Net</b>	<b>(184,951)</b>	<b>1,786</b>	<b>(55,909)</b>	<b>(55,082)</b>		<b>(124,980)</b>	
<b>Cash Balance</b>			<b>391,124</b>	<b>518,695</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>Landlord Registration</b>	<b>Fund Number</b>	<b>221</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	5,500	370	5,275	310	-	225	96%
Interest Earnings	250	22	212	98	-	38	85%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,750</b>	<b>392</b>	<b>5,487</b>	<b>408</b>	<b>-</b>	<b>263</b>	<b>95%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	500	-	-	5	-	500	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>500</b>	<b>0%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>500</b>	<b>0%</b>
<b>Net</b>	<b>5,250</b>	<b>392</b>	<b>5,487</b>	<b>403</b>		<b>(237)</b>	
<b>Cash Balance</b>			<b>15,614</b>	<b>10,088</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>Loss Recovery</b>	<b>Fund Number</b>	<b>227</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	13,000	924	11,650	10,187	-	1,350	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>13,000</b>	<b>924</b>	<b>11,650</b>	<b>10,187</b>	<b>-</b>	<b>1,350</b>	<b>90%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	33,997	-	1,211	15,759	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	135,000	200,000	-	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>270,097</b>	<b>-</b>	<b>37,311</b>	<b>150,759</b>	<b>208,997</b>	<b>23,789</b>	<b>91%</b>
<b>Capital</b>	<b>2,409</b>	<b>-</b>	<b>-</b>	<b>24,273</b>	<b>2,409</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>272,506</b>	<b>-</b>	<b>37,311</b>	<b>175,032</b>	<b>211,406</b>	<b>23,789</b>	<b>91%</b>
<b>Net</b>	<b>(259,506)</b>	<b>924</b>	<b>(25,661)</b>	<b>(164,844)</b>		<b>(22,439)</b>	
<b>Cash Balance</b>			<b>601,490</b>	<b>681,774</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Public Safety LOIT</b>	<b>Fund Number</b>	<b>249</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	9,205,130	713,380	7,778,371	7,215,746	-	1,426,759	85%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	52,000	5,138	51,323	15,607	-	677	99%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>9,257,130</b>	<b>718,518</b>	<b>7,829,693</b>	<b>7,231,353</b>	<b>-</b>	<b>1,427,436</b>	<b>85%</b>
<b>Expenditures by Dept</b>							
249-0805 Police PS LOIT	4,454,976	393,455	3,129,934	3,639,975	-	1,325,042	70%
249-0905 Fire PS LOIT	4,111,579	350,922	3,008,662	2,639,722	-	1,102,917	73%
<b>Total Expenditures by Dept</b>	<b>8,566,555</b>	<b>744,377</b>	<b>6,138,597</b>	<b>6,279,697</b>	<b>-</b>	<b>2,427,959</b>	<b>72%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	6,614,606	572,853	4,689,721	4,574,771	-	1,924,885	71%
Fringe Benefits	1,951,949	171,524	1,448,876	1,704,926	-	503,073	74%
<b>Total Personnel</b>	<b>8,566,555</b>	<b>744,377</b>	<b>6,138,597</b>	<b>6,279,697</b>	<b>-</b>	<b>2,427,958</b>	<b>72%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8,566,555</b>	<b>744,377</b>	<b>6,138,597</b>	<b>6,279,697</b>	<b>-</b>	<b>2,427,958</b>	<b>72%</b>
<b>Net</b>	<b>690,575</b>	<b>(25,859)</b>	<b>1,691,096</b>	<b>951,656</b>		<b>(1,000,522)</b>	
<b>Cash Balance</b>			<b>3,649,264</b>	<b>1,939,036</b>			

Staffing - Full Time	Budget	Actual
Sworn Police Officers	45	49
Sworn Firefighters	45	43
<b>Total</b>	<b>90</b>	<b>92</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	1,695,689	176,906	1,519,548	1,529,401	-	176,141	90%
Intergov./ Grants	320,000	10,530	97,343	276,978	-	222,657	30%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	95,000	8,497	91,539	54,370	-	3,461	96%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	37,025	-	37,024	411,344	-	1	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,500,000	-	1,875,000	-	-	625,000	75%
<b>Total Revenue</b>	<b>4,647,714</b>	<b>195,933</b>	<b>3,620,453</b>	<b>2,272,093</b>	<b>-</b>	<b>1,027,260</b>	<b>78%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>339,675</b>	<b>394</b>	<b>62,830</b>	<b>555,400</b>	<b>28,799</b>	<b>248,046</b>	<b>27%</b>
<b>Services &amp; Charges</b>							
Professional Services	878,000	43,308	170,778	-	57,222	650,000	26%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	923,926	40,935	339,880	651,232	140,243	443,803	52%
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	553,253	553,253	-	-	111,063	83%
<b>Total Services &amp; Charges</b>	<b>2,471,242</b>	<b>637,495</b>	<b>1,068,911</b>	<b>651,232</b>	<b>197,465</b>	<b>1,204,866</b>	<b>51%</b>
<b>Capital</b>	<b>4,348,109</b>	<b>1,371,177</b>	<b>2,007,878</b>	<b>375,070</b>	<b>758,988</b>	<b>1,581,243</b>	<b>64%</b>
<b>Total Expenditures</b>	<b>7,159,026</b>	<b>2,009,066</b>	<b>3,139,618</b>	<b>1,581,702</b>	<b>985,252</b>	<b>3,034,155</b>	<b>58%</b>
<b>Net</b>	<b>(2,511,312)</b>	<b>(1,813,133)</b>	<b>480,835</b>	<b>690,391</b>		<b>(2,006,895)</b>	
<b>Cash Balance</b>			<b>4,463,385</b>	<b>4,025,936</b>			

**Fund Purpose:**

This fund is used to track expenditures for road projects.

**Explanation of Revenue Sources:**

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

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

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

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Fund Name	LOIT Special Distribution				Fund Number	257	
Fund Type	Special Revenue Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	215,000	-	-	670,000	-	215,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,500	458	9,315	34,431	-	3,185	75%
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	458	101,768	759,117	-	218,185	32%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	322,319	45,410	237,904	367,841	43,425	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	45,410	237,904	1,707,841	43,425	40,990	87%
Capital	578,944	21,528	417,651	549,343	161,293	-	100%
Total Expenditures	901,263	66,938	655,555	2,257,184	204,718	40,990	95%
Net	(581,310)	(66,480)	(553,787)	(1,498,066)		177,195	
Cash Balance			205,360	783,271			

**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.



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<b>Fund Name</b>	<b>Human Rights Federal Grant</b>	<b>Fund Number</b>	<b>258</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	145,000	96,600	174,100	49,150	-	(29,100)	120%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	619	8,494	6,735	-	1,506	85%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,400	-	297	23,303	-	20,103	1%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>175,400</b>	<b>97,219</b>	<b>182,891</b>	<b>79,188</b>	<b>-</b>	<b>(7,491)</b>	<b>104%</b>

**Expenditures**

**Personnel**

Salaries & Wages	108,930	9,115	96,062	42,716	-	12,868	88%
Fringe Benefits	41,158	2,828	28,439	21,197	-	12,719	69%
<b>Total Personnel</b>	<b>150,088</b>	<b>11,943</b>	<b>124,502</b>	<b>63,913</b>	<b>-</b>	<b>25,587</b>	<b>83%</b>

<b>Supplies</b>	<b>2,000</b>	<b>503</b>	<b>1,241</b>	<b>1,296</b>	<b>565</b>	<b>194</b>	<b>90%</b>
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**Services & Charges**

Professional Services	30,683	1,667	18,358	28,225	5,000	7,325	76%
Printing & Advertising	22,000	-	-	15,369	-	22,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	5,500	58	2,385	15	214	2,901	47%
Travel	12,417	214	8,609	5,605	-	3,808	69%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	12,300	56	460	8,983	-	11,840	4%
Transfers Out	76,493	-	76,493	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>159,393</b>	<b>1,995</b>	<b>106,305</b>	<b>58,197</b>	<b>5,214</b>	<b>47,874</b>	<b>70%</b>

<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
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<b>Total Expenditures</b>	<b>311,481</b>	<b>14,441</b>	<b>232,048</b>	<b>123,405</b>	<b>5,779</b>	<b>73,655</b>	<b>76%</b>
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<b>Net</b>	<b>(136,081)</b>	<b>82,777</b>	<b>(49,157)</b>	<b>(44,217)</b>	<b>-</b>	<b>(81,146)</b>	
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<b>Cash Balance</b>			<b>480,255</b>	<b>527,761</b>			
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<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	2	2
Part-Time /Seasonal/Temporary	N/A	-
<b>Total</b>	<b>2</b>	<b>2</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/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.

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Fund Name	Local Road & Bridge Grant				Fund Number	265	
Fund Type	Special Revenue Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	600,000	-	553,253	-	-	46,747	92%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,400	1,166	7,055	4,077	-	345	95%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	600,000	553,253	553,253	1,340,000	-	46,747	92%
Total Revenue	1,207,400	554,419	1,113,561	1,344,077	-	93,839	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	1,283,291	339,720	899,294	1,801,217	290,452	93,545	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	339,720	899,294	1,801,217	290,452	93,545	93%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	1,283,291	339,720	899,294	1,801,217	290,452	93,545	93%
Net	(75,891)	214,699	214,267	(457,140)		294	
Cash Balance			544,353	535,803			

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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

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

**City of South Bend, Indiana**  
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Fund Name	MVH Restricted Fund				Fund Number	266	
Fund Type	Special Revenue Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Intergov./ Shared Revenues	3,149,515	282,919	2,664,675	-	-	484,840	85%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,000	1,863	6,876	-	-	4,124	63%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,160,515	284,782	2,671,551	-	-	488,964	85%
Expenditures by Division							
Streets/Traffic & Lighting	3,348,615	238,772	1,335,131	-	46,785	1,966,699	41%
Curb & Sidewalk Program	-	-	-	-	-	-	0%
Total Expenditures by Division	3,348,615	238,772	1,335,131	-	46,785	1,966,699	41%
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	213,945	1,218,378	-	46,785	130,527	91%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	442,200	24,827	116,754	-	-	325,446	26%
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	24,827	116,754	-	-	325,446	26%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,348,615	238,772	1,335,131	-	46,785	1,966,698	41%
Net	(188,100)	46,010	1,336,420	-		(1,477,734)	
Cash Balance			1,349,960	-			

**Fund Purpose:**

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

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

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Morris PAC / Palais Royale Marketing</b>	<b>Fund Number</b>	<b>273</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	15,000	260	12,945	9,483	-	2,055	86%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,400	105	1,213	792	-	187	87%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>16,400</b>	<b>365</b>	<b>14,158</b>	<b>10,275</b>	<b>-</b>	<b>2,242</b>	<b>86%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	30,000	4,005	5,439	5,083	13,097	11,464	62%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>30,000</b>	<b>4,005</b>	<b>5,439</b>	<b>5,083</b>	<b>13,097</b>	<b>11,464</b>	<b>62%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>30,000</b>	<b>4,005</b>	<b>5,439</b>	<b>5,083</b>	<b>13,097</b>	<b>11,464</b>	<b>62%</b>
<b>Net</b>	<b>(13,600)</b>	<b>(3,640)</b>	<b>8,719</b>	<b>5,191</b>		<b>(9,222)</b>	
<b>Cash Balance</b>			<b>70,193</b>	<b>60,345</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Morris PAC Self-Promotion	<b>Fund Number</b>	274
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	125,000	3,469	53,882	75,817	-	71,118	43%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,800	237	2,484	505	-	316	89%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>127,800</b>	<b>3,706</b>	<b>56,366</b>	<b>76,322</b>	<b>-</b>	<b>71,434</b>	<b>44%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	15,000	956	956	-	-	14,044	6%
Printing & Advertising	60,000	-	-	-	-	60,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>75,000</b>	<b>956</b>	<b>956</b>	<b>-</b>	<b>-</b>	<b>74,044</b>	<b>1%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>75,000</b>	<b>956</b>	<b>956</b>	<b>-</b>	<b>-</b>	<b>74,044</b>	<b>1%</b>
<b>Net</b>	<b>52,800</b>	<b>2,750</b>	<b>55,410</b>	<b>76,322</b>		<b>(2,610)</b>	
<b>Cash Balance</b>			<b>157,128</b>	<b>76,322</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	90	6	77	55	-	13	85%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>90</b>	<b>6</b>	<b>77</b>	<b>55</b>	<b>-</b>	<b>13</b>	<b>85%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>90</b>	<b>6</b>	<b>77</b>	<b>55</b>		<b>13</b>	
<b>Cash Balance</b>			<b>4,068</b>	<b>3,976</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

The remaining cash balance was transferred to the Redevelopment General Fund 433 in 2018.

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

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<b>Fund Name</b>	<b>HAZMAT</b>	<b>Fund Number</b>	<b>289</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	-	9,350	-	-	650	94%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	600	44	488	370	-	112	81%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,600</b>	<b>44</b>	<b>9,838</b>	<b>370</b>	<b>-</b>	<b>762</b>	<b>93%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>10,472</b>	<b>-</b>	<b>529</b>	<b>8,834</b>	<b>-</b>	<b>9,943</b>	<b>5%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>10,472</b>	<b>-</b>	<b>529</b>	<b>8,834</b>	<b>-</b>	<b>9,943</b>	<b>5%</b>
<b>Net</b>	<b>128</b>	<b>44</b>	<b>9,309</b>	<b>(8,465)</b>		<b>(9,181)</b>	
<b>Cash Balance</b>			<b>28,389</b>	<b>18,999</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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



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<b>Fund Name</b>	<b>Indiana River Rescue</b>	<b>Fund Number</b>	<b>291</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	105,370	-	105,370	88,920	-	-	100%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,350	425	4,577	2,043	-	773	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	24,945	-	24,945	-	-	-	100%
Other Income	-	-	-	5,152	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>135,665</b>	<b>425</b>	<b>134,893</b>	<b>96,115</b>	<b>-</b>	<b>773</b>	<b>99%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	13,000	-	462	2,423	-	12,538	4%
Fringe Benefits	2,500	-	-	-	-	2,500	0%
<b>Total Personnel</b>	<b>15,500</b>	<b>-</b>	<b>462</b>	<b>2,423</b>	<b>-</b>	<b>15,038</b>	<b>3%</b>
<b>Supplies</b>	<b>43,745</b>	<b>1,492</b>	<b>10,603</b>	<b>10,279</b>	<b>3,092</b>	<b>30,050</b>	<b>31%</b>
<b>Services &amp; Charges</b>							
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	9,845	-	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%
<b>Total Services &amp; Charges</b>	<b>76,020</b>	<b>-</b>	<b>20,206</b>	<b>32,512</b>	<b>-</b>	<b>55,813</b>	<b>27%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>135,265</b>	<b>1,492</b>	<b>31,271</b>	<b>45,214</b>	<b>3,092</b>	<b>100,901</b>	<b>25%</b>
<b>Net</b>	<b>400</b>	<b>(1,067)</b>	<b>103,622</b>	<b>50,901</b>		<b>(100,128)</b>	
<b>Cash Balance</b>			<b>286,494</b>	<b>174,569</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

In 2017 and 2018, this fund was used to pay for a portion of the costs of updating the standard operating procedure (SOP) manual for the Police Department.

There are no planned expenditures at this time for 2019.

