



Period Ending: January 31, 2020

Issued By: Controller's Office

City of South Bend

Monthly Financial Report

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January 2020

Monthly Financial Report

The City of South Bend developed the attached Monthly Financial Report to provide current year and prior year financial information for each City fund, as well as individual departments within various funds. Information is provided for revenue, expenditures, encumbrances, cash balances, outstanding debt, and current staffing levels. The fund summaries include text boxes providing an explanation of revenues, expenditures, and spending on major capital projects.

The Monthly Financial Report supplements—but does not replace—other financial reports the City prepares such as the Monthly Cash Report, the Department of Local Government Finance’s Annual Financial Report (AFR), or the Comprehensive Annual Financial Report (CAFR).

The staff of the Department of Administration & Finance publishes this consolidated report no later than 30 days after the end of the reporting period.

Projected Cash Balance

The projected ending cash balance for each City fund is calculated by taking a fund’s beginning cash balance for the year, adding in estimated revenues, and subtracting budgeted expenditures.

Summary Trends & Observations

As of January 31, 2020, total revenue for the year was \$23,838,517, 7% of estimated revenue. In the same funds as of January 31, 2019, total revenue received was \$18,832,114. Property taxes are received in June and December each year and are budgeted to be \$77.4 million for 2020. Local income tax (LOIT, COIT and EDIT) receipts are budgeted to be \$33.3 million for 2020.

As of January 31, 2020, total expenditures were \$32,803,521 and outstanding encumbrances were \$53,929,548, a total of \$86,733,069 which represents 20% 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 8% of the amended expenditure budget at the end of the period. In the same funds, total expenditures, excluding encumbrances, were \$34,520,354 as of January 31, 2019.

We hope that you find this Monthly 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
Projected Cash Balance
Based on 2020 Amended Budget as of January 31, 2020

| | Beginning Cash Balance 1/1/2019 | 2020 Estimated Revenues | 2020 Budgeted Expenditures | Projected Surplus (Deficit) | Ending Cash Balance 12/31/2020 |
|--|---------------------------------------|-------------------------------|----------------------------------|-----------------------------------|--------------------------------------|
| City Controlled Funds | | | | | |
| 101 General Fund | 44,786,781 | 71,394,042 | 72,214,876 | (820,834) | 43,965,947 |
| Special Revenue Funds | | | | | |
| 102 Rainy Day | 10,708,300 | 132,905 | - | 132,905 | 10,841,205 |
| 201 Parks & Recreation | 3,641,124 | 15,407,952 | 16,025,507 | (617,555) | 3,023,569 |
| 202 Motor Vehicle Highway | 4,732,078 | 7,897,854 | 9,240,175 | (1,342,321) | 3,389,757 |
| 209 Studebaker-Oliver Revitalizing Grants | 927,235 | 120,000 | 873,464 | (753,464) | 173,771 |
| 210 Economic Development State Grants | 64,754 | 75,011 | 135,474 | (60,463) | 4,291 |
| 211 Department of Community Investment (DCI) | 1,009,933 | 3,232,000 | 3,500,678 | (268,678) | 741,255 |
| 212 Dept of Community Investment Grants | 305,248 | 5,064,000 | 5,332,632 | (268,632) | 36,616 |
| 216 Police State Seizures | 237,764 | 32,281 | 77,000 | (44,719) | 193,045 |
| 217 Gift, Donation, Bequest | 666,875 | 451,356 | 691,067 | (239,711) | 427,164 |
| 218 Police Curfew Violations | 12,864 | 347 | 1,000 | (653) | 12,211 |
| 219 Unsafe Building | 920,989 | 111,500 | 156,395 | (44,895) | 876,094 |
| 220 Law Enforcement Continuing Education | 420,288 | 255,121 | 395,377 | (140,256) | 280,032 |
| 221 Rental Units Regulation | 17,781 | 345,826 | 345,826 | - | 17,781 |
| 227 Loss Recovery | 604,051 | 4,579 | 200,000 | (195,421) | 408,630 |
| 230 Code Enforcement Fund | - | 4,087,695 | 4,087,695 | - | - |
| 249 Public Safety LOIT | 3,246,155 | 8,776,330 | 8,950,545 | (174,215) | 3,071,940 |
| 251 Local Roads & Streets | 5,220,874 | 1,893,560 | 5,787,683 | (3,894,123) | 1,326,751 |
| 257 LOIT Special Distribution | 170,335 | 2,181 | 164,087 | (161,906) | 8,429 |
| 258 Human Rights Federal Grant | 519,829 | 151,228 | 270,640 | (119,412) | 400,417 |
| 266 MVH Restricted Fund | 648,877 | 3,041,394 | 3,455,650 | (414,256) | 234,621 |
| 265 Local Road & Bridge Grant | 448,377 | 2,002,656 | 2,974,341 | (971,685) | (523,308) |
| 273 Morris PAC / Palais Royale Marketing | 72,873 | 15,566 | 30,816 | (15,250) | 57,623 |
| 274 Morris PAC Self-Promotion | 186,401 | 106,794 | 115,000 | (8,206) | 178,195 |
| 280 Police Block Grants | 4,085 | 51 | - | 51 | 4,136 |
| 289 HAZMAT | 27,582 | 10,238 | 10,000 | 238 | 27,820 |
| 291 Indiana River Rescue | 292,637 | 92,317 | 95,082 | (2,765) | 289,872 |
| 292 Police Grants | 26,716 | - | - | - | 26,716 |
| 294 Regional Police Academy | 118,204 | 21,240 | 22,500 | (1,260) | 116,944 |
| 295 COPS MORE Grant | 169,042 | 187,861 | 234,630 | (46,769) | 122,273 |
| 299 Police Federal Drug Enforcement | 113,552 | 6,366 | 51,000 | (44,634) | 68,918 |
| 404 County Option Income Tax | 12,694,852 | 12,580,774 | 16,188,244 | (3,607,470) | 9,087,382 |
| 408 Economic Development Income Tax | 17,348,536 | 12,857,872 | 15,855,699 | (2,997,827) | 14,350,709 |
| 410 Urban Development Action Grant | 53,712 | 30,500 | 40,000 | (9,500) | 44,212 |
| 655 Project ReLeaf | 397,249 | 456,559 | 433,460 | 23,099 | 420,348 |
| 705 Police K-9 Unit | 2,390 | 4 | 2,020 | (2,016) | 374 |
| 754 Industrial Revolving Fund | 2,078,333 | 225,200 | 149,000 | 76,200 | 2,154,533 |
| Total Special Revenue Funds | 68,109,892 | 79,677,118 | 95,892,687 | (16,215,569) | 51,894,323 |
| Debt Service Fund | | | | | |
| 312 2017 Parks Bond Debt Service | 208,251 | 1,156,831 | 1,172,968 | (16,137) | 192,114 |
| 350 2018 Fire Station #9 Debt Service | - | 341,231 | 341,231 | - | - |
| 752 South Bend Redevelopment Authority | 222,584 | 2,875,000 | 2,865,613 | 9,387 | 231,971 |
| 755 South Bend Building Corp | 1,734,901 | 2,640,586 | 2,630,085 | 10,501 | 1,745,402 |
| 756 Smart Streets Debt Service Reserve | 815,025 | 1,719,500 | 1,713,044 | 6,456 | 821,481 |
| 757 2015 Parks Bond Debt Service | 590,497 | 379,756 | 382,131 | (2,375) | 588,122 |
| 760 Eddy Street Commons Bond Debt Service | 3,461,700 | 1,396,625 | 1,391,625 | 5,000 | 3,466,700 |
| Total Debt Service Funds | 7,032,958 | 10,509,529 | 10,496,697 | 12,832 | 7,045,790 |

City of South Bend
Projected Cash Balance
Based on 2020 Amended Budget as of January 31, 2020

| | Beginning Cash Balance 1/1/2019 | 2020 Estimated Revenues | 2020 Budgeted Expenditures | Projected Surplus (Deficit) | Ending Cash Balance 12/31/2020 |
|-------------------------------------|---------------------------------------|-------------------------------|----------------------------------|-----------------------------------|--------------------------------------|
| Capital Funds | | | | | |
| 287 | 1,957,611 | 1,885,117 | 3,372,325 | (1,487,208) | 470,403 |
| 401 | 25,789 | 30,162 | 30,000 | 162 | 25,951 |
| 406 | 223,093 | 425,543 | 602,205 | (176,662) | 46,431 |
| 407 | 687,399 | 249,433 | 430,000 | (180,567) | 506,832 |
| 412 | 2,190,822 | 501,328 | 1,672,285 | (1,170,957) | 1,019,865 |
| 416 | 421,135 | 108,354 | 226,759 | (118,405) | 302,730 |
| 450 | 107,539 | 15,229 | 69,160 | (53,931) | 53,608 |
| 451 | 398,940 | 3,854 | 89,311 | (85,457) | 313,483 |
| 453 | 120,929 | 12,652 | 133,581 | (120,929) | - |
| 471 | 9,041,542 | - | 8,569,760 | (8,569,760) | 471,782 |
| 750 | 1,016,472 | 4,329,076 | 4,590,138 | (261,062) | 755,410 |
| 759 | 3,048,190 | - | 3,048,122 | (3,048,122) | 68 |
| Total Capital Funds | 19,239,460 | 7,560,748 | 22,833,646 | (15,272,898) | 3,966,561 |
| Enterprise Funds | | | | | |
| 288 | 2,514,250 | - | 1,824,059 | (1,824,059) | 690,191 |
| 600 | 2,280,373 | 1,800,751 | 2,005,428 | (204,677) | 2,075,696 |
| 601 | 1,323,142 | 1,356,448 | 1,659,555 | (303,107) | 1,020,035 |
| 610 | 448,091 | 5,617,150 | 6,091,520 | (474,370) | (26,279) |
| 611 | 64,773 | 1,231,966 | 1,325,349 | (93,383) | (28,610) |
| 620 | 4,194,557 | 21,384,863 | 23,396,743 | (2,011,880) | 2,182,677 |
| 622 | 4,177,611 | 3,987,000 | 4,870,047 | (883,047) | 3,294,564 |
| 624 | 1,284,429 | 20,000 | 20,000 | - | 1,284,429 |
| 625 | 285,460 | 1,841,486 | 1,841,486 | - | 285,460 |
| 626 | 1,424,701 | 20,000 | 20,000 | - | 1,424,701 |
| 629 | 2,895,721 | 240,000 | 40,000 | 200,000 | 3,095,721 |
| 640 | 2,168,507 | 670,302 | 742,355 | (72,053) | 2,096,454 |
| 641 | 15,373,313 | 39,368,220 | 47,716,109 | (8,347,889) | 7,025,424 |
| 642 | 9,394,977 | 8,271,000 | 14,079,020 | (5,808,020) | 3,586,957 |
| 643 | 5,550,801 | 120,000 | 120,000 | - | 5,550,801 |
| 649 | 1,085,194 | 7,833,015 | 7,785,015 | 48,000 | 1,133,194 |
| 653 | 4,291,915 | 45,000 | - | 45,000 | 4,336,915 |
| 654 | 412,188 | 25,000 | 25,000 | - | 412,188 |
| 667 | 124,114 | 1,041,360 | 871,730 | 169,630 | 293,744 |
| 670 | 1,537,196 | 4,940,073 | 5,035,901 | (95,828) | 1,441,368 |
| 671 | 981,681 | 10,000 | 20,000 | (10,000) | 971,681 |
| 672 | 189,082 | 412,296 | 411,096 | 1,200 | 190,282 |
| Total Enterprise Funds | 62,002,076 | 100,235,930 | 119,900,413 | (19,664,483) | 42,337,593 |
| Internal Service Funds | | | | | |
| 222 | 1,451,745 | 13,387,692 | 13,452,170 | (64,478) | 1,387,267 |
| 224 | 21,870 | 198,491 | 219,685 | (21,194) | 676 |
| 226 | 4,949,790 | 2,945,222 | 4,268,154 | (1,322,932) | 3,626,858 |
| 278 | 723,493 | 14,152 | 50,000 | (35,848) | 687,645 |
| 279 | 3,101,052 | 6,699,620 | 9,407,447 | (2,707,827) | 393,225 |
| 711 | 9,255,644 | 16,451,280 | 18,508,532 | (2,057,252) | 7,198,392 |
| 713 | 180,487 | 8,546 | 55,000 | (46,454) | 134,033 |
| 714 | 32,486 | 257,902 | 253,846 | 4,056 | 36,542 |
| Total Internal Service Funds | 19,716,566 | 39,962,905 | 46,214,834 | (6,251,929) | 13,464,637 |

