



Period Ending: November 30, 2019

Issued By: Controller

City of South Bend

Monthly Departmental Financial Report

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Chief of Staff
Deputy Chief of Staff
Common Council
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November 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 November 30, 2019, total revenue for the year was \$294,688,496, 82% of estimated revenue. As of November 30, 2018, total revenue received was \$298,406,039. 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 November 30, 2019, total expenditures were \$350,072,471 and outstanding encumbrances were \$45,456,711, a total of \$395,529,182 which represents 81% 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 72% of the amended expenditure budget at the end of the period. Total expenditures, excluding encumbrances, were \$307,637,166 as of November 30, 2018.

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

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

Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds							
General Fund		65,347,095	1,655,238	43,885,411	40,548,277	21,461,684	67%
Special Revenue							
102	Rainy Day	233,000	22,563	223,373	164,181	9,627	96%
201	Parks & Recreation	20,519,337	140,680	14,257,392	9,577,145	6,261,945	69%
202	Motor Vehicle Highway	7,536,305	423,956	6,395,508	9,557,255	1,140,797	85%
203	Recreation Nonreverting	-	-	-	945,781	-	0%
209	Studebaker-Oliver Revitalizing Grants	125,000	1,983	119,020	154,497	5,980	95%
210	Economic Development State Grants	747,768	18,162	74,667	62,463	673,101	10%
211	Department of Community Investment (DCI)	3,065,225	10,674	2,406,686	1,970,073	658,539	79%
212	Dept of Community Investment Grants	9,162,304	134,249	2,311,406	3,305,902	6,850,898	25%
216	Police State Seizures	35,510	501	10,217	40,301	25,293	29%
217	Gift, Donation, Bequest	743,493	2,192	738,072	109,324	5,421	99%
218	Police Curfew Violations	500	65	354	1,095	146	71%
219	Unsafe Building	959,891	29,650	759,935	661,589	199,956	79%
220	Law Enforcement Continuing Education	332,595	21,207	269,064	218,481	63,531	81%
221	Landlord Registration	5,750	1,532	7,019	428	(1,269)	122%
227	Loss Recovery	13,000	1,273	12,923	11,579	77	99%
249	Public Safety LOIT	9,257,130	720,115	8,549,808	7,870,856	707,322	92%
251	Local Roads & Streets	4,647,714	197,318	3,817,771	2,441,580	829,943	82%
257	LOIT Special Distribution	319,953	497	102,265	892,079	217,688	32%
258	Human Rights Federal Grant	175,400	879	183,770	105,533	(8,370)	105%
265	Local Road & Bridge Grant	1,207,400	506	1,114,067	1,345,215	93,333	92%
266	MVH Restricted Fund	3,160,515	276,290	2,947,841	-	212,674	93%
273	Morris PAC / Palais Royale Marketing	16,400	159	14,317	11,415	2,083	87%
274	Morris PAC Self-Promotion	127,800	15,842	72,209	84,622	55,591	57%
280	Police Block Grants	90	9	85	63	5	95%
281	Economic Develop Commission-Revenue Bonds	-	-	-	259	-	0%
289	HAZMAT	10,600	60	9,898	415	702	93%
291	Indiana River Rescue	135,665	5,807	140,700	100,936	(5,035)	104%
294	Regional Police Academy	24,500	3,690	25,390	22,716	(890)	104%
295	COPS MORE Grant	268,089	15,925	74,315	128,532	193,774	28%
299	Police Federal Drug Enforcement	53,600	192	15,271	50,629	6	6%
404	County Option Income Tax	14,168,296	1,038,908	13,164,803	12,572,629	1,003,493	93%
408	Economic Development Income Tax	13,515,746	1,007,780	12,558,898	12,175,529	956,848	93%
410	Urban Development Action Grant	46,240	113	84,615	43,807	(38,375)	183%
655	Project Releaf	459,489	38,371	423,056	422,760	36,433	92%
705	Police K-9 Unit	2,060	5	50	46	2,010	2%
Special Revenue Total		91,076,365	4,131,152	70,872,463	65,014,363	20,203,900	78%
City Debt Service							
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	968	2,655,173	2,654,318	327	100%
757	2015 Parks Bond Debt Service	382,931	31,657	350,141	317,115	32,790	91%
760	Eddy Street Commons Debt Service	1,305,625	512	1,306,050	1,283,643	(425)	100%
City Debt Service Total		5,805,194	33,137	5,298,874	5,157,791	506,320	91%
Capital Project							
377	Professional Sports Development	546,719	-	532,504	7,468	14,215	97%
401	Coveleski Stadium Capital	44,350	56	23,778	29,982	20,572	54%
405	Park Nonreverting Capital	-	-	-	33,278	-	0%
406	Cumulative Capital Development	479,144	707	273,590	266,423	205,554	57%
407	Cumulative Capital Improvement	242,296	1,237	147,050	141,705	95,246	61%
412	Major Moves Construction	636,681	4,686	640,229	538,716	(3,548)	101%
416	Morris Performing Arts Center Capital	145,900	16,940	78,339	90,773	67,561	54%
450	Palais Royale Historic Preservation	21,200	1,381	16,201	19,024	4,999	76%
451	2018 Fire Station #9 Capital	50,000	973	39,525	5,053,883	10,475	79%
452	2018 TIF Park Bond Capital	200,000	12,484	175,074	11,007,782	24,926	88%
453	2018 Zoo Bond Capital	26,000	512	21,927	-	4,073	84%
471	2017 Parks Bond Capital	255,000	19,958	240,756	160,990	14,244	94%
677	Football Hall of Fame Capital	2,312	-	2,311	6,883	1	100%
750	Equipment/Vehicle Leasing	2,051,625	397	1,489,107	6,243,073	562,518	73%
751	2015 Parks Bond Capital	840	-	840	4,275	-	100%
753	Smart Streets Bond Capital	124	-	124	1,025	-	100%
759	Eddy Street Commons Capital	75	4	58	108	17	78%
Capital Project Total		4,702,266	59,335	3,681,413	23,605,386	1,020,853	78%
Enterprise							
287	Emergency Medical Services Capital	1,216,007	5,082	501,780	1,719,459	714,227	41%
288	Emergency Medical Services Operating	6,544,720	445,239	5,706,444	5,759,578	838,276	87%
600	Consolidated Building Fund	4,836,769	147,434	3,799,707	2,657,675	1,037,062	79%
601	Parking Garages	1,318,482	79,798	973,754	1,146,978	344,728	74%
610	Solid Waste Operations	5,527,485	470,034	5,049,147	5,062,207	478,338	91%
611	Solid Waste Capital	1,137,416	604	1,057,744	1,006,633	79,672	93%
620	Water Works Operations	20,936,939	1,788,877	18,816,357	15,620,485	2,120,582	90%
622	Water Works Capital	3,376,000	293,259	3,208,325	263,449	167,675	95%
624	Water Works Customer Deposit	37,000	3,181	31,741	24,043	5,259	86%
625	Water Works Sinking	2,041,041	171,030	1,870,326	1,834,079	170,715	92%
626	Water Works Bond Reserve	37,000	3,035	30,247	22,641	6,753	82%
629	Water Works Reserve Operations & Maintenance	296,552	6,137	286,035	94,414	10,517	96%
640	Sewer Repair Insurance	679,863	58,158	642,166	617,408	37,697	94%
641	Sewage Works Operations	38,434,939	3,218,776	37,091,748	35,997,915	1,343,191	97%
642	Sewage Works Capital	5,484,460	60,615	5,646,169	4,035,051	(161,709)	103%
643	Sewage Works Reserve Operations & Maint.	270,717	11,763	268,668	322,748	2,049	99%
649	Sewage Sinking	7,843,841	16,728	7,879,293	9,243,742	(35,452)	100%
653	Sewage Debt Service Reserve	84,395	6,576	75,983	51,769	8,412	90%
654	Sewage Works Deposit Fund	600	302	613	-	(13)	102%
659	Sewer Bond 2011	-	-	-	1	-	0%
661	Sewer Bond 2012	-	-	-	3,229	-	0%
667	Storm Sewer Fund	600,200	87,555	430,082	-	170,118	72%
670	Century Center	4,554,382	312,050	4,221,476	4,106,380	332,906	93%
671	Century Center Capital	189,475	829	189,608	1,540	(133)	100%

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

Fund Type	Dept Name	Current Amended			Prior YTD Actual	Budget Balance	Percent of Budget
		Budget	Current Month Actual	Current YTD Actual			
	672 Century Center Energy Conservation Debt Svc	431,587	52,021	433,664	417,453	(2,077)	100%
Enterprise Total		105,879,870	7,239,081	98,211,076	90,008,878	7,668,793	93%
Internal Service							
	222 Central Services	13,906,170	998,756	12,306,177	7,603,540	1,599,993	88%
	224 Central Services Capital	377,900	219	2,916	79,399	374,984	1%
	226 Liability Insurance	5,029,981	517,545	4,879,513	2,651,429	150,468	97%
	278 Take Home Vehicle Police	22,000	2,154	21,005	15,201	995	95%
	279 IT / Innovation / 311 Call Center	8,198,998	701,805	7,532,663	6,396,731	666,335	92%
	711 Self-Funded Employee Benefits	13,479,855	1,211,722	12,771,458	17,125,131	708,397	95%
	713 Unemployment Compensation	4,300	381	4,094	3,423	206	95%
	714 Parental Leave	174,496	19,761	151,843	152,022	22,653	87%
Internal Service Total		41,193,700	3,452,342	37,669,669	34,026,876	3,524,031	91%
Trust & Agency							
	701 Firefighters Pension	5,219,138	2,995	4,472,168	4,488,341	746,970	86%
	702 Police Pension	6,370,200	4,738	6,125,393	6,238,827	244,807	96%
	730 City Cemetery	620	63	619	455	1	100%
	731 Bowman Cemetery	10,500	983	9,730	455,998	770	93%
Trust & Agency Total		11,600,458	8,779	10,607,909	11,183,620	992,548	91%
City Funds Total		325,604,948	16,579,063	270,226,815	269,545,190	55,378,129	83%
Redevelopment Commission Controlled Funds							
Tax Increment Financing							
	324 TIF - River West Development Area (Airport)	18,055,995	74,636	11,787,943	16,182,654	6,268,052	65%
	422 TIF - West Washington	354,425	2,695	179,045	208,199	175,380	51%
	429 TIF - River East Development Area (NE Dev)	3,043,530	15,415	1,850,590	1,655,295	1,192,940	61%
	430 TIF - Southside Development #1	2,421,283	19,527	1,594,763	1,392,615	826,520	66%
	435 TIF - Douglas Road	3,724	415	4,251	3,093	(527)	114%
	436 TIF - River East Residential (NE Res)	4,603,923	3,294	2,834,540	2,621,588	1,769,383	62%
Tax Increment Financing Total		28,482,880	115,983	18,251,132	22,063,444	10,231,748	64%
Redevelopment							
	425 Redevelopment Retail Area (Leighton Plaza)	293	-	206	75,516	87	70%
	433 Redevelopment General	1,276,207	9,422	1,270,862	637,011	5,345	100%
	439 Certified Technology Park	12,000	188	11,016	9,793	984	92%
	454 Airport Urban Enterprise Zone	8,500	849	8,402	6,176	98	99%
	754 Industrial Revolving Fund	232,680	22,223	246,070	186,258	(13,390)	106%
Redevelopment Total		1,529,680	32,682	1,536,556	914,754	(6,876)	100%
Debt Service							
	315 Redevelopment Bond - Airport Taxable	21,000	2,205	22,024	16,509	(1,024)	105%
	317 Coveleski Debt Service Reserve	3,086	-	1,076	8,261	2,011	35%
	328 Redevelopment Bond - Palais Royale	40,000	3,686	36,821	27,599	3,179	92%
	351 2018 TIF Park Bond Debt Service	20,000	2,142	21,207	993,495	(1,207)	106%
	752 South Bend Redevelopment Authority	2,874,500	198,097	2,873,172	3,119,064	1,328	100%
	756 Smart Streets Debt Service	1,719,900	257	1,719,695	1,717,723	205	100%
Debt Service Total		4,678,486	206,387	4,673,994	5,882,651	4,492	100%
Redevelopment Commission Controlled Funds Total		34,691,046	355,052	24,461,682	28,860,849	10,229,364	71%
Grand Total		360,295,994	16,934,115	294,688,496	298,406,039	65,607,493	82%

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

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
City Funds								
General Fund								
	101-0101 Mayor's Office	1,074,749	77,249	802,596	804,139	180,070	92,083	91%
	101-0201 City Clerk	546,269	51,055	454,124	476,914	9,562	82,583	85%
	101-0301 Common Council	643,595	37,748	462,683	508,488	48,381	132,530	79%
	101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
	101-0401 Administration & Finance	2,572,551	278,630	2,270,254	2,209,899	25,533	276,764	89%
	101-0404 Morris Performing Arts Center	1,344,127	103,692	965,593	875,941	88,497	290,037	78%
	101-0405 Palais Royale	481,432	25,946	327,881	370,575	12,296	141,256	71%
	101-0501 Legal Department	1,279,018	127,357	1,073,856	983,838	0	205,162	84%
	101-0602 Engineering	3,220,121	262,438	2,526,644	1,370,368	128,442	565,035	82%
	101-0616 Office of Sustainability	328,815	14,098	161,294	-	19,550	147,971	55%
	101-0628 AmeriCorps Grant Program	713,239	33,779	332,993	8,332	22,575	357,671	50%
	101-0801 Police Department	31,434,904	2,870,791	27,205,137	26,652,157	94,657	4,135,110	87%
	101-0901 Fire Department	21,801,520	2,120,423	19,444,438	19,372,187	71,074	2,286,009	90%
	101-1008 Human Rights	385,706	24,410	236,698	340,483	2,378	146,630	62%
	General Fund Total	65,869,046	6,027,616	56,307,191	54,016,320	703,015	8,858,840	87%
Special Revenue								
	201 Parks & Recreation	25,334,102	3,619,078	23,139,072	12,308,227	1,037,525	1,157,505	95%
	202 Motor Vehicle Highway	12,033,927	929,915	10,800,990	9,159,173	350,680	882,257	93%
	203 Recreation Nonreverting	-	-	-	908,718	-	-	0%
	209 Studebaker-Oliver Revitalizing Grants	1,011,251	12,082	149,509	95,836	254,197	607,545	40%
	210 Economic Development State Grants	1,055,868	4,882	332,825	109,670	27,766	695,277	34%
	211 Department of Community Investment (DCI)	3,152,666	321,357	2,491,019	2,657,486	202,769	458,878	85%
	212 Dept of Community Investment Grants	7,944,915	257,503	2,437,227	3,229,876	2,578,781	2,928,907	63%
	216 Police State Seizures	32,000	-	-	7,053	-	32,000	0%
	217 Gift, Donation, Bequest	605,592	46,187	216,497	26,958	301,100	87,995	85%
	218 Police Curfew Violations	1,000	-	623	854	-	377	62%
	219 Unsafe Building	1,043,437	37,907	545,208	619,758	85,780	412,449	60%
	220 Law Enforcement Continuing Education	517,546	3,129	306,895	301,573	9,406	201,245	61%
	221 Landlord Registration	500	-	-	5	-	500	0%
	227 Loss Recovery	272,506	-	37,311	187,615	211,406	23,790	91%
	249 Public Safety LOIT	8,566,555	987,551	7,126,148	6,974,491	-	1,440,407	83%
	251 Local Roads & Streets	7,159,026	121,414	3,261,032	1,640,694	931,181	2,966,812	59%
	257 LOIT Special Distribution	901,263	28,562	684,117	2,278,168	176,156	40,991	95%
	258 Human Rights Federal Grant	311,481	20,943	252,990	137,447	3,809	54,681	82%
	265 Local Road & Bridge Grant	1,283,291	97,562	996,856	1,802,167	192,891	93,544	93%
	266 MVH Restricted Fund	3,348,615	24,496	1,359,627	-	29,386	1,959,602	41%
	273 Morris PAC / Palais Royale Marketing	30,000	2,281	7,720	12,083	10,816	11,464	62%
	274 Morris PAC Self-Promotion	75,000	-	956	-	-	74,044	1%
	281 Economic Develop Commission-Revenue Bonds	-	-	-	28,126	-	-	0%
	289 HAZMAT	10,472	-	529	8,834	918	9,025	14%
	291 Indiana River Rescue	135,265	-	31,271	48,559	3,092	100,903	25%
	292 Police Grants	-	-	-	21,735	-	-	0%
	294 Regional Police Academy	22,500	467	6,195	11,470	-	16,305	28%
	295 COPS MORE Grant	213,554	2,652	86,440	87,954	2,450	124,664	42%
	299 Police Federal Drug Enforcement	51,000	-	43,499	22,100	-	7,501	85%
	404 County Option Income Tax	17,021,688	348,686	11,633,685	8,781,835	2,661,398	2,726,605	84%
	408 Economic Development Income Tax	14,703,202	447,774	9,372,995	8,432,581	2,152,456	3,177,751	78%
	410 Urban Development Action Grant	60,000	-	60,000	486,081	-	-	100%
	655 Project Relief	674,962	25,409	484,906	533,206	-	190,056	72%
	705 Police K-9 Unit	2,020	-	-	601	-	2,020	0%
	Special Revenue Total	107,575,204	7,339,837	75,866,143	60,920,934	11,223,961	20,485,100	81%
City Debt Service								
	312 2017 Parks Bond Debt Service	1,181,143	-	1,181,140	593,304	-	3	100%
	313 Football Hall of Fame Debt Service	97,077	-	97,077	631,315	-	0	100%
	350 2018 Fire Station #9 Debt Service	321,707	-	321,706	-	-	1	100%
	755 South Bend Building Corp	2,634,750	1,250	2,631,644	2,635,775	-	3,106	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%
	City Debt Service Total	5,917,534	1,250	5,912,423	5,517,972	-	5,111	100%
Capital Project								
	377 Professional Sports Development	533,304	-	532,504	814,870	-	800	100%
	401 Coveleski Stadium Capital	104,622	-	67,122	10,000	495	37,005	65%
	405 Park Nonreverting Capital	-	-	-	83,494	-	-	0%
	406 Cumulative Capital Development	818,121	266,631	810,388	575,402	14,889	(7,155)	101%
	407 Cumulative Capital Improvement	28,000	-	28,000	249,500	-	-	100%
	412 Major Moves Construction	2,641,236	6,544	1,220,189	651,866	347,709	1,073,338	59%
	416 Morris Performing Arts Center Capital	225,462	-	48,652	145,063	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	6,912	3,143,446	1,558,865	89,611	(300)	100%
	452 2018 TIF Park Bond Capital	10,426,145	875,341	6,243,948	319,080	719,357	3,462,840	67%
	453 2018 Zoo Bond Capital	3,300,000	28,641	2,827,527	-	-	472,473	86%
	471 2017 Parks Bond Capital	6,707,066	260,954	4,175,074	700,881	216,344	2,315,648	65%
	677 Football Hall of Fame Capital	3,514	-	-	29,891	-	3,514	0%
	750 Equipment/Vehicle Leasing	3,032,750	65,337	3,159,769	6,983,746	45,000	(172,019)	106%
	751 2015 Parks Bond Capital	474,187	-	472,527	2,513,878	-	1,680	100%
	753 Smart Streets Bond Capital	70,000	-	68,967	972,373	-	1,033	99%
	759 Eddy Street Commons Capital	7,650,241	219,368	3,737,004	7,343,821	-	3,913,237	49%
	Capital Project Total	39,359,372	1,729,728	26,573,895	22,952,731	1,559,474	11,226,003	71%