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

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<b>Fund Name</b>	<b>Regional Police Academy</b>	<b>Fund Number</b>	<b>294</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	1,950	19,425	21,167	-	575	97%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	173	2,100	1,325	-	400	84%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	175	-	-	1,825	9%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>24,500</b>	<b>2,123</b>	<b>21,700</b>	<b>22,492</b>	<b>-</b>	<b>2,800</b>	<b>89%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	1,500	-	-	190	-	1,500	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	157	6,150	-	9,843	2%
Travel	1,500	-	-	-	-	1,500	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	9,500	-	5,571	4,220	-	3,929	59%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>21,000</b>	<b>-</b>	<b>5,728</b>	<b>10,370</b>	<b>-</b>	<b>15,272</b>	<b>27%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>22,500</b>	<b>-</b>	<b>5,728</b>	<b>10,560</b>	<b>-</b>	<b>16,772</b>	<b>25%</b>
<b>Net</b>	<b>2,000</b>	<b>2,123</b>	<b>15,972</b>	<b>11,932</b>		<b>(13,972)</b>	
<b>Cash Balance</b>			<b>114,624</b>	<b>99,271</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

There are no major expenditures planned for this fund.

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

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<b>Fund Name</b>	<b>COPS MORE Grant</b>	<b>Fund Number</b>	<b>295</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	224,489	-	41,645	25,422	-	182,844	19%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	10,000	731	7,965	10,570	-	2,035	80%
Interest Earnings	3,800	274	3,280	1,769	-	520	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	6,800	-	3,550	-	-	3,250	52%
Other Income	23,000	-	1,949	14,012	-	21,051	8%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>268,089</b>	<b>1,005</b>	<b>58,390</b>	<b>51,774</b>	<b>-</b>	<b>209,700</b>	<b>22%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>88,554</b>	<b>-</b>	<b>56,946</b>	<b>19,215</b>	<b>1,570</b>	<b>30,038</b>	<b>66%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	300	-	300	-	-	-	100%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	44,700	2,916	26,542	53,030	1,840	16,318	63%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>45,000</b>	<b>2,916</b>	<b>26,842</b>	<b>53,030</b>	<b>1,840</b>	<b>16,318</b>	<b>64%</b>
<b>Capital</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>213,554</b>	<b>2,916</b>	<b>83,788</b>	<b>72,245</b>	<b>3,410</b>	<b>126,356</b>	<b>41%</b>
<b>Net</b>	<b>54,535</b>	<b>(1,911)</b>	<b>(25,398)</b>	<b>(20,471)</b>		<b>83,344</b>	
<b>Cash Balance</b>			<b>177,254</b>	<b>114,685</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Fund Name</b>	<b>Police Federal Drug Enforcement</b>	<b>Fund Number</b>	<b>299</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	50,000	-	-	6,201	-	50,000	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,600	205	2,779	2,103	-	821	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	6,677	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>53,600</b>	<b>205</b>	<b>2,779</b>	<b>14,981</b>	<b>-</b>	<b>50,821</b>	<b>5%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	6,000	-	-	-	-	6,000	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	45,000	-	43,499	22,100	-	1,501	97%
<b>Total Expenditures</b>	<b>51,000</b>	<b>-</b>	<b>43,499</b>	<b>22,100</b>	<b>-</b>	<b>7,501</b>	<b>85%</b>
<b>Net</b>	<b>2,600</b>	<b>205</b>	<b>(40,720)</b>	<b>(7,119)</b>		<b>43,320</b>	
<b>Cash Balance</b>			<b>113,200</b>	<b>123,610</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

**City of South Bend, Indiana**  
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Fund Name		County Option Income Tax				Fund Number		404	
Fund Type		Special Revenue Funds							
Control		City Funds							
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget		
Revenue									
Local Income Taxes	12,879,847	1,012,358	10,855,131	10,522,018	-	2,024,716	84%		
Intergov./ Grants	12,500	-	12,500	-	-	-	100%		
Charges for Services	8,600	900	8,500	5,720	-	100	99%		
Interest Earnings	265,000	20,607	242,415	136,291	-	22,585	91%		
Donations	-	5,000	5,000	-	-	(5,000)	0%		
Other Income	75,272	15,000	75,272	651,446	-	-	100%		
Transfers In	927,077	-	927,077	324,171	-	-	100%		
Total Revenue	14,168,296	1,053,864	12,125,895	11,639,646	-	2,042,401	86%		
Expenditures by Activity									
Goodwill Strategic Outreach	130,000	-	130,000	130,000	-	-	100%		
Election Costs	120,000	-	187,026	-	-	(67,026)	156%		
Debt Service & Other	577,188	9,409	281,597	1,154,589	95,591	200,000	65%		
South Bend Art Museum	65,000	-	65,000	65,000	-	-	100%		
Studebaker Museum	279,622	23,302	233,019	231,556	-	46,603	83%		
Light Up South Bend	338,101	14,820	241,546	71,172	30,302	66,253	80%		
Street Paving	1,938,323	-	1,453,313	12,755	573	484,437	75%		
Utilities & Services	2,449,861	153,403	2,184,462	2,045,151	36,277	229,122	91%		
Curb & Sidewalk	1,500,000	-	1,125,000	1,125,000	-	375,000	75%		
Information Technology	3,052,662	41,430	1,217,964	2,874	60,698	1,774,000	42%		
Police Department	1,643,740	600,000	1,615,099	1,113,814	3,640	25,001	98%		
Fire Department & EMS	926,579	-	694,934	157,927	-	231,645	75%		
Community Investment	2,402,354	112,500	928,447	751,907	420,047	1,053,860	56%		
Parks Administration	400,000	-	300,000	965,700	-	100,000	75%		
Corridor Ambassadors	351,050	-	351,050	185,534	-	-	100%		
Vacant & Abandoned	847,208	10,336	276,542	-	210,431	360,235	57%		
Total Expenditures by Activity	17,021,688	965,200	11,284,999	8,012,979	857,558	4,879,130	71%		
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	0%		
Fringe Benefits	-	-	-	-	-	-	0%		
Total Personnel	-	-	-	-	-	-	0%		
Supplies	278,101	14,820	203,230	674,881	30,302	44,569	84%		
Services & Charges									
Professional Services	3,761,054	48,637	1,490,661	174,467	213,600	2,056,793	45%		
Printing & Advertising	-	-	-	-	-	-	0%		
Utilities	1,570,000	144,945	1,431,402	1,336,398	-	138,598	91%		
Repairs & Maintenance	799,614	8,298	697,356	1,098,710	33,965	68,293	91%		
Other Interfund Allocations	8,631	719	7,193	5,730	-	1,438	83%		
Debt Service - Principal	1,557,180	555,829	1,549,041	978,590	8,138	1	100%		
Debt Service - Interest & Fees	90,722	46,601	90,359	60,348	362	1	100%		
Grants & Subsidies	1,978,816	112,236	977,902	1,002,137	159,611	841,303	57%		
Other Services & Charges	1,544,378	18,496	1,054,090	565,756	168,144	322,144	79%		
Transfers Out	4,764,329	-	3,573,247	2,090,700	-	1,191,082	75%		
Total Services & Charges	16,074,724	935,761	10,871,250	7,312,836	583,821	4,619,653	71%		
Capital	668,863	14,618	210,519	25,262	243,436	214,908	68%		
Total Expenditures	17,021,688	965,200	11,284,999	8,012,979	857,558	4,879,130	71%		
Net	(2,853,392)	88,665	840,896	3,626,667		(2,836,729)			
Cash Balance			13,267,747	12,227,959					

**Fund Purpose:**

This fund accounts for the receipt and county option income tax (COIT) and expenditures of those funds.

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>Economic Development Income Tax</b>	<b>Fund Number</b>	<b>408</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	12,474,651	966,436	10,541,780	10,098,663	-	1,932,871	85%
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	28,550	318,244	198,492	-	31,756	91%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,901	-	7,900	598,182	-	1	100%
Transfers In	178,534	-	178,534	-	-	-	100%
<b>Total Revenue</b>	<b>13,515,746</b>	<b>994,986</b>	<b>11,551,118</b>	<b>11,249,998</b>	<b>-</b>	<b>1,964,628</b>	<b>85%</b>
<b>Expenditures by Activity</b>							
Debt Service & Other	415,000	104,817	353,370	1,929,742	-	61,630	85%
Street Paving	500,000	406,708	406,708	1,453,313	54,561	38,731	92%
PSAP	2,857,018	469,669	2,348,343	1,996,070	469,669	39,006	99%
Community Investment	6,997,310	172,388	2,846,578	832,397	1,955,147	2,195,585	69%
Parks & Recreation	400,525	31,482	347,936	-	21,094	31,495	92%
Potawatomi Zoo	322,949	-	214,487	100,000	-	108,462	66%
Code Enforcement	2,364,559	-	1,773,419	1,003,961	-	591,140	75%
Animal Care & Control	845,841	-	634,381	615,497	-	211,460	75%
<b>Total Expenditures by Activity</b>	<b>14,703,202</b>	<b>1,185,063</b>	<b>8,925,220</b>	<b>7,930,979</b>	<b>2,500,470</b>	<b>3,277,509</b>	<b>78%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	3,462,808	530,162	2,761,882	2,085,300	615,752	85,174	98%
Printing & Advertising	5,043	-	154	424	93	4,796	5%
Utilities	6,055	1,435	2,048	935	4,007	-	100%
Repairs & Maintenance	723,885	434,570	541,267	132,692	122,156	60,462	92%
Debt Service - Principal	149,381	-	100,000	-	-	49,381	67%
Debt Service - Interest & Fees	173,568	-	115,237	-	-	58,331	66%
Grants & Subsidies	3,728,656	187,415	605,238	847,998	1,641,564	1,481,854	60%
Other Services & Charges	7,285	-	221	417,375	2,365	4,699	35%
Transfers Out	5,781,521	31,482	4,398,753	4,396,424	-	1,382,768	76%
<b>Total Services &amp; Charges</b>	<b>14,038,202</b>	<b>1,185,063</b>	<b>8,524,800</b>	<b>7,881,149</b>	<b>2,385,937</b>	<b>3,127,465</b>	<b>78%</b>
<b>Capital</b>	<b>665,000</b>	<b>-</b>	<b>400,421</b>	<b>49,830</b>	<b>114,533</b>	<b>150,046</b>	<b>77%</b>
<b>Total Expenditures</b>	<b>14,703,202</b>	<b>1,185,063</b>	<b>8,925,220</b>	<b>7,930,979</b>	<b>2,500,470</b>	<b>3,277,511</b>	<b>78%</b>
<b>Net</b>	<b>(1,187,456)</b>	<b>(190,077)</b>	<b>2,625,898</b>	<b>3,319,019</b>		<b>(1,312,883)</b>	
<b>Cash Balance</b>			<b>17,819,582</b>	<b>16,069,568</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives Economic Development Income Tax (EDIT) revenue. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County. For the revenue forecast, EDIT revenue is budgeted to increase about 2% per year. Other Income is from the sale of properties held for resale by the Department of Community Investment. This fund also receives revenue from interest earned on the fund's cash balance. In 2019, the remaining cash balance in Hall of Fame Debt Service Fund (313) and the Hall of Fame Capital Fund (677) will be transferred to EDIT for the interfund transfers it made to help pay for the debt service payments for the Hall of Fame bonds. The final payment of the TJX job penalty amount of \$354,660 will be received in 2020. The job penalty fines were assessed because the company A.J. Wright violated its development agreement with the city, under which it benefited from a taxpayer-funded incentive package worth more than \$10 million. TJX, the parent company of A.J. Wright, has been paying the job penalty fines since 2011.

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

The fund is used to pay for debt service on the 2014 PSAP (Public Safety Answering Point-the consolidated county-wide 911 call center) Bonds, the 2015 Parks Bonds, and the 2018 Zoo Bonds. It also pays for various economic development initiatives and interfund transfers to the Department of Community Investment (Fund 211) and the Department of Code Enforcement (Fund 219 and Fund 600-1201) and Animal Care & Control (600-1207).

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Fund Name	Urban Development Action Grant				Fund Number	410	
Fund Type	Special Revenue Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	36	398	6,059	-	602	40%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,240	10,148	84,104	28,131	-	(38,864)	186%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	46,240	10,184	84,502	34,190	-	(38,262)	183%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	60,000	15,000	60,000	486,081	-	-	100%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	60,000	15,000	60,000	486,081	-	-	100%
Capital	-	-	-	-	-	-	0%
Total Expenditures	60,000	15,000	60,000	486,081	-	-	100%
Net	(13,760)	(4,816)	24,502	(451,891)		(38,262)	
Cash Balance			53,484	19,320			

**Fund Purpose:**

This fund was originally established to account for economic development expenditures which are financed by federal grants and loan repayments.

**Explanation of Revenue Sources:**

Revenue comes from Business Development Corporation (BDC) repayment of Fund 410 miscellaneous revenue used to capitalize BDC loan pool. This fund also receives revenue from interest earned on the fund's cash balance.

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

Currently, this fund is used for the repayment of an interfund loan from the COIT Fund (404) in connection with a downtown hotel/parking garage project. The final payment is due in 2022 (debt schedule #82). When the final revenue payment is due from BDC, it may be prudent to payoff the debt to COIT and potentially close this fund rather than following current amortization schedule which goes out to 2046. Therefore, in the 2018 a total of \$486,081 was paid off using the current balance in cash reserves. Payments in future years will be made as BDC loan collections are received.



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<b>Fund Name</b>	<b>Project ReLeaf</b>	<b>Fund Number</b>	<b>655</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	447,139	37,351	373,128	372,662	-	74,011	83%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,350	927	11,558	11,371	-	792	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>459,489</b>	<b>38,278</b>	<b>384,686</b>	<b>384,033</b>	<b>-</b>	<b>74,803</b>	<b>84%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	72,660	-	2,314	16	-	70,346	3%
Fringe Benefits	5,559	-	139	1	-	5,420	2%
<b>Total Personnel</b>	<b>78,219</b>	<b>-</b>	<b>2,453</b>	<b>17</b>	<b>-</b>	<b>75,766</b>	<b>3%</b>
<b>Supplies</b>							
	-	-	-	404	-	-	0%
<b>Services &amp; Charges</b>							
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	33,535	26,160	-	6,708	83%
Debt Service - Principal	-	-	-	48,404	-	-	0%
Debt Service - Interest & Fees	-	-	-	576	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	318	3,149	5,175	-	3,351	48%
Transfers Out	550,000	-	412,500	412,500	-	137,500	75%
<b>Total Services &amp; Charges</b>	<b>596,743</b>	<b>3,672</b>	<b>457,044</b>	<b>502,421</b>	<b>-</b>	<b>139,699</b>	<b>77%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>674,962</b>	<b>3,672</b>	<b>459,497</b>	<b>502,843</b>	<b>-</b>	<b>215,465</b>	<b>68%</b>
<b>Net</b>	<b>(215,473)</b>	<b>34,606</b>	<b>(74,811)</b>	<b>(118,810)</b>		<b>(140,662)</b>	
<b>Cash Balance</b>			<b>521,352</b>	<b>710,841</b>			

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Police K-9 Unit	<b>Fund Number</b>	705
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	60	4	45	40	-	15	75%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,060</b>	<b>4</b>	<b>45</b>	<b>40</b>	<b>-</b>	<b>2,015</b>	<b>2%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,020	-	-	-	-	2,020	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>
<b>Net</b>	<b>40</b>	<b>4</b>	<b>45</b>	<b>40</b>		<b>(5)</b>	
<b>Cash Balance</b>			<b>2,379</b>	<b>2,925</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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Fund Name	2017 Parks Bond Debt Service				Fund Number	312	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,077,000	-	629,029	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	-	-	-	-	-	-	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	-	-	-	-	-	-	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/Variances:**