City of South Bend
Projected Cash Balance
Based on 2020 Amended Budget as of January 31, 2020

| | Beginning Cash Balance 1/1/2019 | 2020 Estimated Revenues | 2020 Budgeted Expenditures | Projected Surplus (Deficit) | Ending Cash Balance 12/31/2020 |
|--|---------------------------------------|-------------------------------|----------------------------------|-----------------------------------|--------------------------------------|
| Trust & Agency Funds | | | | | |
| 701 Fire Pension | 335,712 | 4,906,502 | 4,799,311 | 107,191 | 442,903 |
| 702 Police Pension | 696,511 | 6,368,128 | 6,241,405 | 126,723 | 823,234 |
| 718 State Tax Withholding Fund | 335,621 | - | - | - | 335,621 |
| 725 Morris / Palais Box Office | 3,065,972 | - | - | - | 3,065,972 |
| 726 Police Distributions Payable | 857,178 | - | - | - | 857,178 |
| 730 City Cemetery | 29,661 | 120 | 20,000 | (19,880) | 9,781 |
| 731 Bowman Cemetery | 466,596 | 5,791 | - | 5,791 | 472,387 |
| Total Trust & Agency Funds | 5,787,249 | 11,280,541 | 11,060,716 | 219,825 | 6,007,074 |
| Total City Controlled Funds | 226,674,983 | 320,620,813 | 378,613,869 | (57,993,056) | 168,681,926 |
| Redevelopment Commission Controlled Funds | | | | | |
| Tax Increment Financing Funds | | | | | |
| 324 TIF - River West Development Area (Airport) | 30,879,977 | 17,448,377 | 25,834,836 | (8,386,459) | 22,493,518 |
| 422 TIF - West Washington | 1,029,402 | 329,982 | 742,165 | (412,183) | 617,219 |
| 429 TIF - River East Development Area (NE Dev) | 8,196,149 | 2,826,336 | 7,343,278 | (4,516,942) | 3,679,207 |
| 430 TIF - Southside Development #1 | 9,585,265 | 2,058,569 | 2,234,951 | (176,382) | 9,408,883 |
| 435 TIF - Douglas Road | 187,366 | - | 87,225 | (87,225) | 100,141 |
| 436 TIF - River East Residential (NE Res) | 3,698,203 | 5,810,197 | 4,385,000 | 1,425,197 | 5,123,400 |
| Total Tax Increment Financing Funds | 53,576,363 | 28,473,461 | 40,627,455 | (12,153,994) | 41,422,369 |
| Redevelopment Funds | | | | | |
| 433 Redevelopment General | 1,473,451 | 1,173,775 | 1,419,136 | (245,361) | 1,228,090 |
| 439 Certified Technology Park | 10,939 | - | 752 | (752) | 10,187 |
| 452 2018 TIF Park Bond Capital | 4,076,090 | - | 3,889,707 | (3,889,707) | 186,383 |
| 454 Airport Urban Enterprise Zone | 402,803 | 8,000 | 50,000 | (42,000) | 360,803 |
| Total Redevelopment Funds | 5,963,283 | 1,181,775 | 5,359,595 | (4,177,820) | 1,785,463 |
| Debt Service Funds | | | | | |
| 315 Airport 2003 Debt Reserve | 1,040,462 | 20,000 | 20,000 | - | 1,040,462 |
| 328 SBCDA 2003 Debt Reserve | 1,739,495 | 40,000 | 40,000 | - | 1,739,495 |
| 351 2018 TIF Park Bond Debt Service Reserve | 1,016,594 | 12,618 | - | 12,618 | 1,029,212 |
| 352 South Shore Double Tracking Debt Service | 29,819 | - | - | - | 29,819 |
| Total Debt Service Funds | 3,826,370 | 72,618 | 60,000 | 12,618 | 3,838,988 |
| Total Redevelopment Commission Funds | 63,366,015 | 29,727,854 | 46,047,050 | (16,319,196) | 47,046,819 |
| Grand Total | 290,040,998 | 350,348,667 | 424,660,919 | (74,312,252) | 215,728,746 |
| NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL | | | | | |

City of South Bend
Monthly Fund Financials
Revenue Summary
January 31, 2020

| | Current Amended Budget | Current Month Actual | Current YTD Actual | Prior YTD Actual | Budget Balance | Percent of Budget |
|--|-------------------------------|-----------------------------|---------------------------|-------------------------|-----------------------|--------------------------|
| City Controlled Funds | | | | | | |
| 101 General Fund | 71,394,042 | 1,838,892 | 1,838,892 | 1,483,391 | 69,555,150 | 3% |
| Special Revenue Funds | | | | | | |
| 102 Rainy Day | 132,905 | (25,351) | (25,351) | 21,374 | 158,256 | -19% |
| 201 Parks & Recreation | 15,407,952 | 888,691 | 888,691 | 135,248 | 14,519,261 | 6% |
| 202 Motor Vehicle Highway | 7,897,854 | 622,831 | 622,831 | 541,139 | 7,275,023 | 8% |
| 209 Studebaker-Oliver Revitalizing Grants | 120,000 | (2,195) | (2,195) | 1,929 | 122,195 | -2% |
| 210 Economic Development State Grants | 75,011 | 18,112 | 18,112 | 18,724 | 56,899 | 24% |
| 211 Department of Community Investment (DCI) | 3,232,000 | 217,647 | 217,647 | 11,587 | 3,014,353 | 7% |
| 212 Dept of Community Investment Grants | 5,064,000 | 298,487 | 298,487 | 84,867 | 4,765,513 | 6% |
| 216 Police State Seizures | 32,281 | (563) | (563) | 565 | 32,844 | -2% |
| 217 Gift, Donation, Bequest | 451,356 | 141,277 | 141,277 | 546,053 | 310,079 | 31% |
| 218 Police Curfew Violations | 347 | (30) | (30) | 27 | 377 | -9% |
| 219 Unsafe Building | 111,500 | (2,155) | (2,155) | 12,390 | 113,655 | -2% |
| 220 Law Enforcement Continuing Education | 255,121 | 30,242 | 30,242 | 15,484 | 224,879 | 12% |
| 221 Rental Units Regulation | 345,826 | 21,775 | 21,775 | 21 | 324,051 | 6% |
| 227 Loss Recovery | 4,579 | (1,430) | (1,430) | 1,326 | 6,009 | -31% |
| 230 Code Enforcement Fund | 4,087,695 | 331,629 | 331,629 | - | 3,756,066 | 8% |
| 249 Public Safety LOIT | 8,776,330 | 722,880 | 722,880 | 716,973 | 8,053,450 | 8% |
| 251 Local Roads & Streets | 1,893,560 | 146,081 | 146,081 | 168,599 | 1,747,479 | 8% |
| 257 LOIT Special Distribution | 2,181 | (397) | (397) | 1,412 | 2,578 | -18% |
| 258 Human Rights Federal Grant | 151,228 | (333) | (333) | 10,937 | 151,561 | 0% |
| 266 MVH Restricted Fund | 3,041,394 | 233,586 | 233,586 | - | 2,807,808 | 8% |
| 265 Local Road & Bridge Grant | 2,002,656 | (1,062) | (1,062) | 684 | 2,003,718 | 0% |
| 273 Morris PAC / Palais Royale Marketing | 15,566 | 321 | 321 | 111 | 15,245 | 2% |
| 274 Morris PAC Self-Promotion | 106,794 | 10,116 | 10,116 | 181 | 96,678 | 9% |
| 280 Police Block Grants | 51 | (10) | (10) | 8 | 61 | -19% |
| 289 HAZMAT | 10,238 | (64) | (64) | 39 | 10,302 | -1% |
| 291 Indiana River Rescue | 92,317 | 12,306 | 12,306 | 12,135 | 80,011 | 13% |
| 292 Police Grants | - | - | - | - | - | 0% |
| 294 Regional Police Academy | 21,240 | 4,570 | 4,570 | 2,601 | 16,670 | 22% |
| 295 COPS MORE Grant | 187,861 | 46,026 | 46,026 | 3,903 | 141,835 | 25% |
| 299 Police Federal Drug Enforcement | 6,366 | (759) | (759) | 281 | 7,125 | -12% |
| 404 County Option Income Tax | 12,580,774 | 1,018,247 | 1,018,247 | 1,899,642 | 11,562,527 | 8% |
| 408 Economic Development Income Tax | 12,857,872 | 1,304,421 | 1,304,421 | 996,798 | 11,553,451 | 10% |
| 410 Urban Development Action Grant | 30,500 | 5,085 | 5,085 | 11,369 | 25,415 | 17% |
| 655 Project ReLeaf | 456,559 | 36,476 | 36,476 | 38,587 | 420,083 | 8% |
| 705 Police K-9 Unit | 4 | (6) | (6) | 5 | 10 | -142% |
| 754 Industrial Revolving Fund | 225,200 | - | - | - | 225,200 | 0% |
| Total Special Revenue Funds | 79,677,118 | 6,076,450 | 6,076,450 | 5,254,998 | 73,600,668 | 8% |
| Debt Service Fund | | | | | | |
| 312 2017 Parks Bond Debt Service | 1,156,831 | (847) | (847) | 41 | 1,157,678 | 0% |
| 350 2018 Fire Station #9 Debt Service | 341,231 | 173,866 | 173,866 | - | 167,365 | 51% |
| 752 South Bend Redevelopment Authority | 2,875,000 | 1,237,283 | 1,237,283 | - | 1,637,717 | 43% |
| 755 South Bend Building Corp | 2,640,586 | 1,319,961 | 1,319,961 | - | 1,320,625 | 50% |
| 756 Smart Streets Debt Service Reserve | 1,719,500 | 858,221 | 858,221 | - | 861,279 | 50% |
| 757 2015 Parks Bond Debt Service | 379,756 | 31,550 | 31,550 | - | 348,206 | 8% |
| 760 Eddy Street Commons Bond Debt Service | 1,396,625 | 648,566 | 648,566 | - | 748,059 | 46% |
| Total Debt Service Funds | 10,509,529 | 4,268,599 | 4,268,599 | 41 | 6,240,930 | 41% |