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

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
Enterprise								
	287 Emergency Medical Services Capital	4,462,275	465,901	2,768,074	1,858,906	1,584,606	109,595	98%
	288 Emergency Medical Services Operating	6,430,669	645,118	5,693,214	5,443,322	77,445	660,011	90%
	600 Consolidated Building Fund	4,968,302	439,028	4,136,446	3,746,168	256,907	574,949	88%
	601 Parking Garages	1,906,584	31,464	1,020,756	1,064,582	369,643	516,185	73%
	610 Solid Waste Operations	5,529,983	367,763	5,213,791	5,206,966	95,666	220,526	96%
	611 Solid Waste Capital	1,132,616	147,634	1,037,959	1,002,288	94,045	612	100%
	620 Water Works Operations	22,812,916	2,023,387	19,005,726	14,602,845	972,630	2,834,560	88%
	622 Water Works Capital	3,981,291	13,740	1,212,655	419,462	666,361	2,102,275	47%
	624 Water Works Customer Deposit	22,000	3,181	31,324	21,702	-	(9,324)	142%
	625 Water Works Sinking	3,740,710	3,030	2,002,134	297,457	1,477,532	261,043	93%
	626 Water Works Bond Reserve	22,000	-	9,582	-	-	12,418	44%
	629 Water Works Reserve Operations & Maintenance	41,000	6,137	59,745	38,128	-	(18,745)	146%
	640 Sewer Repair Insurance	663,186	41,768	536,134	497,624	35,749	91,303	86%
	641 Sewage Works Operations	46,142,937	2,910,801	38,129,483	35,592,626	3,998,143	4,015,311	91%
	642 Sewage Works Capital	15,023,292	96,722	4,402,640	2,066,033	6,584,423	4,036,229	73%
	643 Sewage Works Reserve Operations & Maint.	119,000	11,763	115,459	76,565	-	3,541	97%
	649 Sewage Sinking	7,781,226	6,852,645	7,775,744	9,151,301	215	5,267	100%
	659 Sewer Bond 2011	-	-	-	146	-	-	0%
	661 Sewer Bond 2012	-	-	-	645,350	-	-	0%
	667 Storm Sewer Fund	600,000	224,179	311,543	-	65,573	222,884	63%
	670 Century Center	4,687,357	429,014	4,163,711	3,923,862	28,431	495,215	89%
	671 Century Center Capital	83,000	66,123	66,123	10,016	-	16,877	80%
	672 Century Center Energy Conservation Debt Svc	416,424	-	415,423	305,736	-	1,001	100%
	Enterprise Total	130,566,768	14,779,399	98,107,665	85,971,085	16,307,370	16,151,734	88%
Internal Service								
	222 Central Services	14,366,498	1,079,623	11,896,161	7,768,329	107,031	2,363,306	84%
	224 Central Services Capital	402,671	77,795	149,818	100,702	148,194	104,659	74%
	226 Liability Insurance	4,357,655	380,960	3,614,756	3,623,439	44,446	698,453	84%
	278 Take Home Vehicle Police	50,000	-	7,182	18,198	-	42,818	14%
	279 IT / Innovation / 311 Call Center	9,301,456	734,270	7,557,389	5,242,242	1,222,548	521,519	94%
	711 Self-Funded Employee Benefits	16,622,986	1,171,156	15,691,492	15,042,553	253,861	677,633	96%
	713 Unemployment Compensation	70,000	-	32,824	20,480	-	37,176	47%
	714 Parental Leave	155,694	11,644	174,143	99,944	-	(18,449)	112%
	Internal Service Total	45,326,960	3,455,448	39,123,765	31,915,886	1,776,080	4,427,115	90%
Trust & Agency								
	701 Firefighters Pension	5,112,457	367,512	4,089,373	4,273,949	-	1,023,084	80%
	702 Police Pension	6,355,902	519,173	5,896,693	5,669,061	-	459,209	93%
	730 City Cemetery	-	-	-	-	-	-	0%
	Trust & Agency Total	11,468,359	886,685	9,986,067	9,943,010	-	1,482,292	87%
City Funds Total		406,083,243	34,219,962	311,877,148	271,237,939	31,569,900	62,636,195	85%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
	324 TIF - River West Development Area (Airport)	43,484,951	829,033	19,220,266	24,753,297	8,301,746	15,962,938	63%
	422 TIF - West Washington	1,695,130	10,073	950,001	841,437	481,300	263,828	84%
	429 TIF - River East Development Area (NE Dev)	12,201,982	40,195	5,665,088	819,952	4,558,883	1,978,011	84%
	430 TIF - Southside Development #1	10,352,728	4,481	1,831,782	374,512	187,470	8,333,476	20%
	435 TIF - Douglas Road	208,000	-	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%
	Tax Increment Financing Total	72,217,791	883,782	31,946,569	31,033,524	13,622,600	26,648,623	63%
Redevelopment								
	425 Redevelopment Retail Area (Leighton Plaza)	8,592	-	8,592	110,404	-	0	100%
	433 Redevelopment General	1,074,000	45,376	398,376	29,994	263,460	412,164	62%
	439 Certified Technology Park	625,000	-	624,194	-	752	55	100%
	454 Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	754 Industrial Revolving Fund	157,000	9,075	93,117	81,608	-	63,883	59%
	Redevelopment Total	1,914,592	54,450	1,124,279	222,006	264,211	526,102	73%
Debt Service								
	315 Redevelopment Bond - Airport Taxable	19,000	2,205	21,737	14,904	-	(2,737)	114%
	317 Coveleski Debt Service Reserve	527,518	-	527,517	-	-	1	100%
	328 Redevelopment Bond - Palais Royale	40,000	3,686	36,340	24,917	-	3,660	91%
	351 2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
	752 South Bend Redevelopment Authority	2,861,269	-	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%
	Debt Service Total	5,159,156	5,891	5,124,475	5,143,698	-	34,680	99%
Redevelopment Commission Controlled Funds Total		79,291,539	944,124	38,195,323	36,399,227	13,886,811	27,209,405	66%
Grand Total		485,374,782	35,164,085	350,072,471	307,637,166	45,456,711	89,845,599	81%

* Includes year to date expenditures and encumbrances

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	41,142,970	-	23,030,303	22,404,587	-	18,112,667	56%
Intergov./ Shared Revenues	4,174,856	-	2,799,470	2,676,693	-	1,375,386	67%
Intergov./ Grants	293,744	32,901	117,240	-	-	176,504	40%
Licenses & Permits	260,296	9,044	277,177	245,724	-	(16,881)	106%
Charges for Services	1,391,857	118,511	957,448	1,071,623	-	434,409	69%
Fines, Forfeitures, and Fees	20,479	490	20,721	14,940	-	(242)	101%
Interest Earnings	660,000	68,025	663,707	389,512	-	(3,707)	101%
Donations	1,542,112	-	1,534,612	937,302	-	7,500	100%
Other Income	1,939,743	276,175	1,713,789	1,598,209	-	225,954	88%
Payment in Lieu of Taxes (PILOT)	6,340,990	528,416	5,812,574	5,804,777	-	528,416	92%
Interfund Allocation Reimb	7,460,048	621,677	6,838,371	4,976,488	-	621,677	92%
Transfers In	120,000	-	120,000	428,423	-	-	100%
Total Revenue	65,347,095	1,655,238	43,885,411	40,548,277	-	21,461,683	67%

Expenditures by Dept							
101-0101 Mayor's Office	1,074,749	77,249	802,596	804,139	180,070	92,083	91%
101-0201 City Clerk	546,269	51,055	454,124	476,914	9,562	82,583	85%
101-0301 Common Council	643,595	37,748	462,683	508,488	48,381	132,531	79%
101-0302 WNIT Contract	43,000	-	43,000	43,000	-	-	100%
101-0401 Admin & Finance	2,572,551	278,630	2,270,254	2,209,899	25,533	276,764	89%
101-0404 Morris PAC	1,344,127	103,692	965,593	875,941	88,497	290,037	78%
101-0405 Palais Royale	481,432	25,946	327,881	370,575	12,296	141,256	71%
101-0501 Legal Dept	1,279,018	127,357	1,073,856	983,838	0	205,162	84%
101-0602 Engineering Dept	3,220,121	262,438	2,526,644	1,370,368	128,442	565,035	82%
101-0616 Office of Sustainability	328,815	14,098	161,294	-	19,550	147,971	55%
101-0628 AmeriCorps Program	713,239	33,779	332,993	8,332	22,575	357,671	50%
101-0801 Police Dept	31,434,904	2,870,791	27,205,137	26,652,157	94,657	4,135,110	87%
101-0901 Fire Dept	21,801,520	2,120,423	19,444,438	19,372,187	71,074	2,286,008	90%
101-1008 Human Rights	385,706	24,410	236,698	340,483	2,378	146,630	62%
Total Expenditures by Dept	65,869,046	6,027,616	56,307,191	54,016,320	703,015	8,858,840	87%

Expenditures by Type							
Personnel							
Salaries & Wages	37,214,054	3,967,831	32,758,373	31,947,170	-	4,455,681	88%
Fringe Benefits	12,121,213	1,067,658	10,108,330	12,058,525	755	2,012,128	83%
Total Personnel	49,335,267	5,035,488	42,866,703	44,005,694	755	6,467,809	87%

Supplies	2,087,630	98,589	1,508,217	1,087,320	107,324	472,089	77%
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Services & Charges							
Professional Services	2,037,705	45,910	1,034,793	914,134	432,378	570,534	72%
Printing & Advertising	156,344	10,093	115,347	108,013	24,848	16,149	90%
Utilities	649,250	33,235	611,817	616,026	3,778	33,655	95%
Education & Training	121,122	4,355	78,930	132,477	6,839	35,353	71%
Travel	105,639	6,137	85,502	66,360	4,992	15,145	86%
Repairs & Maintenance	2,185,915	143,437	1,916,991	1,189,491	74,278	194,646	91%
Other Interfund Allocations	7,627,252	634,512	6,979,607	5,268,721	-	647,645	92%
Debt Service - Principal	153,129	2,248	151,720	173,816	-	1,409	99%
Debt Service - Interest & Fees	6,269	57	6,245	10,676	-	24	100%
Grants & Subsidies	83,000	342	45,289	58,916	-	37,711	55%
Other Services & Charges	544,587	13,212	347,108	369,176	25,594	171,885	68%
Transfers Out	608,052	-	456,039	500	-	152,013	75%
Total Services & Charges	14,278,264	893,538	11,829,386	8,908,306	572,707	1,876,169	87%

Capital	167,885	-	102,885	15,000	22,230	42,770	75%
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Total Expenditures	65,869,046	6,027,616	56,307,191	54,016,320	703,015	8,858,837	87%
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Net	(521,951)	(4,372,378)	(12,421,780)	(13,468,044)		12,602,846	
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Cash Balance			27,027,910	22,783,319			
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Staffing	Budget	Actual
Full Time		
101-0101 Mayor's Office	8	8
101-0201 City Clerk	5	5
101-0301 Common Council	9	9
101-0401 Admin & Finance	25	23
101-0404 Morris PAC	8	7
101-0405 Palais Royale	3	3
101-0501 Legal Dept	10	10
101-0602 Engineering Dept	23	22
101-0628 AmeriCorps Grant	2	1
101-0801 Police Dept	243	223
101-0901 Fire Dept	169	178
101-1008 Human Rights	3	2
Total	508	491

Staffing	Actual
Part-Time /Seasonal/Temporary	
101-0101 Mayor's Office	5
101-0201 City Clerk	1
101-0301 Common Council	6
101-0401 Admin & Finance	2
101-0404 Morris PAC	5
101-0405 Palais Royale	-
101-0501 Legal Dept	1
101-0602 Engineering Dept	8
101-0628 AmeriCorps Grant	11
101-0801 Police Dept	24
101-0901 Fire Dept	1
101-1008 Human Rights	2
Total	66

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
November 30, 2019**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	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	77,249	802,596	801,085	-	272,053	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,074,749	77,249	802,596	804,139	-	272,153	75%
Expenditures							
Personnel							
Salaries & Wages	543,029	48,994	499,411	451,610	-	43,618	92%
Fringe Benefits	200,065	15,839	168,351	186,091	-	31,714	84%
Total Personnel	743,094	64,833	667,762	637,701	-	75,332	90%
Supplies	864	-	750	810	-	114	87%
Services & Charges							
Professional Services	180,070	-	-	-	180,070	-	100%
Printing & Advertising	20,925	1,831	18,176	21,731	-	2,749	87%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,800	-	105	4,225	-	1,695	6%
Travel	3,049	496	5,194	3,691	-	(2,145)	170%
Repairs & Maintenance	1,200	50	250	834	-	950	21%
Other Interfund Allocations	120,197	10,017	110,180	130,207	-	10,017	92%
Debt Service - Principal	-	-	-	3,608	-	-	0%
Debt Service - Interest & Fees	-	-	-	536	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,550	22	180	796	-	3,370	5%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	330,791	12,416	134,085	165,628	180,070	16,636	95%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,074,749	77,249	802,596	804,139	180,070	92,082	91%
Net	-	-	-	-	-	-	-

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

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/Variances:

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

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

Department Name	City Clerk	Fund/Dept No.	101-0201
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	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	51,055	454,124	476,914	-	92,145	83%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	546,269	51,055	454,124	476,914	-	92,145	83%
Expenditures							
Personnel							
Salaries & Wages	273,873	29,784	239,055	233,077	-	34,818	87%
Fringe Benefits	97,076	8,993	78,381	92,439	-	18,695	81%
Total Personnel	370,949	38,777	317,436	325,517	-	53,513	86%
Supplies	12,013	2,898	11,210	3,656	24	779	94%
Services & Charges							
Professional Services	28,413	442	16,791	25,913	4,244	7,378	74%
Printing & Advertising	33,486	2,327	26,365	26,719	5,294	1,827	95%
Utilities	-	-	-	-	-	-	0%
Education & Training	3,855	25	2,880	3,233	-	975	75%
Travel	950	102	253	586	-	697	27%
Repairs & Maintenance	16,426	-	6,491	5,344	-	9,935	40%
Other Interfund Allocations	76,327	6,361	69,966	83,336	-	6,361	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	3,850	122	2,732	2,610	-	1,118	71%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	163,307	9,379	125,477	147,741	9,538	28,291	83%
Capital	-	-	-	-	-	-	0%
Total Expenditures	546,269	51,055	454,124	476,914	9,562	82,583	85%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

This department is funded by 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/Variations:

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

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

Department Name	Common Council	Fund/Dept No.	101-0301
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	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	37,748	462,683	508,488	-	180,912	72%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	643,595	37,748	462,683	508,488	-	180,912	72%
Expenditures							
Personnel							
Salaries & Wages	218,200	21,632	181,340	179,089	-	36,860	83%
Fringe Benefits	111,880	9,699	91,762	109,666	-	20,118	82%
Total Personnel	330,080	31,331	273,102	288,755	-	56,978	83%
Supplies	6,465	192	1,728	6,910	1,881	2,856	56%
Services & Charges							
Professional Services	181,927	-	121,888	122,880	44,261	15,778	91%
Printing & Advertising	14,948	1,325	9,570	8,999	843	4,535	70%
Utilities	-	-	-	-	-	-	0%
Education & Training	1,000	-	100	790	396	504	50%
Travel	5,000	-	1,378	242	-	3,622	28%
Repairs & Maintenance	39,750	-	-	18,783	-	39,750	0%
Other Interfund Allocations	56,532	4,711	51,821	56,947	-	4,711	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	7,893	189	3,097	4,182	1,000	3,796	52%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	307,050	6,226	187,853	212,823	46,500	72,696	76%
Capital	-	-	-	-	-	-	0%
Total Expenditures	643,595	37,748	462,683	508,488	48,381	132,530	79%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

This department is funded by 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/Variations:

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

**City of South Bend, Indiana
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Department Name WNIT Contract **Fund/Dept No.** 101-0302

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	43,000	-	43,000	43,000	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	43,000	-	43,000	43,000	-	-	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	43,000	-	43,000	43,000	-	-	100%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	43,000	-	43,000	43,000	-	-	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	43,000	-	43,000	43,000	-	-	100%
Net	-	-	-	-	-	-	0%

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

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

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

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

Department Name	Administration & Finance	Fund/Dept No.	101-0401
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	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	278,630	2,250,465	2,191,252	-	302,297	88%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,572,551	278,630	2,270,254	2,209,899	-	302,297	88%
Expenditures							
Personnel							
Salaries & Wages	1,642,180	192,796	1,489,458	1,393,419	-	152,722	91%
Fringe Benefits	570,981	55,238	460,065	524,046	-	110,916	81%
Total Personnel	2,213,161	248,034	1,949,523	1,917,465	-	263,638	88%
Supplies	24,478	1,325	13,885	10,298	899	9,694	60%
Services & Charges							
Professional Services	47,643	4,800	51,168	45,287	23,000	(26,525)	156%
Printing & Advertising	900	-	292	936	-	608	32%
Utilities	-	-	-	-	-	-	0%
Education & Training	11,110	856	6,977	8,823	-	4,133	63%
Travel	8,105	1,576	12,195	8,103	-	(4,090)	150%
Repairs & Maintenance	9	-	784	2,970	-	(775)	8714%
Other Interfund Allocations	228,287	19,024	209,263	180,356	-	19,024	92%
Debt Service - Principal	-	-	-	8,168	-	-	0%
Debt Service - Interest & Fees	-	-	-	1,051	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	38,858	3,015	26,166	25,943	1,634	11,058	72%
Transfers Out	-	-	-	500	-	-	0%
Total Services & Charges	334,912	29,271	306,845	282,137	24,634	3,433	99%
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,572,551	278,630	2,270,254	2,209,899	25,533	276,765	89%
Net	-	-	-	-	-	-	-

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

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/Variations:

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

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	170,627	-	170,832	-	-	(205)	100%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,113,500	99,072	760,949	835,372	-	352,551	68%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,000	5,140	33,812	41,758	-	26,188	56%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,344,127	104,211	965,593	877,130	-	378,534	72%
Expenditures							
Personnel							
Salaries & Wages	528,202	45,524	351,732	331,887	-	176,470	67%
Fringe Benefits	213,595	15,301	134,222	173,300	560	78,813	63%
Total Personnel	741,797	60,826	485,954	505,187	560	255,283	66%
Supplies	23,830	6,026	20,408	18,919	14,925	(11,503)	148%
Services & Charges							
Professional Services	10,150	2,160	2,160	-	7,990	-	100%
Printing & Advertising	53,767	3,579	36,959	25,089	16,042	766	99%
Utilities	135,000	3,552	110,450	111,348	-	24,550	82%
Education & Training	4,198	1,050	2,573	3,025	365	1,260	70%
Travel	15,154	319	5,190	3,786	3,492	6,472	57%
Repairs & Maintenance	101,123	4,847	72,194	34,887	21,489	7,440	93%
Other Interfund Allocations	240,405	20,034	220,371	164,637	-	20,034	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	18,703	1,299	9,334	9,062	1,405	7,964	57%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	578,500	36,840	459,231	351,835	50,783	68,486	88%
Capital	-	-	-	-	22,230	(22,230)	0%
Total Expenditures	1,344,127	103,692	965,593	875,941	88,497	290,036	78%
Net	-	520	-	1,189	-	-	-

Staffing	Budget	Actual
Full Time	8	7
Part-Time /Seasonal/Temporary	N/A	5
Total	8	12

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Maintenance and marketing positions for the Morris (Custodian, Director of Marketing & Promotions, Manager - Facility Operations, Manager - Interactive Marketing, and Manager - Facility Operations) were originally budgeted in the Parks & Recreation Fund (201) for 2018, but were moved back to the Morris during 2018. In 2019, the General Manager-Venues position will be paid out of the Century Center Operations Fund (670) and allocated back to the Morris at 50% (cost of wages & benefits). This expense is part of Other Interfund Allocations.