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

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

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Fund Name	Professional Sports Development					Fund Number	377	
Fund Type	Capital & Debt Service Funds							
Control	City Funds							
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
Revenue								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Intergov./ Shared Revenues	-	-	-	-	-	-	0%	
Intergov./ Grants	-	-	-	-	-	-	0%	
Licenses & Permits	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%	
Interest Earnings	1,201	-	1,201	37	-	-	100%	
Debt Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	18,000	-	3,786	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								
	-	-	-	-	-	-	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								
	-	-	-	-	-	-	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/Variances:**

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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	1,016	12,705	7,433	-	1,295	91%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,641,500	-	2,641,500	2,646,000	-	-	100%
<b>Total Revenue</b>	<b>2,655,500</b>	<b>1,016</b>	<b>2,654,205</b>	<b>2,653,433</b>	<b>-</b>	<b>1,295</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	2,175,000	-	2,175,000	2,100,000	-	-	100%
Debt Service - Interest & Fees	459,750	-	455,394	534,525	-	4,356	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>2,634,750</b>	<b>-</b>	<b>2,630,394</b>	<b>2,634,525</b>	<b>-</b>	<b>4,356</b>	<b>100%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>2,634,750</b>	<b>-</b>	<b>2,630,394</b>	<b>2,634,525</b>	<b>-</b>	<b>4,356</b>	<b>100%</b>
<b>Net</b>	<b>20,750</b>	<b>1,016</b>	<b>23,812</b>	<b>18,908</b>	<b>-</b>	<b>(3,061)</b>	<b>-</b>
<b>Cash Balance</b>			<b>814,838</b>	<b>790,494</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

**Explanation of Revenue Sources:**

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

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

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

Current debt includes:

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

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Fund Name	2015 Parks Bond Debt Service				Fund Number	757	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,500	135	2,925	1,995	-	575	84%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	379,431	31,237	315,559	314,918	-	63,872	83%
Total Revenue	382,931	31,372	318,484	316,914	-	64,447	83%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	220,000	-	220,000	210,000	-	-	100%
Debt Service - Interest & Fees	163,732	-	162,731	169,106	-	1,001	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	383,732	-	382,731	379,106	-	1,001	100%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	383,732	-	382,731	379,106	-	1,001	100%
Net	(801)	31,372	(64,247)	(62,193)		63,446	
Cash Balance			496,183	495,576			

**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).

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	637	7,413	4,553	-	87	99%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,298,125	-	1,298,125	1,278,472	-	-	100%
<b>Total Revenue</b>	<b>1,305,625</b>	<b>637</b>	<b>1,305,538</b>	<b>1,283,025</b>	<b>-</b>	<b>87</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	50,000	-	50,000	625,000	-	-	100%
Debt Service - Interest & Fees	1,249,125	-	1,248,125	653,472	-	1,000	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>1,299,125</b>	<b>-</b>	<b>1,298,125</b>	<b>1,278,472</b>	<b>-</b>	<b>1,000</b>	<b>100%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,299,125</b>	<b>-</b>	<b>1,298,125</b>	<b>1,278,472</b>	<b>-</b>	<b>1,000</b>	<b>100%</b>
<b>Net</b>	<b>6,500</b>	<b>637</b>	<b>7,413</b>	<b>4,553</b>	<b>-</b>	<b>(913)</b>	<b>-</b>
<b>Cash Balance</b>			<b>3,460,320</b>	<b>2,506,033</b>			

**Fund Purpose:**

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

**Accounting Methodology:**

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

**Explanation of Revenue Sources:**

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

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

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



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<b>Fund Name</b>	<b>Coveleski Stadium Capital</b>	<b>Fund Number</b>	<b>401</b>
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<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	43,500	23,125	23,125	29,082	-	20,375	53%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	850	14	598	760	-	252	70%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>44,350</b>	<b>23,139</b>	<b>23,723</b>	<b>29,842</b>	<b>-</b>	<b>20,627</b>	<b>53%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	71,667	2,500	34,167	-	495	37,005	48%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>71,667</b>	<b>2,500</b>	<b>34,167</b>	<b>-</b>	<b>495</b>	<b>37,005</b>	<b>48%</b>
<b>Capital</b>	<b>32,955</b>	<b>-</b>	<b>32,955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>104,622</b>	<b>2,500</b>	<b>67,122</b>	<b>-</b>	<b>495</b>	<b>37,005</b>	<b>65%</b>
<b>Net</b>	<b>(60,272)</b>	<b>20,639</b>	<b>(43,399)</b>	<b>29,842</b>		<b>(16,378)</b>	
<b>Cash Balance</b>			<b>30,015</b>	<b>84,370</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Due to recent lease agreements, no capital revenues have been collected for this fund, limiting its budget.

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

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

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<b>Fund Name</b>	<b>Park Non-Reverting Capital</b>	<b>Fund Number</b>	<b>405</b>
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<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	4,622	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	920	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	27,600	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>33,142</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	<b>0%</b>
<b>Supplies</b>							
	-	-	-	36,361	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	14,510	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	-	-	-	<b>14,510</b>	-	-	<b>0%</b>
<b>Capital</b>							
	-	-	-	<b>31,500</b>	-	-	<b>0%</b>
<b>Total Expenditures</b>	-	-	-	<b>82,370</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(49,228)</b>		-	
<b>Cash Balance</b>			-	<b>127,477</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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Fund Name	Cumulative Capital Development				Fund Number	406	
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	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	549	7,932	6,859	-	868	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	479,144	549	272,882	265,559	-	206,262	57%
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	491,442	44,370	402,821	456,416	95,777	(7,156)	101%
Debt Service - Interest & Fees	40,679	4,171	28,729	11,259	11,949	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	532,121	48,541	431,550	467,676	107,726	(7,155)	101%
Capital							
	286,000	50,790	112,207	-	173,793	-	100%
Total Expenditures	818,121	99,330	543,757	467,676	281,519	(7,155)	101%
Net							
	(338,977)	(98,781)	(270,875)	(202,117)		213,417	
Cash Balance							
			258,307	418,941			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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

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<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>	<b>Fund Number</b>	<b>407</b>
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<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	207,296	-	111,614	111,715	-	95,682	54%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	900	9,199	4,343	-	801	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	25,000	25,000	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>242,296</b>	<b>900</b>	<b>145,813</b>	<b>141,058</b>	<b>-</b>	<b>96,483</b>	<b>60%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	249,500	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>249,500</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>249,500</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>214,296</b>	<b>(27,100)</b>	<b>117,813</b>	<b>(108,442)</b>		<b>96,483</b>	
<b>Cash Balance</b>			<b>565,539</b>	<b>321,841</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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Fund Name	Major Moves Construction				Fund Number	412	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	52,500	3,823	51,361	39,709	-	1,139	98%
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	3,823	635,542	533,037	-	1,139	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	100,000	-	1,502	-	97,870	628	99%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	922,187	38,697	704,276	636,756	148,643	69,268	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	38,697	705,778	636,756	246,513	69,896	93%
Capital	1,619,049	20,493	507,867	-	107,740	1,003,442	38%
Total Expenditures	2,641,236	59,191	1,213,645	636,756	354,253	1,073,338	59%
Net	(2,004,555)	(55,368)	(578,103)	(103,719)		(1,072,199)	
Cash Balance			2,196,144	2,802,673			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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Fund Name	Morris Performing Arts Center Capital				Fund Number	416	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	137,500	3,469	53,882	76,136	-	83,618	39%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,400	616	7,517	5,736	-	883	89%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	145,900	4,085	61,399	81,872	-	84,501	42%
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	13,040	20,035	63,882	91,909	7,391	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	13,040	20,035	63,882	91,909	7,391	94%
Capital	80,000	-	14,149	67,840	-	65,851	18%
Total Expenditures	225,462	13,040	48,652	138,411	91,909	84,900	62%
Net	(79,562)	(8,955)	12,747	(56,539)		(399)	
Cash Balance			404,692	359,034			

**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

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Fund Name	Palais Royale Historic Preservation				Fund Number	450	
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	18,500	2,437	12,742	15,663	-	5,758	69%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,700	156	2,078	1,617	-	622	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,200	2,593	14,820	17,280	-	6,380	70%
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	111,967	-	38,779	-	34,160	39,028	65%
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	-	34,160	39,028	65%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	111,967	-	38,779	-	34,160	39,028	65%
Net	(90,767)	2,593	(23,959)	17,280		(32,648)	
Cash Balance			105,410	126,882			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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Fund Name	2018 Fire Station #9 Capital				Fund Number	451	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	890	38,552	39,637	-	11,448	77%
Debt Proceeds	-	-	-	5,005,758	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50,000	890	38,552	5,045,395	-	11,448	77%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	128,325	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	10,250	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	138,575	-	-	0%
Capital	3,232,757	118,123	3,136,534	1,193,930	96,523	(300)	100%
Total Expenditures	3,232,757	118,123	3,136,534	1,332,505	96,523	(300)	100%
Net	(3,182,757)	(117,233)	(3,097,982)	3,712,889		11,748	
Cash Balance			404,019	3,712,889			

**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.



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Fund Name	2018 TIF Park Bond Capital				Fund Number	452	
Fund Type	Redevelopment Funds						
Control	Redevelopment Commission Controlled Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200,000	10,211	162,590	-	-	37,410	81%
Debt Proceeds	-	-	-	11,007,782	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200,000	10,211	162,590	11,007,782	-	37,410	81%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	999,501	71,688	542,895	319,080	169,573	287,033	71%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	999,501	71,688	542,895	319,080	169,573	287,033	71%
Capital	9,426,644	722,396	4,825,712	-	1,425,125	3,175,807	66%
Total Expenditures	10,426,145	794,084	5,368,607	319,080	1,594,698	3,462,840	67%
Net	(10,226,145)	(783,873)	(5,206,017)	10,688,702		(3,425,430)	
Cash Balance			5,723,172	10,688,702			

**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.

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	255,000	15,515	220,797	133,779	-	34,203	87%
Debt Proceeds	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>255,000</b>	<b>15,515</b>	<b>220,797</b>	<b>133,779</b>	<b>-</b>	<b>34,203</b>	<b>87%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	15,000	147,642	6,464	(21,464)	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>147,642</b>	<b>6,464</b>	<b>(21,464)</b>	<b>0%</b>
<b>Capital</b>	<b>6,707,066</b>	<b>165,605</b>	<b>3,899,120</b>	<b>539,089</b>	<b>430,781</b>	<b>2,377,165</b>	<b>65%</b>
<b>Total Expenditures</b>	<b>6,707,066</b>	<b>165,605</b>	<b>3,914,120</b>	<b>686,731</b>	<b>437,245</b>	<b>2,355,701</b>	<b>65%</b>
<b>Net</b>	<b>(6,452,066)</b>	<b>(150,090)</b>	<b>(3,693,322)</b>	<b>(552,952)</b>		<b>(2,321,498)</b>	
<b>Cash Balance</b>			<b>9,345,471</b>	<b>13,336,006</b>			

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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

These are the various projects:

*Series A - Howard Park*

Riverfront promenade  
Storm water habitat area

*Series B - St. Louis Street*

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

*Series C - Colfax-Seitz*

Riverfront trail upgrades - Colfax to Seitz Park

*Series D - Howard-Farmers*

Riverfront trail upgrades - Howard Park to Farmer's Market

*Series E - Miami-Twyckenham*

Riverfront trail upgrades - Miami to Twyckenham

*Series F - Seitz-Howard*

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

*Series G - Seitz Park*

AM General parking and plaza area  
East Race promenade and bridge

*Series H - Pinhook Park*

Pavilion upgrade  
Reconnect river flow to lagoon  
Playground and site improvements

*Series I - Other Park Improvements*

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

*Series J - Pinhook Park*

Pinhook Park neighborhood connectivity

*Series K - Future Project*

Future park acquisitions, partnerships, and build-outs

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<b>Fund Name</b>	Football Hall of Fame Capital	<b>Fund Number</b>	677
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<b>Fund Type</b>	Capital & Debt Service Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,312	-	2,311	6,027	-	1	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,312</b>	<b>-</b>	<b>2,311</b>	<b>6,027</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	1,868	-	-	-	-	1,868	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	1,249	-	-	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%
<b>Total Services &amp; Charges</b>	<b>3,514</b>	<b>-</b>	<b>-</b>	<b>28,099</b>	<b>-</b>	<b>3,514</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,514</b>	<b>-</b>	<b>-</b>	<b>28,099</b>	<b>-</b>	<b>3,514</b>	<b>0%</b>
<b>Net</b>	<b>(1,202)</b>	<b>-</b>	<b>2,311</b>	<b>(22,072)</b>		<b>(3,513)</b>	
<b>Cash Balance</b>			<b>-</b>	<b>425,542</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Equipment/Vehicle Leasing	<b>Fund Number</b>	750
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<b>Fund Type</b>	Capital & Debt Service Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Interest Earnings	17,000	428	15,725	22,029	-	1,275	93%
Debt Proceeds	2,034,625	-	1,472,985	6,115,434	-	561,640	72%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	101,776	-	-	0%
<b>Total Revenue</b>	<b>2,051,625</b>	<b>428</b>	<b>1,488,710</b>	<b>6,239,238</b>	<b>-</b>	<b>562,915</b>	<b>73%</b>
<b>Capital Expenditures by Dept</b>							
Unassigned/Bank Fees	-	-	30,999	437,486	-	(30,999)	0%
Streets/Traffic & Lighting	1,413,125	-	454,296	638,548	-	958,829	32%
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	-	-	-	25,054	-	-	0%
Police Department	1,015,320	-	927,735	2,083,269	45,000	42,585	96%
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%
<b>Total Capital Expenditures by Dept</b>	<b>3,032,750</b>	<b>-</b>	<b>3,094,432</b>	<b>6,968,351</b>	<b>104,668</b>	<b>(166,350)</b>	<b>105%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	27,927	-	-	(27,927)	0%
Debt Service - Interest & Fees	-	-	2,822	500	-	(2,822)	0%
Other Services & Charges	-	-	250	217,125	-	(250)	0%
Transfers Out	-	-	-	219,861	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>30,999</b>	<b>437,486</b>	<b>-</b>	<b>(30,999)</b>	<b>0%</b>
<b>Capital</b>	<b>3,032,750</b>	<b>-</b>	<b>3,063,433</b>	<b>6,530,866</b>	<b>104,668</b>	<b>(135,351)</b>	<b>104%</b>
<b>Total Expenditures</b>	<b>3,032,750</b>	<b>-</b>	<b>3,094,432</b>	<b>6,968,351</b>	<b>104,668</b>	<b>(166,350)</b>	<b>105%</b>
<b>Net</b>	<b>(981,125)</b>	<b>428</b>	<b>(1,605,721)</b>	<b>(729,113)</b>		<b>729,265</b>	
<b>Cash Balance</b>			<b>1,336,318</b>	<b>2,869,511</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Accounting Methodology:**

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

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

The City leases certain vehicles and equipment for the police department, public works and other departments and pays them through capital lease proceeds that are accounted for in this fund. Debt service payments are budgeted in individual departments.