City of South Bend
Monthly Fund Financials
Revenue Summary
January 31, 2020

| | Current Amended Budget | Current Month Actual | Current YTD Actual | Prior YTD Actual | Budget Balance | Percent of Budget |
|-------------------------------------|------------------------|----------------------|--------------------|------------------|-------------------|-------------------|
| Capital Funds | | | | | | |
| 287 | 1,885,117 | (4,813) | (4,813) | 8,460 | 1,889,930 | 0% |
| 401 | 30,162 | (58) | (58) | 151 | 30,220 | 0% |
| 406 | 425,543 | (742) | (742) | 842 | 426,285 | 0% |
| 407 | 249,433 | (1,829) | (1,829) | 799 | 251,262 | -1% |
| 412 | 501,328 | (5,181) | (5,181) | 5,670 | 506,509 | -1% |
| 416 | 108,354 | 9,561 | 9,561 | 747 | 98,793 | 9% |
| 450 | 15,229 | 1,580 | 1,580 | 2,130 | 13,649 | 10% |
| 451 | 3,854 | (944) | (944) | 7,154 | 4,798 | -25% |
| 453 | 12,652 | 94 | 94 | - | 12,558 | 1% |
| 471 | - | (21,391) | (21,391) | 26,897 | 21,391 | 0% |
| 750 | 4,329,076 | 456 | 456 | 5 | 4,328,620 | 0% |
| 759 | - | 3 | 3 | - | (3) | 0% |
| Total Capital Funds | 7,560,748 | (23,263) | (23,263) | 52,855 | 7,584,011 | 0% |
| Enterprise Funds | | | | | | |
| 288 | - | (6,543) | (6,543) | 407,354 | 6,543 | 0% |
| 600 | 1,800,751 | 83,572 | 83,572 | 139,374 | 1,717,179 | 5% |
| 601 | 1,356,448 | 58,828 | 58,828 | 106,870 | 1,297,620 | 4% |
| 610 | 5,617,150 | 436,938 | 436,938 | 434,058 | 5,180,212 | 8% |
| 611 | 1,231,966 | 184,847 | 184,847 | 332,951 | 1,047,119 | 15% |
| 620 | 21,384,863 | 1,576,368 | 1,576,368 | 1,331,315 | 19,808,495 | 7% |
| 622 | 3,987,000 | 471,359 | 471,359 | 278,753 | 3,515,641 | 12% |
| 624 | 20,000 | (3,038) | (3,038) | 3,080 | 23,038 | -15% |
| 625 | 1,841,486 | 103,207 | 103,207 | 171,519 | 1,738,279 | 6% |
| 626 | 20,000 | (3,238) | (3,238) | 2,861 | 23,238 | -16% |
| 629 | 240,000 | 10,082 | 10,082 | 231,012 | 229,918 | 4% |
| 640 | 670,302 | 49,783 | 49,783 | 58,619 | 620,520 | 7% |
| 641 | 39,368,220 | 3,132,430 | 3,132,430 | 3,194,002 | 36,235,790 | 8% |
| 642 | 8,271,000 | 366,358 | 366,358 | 456,153 | 7,904,642 | 4% |
| 643 | 120,000 | (13,129) | (13,129) | 162,758 | 133,129 | -11% |
| 649 | 7,833,015 | (2,573) | (2,573) | 650,366 | 7,835,588 | 0% |
| 653 | 45,000 | 5,340 | 5,340 | - | 39,660 | 12% |
| 654 | 25,000 | (992) | (992) | - | 25,992 | -4% |
| 667 | 1,041,360 | 87,271 | 87,271 | - | 954,089 | 8% |
| 670 | 4,940,073 | 843,455 | 843,455 | 808,263 | 4,096,618 | 17% |
| 671 | 10,000 | 832 | 832 | 1,093 | 9,168 | 8% |
| 672 | 412,296 | 221,119 | 221,119 | 257 | 191,177 | 54% |
| Total Enterprise Funds | 100,235,930 | 7,602,275 | 7,602,275 | 8,770,657 | 92,633,655 | 8% |
| Internal Service Funds | | | | | | |
| 222 | 13,387,692 | 620,440 | 620,440 | 719,756 | 12,767,252 | 5% |
| 224 | 198,491 | (12) | (12) | 349 | 198,503 | 0% |
| 226 | 2,945,222 | 1,636,449 | 1,636,449 | 348,680 | 1,308,773 | 56% |
| 278 | 14,152 | (1,332) | (1,332) | 1,853 | 15,484 | -9% |
| 279 | 6,699,620 | 628,893 | 628,893 | 685,733 | 6,070,727 | 9% |
| 711 | 16,451,280 | 1,313,835 | 1,313,835 | 1,121,230 | 15,137,445 | 8% |
| 713 | 8,546 | 113 | 113 | 427 | 8,433 | 1% |
| 714 | 257,902 | 19,042 | 19,042 | 12,817 | 238,860 | 7% |
| Total Internal Service Funds | 39,962,905 | 4,217,427 | 4,217,427 | 2,890,845 | 35,745,478 | 11% |

City of South Bend
Monthly Fund Financials
Revenue Summary
January 31, 2020

| | Current Amended Budget | Current Month Actual | Current YTD Actual | Prior YTD Actual | Budget Balance | Percent of Budget |
|--|------------------------|----------------------|--------------------|-------------------|--------------------|-------------------|
| Trust & Agency Funds | | | | | | |
| 701 Fire Pension | 4,906,502 | (202) | (202) | 1,215 | 4,906,704 | 0% |
| 702 Police Pension | 6,368,128 | (358) | (358) | 2,786 | 6,368,486 | 0% |
| 718 State Tax Withholding Fund | - | - | - | - | - | 0% |
| 725 Morris / Palais Box Office | - | - | - | - | - | 0% |
| 726 Police Distributions Payable | - | - | - | - | - | 0% |
| 730 City Cemetery | 120 | (192) | (192) | 59 | 312 | -160% |
| 731 Bowman Cemetery | 5,791 | (3,021) | (3,021) | 932 | 8,812 | -52% |
| Total Trust & Agency Funds | 11,280,541 | (3,773) | (3,773) | 4,992 | 11,284,314 | 0% |
| Total City Controlled Funds | 320,620,813 | 23,976,606 | 23,976,606 | 18,457,779 | 296,644,207 | 7% |
| Redevelopment Commission Controlled Funds | | | | | | |
| Tax Increment Financing Funds | | | | | | |
| 324 TIF - River West Development Area (Airport) | 17,448,377 | (70,880) | (70,880) | 293,065 | 17,519,257 | 0% |
| 422 TIF - West Washington | 329,982 | (2,132) | (2,132) | 3,508 | 332,114 | -1% |
| 429 TIF - River East Development Area (NE Dev) | 2,826,336 | (20,365) | (20,365) | 20,818 | 2,846,701 | -1% |
| 430 TIF - Southside Development #1 | 2,058,569 | (23,826) | (23,826) | 18,616 | 2,082,395 | -1% |
| 435 TIF - Douglas Road | - | (438) | (438) | 417 | 438 | 0% |
| 436 TIF - River East Residential (NE Res) | 5,810,197 | (10,793) | (10,793) | 5,305 | 5,820,990 | 0% |
| Total Tax Increment Financing Funds | 28,473,461 | (128,434) | (128,434) | 341,729 | 28,601,895 | 0% |
| Redevelopment Funds | | | | | | |
| 433 Redevelopment General | 1,173,775 | 9,763 | 9,763 | 1,258 | 1,164,012 | 1% |
| 439 Certified Technology Park | - | (26) | (26) | 1,275 | 26 | 0% |
| 452 2018 TIF Park Bond Capital | - | (9,338) | (9,338) | 21,554 | 9,338 | 0% |
| 454 Airport Urban Enterprise Zone | 8,000 | (954) | (954) | 804 | 8,954 | -12% |
| Total Redevelopment Funds | 1,181,775 | (554) | (554) | 24,891 | 1,182,329 | 0% |
| Debt Service Funds | | | | | | |
| 315 Airport 2003 Debt Reserve | 20,000 | (2,461) | (2,461) | 2,128 | 22,461 | -12% |
| 328 SBCDA 2003 Debt Reserve | 40,000 | (4,114) | (4,114) | 3,557 | 44,114 | -10% |
| 351 2018 TIF Park Bond Debt Service Reserve | 12,618 | (2,407) | (2,407) | 2,030 | 15,025 | -19% |
| 352 South Shore Double Tracking Debt Service | - | (119) | (119) | - | 119 | 0% |
| Total Debt Service Funds | 72,618 | (9,101) | (9,101) | 7,715 | 81,719 | -13% |
| Total Redevelopment Commission Funds | 29,727,854 | (138,090) | (138,090) | 374,335 | - | 0% |
| Grand Total | 350,348,667 | 23,838,517 | 23,838,517 | 18,832,114 | 296,644,207 | 7% |