**City of South Bend, Indiana
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Department Name	Palais Royale	Fund/Dept No.	101-0405
Fund Type	General Fund		
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	190,710	5,995	121,798	118,356	-	68,912	64%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	267,322	18,689	188,260	231,143	-	79,062	70%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	23,400	1,262	17,823	21,076	-	5,577	76%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	481,432	25,946	327,881	370,575	-	153,551	68%
Expenditures							
Personnel							
Salaries & Wages	107,069	10,278	81,754	112,343	-	25,315	76%
Fringe Benefits	54,957	4,974	45,501	75,913	-	9,456	83%
Total Personnel	162,026	15,252	127,255	188,256	-	34,771	79%
Supplies	13,600	818	5,090	10,241	2,300	6,210	54%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	22,818	278	19,976	22,784	1,678	1,164	95%
Utilities	94,500	3,044	76,358	73,950	-	18,142	81%
Education & Training	500	-	-	-	-	500	0%
Travel	2,000	-	-	-	-	2,000	0%
Repairs & Maintenance	111,898	2,511	52,656	29,896	8,218	51,024	54%
Other Interfund Allocations	48,511	4,042	44,469	27,214	-	4,042	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	10,579	-	2,076	3,233	99	8,404	21%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	290,806	9,875	195,536	157,077	9,995	85,276	71%
Capital	15,000	-	-	15,000	-	15,000	0%
Total Expenditures	481,432	25,946	327,881	370,575	12,296	141,257	71%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
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Department Name	Legal Department	Fund/Dept No.	101-0501
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	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	22,331	66,556	57,390	-	11,917	85%
Interfund Allocation Reimb	1,200,545	105,026	1,007,300	926,448	-	193,245	84%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,279,018	127,357	1,073,856	983,838	-	205,162	84%
Expenditures							
Personnel							
Salaries & Wages	866,473	90,738	727,082	636,572	-	139,391	84%
Fringe Benefits	278,276	26,370	228,970	247,905	-	49,306	82%
Total Personnel	1,144,749	117,108	956,052	884,477	-	188,697	84%
Supplies	3,450	155	1,610	2,881	0	1,840	47%
Services & Charges							
Professional Services	2,550	-	245	420	-	2,305	10%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	1,254	9,752	6,917	-	248	98%
Travel	3,450	635	2,797	1,315	-	653	81%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	96,719	8,060	88,659	71,632	-	8,060	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	18,100	147	14,742	16,196	-	3,358	81%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	130,819	10,095	116,195	96,480	-	14,624	89%
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,279,018	127,357	1,073,856	983,838	0	205,161	84%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

This department is funded by 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/Variations:

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

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

Department Name	Engineering	Fund/Dept No.	101-0602
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,449,648	137,435	941,545	1,122,654	-	508,103	65%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	134,000	8,280	154,675	124,099	-	(20,675)	115%
Charges for Services	50	-	-	-	-	50	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	236,364	50	147,038	123,616	-	89,326	62%
Interfund Allocation Reimb	1,400,059	116,673	1,283,386	-	-	116,673	92%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,220,121	262,438	2,526,644	1,370,368	-	693,477	78%
Expenditures							
Personnel							
Salaries & Wages	1,807,736	170,872	1,512,729	604,217	-	295,007	84%
Fringe Benefits	558,778	50,540	474,076	226,905	195	84,507	85%
Total Personnel	2,366,514	221,412	1,986,805	831,122	195	379,514	84%
Supplies	28,952	450	10,692	13,052	693	17,567	39%
Services & Charges							
Professional Services	352,919	6,009	135,049	115,019	122,488	95,382	73%
Printing & Advertising	7,000	192	3,449	1,693	991	2,560	63%
Utilities	-	-	-	-	-	-	0%
Education & Training	18,300	200	7,953	23,973	-	10,347	43%
Travel	16,150	-	9,682	11,504	1,500	4,968	69%
Repairs & Maintenance	23,800	296	4,762	19,846	-	19,038	20%
Other Interfund Allocations	365,366	30,447	334,919	315,909	-	30,447	92%
Debt Service - Principal	14,637	2,248	14,637	20,605	-	-	100%
Debt Service - Interest & Fees	408	57	407	684	-	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	26,075	1,126	18,289	16,962	2,576	5,210	80%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	824,655	40,575	529,147	526,195	127,555	167,953	80%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,220,121	262,438	2,526,644	1,370,368	128,442	565,034	82%
Net	-	-	-	-	-	-	-

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

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/Variations:

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

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

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

Department Name	Office of Sustainability	Fund/Dept No.	101-0616
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	328,815	14,098	161,294	-	-	167,521	49%
Local 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	-	-	-	69,005	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	328,815	14,098	161,294	69,005	-	167,521	49%
Expenditures							
Personnel							
Salaries & Wages	98,302	9,363	74,829	-	-	23,473	76%
Fringe Benefits	27,772	2,776	24,392	-	-	3,380	88%
Total Personnel	126,074	12,140	99,221	-	-	26,853	79%
Supplies	22,300	356	3,934	-	800	17,566	21%
Services & Charges							
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	17,631	-	-	14,736	54%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	5,800	-	3,289	-	-	2,511	57%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	130,441	1,603	58,139	-	18,750	53,552	59%
Capital	50,000	-	-	-	-	50,000	0%
Total Expenditures	328,815	14,098	161,294	-	19,550	147,971	55%
Net	-	-	-	69,005	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Goals:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Department Name	AmeriCorps Grant Program	Fund/Dept No.	101-0628
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	444,109	878	95,753	8,332	-	348,356	22%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	149,130	32,901	117,240	-	-	31,890	79%
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%
Total Revenue	713,239	33,779	332,993	8,332	-	380,246	47%
Expenditures							
Personnel							
Salaries & Wages	305,000	26,992	226,121	6,725	-	78,879	74%
Fringe Benefits	50,066	3,762	37,794	982	-	12,272	75%
Total Personnel	355,066	30,753	263,915	7,707	-	91,151	74%
Supplies	128,757	312	42,697	24	3,227	82,833	36%
Services & Charges							
Professional Services	204,868	1,646	10,446	-	17,549	176,873	14%
Printing & Advertising	1,000	560	560	-	-	440	56%
Utilities	-	-	-	-	-	-	0%
Education & Training	9,300	243	4,200	-	1,800	3,300	65%
Travel	10,206	264	10,049	-	-	157	98%
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	601	-	2,917	28%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	229,416	2,713	26,381	601	19,349	183,687	20%
Capital	-	-	-	-	-	-	0%
Total Expenditures	713,239	33,779	332,993	8,332	22,575	357,671	50%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Goals:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Department Name	Police Department	Fund/Dept No.	101-0801
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	30,850,278	2,802,802	26,637,422	26,367,408	-	4,212,856	86%
Local 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	67,990	567,715	284,749	-	9,411	98%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	31,434,904	2,870,791	27,205,137	26,652,157	-	4,229,767	87%
Expenditures							
Personnel							
Salaries & Wages	17,637,092	1,877,981	15,753,519	16,161,635	-	1,883,573	89%
Fringe Benefits	5,811,652	489,425	4,802,221	5,786,947	-	1,009,431	83%
Total Personnel	23,448,744	2,367,406	20,555,740	21,948,582	-	2,893,004	88%
Supplies	1,173,831	55,594	838,060	675,353	47,543	288,228	75%
Services & Charges							
Professional Services	615,100	5,620	365,381	403,443	2,687	247,032	60%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	184,750	13,347	171,113	170,903	2,055	11,582	94%
Education & Training	350	-	350	4,785	-	-	100%
Travel	1,601	5	1,339	1,433	-	262	84%
Repairs & Maintenance	1,041,841	63,226	834,902	237,794	24,508	182,431	82%
Other Interfund Allocations	4,333,272	361,106	3,972,166	2,801,883	-	361,106	92%
Debt Service - Principal	138,492	-	137,083	141,435	-	1,409	99%
Debt Service - Interest & Fees	5,861	-	5,837	8,406	-	24	100%
Grants & Subsidies	40,000	342	2,289	15,916	-	37,711	6%
Other Services & Charges	348,177	4,145	217,991	242,225	17,862	112,324	68%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,709,444	447,791	5,708,452	4,028,222	47,114	953,881	86%
Capital	102,885	-	102,885	-	-	-	100%
Total Expenditures	31,434,904	2,870,791	27,205,137	26,652,157	94,657	4,135,113	87%
Net	-	-	-	-	-	-	-

Staffing	Budget	Actual
Full Time	243	223
Part-Time /Seasonal/Temporary	N/A	24
Total	243	247

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.

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

Department Name	Fire Department	Fund/Dept No.	101-0901
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Fund Type	General Fund
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	21,651,071	2,113,434	19,432,582	19,365,674	-	2,218,489	90%
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	6,989	8,849	6,513	-	(6,111)	323%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,801,520	2,120,423	19,444,438	19,372,187	-	2,357,082	89%
Expenditures							
Personnel							
Salaries & Wages	12,974,288	1,428,456	11,513,711	11,670,397	-	1,460,577	89%
Fringe Benefits	4,080,607	382,107	3,534,841	4,573,648	-	545,766	87%
Total Personnel	17,054,895	1,810,563	15,048,552	16,244,044	-	2,006,343	88%
Supplies	648,053	30,393	557,130	344,278	35,032	55,891	91%
Services & Charges							
Professional Services	327,025	25,232	292,425	201,171	11,339	23,261	93%
Printing & Advertising	1,000	-	-	62	-	1,000	0%
Utilities	235,000	13,292	253,896	259,825	1,722	(20,618)	109%
Education & Training	56,549	727	41,701	75,245	4,278	10,570	81%
Travel	35,000	2,740	37,425	34,863	-	(2,425)	107%
Repairs & Maintenance	840,668	72,425	936,872	829,849	18,702	(114,906)	114%
Other Interfund Allocations	1,979,778	164,982	1,814,796	1,374,054	-	164,982	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	15,500	68	5,603	8,795	-	9,897	36%
Transfers Out	608,052	-	456,039	-	-	152,013	75%
Total Services & Charges	4,098,572	279,467	3,838,756	2,783,864	36,041	223,774	95%
Capital	-	-	-	-	-	-	0%
Total Expenditures	21,801,520	2,120,423	19,444,438	19,372,187	71,074	2,286,008	90%
Net	-	-	-	-	-	-	-

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

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/Variiances:

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

**City of South Bend, Indiana
Monthly Financial Report
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Department Name Human Rights **Fund/Dept No.** 101-1008

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	346,093	24,410	197,086	318,749	-	149,007	57%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	30,000	-	30,000	-	-	-	100%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	9,613	-	9,613	21,734	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	385,706	24,410	236,698	340,483	-	149,007	61%
Expenditures							
Personnel							
Salaries & Wages	212,610	14,420	107,632	166,199	-	104,978	51%
Fringe Benefits	65,508	2,634	27,755	60,683	-	37,753	42%
Total Personnel	278,118	17,054	135,387	226,882	-	142,731	49%
Supplies	1,037	70	1,022	898	-	15	99%
Services & Charges							
Professional Services	2,040	-	2,040	-	-	-	100%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	2,360	-	2,320	1,461	-	40	98%
Travel	-	-	-	837	-	-	0%
Repairs & Maintenance	9,200	83	8,080	9,289	1,360	(240)	103%
Other Interfund Allocations	49,491	4,125	45,366	62,546	-	4,125	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	43,460	3,079	42,484	38,570	1,018	(42)	100%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	106,551	7,286	100,290	112,703	2,378	3,883	96%
Capital	-	-	-	-	-	-	0%
Total Expenditures	385,706	24,410	236,698	340,483	2,378	146,629	62%
Net	-	-	-	-	-	-	-

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

Explanation of Revenue Sources:

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

Department Purpose:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Rainy Day	Fund Number	102
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	233,000	22,563	223,373	164,181	-	9,627	96%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	233,000	22,563	223,373	164,181	-	9,627	96%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	233,000	22,563	223,373	164,181	-	9,627	
Cash Balance			10,685,478	10,442,445			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

No expenditures are budgeted at this time.

**City of South Bend, Indiana
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Fund Name	Parks & Recreation	Fund Number	201
Fund Type	Special Revenue Funds		
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	9,680,317	-	5,418,668	5,271,460	-	4,261,649	56%
Intergov./ Shared Revenues	720,180	-	432,043	410,872	-	288,137	60%
Intergov./ Grants	4,303,899	-	3,635,801	746,101	-	668,098	84%
Charges for Services	3,316,086	42,983	2,323,446	1,643,640	-	992,640	70%
Interest Earnings	122,000	8,769	121,598	76,470	-	402	100%
Donations	1,626,000	40,000	1,709,670	1,500	-	(83,670)	105%
Other Income	339,988	48,928	305,298	461,403	-	34,690	90%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	410,867	-	310,867	965,700	-	100,000	76%
Total Revenue	20,519,337	140,680	14,257,392	9,577,145	-	6,261,946	69%
Expenditures by Division							
Administration	1,749,190	153,363	1,586,099	1,170,777	2,356	160,735	91%
Maintenance	10,051,465	2,861,657	9,252,364	5,767,913	442,966	356,135	96%
Golf Courses	1,543,088	122,272	1,554,155	1,352,313	26,927	(37,994)	102%
Recreation	3,185,579	347,994	2,760,036	1,772,056	99,835	325,708	90%
Potawatomi Zoo	700,000	-	700,000	712,660	-	-	100%
Potawatomi Greenhouse	46,527	2,621	43,898	38,339	-	2,629	94%
Graffiti Removal	4	-	176	89,455	4	(176)	4505%
Marketing & Events	1,224,594	127,643	868,691	744,579	68,858	287,045	77%
Regional Cities Grant	3,608,655	3,527	3,148,653	660,135	396,579	63,423	98%
Pokagon Band-Howard Pk Imprv	2,225,000	-	2,225,000	-	-	-	100%
Leighton Foundation Grant	1,000,000	-	1,000,000	-	-	-	100%
Total Expenditures by Division	25,334,102	3,619,078	23,139,072	12,308,227	1,037,525	1,157,505	95%
Expenditures							
Personnel							
Salaries & Wages	6,225,247	648,174	5,529,953	5,049,507	-	695,294	89%
Fringe Benefits	1,987,061	190,962	1,691,076	2,095,407	1,051	294,934	85%
Total Personnel	8,212,308	839,136	7,221,029	7,144,915	1,051	990,228	88%
Supplies	1,476,696	145,713	1,189,772	917,928	160,470	126,454	91%
Services & Charges							
Professional Services	909,059	26,158	436,510	408,068	296,150	176,399	81%
Printing & Advertising	149,877	6,285	106,516	36,762	31,739	11,622	92%
Utilities	621,400	66,692	700,340	603,112	-	(78,940)	113%
Education & Training	44,899	671	21,983	4,813	4,973	17,943	60%
Travel	29,825	1,672	16,180	12,131	3,764	9,881	67%
Repairs & Maintenance	621,557	177,354	606,653	392,699	135,605	(120,701)	119%
Other Interfund Allocations	1,672,261	139,358	1,532,903	975,777	-	139,358	92%
Debt Service - Principal	440,472	58,911	456,436	357,495	30,000	(45,964)	110%
Debt Service - Interest & Fees	46,529	7,292	43,303	24,748	-	3,226	93%
Grants & Subsidies	715,000	-	715,000	691,626	-	-	100%
Other Services & Charges	1,152,414	189,905	1,082,608	416,323	56,488	13,318	99%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,403,293	674,298	5,718,432	3,923,554	558,719	126,142	98%
Capital	9,241,805	1,959,930	9,009,838	321,830	317,285	(85,318)	101%
Total Expenditures	25,334,102	3,619,078	23,139,072	12,308,227	1,037,525	1,157,506	95%
Net	(4,814,765)	(3,478,397)	(8,881,681)	(2,731,082)	-	5,104,440	
Cash Balance			(534,134)	3,482,103			

Staffing	Budget	Actual
Full Time	94	95
Part-Time /Seasonal/Temporary	N/A	150
Total	94	245

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

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Fund Name	Motor Vehicle Highway				Fund Number	202	
Fund Type	Special Revenue Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Intergov./ Shared Revenues	3,149,516	273,872	2,938,547	6,336,391	-	210,969	93%
Licenses & Permits	3,000	50	2,900	-	-	100	97%
Charges for Services	232,635	43,483	242,376	174,123	-	(9,741)	104%
Interest Earnings	140,000	9,687	137,947	123,234	-	2,053	99%
Other Income	20,938	21,037	41,971	55,481	-	(21,033)	200%
Interfund Allocation Reimb	138,150	11,512	126,638	-	-	11,512	92%
Transfers In	3,852,066	64,316	2,905,129	2,868,026	-	946,937	75%
Total Revenue	7,536,305	423,956	6,395,508	9,557,255	-	1,140,797	85%
Expenditures by Division							
Streets/Traffic & Lighting	10,362,351	805,800	9,453,068	8,234,981	219,853	689,430	93%
Curb & Sidewalk Program	1,671,576	124,116	1,347,923	924,192	130,827	192,826	88%
Total Expenditures by Division	12,033,927	929,915	10,800,990	9,159,173	350,680	882,256	93%
Expenditures							
Personnel							
Salaries & Wages	2,116,646	339,877	2,639,573	2,621,672	-	(522,927)	125%
Fringe Benefits	865,198	111,992	1,019,117	1,234,849	-	(153,919)	118%
Total Personnel	2,981,844	451,869	3,658,690	3,856,521	-	(676,846)	123%
Supplies	2,117,927	77,691	1,135,879	1,615,711	168,528	813,520	62%
Services & Charges							
Professional Services	782,793	-	597,538	339,244	129,177	56,078	93%
Printing & Advertising	1,000	-	222	263	448	330	67%
Utilities	51,752	3,395	44,327	40,464	66	7,359	86%
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	94,627	1,006,155	1,511,030	52,347	(277,997)	136%
Other Interfund Allocations	1,628,279	135,690	1,492,589	933,845	-	135,690	92%
Debt Service - Principal	857,551	105,673	734,901	719,026	-	122,650	86%
Debt Service - Interest & Fees	68,076	11,383	45,227	37,504	-	22,849	66%
Other Services & Charges	179,884	49,586	133,259	71,556	115	46,510	74%
Transfers Out	2,500,000	-	1,875,000	-	-	625,000	75%
Total Services & Charges	6,869,840	400,355	5,942,106	3,659,073	182,151	745,581	89%
Capital	64,316	-	64,316	27,868	-	-	100%
Total Expenditures	12,033,927	929,915	10,800,990	9,159,173	350,680	882,255	93%
Net	(4,497,622)	(505,959)	(4,405,483)	398,082		258,542	
Cash Balance			3,624,662	7,521,162			

Staffing	Budget	Actual
Full Time	59	56
Part-Time /Seasonal/Temporary	N/A	4
Total	59	60

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

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

City of South Bend, Indiana
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Fund Name	Recreation Nonreverting	Fund Number	203
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	924,178	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	13,740	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	2,023	-	-	0%
Other Income	-	-	-	5,840	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	945,781	-	-	0%
Expenditures by Division							
Recreation	-	-	-	778,241	-	-	0%
Marketing & Events	-	-	-	130,477	-	-	0%
Total Expenditures by Division	-	-	-	908,718	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	287,344	-	-	0%
Fringe Benefits	-	-	-	24,477	-	-	0%
Total Personnel	-	-	-	311,821	-	-	0%
Supplies	-	-	-	103,160	-	-	0%
Services & Charges							
Professional Services	-	-	-	108,816	-	-	0%
Printing & Advertising	-	-	-	62,899	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	6,528	-	-	0%
Travel	-	-	-	7,302	-	-	0%
Repairs & Maintenance	-	-	-	168	-	-	0%
Other Interfund Allocations	-	-	-	100,969	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	197,057	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	483,740	-	-	0%
Capital	-	-	-	9,998	-	-	0%
Total Expenditures	-	-	-	908,718	-	-	0%
Net	-	-	-	37,063	-	-	
Cash Balance	-	-	-	825,977	-	-	

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

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

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

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

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

Fund Type Special Revenue Funds

Control City Funds

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	40,054	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,983	19,020	14,443	-	5,980	76%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100,000	-	100,000	100,000	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	125,000	1,983	119,020	154,497	-	5,980	95%

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

Supplies	-	-	-	-	-	-	0%
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Services & Charges							
Professional Services	1,011,251	12,082	149,509	95,836	254,197	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%
Total Services & Charges	1,011,251	12,082	149,509	95,836	254,197	607,545	40%

Capital	-	-	-	-	-	-	0%
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Total Expenditures	1,011,251	12,082	149,509	95,836	254,197	607,545	40%
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Net	(886,251)	(10,099)	(30,489)	58,661	-	(601,565)	
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Cash Balance			925,710	933,724			
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Fund Purpose:

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

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

Past grant activity includes:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
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Fund Name	Economic Development State Grants	Fund Number	210
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	672,857	-	-	2,375	-	672,857	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,900	159	2,656	6,080	-	244	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	72,011	18,003	72,010	54,008	-	1	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	747,768	18,162	74,667	62,463	-	673,102	10%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	196,457	4,882	48,818	-	9,764	137,875	30%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	400,000	-	-	-	-	400,000	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	67,582	-	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%
Total Services & Charges	1,055,868	4,882	332,825	109,670	27,766	695,276	34%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,055,868	4,882	332,825	109,670	27,766	695,276	34%
Net	(308,100)	13,280	(258,158)	(47,207)	-	(22,174)	-
Cash Balance	-	-	87,454	362,912	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Department of Community Investment (DCI)	Fund Number	211
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	440,636	-	434,000	270,192	-	6,636	98%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	259,100	9,232	194,384	283,041	-	64,716	75%
Fines, Forfeitures, and Fees	152	-	-	-	-	152	0%
Interest Earnings	10,000	2,207	11,828	13,129	-	(1,828)	118%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,704	(765)	3,499	4,196	-	1,205	74%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,350,633	-	1,762,975	1,399,515	-	587,658	75%
Total Revenue	3,065,225	10,674	2,406,686	1,970,073	-	658,539	79%
Expenditures							
Personnel							
Salaries & Wages	1,580,670	179,359	1,368,660	1,354,236	-	212,010	87%
Fringe Benefits	609,943	56,317	481,919	580,199	-	128,024	79%
Total Personnel	2,190,613	235,677	1,850,579	1,934,435	-	340,034	84%
Supplies	28,460	1,332	17,191	19,039	1,661	9,608	66%
Services & Charges							
Professional Services	309,878	29,889	125,813	293,088	161,376	22,689	93%
Printing & Advertising	19,994	896	12,886	10,031	175	6,933	65%
Utilities	-	-	-	-	-	-	0%
Education & Training	12,125	338	8,923	8,889	-	3,202	74%
Travel	19,700	5,318	22,667	16,922	-	(2,967)	115%
Repairs & Maintenance	88,345	8,443	12,208	5,898	39,151	36,986	58%
Other Interfund Allocations	464,363	38,697	425,666	358,479	-	38,697	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	19,188	767	15,088	10,704	406	3,694	81%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	933,593	84,349	623,250	704,012	201,108	109,234	88%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,152,666	321,357	2,491,019	2,657,486	202,769	458,876	85%
Net	(87,441)	(310,683)	(84,334)	(687,413)	-	199,663	
Cash Balance			649,207	426,077			