**City of South Bend, Indiana**  
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Fund Name	2015 Parks Bond Capital				Fund Number	751	
Fund Type	Capital & Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	840	46	840	3,863	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	840	46	840	3,863	-	-	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	13,316	-	6,082	2,113	-	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	207,416	-	5,577	45%
Transfers Out	-	3,048	3,048	-	-	(3,048)	0%
Total Services & Charges	10,159	3,048	7,630	207,416	-	2,529	75%
Capital	450,712	198,673	458,815	2,115,511	-	(8,103)	102%
Total Expenditures	474,187	201,721	472,527	2,325,040	-	1,660	100%
Net	(473,347)	(201,675)	(471,687)	(2,321,178)		(1,660)	
Cash Balance			-	1,638,694			

**Fund Purpose:**

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

**Accounting Methodology:**

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>Smart Streets Bond Capital</b>	<b>Fund Number</b>	<b>753</b>
<b>Fund Type</b>	<b>Capital &amp; Debt Service Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	124	-	124	1,007	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>124</b>	<b>-</b>	<b>124</b>	<b>1,007</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>70,000</b>	<b>-</b>	<b>68,967</b>	<b>970,862</b>	<b>-</b>	<b>1,033</b>	<b>99%</b>
<b>Total Expenditures</b>	<b>70,000</b>	<b>-</b>	<b>68,967</b>	<b>970,862</b>	<b>-</b>	<b>1,033</b>	<b>99%</b>
<b>Net</b>	<b>(69,876)</b>	<b>-</b>	<b>(68,843)</b>	<b>(969,855)</b>		<b>(1,033)</b>	
<b>Cash Balance</b>			<b>-</b>	<b>70,301</b>			

**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).

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Fund Name	Eddy Street Commons Capital					Fund Number	759	
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	75	4	55	102	-	20	73%	
Debt Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Transfers In	-	-	-	-	-	-	0%	
Total Revenue	75	4	55	102	-	20	73%	
Expenditures								
Personnel								
Salaries & Wages	-	-	-	-	-	-	0%	
Fringe Benefits	-	-	-	-	-	-	0%	
Total Personnel	-	-	-	-	-	-	0%	
Supplies								
	-	-	-	-	-	-	0%	
Services & Charges								
Professional Services	-	-	-	1,500	-	-	0%	
Printing & Advertising	-	-	-	-	-	-	0%	
Utilities	-	-	-	-	-	-	0%	
Education & Training	-	-	-	-	-	-	0%	
Travel	-	-	-	-	-	-	0%	
Repairs & Maintenance	-	-	-	-	-	-	0%	
Other Interfund Allocations	-	-	-	-	-	-	0%	
Debt Service - Principal	-	-	-	-	-	-	0%	
Debt Service - Interest & Fees	-	-	-	-	-	-	0%	
Grants & Subsidies	-	-	-	-	-	-	0%	
Other Services & Charges	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
Total Services & Charges	-	-	-	1,500	-	-	0%	
Capital	7,650,241	653,174	3,517,636	6,869,162	-	4,132,605	46%	
Total Expenditures	7,650,241	653,174	3,517,636	6,870,662	-	4,132,605	46%	
Net	(7,650,166)	(653,170)	(3,517,581)	(6,870,561)		(4,132,585)		
Cash Balance			4,132,663	9,258,753				

**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.

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Fund Name	Emergency Medical Services Capital				Fund Number	287	
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	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	3,515	62,116	63,194	-	7,884	89%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,312	-	25,312	3,515	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	545,695	-	409,271	27,741	-	136,424	75%
Total Revenue	1,216,007	3,515	496,698	1,711,032	-	719,308	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	-	-	17,232	11,142	494	96%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	436,250	-	226,900	154,917	208,010	1,340	100%
Debt Service - Interest & Fees	43,725	-	23,553	49,843	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	727,268	239,159	2,000	100%
Capital							
	3,225,657	48,506	1,306,714	850,783	896,666	1,022,277	68%
Total Expenditures	4,462,275	48,506	2,302,173	1,618,001	1,135,825	1,024,277	77%
Net	(3,246,268)	(44,991)	(1,805,475)	93,031		(304,969)	
Cash Balance			2,323,275	4,400,501			

**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).



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<b>Fund Name</b>	<b>Emergency Medical Services Operating</b>	<b>Fund Number</b>	<b>288</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	24,000	3,332	20,083	21,967	-	3,917	84%
Charges for Services	5,473,284	185,333	4,445,026	5,170,143	-	1,028,258	81%
Fines, Forfeitures, and Fees	2,500	-	1,275	225	-	1,225	51%
Interest Earnings	51,000	4,702	50,128	35,758	-	872	98%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	200	-	-	0%
Other Income	5,000	-	2,990	21,159	-	2,010	60%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	988,936	-	741,702	-	-	247,234	75%
<b>Total Revenue</b>	<b>6,544,720</b>	<b>193,367</b>	<b>5,261,204</b>	<b>5,249,452</b>	<b>-</b>	<b>1,283,516</b>	<b>80%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	4,015,348	316,603	3,253,542	2,831,476	-	761,806	81%
Fringe Benefits	1,190,392	87,174	1,002,207	1,080,229	-	188,185	84%
<b>Total Personnel</b>	<b>5,205,740</b>	<b>403,777</b>	<b>4,255,749</b>	<b>3,911,705</b>	<b>-</b>	<b>949,991</b>	<b>82%</b>
<b>Supplies</b>	<b>411,762</b>	<b>34,410</b>	<b>307,436</b>	<b>294,355</b>	<b>43,556</b>	<b>60,770</b>	<b>85%</b>
<b>Services &amp; Charges</b>							
Professional Services	94,610	21,910	44,931	74,213	715	48,964	48%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	33,000	799	7,939	7,293	-	25,061	24%
Education & Training	18,000	898	18,857	16,540	-	(857)	105%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	234,308	26,924	62,805	115,535	22,673	148,830	36%
Other Interfund Allocations	261,156	21,763	217,630	183,710	-	43,526	83%
Debt Service - Principal	1,044	-	-	-	1,044	-	100%
Debt Service - Interest & Fees	49	-	-	-	49	-	101%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	171,000	12,193	132,749	121,105	830	37,421	78%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>813,167</b>	<b>84,488</b>	<b>484,911</b>	<b>518,397</b>	<b>25,311</b>	<b>302,945</b>	<b>63%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,811</b>	<b>37,506</b>	<b>(37,506)</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>6,430,669</b>	<b>522,676</b>	<b>5,048,096</b>	<b>4,744,268</b>	<b>106,373</b>	<b>1,276,200</b>	<b>80%</b>
<b>Net</b>	<b>114,051</b>	<b>(329,309)</b>	<b>213,108</b>	<b>505,184</b>		<b>7,316</b>	
<b>Cash Balance</b>			<b>2,161,635</b>	<b>2,353,660</b>			

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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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	1,641,560	174,187	1,407,959	1,351,726	-	233,601	86%																														
Charges for Services	63,844	5,686	49,221	46,936	-	14,623	77%																														
Fines, Forfeitures, and Fees	471,550	83,567	184,168	272,100	-	287,382	39%																														
Interest Earnings	40,000	2,746	36,739	37,824	-	3,261	92%																														
Other Income	17,602	125	16,418	14,187	-	1,184	93%																														
Interfund Allocation Reimb	73,304	6,109	61,086	-	-	12,218	83%																														
Transfers In	2,528,909	-	1,896,682	749,593	-	632,227	75%																														
Total Revenue	4,836,769	272,420	3,652,272	2,472,366	-	1,184,496	76%																														
Expenditures by Dept																																					
Code Enforcement	2,264,579	225,482	1,613,186	1,391,411	220,177	431,216	81%																														
Animal Care & Control	1,018,627	115,411	764,812	685,708	27,783	226,032	78%																														
Rental Unit Inspection	180,974	10,747	107,183	32,879	24,020	49,771	72%																														
Building Department	1,504,122	104,883	1,212,237	1,228,502	10,820	281,065	81%																														
Total Expenditures by Dept	4,968,302	456,523	3,697,418	3,338,501	282,800	988,084	80%																														
Expenditures																																					
Personnel																																					
Salaries & Wages	2,040,542	154,310	1,600,505	1,461,775	-	440,037	78%																														
Fringe Benefits	775,006	63,371	607,047	682,638	-	167,959	78%																														
Total Personnel	2,815,548	217,681	2,207,552	2,144,413	-	607,996	78%																														
Supplies	158,549	12,926	80,619	107,195	21,159	56,771	64%																														
Services & Charges																																					
Professional Services	78,180	81,950	130,360	90,421	16,273	(68,453)	188%																														
Printing & Advertising	31,629	1,448	12,881	8,333	-	18,748	41%																														
Utilities	36,300	3,485	28,042	26,233	1,345	6,913	81%																														
Education & Training	23,300	3,910	8,811	7,186	375	14,114	39%																														
Travel	8,900	2,281	3,534	4,308	-	5,366	40%																														
Repairs & Maintenance	118,500	6,381	84,885	73,185	2,052	31,563	73%																														
Other Interfund Allocations	936,177	78,017	780,143	664,307	-	156,034	83%																														
Debt Service - Principal	145,598	7,825	110,241	89,952	16,200	19,157	87%																														
Debt Service - Interest & Fees	11,708	735	7,710	8,342	1,575	2,423	79%																														
Other Services & Charges	399,970	7,895	91,447	114,625	223,822	84,701	79%																														
Transfers Out	158,943	-	119,207	-	-	39,736	75%																														
Total Services & Charges	1,949,205	193,929	1,377,260	1,086,893	261,641	310,302	84%																														
Capital	45,000	31,987	31,987	-	-	13,013	71%																														
Total Expenditures	4,968,302	456,523	3,697,418	3,338,501	282,800	988,082	80%																														
Net	(131,533)	(184,103)	(45,146)	(866,135)		196,414																															
Cash Balance			2,053,741	2,271,638																																	
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																																					
<table><tr><td colspan="3">Code Enforcement (600-1201 &amp; 1208) / Animal Control (600-1207)</td><td colspan="3">Building Department (600-1306)</td></tr><tr><td>Staffing</td><td>Budget</td><td>Actual</td><td>Staffing</td><td>Budget</td><td>Actual</td></tr><tr><td>Full Time</td><td>28</td><td>27</td><td>Full Time</td><td>13</td><td>14</td></tr><tr><td>Part-Time /Seasonal/Temporary</td><td>N/A</td><td>4</td><td>Part-Time /Seasonal/Temporary</td><td>N/A</td><td>-</td></tr><tr><td>Total</td><td>28</td><td>31</td><td>Total</td><td>13</td><td>14</td></tr></table>								Code Enforcement (600-1201 & 1208) / Animal Control (600-1207)			Building Department (600-1306)			Staffing	Budget	Actual	Staffing	Budget	Actual	Full Time	28	27	Full Time	13	14	Part-Time /Seasonal/Temporary	N/A	4	Part-Time /Seasonal/Temporary	N/A	-	Total	28	31	Total	13	14
Code Enforcement (600-1201 & 1208) / Animal Control (600-1207)			Building Department (600-1306)																																		
Staffing	Budget	Actual	Staffing	Budget	Actual																																
Full Time	28	27	Full Time	13	14																																
Part-Time /Seasonal/Temporary	N/A	4	Part-Time /Seasonal/Temporary	N/A	-																																
Total	28	31	Total	13	14																																
<b>Explanation of Revenue Sources:</b>																																					
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.				<b>Explanation of Revenue Sources:</b>																																	
				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.																																	
<b>Explanation of Expenditures and Significant Changes/Variations:</b>																																					
<b>Explanation of Expenditures and Significant Changes/Variations:</b>				<b>Explanation of Expenditures and Significant Changes/Variations:</b>																																	
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.				The majority of the Bldg Dept's expenses are for personnel costs. Personnel costs decreased in 2019 because 2 positions are being moved from the Bldg Dept to the DCI Fund (211) to establish City's own Planning Commission rather than relying on Area Plan Commission. Other expenses include vehicle capital lease payments, fuel and repairs, building rent and cleaning/maintenance, and supplies.																																	

**City of South Bend, Indiana**  
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Fund Name	Parking Garages				Fund Number	601	
Fund Type	Enterprise Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year 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	120,451	816,727	969,258	-	405,003	67%
Fines, Forfeitures, and Fees	55,700	2,088	39,415	58,238	-	16,285	71%
Interest Earnings	24,368	1,719	21,730	18,066	-	2,638	89%
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	124,258	893,956	1,047,169	-	424,526	68%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	969	-	-	0%
Services & Charges							
Professional Services	713,983	1,569	697,174	797,598	113	16,696	98%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	112,605	8,644	87,472	81,420	-	25,133	78%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	764,519	8,025	107,740	44,548	49,072	607,707	21%
Other Interfund Allocations	49,026	4,087	40,852	34,120	-	8,174	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,451	990	11,405	7,671	-	(4,954)	177%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,646,584	23,315	944,643	965,358	49,185	652,756	60%
Capital	260,000	44,650	44,650	-	323,680	(108,330)	142%
Total Expenditures	1,906,584	67,965	989,293	966,327	372,865	544,426	71%
Net	(588,102)	56,293	(95,337)	80,842		(119,900)	
Cash Balance			1,235,600	1,304,536			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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

**City of South Bend, Indiana**  
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Fund Name	Solid Waste Operations				Fund Number	610	
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	5,503,472	470,895	4,557,779	4,516,199	-	945,693	83%
Interest Earnings	11,500	664	8,828	8,186	-	2,672	77%
Other Income	12,513	-	12,506	75,513	-	7	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,527,485	471,560	4,579,114	4,599,898	-	948,372	83%
Expenditures							
Personnel							
Salaries & Wages	1,110,697	77,903	824,639	862,576	-	286,058	74%
Fringe Benefits	467,437	33,939	340,729	412,921	-	126,708	73%
Total Personnel	1,578,134	111,842	1,165,368	1,275,497	-	412,766	74%
Supplies	362,388	6,587	214,145	243,979	59,859	88,384	76%
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	101,363	710,142	849,171	50	(170,571)	132%
Other Interfund Allocations	998,406	83,201	832,004	709,250	-	166,402	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	995,546	127,172	869,230	730,887	119,066	7,250	99%
Transfers Out	1,053,026	-	1,053,026	1,002,706	-	-	100%
Total Services & Charges	3,589,461	311,736	3,466,514	3,306,079	119,116	3,831	100%
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,529,983	430,166	4,846,027	4,825,555	178,975	504,981	91%
Net	(2,498)	41,394	(266,914)	(225,657)		443,391	
Cash Balance			334,485	394,873			

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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Fund Name	Solid Waste Capital				Fund Number	611	
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	-	-	-	-	-	-	0%
Interest Earnings	4,800	155	4,114	767	-	686	86%
Other Income	-	-	-	1,332	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,132,616	-	1,053,026	1,002,706	-	79,590	93%
Total Revenue	1,137,416	155	1,057,140	1,004,805	-	80,276	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	69,728	837,984	804,981	132,907	66,134	94%
Debt Service - Interest & Fees	95,591	6,553	52,340	46,921	14,773	28,478	70%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,132,616	76,282	890,325	851,902	147,679	94,612	92%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,132,616	76,282	890,325	851,902	147,679	94,612	92%
Net	4,800	(76,127)	166,815	152,903		(14,336)	
Cash Balance			211,406	192,836			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Current debt includes:

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

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

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

**City of South Bend, Indiana**  
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Fund Name	Water Works Operations				Fund Number	620	
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	18,958,930	1,867,060	15,381,931	12,836,889	-	3,576,999	81%
Interest Earnings	60,000	4,649	57,827	38,234	-	2,173	96%
Other Income	88,120	964	31,830	28,980	-	56,290	36%
Interfund Allocation Reimb	1,734,889	144,574	1,445,741	1,159,130	-	289,148	83%
Transfers In	95,000	8,704	110,152	61,109	-	(15,152)	116%
Total Revenue	20,936,939	2,025,951	17,027,480	14,124,342	-	3,909,458	81%
Expenditures							
Personnel							
Salaries & Wages	3,578,355	250,400	2,662,575	2,812,775	-	915,780	74%
Fringe Benefits	1,420,482	105,186	1,053,332	1,393,780	16	367,134	74%
Total Personnel	4,998,837	355,585	3,715,906	4,206,555	16	1,282,914	74%
Supplies	1,957,065	123,261	1,238,417	1,106,400	316,767	401,881	79%
Services & Charges							
Professional Services	2,900,965	149,086	1,554,963	1,197,005	676,966	669,036	77%
Printing & Advertising	2,250	598	1,165	469	182	903	60%
Utilities	791,675	77,890	645,786	663,566	-	145,889	82%
Education & Training	35,743	264	10,627	10,331	6,375	18,741	48%
Travel	18,750	71	2,325	2,652	-	16,425	12%
Repairs & Maintenance	427,154	41,240	279,750	300,626	131,452	15,952	96%
Other Interfund Allocations	1,979,352	164,946	1,649,460	1,116,270	-	329,892	83%
Debt Service - Principal	396,983	517	396,116	392,703	776	91	100%
Debt Service - Interest & Fees	23,015	40	22,967	35,523	47	1	100%
Other Services & Charges	-	-	-	-	-	-	0%
Payment In Lieu of Taxes	2,077,462	332,701	1,412,955	1,020,496	292,677	371,830	82%
Transfers Out	7,203,665	576,635	6,051,902	3,158,612	-	1,151,763	84%
Total Services & Charges	15,857,014	1,343,988	12,028,015	7,898,254	1,108,475	2,720,523	83%
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,812,916	1,822,834	16,982,339	13,211,209	1,425,258	4,405,318	81%
Net	(1,875,977)	203,117	45,141	913,133		(495,860)	
Cash Balance			4,510,778	4,369,161			
Staffing							
Full Time	Budget	67	Actual	63			
Part-Time /Seasonal/Temporary	N/A		2				
Total	67		65				
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**  
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Fund Name	Water Works Capital				Fund Number	622	
Fund Type	Enterprise Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	103,455	157,367	219,023	-	(57,367)	157%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	5,905	56,869	28,115	-	(21,869)	162%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,241,000	270,083	2,700,830	8,053	-	540,170	83%
Total Revenue	3,376,000	379,443	2,915,066	255,190	-	460,934	86%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	179,404	54,507	65,611	11,896	113,792	1	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	179,404	54,507	65,611	11,896	113,792	1	100%
Capital	3,801,887	417,217	1,133,303	407,566	566,309	2,102,275	45%
Total Expenditures	3,981,291	471,725	1,198,915	419,462	680,101	2,102,276	47%
Net	(605,291)	(92,282)	1,716,151	(164,271)		(1,641,342)	
Cash Balance			3,846,534	1,984,537			

**Fund Purpose:**

This fund is used for acquiring, constructing, and improving water utility capital assets. Water utility capital assets include wells, reservoirs, transmission and distribution mains, water meters, pumping equipment, treatment equipment, transportation equipment, and other general plant items.

**Explanation of Revenue Sources:**

This fund receives interfund transfers from the Water Works Operations Fund (620).

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

Charges For Services is a system development fee. This is a one-time capital contribution charged to customers making a new connection to the water system.

This fund receives interfund transfers from the Water Works Operations Fund (620).

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

Significant Capital Spending in 2019:

- Edison Road Well Field/Filtration Plant Upgrades \$630,000
- North Station Well # 1 Replacement \$525,000
- Pinhook Filtration Plant Upgrades \$1,231,000

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<b>Fund Name</b>	<b>Water Works Customer Deposit</b>	<b>Fund Number</b>	<b>624</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	37,000	2,319	28,560	21,016	-	8,440	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>37,000</b>	<b>2,319</b>	<b>28,560</b>	<b>21,016</b>	<b>-</b>	<b>8,440</b>	<b>77%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	22,000	2,319	28,144	18,674	-	(6,144)	128%
<b>Total Services &amp; Charges</b>	<b>22,000</b>	<b>2,319</b>	<b>28,144</b>	<b>18,674</b>	<b>-</b>	<b>(6,144)</b>	<b>128%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>22,000</b>	<b>2,319</b>	<b>28,144</b>	<b>18,674</b>	<b>-</b>	<b>(6,144)</b>	<b>128%</b>
<b>Net</b>	<b>15,000</b>	<b>-</b>	<b>416</b>	<b>2,342</b>	<b>-</b>	<b>14,584</b>	
<b>Cash Balance</b>			<b>1,287,331</b>	<b>1,504,254</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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



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Fund Name	Water Works Sinking (Debt Service)				Fund Number	625	
Fund Type	Enterprise Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	26,000	1,926	19,296	9,727	-	6,704	74%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,015,041	168,000	1,680,000	1,655,950	-	335,041	83%
Total Revenue	2,041,041	169,926	1,699,296	1,665,677	-	341,745	83%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	2,918,962	-	1,431,617	-	1,487,345	-	100%
Debt Service - Interest & Fees	811,748	-	548,669	284,967	263,598	(519)	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	10,000	1,926	18,818	9,684	-	(8,818)	188%
Total Services & Charges	3,740,710	1,926	1,999,104	294,650	1,750,943	(9,337)	100%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	3,740,710	1,926	1,999,104	294,650	1,750,943	(9,337)	100%
Net	(1,699,669)	168,000	(299,808)	1,371,027		351,082	
Cash Balance			1,429,992	1,399,089			

**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/Variances:**

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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<b>Fund Name</b>	<b>Water Works Bond Reserve</b>	<b>Fund Number</b>	<b>626</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	37,000	2,220	27,212	19,751	-	9,788	74%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>37,000</b>	<b>2,220</b>	<b>27,212</b>	<b>19,751</b>	<b>-</b>	<b>9,788</b>	<b>74%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	22,000	-	9,582	-	-	12,418	44%
<b>Total Services &amp; Charges</b>	<b>22,000</b>	<b>-</b>	<b>9,582</b>	<b>-</b>	<b>-</b>	<b>12,418</b>	<b>44%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>22,000</b>	<b>-</b>	<b>9,582</b>	<b>-</b>	<b>-</b>	<b>12,418</b>	<b>44%</b>
<b>Net</b>	<b>15,000</b>	<b>2,220</b>	<b>17,630</b>	<b>19,751</b>		<b>(2,630)</b>	
<b>Cash Balance</b>			<b>1,443,558</b>	<b>1,444,259</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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Fund Name	Water Works Reserve Operations & Maintenance					Fund Number	629
Fund Type	Enterprise Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	71,000	4,460	54,346	36,788	-	16,654	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	225,552	-	225,552	52,249	-	-	100%
Total Revenue	296,552	4,460	279,898	89,037	-	16,654	94%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	41,000	4,460	53,608	32,751	-	(12,608)	131%
Total Services & Charges	41,000	4,460	53,608	32,751	-	(12,608)	131%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	41,000	4,460	53,608	32,751	-	(12,608)	131%
Net	255,552	-	226,290	56,286		29,262	
Cash Balance			2,895,721	2,670,169			

**Fund Purpose:**

The purpose of this fund is to hold cash reserves equivalent to two months of Water Works' budgeted operating expenses. This serves as fiscal protection against the risk of revenue shortfalls, emergencies, and other economic risks that may impact the Water Utility's ability to meet financial commitments.

**Explanation of Revenue Sources:**

This fund receives revenue from interest earned on the fund's cash balance. If the fund's cash falls below the reserve requirement, the Water Works Operations Fund (620) will transfer funds to increase the cash reserves.

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

Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Water Works Operations Fund (620). The debt service reserve amount is used towards the last debt service payment.

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

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<b>Fund Name</b>	<b>Sewer Repair Insurance</b>	<b>Fund Number</b>	<b>640</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	637,863	55,112	544,354	533,959	-	93,509	85%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	42,000	3,244	39,653	26,425	-	2,347	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>679,863</b>	<b>58,355</b>	<b>584,008</b>	<b>560,385</b>	<b>-</b>	<b>95,856</b>	<b>86%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	113,545	8,347	92,256	121,609	-	21,289	81%
Fringe Benefits	44,636	3,696	36,853	58,138	-	7,783	83%
<b>Total Personnel</b>	<b>158,181</b>	<b>12,043</b>	<b>129,109</b>	<b>179,747</b>	<b>-</b>	<b>29,072</b>	<b>82%</b>
<b>Supplies</b>	<b>71,355</b>	<b>9,915</b>	<b>25,654</b>	<b>29,303</b>	<b>32,211</b>	<b>13,490</b>	<b>81%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	351,655	35,623	273,226	228,254	42,040	36,389	90%
Other Interfund Allocations	75,495	6,292	62,911	14,890	-	12,584	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	515	3,466	5,670	-	3,034	53%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>433,650</b>	<b>42,429</b>	<b>339,603</b>	<b>248,814</b>	<b>42,040</b>	<b>52,007</b>	<b>88%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>663,186</b>	<b>64,388</b>	<b>494,366</b>	<b>457,863</b>	<b>74,251</b>	<b>94,569</b>	<b>86%</b>
<b>Net</b>	<b>16,677</b>	<b>(6,032)</b>	<b>89,642</b>	<b>102,521</b>		<b>1,287</b>	
<b>Cash Balance</b>			<b>2,111,063</b>	<b>1,977,011</b>			

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Sewage Works Operations</b>					<b>Fund Number</b>	<b>641</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>						
<b>Control</b>	<b>City Funds</b>						
	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Charges for Services	37,362,995	3,069,726	32,926,524	32,088,606	-	4,436,471	88%
Interest Earnings	290,000	19,248	264,383	180,553	-	25,617	91%
Other Income	76,481	6,632	77,153	88,633	-	(672)	101%
Interfund Allocation Reimb	421,463	35,123	351,217	-	-	70,246	83%
Transfers In	284,000	8,549	253,695	383,888	-	30,305	89%
<b>Total Revenue</b>	<b>38,434,939</b>	<b>3,139,278</b>	<b>33,872,972</b>	<b>32,741,680</b>	<b>-</b>	<b>4,561,967</b>	<b>88%</b>
<b>Expenditures by Division</b>							
Sewers	9,390,013	482,843	4,757,084	5,288,457	2,639,679	1,993,251	79%
Concrete Crew	516,390	25,647	350,471	313,063	20,456	145,464	72%
Wastewater	34,417,924	1,955,605	28,736,268	25,626,218	2,321,175	3,360,481	90%
Organic Resources	1,808,610	64,414	1,367,648	1,358,598	110,451	330,511	82%
Clay Sewage	10,000	-	7,212	5,486	-	2,789	72%
<b>Total Expenditures by Division</b>	<b>46,142,937</b>	<b>2,528,510</b>	<b>35,218,682</b>	<b>32,591,822</b>	<b>5,091,761</b>	<b>5,832,495</b>	<b>87%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	5,074,749	358,817	3,727,612	4,077,811	-	1,347,137	73%
Fringe Benefits	1,917,683	141,212	1,400,181	1,868,129	-	517,502	73%
<b>Total Personnel</b>	<b>6,992,432</b>	<b>500,029</b>	<b>5,127,793</b>	<b>5,945,940</b>	<b>-</b>	<b>1,864,639</b>	<b>73%</b>
<b>Supplies</b>	<b>2,534,365</b>	<b>210,109</b>	<b>1,484,692</b>	<b>1,431,201</b>	<b>337,836</b>	<b>711,837</b>	<b>72%</b>
<b>Services &amp; Charges</b>							
Professional Services	2,351,055	103,060	1,072,649	1,083,612	995,712	282,694	88%
Printing & Advertising	3,950	-	297	535	583	3,070	22%
Utilities	1,201,160	88,777	999,916	880,235	3,843	197,401	84%
Education & Training	35,200	-	15,885	12,758	(0)	19,315	45%
Travel	44,500	195	9,800	14,094	370	34,330	23%
Repairs & Maintenance	2,616,465	556,504	2,003,269	1,100,995	317,100	296,096	89%
Other Interfund Allocations	5,730,856	477,574	4,775,708	3,183,590	-	955,148	83%
Debt Service - Principal	566,921	771	540,265	575,347	23,761	2,895	99%
Debt Service - Interest & Fees	25,997	72	25,227	39,950	557	213	99%
Other Services & Charges	-	-	-	-	-	-	0%
Payment In Lieu of Taxes	6,277,436	201,555	2,189,247	2,554,329	3,411,998	676,191	89%
Transfers Out	17,762,600	389,864	16,973,933	15,769,238	-	788,667	96%
<b>Total Services &amp; Charges</b>	<b>36,616,140</b>	<b>1,818,372</b>	<b>28,606,197</b>	<b>25,214,681</b>	<b>4,753,924</b>	<b>3,256,020</b>	<b>91%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>46,142,937</b>	<b>2,528,510</b>	<b>35,218,682</b>	<b>32,591,822</b>	<b>5,091,761</b>	<b>5,832,496</b>	<b>87%</b>
<b>Net</b>	<b>(7,707,998)</b>	<b>610,768</b>	<b>(1,345,709)</b>	<b>149,857</b>		<b>(1,270,529)</b>	
<b>Cash Balance</b>			<b>14,275,128</b>	<b>13,824,175</b>			

<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	89	86
Part-Time /Seasonal/Temporary	N/A	8
<b>Total</b>	<b>89</b>	<b>94</b>

**Fund Purpose:**

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

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

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

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

**Explanation of Revenue Sources:**

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

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

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

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

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

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	250,000	254,534	386,438	673,665	-	(136,438)	155%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	234,460	17,430	199,117	113,496	-	35,343	85%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	5,000,000	-	5,000,000	3,219,930	-	-	100%
<b>Total Revenue</b>	<b>5,484,460</b>	<b>271,964</b>	<b>5,585,554</b>	<b>4,007,091</b>	<b>-</b>	<b>(101,095)</b>	<b>102%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>15,023,292</b>	<b>1,063,565</b>	<b>4,305,917</b>	<b>1,849,079</b>	<b>6,698,938</b>	<b>4,018,437</b>	<b>73%</b>
<b>Total Expenditures</b>	<b>15,023,292</b>	<b>1,063,565</b>	<b>4,305,917</b>	<b>1,849,079</b>	<b>6,698,938</b>	<b>4,018,437</b>	<b>73%</b>
<b>Net</b>	<b>(9,538,832)</b>	<b>(791,601)</b>	<b>1,279,637</b>	<b>2,158,012</b>	<b>-</b>	<b>(4,119,532)</b>	<b>-</b>
<b>Cash Balance</b>			<b>10,795,298</b>	<b>9,510,509</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

2019 projects include:

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

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

**Fund Number** 643

**Fund Type** Enterprise Funds

**Control** City Funds

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	119,000	8,549	105,187	73,651	-	13,813	88%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	151,717	-	151,717	238,226	-	-	100%
<b>Total Revenue</b>	<b>270,717</b>	<b>8,549</b>	<b>256,904</b>	<b>311,877</b>	<b>-</b>	<b>13,813</b>	<b>95%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	119,000	8,549	103,695	65,693	-	15,305	87%
<b>Total Services &amp; Charges</b>	<b>119,000</b>	<b>8,549</b>	<b>103,695</b>	<b>65,693</b>	<b>-</b>	<b>15,305</b>	<b>87%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>119,000</b>	<b>8,549</b>	<b>103,695</b>	<b>65,693</b>	<b>-</b>	<b>15,305</b>	<b>87%</b>
<b>Net</b>	<b>151,717</b>	<b>-</b>	<b>153,209</b>	<b>246,184</b>		<b>(1,492)</b>	
<b>Cash Balance</b>			<b>5,550,801</b>	<b>5,399,084</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Sewage Sinking (Debt Service)</b>	<b>Fund Number</b>	<b>649</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	63,165	12,137	81,890	54,384	-	(18,725)	130%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	7,780,676	-	7,780,676	8,410,629	-	-	100%
<b>Total Revenue</b>	<b>7,843,841</b>	<b>12,137</b>	<b>7,862,566</b>	<b>8,465,014</b>	<b>-</b>	<b>(18,725)</b>	<b>100%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	5,931,732	-	-	-	5,931,732	-	100%
Debt Service - Interest & Fees	1,849,494	-	923,098	1,003,151	921,128	5,268	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>7,781,226</b>	<b>-</b>	<b>923,098</b>	<b>1,003,151</b>	<b>6,852,860</b>	<b>5,268</b>	<b>100%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>7,781,226</b>	<b>-</b>	<b>923,098</b>	<b>1,003,151</b>	<b>6,852,860</b>	<b>5,268</b>	<b>100%</b>
<b>Net</b>	<b>62,615</b>	<b>12,137</b>	<b>6,939,467</b>	<b>7,461,862</b>		<b>(23,993)</b>	
<b>Cash Balance</b>			<b>7,905,230</b>	<b>8,318,424</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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



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<b>Fund Name</b> Sewage Debt Service Reserve	<b>Fund Number</b> 653
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<b>Fund Type</b> Enterprise Funds
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<b>Control</b> City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	84,395	7,126	69,407	45,374	-	14,988	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>84,395</b>	<b>7,126</b>	<b>69,407</b>	<b>45,374</b>	<b>-</b>	<b>14,988</b>	<b>82%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>84,395</b>	<b>7,126</b>	<b>69,407</b>	<b>45,374</b>	<b>-</b>	<b>14,988</b>	
<b>Cash Balance</b>			<b>4,273,653</b>	<b>4,183,723</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Sewage Works Deposit Fund</b>	<b>Fund Number</b>	<b>654</b>
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<b>Fund Type</b>	<b>Enterprise Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	600	156	311	-	-	289	52%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>600</b>	<b>156</b>	<b>311</b>	<b>-</b>	<b>-</b>	<b>289</b>	<b>52%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>600</b>	<b>156</b>	<b>311</b>	<b>-</b>	<b>-</b>	<b>289</b>	
<b>Cash Balance</b>			<b>369,454</b>	<b>-</b>			

**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/Variances:**

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

Interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (641).