City of South Bend
Monthly Fund Financials
Expenditure Summary
January 31, 2020

| | Current Amended Budget | Current Month Actual | Current YTD Actual | Prior YTD Actual | Current Encumbrances | Budget Balance | Percent of Budget* |
|--|------------------------|----------------------|--------------------|------------------|----------------------|-------------------|--------------------|
| City Controlled Funds | | | | | | | |
| 101 General Fund | 72,214,876 | 5,305,622 | 5,305,622 | 5,043,003 | 1,295,820 | 66,909,254 | 9% |
| Special Revenue Funds | | | | | | | |
| 102 Rainy Day | - | - | - | - | - | - | 0% |
| 201 Parks & Recreation | 16,025,507 | 2,033,972 | 2,033,972 | 1,626,229 | 885,871 | 13,991,535 | 18% |
| 202 Motor Vehicle Highway | 9,240,175 | 884,407 | 884,407 | 899,630 | 690,606 | 8,355,768 | 17% |
| 209 Studebaker-Oliver Revitalizing Grants | 873,464 | 23,029 | 23,029 | 56,571 | 825,435 | 850,435 | 97% |
| 210 Economic Development State Grants | 135,474 | 4,882 | 4,882 | 230,000 | 58,581 | 130,592 | 47% |
| 211 Department of Community Investment (DCI) | 3,500,678 | 235,920 | 235,920 | 203,377 | 284,404 | 3,264,758 | 15% |
| 212 Dept of Community Investment Grants | 5,332,632 | 271,478 | 271,478 | 175,934 | 2,150,154 | 5,061,154 | 45% |
| 216 Police State Seizures | 77,000 | - | - | - | - | 77,000 | 0% |
| 217 Gift, Donation, Bequest | 691,067 | 13,429 | 13,429 | 5,081 | 332,457 | 677,638 | 50% |
| 218 Police Curfew Violations | 1,000 | - | - | - | - | 1,000 | 0% |
| 219 Unsafe Building | 156,395 | 17,951 | 17,951 | 43,373 | 38,943 | 138,444 | 36% |
| 220 Law Enforcement Continuing Education | 395,377 | 39,505 | 39,505 | 112,153 | 14,698 | 355,872 | 14% |
| 221 Rental Units Regulation | 345,826 | 12,215 | 12,215 | - | 2,722 | 333,611 | 4% |
| 227 Loss Recovery | 200,000 | - | - | - | 200,000 | 200,000 | 100% |
| 230 Code Enforcement Fund | 4,087,695 | 282,710 | 282,710 | - | 100,892 | 3,804,985 | 9% |
| 249 Public Safety LOIT | 8,950,545 | 683,651 | 683,651 | 440,339 | - | 8,266,894 | 8% |
| 251 Local Roads & Streets | 5,787,683 | 22,964 | 22,964 | 72,482 | 2,769,718 | 5,764,719 | 48% |
| 257 LOIT Special Distribution | 164,087 | 32,338 | 32,338 | 148,900 | 131,749 | 131,749 | 100% |
| 258 Human Rights Federal Grant | 270,640 | 14,659 | 14,659 | 9,631 | 28,091 | 255,981 | 16% |
| 266 MVH Restricted Fund | 3,455,650 | 5,161 | 5,161 | - | 16,675 | 3,450,489 | 1% |
| 265 Local Road & Bridge Grant | 2,974,341 | 80,354 | 80,354 | - | 893,987 | 2,893,987 | 33% |
| 273 Morris PAC / Palais Royale Marketing | 30,816 | - | - | - | 10,816 | 30,816 | 35% |
| 274 Morris PAC Self-Promotion | 115,000 | - | - | - | - | 115,000 | 0% |
| 280 Police Block Grants | - | - | - | - | - | - | 0% |
| 289 HAZMAT | 10,000 | - | - | 529 | - | 10,000 | 0% |
| 291 Indiana River Rescue | 95,082 | 446 | 446 | 6,795 | 6,111 | 94,636 | 7% |
| 292 Police Grants | - | - | - | - | - | - | 0% |
| 294 Regional Police Academy | 22,500 | - | - | 140 | - | 22,500 | 0% |
| 295 COPS MORE Grant | 234,630 | 145,200 | 145,200 | 19,223 | 14,154 | 89,430 | 68% |
| 299 Police Federal Drug Enforcement | 51,000 | - | - | - | - | 51,000 | 0% |
| 404 County Option Income Tax | 16,188,244 | 1,716,508 | 1,716,508 | 1,190,001 | 3,460,782 | 14,471,736 | 32% |
| 408 Economic Development Income Tax | 15,855,699 | 921,977 | 921,977 | 515,451 | 3,060,560 | 14,933,722 | 25% |
| 410 Urban Development Action Grant | 40,000 | 10,000 | 10,000 | 15,000 | - | 30,000 | 25% |
| 655 Project ReLeaf | 433,460 | 28,761 | 28,761 | 5,784 | - | 404,699 | 7% |
| 705 Police K-9 Unit | 2,020 | - | - | - | - | 2,020 | 0% |
| 754 Industrial Revolving Fund | 149,000 | - | - | - | - | 149,000 | 0% |
| Total Special Revenue Funds | 95,892,687 | 7,481,518 | 7,481,518 | 5,776,623 | 15,977,407 | 88,411,169 | 24% |
| Debt Service Fund | | | | | | | |
| 312 2017 Parks Bond Debt Service | 1,172,968 | 576,833 | 576,833 | 583,383 | - | 596,136 | 49% |
| 350 2018 Fire Station #9 Debt Service | 341,231 | 173,866 | 173,866 | - | - | 167,365 | 51% |
| 752 South Bend Redevelopment Authority | 2,865,613 | - | - | - | - | 2,865,613 | 0% |
| 755 South Bend Building Corp | 2,630,085 | - | - | - | - | 2,630,085 | 0% |
| 756 Smart Streets Debt Service Reserve | 1,713,044 | - | - | - | - | 1,713,044 | 0% |
| 757 2015 Parks Bond Debt Service | 382,131 | - | - | - | - | 382,131 | 0% |
| 760 Eddy Street Commons Bond Debt Service | 1,391,625 | - | - | - | - | 1,391,625 | 0% |
| Total Debt Service Funds | 10,496,697 | 750,698 | 750,698 | 583,383 | - | 9,745,999 | 7% |

City of South Bend
Monthly Fund Financials
Expenditure Summary
January 31, 2020

| | Current Amended Budget | Current Month Actual | Current YTD Actual | Prior YTD Actual | Current Encumbrances | Budget Balance | Percent of Budget* |
|---------------------------------------|------------------------|----------------------|--------------------|-------------------|----------------------|--------------------|--------------------|
| Capital Funds | | | | | | | |
| 287 | 3,372,325 | 405,741 | 405,741 | 386,665 | 1,430,408 | 2,966,584 | 54% |
| 401 | 30,000 | - | - | - | - | 30,000 | 0% |
| 406 | 602,205 | 82,580 | 82,580 | 110,683 | 14,389 | 519,625 | 16% |
| 407 | 430,000 | 20,837 | 20,837 | - | - | 409,163 | 5% |
| 412 | 1,672,285 | 11,933 | 11,933 | - | 315,412 | 1,660,352 | 20% |
| 416 | 226,759 | 81,282 | 81,282 | 200 | 11,163 | 145,477 | 41% |
| 450 | 69,160 | 34,160 | 34,160 | - | - | 35,000 | 49% |
| 451 | 89,311 | - | - | 572,507 | 89,311 | 89,311 | 100% |
| 453 | 133,581 | - | - | - | - | 133,581 | 0% |
| 471 | 8,569,760 | 108,860 | 108,860 | 509,635 | 1,355,567 | 8,460,900 | 17% |
| 750 | 4,590,138 | 337,998 | 337,998 | 18,968 | - | 4,252,140 | 7% |
| 759 | 3,048,122 | 215,224 | 215,224 | - | - | 2,832,898 | 7% |
| Total Capital Funds | 22,833,646 | 1,298,615 | 1,298,615 | 1,598,657 | 3,216,250 | 21,535,031 | 20% |
| Enterprise Funds | | | | | | | |
| 288 | 1,824,059 | 12,128 | 12,128 | 459,809 | 40,125 | 1,811,931 | 3% |
| 600 | 2,005,428 | 147,386 | 147,386 | 356,582 | 264,968 | 1,858,042 | 21% |
| 601 | 1,659,555 | 368,273 | 368,273 | 162,002 | 217,244 | 1,291,282 | 35% |
| 610 | 6,091,520 | 565,035 | 565,035 | 677,516 | 1,056,636 | 5,526,485 | 27% |
| 611 | 1,325,349 | 185,051 | 185,051 | 185,185 | 94,000 | 1,140,298 | 21% |
| 620 | 23,396,743 | 1,733,145 | 1,733,145 | 1,862,308 | 1,368,334 | 21,663,598 | 13% |
| 622 | 4,870,047 | 29,304 | 29,304 | 38,170 | 647,143 | 4,840,743 | 14% |
| 624 | 20,000 | 2,189 | 2,189 | 2,664 | - | 17,811 | 11% |
| 625 | 1,841,486 | 2,868 | 2,868 | 1,718,707 | - | 1,838,618 | 0% |
| 626 | 20,000 | - | - | - | - | 20,000 | 0% |
| 629 | 40,000 | 4,934 | 4,934 | 4,722 | - | 35,066 | 12% |
| 640 | 742,355 | 72,887 | 72,887 | 27,042 | 350,594 | 669,468 | 57% |
| 641 | 47,716,109 | 2,100,662 | 2,100,662 | 3,451,865 | 4,437,843 | 45,615,447 | 14% |
| 642 | 14,079,020 | 361,864 | 361,864 | 343,195 | 5,703,030 | 13,717,156 | 43% |
| 643 | 120,000 | 9,459 | 9,459 | 9,549 | - | 110,541 | 8% |
| 649 | 7,785,015 | 1,100 | 1,100 | 1,100 | - | 7,783,915 | 0% |
| 653 | - | - | - | - | - | - | 0% |
| 654 | 25,000 | 685 | 685 | - | - | 24,315 | 3% |
| 667 | 871,730 | 19,426 | 19,426 | - | 25,094 | 852,304 | 5% |
| 670 | 5,035,901 | 318,926 | 318,926 | 288,814 | 32,885 | 4,716,975 | 7% |
| 671 | 20,000 | - | - | - | - | 20,000 | 0% |
| 672 | 411,096 | - | - | - | - | 411,096 | 0% |
| Total Enterprise Funds | 119,900,413 | 5,935,322 | 5,935,322 | 9,589,231 | 14,237,896 | 113,965,091 | 17% |
| Internal Service Funds | | | | | | | |
| 222 | 13,452,170 | 587,907 | 587,907 | 711,442 | 2,075,878 | 12,864,263 | 20% |
| 224 | 219,685 | 86,325 | 86,325 | 14,260 | 61,869 | 133,360 | 67% |
| 226 | 4,268,154 | 523,750 | 523,750 | 158,700 | 292,931 | 3,744,404 | 19% |
| 278 | 50,000 | - | - | - | - | 50,000 | 0% |
| 279 | 9,407,447 | 748,388 | 748,388 | 1,113,856 | 2,675,840 | 8,659,059 | 36% |
| 711 | 18,508,532 | 1,546,127 | 1,546,127 | 1,502,221 | 1,065,206 | 16,962,405 | 14% |
| 713 | 55,000 | - | - | 2,400 | - | 55,000 | 0% |
| 714 | 253,846 | 7,236 | 7,236 | 12,059 | - | 246,610 | 3% |
| Total Internal Service Funds | 46,214,834 | 3,499,733 | 3,499,733 | 3,514,939 | 6,171,724 | 42,715,101 | 21% |
| Trust & Agency Funds | | | | | | | |
| 701 | 4,799,311 | 359,412 | 359,412 | 367,449 | - | 4,439,899 | 7% |
| 702 | 6,241,405 | 513,423 | 513,423 | 514,919 | - | 5,727,982 | 8% |
| 718 | - | - | - | - | - | - | 0% |
| 725 | - | - | - | - | - | - | 0% |
| 726 | - | - | - | - | - | - | 0% |
| 730 | 20,000 | - | - | - | - | 20,000 | 0% |
| 731 | - | - | - | - | - | - | 0% |
| Total Trust & Agency Funds | 11,060,716 | 872,835 | 872,835 | 882,368 | - | 10,187,881 | 8% |
| Total City Controlled Funds | 378,613,869 | 25,144,342 | 25,144,342 | 26,988,203 | 40,899,097 | 353,469,527 | 17% |