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

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

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Dept of Community Investment Grants	Fund Number	212
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	7,744,914	133,853	1,827,482	3,206,282	-	5,917,432	24%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	1,000	-	-	110	-	1,000	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,416,390	396	483,924	99,510	-	932,466	34%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,162,304	134,249	2,311,406	3,305,902	-	6,850,898	25%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	300,000	5,833	22,269	-	99,888	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	251,670	2,414,959	3,229,876	2,478,893	2,751,063	64%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,944,915	257,503	2,437,227	3,229,876	2,578,781	2,928,906	63%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	7,944,915	257,503	2,437,227	3,229,876	2,578,781	2,928,906	63%
Net	1,217,389	(123,254)	(125,821)	76,026	-	3,921,992	-
Cash Balance	-	-	238,964	525,358	-	-	-

Fund Purpose:

This fund accounts for various grants including:

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

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

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

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

Explanation of Significant Revenue and Expenditure Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Police State Seizures	Fund Number	216
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	30,000	-	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	501	4,890	3,264	-	310	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	310	-	310	300	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35,510	501	10,217	40,301	-	25,292	29%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	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%
Total Services & Charges	32,000	-	-	7,053	-	32,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	32,000	-	-	7,053	-	32,000	0%
Net	3,510	501	10,217	33,248	-	(6,708)	
Cash Balance			237,257	227,415			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Gift, Donation, Bequest	Fund Number	217
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Interest Earnings	9,500	1,408	9,713	2,132	-	(213)	102%
Donations	657,500	785	651,865	107,191	-	5,635	99%
Other Income	-	-	-	-	-	-	0%
Transfers In	76,493	-	76,493	-	-	-	100%
Total Revenue	743,493	2,192	738,072	109,324	-	5,422	99%

Expenditures by Project							
Animal Care & Control	40,000	-	38,258	26,286	832	910	98%
Wayfinding Signage Project	138,476	15,513	53,988	-	57,944	26,544	81%
Bowman Creek Project	-	-	-	-	-	-	0%
Bike Signage	2,500	-	-	-	-	2,500	0%
Bloomberg Mayors Challenge Award	391,466	30,674	104,940	-	234,949	51,577	87%
AmeriCorps-Milton Trust Energy Gran	-	-	-	-	7,375	(7,375)	0%
Human Rights Scholarship Program	28,150	-	19,310	-	-	8,840	69%
Historic Preservation Commiss.	5,000	-	-	322	-	5,000	0%
Hesburgh-MLK Memorial	-	-	-	350	-	-	0%
Total Expenditures by Project	605,592	46,187	216,497	26,958	301,100	87,996	85%

Expenditures							
Supplies	5,000	-	-	322	-	5,000	0%
Services & Charges							
Professional Services	567,042	46,187	196,006	22,826	292,906	78,130	86%
Printing & Advertising	21,650	-	3,479	-	-	18,171	16%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	2,900	-	1,181	1,014	8,194	(6,475)	323%
Other Interfund Allocations	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	9,000	-	15,831	2,795	-	(6,831)	176%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	600,592	46,187	216,497	26,636	301,100	82,995	86%
Capital	-	-	-	-	-	-	0%
Total Expenditures	605,592	46,187	216,497	26,958	301,100	87,995	85%
Net	137,901	(43,995)	521,575	82,366		(82,573)	
Cash Balance			716,043	183,109			

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
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Fund Name	Police Curfew Violations	Fund Number	218
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	200	38	75	138	-	125	38%
Interest Earnings	300	27	279	208	-	21	93%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	750	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	65	354	1,095	-	146	71%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	1,000	-	623	854	-	377	62%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,000	-	623	854	-	377	62%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	623	854	-	377	62%
Net	(500)	65	(269)	241	-	(231)	
Cash Balance			12,836	13,081			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	262,652	27,993	233,590	170,319	-	29,062	89%
Interest Earnings	13,500	1,658	12,979	5,066	-	521	96%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,248	-	2,248	-	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	681,491	-	511,118	486,205	-	170,373	75%
Total Revenue	959,891	29,650	759,935	661,589	-	199,956	79%
Expenditures							
Personnel							
Salaries & Wages	191,978	19,874	165,278	152,369	-	26,700	86%
Fringe Benefits	79,869	6,564	59,646	76,949	-	20,223	75%
Total Personnel	271,847	26,438	224,924	229,318	-	46,923	83%
Supplies	26,450	1,585	21,084	20,127	8,443	(3,077)	112%
Services & Charges							
Professional Services	74,000	4,500	38,000	37,725	4,000	32,000	57%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	444,722	1,586	139,605	220,186	30,781	274,336	38%
Other Interfund Allocations	34,894	2,908	31,986	53,097	-	2,908	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	166,944	890	65,029	59,305	42,556	59,359	64%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	720,560	9,884	274,620	370,312	77,337	368,603	49%
Capital	24,580	-	24,580	-	-	-	100%
Total Expenditures	1,043,437	37,907	545,208	619,758	85,780	412,449	60%
Net	(83,546)	(8,257)	214,727	41,832	-	(212,493)	-
Cash Balance			757,632	423,480			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Law Enforcement Continuing Education	Fund Number	220
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	150,377	11,670	126,567	117,845	-	23,810	84%
Fines, Forfeitures, and Fees	115,125	8,756	95,310	73,543	-	19,815	83%
Interest Earnings	8,500	827	8,460	8,956	-	40	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	525	-	2,000	0%
Other Income	56,593	(47)	38,726	17,613	-	17,867	68%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	332,595	21,207	269,064	218,481	-	63,532	81%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	295,556	708	168,527	158,052	3,306	123,723	58%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	91,990	870	62,054	74,904	6,100	23,836	74%
Travel	60,000	1,551	38,834	38,386	-	21,166	65%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	70,000	-	37,480	30,230	-	32,520	54%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	221,990	2,421	138,369	143,521	6,100	77,522	65%
Capital	-	-	-	-	-	-	0%
Total Expenditures	517,546	3,129	306,895	301,573	9,406	201,245	61%
Net	(184,951)	18,077	(37,831)	(83,092)	-	(137,713)	
Cash Balance			408,278	490,934			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

Fund Name	Landlord Registration	Fund Number	221
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	5,500	1,500	6,775	310	-	(1,275)	123%
Interest Earnings	250	32	244	118	-	6	98%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,750	1,532	7,019	428	-	(1,269)	122%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	500	-	-	5	-	500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	500	-	-	5	-	500	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	500	-	-	5	-	500	0%
Net	5,250	1,532	7,019	423	-	(1,769)	
Cash Balance			17,146	10,108			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Loss Recovery	Fund Number	227
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	13,000	1,273	12,923	11,579	-	77	99%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,000	1,273	12,923	11,579	-	77	99%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	33,997	-	1,211	28,342	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%
Total Services & Charges	270,097	-	37,311	163,342	208,997	23,789	91%
Capital	2,409	-	-	24,273	2,409	-	100%
Total Expenditures	272,506	-	37,311	187,615	211,406	23,789	91%
Net	(259,506)	1,273	(24,388)	(176,037)	-	(23,712)	
Cash Balance			602,763	670,582			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Public Safety LOIT	Fund Number	249
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	9,205,130	713,380	8,491,750	7,851,541	-	713,380	92%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	52,000	6,735	58,058	19,315	-	(6,058)	112%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,257,130	720,115	8,549,808	7,870,856	-	707,322	92%
Expenditures by Dept							
249-0805 Police PS LOIT	4,454,976	547,313	3,677,247	3,990,489	-	777,729	83%
249-0905 Fire PS LOIT	4,111,579	440,238	3,448,901	2,984,002	-	662,678	84%
Total Expenditures by Dept	8,566,555	987,551	7,126,148	6,974,491	-	1,440,407	83%
Expenditures							
Personnel							
Salaries & Wages	6,614,606	775,078	5,464,799	5,109,687	-	1,149,807	83%
Fringe Benefits	1,951,949	212,473	1,661,349	1,864,804	-	290,600	85%
Total Personnel	8,566,555	987,551	7,126,148	6,974,491	-	1,440,407	83%
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	8,566,555	987,551	7,126,148	6,974,491	-	1,440,407	83%
Net	690,575	(267,436)	1,423,660	896,365	-	(733,085)	
Cash Balance			3,381,827	1,883,745			

Staffing - Full Time	Budget	Actual
Sworn Police Officers	45	49
Sworn Firefighters	45	42
Total	90	91

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Local Roads & Streets	Fund Number	251
Fund Type	Special Revenue Funds		
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	1,695,689	165,996	1,685,544	1,674,170	-	10,145	99%
Intergov./ Grants	320,000	19,678	117,020	292,498	-	202,980	37%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	95,000	10,292	101,831	62,278	-	(6,831)	107%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	37,025	1,352	38,375	412,635	-	(1,350)	104%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,500,000	-	1,875,000	-	-	625,000	75%
Total Revenue	4,647,714	197,318	3,817,771	2,441,580	-	829,944	82%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	339,675	816	63,646	555,400	27,983	248,046	27%
Services & Charges							
Professional Services	878,000	2,874	173,652	14,000	54,348	650,000	26%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	923,926	1,000	340,880	696,225	138,796	444,250	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	64,316	617,569	-	-	46,747	93%
Total Services & Charges	2,471,242	68,190	1,137,100	710,225	193,144	1,140,997	54%
Capital	4,348,109	52,408	2,060,286	375,070	710,054	1,577,769	64%
Total Expenditures	7,159,026	121,414	3,261,032	1,640,694	931,181	2,966,812	59%
Net	(2,511,312)	75,904	556,739	800,886	-	(2,136,868)	
Cash Balance			4,485,153	4,136,431			

Fund Purpose:

This fund is used to track expenditures for road projects.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Supplies

- Street Department Supplies - \$250,000

Repairs & Maintenance

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

Professional Services

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

Capital Projects

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

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

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

Fund Name	LOIT Special Distribution	Fund Number	257
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	215,000	-	-	670,000	-	215,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,500	497	9,812	36,345	-	2,688	78%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	92,453	-	92,453	185,734	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	319,953	497	102,265	892,079	-	217,688	32%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	322,319	13,404	251,308	367,841	30,021	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	13,404	251,308	1,707,841	30,021	40,990	87%
Capital	578,944	15,158	432,809	570,327	146,135	-	100%
Total Expenditures	901,263	28,562	684,117	2,278,168	176,156	40,990	95%
Net	(581,310)	(28,064)	(581,851)	(1,386,089)	-	176,698	-
Cash Balance	-	-	177,712	895,249	-	-	-

Fund Purpose:

This fund was established in 2016, per the State Board of Accounts (SBOA), to receive a one-time payment of local income taxes from the State for the purpose of infrastructure expenditures. Per the state statute, a minimum of 75% must be spent on infrastructure projects. A total of \$4,217,549, representing 75% of the total distribution, was deposited in May 2016, comprised of \$4,160,901 distributed to the City and \$56,648 distributed to the Redevelopment Authority. The remainder was deposited into the Rainy Day Fund (102).

Explanation of Revenue Sources:

2019 Grants/Intergovernmental revenue show a decrease of \$883K. Incoming grants reimbursements are expected to be lower in future years. This fund receives revenue from interest earned on the fund's cash balance.

Explanation of Significant Spending on Capital Projects:

In 2019, \$65,000 is budgeted for a traffic signal study. Expenditures have been adjusted to work within the confines of the available cash balance.

Projects include: Ironwood pavement restoration, Olive Street repairs, Bendix Drive, West Side Quit Zone, Boland Trail, Safe Routes to School (SRTS) Monroe/Studebaker.

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

Fund Name	Human Rights Federal Grant	Fund Number	258
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	145,000	-	174,100	74,580	-	(29,100)	120%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	879	9,373	7,650	-	627	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	20,400	-	297	23,303	-	20,103	1%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	175,400	879	183,770	105,533	-	(8,370)	105%
Expenditures							
Personnel							
Salaries & Wages	108,930	13,962	110,024	48,818	-	(1,094)	101%
Fringe Benefits	41,158	3,753	32,192	23,671	-	8,966	78%
Total Personnel	150,088	17,715	142,216	72,489	-	7,872	95%
Supplies	2,000	89	1,330	1,738	476	194	90%
Services & Charges							
Professional Services	30,683	1,667	20,025	33,248	3,333	7,325	76%
Printing & Advertising	22,000	-	-	15,369	-	22,000	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	5,500	1,324	3,709	15	-	1,791	67%
Travel	12,417	-	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	147	607	8,983	-	11,693	5%
Transfers Out	76,493	-	76,493	-	-	-	100%
Total Services & Charges	159,393	3,138	109,444	63,220	3,333	46,617	71%
Capital	-	-	-	-	-	-	0%
Total Expenditures	311,481	20,943	252,990	137,447	3,809	54,683	82%
Net	(136,081)	(20,063)	(69,220)	(31,913)	-	(63,053)	
Cash Balance			460,191	540,065			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Local Road & Bridge Grant	Fund Number	265
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	600,000	-	553,253	-	-	46,747	92%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,400	506	7,561	5,215	-	(161)	102%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	600,000	-	553,253	1,340,000	-	46,747	92%
Total Revenue	1,207,400	506	1,114,067	1,345,215	-	93,333	92%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	1,283,291	97,562	996,856	1,802,167	192,891	93,544	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	97,562	996,856	1,802,167	192,891	93,544	93%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,283,291	97,562	996,856	1,802,167	192,891	93,544	93%
Net	(75,891)	(97,056)	117,211	(456,952)	-	(211)	-
Cash Balance	-	-	447,297	535,991	-	-	-

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	MVH Restricted Fund	Fund Number	266
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Intergov./ Shared Revenues	3,149,515	273,872	2,938,547	-	-	210,968	93%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,000	2,418	9,294	-	-	1,706	84%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,160,515	276,290	2,947,841	-	-	212,674	93%
Expenditures by Division							
Streets/Traffic & Lighting	3,348,615	24,496	1,359,627	-	29,386	1,959,602	41%
Curb & Sidewalk Program	-	-	-	-	-	-	0%
Total Expenditures by Division	3,348,615	24,496	1,359,627	-	29,386	1,959,602	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	21,569	1,239,946	-	29,386	126,358	91%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	442,200	2,927	119,681	-	-	322,519	27%
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	2,927	119,681	-	-	322,519	27%
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,348,615	24,496	1,359,627	-	29,386	1,959,602	41%
Net	(188,100)	251,794	1,588,214	-	-	(1,746,928)	
Cash Balance			1,592,265	-	-		

Fund Purpose:

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

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	15,000	11	12,956	10,503	-	2,044	86%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,400	148	1,361	912	-	39	97%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,400	159	14,317	11,415	-	2,083	87%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	30,000	2,281	7,720	12,083	10,816	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%
Total Services & Charges	30,000	2,281	7,720	12,083	10,816	11,464	62%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	30,000	2,281	7,720	12,083	10,816	11,464	62%
Net	(13,600)	(2,122)	6,597	(668)		(9,381)	
Cash Balance			66,347	54,486			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Morris PAC Self-Promotion	Fund Number	274
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	125,000	15,514	69,396	83,973	-	55,604	56%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,800	328	2,813	649	-	(13)	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	127,800	15,842	72,209	84,622	-	55,591	57%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	15,000	-	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%
Total Services & Charges	75,000	-	956	-	-	74,044	1%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	75,000	-	956	-	-	74,044	1%
Net	52,800	15,842	71,253	84,622	-	(18,453)	
Cash Balance			172,971	84,622			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Police Block Grants	Fund Number	280
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	90	9	85	63	-	5	95%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	90	9	85	63	-	5	95%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	90	9	85	63	-	5	
Cash Balance			4,077	3,984			

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

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

Explanation of Expenditures and Significant Changes/Variations:
Justice Assistance Grant 2009-SB-B9-1280 was essentially completed in 2014. There are no open grants at this time.

Explanation of Significant Spending on Capital Projects:

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

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

Explanation of Revenue Sources:

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

Explanation of Significant Spending on Capital Projects:

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

Fund Name	HAZMAT	Fund Number	289
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	10,000	-	9,350	-	-	650	94%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	600	60	548	415	-	52	91%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,600	60	9,898	415	-	702	93%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	10,472	-	529	8,834	918	9,025	14%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Total Expenditures	10,472	-	529	8,834	918	9,025	14%
Net	128	60	9,369	(8,419)	-	(8,323)	-
Cash Balance	-	-	28,449	19,044	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Indiana River Rescue	Fund Number	291
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	105,370	5,200	110,570	93,390	-	(5,200)	105%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,350	607	5,184	2,394	-	166	97%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	24,945	-	24,945	-	-	-	100%
Other Income	-	-	-	5,152	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	135,665	5,807	140,700	100,936	-	(5,034)	104%
Expenditures							
Personnel							
Salaries & Wages	13,000	-	462	2,769	-	12,538	4%
Fringe Benefits	2,500	-	-	-	-	2,500	0%
Total Personnel	15,500	-	462	2,769	-	15,038	3%
Supplies	43,745	-	10,603	13,277	3,092	30,050	31%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	1,000	-	890	-	-	110	89%
Utilities	-	-	-	-	-	-	0%
Education & Training	11,000	-	10,855	2,054	-	145	99%
Travel	14,500	-	942	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%
Total Services & Charges	76,020	-	20,206	32,512	-	55,813	27%
Capital	-	-	-	-	-	-	0%
Total Expenditures	135,265	-	31,271	48,559	3,092	100,901	25%
Net	400	5,807	109,429	52,377	-	(105,935)	
Cash Balance			291,025	176,045			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

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

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

Explanation of Significant Spending on Capital Projects:

**City of South Bend, Indiana
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Fund Name	Regional Police Academy	Fund Number	294
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	20,000	3,450	22,875	21,192	-	(2,875)	114%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,500	240	2,340	1,525	-	160	94%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	175	-	-	1,825	9%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	24,500	3,690	25,390	22,716	-	(890)	104%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	-	190	-	1,500	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	10,000	-	157	6,150	-	9,843	2%
Travel	1,500	-	-	-	-	1,500	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	9,500	467	6,038	5,130	-	3,462	64%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	21,000	467	6,195	11,280	-	14,805	30%
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,500	467	6,195	11,470	-	16,305	28%
Net	2,000	3,223	19,194	11,247	-	(17,195)	
Cash Balance			117,847	98,585			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

There are no major expenditures planned for this fund.

Explanation of Significant Spending on Capital Projects:

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	COPS MORE Grant	Fund Number	295
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	224,489	14,850	56,495	101,310	-	167,994	25%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	10,000	698	8,663	11,210	-	1,337	87%
Interest Earnings	3,800	377	3,657	2,000	-	143	96%
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%
Total Revenue	268,089	15,925	74,315	128,532	-	193,775	28%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	88,554	120	57,066	19,215	1,570	29,918	66%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	300	-	300	-	-	-	100%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	44,700	2,532	29,074	68,739	880	14,746	67%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	45,000	2,532	29,374	68,739	880	14,746	67%
Capital	80,000	-	-	-	-	80,000	0%
Total Expenditures	213,554	2,652	86,440	87,954	2,450	124,664	42%
Net	54,535	13,273	(12,125)	40,578		69,111	
Cash Balance			190,467	175,734			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name Police Federal Drug Enforcement	Fund Number 299
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Fund Type Special Revenue Funds
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Control City Funds

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	50,000	-	-	6,201	-	50,000	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,600	192	2,971	2,396	-	629	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	6,677	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	53,600	192	2,971	15,274	-	50,629	6%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	6,000	-	-	-	-	6,000	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	45,000	-	43,499	22,100	-	1,501	97%
Total Expenditures	51,000	-	43,499	22,100	-	7,501	85%
Net	2,600	192	(40,528)	(6,826)	-	43,128	
Cash Balance			113,392	123,903			

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

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

Explanation of Expenditures and Significant Changes/Variations:
Budgeted expenditures are for replacement of police cars and for supplies related to drug enforcement and training.