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

**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

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

**Fund Purpose:**

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

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

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

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

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Fund Name	Storm Sewer Fund				Fund Number	667	
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	88,375	342,349	-	-	257,651	57%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	133	179	-	-	21	89%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	600,200	88,508	342,528	-	-	257,672	57%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies						-	0%
Services & Charges							
Professional Services	100,000	14,550	49,650	-	10,350	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	14,550	49,650	-	10,350	40,000	60%
Capital	500,000	-	37,714	-	279,403	182,883	63%
Total Expenditures	600,000	14,550	87,364	-	289,753	222,883	63%
Net						34,789	
Cash Balance			194,090	-			

**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.

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<b>Fund Name</b> Century Center	<b>Fund Number</b> 670
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<b>Fund Type</b> Enterprise Funds
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<b>Control</b> City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	1,275,000	-	1,275,000	1,062,500	-	-	100%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	3,207,730	186,441	2,573,606	2,700,267	-	634,124	80%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7	-	6	-	-	1	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,600	617	5,778	4,263	-	(178)	103%
Interfund Allocation Reimb	66,045	5,504	55,037	-	-	11,008	83%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,554,382</b>	<b>192,562</b>	<b>3,909,427</b>	<b>3,767,029</b>	<b>-</b>	<b>644,955</b>	<b>86%</b>

<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	1,475,246	104,327	1,137,293	1,127,749	-	337,953	77%
Fringe Benefits	534,662	35,747	368,015	342,284	-	166,647	69%
<b>Total Personnel</b>	<b>2,009,908</b>	<b>140,074</b>	<b>1,505,308</b>	<b>1,470,033</b>	<b>-</b>	<b>504,600</b>	<b>75%</b>

<b>Supplies</b>	1,171,224	73,388	895,804	984,245	12,622	262,798	78%
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<b>Services &amp; Charges</b>							
Professional Services	86,248	3,885	59,442	82,533	246	26,560	69%
Printing & Advertising	-	-	1,302	99	1,500	(2,802)	0%
Utilities	309,744	29,661	312,896	278,856	-	(3,152)	101%
Education & Training	-	-	-	299	-	-	0%
Travel	2,000	-	-	-	-	2,000	0%
Repairs & Maintenance	99,981	21,798	82,889	53,003	12,934	4,158	96%
Other Interfund Allocations	162,380	13,531	135,317	-	-	27,063	83%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Insurance	54,611	4,602	48,746	75,382	-	5,865	89%
Other Services & Charges	523,034	37,597	424,765	456,795	2,148	96,121	82%
Transfers Out	268,227	-	268,227	85,909	-	-	100%
<b>Total Services &amp; Charges</b>	<b>1,506,225</b>	<b>111,075</b>	<b>1,333,584</b>	<b>1,032,875</b>	<b>16,828</b>	<b>155,813</b>	<b>90%</b>

<b>Capital</b>	-	-	-	-	-	-	0%
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<b>Total Expenditures</b>	<b>4,687,357</b>	<b>324,537</b>	<b>3,734,696</b>	<b>3,487,152</b>	<b>29,451</b>	<b>923,211</b>	<b>80%</b>
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<b>Net</b>	<b>(132,975)</b>	<b>(131,975)</b>	<b>174,730</b>	<b>279,877</b>		<b>(278,256)</b>	
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<b>Cash Balance</b>			<b>1,431,378</b>	<b>1,717,701</b>			
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<b>Staffing</b>	<b>Budget</b>	<b>Actual</b>
Full Time	8	7
Part-Time /Seasonal/Temporary	N/A	8
<b>Total</b>	<b>8</b>	<b>15</b>

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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Fund Name	Century Center Capital				Fund Number	671	
Fund Type	Enterprise Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,000	1,110	11,303	825	-	697	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	177,475	-	177,475	-	-	-	100%
Total Revenue	189,475	1,110	188,778	825	-	697	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
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	1,110	188,778	(9,191)		(82,303)	
Cash Balance			1,046,142	856,161			

**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.

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<b>Fund Name</b> Century Center Energy Conservation Debt Svc	<b>Fund Number</b> 672
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<b>Fund Type</b> Enterprise Funds
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<b>Control</b> City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	235,000	-	235,000	221,437	-	-	100%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,600	328	2,782	48	-	(182)	107%
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	85,909	-	-	100%
<b>Total Revenue</b>	<b>431,587</b>	<b>328</b>	<b>381,643</b>	<b>362,462</b>	<b>-</b>	<b>49,944</b>	<b>88%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	280,090	141,409	280,090	162,702	141,409	(141,409)	150%
Debt Service - Interest & Fees	136,334	66,453	135,333	143,034	66,454	(65,453)	148%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>416,424</b>	<b>207,862</b>	<b>415,423</b>	<b>305,736</b>	<b>207,863</b>	<b>(206,862)</b>	<b>150%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>416,424</b>	<b>207,862</b>	<b>415,423</b>	<b>305,736</b>	<b>207,863</b>	<b>(206,862)</b>	<b>150%</b>
<b>Net</b>	<b>15,163</b>	<b>(207,534)</b>	<b>(33,780)</b>	<b>56,726</b>		<b>256,806</b>	
<b>Cash Balance</b>			<b>136,796</b>	<b>115,608</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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



**City of South Bend, Indiana**  
**Monthly Financial Report**  
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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	246	3,035	4,052	-	3,980	43%
Charges for Services	8,248,563	609,826	6,275,373	585,744	-	1,973,190	76%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,700	1,414	12,483	8,429	-	2,217	85%
Other Income	5,025,166	466,283	4,507,595	6,022,627	-	517,571	90%
Interfund Allocation Reimb	610,726	50,895	508,936	326,980	-	101,790	83%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,906,170	1,128,664	11,307,421	6,947,831	-	2,598,748	81%
Expenditures by Division							
Equipment Services	8,225,501	576,338	5,850,378	2,198,650	12,697	2,362,426	71%
Building Maintenance	233,139	18,974	142,214	170,586	-	90,925	61%
Central Purchasing/Stores	308,040	22,805	231,192	199,082	94	76,753	75%
Print Shop	189,881	11,649	131,522	116,497	6,847	51,512	73%
Radio Shop	301,290	23,568	200,889	224,979	1,785	98,617	67%
Energy/Sustainability	17,237	-	6,002	249,751	6,425	4,810	72%
Electric & Gas Utilities	4,774,755	409,611	4,155,636	3,787,417	375,446	243,673	95%
Facilities Management	316,655	9,197	98,706	-	81	217,869	31%
Total Expenditures by Division	14,366,498	1,072,143	10,816,538	6,946,963	403,374	3,146,586	78%
Expenditures							
Personnel							
Salaries & Wages	2,290,415	148,388	1,555,880	1,679,076	-	734,535	68%
Fringe Benefits	913,035	61,493	595,440	773,373	-	317,595	65%
Total Personnel	3,203,450	209,881	2,151,320	2,452,448	-	1,052,130	67%
Supplies							
	4,855,824	385,876	3,833,145	123,135	15,095	1,007,584	79%
Services & Charges							
Professional Services	203,000	1,000	7,522	27,536	2,835	192,643	5%
Printing & Advertising	3,341	-	653	4,767	364	2,324	30%
Utilities	4,844,475	413,732	4,208,146	3,835,611	376,052	260,277	95%
Education & Training	20,000	789	4,438	5,253	-	15,562	22%
Travel	2,800	-	225	711	-	2,575	8%
Repairs & Maintenance	99,047	5,881	52,691	57,890	3,116	43,240	56%
Other Interfund Allocations	648,014	54,001	540,012	342,690	-	108,002	83%
Debt Service - Principal	14,249	771	11,197	10,860	3,052	-	100%
Debt Service - Interest & Fees	1,030	63	880	1,320	149	1	100%
Grants & Subsidies	2,500	-	2,434	5,320	-	66	97%
Other Services & Charges	93,768	149	3,876	2,421	2,712	87,180	7%
Transfers Out	375,000	-	-	77,000	-	375,000	0%
Total Services & Charges	6,307,224	476,386	4,832,073	4,371,379	388,279	1,086,870	83%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	14,366,498	1,072,143	10,816,538	6,946,963	403,374	3,146,584	78%
Net	(460,328)	56,522	490,883	869		(547,836)	
Cash Balance			1,381,252	1,027,368			
Staffing							
	Budget	Actual					
Full Time	42	37					
Part-Time /Seasonal/Temporary	N/A	2					
Total	42	39					
Fund Purpose:							
This fund tracks the operating costs of the Central Services Department. Central Services provides a variety of services to other city departments, along with several local county, state and federal agencies. Central Services consists of 6 divisions: Equipment Services (0605), Building Maintenance (0606), Central Purchasing/Stores (0612), Print Shop (0613), Radio Shop (0614), Facilities Management (0680). The electric and natural gas costs for the entire City are tracked in a separate sub-division (0617) and allocated back to departments with an 8% admin fee added to help fund the Facilities Management division. The Department of Administration & Finance oversees the Central Services Department.							
Explanation of Revenue Sources:							
Central Purchasing/Stores and Print Shop are funded by allocation. Facilities Management is funded by an 8% admin fee added 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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<b>Fund Name</b>	Central Services Capital	<b>Fund Number</b>	224
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<b>Fund Type</b>	Internal Service Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,900	162	2,697	2,026	-	203	93%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	375,000	-	-	77,000	-	375,000	0%
<b>Total Revenue</b>	<b>377,900</b>	<b>162</b>	<b>2,697</b>	<b>79,026</b>	<b>-</b>	<b>375,203</b>	<b>1%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	5,000	-	4,718	8,905	-	282	94%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	88,671	-	63,060	7,923	-	25,611	71%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	7,813	3,881	3,881	-	-	3,932	50%
Debt Service - Interest & Fees	1,187	365	365	-	-	822	31%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>97,671</b>	<b>4,245</b>	<b>67,305</b>	<b>7,923</b>	<b>-</b>	<b>30,365</b>	<b>69%</b>
<b>Capital</b>							
	300,000	-	-	77,871	-	300,000	0%
<b>Total Expenditures</b>	<b>402,671</b>	<b>4,245</b>	<b>72,023</b>	<b>94,700</b>	<b>-</b>	<b>330,647</b>	<b>18%</b>
<b>Net</b>	<b>(24,771)</b>	<b>(4,084)</b>	<b>(69,326)</b>	<b>(15,674)</b>		<b>44,556</b>	
<b>Cash Balance</b>							
			99,234	178,626			

**Fund Purpose:**

This fund accounts for capital expenditures for the Central Services Department.

**Explanation of Revenue Sources:**

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

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

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

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

In 2019, \$300,000 is budgeted for new fleet management software to help the Equipment Services division better manage the City's vehicle assets.

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<b>Fund Name</b>	<b>Liability Insurance</b>	<b>Fund Number</b>	<b>226</b>
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<b>Fund Type</b>	<b>Internal Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Interest Earnings	90,000	6,943	77,190	56,173	-	12,810	86%
Other Income	995,384	1,745	995,383	703,577	-	1	100%
Interfund Allocation Reimb	3,944,597	327,601	3,289,395	1,715,435	-	655,202	83%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,029,981</b>	<b>336,290</b>	<b>4,361,969</b>	<b>2,475,185</b>	<b>-</b>	<b>668,013</b>	<b>87%</b>
<b>Expenditures by Division</b>							
Safety & Risk Management	251,682	17,585	193,882	179,915	5,055	52,745	79%
Liability Insurance	2,032,932	43,995	557,016	1,252,365	-	1,475,916	27%
Business Insurance	689,500	-	677,290	709,966	-	12,210	98%
Workers' Compensation	1,028,000	146,902	1,181,205	1,212,034	17,791	(170,996)	117%
Catastrophic Events	355,541	82,102	624,403	93,875	47,253	(316,115)	189%
<b>Total Expenditures by Division</b>	<b>4,357,655</b>	<b>290,584</b>	<b>3,233,796</b>	<b>3,448,155</b>	<b>70,099</b>	<b>1,053,761</b>	<b>76%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	153,926	11,643	122,820	151,692	-	31,106	80%
Fringe Benefits	61,581	5,090	49,753	69,900	-	11,828	81%
<b>Total Personnel</b>	<b>215,507</b>	<b>16,733</b>	<b>172,573</b>	<b>221,592</b>	<b>-</b>	<b>42,934</b>	<b>80%</b>
<b>Supplies</b>	<b>17,125</b>	<b>1,737</b>	<b>50,728</b>	<b>4,020</b>	<b>1,489</b>	<b>(35,092)</b>	<b>305%</b>
<b>Services &amp; Charges</b>							
Professional Services	184,929	3,116	129,111	172,982	-	55,818	70%
Printing & Advertising	-	-	-	-	-	-	0%
Education & Training	29,750	-	28,827	11,706	3,082	(2,159)	107%
Travel	6,082	-	2,594	2,114	32	3,456	43%
Repairs & Maintenance	26,965	475	14,520	42,316	18,096	(5,651)	121%
Other Interfund Allocations	144,621	12,052	120,517	93,270	-	24,104	83%
Insurance	1,533,750	142,824	1,715,446	1,594,322	-	(181,696)	112%
Other Services & Charges	1,867,350	31,545	435,992	1,227,376	18,244	1,413,114	24%
Transfers Out	-	-	-	25,425	-	-	0%
<b>Total Services &amp; Charges</b>	<b>3,793,447</b>	<b>190,012</b>	<b>2,447,008</b>	<b>3,169,512</b>	<b>39,453</b>	<b>1,306,986</b>	<b>66%</b>
<b>Capital</b>	<b>331,576</b>	<b>82,102</b>	<b>563,487</b>	<b>53,032</b>	<b>29,157</b>	<b>(261,068)</b>	<b>179%</b>
<b>Total Expenditures</b>	<b>4,357,655</b>	<b>290,584</b>	<b>3,233,796</b>	<b>3,448,155</b>	<b>70,099</b>	<b>1,053,760</b>	<b>76%</b>
<b>Net</b>	<b>672,326</b>	<b>45,705</b>	<b>1,128,173</b>	<b>(972,970)</b>		<b>(385,748)</b>	
<b>Cash Balance</b>			<b>4,855,888</b>	<b>3,694,562</b>			

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Take Home Vehicle Police	<b>Fund Number</b>	278
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<b>Fund Type</b>	Internal Service Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,500	1,173	14,418	10,490	-	2,082	87%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,500	360	4,433	2,707	-	1,067	81%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>22,000</b>	<b>1,533</b>	<b>18,851</b>	<b>13,197</b>	<b>-</b>	<b>3,149</b>	<b>86%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	50,000	1,905	7,182	18,198	-	42,818	14%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>50,000</b>	<b>1,905</b>	<b>7,182</b>	<b>18,198</b>	<b>-</b>	<b>42,818</b>	<b>14%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>50,000</b>	<b>1,905</b>	<b>7,182</b>	<b>18,198</b>	<b>-</b>	<b>42,818</b>	<b>14%</b>
<b>Net</b>	<b>(28,000)</b>	<b>(372)</b>	<b>11,669</b>	<b>(5,001)</b>		<b>(39,669)</b>	
<b>Cash Balance</b>			<b>762,165</b>	<b>746,763</b>			

**Fund Purpose:**

This fund pays for police vehicle off duty accident claims.