City of South Bend
Monthly Fund Financials
Expenditure Summary
January 31, 2020

| | Current Amended Budget | Current Month Actual | Current YTD Actual | Prior YTD Actual | Current Encumbrances | Budget Balance | Percent of Budget* | |
|--|---|----------------------|--------------------|-------------------|----------------------|-------------------|--------------------|------------|
| Redevelopment Commission Controlled Funds | | | | | | | | |
| Tax Increment Financing Funds | | | | | | | | |
| 324 | TIF - River West Development Area (Airport) | 25,834,836 | 5,137,847 | 5,137,847 | 5,109,620 | 6,668,441 | 20,696,989 | 46% |
| 422 | TIF - West Washington | 742,165 | - | - | - | 342,165 | 742,165 | 46% |
| 429 | TIF - River East Development Area (NE Dev) | 7,343,278 | 516,749 | 516,749 | 12,683 | 4,263,529 | 6,826,530 | 65% |
| 430 | TIF - Southside Development #1 | 2,234,951 | 30,337 | 30,337 | 433,684 | 204,614 | 2,204,614 | 11% |
| 435 | TIF - Douglas Road | 87,225 | 14,050 | 14,050 | - | 73,175 | 73,175 | 100% |
| 436 | TIF - River East Residential (NE Res) | 4,385,000 | 1,885,125 | 1,885,125 | 1,883,253 | - | 2,499,875 | 43% |
| | Total Tax Increment Financing Funds | 40,627,455 | 7,584,107 | 7,584,107 | 7,439,241 | 11,551,924 | 33,043,348 | 47% |
| Redevelopment Funds | | | | | | | | |
| 433 | Redevelopment General | 1,419,136 | 41,850 | 41,850 | - | 347,786 | 1,377,286 | 27% |
| 439 | Certified Technology Park | 752 | - | - | - | 752 | 752 | 100% |
| 452 | 2018 TIF Park Bond Capital | 3,889,707 | 28,484 | 28,484 | 87,993 | 1,129,990 | 3,861,223 | 30% |
| 454 | Airport Urban Enterprise Zone | 50,000 | - | - | - | - | 50,000 | 0% |
| | Total Redevelopment Funds | 5,359,595 | 70,334 | 70,334 | 87,993 | 1,478,528 | 5,289,261 | 29% |
| Debt Service Funds | | | | | | | | |
| 315 | Airport 2003 Debt Reserve | 20,000 | 1,773 | 1,773 | 1,840 | - | 18,227 | 9% |
| 328 | SBCDA 2003 Debt Reserve | 40,000 | 2,964 | 2,964 | 3,076 | - | 37,036 | 7% |
| 351 | 2018 TIF Park Bond Debt Service Reserve | - | - | - | - | - | - | 0% |
| 352 | South Shore Double Tracking Debt Service | - | - | - | - | - | - | 0% |
| | Total Debt Service Funds | 60,000 | 4,737 | 4,737 | 4,917 | - | 55,263 | 8% |
| | Total Redevelopment Commission Funds | 46,047,050 | 7,659,178 | 7,659,178 | 7,532,150 | 13,030,451 | - | 45% |
| | Grand Total | 424,660,919 | 32,803,521 | 32,803,521 | 34,520,354 | 53,929,548 | 353,469,527 | 20% |

* Percent of budget spent includes year to date expenditures and outstanding encumbrances

City of South Bend
Revenue by Type Report

Period Ending: January 31, 2020

| Revenue Type | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Year to Date Total | Budget | % of Budget |
|--|------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------------|--------------------|-------------|
| Taxes | | | | | | | | | | | | | | | |
| Property Tax | | | | | | | | | | | | | | | |
| Property Tax Civil City | - | - | - | - | - | - | - | - | - | - | - | - | - | 50,565,864 | 0% |
| Property Tax TIF Districts | - | - | - | - | - | - | - | - | - | - | - | - | - | 26,916,461 | 0% |
| Sub Total | - | - | - | - | - | - | - | - | - | - | - | - | - | 77,482,325 | 0% |
| Local Income Tax | | | | | | | | | | | | | | | |
| LIT Certified Shares | 1,036,731 | - | - | - | - | - | - | - | - | - | - | - | 1,036,731 | 12,440,774 | 8% |
| LIT for Economic Development | 988,824 | - | - | - | - | - | - | - | - | - | - | - | 988,824 | 12,098,890 | 8% |
| LIT for Public Safety | 730,528 | - | - | - | - | - | - | - | - | - | - | - | 730,528 | 8,766,330 | 8% |
| LIT for Redevelopment | 731 | - | - | - | - | - | - | - | - | - | - | - | 731 | 8,775 | 8% |
| Sub Total | 2,756,814 | - | - | - | - | - | - | - | - | - | - | - | 2,756,814 | 33,314,769 | 8% |
| Total Taxes | 2,756,814 | - | - | - | - | - | - | - | - | - | - | - | 2,756,814 | 110,797,094 | 2% |
| Intergovernmental Revenue | | | | | | | | | | | | | | | |
| St Joseph County (Remitted by) | | | | | | | | | | | | | | | |
| Auto Excise Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,439,354 | 0% |
| Commercial Vehicle Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | 787,878 | 0% |
| Hotel Motel Tax | 858,937 | - | - | - | - | - | - | - | - | - | - | - | 858,937 | 1,893,437 | 45% |
| Sub Total | 858,937 | - | - | - | - | - | - | - | - | - | - | - | 858,937 | 6,120,669 | 14% |
| State Shared Revenue | | | | | | | | | | | | | | | |
| Liquor Excise Tax | 39,287 | - | - | - | - | - | - | - | - | - | - | - | 39,287 | 80,000 | 49% |
| Liquor Gallonage Tax | 61,914 | - | - | - | - | - | - | - | - | - | - | - | 61,914 | 221,063 | 28% |
| Cigarette Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | 306,642 | 0% |
| Gasoline Tax | 492,927 | - | - | - | - | - | - | - | - | - | - | - | 492,927 | 5,621,962 | 9% |
| Wheel Tax | 136,698 | - | - | - | - | - | - | - | - | - | - | - | 136,698 | 2,000,000 | 7% |
| Riverboat Gaming | - | - | - | - | - | - | - | - | - | - | - | - | - | 599,000 | 0% |
| State Pension Subsidy | - | - | - | - | - | - | - | - | - | - | - | - | - | 11,247,700 | 0% |
| Sub Total | 730,825 | - | - | - | - | - | - | - | - | - | - | - | 730,825 | 20,076,367 | 4% |
| Grants | | | | | | | | | | | | | | | |
| Federal Grants | 339,419 | - | - | - | - | - | - | - | - | - | - | - | 339,419 | 7,112,782 | 5% |
| State Grants | - | - | - | - | - | - | - | - | - | - | - | - | - | 177,238 | 0% |
| Sub Total | 339,419 | - | - | - | - | - | - | - | - | - | - | - | 339,419 | 7,290,020 | 5% |
| Other Intergovernmental | | | | | | | | | | | | | | | |
| Staffing Agreements with County | - | - | - | - | - | - | - | - | - | - | - | - | - | 30,000 | 0% |
| Local Government Grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Federal Seized Drug | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,000 | 0% |
| State Seized Drug | - | - | - | - | - | - | - | - | - | - | - | - | - | 30,000 | 0% |
| Sub Total | - | - | - | - | - | - | - | - | - | - | - | - | - | 65,000 | 0% |
| Total Intergovernmental Revenue | 1,929,181 | - | - | - | - | - | - | - | - | - | - | - | 1,929,181 | 33,552,056 | 6% |
| Licenses & Permits | | | | | | | | | | | | | | | |
| Business | | | | | | | | | | | | | | | |
| Business Licenses | 25,398 | - | - | - | - | - | - | - | - | - | - | - | 25,398 | 105,700 | 24% |
| Taxi Cab Licensing | 65 | - | - | - | - | - | - | - | - | - | - | - | 65 | 4,440 | 1% |
| Sub Total | 25,463 | - | - | - | - | - | - | - | - | - | - | - | 25,463 | 110,140 | 23% |
| Nonbusiness | | | | | | | | | | | | | | | |
| Lawn Parking | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,000 | 0% |
| Engineering | 5,090 | - | - | - | - | - | - | - | - | - | - | - | 5,090 | 127,000 | 4% |
| Right-of-Way Closures | 50 | - | - | - | - | - | - | - | - | - | - | - | 50 | 3,000 | 2% |

City of South Bend
Revenue by Type Report

Period Ending: January 31, 2020

| Revenue Type | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Year to Date Total | Budget | % of Budget |
|---|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------------|------------------|--------------|
| Fire-Building Plan Review | 1,455 | - | - | - | - | - | - | - | - | - | - | - | 1,455 | 24,000 | 6% |
| Building Department | 87,661 | - | - | - | - | - | - | - | - | - | - | - | 87,661 | 1,772,550 | 5% |
| AC&C - Pet Licenses | 2,320 | - | - | - | - | - | - | - | - | - | - | - | 2,320 | 31,200 | 7% |
| Sub Total | 96,576 | - | 96,576 | 1,967,750 | 5% |
| Total Licenses & Permits | 122,039 | - | 122,039 | 2,077,890 | 6% |
| Charges for Services | | | | | | | | | | | | | | | |
| General Government | | | | | | | | | | | | | | | |
| Plan Commission Charges | 100 | - | - | - | - | - | - | - | - | - | - | - | 100 | 4,100 | 2% |
| Copies of Public Records | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,205 | 0% |
| Blueprints/Copies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Historic Preserv Certificate of Approval | 100 | - | - | - | - | - | - | - | - | - | - | - | 100 | 2,000 | 5% |
| IT Services | 73,046 | - | - | - | - | - | - | - | - | - | - | - | 73,046 | - | NA |
| Sub Total | 73,246 | - | 73,246 | 7,305 | 1003% |
| Public Safety | | | | | | | | | | | | | | | |
| Misc Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | 500 | 0% |
| Accident Report Copies | 7,303 | - | - | - | - | - | - | - | - | - | - | - | 7,303 | 84,000 | 9% |
| Gun Permit Applications | 4,804 | - | - | - | - | - | - | - | - | - | - | - | 4,804 | 40,000 | 12% |
| Traffic Signal Maintenance | 15,314 | - | - | - | - | - | - | - | - | - | - | - | 15,314 | 224,670 | 7% |
| ND Special Event Coverage | - | - | - | - | - | - | - | - | - | - | - | - | - | 150,000 | 0% |
| Regional Academy Tuition | 4,850 | - | - | - | - | - | - | - | - | - | - | - | 4,850 | 20,000 | 24% |
| River Rescue School Tuition | 13,000 | - | - | - | - | - | - | - | - | - | - | - | 13,000 | 90,000 | 14% |
| Fire Training Center Tuition | - | - | - | - | - | - | - | - | - | - | - | - | - | 50,000 | 0% |
| Emergency Medical Service | 256,159 | - | - | - | - | - | - | - | - | - | - | - | 256,159 | 3,000,000 | 9% |
| EMS Late Payment Interest | 2,706 | - | - | - | - | - | - | - | - | - | - | - | 2,706 | - | NA |
| Medicaid Reimbursements | - | - | - | - | - | - | - | - | - | - | - | - | - | 443,000 | 0% |
| EMS for County | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,801,814 | 0% |
| Hazmat Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,000 | 0% |
| Special Events | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Sub Total | 304,136 | - | 304,136 | 5,913,984 | 5% |
| Highways & Streets | | | | | | | | | | | | | | | |
| Sale of Signs/Materials | 261 | - | - | - | - | - | - | - | - | - | - | - | 261 | 5,000 | 5% |
| Special Events | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,000 | 0% |
| Sub Total | 261 | - | 261 | 8,000 | 3% |
| Culture & Recreation | | | | | | | | | | | | | | | |
| Morris Performing Arts Center | 82,073 | - | - | - | - | - | - | - | - | - | - | - | 82,073 | 1,364,000 | 6% |
| Palais Royale Ballroom | 23,900 | - | - | - | - | - | - | - | - | - | - | - | 23,900 | 244,572 | 10% |
| Parks & Recreation | 282,751 | - | - | - | - | - | - | - | - | - | - | - | 282,751 | 3,036,794 | 9% |
| Lease of Coveleski Stadium | - | - | - | - | - | - | - | - | - | - | - | - | - | 30,000 | 0% |
| Century Center | 186,773 | - | - | - | - | - | - | - | - | - | - | - | 186,773 | 3,456,449 | 5% |
| Sub Total | 575,497 | - | 575,497 | 8,131,815 | 7% |
| Health - Animal Care & Control | | | | | | | | | | | | | | | |
| Pet Impound Reclaim Fee | 255 | - | - | - | - | - | - | - | - | - | - | - | 255 | 6,300 | 4% |
| Pet Adoption Fees | 2,694 | - | - | - | - | - | - | - | - | - | - | - | 2,694 | 32,000 | 8% |
| Pick Up Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | 550 | 0% |
| Pet Micro Chipping | 320 | - | - | - | - | - | - | - | - | - | - | - | 320 | 3,325 | 10% |
| Vet Expenses | 410 | - | - | - | - | - | - | - | - | - | - | - | 410 | 2,025 | 20% |
| Pet Euthanasia | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Animal Surrenders | 500 | - | - | - | - | - | - | - | - | - | - | - | 500 | 8,000 | 6% |
| Cremation | 188 | - | - | - | - | - | - | - | - | - | - | - | 188 | 525 | 36% |
| Rabies Specimin Prep | - | - | - | - | - | - | - | - | - | - | - | - | - | 525 | 0% |
| Sub Total | 4,367 | - | 4,367 | 53,250 | 8% |