Explanation of Significant Spending on Capital Projects:

**City of South Bend, Indiana
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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	11,867,489	11,430,876	-	1,012,358	92%
Intergov./ Grants	12,500	-	12,500	-	-	-	100%
Charges for Services	8,600	-	8,500	6,000	-	100	99%
Interest Earnings	265,000	26,550	268,965	160,137	-	(3,965)	101%
Donations	-	-	5,000	-	-	(5,000)	0%
Other Income	75,272	-	75,272	651,446	-	-	100%
Transfers In	927,077	-	927,077	324,171	-	-	100%
Total Revenue	14,168,296	1,038,908	13,164,803	12,572,629	-	1,003,493	93%
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	4,231	285,828	1,193,894	191,360	100,000	83%
South Bend Art Museum	65,000	-	65,000	65,000	-	-	100%
Studebaker Museum	279,622	23,302	256,320	254,711	-	23,302	92%
Light Up South Bend	338,101	-	241,546	88,404	29,939	66,616	80%
Street Paving	1,938,323	-	1,453,313	12,755	-	485,010	75%
Utilities & Services	2,449,861	149,037	2,333,500	2,571,129	34,059	82,302	97%
Curb & Sidewalk	1,500,000	-	1,125,000	1,125,000	-	375,000	75%
Information Technology	3,052,662	19,448	1,237,412	2,874	1,815,250	-	100%
Police Department	1,643,740	3,640	1,618,739	1,158,785	-	25,001	98%
Fire Department & EMS	926,579	-	694,934	173,674	-	231,645	75%
Community Investment	2,402,354	66,360	994,807	811,234	441,627	965,920	60%
Parks Administration	400,000	-	300,000	965,700	-	100,000	75%
Corridor Ambassadors	351,050	-	351,050	228,676	-	-	100%
Vacant & Abandoned	847,208	82,669	359,211	-	149,163	338,834	60%
Total Expenditures by Activity	17,021,688	348,686	11,633,685	8,781,835	2,661,398	2,726,604	84%
Expenditures by Type							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	278,101	-	203,230	690,628	29,939	44,932	84%
Services & Charges							
Professional Services	3,761,129	18,818	1,509,479	240,611	2,068,781	182,869	95%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	1,570,000	146,202	1,577,604	1,522,333	-	(7,604)	100%
Repairs & Maintenance	799,614	1,350	698,706	1,469,920	32,617	68,291	91%
Other Interfund Allocations	8,631	719	7,912	6,303	-	719	92%
Debt Service - Principal	1,557,180	8,138	1,557,180	981,135	-	-	100%
Debt Service - Interest & Fees	90,722	362	90,721	60,447	-	1	100%
Grants & Subsidies	1,978,741	85,267	1,063,169	1,084,046	192,166	723,406	63%
Other Services & Charges	1,544,378	84,154	1,138,244	610,452	105,434	300,700	81%
Transfers Out	4,764,329	-	3,573,247	2,090,700	-	1,191,082	75%
Total Services & Charges	16,074,724	345,011	11,216,262	8,065,946	2,398,998	2,459,464	85%
Capital	668,863	3,675	214,194	25,262	232,460	222,209	67%
Total Expenditures	17,021,688	348,686	11,633,685	8,781,835	2,661,398	2,726,605	84%
Net	(2,853,392)	690,221	1,531,118	3,790,794	-	(1,723,112)	
Cash Balance			13,346,242	12,392,087			

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

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

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

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

Fund Name	Economic Development Income Tax	Fund Number	408
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	12,474,651	966,436	11,508,216	10,992,076	-	966,435	92%
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	36,840	355,084	230,611	-	(5,084)	101%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,901	4,504	12,405	598,182	-	(4,504)	157%
Transfers In	178,534	-	178,534	-	-	-	100%
Total Revenue	13,515,746	1,007,780	12,558,898	12,175,529	-	956,847	93%

Expenditures by Activity							
Debt Service & Other	415,000	35,055	388,426	1,961,774	-	26,574	94%
Street Paving	500,000	-	406,708	1,453,313	54,561	38,731	92%
PSAP	2,857,018	234,834	2,583,177	2,395,284	234,834	39,007	99%
Community Investment	6,997,310	146,893	2,993,470	852,753	1,863,061	2,140,779	69%
Parks & Recreation	400,525	30,992	378,928	-	-	21,597	95%
Potawatomi Zoo	322,949	-	214,487	100,000	-	108,462	66%
Code Enforcement	2,364,559	-	1,773,419	1,053,961	-	591,140	75%
Animal Care & Control	845,841	-	634,381	615,497	-	211,460	75%
Total Expenditures by Activity	14,703,202	447,774	9,372,995	8,432,581	2,152,456	3,177,750	78%

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

Supplies	-	-	-	-	-	-	0%
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Services & Charges							
Professional Services	3,428,775	243,034	3,004,916	2,500,180	334,654	89,205	97%
Printing & Advertising	5,043	196	350	424	-	4,693	7%
Utilities	16,055	1,155	3,203	1,117	2,852	10,000	38%
Repairs & Maintenance	747,918	34,994	576,261	133,034	90,386	81,271	89%
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	110,055	715,293	852,165	1,637,379	1,375,984	63%
Other Services & Charges	7,285	-	221	467,375	(1)	7,065	3%
Transfers Out	5,781,521	30,992	4,429,745	4,428,456	-	1,351,776	77%
Total Services & Charges	14,038,202	420,426	8,945,226	8,382,751	2,065,271	3,027,706	78%

Capital	665,000	27,348	427,769	49,830	87,185	150,046	77%
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Total Expenditures	14,703,202	447,774	9,372,995	8,432,581	2,152,456	3,177,752	78%
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Net	(1,187,456)	560,006	3,185,903	3,742,948	-	(2,220,905)	
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Cash Balance	-	-	18,393,984	16,493,498	-	-	
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Fund Purpose:
This fund accounts for the receipt and expense of Economic Development Income Tax (EDIT) revenue. The EDIT Fund is a source of bonding capacity for the City and efforts are made to keep significant reserves in order to receive a higher credit rating and lower interest rates.

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

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Urban Development Action Grant	Fund Number	410
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	113	511	6,299	-	489	51%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,240	-	84,104	37,508	-	(38,864)	186%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	46,240	113	84,615	43,807	-	(38,375)	183%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	60,000	-	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	-	60,000	486,081	-	-	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	60,000	-	60,000	486,081	-	-	100%
Net	(13,760)	113	24,615	(442,275)	-	(38,375)	
Cash Balance			53,597	28,936			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Project ReLeaf	Fund Number	655
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	447,139	37,300	410,428	409,949	-	36,711	92%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,350	1,070	12,628	12,811	-	(278)	102%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	459,489	38,371	423,056	422,760	-	36,433	92%
Expenditures							
Personnel							
Salaries & Wages	72,660	27,604	29,918	24,772	-	42,742	41%
Fringe Benefits	5,559	2,112	2,250	1,895	-	3,309	40%
Total Personnel	78,219	29,716	32,169	26,667	-	46,051	41%
Supplies							
	-	-	-	1,121	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	(7,860)	-	9,606	-	-	0%
Other Interfund Allocations	40,243	3,354	36,889	28,776	-	3,354	92%
Debt Service - Principal	-	-	-	48,404	-	-	0%
Debt Service - Interest & Fees	-	-	-	576	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	199	3,349	5,556	-	3,151	52%
Transfers Out	550,000	-	412,500	412,500	-	137,500	75%
Total Services & Charges	596,743	(4,306)	452,738	505,418	-	144,005	76%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	674,962	25,409	484,906	533,206	-	190,056	72%
Net	(215,473)	12,961	(61,850)	(110,446)	-	(153,623)	
Cash Balance			529,411	715,848			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Police K-9 Unit	Fund Number	705
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Fund Type	Special Revenue Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	60	5	50	46	-	10	83%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,060	5	50	46	-	2,010	2%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,020	-	-	601	-	2,020	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	2,020	-	-	601	-	2,020	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,020	-	-	601	-	2,020	0%
Net	40	5	50	(555)	-	(10)	
Cash Balance			2,385	2,330			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	2017 Parks Bond Debt Service	Fund Number	312
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,077,000	-	629,029	386,442	-	447,971	58%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	61,404	-	36,183	18,100	-	25,221	59%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,000	-	565	763	-	435	56%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,139,404	-	665,777	405,306	-	473,627	58%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	770,000	-	770,000	350,000	-	-	100%
Debt Service - Interest & Fees	411,143	-	411,140	243,304	-	3	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,181,143	-	1,181,140	593,304	-	3	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,181,143	-	1,181,140	593,304	-	3	100%
Net	(41,739)	-	(515,363)	(187,998)	-	473,624	
Cash Balance			(367,720)	(187,998)			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Football Hall of Fame Debt Service	Fund Number	313
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	234,467	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	14,078	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	27	-	27	141	-	-	99%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	248,724	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	27	-	27	497,409	-	-	99%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	620,000	-	-	0%
Debt Service - Interest & Fees	-	-	-	11,315	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	97,077	-	97,077	-	-	-	100%
Total Services & Charges	97,077	-	97,077	631,315	-	-	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	97,077	-	97,077	631,315	-	-	100%
Net	(97,050)	-	(97,050)	(133,906)	-	-	-
Cash Balance	-	-	-	(109,688)	-	-	-

Fund Purpose:

This fund collected a separate property tax levy (distributions received in June and December) and was used to pay debt service on the former College Football Hall of Fame building.

Explanation of Revenue Sources:

This fund received property tax revenue (distributions received in June and December) from a special levy. Because of the timing of revenue and expenditures, this fund typically had a negative cash balance until the property tax distributions were received. During those times, the EDIT Fund (408) would make an interfund transfer to help cover the debt service payments.

Explanation of Expenditures and Significant Changes/Variations:

The final debt service payment on the Hall of Fame Bonds was February 1, 2018. The property tax levy from this fund will be repurposed and collected in Fund 312.

In 2019, the remaining fund balance will be transferred to the EDIT Fund (408) to reimburse EDIT for the interfund transfers it made to help pay for the debt service payments for the Hall of Fame bonds.

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

Fund Name	Professional Sports Development	Fund Number	377
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,201	-	1,201	37	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	-	3,786	7,431	-	14,214	21%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	527,518	-	527,517	-	-	1	100%
Total Revenue	546,719	-	532,504	7,468	-	14,215	97%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	345,000	-	345,000	770,000	-	-	100%
Debt Service - Interest & Fees	9,770	-	8,970	44,870	-	800	92%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	178,534	-	178,534	-	-	-	100%
Total Services & Charges	533,304	-	532,504	814,870	-	800	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	533,304	-	532,504	814,870	-	800	100%
Net	13,415	-	-	(807,402)	-	13,415	-
Cash Balance	-	-	-	(783,696)	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	South Bend Building Corp	Fund Number	755
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,000	968	13,673	8,318	-	327	98%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,641,500	-	2,641,500	2,646,000	-	-	100%
Total Revenue	2,655,500	968	2,655,173	2,654,318	-	327	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	2,175,000	-	2,175,000	2,100,000	-	-	100%
Debt Service - Interest & Fees	459,750	1,250	456,644	535,775	-	3,106	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	2,634,750	1,250	2,631,644	2,635,775	-	3,106	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,634,750	1,250	2,631,644	2,635,775	-	3,106	100%
Net	20,750	(282)	23,530	18,543	-	(2,779)	
Cash Balance			814,556	790,129			

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

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

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

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

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

Fund Name	2015 Parks Bond Debt Service	Fund Number	757
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,500	175	3,100	2,196	-	400	89%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	379,431	31,482	347,041	314,918	-	-	91%
Total Revenue	382,931	31,657	350,141	317,115	-	32,790	91%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	220,000	-	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							
Capital	-	-	-	-	-	-	0%
Total Expenditures	383,732	-	382,731	379,106	-	1,001	100%
Net	(801)	31,657	(32,590)	(61,991)	-	31,789	-
Cash Balance	-	-	527,841	495,777	-	-	-

Fund Purpose:

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

Accounting Methodology:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Eddy Street Commons Debt Service	Fund Number	760
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7,500	512	7,925	5,171	-	(425)	106%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,298,125	-	1,298,125	1,278,472	-	-	100%
Total Revenue	1,305,625	512	1,306,050	1,283,643	-	(425)	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	50,000	-	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%
Total Services & Charges	1,299,125	-	1,298,125	1,278,472	-	1,000	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,299,125	-	1,298,125	1,278,472	-	1,000	100%
Net	6,500	512	7,925	5,171	-	(1,425)	
Cash Balance			3,460,832	2,506,651			

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

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

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

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

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

Fund Name	Coveleski Stadium Capital				Fund Number	401	
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	43,500	-	23,125	29,082	-	20,375	53%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	850	56	653	899	-	197	77%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	44,350	56	23,778	29,982	-	20,572	54%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	71,667	-	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%
Total Services & Charges	71,667	-	34,167	-	495	37,005	48%
Capital	32,955	-	32,955	10,000	-	-	100%
Total Expenditures	104,622	-	67,122	10,000	495	37,005	65%
Net	(60,272)	56	(43,344)	19,982	-	(16,433)	-
Cash Balance			30,070	74,509			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Explanation of Significant Spending on Capital Projects:

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

Fund Name	Park Non-Reverting Capital	Fund Number	405
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	4,622	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	1,056	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	27,600	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	33,278	-	-	0%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	36,361	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	15,634	-	-	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	-	-	-	15,634	-	-	0%
Capital							
	-	-	-	31,500	-	-	0%
Total Expenditures	-	-	-	83,494	-	-	0%
Net	-	-	-	(50,217)	-	-	
Cash Balance				126,488			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

Fund Name	Cumulative Capital Development	Fund Number	406
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	436,330	-	245,374	239,982	-	190,956	56%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	34,014	-	19,576	18,718	-	14,438	58%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,800	707	8,639	7,723	-	161	98%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	479,144	707	273,590	266,423	-	205,555	57%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	491,442	95,777	498,598	549,419	-	(7,156)	101%
Debt Service - Interest & Fees	40,679	11,949	40,678	25,983	-	1	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	532,121	107,726	539,276	575,402	-	(7,155)	101%
Capital	286,000	158,905	271,112	-	14,889	(1)	100%
Total Expenditures	818,121	266,631	810,388	575,402	14,889	(7,156)	101%
Net	(338,977)	(265,924)	(536,798)	(308,979)	-	212,711	-
Cash Balance	-	-	(7,617)	312,078	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

City of South Bend, Indiana
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Fund Name	Cumulative Capital Improvement	Fund Number	407
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	207,296	-	111,614	111,715	-	95,682	54%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,237	10,436	4,991	-	(436)	104%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	25,000	25,000	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	242,296	1,237	147,050	141,705	-	95,246	61%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	249,500	-	-	0%
Total Services & Charges	-	-	-	249,500	-	-	0%
Capital	28,000	-	28,000	-	-	-	100%
Total Expenditures	28,000	-	28,000	249,500	-	-	100%
Net	214,296	1,237	119,050	(107,795)	-	95,246	-
Cash Balance	-	-	566,776	322,489	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

**City of South Bend, Indiana
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Fund Name	Major Moves Construction	Fund Number	412
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	52,500	4,686	56,047	45,388	-	(3,547)	107%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	584,181	-	584,181	493,328	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	636,681	4,686	640,229	538,716	-	(3,547)	101%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
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	6,544	710,820	647,401	142,099	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	6,544	712,322	647,401	239,969	69,896	93%
Capital	1,619,049	-	507,867	4,465	107,740	1,003,442	38%
Total Expenditures	2,641,236	6,544	1,220,189	651,866	347,709	1,073,338	59%
Net	(2,004,555)	(1,858)	(579,961)	(113,150)	-	(1,076,885)	
Cash Balance			2,198,514	2,793,242			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Morris Performing Arts Center Capital	Fund Number	416
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	137,500	15,514	69,396	84,292	-	68,104	50%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,400	851	8,368	6,481	-	32	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	575	575	-	-	(575)	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	145,900	16,940	78,339	90,773	-	67,561	54%
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	-	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	-	20,035	63,882	91,909	7,391	94%
Capital	80,000	-	14,149	74,492	-	65,851	18%
Total Expenditures	225,462	-	48,652	145,063	91,909	84,900	62%
Net	(79,562)	16,940	29,686	(54,290)	-	(17,339)	
Cash Balance			408,592	361,283			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

City of South Bend, Indiana
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Fund Name	Palais Royale Historic Preservation	Fund Number	450
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	18,500	1,162	13,904	17,156	-	4,596	75%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,700	219	2,297	1,868	-	403	85%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,200	1,381	16,201	19,024	-	4,999	76%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	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							
Capital	-	-	-	-	-	-	0%
Total Expenditures	111,967	-	38,779	-	34,160	39,028	65%
Net	(90,767)	1,381	(22,578)	19,024	-	(34,029)	-
Cash Balance	-	-	106,791	128,626	-	-	-

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

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

Explanation of Expenditures and Significant Changes/Variations:
Repairs/improvements needed:
- Replacement or repair of windows
- Replacement of curtains - the curtains are discolored and in poor condition

City of South Bend, Indiana
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Fund Name	2018 Fire Station #9 Capital	Fund Number	451
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	50,000	973	39,525	48,125	-	10,475	79%
Debt Proceeds	-	-	-	5,005,758	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50,000	973	39,525	5,053,883	-	10,475	79%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	128,325	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	10,250	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	138,575	-	-	0%
Capital	3,232,757	6,912	3,143,446	1,420,290	89,611	(300)	100%
Total Expenditures	3,232,757	6,912	3,143,446	1,558,865	89,611	(300)	100%
Net	(3,182,757)	(5,939)	(3,103,921)	3,495,018	-	10,775	-
Cash Balance	-	-	398,081	3,495,018	-	-	-

Fund Purpose:

This fund is used to track the expenditures of the proceeds from the General Obligation Bonds, Series 2018. The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. Payment of debt service principal and interest to the bondholders will be recorded in Fund 287 (debt schedule #168). Bond issuance costs were recorded in this fund per Ordinance 10576-18 section VII-(a).

Explanation of Revenue Sources:

The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%. The net proceeds after bond issuance costs were \$4,864,008. This amount was deposited into this fund to be used towards the approved capital projects. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Significant Spending on Capital Projects:

Fire Station 9 will be replaced with a newly constructed station at the corner of Mishawaka Avenue and 21st Street. The new station will be approximately 10,000 square feet and will house Engine 9, Medic 9, Boat 2, and accommodate up to seven assigned firefighters per day. An additional classroom building will be constructed on the grounds of the Luther J Taylor Sr. Fire Training Center. It will be an approximately 3,000 square foot building and will house a rugged, divisible classroom with the capacity for 100 personnel and additional training props and storage areas.

**City of South Bend, Indiana
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Fund Name	2018 TIF Park Bond Capital	Fund Number	452
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Fund Type	Redevelopment Funds
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200,000	12,484	175,074	-	-	24,926	88%
Debt Proceeds	-	-	-	11,007,782	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200,000	12,484	175,074	11,007,782	-	24,926	88%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	999,501	97,965	640,860	319,080	71,608	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	97,965	640,860	319,080	71,608	287,033	71%
Capital	9,426,644	777,376	5,603,087	-	647,749	3,175,808	66%
Total Expenditures	10,426,145	875,341	6,243,948	319,080	719,357	3,462,841	67%
Net	(10,226,145)	(862,857)	(6,068,874)	10,688,702	-	(3,437,915)	-
Cash Balance	-	-	4,455,549	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.

**City of South Bend, Indiana
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Fund Name	2017 Parks Bond Capital	Fund Number	471
Fund Type	Capital & Debt Service Funds		
Control	City Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	255,000	19,958	240,756	160,990	-	14,244	94%
Debt Proceeds	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	255,000	19,958	240,756	160,990	-	14,244	94%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	15,000	147,642	6,464	(21,464)	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	15,000	147,642	6,464	(21,464)	0%
Capital	6,707,066	260,954	4,160,074	553,239	209,880	2,337,112	65%
Total Expenditures	6,707,066	260,954	4,175,074	700,881	216,344	2,315,648	65%
Net	(6,452,066)	(240,995)	(3,934,318)	(539,892)		(2,301,404)	
Cash Balance			9,037,799	13,349,067			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

These are the various projects:

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

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

Fund Name	Football Hall of Fame Capital	Fund Number	677
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,312	-	2,311	6,883	-	1	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,312	-	2,311	6,883	-	1	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	1,868	-	-	1,792	-	1,868	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	1,249	-	-	27,644	-	1,249	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	397	-	-	455	-	397	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	3,514	-	-	29,891	-	3,514	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	3,514	-	-	29,891	-	3,514	0%
Net	(1,202)	-	2,311	(23,008)	-	(3,513)	
Cash Balance			-	426,399			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Equipment/Vehicle Leasing	Fund Number	750
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Interest Earnings	17,000	397	16,122	25,864	-	878	95%
Debt Proceeds	2,034,625	-	1,472,985	6,115,434	-	561,640	72%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	101,776	-	-	0%
Total Revenue	2,051,625	397	1,489,107	6,243,073	-	562,518	73%
Capital Expenditures by Dept							
Unassigned/Bank Fees	-	-	30,999	437,486	-	(30,999)	0%
Streets/Traffic & Lighting	1,413,125	39,907	494,203	683,074	-	918,922	35%
Central Services	41,500	-	-	-	-	41,500	0%
Solid Waste	-	-	719,498	1,432,467	-	(719,498)	0%
Organic Resources	-	-	-	-	-	-	0%
Water Works	-	-	-	448,156	-	-	0%
Information Technology	-	-	-	25,054	-	-	0%
Police Department	1,015,320	25,430	953,165	2,054,138	45,000	17,155	98%
Fire Department	-	-	400,159	1,064,653	-	(400,159)	0%
Parks & Recreation	482,805	-	482,805	700,422	-	-	100%
Code Enforcement	80,000	-	78,940	-	-	1,060	99%
Animal Care & Control	-	-	-	72,627	-	-	0%
Building Department	-	-	-	65,670	-	-	0%
Total Capital Expenditures by Dept	3,032,750	65,337	3,159,769	6,983,746	45,000	(172,019)	106%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	27,927	-	-	(27,927)	0%
Debt Service - Interest & Fees	-	-	2,822	500	-	(2,822)	0%
Other Services & Charges	-	-	250	217,125	-	(250)	0%
Transfers Out	-	-	-	219,861	-	-	0%
Total Services & Charges	-	-	30,999	437,486	-	(30,999)	0%
Capital	3,032,750	65,337	3,128,770	6,546,261	45,000	(141,020)	105%
Total Expenditures	3,032,750	65,337	3,159,769	6,983,746	45,000	(172,019)	106%
Net	(981,125)	(64,940)	(1,670,662)	(740,673)		734,537	
Cash Balance			1,271,378	2,857,951			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Accounting Methodology:

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

Explanation of Significant Spending on Capital Projects:

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

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

Fund Name	2015 Parks Bond Capital	Fund Number	751
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	840	-	840	4,275	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	840	-	840	4,275	-	-	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	13,316	-	6,082	52,463	-	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	277,399	-	5,577	45%
Transfers Out	-	-	3,048	-	-	(3,048)	0%
Total Services & Charges	10,159	-	7,630	277,399	-	2,529	75%
Capital	450,712	-	458,815	2,184,017	-	(8,103)	102%
Total Expenditures	474,187	-	472,527	2,513,878	-	1,660	100%
Net	(473,347)	-	(471,687)	(2,509,603)	-	(1,660)	
Cash Balance			-	909,496			

Fund Purpose:

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

Accounting Methodology:

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

Explanation of Revenue Sources:

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

Explanation of Significant Spending on Capital Projects:

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

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

Fund Name	Smart Streets Bond Capital	Fund Number	753
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	124	-	124	1,025	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	124	-	124	1,025	-	-	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	70,000	-	68,967	972,373	-	1,033	99%
Total Expenditures	70,000	-	68,967	972,373	-	1,033	99%
Net	(69,876)	-	(68,843)	(971,348)	-	(1,033)	-

Cash Balance	-	68,808
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Fund Purpose:

This fund accounts for the remaining expenditures of the bond proceeds from the \$25 million Smart Streets Bond issued in 2015 (debt schedule #135; expected to pay off January 2037). The bond proceeds are held by a trustee bank.