**Explanation of Revenue Sources:**

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

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

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

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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	3,653	43,754	21,084	-	6,246	88%
Charges for Services	92,585	-	62,585	-	-	30,000	68%
Donations	-	-	-	100,000	-	-	0%
Other Income	65,082	4,358	65,082	46,107	-	0	100%
Interfund Allocation Reimb	7,991,331	665,947	6,659,437	5,657,460	-	1,331,894	83%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,198,998	673,959	6,830,858	5,824,651	-	1,368,140	83%
Expenditures by Division							
311 Call Center	557,310	36,070	433,364	430,492	1,475	122,471	78%
Information Technology	8,744,146	612,165	6,389,755	4,310,810	1,357,956	996,435	89%
Total Expenditures by Division	9,301,456	648,235	6,823,119	4,741,302	1,359,431	1,118,906	88%
Expenditures							
Personnel							
Salaries & Wages	2,060,647	132,203	1,361,353	1,235,182	-	699,294	66%
Fringe Benefits	574,659	48,274	457,516	504,094	-	117,143	80%
Total Personnel	2,635,306	180,476	1,818,869	1,739,275	-	816,437	69%
Supplies	127,341	17,458	119,408	87,506	49,421	(41,488)	133%
Services & Charges							
Professional Services	1,642,102	101,338	963,320	654,698	355,501	323,281	80%
Printing & Advertising	5,150	124	4,344	298	-	806	84%
Education & Training	31,950	3,424	17,013	13,883	1,360	13,577	58%
Travel	55,578	1,841	26,620	18,219	11,468	17,490	69%
Repairs & Maintenance	3,367,713	237,950	2,686,101	1,868,284	860,591	(178,979)	105%
Other Interfund Allocations	6,785	565	5,655	4,340	-	1,130	83%
Debt Service - Principal	384,403	73,393	318,104	126,214	71,817	(5,518)	101%
Debt Service - Interest & Fees	62,523	5,008	28,516	11,549	8,674	25,333	59%
Grants & Subsidies	-	-	-	25,000	-	-	0%
Other Services & Charges	342,505	26,658	235,169	192,037	599	106,737	69%
Transfers Out	600,000	-	600,000	-	-	-	100%
Total Services & Charges	6,498,709	450,301	4,884,842	2,914,521	1,310,010	303,857	95%
Capital	40,100	-	-	-	-	40,100	0%
Total Expenditures	9,301,456	648,235	6,823,119	4,741,302	1,359,431	1,118,906	88%
Net	-	-	-	-		249,234	
Cash Balance			2,829,477	2,672,566			

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

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

**Fund Purpose:**

This internal service fund tracks the cost of the Department of Innovation & Technology. The **311 Call Center** division was established to handle citizen telephone calls in an efficient and effective manner. It provides citizens with a "one-stop" shop to contact city departments with inquiries and service requests. The **Information Technology** division provides technical services to the various departments within the City and maintains the City's IT infrastructure. **The Dept of Innovation & Technology's goal is to empower an innovative workforce and a thriving community through technology, data, and strategic partnerships.**

**Explanation of Revenue Sources:**

This fund receives revenue in the form of an interfund allocation. The cost of the 311 Call Center and the Department of Innovation & Technology is allocated between the City departments based on various criteria including number of devices, number of user licenses, departmental specific software renewal, and more.

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

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

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<b>Fund Name</b>	<b>Self-Funded Employee Benefits</b>	<b>Fund Number</b>	<b>711</b>
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<b>Fund Type</b>	<b>Internal Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	250,000	15,356	210,119	160,318	-	39,881	84%
Donations	-	-	-	-	-	-	0%
Other Income	13,229,855	1,284,178	11,349,616	15,342,879	-	1,880,239	86%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>13,479,855</b>	<b>1,299,534</b>	<b>11,559,735</b>	<b>15,503,197</b>	<b>-</b>	<b>1,920,120</b>	<b>86%</b>
<b>Expenditures by Division</b>							
Employee Benefits	15,442,986	1,347,748	13,449,995	13,119,279	84,213	1,908,778	88%
Employee Wellness Clinic	1,180,000	68,958	1,070,341	843,644	168,485	(58,825)	105%
<b>Total Expenditures by Division</b>	<b>16,622,986</b>	<b>1,416,706</b>	<b>14,520,335</b>	<b>13,962,923</b>	<b>252,698</b>	<b>1,849,953</b>	<b>89%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>146,686</b>	<b>60,065</b>	<b>174,871</b>	<b>65,676</b>	<b>4,562</b>	<b>(32,747)</b>	<b>122%</b>
<b>Services &amp; Charges</b>							
Professional Services	1,375,217	29,929	1,133,210	1,022,328	197,021	44,986	97%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	15,088,200	1,326,709	13,199,445	12,450,874	51,115	1,837,640	88%
Other Services & Charges	12,883	3	12,810	10,331	-	73	99%
Transfers Out	-	-	-	413,714	-	-	0%
<b>Total Services &amp; Charges</b>	<b>16,476,300</b>	<b>1,356,641</b>	<b>14,345,464</b>	<b>13,897,247</b>	<b>248,136</b>	<b>1,882,699</b>	<b>89%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>16,622,986</b>	<b>1,416,706</b>	<b>14,520,335</b>	<b>13,962,923</b>	<b>252,698</b>	<b>1,849,952</b>	<b>89%</b>
<b>Net</b>	<b>(3,143,131)</b>	<b>(117,172)</b>	<b>(2,960,600)</b>	<b>1,540,275</b>		<b>70,168</b>	
<b>Cash Balance</b>			<b>9,044,284</b>	<b>11,461,126</b>			

**Fund Purpose:**

This fund handles expenses relating to insurance and claims relating to employees, including medical, dental, life, flex spending, etc.

**Explanation of Revenue Sources:**

Revenues for this fund come from individual departments based on the number of employees taking health insurance based on a per employee rate as set by the Controller's office on an annual basis, as well as from employee and public safety retiree health insurance premiums.

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

An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time. Upon review of the health insurance fund, it was determined that it was overfunded from prior years due to lower than anticipated costs. Therefore, in 2019, the City is holding premiums to employees without an increase for 2019 and dropping the costs to the individual departments on a one-time basis. Likely due in large part to the near-site health clinic, the medical costs remain relatively flat year-over-year in a climate when the costs of health care are ever rising. Therefore, the City will continue to closely monitor this fund to ensure the premiums charged to employees and departments remains affordable while allowing the City to maintain excellent benefits for employees.

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<b>Fund Name</b>	<b>Unemployment Compensation</b>	<b>Fund Number</b>	<b>713</b>
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<b>Fund Type</b>	<b>Internal Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,300	280	3,713	3,005	-	587	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,300</b>	<b>280</b>	<b>3,713</b>	<b>3,005</b>	<b>-</b>	<b>587</b>	<b>86%</b>

<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	60,000	250	30,424	20,480	-	29,576	51%
<b>Total Personnel</b>	<b>60,000</b>	<b>250</b>	<b>30,424</b>	<b>20,480</b>	<b>-</b>	<b>29,576</b>	<b>51%</b>

<b>Supplies</b>	-	-	-	-	-	-	0%
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<b>Services &amp; Charges</b>							
Professional Services	10,000	-	2,400	-	-	7,600	24%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>10,000</b>	<b>-</b>	<b>2,400</b>	<b>-</b>	<b>-</b>	<b>7,600</b>	<b>24%</b>

<b>Capital</b>	-	-	-	-	-	-	0%
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<b>Total Expenditures</b>	<b>70,000</b>	<b>250</b>	<b>32,824</b>	<b>20,480</b>	<b>-</b>	<b>37,176</b>	<b>47%</b>
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<b>Net</b>	<b>(65,700)</b>	<b>31</b>	<b>(29,112)</b>	<b>(17,475)</b>		<b>(36,589)</b>	
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<b>Cash Balance</b>			<b>179,854</b>	<b>208,154</b>			
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**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Typically, this fund charges an allocation of 0.25% of payroll to most departments to cover the cost of unemployment claims paid. However, beginning in Nov 2016, the charge of 0.25% of payroll costs was suspended indefinitely due to the fund's high cash reserves. The City tracks unemployment compensation claims paid and against the cash reserve balance. The allocation is forecasted to be reinstated in 2020; however, the City will continue to review whether or not the allocation needs to be brought back in 2020.

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

The personnel expenditures line item is unemployment compensation claims paid out. Claims have been relatively stable. The services line item is for potential outplacement services.

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Fund Name	Parental Leave Fund				Fund Number	714	
Fund Type	Internal Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year 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	17	714	295	-	436	62%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	173,346	15,998	131,368	133,390	-	41,978	76%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	174,496	16,015	132,082	133,685	-	42,414	76%
Expenditures							
Personnel							
Salaries & Wages	155,694	4,314	162,499	88,762	-	(6,805)	104%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	155,694	4,314	162,499	88,762	-	(6,805)	104%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	155,694	4,314	162,499	88,762	-	(6,805)	104%
Net	18,802	11,700	(30,417)	44,923		49,219	
Cash Balance			20,819	44,923			

**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**  
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Fund Name	Fire Pension				Fund Number	701	
Fund Type	Trust 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	5,212,638	-	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	-	4,469,172	4,485,553	-	749,966	86%
Expenditures							
Personnel							
Salaries & Wages	5,105,307	393,417	3,715,651	3,904,690	-	1,389,656	73%
Fringe Benefits	-	1,296	1,296	-	-	(1,296)	0%
Total Personnel	5,105,307	394,713	3,716,946	3,904,690	-	1,388,360	73%
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	82	915	854	-	585	61%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,850	82	4,915	4,056	-	1,935	72%
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,112,457	394,796	3,721,862	3,908,813	-	1,390,595	73%
Net	106,681	(394,796)	747,311	576,740		(640,629)	
Cash Balance			1,063,077	1,040,769			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Police Pension</b>	<b>Fund Number</b>	<b>702</b>
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<b>Fund Type</b>	<b>Trust Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	6,347,700	-	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	-	6,142	5,960	-	8,358	42%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,000	260	2,732	3,903	-	5,268	34%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,370,200</b>	<b>260</b>	<b>6,120,656</b>	<b>6,233,721</b>	<b>-</b>	<b>249,544</b>	<b>96%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	6,343,985	499,029	5,366,008	5,155,455	-	977,977	85%
Fringe Benefits	3,717	6,479	6,479	261	-	(2,762)	174%
<b>Total Personnel</b>	<b>6,347,702</b>	<b>505,508</b>	<b>5,372,487</b>	<b>5,155,717</b>	<b>-</b>	<b>975,215</b>	<b>85%</b>
<b>Supplies</b>							
	800	-	-	-	-	800	0%
<b>Services &amp; Charges</b>							
Professional Services	5,500	-	4,000	3,200	-	1,500	73%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	500	-	-	-	-	500	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	1,400	98	1,033	892	-	367	74%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>7,400</b>	<b>98</b>	<b>5,033</b>	<b>4,092</b>	<b>-</b>	<b>2,367</b>	<b>68%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,355,902</b>	<b>505,605</b>	<b>5,377,521</b>	<b>5,159,809</b>	<b>-</b>	<b>978,382</b>	<b>85%</b>
<b>Net</b>	<b>14,298</b>	<b>(505,346)</b>	<b>743,135</b>	<b>1,073,912</b>		<b>(728,838)</b>	
<b>Cash Balance</b>			<b>1,690,719</b>	<b>1,958,912</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	City Cemetery Trust	<b>Fund Number</b>	730
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<b>Fund Type</b>	Trust Funds
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<b>Control</b>	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	620	45	556	397	-	64	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>620</b>	<b>45</b>	<b>556</b>	<b>397</b>	<b>-</b>	<b>64</b>	<b>90%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>620</b>	<b>45</b>	<b>556</b>	<b>397</b>		<b>64</b>	
<b>Cash Balance</b>			<b>29,535</b>	<b>28,866</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

There are no budgeted expenditures at this time.

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

The City Cemetery Master Plan is funded through West Washington TIF Fund (422). See Fund 422 for details.