City of South Bend
Revenue by Type Report

Period Ending: January 31, 2020

| Revenue Type | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Year to Date Total | Budget | % of Budget |
|-------------------------------------|------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------------|-------------------|-------------|
| Charges for Services | | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | | |
| DCI Staff Contracts | 10,948 | - | - | - | - | - | - | - | - | - | - | - | 10,948 | 247,070 | 4% |
| Other Misc Charges for Services | - | - | - | - | - | - | - | - | - | - | - | - | - | 35,000 | 0% |
| Parking-Garages | 59,878 | - | - | - | - | - | - | - | - | - | - | - | 59,878 | 1,281,877 | 5% |
| Parking-Century Center | 12,657 | - | - | - | - | - | - | - | - | - | - | - | 12,657 | 133,871 | 9% |
| Central Services-Internal Customers | 575,890 | - | - | - | - | - | - | - | - | - | - | - | 575,890 | 7,691,764 | 7% |
| Central Services-External Customers | 34,327 | - | - | - | - | - | - | - | - | - | - | - | 34,327 | 613,095 | 6% |
| Employee & Employer Assessments | 1,354,095 | - | - | - | - | - | - | - | - | - | - | - | 1,354,095 | 16,259,748 | 8% |
| Sub Total | 2,047,795 | - | 2,047,795 | 26,262,425 | 8% |
| Sanitation | | | | | | | | | | | | | | | |
| Trash Collection/Residential | 370,818 | - | - | - | - | - | - | - | - | - | - | - | 370,818 | 4,600,500 | 8% |
| Trash Collection/Recycling | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Trash Collection/Commercial | 8,002 | - | - | - | - | - | - | - | - | - | - | - | 8,002 | 90,000 | 9% |
| Trash Collection/Apt 2 Units | 3,743 | - | - | - | - | - | - | - | - | - | - | - | 3,743 | 42,300 | 9% |
| Trash Collection/Apt 3 Units | 1,740 | - | - | - | - | - | - | - | - | - | - | - | 1,740 | 21,100 | 8% |
| Trash Collection/Apt 4 Units | 2,084 | - | - | - | - | - | - | - | - | - | - | - | 2,084 | 25,100 | 8% |
| Trash Collection/Seniors | 27,738 | - | - | - | - | - | - | - | - | - | - | - | 27,738 | 362,000 | 8% |
| Trash Collection/Special Pickup | 2,580 | - | - | - | - | - | - | - | - | - | - | - | 2,580 | 32,000 | 8% |
| Trash Collection/Yard Waste Pick | 246 | - | - | - | - | - | - | - | - | - | - | - | 246 | 250 | 98% |
| Trash Collection/Interdepartmental | - | - | - | - | - | - | - | - | - | - | - | - | - | 15,000 | 0% |
| Misc Service Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,200 | 0% |
| Misc/Additional Trash Totes | 15,864 | - | - | - | - | - | - | - | - | - | - | - | 15,864 | 162,000 | 10% |
| Misc/Return Trip Customer Error | 490 | - | - | - | - | - | - | - | - | - | - | - | 490 | 5,000 | 10% |
| Misc/Contamination Fee | 30 | - | - | - | - | - | - | - | - | - | - | - | 30 | 500 | 6% |
| Misc/Tote Replacement Fee | 550 | - | - | - | - | - | - | - | - | - | - | - | 550 | 4,000 | 14% |
| Misc/Trash Start Fee | 4,090 | - | - | - | - | - | - | - | - | - | - | - | 4,090 | 3,500 | 117% |
| Misc/Yard Waste Totes | (2) | - | - | - | - | - | - | - | - | - | - | - | (2) | 240,000 | 0% |
| Sub Total | 437,973 | - | 437,973 | 5,604,450 | 8% |
| Utilities - Water | | | | | | | | | | | | | | | |
| Metered Sales/Residential | 640,195 | - | - | - | - | - | - | - | - | - | - | - | 640,195 | 8,218,425 | 8% |
| Metered Sales/Commercial | 196,835 | - | - | - | - | - | - | - | - | - | - | - | 196,835 | 2,536,515 | 8% |
| Metered Sales/Industrial | 34,248 | - | - | - | - | - | - | - | - | - | - | - | 34,248 | 485,540 | 7% |
| Metered Sales/Multi Family | 109,572 | - | - | - | - | - | - | - | - | - | - | - | 109,572 | 1,275,551 | 9% |
| Bulk Sales/Olive St | 58 | - | - | - | - | - | - | - | - | - | - | - | 58 | 10,000 | 1% |
| Metered Sales/Institution | 10,799 | - | - | - | - | - | - | - | - | - | - | - | 10,799 | 131,355 | 8% |
| Public Fire Protection | 211,805 | - | - | - | - | - | - | - | - | - | - | - | 211,805 | 2,553,185 | 8% |
| Private Fire Protection | 40,282 | - | - | - | - | - | - | - | - | - | - | - | 40,282 | 412,005 | 10% |
| Sales to Public Authorities | 31,123 | - | - | - | - | - | - | - | - | - | - | - | 31,123 | 282,805 | 11% |
| Irrigation Sales | (13) | - | - | - | - | - | - | - | - | - | - | - | (13) | 1,354,840 | 0% |
| Interdepartmental Sales | - | - | - | - | - | - | - | - | - | - | - | - | - | 187,000 | 0% |
| Other Water/Misc Service | 40,977 | - | - | - | - | - | - | - | - | - | - | - | 40,977 | 665,000 | 6% |
| Backflow Prevention Insp. | 9,675 | - | - | - | - | - | - | - | - | - | - | - | 9,675 | 156,500 | 6% |
| Water Main Extension | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Rents From Water Property | 1,350 | - | - | - | - | - | - | - | - | - | - | - | 1,350 | 16,200 | 8% |
| Revenue From Cut Off Fees | 1,200 | - | - | - | - | - | - | - | - | - | - | - | 1,200 | 5,000 | 24% |
| Penalties (Forfeit Disc.) | 9,060 | - | - | - | - | - | - | - | - | - | - | - | 9,060 | 88,000 | 10% |
| Water Leak Insurance | 86,428 | - | - | - | - | - | - | - | - | - | - | - | 86,428 | 1,041,115 | 8% |
| System Development Fee | 159,458 | - | - | - | - | - | - | - | - | - | - | - | 159,458 | 100,000 | 159% |
| Sub Total | 1,583,051 | - | 1,583,051 | 19,519,036 | 8% |

City of South Bend
Revenue by Type Report

Period Ending: January 31, 2020

| Revenue Type | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Year to Date Total | Budget | % of Budget |
|---------------------------------------|------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------------|--------------------|-------------|
| Charges for Services | | | | | | | | | | | | | | | |
| Utilities - Sewage | | | | | | | | | | | | | | | |
| Metered Sales/Residential | 1,667,950 | - | - | - | - | - | - | - | - | - | - | - | 1,667,950 | 20,090,913 | 8% |
| Metered Sales/Commercial | 561,885 | - | - | - | - | - | - | - | - | - | - | - | 561,885 | 7,433,770 | 8% |
| Metered Sales/Industrial | 428,152 | - | - | - | - | - | - | - | - | - | - | - | 428,152 | 5,300,000 | 8% |
| Metered Sales/Multi Family | 263,450 | - | - | - | - | - | - | - | - | - | - | - | 263,450 | 3,093,020 | 9% |
| Metered Sales/Institution | 26,323 | - | - | - | - | - | - | - | - | - | - | - | 26,323 | 294,000 | 9% |
| Sales to Public Authority | 76,739 | - | - | - | - | - | - | - | - | - | - | - | 76,739 | 1,103,480 | 7% |
| Interdepartmental Sales | - | - | - | - | - | - | - | - | - | - | - | - | - | 198,515 | 0% |
| Whsl Meter/New Carlisle | 27,502 | - | - | - | - | - | - | - | - | - | - | - | 27,502 | 250,875 | 11% |
| Penalties (Forfeit Disc.) | 60,641 | - | - | - | - | - | - | - | - | - | - | - | 60,641 | 551,344 | 11% |
| Dumping Fees | 1,496 | - | - | - | - | - | - | - | - | - | - | - | 1,496 | 22,116 | 7% |
| Organic Resources | 2,558 | - | - | - | - | - | - | - | - | - | - | - | 2,558 | 61,000 | 4% |
| Laboratory Service Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,500 | 0% |
| Discharge Permit Fees | 500 | - | - | - | - | - | - | - | - | - | - | - | 500 | 5,500 | 9% |
| System Development Fee | 387,468 | - | - | - | - | - | - | - | - | - | - | - | 387,468 | 300,000 | 129% |
| Sewer Repair Insurance | 47,819 | - | - | - | - | - | - | - | - | - | - | - | 47,819 | 579,500 | 8% |
| Sewer Repair Deductible | 7,127 | - | - | - | - | - | - | - | - | - | - | - | 7,127 | 65,605 | 11% |
| Misc Revenues | 2,575 | - | - | - | - | - | - | - | - | - | - | - | 2,575 | 198,000 | 1% |
| Interfund Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | 23,644 | 0% |
| Storm Water Fees | 87,623 | - | - | - | - | - | - | - | - | - | - | - | 87,623 | 1,034,160 | 8% |
| Storm Water Fees/Interdepartmental | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,200 | 0% |
| Organic Resources-Mulch/Compost | 1,738 | - | - | - | - | - | - | - | - | - | - | - | 1,738 | 53,000 | 3% |
| Clean Air/ReLeaf | 37,177 | - | - | - | - | - | - | - | - | - | - | - | 37,177 | 451,610 | 8% |
| Clean Air/ReLeaf/Interdepartmental | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Sub Total | 3,688,722 | - | 3,688,722 | 41,118,752 | 9% |
| Total Charges for Services | 8,715,047 | - | 8,715,047 | 106,619,017 | 8% |
| Fines, Forfeitures, & Fees | | | | | | | | | | | | | | | |
| General | | | | | | | | | | | | | | | |
| Ordinance Violation | 1,835 | - | - | - | - | - | - | - | - | - | - | - | 1,835 | 8,000 | 23% |
| Bad Checks Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | 725 | 0% |
| Credit Reports | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Court Fees | 1,429 | - | - | - | - | - | - | - | - | - | - | - | 1,429 | 10,000 | 14% |
| Plan Commission Application Fee | 2,800 | - | - | - | - | - | - | - | - | - | - | - | 2,800 | 10,000 | 28% |
| Zoning Appeals Application Fee | 1,250 | - | - | - | - | - | - | - | - | - | - | - | 1,250 | 10,000 | 13% |
| Zoning Admin Fees | 50 | - | - | - | - | - | - | - | - | - | - | - | 50 | 10,000 | 1% |
| Zoning Admin Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,000 | 0% |
| Econ Dev-CDBG Loan Late Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Econ Develop-Job Target Penalty | 354,660 | - | - | - | - | - | - | - | - | - | - | - | 354,660 | 354,660 | 100% |
| Sub Total | 362,024 | - | 362,024 | 413,385 | 88% |
| Code Enforcement | | | | | | | | | | | | | | | |
| Vacant Bldg Registration | 300 | - | - | - | - | - | - | - | - | - | - | - | 300 | 12,900 | 2% |
| Rental Unit Safety Fees | 1,350 | - | - | - | - | - | - | - | - | - | - | - | 1,350 | 100,000 | 1% |
| Towing & Storage | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Sale of Abandoned Vehicle | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Demolition & Boarding | 759 | - | - | - | - | - | - | - | - | - | - | - | 759 | 98,200 | 1% |
| Collections | 38 | - | - | - | - | - | - | - | - | - | - | - | 38 | 3,600 | 1% |
| Environmental Violations | 11,488 | - | - | - | - | - | - | - | - | - | - | - | 11,488 | 131,000 | 9% |
| Ordinance Violation | 4,403 | - | - | - | - | - | - | - | - | - | - | - | 4,403 | 48,400 | 9% |
| Animal Ordinance Violation | 200 | - | - | - | - | - | - | - | - | - | - | - | 200 | - | NA |
| Forfeitures-Civil Penalties | 2,093 | - | - | - | - | - | - | - | - | - | - | - | 2,093 | 121,000 | 2% |
| Sub Total | 20,631 | - | 20,631 | 515,100 | 4% |