Accounting Methodology:

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

Explanation of Revenue Sources:

Initial revenues were bond proceeds from the \$25 million Smart Streets Bond issued in 2015. Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Significant Spending on Capital Projects:

The bond was secured to change 1-way streets to 2-way--primarily Main, Michigan and St. Joseph streets. This project includes elements of complete streets concepts to encourage walkability, bike riding, as well as easier driving throughout downtown and entryway streets. Spending down bond proceeds until exhausted. Expect final project payments to be made in 2018, thus exhausting the funds. Bond principal and interest payments are tracked in the Smart Streets Debt Service Reserve Fund (756).

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

Fund Name	Eddy Street Commons Capital	Fund Number	759
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Fund Type	Capital & Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	75	4	58	108	-	17	78%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	75	4	58	108	-	17	78%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
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	219,368	3,737,004	7,342,321	-	3,913,237	49%
Total Expenditures	7,650,241	219,368	3,737,004	7,343,821	-	3,913,237	49%
Net	(7,650,166)	(219,364)	(3,736,945)	(7,343,713)	-	(3,913,220)	-
Cash Balance	-	-	3,913,299	8,785,601	-	-	-

Fund Purpose:

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

Accounting Methodology:

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

Explanation of Revenue Sources:

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

Explanation of Significant Spending on Capital Projects:

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

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

Fund Name	Emergency Medical Services Capital	Fund Number	287
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	75,000	-	-	-	-	75,000	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	500,000	-	-	1,616,582	-	500,000	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	70,000	4,957	67,072	71,621	-	2,928	96%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,312	126	25,437	3,515	-	(125)	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	545,695	-	409,271	27,741	-	136,424	75%
Total Revenue	1,216,007	5,082	501,780	1,719,459	-	714,227	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	-	-	25,402	-	11,636	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	436,250	208,010	434,910	361,561	-	1,340	100%
Debt Service - Interest & Fees	43,725	20,007	43,560	75,481	-	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	228,017	1,204,676	967,721	-	13,142	99%
Capital	3,225,657	237,884	1,544,598	851,235	1,584,606	96,453	97%
Total Expenditures	4,462,275	465,901	2,768,074	1,858,906	1,584,606	109,595	98%
Net	(3,246,268)	(460,819)	(2,266,294)	(139,447)	-	604,632	-
Cash Balance	-	-	1,964,335	4,168,023	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

The fund receives revenues from Medicaid settlements and interfund transfers from COIT Fund (404). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Significant Spending on Capital Projects:

Capital spending includes fleet needs, as well as updates and repair & maintenance to facilities. To keep the fleet within a servicable life span, generally the City aims to purchase 2 pumper trucks every 3 years and an aerial apparatus every 5 years. The City also purchases or refurbishes an ambulance each year. The Fire Department's capital needs have also begun to include debt service payments for facilities such as Station 5, the LJT Fire Training Center, and construction of the new Station 9 (paid for out of Fund 451).

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Emergency Medical Services Operating	Fund Number	288
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	24,000	2,385	22,468	23,870	-	1,532	94%
Charges for Services	5,473,284	437,994	4,883,020	5,671,252	-	590,264	89%
Fines, Forfeitures, and Fees	2,500	-	1,275	225	-	1,225	51%
Interest Earnings	51,000	4,860	54,988	42,872	-	(3,988)	108%
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%
Total Revenue	6,544,720	445,239	5,706,444	5,759,578	-	838,277	87%
Expenditures							
Personnel							
Salaries & Wages	4,015,348	380,684	3,634,225	3,320,026	-	381,123	91%
Fringe Benefits	1,190,392	104,210	1,106,417	1,222,688	-	83,975	93%
Total Personnel	5,205,740	484,894	4,740,643	4,542,714	-	465,098	91%
Supplies	411,762	22,594	330,030	301,209	22,293	59,439	86%
Services & Charges							
Professional Services	90,610	1,062	45,992	75,120	1,053	43,565	52%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	33,000	819	8,758	8,026	-	24,242	27%
Education & Training	25,200	-	18,857	42,060	-	6,343	75%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	227,108	30,248	93,053	127,347	15,855	118,200	48%
Other Interfund Allocations	261,156	21,763	239,393	202,081	-	21,763	92%
Debt Service - Principal	1,044	-	-	-	-	1,044	0%
Debt Service - Interest & Fees	49	-	-	-	-	49	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	175,000	83,738	216,487	124,952	738	(42,225)	124%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	813,167	137,630	622,541	579,587	17,646	172,981	79%
Capital	-	-	-	19,811	37,506	(37,506)	0%
Total Expenditures	6,430,669	645,118	5,693,214	5,443,322	77,445	660,012	90%
Net	114,051	(199,878)	13,230	316,256	-	178,265	-
Cash Balance	-	-	2,013,206	2,206,461	-	-	-

Staffing	Budget	Actual
Full Time	51	46
Part-Time /Seasonal/Temporary	N/A	-
Total	51	46

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

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

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

**City of South Bend, Indiana
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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	131,566	1,539,525	1,496,480	-	102,035	94%
Charges for Services	63,844	4,094	53,315	51,841	-	10,529	84%
Fines, Forfeitures, and Fees	471,550	1,020	185,188	278,192	-	286,362	39%
Interest Earnings	40,000	4,496	41,234	42,489	-	(1,234)	103%
Other Income	17,602	150	16,568	39,080	-	1,034	94%
Interfund Allocation Reimb	73,304	6,109	67,195	-	-	6,109	92%
Transfers In	2,528,909	-	1,896,682	749,593	-	632,227	75%
Total Revenue	4,836,769	147,434	3,799,707	2,657,675	-	1,037,062	79%
Expenditures by Dept							
Code Enforcement	2,264,579	176,571	1,789,757	1,550,832	214,312	260,510	88%
Animal Care & Control	1,018,627	95,230	860,042	761,751	23,329	135,256	87%
Rental Unit Inspection	180,974	23,326	130,510	52,108	13,785	36,679	80%
Building Department	1,504,122	143,901	1,356,138	1,381,477	5,481	142,503	91%
Total Expenditures by Dept	4,968,302	439,028	4,136,446	3,746,168	256,907	574,949	88%
Expenditures							
Personnel							
Salaries & Wages	2,040,542	231,319	1,831,824	1,675,203	-	208,718	90%
Fringe Benefits	775,006	78,590	685,637	764,318	-	89,369	88%
Total Personnel	2,815,548	309,908	2,517,461	2,439,521	-	298,087	89%
Supplies	158,549	9,325	89,944	111,676	18,553	50,052	68%
Services & Charges							
Professional Services	79,458	5,000	135,360	91,115	13,734	(69,636)	188%
Printing & Advertising	24,129	192	13,073	9,141	-	11,056	54%
Utilities	37,100	4,663	32,705	27,651	562	3,833	90%
Education & Training	23,550	713	9,524	8,850	82	13,944	41%
Travel	13,122	2,802	6,336	8,319	-	6,786	48%
Repairs & Maintenance	118,500	4,833	89,718	79,351	1,948	26,834	77%
Other Interfund Allocations	936,177	78,017	858,160	730,730	-	78,017	92%
Debt Service - Principal	145,598	16,200	126,441	106,611	-	19,157	87%
Debt Service - Interest & Fees	11,708	1,575	9,285	10,867	-	2,423	79%
Other Services & Charges	400,920	5,801	97,247	122,336	222,029	81,644	80%
Transfers Out	158,943	-	119,207	-	-	39,736	75%
Total Services & Charges	1,949,205	119,795	1,497,055	1,194,971	238,354	213,794	89%
Capital	45,000	-	31,987	-	-	13,013	71%
Total Expenditures	4,968,302	439,028	4,136,446	3,746,168	256,907	574,946	88%
Net	(131,533)	(291,594)	(336,739)	(1,088,493)	-	462,116	
Cash Balance			1,760,320	2,049,075			

Fund Purpose:

This fund accounts for two departments: Code Enforcement and the Building Department.
600-1201 - Neighborhood Code Enforcement upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. **600-1207** - Animal Care & Control runs the animal shelter and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. **600-1208** - The Rental Unit Inspection division, to be established in 2018, will be conducting property inspections and issuing a license for all rental properties in the City. **600-1306** - The Building Department regulates the "built environment" through enforcement of current building codes and zoning ordinances. The Building Department's purpose is to promote safe occupancy for all residents of the jurisdiction, serving all properties within the City of South Bend and all properties with a 5 digit address within St. Joseph County.

<i>Code Enforcement (600-1201 & 1208) / Animal Control (600-1207)</i>		
Staffing	Budget	Actual
Full Time	28	27
Part-Time /Seasonal/Temporary	N/A	4
Total	28	31

<i>Building Department (600-1306)</i>		
Staffing	Budget	Actual
Full Time	13	14
Part-Time /Seasonal/Temporary	N/A	-
Total	13	14

Explanation of Revenue Sources:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Parking Garages	Fund Number	601
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	1,221,730	75,901	892,628	1,062,571	-	329,102	73%
Fines, Forfeitures, and Fees	55,700	1,369	40,784	62,138	-	14,916	73%
Interest Earnings	24,368	2,528	24,258	20,662	-	110	100%
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	79,798	973,754	1,146,978	-	344,728	74%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	969	-	-	0%
Services & Charges							
Professional Services	713,983	1,593	698,767	880,421	113	15,103	98%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	112,605	7,581	95,053	88,558	-	17,552	84%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	764,519	16,481	124,220	48,620	45,851	594,448	22%
Other Interfund Allocations	49,026	4,087	44,939	37,532	-	4,087	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,451	1,722	13,127	8,483	-	(6,676)	203%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,646,584	31,464	976,106	1,063,613	45,963	624,514	62%
Capital	260,000	-	44,650	-	323,680	(108,330)	142%
Total Expenditures	1,906,584	31,464	1,020,756	1,064,582	369,643	516,184	73%
Net	(588,102)	48,334	(47,003)	82,396	-	(171,456)	-
Cash Balance	-	-	1,290,962	1,306,089	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

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

Fund Name	Solid Waste Operations	Fund Number	610
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Charges for Services	5,503,472	469,264	5,027,043	4,977,700	-	476,429	91%
Interest Earnings	11,500	769	9,598	8,912	-	1,902	83%
Other Income	12,513	-	12,506	75,596	-	7	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,527,485	470,034	5,049,147	5,062,207	-	478,338	91%
Expenditures							
Personnel							
Salaries & Wages	1,110,697	121,896	946,535	990,395	-	164,162	85%
Fringe Benefits	467,437	43,746	384,476	461,483	-	82,961	82%
Total Personnel	1,578,134	165,642	1,331,010	1,451,878	-	247,123	84%
Supplies	362,388	16,578	230,724	259,808	23,407	108,257	70%
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	55,482	765,624	907,646	-	(226,003)	142%
Other Interfund Allocations	998,406	83,201	915,205	780,175	-	83,201	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Other Services & Charges	995,546	46,859	916,090	789,355	72,260	7,196	99%
Transfers Out	1,053,026	-	1,053,026	1,004,039	-	-	100%
Total Services & Charges	3,589,461	185,543	3,652,057	3,495,280	72,260	(134,856)	104%
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,529,983	367,763	5,213,791	5,206,966	95,666	220,524	96%
Net	(2,498)	102,270	(164,644)	(144,759)	-	257,814	
Cash Balance			296,517	452,675			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

Explanation of Significant Spending on Capital Projects:

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Solid Waste Capital	Fund Number	611
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,800	604	4,718	1,262	-	82	98%
Other Income	-	-	-	1,332	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	1,132,616	-	1,053,026	1,004,039	-	79,590	93%
Total Revenue	1,137,416	604	1,057,744	1,006,633	-	79,672	93%
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	1,037,025	132,862	970,847	936,917	44	66,134	94%
Debt Service - Interest & Fees	95,591	14,772	67,112	65,371	1	28,478	70%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,132,616	147,634	1,037,959	1,002,288	45	94,612	92%
Capital							
Capital	-	-	-	-	94,000	(94,000)	0%
Total Expenditures	1,132,616	147,634	1,037,959	1,002,288	94,045	612	100%
Net	4,800	(147,030)	19,785	4,345	-	79,060	
Cash Balance							
Cash Balance			64,376	44,279			

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

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

Explanation of Expenditures and Significant Changes/Variations:
Current debt includes:

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

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

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

Fund Name	Water Works Operations	Fund Number	620
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Charges for Services	18,958,930	1,624,733	17,006,664	14,194,838	-	1,952,266	90%
Interest Earnings	60,000	7,198	65,026	45,184	-	(5,026)	108%
Other Income	88,120	24	31,854	33,100	-	56,266	36%
Interfund Allocation Reimb	1,734,889	144,574	1,590,315	1,275,043	-	144,574	92%
Transfers In	95,000	12,347	122,499	72,320	-	(27,499)	129%
Total Revenue	20,936,939	1,788,877	18,816,357	15,620,485	-	2,120,581	90%
Expenditures							
Personnel							
Salaries & Wages	3,578,355	369,062	3,031,636	3,215,823	-	546,719	85%
Fringe Benefits	1,420,482	127,423	1,180,755	1,549,299	16	239,711	83%
Total Personnel	4,998,837	496,485	4,212,391	4,765,121	16	786,430	84%
Supplies	1,957,065	212,920	1,451,338	1,249,029	153,611	352,116	82%
Services & Charges							
Professional Services	2,879,965	150,993	1,705,956	1,278,838	585,036	588,973	80%
Printing & Advertising	2,250	-	1,165	469	182	903	60%
Utilities	791,675	75,596	721,382	721,682	-	70,293	91%
Education & Training	34,743	-	10,627	10,331	6,375	17,741	49%
Travel	18,750	-	2,325	2,708	-	16,425	12%
Repairs & Maintenance	427,154	30,091	309,841	331,836	107,936	9,377	98%
Other Interfund Allocations	1,979,352	164,946	1,814,406	1,227,897	-	164,946	92%
Debt Service - Principal	396,983	632	396,748	393,552	144	91	100%
Debt Service - Interest & Fees	23,015	44	23,011	35,614	3	1	100%
Other Services & Charges	-	-	-	-	-	-	0%
Payment In Lieu of Taxes	2,099,462	315,045	1,728,000	1,117,323	119,327	252,135	88%
Transfers Out	7,203,665	576,635	6,628,537	3,468,443	-	575,128	92%
Total Services & Charges	15,857,014	1,313,982	13,341,997	8,588,694	819,003	1,696,013	89%
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,812,916	2,023,387	19,005,726	14,602,845	972,630	2,834,559	88%
Net	(1,875,977)	(234,510)	(189,369)	1,017,640		(713,978)	
Cash Balance			4,151,772	4,368,118			

Staffing	Budget	Actual
Full Time	67	64
Part-Time /Seasonal/Temporary	N/A	3
Total	67	67

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

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Fund Name	Water Works Capital	Fund Number	622
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	100,000	14,963	172,330	223,298	-	(72,330)	172%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	35,000	8,214	65,082	32,099	-	(30,082)	186%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	3,241,000	270,083	2,970,913	8,053	-	270,087	92%
Total Revenue	3,376,000	293,259	3,208,325	263,449	-	167,675	95%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	179,404	-	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	-	65,611	11,896	113,792	1	100%
Capital	3,801,887	13,740	1,147,043	407,566	552,569	2,102,275	45%
Total Expenditures	3,981,291	13,740	1,212,655	419,462	666,361	2,102,276	47%
Net	(605,291)	279,519	1,995,670	(156,012)	-	(1,934,601)	
Cash Balance			3,901,266	1,991,100			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Explanation of Significant Spending on Capital Projects:

Significant Capital Spending in 2019:

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

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Fund Name	Water Works Customer Deposit	Fund Number	624
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	37,000	3,181	31,741	24,043	-	5,259	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	37,000	3,181	31,741	24,043	-	5,259	86%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	22,000	3,181	31,324	21,702	-	(9,324)	142%
Total Services & Charges	22,000	3,181	31,324	21,702	-	(9,324)	142%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,000	3,181	31,324	21,702	-	(9,324)	142%
Net	15,000	-	416	2,342	-	14,583	
Cash Balance			1,285,086	1,505,826			

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

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

Explanation of Expenditures and Significant Changes/Variations:
 Revenue and expenditures are dependent on the frequency of new customers and terminations of service.
 Interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (620).