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<b>Fund Name</b>	<b>Bowman Cemetery</b>	<b>Fund Number</b>	<b>731</b>
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<b>Fund Type</b>	<b>Trust Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,500	713	8,746	-	-	1,754	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	455,518	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>10,500</b>	<b>713</b>	<b>8,746</b>	<b>455,518</b>	<b>-</b>	<b>1,754</b>	<b>83%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>10,500</b>	<b>713</b>	<b>8,746</b>	<b>455,518</b>		<b>1,754</b>	
<b>Cash Balance</b>			<b>464,618</b>	<b>455,518</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

**Explanation of Expenditures and Significant Changes/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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<b>Fund Name</b>	<b>TIF - River West Development Area (Airport)</b>	<b>Fund Number</b>	<b>324</b>
<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>		
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>		

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>							
Property Taxes	16,935,449	-	10,643,592	10,603,198	-	6,291,857	63%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	396,500	197,500	395,000	395,000	-	1,500	100%
Intergov./ Grants	41,207	-	41,206	22,988	-	1	100%
Charges for Services	1,080	-	2,160	3,220	-	(1,080)	200%
Interest Earnings	600,000	42,476	515,849	397,990	-	84,151	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	33,825	42,573	63,313	4,669,917	-	(29,488)	187%
Transfers In	47,934	4,281	52,186	34,283	-	(4,252)	109%
<b>Total Revenue</b>	<b>18,055,995</b>	<b>286,831</b>	<b>11,713,307</b>	<b>16,126,597</b>	<b>-</b>	<b>6,342,689</b>	<b>65%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	3,100,798	134,347	994,597	1,039,676	1,020,586	1,085,615	65%
Printing & Advertising	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Debt Service - Principal	4,038,315	-	3,598,315	2,806,409	440,000	-	100%
Debt Service - Interest & Fees	1,198,775	-	1,177,900	1,025,682	20,475	400	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,438,908	6,042	1,232,680	2,163,396	948,083	258,145	89%
Transfers Out	4,261,018	198,000	4,266,098	4,267,975	-	(5,080)	100%
<b>Total Services &amp; Charges</b>	<b>15,037,814</b>	<b>338,389</b>	<b>11,269,590</b>	<b>11,303,139</b>	<b>2,429,144</b>	<b>1,339,080</b>	<b>91%</b>
<b>Capital</b>	<b>28,447,137</b>	<b>1,817,098</b>	<b>7,121,644</b>	<b>12,972,072</b>	<b>7,327,640</b>	<b>13,997,853</b>	<b>51%</b>
<b>Total Expenditures</b>	<b>43,484,951</b>	<b>2,155,487</b>	<b>18,391,234</b>	<b>24,275,211</b>	<b>9,756,784</b>	<b>15,336,933</b>	<b>65%</b>
<b>Net</b>	<b>(25,428,956)</b>	<b>(1,868,656)</b>	<b>(6,677,927)</b>	<b>(8,148,614)</b>	<b>-</b>	<b>(8,994,244)</b>	<b>-</b>
<b>Cash Balance</b>			<b>25,658,097</b>	<b>25,391,697</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

This fund makes payments on the following debt:

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

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

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

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Fund Name	TIF - West Washington				Fund Number	422	
Fund Type	Tax Increment Financing Funds						
Control	Redevelopment Commission Controlled Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	314,425	-	144,025	173,583	-	170,400	46%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	40,000	2,363	32,324	30,803	-	7,676	81%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	354,425	2,363	176,349	204,386	-	178,076	50%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	479	-	-	148	-	479	0%
Printing & Advertising	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	479	-	-	148	-	479	0%
Capital	1,694,651	497,695	939,928	589,136	272,574	482,149	72%
Total Expenditures	1,695,130	497,695	939,928	589,284	272,574	482,628	72%
Net	(1,340,705)	(495,331)	(763,579)	(384,898)		(304,552)	
Cash Balance			1,037,390	1,891,526			

**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.

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Fund Name	TIF - River East Development Area (NE Dev)				Fund Number	429	
Fund Type	Tax Increment Financing Funds						
Control	Redevelopment Commission Controlled Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,808,805	-	1,642,174	1,442,090	-	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	11,454	185,276	121,950	-	41,724	82%
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	11,454	1,835,175	1,636,144	-	1,208,355	60%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	147,427	5,176	29,225	321,106	47,434	70,768	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%
Insurance	26,000	-	25,256	-	-	744	97%
Other Services & Charges	790	-	790	7,417	-	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	174,217	5,176	55,271	328,523	47,434	71,512	59%
Capital	12,027,765	129,431	5,569,622	475,429	4,698,241	1,759,902	85%
Total Expenditures	12,201,982	134,607	5,624,893	803,952	4,745,675	1,831,414	85%
Net	(9,158,452)	(123,153)	(3,789,718)	832,193		(623,059)	
Cash Balance			7,207,098	9,509,335			

**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.

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<b>Fund Name</b>	<b>TIF - Southside Development #1</b>	<b>Fund Number</b>	<b>430</b>
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<b>Fund Type</b>	<b>Tax Increment Financing Funds</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	2,229,283	-	1,403,892	1,258,579	-	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	14,234	171,344	113,121	-	20,656	89%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,421,283</b>	<b>14,234</b>	<b>1,575,235</b>	<b>1,371,700</b>	<b>-</b>	<b>846,047</b>	<b>65%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	964,932	5,860	186,063	220,147	144,348	634,521	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%
<b>Total Services &amp; Charges</b>	<b>964,932</b>	<b>5,860</b>	<b>186,063</b>	<b>220,147</b>	<b>144,348</b>	<b>634,521</b>	<b>34%</b>
<b>Capital</b>	<b>9,387,796</b>	<b>27,103</b>	<b>1,641,238</b>	<b>104,784</b>	<b>50,603</b>	<b>7,695,955</b>	<b>18%</b>
<b>Total Expenditures</b>	<b>10,352,728</b>	<b>32,963</b>	<b>1,827,301</b>	<b>324,931</b>	<b>194,951</b>	<b>8,330,476</b>	<b>20%</b>
<b>Net</b>	<b>(7,931,445)</b>	<b>(18,729)</b>	<b>(252,066)</b>	<b>1,046,769</b>		<b>(7,484,429)</b>	
<b>Cash Balance</b>			<b>9,203,799</b>	<b>8,883,352</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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



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<b>Fund Name</b>	TIF - Douglas Road	<b>Fund Number</b>	435
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,724	301	3,837	2,683	-	(113)	103%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,724</b>	<b>301</b>	<b>3,837</b>	<b>2,683</b>	<b>-</b>	<b>(113)</b>	<b>103%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	208,000	3,425	15,600	-	93,200	99,200	52%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>208,000</b>	<b>3,425</b>	<b>15,600</b>	<b>-</b>	<b>93,200</b>	<b>99,200</b>	<b>52%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>208,000</b>	<b>3,425</b>	<b>15,600</b>	<b>-</b>	<b>93,200</b>	<b>99,200</b>	<b>52%</b>
<b>Net</b>	<b>(204,276)</b>	<b>(3,124)</b>	<b>(11,763)</b>	<b>2,683</b>		<b>(99,313)</b>	
<b>Cash Balance</b>							
			<b>195,937</b>	<b>203,482</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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

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Fund Name	TIF - River East Residential (NE Res)				Fund Number	436	
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	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	2,392	32,657	5,385	-	7,343	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	67	-	-	0%
Total Revenue	4,603,923	2,392	2,831,246	2,621,588	-	1,772,677	61%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	9,047	-	-	2,026	-	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	-	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	-	4,263,831	4,244,326	-	11,169	100%
Capital	-	-	-	-	-	-	0%
Total Expenditures	4,275,000	-	4,263,831	4,244,326	-	11,169	100%
Net	328,923	2,392	(1,432,585)	(1,622,738)		1,761,508	
Cash Balance			1,556,609	1,864,505			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Revelopment Retail Area (Leighton Plaza)	<b>Fund Number</b>	425
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	22,398	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	206	-	206	2,147	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	87	-	-	50,691	-	87	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>293</b>	<b>-</b>	<b>206</b>	<b>75,236</b>	<b>-</b>	<b>87</b>	<b>70%</b>

**Expenditures**

**Personnel**

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

<b>Supplies</b>	<b>(321)</b>	<b>-</b>	<b>(321)</b>	<b>2,423</b>	<b>-</b>	<b>-</b>	<b>100%</b>
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**Services & Charges**

Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	16,897	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,093	-	1,093	51,681	-	-	100%
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	-	-	-	100%
<b>Total Services &amp; Charges</b>	<b>8,913</b>	<b>-</b>	<b>8,912</b>	<b>107,981</b>	<b>-</b>	<b>-</b>	<b>100%</b>

<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
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<b>Total Expenditures</b>	<b>8,592</b>	<b>-</b>	<b>8,592</b>	<b>110,404</b>	<b>-</b>	<b>-</b>	<b>100%</b>
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<b>Net</b>	<b>(8,299)</b>	<b>-</b>	<b>(8,386)</b>	<b>(35,168)</b>	<b>-</b>	<b>87</b>	
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<b>Cash Balance</b>		<b>-</b>	<b>141,566</b>				
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**Fund Purpose:**

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

**Accounting Methodology:**

Revenue and expenditures are reported one month in arrears.

**Explanation of Revenue Sources:**

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

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

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

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Fund Name	Redevelopment General				Fund Number	433	
Fund Type	Redevelopment Funds						
Control	Redevelopment Commission Controlled Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	84,095	5,863	72,369	-	-	11,726	86%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	846	11,959	293	-	3,041	80%
Donations	1,177,112	-	1,177,112	607,302	-	-	100%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	28,126	-	-	0%
Total Revenue	1,276,207	6,709	1,261,440	635,721	-	14,767	99%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	9,184	527	5,211	1,894	-	3,973	57%
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	169,718	347,790	-	130,540	586,486	45%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,074,000	170,244	353,001	1,894	130,540	590,459	45%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,074,000	170,244	353,001	1,894	130,540	590,459	45%
Net	202,207	(163,535)	908,439	633,827		(575,692)	
Cash Balance			1,671,033	641,219			
Fund Purpose:							
<p>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.</p> <p>- 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.</p> <p>- 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.</p>							
Explanation of Revenue Sources:							
<p>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.</p>							
Explanation of Expenditures and Significant Changes/Variances:							
<p>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.</p>							

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<b>Fund Name</b>	<b>Certified Technology Park</b>	<b>Fund Number</b>	<b>439</b>
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<b>Fund Type</b>	<b>Redevelopment Funds</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,000	407	10,828	8,542	-	1,172	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>12,000</b>	<b>407</b>	<b>10,828</b>	<b>8,542</b>	<b>-</b>	<b>1,172</b>	<b>90%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>625,000</b>	<b>77,791</b>	<b>624,194</b>	<b>-</b>	<b>806</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>625,000</b>	<b>77,791</b>	<b>624,194</b>	<b>-</b>	<b>806</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(613,000)</b>	<b>(77,384)</b>	<b>(613,366)</b>	<b>8,542</b>		<b>1,172</b>	
<b>Cash Balance</b>			<b>93,105</b>	<b>621,608</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Fund Name</b>	Airport Urban Enterprise Zone	<b>Fund Number</b>	454
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<b>Fund Type</b>	Redevelopment Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,500	616	7,554	5,387	-	946	89%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,500</b>	<b>616</b>	<b>7,554</b>	<b>5,387</b>	<b>-</b>	<b>946</b>	<b>89%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	50,000	-	-	-	-	50,000	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Net</b>	<b>(41,500)</b>	<b>616</b>	<b>7,554</b>	<b>5,387</b>		<b>(49,054)</b>	
<b>Cash Balance</b>			<b>401,096</b>	<b>392,014</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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Fund Name	Industrial Revolving Fund				Fund Number	754	
Fund Type	Redevelopment Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	232,680	19,289	223,846	162,508	-	8,834	96%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	232,680	19,289	223,846	162,508	-	8,834	96%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	135,000	6,526	63,205	64,022	-	71,795	47%
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	880	20,837	7,675	-	1,163	95%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	157,000	7,406	84,042	71,697	-	72,958	54%
Capital	-	-	-	-	-	-	0%
Total Expenditures	157,000	7,406	84,042	71,697	-	72,958	54%
Net	75,680	11,883	139,804	90,811		(64,124)	
Cash Balance			1,825,005	2,570,761			

**Fund Purpose:**

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

**Accounting Methodology:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Airport 2003 Debt Reserve</b>	<b>Fund Number</b>	<b>315</b>
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<b>Fund Type</b>	<b>Debt Service Funds</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	21,000	1,602	19,819	14,413	-	1,181	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,000</b>	<b>1,602</b>	<b>19,819</b>	<b>14,413</b>	<b>-</b>	<b>1,181</b>	<b>94%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	19,000	1,602	19,532	12,809	-	(532)	103%
<b>Total Services &amp; Charges</b>	<b>19,000</b>	<b>1,602</b>	<b>19,532</b>	<b>12,809</b>	<b>-</b>	<b>(532)</b>	<b>103%</b>
<b>Capital</b>							
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>19,000</b>	<b>1,602</b>	<b>19,532</b>	<b>12,809</b>	<b>-</b>	<b>(532)</b>	<b>103%</b>
<b>Net</b>	<b>2,000</b>	<b>-</b>	<b>288</b>	<b>1,604</b>		<b>1,713</b>	
<b>Cash Balance</b>			<b>1,040,462</b>	<b>1,040,462</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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



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<b>Fund Name</b>	<b>Coveleski Debt Service Reserve</b>	<b>Fund Number</b>	<b>317</b>
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<b>Fund Type</b>	<b>Debt Service Funds</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,086	-	1,076	7,206	-	2,010	35%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,086</b>	<b>-</b>	<b>1,076</b>	<b>7,206</b>	<b>-</b>	<b>2,010</b>	<b>35%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	527,518	-	527,517	-	-	1	100%
<b>Total Services &amp; Charges</b>	<b>527,518</b>	<b>-</b>	<b>527,517</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>527,518</b>	<b>-</b>	<b>527,517</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Net</b>	<b>(524,432)</b>	<b>-</b>	<b>(526,442)</b>	<b>7,206</b>		<b>2,009</b>	
<b>Cash Balance</b>			<b>-</b>	<b>524,397</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

The fund only receives interest earnings revenue.

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

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

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<b>Fund Name</b> SBCDA 2003 Debt Reserve	<b>Fund Number</b> 328
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<b>Fund Type</b> Debt Service Funds
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<b>Control</b> Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	2,679	33,135	24,097	-	6,865	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>40,000</b>	<b>2,679</b>	<b>33,135</b>	<b>24,097</b>	<b>-</b>	<b>6,865</b>	<b>83%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	40,000	2,679	32,654	21,414	-	7,346	82%
<b>Total Services &amp; Charges</b>	<b>40,000</b>	<b>2,679</b>	<b>32,654</b>	<b>21,414</b>	<b>-</b>	<b>7,346</b>	<b>82%</b>
<b>Capital</b>							
	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>40,000</b>	<b>2,679</b>	<b>32,654</b>	<b>21,414</b>	<b>-</b>	<b>7,346</b>	<b>82%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>481</b>	<b>2,682</b>		<b>(481)</b>	
<b>Cash Balance</b>			<b>1,739,495</b>	<b>1,739,495</b>			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>2018 TIF Park Bond Debt Service</b>	<b>Fund Number</b>	<b>351</b>
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<b>Fund Type</b>	<b>Debt Service Funds</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	1,554	19,065	-	-	935	95%
Debt Proceeds	-	-	-	993,495	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>20,000</b>	<b>1,554</b>	<b>19,065</b>	<b>993,495</b>	<b>-</b>	<b>935</b>	<b>95%</b>
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>							
Supplies	-	-	-	-	-	-	0%
<b>Services &amp; Charges</b>							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>							
Capital	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>20,000</b>	<b>1,554</b>	<b>19,065</b>	<b>993,495</b>	<b>-</b>	<b>935</b>	
<b>Cash Balance</b>			<b>1,012,285</b>	<b>993,495</b>			

**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**  
**October 31, 2019**

Fund Name	South Bend Redevelopment Authority				Fund Number	752	
Fund Type	Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	1,069	5,697	3,991	-	(697)	114%
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	1,069	2,675,075	2,920,491	-	199,425	93%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	1,725,000	-	1,725,000	1,915,000	-	-	100%
Debt Service - Interest & Fees	1,136,269	1,200	1,101,863	1,154,213	-	34,406	97%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	324,220	-	-	0%
Total Services & Charges	2,861,269	1,200	2,826,863	3,393,433	-	34,406	99%
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,861,269	1,200	2,826,863	3,393,433	-	34,406	99%
Net	13,231	(131)	(151,787)	(472,942)		165,019	
Cash Balance			58,705	49,290			

**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**  
**October 31, 2019**

Fund Name	Smart Streets Debt Service				Fund Number	756	
Fund Type	Debt Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,400	295	3,938	3,298	-	462	90%
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	295	1,719,438	1,717,298	-	462	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	-	970,000	940,000	-	-	100%
Debt Service - Interest & Fees	741,369	-	742,019	770,444	-	(650)	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,711,369	-	1,712,019	1,710,444	-	(650)	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,711,369	-	1,712,019	1,710,444	-	(650)	100%
Net							
Net	8,531	295	7,419	6,854		1,112	
Cash Balance							
Cash Balance			1,734,209	1,725,499			

**Fund Purpose:**

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

**Accounting Methodology:**

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

**Explanation of Revenue Sources:**

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

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

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