City of South Bend
Revenue by Type Report

Period Ending: January 31, 2020

| Revenue Type | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Year to Date Total | Budget | % of Budget |
|---|------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------------|------------------|-------------|
| Fines, Forfeitures, & Fees | | | | | | | | | | | | | | | |
| Parking | | | | | | | | | | | | | | | |
| Street Parking Fines | 2,123 | - | - | - | - | - | - | - | - | - | - | - | 2,123 | 61,900 | 3% |
| Public Safety | | | | | | | | | | | | | | | |
| False Alarms Fine | 13,618 | - | - | - | - | - | - | - | - | - | - | - | 13,618 | 100,000 | 14% |
| Noise Ordinance | 38 | - | - | - | - | - | - | - | - | - | - | - | 38 | 1,000 | 4% |
| Curfew Violation | - | - | - | - | - | - | - | - | - | - | - | - | - | 200 | 0% |
| Chronic Problem Property | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Impound Towing Fees | 587 | - | - | - | - | - | - | - | - | - | - | - | 587 | 10,000 | 6% |
| Sub Total | 14,243 | - | 14,243 | 111,200 | 13% |
| Total Fines, Forfeitures, & Fees | 399,020 | - | 399,020 | 1,101,585 | 36% |
| Other Income | | | | | | | | | | | | | | | |
| Miscellaneous Revenue | | | | | | | | | | | | | | | |
| Miscellaneous Revenue | 12,650 | - | - | - | - | - | - | - | - | - | - | - | 12,650 | 512,840 | 2% |
| Sale of Scrap Metal | 5,723 | - | - | - | - | - | - | - | - | - | - | - | 5,723 | 29,442 | 19% |
| Bond Interest Rebate | - | - | - | - | - | - | - | - | - | - | - | - | - | 95,720 | 0% |
| Bosch Principal Income | 17,085 | - | - | - | - | - | - | - | - | - | - | - | 17,085 | 69,632 | 25% |
| Bosch Interest Income IDFA | 917 | - | - | - | - | - | - | - | - | - | - | - | 917 | 2,379 | 39% |
| CDBG Loans/Interest Income | 230 | - | - | - | - | - | - | - | - | - | - | - | 230 | 1,000 | 23% |
| CDBG Loans/Interest on Loans | - | - | - | - | - | - | - | - | - | - | - | - | - | 175,000 | 0% |
| CDBG Loans/Invest Gain/Loss | - | - | - | - | - | - | - | - | - | - | - | - | - | 20,000 | 0% |
| Origination Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Loan Servicing Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | 30,000 | 0% |
| Sub Total | 36,606 | - | 36,606 | 936,013 | 4% |
| Bank Account Interest | (647,820) | - | (647,820) | 3,161,560 | -20% |
| Rental of Property | 12,678 | - | 12,678 | 85,450 | 15% |
| Donations | 708,412 | - | 708,412 | 4,027,743 | 18% |
| 3rd Party Revenue | | | | | | | | | | | | | | | |
| Cable TV Franchise Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | 720,000 | 0% |
| AT&T Franchise Fees | 45,930 | - | - | - | - | - | - | - | - | - | - | - | 45,930 | 210,000 | 22% |
| Sub Total | 45,930 | - | 45,930 | 930,000 | 5% |
| Total Other Income | 155,806 | - | 155,806 | 9,140,766 | 2% |
| Reimbursements | | | | | | | | | | | | | | | |
| Outside | | | | | | | | | | | | | | | |
| Miscellaneous Reimbursements | 49,280 | - | - | - | - | - | - | - | - | - | - | - | 49,280 | 371,738 | 13% |
| Insurance Claim | 1,130,210 | - | - | - | - | - | - | - | - | - | - | - | 1,130,210 | 40,000 | 2826% |
| IT Services | 8,391 | - | - | - | - | - | - | - | - | - | - | - | 8,391 | 32,690 | 26% |
| Travel Reimbursement | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,800 | 0% |
| Repair Reimbursement | 228 | - | - | - | - | - | - | - | - | - | - | - | 228 | - | NA |
| Salary/Overtime Reimb | 4,533 | - | - | - | - | - | - | - | - | - | - | - | 4,533 | 387,000 | 1% |
| Diesel Tax Rebate | 3,384 | - | - | - | - | - | - | - | - | - | - | - | 3,384 | 50,000 | 7% |
| Pharmacy Rebates | - | - | - | - | - | - | - | - | - | - | - | - | - | 375,000 | 0% |
| EPA Professional Services | 275,000 | - | - | - | - | - | - | - | - | - | - | - | 275,000 | - | NA |
| Sub Total | 1,471,025 | - | 1,471,025 | 1,263,228 | 116% |
| Departmental | | | | | | | | | | | | | | | |
| Electric Allocation | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,240,365 | 0% |
| Natural Gas Allocation | - | - | - | - | - | - | - | - | - | - | - | - | - | 629,885 | 0% |
| Sewer Cut/Repair for Water Works | - | - | - | - | - | - | - | - | - | - | - | - | - | 45,642 | 0% |
| Sub Total | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,915,892 | 0% |
| Total Reimbursements | 1,471,025 | - | 1,471,025 | 6,179,120 | 24% |

City of South Bend
Revenue by Type Report

Period Ending: January 31, 2020

| Revenue Type | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Year to Date Total | Budget | % of Budget |
|---|-------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------------|--------------------|-------------|
| Other Financing Sources | | | | | | | | | | | | | | | |
| Asset Disposal | | | | | | | | | | | | | | | |
| Sale of Capital Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | 25,000 | 0% |
| Sale of Property Held for Resale | 6 | - | - | - | - | - | - | - | - | - | - | - | 6 | - | NA |
| Other Damage Reimbursement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Vehicle Damage Reimb | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Hydrant Damage Reimb | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,000 | 0% |
| Sub Total | 6 | - | 6 | 35,000 | 0% |
| Interfund Transfers & Fixed Cost Allocations | | | | | | | | | | | | | | | |
| Interfund Transfers In | 6,012,801 | - | - | - | - | - | - | - | - | - | - | - | 6,012,801 | 48,726,312 | 12% |
| PILOT | 518,478 | - | - | - | - | - | - | - | - | - | - | - | 518,478 | 6,221,791 | 8% |
| Administration Cost Allocation | 585,785 | - | - | - | - | - | - | - | - | - | - | - | 585,785 | 7,029,607 | 8% |
| IT Cost Allocation | 554,735 | - | - | - | - | - | - | - | - | - | - | - | 554,735 | 6,656,930 | 8% |
| Liability Insurance Allocation | 242,853 | - | - | - | - | - | - | - | - | - | - | - | 242,853 | 2,914,500 | 8% |
| Payroll Cost Allocation | 208,369 | - | - | - | - | - | - | - | - | - | - | - | 208,369 | 2,500,670 | 8% |
| Facilities Management Allocation | 10,163 | - | - | - | - | - | - | - | - | - | - | - | 10,163 | 122,143 | 8% |
| Utility Customer Service Mgmt Allocatio | 141,404 | - | - | - | - | - | - | - | - | - | - | - | 141,404 | 1,696,782 | 8% |
| Sub Total | 8,274,588 | - | 8,274,588 | 75,868,735 | 11% |
| Debt Proceeds | | | | | | | | | | | | | | | |
| Capital Lease Proceeds | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,329,076 | 0% |
| Bond Proceeds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Sub Total | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,329,076 | 0% |
| Refunds | | | | | | | | | | | | | | | |
| Refunds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Specific Stop Loss | 1,195 | - | - | - | - | - | - | - | - | - | - | - | 1,195 | 10,000 | 12% |
| Sub Total | 1,195 | - | 1,195 | 10,000 | 12% |
| Other | | | | | | | | | | | | | | | |
| Interfund Loan - Principal Income | 10,000 | - | - | - | - | - | - | - | - | - | - | - | 10,000 | 549,383 | 2% |
| Interfund Loan - Interest Income | - | - | - | - | - | - | - | - | - | - | - | - | - | 83,945 | 0% |
| Other Loan - Principal Income | 3,795 | - | - | - | - | - | - | - | - | - | - | - | 3,795 | 5,000 | 76% |
| Sub Total | 13,795 | - | 13,795 | 638,328 | 2% |
| Total Other Financing Sources | 8,289,585 | - | 8,289,585 | 80,881,139 | 10% |
| Revenue Total | 23,838,517 | - | 23,838,517 | 350,348,667 | 7% |