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Fund Name	Water Works Sinking (Debt Service)	Fund Number	625
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	26,000	3,030	22,326	12,534	-	3,674	86%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,015,041	168,000	1,848,000	1,821,545	-	167,041	92%
Total Revenue	2,041,041	171,030	1,870,326	1,834,079	-	170,715	92%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	2,918,962	-	1,431,617	-	1,222,345	265,000	91%
Debt Service - Interest & Fees	811,748	-	548,669	284,967	255,187	7,892	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	10,000	3,030	21,848	12,490	-	(11,848)	218%
Total Services & Charges	3,740,710	3,030	2,002,134	297,457	1,477,532	261,044	93%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	3,740,710	3,030	2,002,134	297,457	1,477,532	261,044	93%
Net	(1,699,669)	168,000	(131,808)	1,536,622	-	(90,329)	-
Cash Balance	-	-	1,597,992	1,564,684	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Current debt includes:

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

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

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Fund Name	Water Works Bond Reserve	Fund Number	626
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	37,000	3,035	30,247	22,641	-	6,753	82%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	37,000	3,035	30,247	22,641	-	6,753	82%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	22,000	-	9,582	-	-	12,418	44%
Total Services & Charges	22,000	-	9,582	-	-	12,418	44%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	22,000	-	9,582	-	-	12,418	44%
Net	15,000	3,035	20,665	22,641	-	(5,665)	
Cash Balance			1,446,593	1,447,148			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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Fund Name	Water Works Reserve Operations & Maintenance	Fund Number	629
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	71,000	6,137	60,483	42,165	-	10,517	85%
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	6,137	286,035	94,414	-	10,517	96%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	41,000	6,137	59,745	38,128	-	(18,745)	146%
Total Services & Charges	41,000	6,137	59,745	38,128	-	(18,745)	146%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	41,000	6,137	59,745	38,128	-	(18,745)	146%
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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Fund Name	Sewer Repair Insurance	Fund Number	640
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	637,863	53,676	598,030	587,012	-	39,833	94%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	42,000	4,482	44,135	30,396	-	(2,135)	105%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	679,863	58,158	642,166	617,408	-	37,698	94%
Expenditures							
Personnel							
Salaries & Wages	113,545	12,223	104,478	138,180	-	9,067	92%
Fringe Benefits	44,636	4,450	41,303	64,759	-	3,333	93%
Total Personnel	158,181	16,672	145,781	202,939	-	12,400	92%
Supplies	71,355	3,661	29,315	30,203	28,550	13,490	81%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	351,655	14,921	288,147	242,119	7,199	56,309	84%
Other Interfund Allocations	75,495	6,292	69,203	16,379	-	6,292	92%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	6,500	222	3,689	5,984	-	2,811	57%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	433,650	21,436	361,039	264,482	7,199	65,412	85%
Capital	-	-	-	-	-	-	0%
Total Expenditures	663,186	41,768	536,134	497,624	35,749	91,302	86%
Net	16,677	16,390	106,032	119,784	-	(53,604)	
Cash Balance			2,132,167	1,989,827			

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Sewage Works Operations				Fund Number	641	
Fund Type	Enterprise Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Charges for Services	37,362,995	3,142,225	36,068,749	35,303,417	-	1,294,246	97%
Interest Earnings	290,000	29,524	293,907	207,656	-	(3,907)	101%
Other Income	76,481	141	77,294	92,082	-	(813)	101%
Interfund Allocation Reimb	421,463	35,123	386,340	-	-	35,123	92%
Transfers In	284,000	11,763	265,459	394,760	-	18,541	93%
Total Revenue	38,434,939	3,218,776	37,091,748	35,997,915	-	1,343,191	97%
Expenditures by Division							
Sewers	9,390,013	469,140	5,226,224	5,827,805	2,619,082	1,544,707	84%
Concrete Crew	516,390	35,975	386,446	354,512	18,112	111,833	78%
Wastewater	34,417,924	2,230,155	30,966,423	27,915,635	1,359,114	2,092,387	94%
Organic Resources	1,808,610	175,531	1,543,178	1,488,557	1,835	263,596	85%
Clay Sewage	10,000	-	7,212	6,117	-	2,789	72%
Total Expenditures by Division	46,142,937	2,910,801	38,129,483	35,592,626	3,998,143	4,015,311	91%
Expenditures							
Personnel							
Salaries & Wages	5,074,749	546,749	4,274,361	4,664,116	-	800,388	84%
Fringe Benefits	1,917,683	180,452	1,580,633	2,084,231	-	337,050	82%
Total Personnel	6,992,432	727,201	5,854,994	6,748,347	-	1,137,438	84%
Supplies	2,534,365	153,251	1,637,942	1,609,703	241,244	655,179	74%
Services & Charges							
Professional Services	2,351,055	390,633	1,463,282	1,286,208	642,052	245,721	90%
Printing & Advertising	3,950	-	297	608	383	3,270	17%
Utilities	1,201,160	85,414	1,085,330	960,344	5,510	110,320	91%
Education & Training	35,200	2,000	17,885	12,948	(0)	17,315	51%
Travel	44,500	240	10,040	15,445	-	34,460	23%
Repairs & Maintenance	2,616,465	209,305	2,212,574	1,218,547	182,850	221,041	92%
Other Interfund Allocations	5,730,856	477,574	5,253,282	3,501,913	-	477,574	92%
Debt Service - Principal	566,921	23,617	563,882	601,040	144	2,895	99%
Debt Service - Interest & Fees	25,997	554	25,781	41,461	3	213	99%
Other Services & Charges	-	-	-	-	-	-	0%
Payment In Lieu of Taxes	6,277,436	451,150	2,640,397	2,680,323	2,925,957	711,082	89%
Transfers Out	17,762,600	389,864	17,363,797	16,915,740	-	398,803	98%
Total Services & Charges	36,616,140	2,030,350	30,636,547	27,234,577	3,756,899	2,222,694	94%
Capital	-	-	-	-	-	-	0%
Total Expenditures	46,142,937	2,910,801	38,129,483	35,592,626	3,998,143	4,015,311	91%
Net	(7,707,998)	307,975	(1,037,734)	405,289	-	(2,672,120)	
Cash Balance			14,232,975	13,780,125			

Staffing	Budget	Actual
Full Time	89	88
Part-Time /Seasonal/Temporary	N/A	6
Total	89	94

Fund Purpose:

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

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

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	250,000	37,526	423,963	681,909	-	(173,963)	170%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	234,460	23,089	222,206	133,212	-	12,254	95%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	5,000,000	-	5,000,000	3,219,930	-	-	100%
Total Revenue	5,484,460	60,615	5,646,169	4,035,051	-	(161,709)	103%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	15,023,292	96,722	4,402,640	2,066,033	6,584,423	4,036,229	73%
Total Expenditures	15,023,292	96,722	4,402,640	2,066,033	6,584,423	4,036,229	73%
Net	(9,538,832)	(36,108)	1,243,529	1,969,018	-	(4,197,938)	-
Cash Balance	-	-	10,361,930	9,318,424	-	-	-

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

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

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

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

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Fund Name	Sewage Works Reserve Operations & Maint.	Fund Number	643
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	119,000	11,763	116,951	84,522	-	2,049	98%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	151,717	-	151,717	238,226	-	-	100%
Total Revenue	270,717	11,763	268,668	322,748	-	2,049	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	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	119,000	11,763	115,459	76,565	-	3,541	97%
Total Services & Charges	119,000	11,763	115,459	76,565	-	3,541	97%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	119,000	11,763	115,459	76,565	-	3,541	97%
Net	151,717	-	153,209	246,184	-	(1,492)	
Cash Balance			5,550,801	5,399,084			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Sewage Sinking (Debt Service)	Fund Number	649
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	63,165	16,728	98,617	70,082	-	(35,452)	156%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	7,780,676	-	7,780,676	9,173,661	-	-	100%
Total Revenue	7,843,841	16,728	7,879,293	9,243,742	-	(35,452)	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	5,931,732	5,931,732	5,931,732	7,147,038	-	-	100%
Debt Service - Interest & Fees	1,849,494	920,913	1,844,012	2,004,263	215	5,267	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,781,226	6,852,645	7,775,744	9,151,301	215	5,267	100%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	7,781,226	6,852,645	7,775,744	9,151,301	215	5,267	100%
Net	62,615	(6,835,917)	103,550	92,441		(40,719)	
Cash Balance			1,069,312	949,003			

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

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

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

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

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Fund Name	Sewage Debt Service Reserve	Fund Number	653
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	84,395	6,576	75,983	51,769	-	8,412	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	84,395	6,576	75,983	51,769	-	8,412	90%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	84,395	6,576	75,983	51,769	-	8,412	
Cash Balance			4,280,228	4,190,118			

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

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

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

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Fund Name	Sewage Works Deposit Fund	Fund Number	654
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	600	302	613	-	-	(13)	102%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	600	302	613	-	-	(13)	102%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	600	302	613	-	-	(13)	
Cash Balance			390,513	-			

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

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

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

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

Fund Purpose:

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

Explanation of Significant Spending on Capital Projects:

This Sewage Works Revenue Bond closed in October of 2011.

The significant projects this bond has funded are listed below:

- Diamond Ave. Trunk Sewer, Phase II \$3.7 million
- East Bank Sewer Separation, Phase II \$2.8 million
- East Bank Sewer Separation, Phase III \$2.3 million
- LaSalle School Area Sewer Separation, \$1.7 million
- East Bank Sewer Separation, Phase III \$545,000
- Southwood Sewer Separation, \$1,438,816
- Diamond Ave. Trunk Sewer, Phase III \$248,000
- St. Joseph River CSO Stabilization \$217,831
- Secondary Clarifier Upgrade \$545,828
- Wastewater Treatment Plant Digester Upgrade \$5,945,471

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

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

Explanation of Significant Spending on Capital Projects:
Since issue through December 2015, projects funded from this Bond include:
- East Bank Sewer Separation-Phase 4 - \$2.6 million
- Diamond Ave. Sewer Separation Phase 3 - \$2.6 million
- Prairie Avenue Sewer Separation-Phase - \$600,445
- Southwood Sewer Separation - \$919,608
- Fairfax Sewer - \$70,022
- East Bank Sewer Separation-Phase 5 - \$2,096,088
- Sewer Sensory Control Network - \$193,609
- Wastewater Treatment Plant Grit/Screening Improvements - \$186,216
- Secondary Improvements - \$3,723,987
- CSO LTCP re-look - \$1,714,206

**City of South Bend, Indiana
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Fund Name	Storm Sewer Fund	Fund Number	667
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	600,000	87,208	429,557	-	-	170,443	72%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	200	347	525	-	-	(325)	263%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	600,200	87,555	430,082	-	-	170,118	72%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	100,000	-	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	-	49,650	-	10,350	40,000	60%
Capital	500,000	224,179	261,893	-	55,223	182,884	63%
Total Expenditures	600,000	224,179	311,543	-	65,573	222,884	63%
Net	200	(136,625)	118,539	-	-	(52,766)	
Cash Balance			46,404	-			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

Explanation of Significant Spending on Capital Projects:

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

**City of South Bend, Indiana
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Fund Name	Century Center	Fund Number	670
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	1,275,000	-	1,275,000	1,168,750	-	-	100%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	3,207,730	306,336	2,879,941	2,933,097	-	327,789	90%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	7	-	6	-	-	1	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,600	210	5,988	4,533	-	(388)	107%
Interfund Allocation Reimb	66,045	5,504	60,541	-	-	5,504	92%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,554,382	312,050	4,221,476	4,106,380	-	332,906	93%
Expenditures							
Personnel							
Salaries & Wages	1,475,246	154,573	1,291,866	1,264,108	-	183,380	88%
Fringe Benefits	534,662	38,163	406,178	436,828	-	128,484	76%
Total Personnel	2,009,908	192,736	1,698,044	1,700,936	-	311,864	84%
Supplies	1,171,224	118,616	1,014,420	1,113,219	8,655	148,149	87%
Services & Charges							
Professional Services	86,248	9,976	69,418	90,863	311	16,519	81%
Printing & Advertising	-	-	1,302	99	1,674	(2,976)	0%
Utilities	309,744	28,988	341,884	309,633	-	(32,140)	110%
Education & Training	-	-	-	299	-	-	0%
Travel	2,000	-	-	-	-	2,000	0%
Repairs & Maintenance	99,981	11,387	94,276	53,763	16,192	(10,487)	110%
Other Interfund Allocations	162,380	11,206	146,523	-	-	15,857	90%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Insurance	54,611	7,047	55,794	82,747	-	(1,183)	102%
Other Services & Charges	523,034	49,058	473,823	486,395	1,599	47,612	91%
Transfers Out	268,227	-	268,227	85,909	-	-	100%
Total Services & Charges	1,506,225	117,662	1,451,246	1,109,707	19,776	35,202	98%
Capital	-	-	-	-	-	-	0%
Total Expenditures	4,687,357	429,014	4,163,711	3,923,862	28,431	495,215	89%
Net	(132,975)	(116,965)	57,766	182,518	-	(162,309)	-
Cash Balance	-	-	1,564,206	1,652,394	-	-	-

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
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Fund Name	Century Center Capital	Fund Number	671
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Fund Type	Enterprise Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,000	829	12,133	1,540	-	(133)	101%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	177,475	-	177,475	-	-	-	100%
Total Revenue	189,475	829	189,608	1,540	-	(133)	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	66,124	66,123	66,123	4,800	-	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	66,124	66,123	66,123	4,800	-	1	100%
Capital	16,876	-	-	5,216	-	16,876	0%
Total Expenditures	83,000	66,123	66,123	10,016	-	16,877	80%
Net	106,475	(65,294)	123,485	(8,475)	-	(17,010)	
Cash Balance			980,848	856,877			

Fund Purpose:

This fund was established in 2012 to account for capital expenditures at Century Center. The funds are accounted for in a separate capital bank account.

Explanation of Revenue Sources:

In 2013, the fund received a capital contribution of \$575,000 from the new facility manager and a \$100,000 allocation of Professional Sports Development Area (PSDA) taxes. The remainder of these funds have been appropriated for spending during 2015. \$25,000 was appropriated to help pay for the Wall of Fame in conjunction with the South Bend Alumni Association. \$50,000 was transferred out to the new fund 672 for bond payments on the Energy Savings Contract. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

The Century Center's capital needs are being met by an allocation from the Saint Joseph County Hotel/Motel Tax Board. These capital expenditures for the Century Center are paid directly from the County budget and do not pass through the City's accounting system; therefore, these expenditures do not appear in the City's budget. For 2019, the Century Center is requesting \$1.26 million for capital expenditures to be paid by the Hotel/Motel Tax Board. This request is subject to St Joseph County appropriation.

\$20,000 is budgeted from the Century Center's own capital funds to cover any smaller capital needs not covered by the Hotel/Motel Tax Board.

City of South Bend, Indiana
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Fund Name Century Center Energy Conservation Debt Svc	Fund Number 672
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Fund Type Enterprise Funds

Control City Funds

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	235,000	-	235,000	221,437	-	-	100%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,600	619	3,401	58	-	(801)	131%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	103,235	51,402	104,511	110,049	-	(1,276)	101%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	90,752	-	90,752	85,909	-	-	100%
Total Revenue	431,587	52,021	433,664	417,453	-	(2,077)	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	280,090	-	280,090	162,702	-	-	100%
Debt Service - Interest & Fees	136,334	-	135,333	143,034	-	1,001	99%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	416,424	-	415,423	305,736	-	1,001	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	416,424	-	415,423	305,736	-	1,001	100%
Net	15,163	52,021	18,241	111,717	-	(3,078)	
Cash Balance			188,816	170,598			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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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	36	3,071	4,052	-	3,944	44%
Charges for Services	8,248,563	530,304	6,805,677	626,137	-	1,442,886	83%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	14,700	1,833	14,317	9,601	-	383	97%
Other Income	5,025,166	415,687	4,923,282	6,604,073	-	101,884	98%
Interfund Allocation Reimb	610,726	50,895	559,831	359,678	-	50,895	92%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,906,170	998,756	12,306,177	7,603,540	-	1,599,992	88%
Expenditures by Division							
Equipment Services	8,225,501	601,521	6,451,899	2,493,760	14,856	1,758,746	79%
Building Maintenance	233,139	19,183	161,396	192,846	-	71,743	69%
Central Purchasing/Stores	308,040	30,293	261,485	226,541	110	46,445	85%
Print Shop	189,881	17,454	148,976	127,564	1,660	39,245	79%
Radio Shop	301,290	22,740	223,629	255,325	229	77,432	74%
Energy/Sustainability	17,237	-	6,002	280,026	2,728	8,507	51%
Electric & Gas Utilities	4,774,755	376,104	4,531,740	4,192,267	87,447	155,567	97%
Facilities Management	316,655	12,329	111,034	-	-	205,621	35%
Total Expenditures by Division	14,366,498	1,079,623	11,896,161	7,768,329	107,031	2,363,306	84%
Expenditures							
Personnel							
Salaries & Wages	2,290,415	217,346	1,773,226	1,903,463	-	517,189	77%
Fringe Benefits	913,035	76,226	671,667	858,382	-	241,368	74%
Total Personnel	3,203,450	293,572	2,444,892	2,761,845	-	758,557	76%
Supplies	4,855,824	341,815	4,174,961	181,186	13,598	667,265	86%
Services & Charges							
Professional Services	203,000	917	8,439	30,101	-	194,561	4%
Printing & Advertising	3,341	63	715	4,809	-	2,626	21%
Utilities	4,844,475	380,694	4,588,841	4,245,291	87,887	167,747	97%
Education & Training	20,000	-	4,438	5,253	-	15,562	22%
Travel	2,800	-	225	871	-	2,575	8%
Repairs & Maintenance	99,047	6,088	58,779	63,533	2,777	37,491	62%
Other Interfund Allocations	648,014	54,001	594,013	376,959	-	54,001	92%
Debt Service - Principal	14,249	2,273	13,470	12,133	778	1	100%
Debt Service - Interest & Fees	1,030	92	972	1,370	57	1	100%
Grants & Subsidies	2,500	-	2,434	5,320	-	66	97%
Other Services & Charges	93,768	107	3,983	2,659	1,933	87,852	6%
Transfers Out	375,000	-	-	77,000	-	375,000	0%
Total Services & Charges	6,307,224	444,236	5,276,308	4,825,298	93,432	937,483	85%
Capital	-	-	-	-	-	-	0%
Total Expenditures	14,366,498	1,079,623	11,896,161	7,768,329	107,031	2,363,305	84%
Net	(460,328)	(80,867)	410,016	(164,789)		(763,313)	
Cash Balance			1,379,382	993,448			

Staffing	Budget	Actual
Full Time	42	38
Part-Time /Seasonal/Temporary	N/A	2
Total	42	40

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

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

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Central Services Capital	Fund Number	224
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Fund Type	Internal Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	2,900	219	2,916	2,399	-	(16)	101%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	375,000	-	-	77,000	-	375,000	0%
Total Revenue	377,900	219	2,916	79,399	-	374,984	1%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	5,000	-	4,718	8,905	-	282	94%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	88,671	-	63,060	13,926	-	25,611	71%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	7,813	-	3,881	-	-	3,932	50%
Debt Service - Interest & Fees	1,187	-	365	-	-	822	31%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	97,671	-	67,305	13,926	-	30,365	69%
Capital	300,000	77,795	77,795	77,871	148,194	74,011	75%
Total Expenditures	402,671	77,795	149,818	100,702	148,194	104,658	74%
Net	(24,771)	(77,576)	(146,902)	(21,304)	-	270,326	
Cash Balance			99,453	172,996			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Liability Insurance	Fund Number	226
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Fund Type	Internal Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Interest Earnings	90,000	9,998	87,188	63,585	-	2,812	97%
Other Income	995,384	179,945	1,175,329	703,577	-	(179,945)	118%
Interfund Allocation Reimb	3,944,597	327,601	3,616,996	1,884,267	-	327,601	92%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,029,981	517,545	4,879,513	2,651,429	-	150,468	97%
Expenditures by Division							
Safety & Risk Management	251,682	20,302	214,184	201,923	5,288	32,211	87%
Liability Insurance	2,032,932	61,564	618,580	1,293,326	-	1,414,352	30%
Business Insurance	689,500	-	677,290	715,424	-	12,210	98%
Workers' Compensation	1,028,000	273,559	1,454,764	1,241,669	17,441	(444,205)	143%
Catastrophic Events	355,541	25,535	649,938	171,097	21,717	(316,115)	189%
Total Expenditures by Division	4,357,655	380,960	3,614,756	3,623,439	44,446	698,453	84%
Expenditures							
Personnel							
Salaries & Wages	153,926	17,465	140,285	173,341	-	13,641	91%
Fringe Benefits	61,581	6,201	55,954	78,127	-	5,627	91%
Total Personnel	215,507	23,666	196,239	251,468	-	19,268	91%
Supplies	17,125	273	51,002	4,801	1,830	(35,707)	309%
Services & Charges							
Professional Services	184,929	-	129,111	173,237	-	55,818	70%
Printing & Advertising	-	-	-	-	-	-	0%
Education & Training	29,750	-	28,827	11,706	3,082	(2,159)	107%
Travel	6,082	-	2,594	2,477	32	3,456	43%
Repairs & Maintenance	26,965	16,570	31,090	78,424	1,546	(5,671)	121%
Other Interfund Allocations	144,621	12,052	132,569	102,597	-	12,052	92%
Insurance	1,533,750	272,165	1,987,612	1,619,109	-	(453,862)	130%
Other Services & Charges	1,867,350	47,248	483,240	1,259,642	17,786	1,366,324	27%
Transfers Out	-	-	-	25,425	-	-	0%
Total Services & Charges	3,793,447	348,036	2,795,044	3,272,617	22,445	975,958	74%
Capital	331,576	8,985	572,472	94,552	20,172	(261,068)	179%
Total Expenditures	4,357,655	380,960	3,614,756	3,623,439	44,446	698,451	84%
Net	672,326	136,585	1,264,757	(972,010)		(547,983)	
Cash Balance			4,964,806	3,695,510			

Staffing	Budget	Actual
Full Time	3	3
Part-Time /Seasonal/Temporary	N/A	1
Total	3	4

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Take Home Vehicle Police	Fund Number	278
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Fund Type	Internal Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	16,500	1,614	16,032	12,014	-	468	97%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,500	540	4,973	3,187	-	527	90%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	2,154	21,005	15,201	-	995	95%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	50,000	-	7,182	18,198	-	42,818	14%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	50,000	-	7,182	18,198	-	42,818	14%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	50,000	-	7,182	18,198	-	42,818	14%
Net	(28,000)	2,154	13,823	(2,997)	-	(41,823)	-
Cash Balance			764,319	748,767			

Fund Purpose:

This fund pays for police vehicle off duty accident claims.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
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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	5,301	49,056	26,098	-	944	98%
Charges for Services	92,585	30,000	92,585	-	-	0	100%
Donations	-	-	-	100,000	-	-	0%
Other Income	65,082	557	65,638	47,427	-	(556)	101%
Interfund Allocation Reimb	7,991,331	665,947	7,325,384	6,223,206	-	665,947	92%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,198,998	701,805	7,532,663	6,396,731	-	666,335	92%
Expenditures by Division							
311 Call Center	557,310	47,073	480,437	486,839	1,447	75,426	86%
Information Technology	8,744,146	687,197	7,076,952	4,755,402	1,221,101	446,094	95%
Total Expenditures by Division	9,301,456	734,270	7,557,389	5,242,242	1,222,548	521,519	94%
Expenditures							
Personnel							
Salaries & Wages	2,060,647	196,392	1,557,745	1,418,140	-	502,902	76%
Fringe Benefits	574,659	62,125	519,641	566,282	-	55,018	90%
Total Personnel	2,635,306	258,517	2,077,386	1,984,422	-	557,920	79%
Supplies	127,341	47,878	167,286	116,389	5,871	(45,816)	136%
Services & Charges							
Professional Services	1,642,102	90,155	1,053,475	668,258	533,496	55,131	97%
Printing & Advertising	5,150	837	5,181	298	-	(31)	101%
Education & Training	31,950	3,795	20,808	13,883	9,900	1,242	96%
Travel	55,578	2,745	29,365	37,850	11,448	14,765	73%
Repairs & Maintenance	3,367,713	213,494	2,899,595	2,002,141	660,782	(192,664)	106%
Other Interfund Allocations	6,785	565	6,220	4,774	-	565	92%
Debt Service - Principal	390,525	80,049	398,152	176,285	710	(8,337)	102%
Debt Service - Interest & Fees	56,401	9,599	38,114	19,470	41	18,246	68%
Grants & Subsidies	-	-	-	25,000	-	-	0%
Other Services & Charges	342,505	26,636	261,805	193,473	299	80,401	77%
Transfers Out	600,000	-	600,000	-	-	-	100%
Total Services & Charges	6,498,709	427,875	5,312,717	3,141,431	1,216,677	(30,682)	100%
Capital	40,100	-	-	-	-	40,100	0%
Total Expenditures	9,301,456	734,270	7,557,389	5,242,242	1,222,548	521,522	94%
Net	-	-	-	-	-	144,813	
Cash Balance			2,834,966	2,743,572			

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

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

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

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

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

**City of South Bend, Indiana
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Fund Name	Self-Funded Employee Benefits				Fund Number	711	
Fund Type	Internal Service Funds						
Control	City Funds						
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	250,000	20,396	230,515	185,753	-	19,485	92%
Donations	-	-	-	-	-	-	0%
Other Income	13,229,855	1,191,326	12,540,942	16,939,378	-	688,913	95%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,479,855	1,211,722	12,771,458	17,125,131	-	708,398	95%
Expenditures by Division							
Employee Benefits	15,442,986	1,141,660	14,591,654	14,182,485	74,873	776,459	95%
Employee Wellness Clinic	1,180,000	29,497	1,099,837	860,068	178,988	(98,825)	108%
Total Expenditures by Division	16,622,986	1,171,156	15,691,492	15,042,553	253,861	677,633	96%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	146,686	19,626	194,497	82,100	24,936	(72,747)	150%
Services & Charges							
Professional Services	1,375,217	29,588	1,162,797	1,042,061	178,652	33,768	98%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Insurance	15,088,200	1,121,844	14,321,288	13,494,205	50,274	716,638	95%
Other Services & Charges	12,883	99	12,909	10,473	-	(26)	100%
Transfers Out	-	-	-	413,714	-	-	0%
Total Services & Charges	16,476,300	1,151,531	15,496,994	14,960,453	228,925	750,380	95%
Capital	-	-	-	-	-	-	0%
Total Expenditures	16,622,986	1,171,156	15,691,492	15,042,553	253,861	677,633	96%
Net	(3,143,131)	40,566	(2,920,034)	2,082,578	-	30,765	
Cash Balance			9,062,533	12,003,261			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	Unemployment Compensation	Fund Number	713
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Fund Type	Internal Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,300	381	4,094	3,423	-	206	95%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,300	381	4,094	3,423	-	206	95%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	60,000	-	30,424	20,480	-	29,576	51%
Total Personnel	60,000	-	30,424	20,480	-	29,576	51%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	10,000	-	2,400	-	-	7,600	24%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	10,000	-	2,400	-	-	7,600	24%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	70,000	-	32,824	20,480	-	37,176	47%
Net	(65,700)	381	(28,731)	(17,056)	-	(36,970)	
Cash Balance			180,234	208,573			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
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Fund Name	Parental Leave Fund	Fund Number	714
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Fund Type	Internal Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	1,150	35	750	380	-	400	65%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	173,346	19,725	151,093	151,642	-	22,253	87%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	174,496	19,761	151,843	152,022	-	22,653	87%
Expenditures							
Personnel							
Salaries & Wages	155,694	11,644	174,143	99,944	-	(18,449)	112%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	155,694	11,644	174,143	99,944	-	(18,449)	112%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	155,694	11,644	174,143	99,944	-	(18,449)	112%
Net	18,802	8,117	(22,300)	52,078	-	41,102	
Cash Balance			28,937	52,078			

Fund Purpose:

Beginning in 2018, the City offers a Parental Leave Program to its employees to provide additional paid time off for employees for the birth or adoption of a child. The Parental Leave Program is currently being developed based on the models of other progressive, best-in-class employers.

Explanation of Revenue Sources:

The program is funded by a 0.25% charge against gross departmental wages. This charge may increase or decrease based on the financial needs of the program and the performance of the fund.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are the wages and benefits associated with the additional paid time off for employees for the child or adoption of a child. The program was well-received in 2018 and many employees took advantage of the benefit. The City plans to continue this program.

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

Fund Name	Fire Pension	Fund Number	701
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Fund Type	Trust Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	5,212,638	-	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	2,995	5,175	5,327	-	1,325	80%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	7,345	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,219,138	2,995	4,472,168	4,488,341	-	746,970	86%
Expenditures							
Personnel							
Salaries & Wages	5,105,307	367,412	4,083,063	4,269,761	-	1,022,244	80%
Fringe Benefits	-	-	1,296	-	-	(1,296)	0%
Total Personnel	5,105,307	367,412	4,084,358	4,269,761	-	1,020,948	80%
Supplies							
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	100	1,015	919	-	485	68%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	6,850	100	5,015	4,121	-	1,835	73%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	5,112,457	367,512	4,089,373	4,273,949	-	1,023,083	80%
Net	106,681	(364,517)	382,794	214,392	-	(276,113)	
Cash Balance			698,560	678,421			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	Police Pension	Fund Number	702
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Fund Type	Trust Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	6,347,700	-	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	4,580	10,721	10,845	-	3,779	74%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,000	158	2,890	4,124	-	5,110	36%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,370,200	4,738	6,125,393	6,238,827	-	244,807	96%
Expenditures							
Personnel							
Salaries & Wages	6,343,985	512,577	5,878,585	5,664,620	-	465,400	93%
Fringe Benefits	3,717	6,479	12,958	261	-	(9,241)	349%
Total Personnel	6,347,702	519,056	5,891,543	5,664,881	-	456,159	93%
Supplies							
Supplies	800	-	-	-	-	800	0%
Services & Charges							
Professional Services	5,500	-	4,000	3,200	-	1,500	73%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	500	-	-	-	-	500	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	1,400	117	1,150	979	-	250	82%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	7,400	117	5,150	4,179	-	2,250	70%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	6,355,902	519,173	5,896,693	5,669,061	-	459,209	93%
Net	14,298	(514,435)	228,700	569,766	-	(214,402)	
Cash Balance			1,176,284	1,454,766			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

Fund Name	City Cemetery Trust	Fund Number	730
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Fund Type	Trust Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	620	63	619	455	-	1	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	620	63	619	455	-	1	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	620	63	619	455	-	1	-
Cash Balance			29,597	28,924			

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

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

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

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

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

Fund Name	Bowman Cemetery	Fund Number	731
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Fund Type	Trust Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	10,500	983	9,730	-	-	770	93%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	455,998	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,500	983	9,730	455,998	-	770	93%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	10,500	983	9,730	455,998	-	770	
Cash Balance			465,601	455,998			

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:

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	TIF - River West Development Area (Airport)	Fund Number	324
Fund Type	Tax Increment Financing Funds		
Control	Redevelopment Commission Controlled Funds		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	16,935,449	-	10,643,592	10,603,198	-	6,291,857	63%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	396,500	-	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	54,210	570,059	447,649	-	29,941	95%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	33,825	14,535	77,848	4,670,717	-	(44,023)	230%
Transfers In	47,934	5,891	58,077	39,881	-	(10,143)	121%
Total Revenue	18,055,995	74,636	11,787,943	16,182,654	-	6,268,053	65%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	2,781,918	91,767	1,086,363	1,095,033	825,864	869,691	69%
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	1,026,282	20,475	400	100%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	2,438,908	37,595	1,270,276	2,163,396	910,488	258,144	89%
Transfers Out	4,261,018	-	4,266,098	4,267,975	-	(5,080)	100%
Total Services & Charges	14,718,934	129,362	11,398,952	11,359,096	2,196,827	1,123,155	92%
Capital							
	28,766,017	699,671	7,821,314	13,394,201	6,104,920	14,839,783	48%
Total Expenditures	43,484,951	829,033	19,220,266	24,753,297	8,301,746	15,962,938	63%
Net	(25,428,956)	(754,396)	(7,432,323)	(8,570,642)	-	(9,694,885)	-
Cash Balance			24,371,149	24,986,766			

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

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

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

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

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

Fund Name	TIF - West Washington	Fund Number	422
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	314,425	-	144,025	173,583	-	170,400	46%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	40,000	2,695	35,020	34,617	-	4,980	88%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	354,425	2,695	179,045	208,199	-	175,380	51%
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	10,073	950,001	841,289	481,300	263,350	84%
Total Expenditures	1,695,130	10,073	950,001	841,437	481,300	263,829	84%
Net	(1,340,705)	(7,378)	(770,957)	(633,238)	-	(88,449)	
Cash Balance			1,040,012	1,643,186			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Significant Spending on Capital Projects:

The City Cemetery Master Plan is funded through this TIF.

City Cemetery Master Plan - General Strategy

1. Redefine the Role of the City Cemetery: South Bend has a definite tilt toward recreation in the way that it utilizes its public open space. By focusing on a passive recreation approach and highlighting the artistry of the monuments, this open space will better support the adjacent active recreation spaces while strengthening a unique amenity to the neighborhood.
2. Make City Cemetery an Asset to the Surrounding Neighborhoods: Currently, the City Cemetery is isolated and difficult to find. Better connecting it to not only other nearby historic amenities, but to the surrounding community will increase use and ultimately strengthen the neighborhood.
3. Connect to the West Side Main Streets Plan: South Bend has recently undergone an extensive planning process that took an indepth analysis of two major thoroughfares, Lincoln Way West and Western Avenue, into the city. These corridors are both within a relatively close proximity to the City Cemetery and the proposed direction of the West Side Main Streets Plan should be incorporated into this process.
4. Focus on the People: A community's physical environment strongly influences the health of its residents. To counter balance disproportionate spending on green space within lower income areas, the City of South Bend is strongly focused on Environmental Justice and creating equitable spaces around the community. By addressing rampant blight in the area around the cemetery and better connecting this open space to active recreation and historically significant elements in the area, a stronger, more vibrant, and healthier community will emerge.
5. Showcase the History: The history of the City Cemetery is undeniable; from the artistic wrought iron gate to the stone monuments to the unique landmarks throughout its 21 acres. It contains elements that have local and national significance, such as the gravesite of Schuyler Colfax, the 17th Vice President of the United States.

City of South Bend, Indiana
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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,808,805	-	1,642,174	1,442,090	-	1,166,631	58%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	227,000	15,415	200,691	141,100	-	26,309	88%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,725	0	7,725	72,104	-	-	100%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,043,530	15,415	1,850,590	1,655,295	-	1,192,940	61%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	147,427	-	29,225	337,106	49,834	68,368	54%
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	-	55,271	344,523	49,834	69,112	60%
Capital	12,027,765	40,195	5,609,816	475,429	4,509,049	1,908,900	84%
Total Expenditures	12,201,982	40,195	5,665,088	819,952	4,558,883	1,978,012	84%
Net	(9,158,452)	(24,779)	(3,814,498)	835,343	-	(785,072)	-
Cash Balance	-	-	7,190,880	9,512,485	-	-	-

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

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

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

**City of South Bend, Indiana
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Fund Name	TIF - Southside Development #1	Fund Number	430
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,229,283	-	1,403,892	1,258,579	-	825,391	63%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	192,000	19,527	190,871	131,016	-	1,129	99%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,020	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,421,283	19,527	1,594,763	1,392,615	-	826,520	66%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	964,932	4,481	190,544	224,819	138,867	635,521	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%
Total Services & Charges	964,932	4,481	190,544	224,819	138,867	635,521	34%
Capital	9,387,796	-	1,641,238	149,694	48,603	7,697,955	18%
Total Expenditures	10,352,728	4,481	1,831,782	374,512	187,470	8,333,476	20%
Net	(7,931,445)	15,046	(237,019)	1,018,103	-	(7,506,956)	-
Cash Balance	-	-	9,215,470	8,854,686	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Significant Spending on Capital Projects:

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

**City of South Bend, Indiana
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Fund Name TIF - Douglas Road **Fund Number** 435

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	-	-	-	-	-	-	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	415	4,251	3,093	-	(527)	114%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,724	415	4,251	3,093	-	(527)	114%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	208,000	-	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%
Total Services & Charges	208,000	-	15,600	-	93,200	99,200	52%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	208,000	-	15,600	-	93,200	99,200	52%
Net	(204,276)	415	(11,349)	3,093	-	(99,727)	
Cash Balance			192,926	203,891			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

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

City of South Bend, Indiana
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Fund Name	TIF - River East Residential (NE Res)	Fund Number	436
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	4,563,923	-	2,798,589	2,616,136	-	1,765,334	61%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	3,294	35,951	5,385	-	4,049	90%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	67	-	-	0%
Total Revenue	4,603,923	3,294	2,834,540	2,621,588	-	1,769,383	62%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
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							
Capital	-	-	-	-	-	-	0%
Total Expenditures	4,275,000	-	4,263,831	4,244,326	-	11,169	100%
Net	328,923	3,294	(1,429,291)	(1,622,738)	-	1,758,214	
Cash Balance			1,559,903	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/Variations:

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

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Fund Name	Revelopment Retail Area (Leighton Plaza)	Fund Number	425
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	22,398	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	206	-	206	2,427	-	-	100%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	87	-	-	50,691	-	87	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	293	-	206	75,516	-	87	70%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies	(321)	-	(321)	2,423	-	-	100%
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%
Total Services & Charges	8,913	-	8,912	107,981	-	-	100%
Capital	-	-	-	-	-	-	0%
Total Expenditures	8,592	-	8,592	110,404	-	-	100%
Net	(8,299)	-	(8,386)	(34,888)	-	87	
Cash Balance			-	141,846			

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

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

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

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

**City of South Bend, Indiana
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Fund Name	Redevelopment General	Fund Number	433
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Fund Type	Redevelopment Funds
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	84,095	5,863	78,232	-	-	5,863	93%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	3,559	15,518	1,584	-	(518)	103%
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	9,422	1,270,862	637,011	-	5,345	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	9,184	-	5,211	29,994	-	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	45,376	393,166	-	263,460	408,190	62%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	1,074,000	45,376	398,376	29,994	263,460	412,163	62%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	1,074,000	45,376	398,376	29,994	263,460	412,163	62%
Net	202,207	(35,954)	872,485	607,018	-	(406,818)	
Cash Balance			1,514,417	614,409			

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
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Fund Name	Certified Technology Park	Fund Number	439
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Fund Type	Redevelopment Funds
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	12,000	188	11,016	9,793	-	984	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,000	188	11,016	9,793	-	984	92%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital	625,000	-	624,194	-	752	54	100%
Total Expenditures	625,000	-	624,194	-	752	54	100%
Net	(613,000)	188	(613,178)	9,793	-	930	-
Cash Balance	-	-	10,854	622,859	-	-	-

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Airport Urban Enterprise Zone	Fund Number	454
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Fund Type	Redevelopment Funds
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	8,500	849	8,402	6,176	-	98	99%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,500	849	8,402	6,176	-	98	99%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	50,000	-	-	-	-	50,000	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	50,000	-	-	-	-	50,000	0%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	50,000	-	-	-	-	50,000	0%
Net	(41,500)	849	8,402	6,176	-	(49,902)	
Cash Balance			401,945	392,803			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

Explanation of Significant Spending on Capital Projects:

City of South Bend, Indiana
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November 30, 2019

Fund Name	Industrial Revolving Fund	Fund Number	754
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Fund Type	Redevelopment Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	232,680	22,223	246,070	186,258	-	(13,390)	106%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	232,680	22,223	246,070	186,258	-	(13,390)	106%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	132,000	7,863	71,068	73,074	-	60,932	54%
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	25,000	1,212	22,049	8,534	-	2,951	88%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	157,000	9,075	93,117	81,608	-	63,883	59%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	157,000	9,075	93,117	81,608	-	63,883	59%
Net	75,680	13,149	152,953	104,650	-	(77,273)	
Cash Balance			1,844,335	2,591,336			

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
Expenses include legal costs, staff contract costs, and professional services necessary to properly oversee operations and review new and outstanding loans.

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

Fund Name	Airport 2003 Debt Reserve	Fund Number	315
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	21,000	2,205	22,024	16,509	-	(1,024)	105%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,000	2,205	22,024	16,509	-	(1,024)	105%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	19,000	2,205	21,737	14,904	-	(2,737)	114%
Total Services & Charges	19,000	2,205	21,737	14,904	-	(2,737)	114%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	19,000	2,205	21,737	14,904	-	(2,737)	114%
Net	2,000	-	288	1,604	-	1,713	
Cash Balance			1,040,462	1,040,462			

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

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

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Coveleski Debt Service Reserve	Fund Number	317
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	3,086	-	1,076	8,261	-	2,010	35%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,086	-	1,076	8,261	-	2,010	35%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	527,518	-	527,517	-	-	1	100%
Total Services & Charges	527,518	-	527,517	-	-	1	100%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	527,518	-	527,517	-	-	1	100%
Net	(524,432)	-	(526,442)	8,261	-	2,009	
Cash Balance							

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

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

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

**City of South Bend, Indiana
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Fund Name	SBCDA 2003 Debt Reserve	Fund Number	328
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	40,000	3,686	36,821	27,599	-	3,179	92%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40,000	3,686	36,821	27,599	-	3,179	92%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	40,000	3,686	36,340	24,917	-	3,660	91%
Total Services & Charges	40,000	3,686	36,340	24,917	-	3,660	91%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	40,000	3,686	36,340	24,917	-	3,660	91%
Net	-	-	481	2,682	-	(481)	
Cash Balance			1,739,495	1,739,495			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	2018 TIF Park Bond Debt Service	Fund Number	351
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	20,000	2,142	21,207	-	-	(1,207)	106%
Debt Proceeds	-	-	-	993,495	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	20,000	2,142	21,207	993,495	-	(1,207)	106%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Education & Training	-	-	-	-	-	-	0%
Travel	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	0%
Other Interfund Allocations	-	-	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	-	-	0%
Debt Service - Interest & Fees	-	-	-	-	-	-	0%
Grants & Subsidies	-	-	-	-	-	-	0%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Services & Charges	-	-	-	-	-	-	0%
Capital							
	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	20,000	2,142	21,207	993,495	-	(1,207)	
Cash Balance			1,014,427	993,495			

Fund Purpose:

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

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Debt service payments are due on February 1 and August 1. The first debt service payment is due August 1, 2018 and the final payment is due February 1, 2033. The debt service reserve will be used towards the last debt service payment.

**City of South Bend, Indiana
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Fund Name	South Bend Redevelopment Authority	Fund Number	752
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Fund Type	Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	5,000	97	5,794	4,064	-	(794)	116%
Debt Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Interfund Allocation Reimb	-	-	-	-	-	-	0%
Transfers In	2,869,500	198,000	2,867,378	3,115,000	-	2,122	100%
Total Revenue	2,874,500	198,097	2,873,172	3,119,064	-	1,328	100%
Expenditures							
Personnel							
Salaries & Wages	-	-	-	-	-	-	0%
Fringe Benefits	-	-	-	-	-	-	0%
Total Personnel	-	-	-	-	-	-	0%
Supplies							
Supplies	-	-	-	-	-	-	0%
Services & Charges							
Professional Services	-	-	-	-	-	-	0%
Debt Service - Principal	1,725,000	-	1,725,000	1,915,000	-	-	100%
Debt Service - Interest & Fees	1,136,269	-	1,101,863	1,154,213	-	34,406	97%
Other Services & Charges	-	-	-	-	-	-	0%
Transfers Out	-	-	-	324,220	-	-	0%
Total Services & Charges	2,861,269	-	2,826,863	3,393,433	-	34,406	99%
Capital							
Capital	-	-	-	-	-	-	0%
Total Expenditures	2,861,269	-	2,826,863	3,393,433	-	34,406	99%
Net	13,231	198,097	46,310	(274,369)	-	(33,078)	-
Cash Balance	-	-	256,802	247,863	-	-	-

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
November 30, 2019**

Fund Name	Smart Streets Debt Service	Fund Number	756
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Fund Type	Debt Service Funds
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Control	City Funds
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Intergov./ Shared Revenues	-	-	-	-	-	-	0%
Intergov./ Grants	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	0%
Interest Earnings	4,400	257	4,195	3,723	-	205	95%
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	257	1,719,695	1,717,723	-	205	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	8,531	257	7,676	7,279	-	855	
Cash Balance			1,734,466	1,725,925			

Fund Purpose:

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

Accounting Methodology:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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