City of South Bend
Expenditures by Activity

Period Ending: January 31, 2020

| Division | Fund | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Year to Date Total | Budget | % of Budget |
|-----------------------------------|------|------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------------|-------------------|-------------|
| General Fund | | | | | | | | | | | | | | | | |
| General Government | | | | | | | | | | | | | | | | |
| Mayor | 101 | 184,656 | - | - | - | - | - | - | - | - | - | - | - | 184,656 | 1,117,529 | 17% |
| Community Initiatives | 101 | - | - | - | - | - | - | - | - | - | - | - | - | - | 703,488 | 0% |
| Clerk | 101 | 36,422 | - | - | - | - | - | - | - | - | - | - | - | 36,422 | 571,490 | 6% |
| Common Council | 101 | 27,570 | - | - | - | - | - | - | - | - | - | - | - | 27,570 | 730,055 | 4% |
| WNIT Contract | 101 | - | - | - | - | - | - | - | - | - | - | - | - | 43,000 | 0% | |
| Controller' Office | 101 | 172,550 | - | - | - | - | - | - | - | - | - | - | - | 172,550 | 2,278,109 | 8% |
| Human Resources | 101 | 46,905 | - | - | - | - | - | - | - | - | - | - | - | 46,905 | 617,286 | 8% |
| Diversity & Inclusion | 101 | 1,573 | - | - | - | - | - | - | - | - | - | - | - | 1,573 | 496,891 | 0% |
| Legal | 101 | 90,519 | - | - | - | - | - | - | - | - | - | - | - | 90,519 | 1,405,880 | 6% |
| Sub Total | | 560,194 | - | - | - | - | - | - | - | - | - | - | - | 560,194 | 7,963,728 | 7% |
| Public Works | | | | | | | | | | | | | | | | |
| Engineering | 101 | 226,006 | - | - | - | - | - | - | - | - | - | - | - | 226,006 | 3,405,513 | 7% |
| Office of Sustainability | 101 | 33,299 | - | - | - | - | - | - | - | - | - | - | - | 33,299 | 479,036 | 7% |
| AmeriCorps Grant Program | 101 | 32,301 | - | - | - | - | - | - | - | - | - | - | - | 32,301 | 453,453 | 7% |
| Sub Total | | 291,606 | - | - | - | - | - | - | - | - | - | - | - | 291,606 | 4,338,002 | 7% |
| Public Safety | | | | | | | | | | | | | | | | |
| Police | 101 | 2,145,864 | - | - | - | - | - | - | - | - | - | - | - | 2,145,864 | 30,302,621 | 7% |
| Crime Lab | 101 | 41,404 | - | - | - | - | - | - | - | - | - | - | - | 41,404 | 631,268 | 7% |
| Fire | 101 | 2,092,008 | - | - | - | - | - | - | - | - | - | - | - | 2,092,008 | 25,929,815 | 8% |
| EMS | 101 | 35,607 | - | - | - | - | - | - | - | - | - | - | - | 35,607 | 538,218 | 7% |
| Fire Training Center | 101 | 1,489 | - | - | - | - | - | - | - | - | - | - | - | 1,489 | 466,500 | 0% |
| Sub Total | | 4,316,372 | - | - | - | - | - | - | - | - | - | - | - | 4,316,372 | 57,868,422 | 7% |
| Arts & Culture | | | | | | | | | | | | | | | | |
| Morris PAC | 101 | 94,049 | - | - | - | - | - | - | - | - | - | - | - | 94,049 | 1,328,140 | 7% |
| Palais Royale | 101 | 23,098 | - | - | - | - | - | - | - | - | - | - | - | 23,098 | 400,782 | 6% |
| Sub Total | | 117,147 | - | - | - | - | - | - | - | - | - | - | - | 117,147 | 1,728,922 | 7% |
| Human Rights | | | | | | | | | | | | | | | | |
| Human Rights | 101 | 20,302 | - | - | - | - | - | - | - | - | - | - | - | 20,302 | 315,802 | 6% |
| Sub Total | | 20,302 | - | - | - | - | - | - | - | - | - | - | - | 20,302 | 315,802 | 6% |
| Total General Fund | | 5,305,622 | - | - | - | - | - | - | - | - | - | - | - | 5,305,622 | 72,214,876 | 7% |
| Venues, Parks & Arts | | | | | | | | | | | | | | | | |
| Parks & Recreation | | | | | | | | | | | | | | | | |
| Administration | 201 | 120,427 | - | - | - | - | - | - | - | - | - | - | - | 120,427 | 1,514,548 | 8% |
| Maintenance | 201 | 654,714 | - | - | - | - | - | - | - | - | - | - | - | 654,714 | 6,883,332 | 10% |
| Golf Operations | 201 | 65,738 | - | - | - | - | - | - | - | - | - | - | - | 65,738 | 1,551,873 | 4% |
| Recreation Division | 201 | 268,100 | - | - | - | - | - | - | - | - | - | - | - | 268,100 | 3,185,143 | 8% |
| Potawatomi Zoo | 201 | 350,000 | - | - | - | - | - | - | - | - | - | - | - | 350,000 | 700,000 | 50% |
| Potawatomi Greenhouse | 201 | 19,814 | - | - | - | - | - | - | - | - | - | - | - | 19,814 | 45,104 | 44% |
| Marketing and Events | 201 | 63,031 | - | - | - | - | - | - | - | - | - | - | - | 63,031 | 1,277,387 | 5% |
| Regional Cities Grant | 201 | 27,045 | - | - | - | - | - | - | - | - | - | - | - | 27,045 | 368,120 | 7% |
| Pokagan Bond Donation-Howard Park | 201 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Leighton Foundation Grant | 201 | 465,102 | - | - | - | - | - | - | - | - | - | - | - | 465,102 | 500,000 | 93% |
| Morris Palais Marketing | 273 | - | - | - | - | - | - | - | - | - | - | - | - | - | 30,816 | 0% |
| Morris PAC Self-Promotion | 274 | - | - | - | - | - | - | - | - | - | - | - | - | - | 115,000 | 0% |
| Coveleski Stadium Capital | 401 | - | - | - | - | - | - | - | - | - | - | - | - | - | 30,000 | 0% |
| Morris PAC Improvement | 416 | 81,282 | - | - | - | - | - | - | - | - | - | - | - | 81,282 | 226,759 | 36% |
| Palais Historic Preservation | 450 | 34,160 | - | - | - | - | - | - | - | - | - | - | - | 34,160 | 69,160 | 49% |
| Sub Total | | 2,149,414 | - | - | - | - | - | - | - | - | - | - | - | 2,149,414 | 16,497,242 | 13% |

| Division | Fund | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Year to Date Total | Budget | % of Budget |
|---------------------------------------|------|------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------------|-------------------|-------------|
| Parking Garages | | | | | | | | | | | | | | | | |
| Parking Garage Administration | 601 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Main Street | 601 | 39,674 | - | - | - | - | - | - | - | - | - | - | - | 39,674 | 494,234 | 8% |
| Leighton Plaza | 601 | 191,290 | - | - | - | - | - | - | - | - | - | - | - | 191,290 | 605,358 | 32% |
| Enforcement | 601 | 9,147 | - | - | - | - | - | - | - | - | - | - | - | 9,147 | 81,470 | 11% |
| Wayne Street | 601 | 126,664 | - | - | - | - | - | - | - | - | - | - | - | 126,664 | 467,493 | 27% |
| Eddy Street Commons | 601 | 1,499 | - | - | - | - | - | - | - | - | - | - | - | 1,499 | 11,000 | 14% |
| Sub Total | | 368,273 | - | - | - | - | - | - | - | - | - | - | - | 368,273 | 1,659,555 | 22% |
| Century Center | | | | | | | | | | | | | | | | |
| Century Center Operations | 670 | 318,926 | - | - | - | - | - | - | - | - | - | - | - | 318,926 | 5,035,901 | 6% |
| Century Center Capital | 671 | - | - | - | - | - | - | - | - | - | - | - | - | - | 20,000 | 0% |
| Century Center Energy Saving | 672 | - | - | - | - | - | - | - | - | - | - | - | - | - | 411,096 | 0% |
| Sub Total | | 318,926 | - | - | - | - | - | - | - | - | - | - | - | 318,926 | 5,466,997 | 6% |
| Total Venues, Parks & Arts | | 2,836,613 | - | - | - | - | - | - | - | - | - | - | - | 2,836,613 | 23,623,794 | 12% |

| | | | | | | | | | | | | | | | | |
|----------------------------|-----|------------------|---|---|---|---|---|---|---|---|---|---|---|------------------|-------------------|-----|
| Public Safety | | | | | | | | | | | | | | | | |
| Police Department | | | | | | | | | | | | | | | | |
| Police Seizures | 216 | - | - | - | - | - | - | - | - | - | - | - | - | - | 77,000 | 0% |
| Curfew Violations | 218 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000 | 0% |
| Law Enforcement Education | 220 | 39,505 | - | - | - | - | - | - | - | - | - | - | - | 39,505 | 395,377 | 10% |
| Public Safety LOIT | 249 | 683,651 | - | - | - | - | - | - | - | - | - | - | - | 683,651 | 8,950,545 | 8% |
| Police Take Home Vehicle | 278 | - | - | - | - | - | - | - | - | - | - | - | - | - | 50,000 | 0% |
| Police Block Grant | 280 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Police Grants | 292 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Police Academy | 294 | - | - | - | - | - | - | - | - | - | - | - | - | - | 22,500 | 0% |
| COPS More Grants | 295 | 145,200 | - | - | - | - | - | - | - | - | - | - | - | 145,200 | 234,630 | 62% |
| Drug Enforcement | 299 | - | - | - | - | - | - | - | - | - | - | - | - | - | 51,000 | 0% |
| K-9 Unit | 705 | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,020 | 0% |
| Sub Total | | 868,356 | - | - | - | - | - | - | - | - | - | - | - | 868,356 | 9,784,072 | 9% |
| Fire Department | | | | | | | | | | | | | | | | |
| EMS Capital | 287 | 405,741 | - | - | - | - | - | - | - | - | - | - | - | 405,741 | 3,372,325 | 12% |
| EMS Operating Fund | 288 | 12,128 | - | - | - | - | - | - | - | - | - | - | - | 12,128 | 1,824,059 | 1% |
| Hazmat | 289 | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,000 | 0% |
| River Rescue | 291 | 446 | - | - | - | - | - | - | - | - | - | - | - | 446 | 95,082 | 0% |
| Sub Total | | 418,315 | - | - | - | - | - | - | - | - | - | - | - | 418,315 | 5,301,466 | 8% |
| Total Public Safety | | 1,286,671 | - | - | - | - | - | - | - | - | - | - | - | 1,286,671 | 15,085,538 | 9% |

| | | | | | | | | | | | | | | | | |
|--------------------------------|-----|-----------|---|---|---|---|---|---|---|---|---|---|---|-----------|------------|-----|
| Public Works | | | | | | | | | | | | | | | | |
| Streets | | | | | | | | | | | | | | | | |
| Motor Vehicle Highway | 202 | 884,407 | - | - | - | - | - | - | - | - | - | - | - | 884,407 | 9,240,175 | 10% |
| Local Roads & Streets | 251 | 22,964 | - | - | - | - | - | - | - | - | - | - | - | 22,964 | 5,787,683 | 0% |
| LOIT 2016 Special Distribution | 257 | 32,338 | - | - | - | - | - | - | - | - | - | - | - | 32,338 | 164,087 | 20% |
| Local Road & Bridge Grant | 265 | 80,354 | - | - | - | - | - | - | - | - | - | - | - | 80,354 | 2,974,341 | 3% |
| MVH Restricted Fund | 266 | 5,161 | - | - | - | - | - | - | - | - | - | - | - | 5,161 | 3,455,650 | 0% |
| Major Moves | 412 | 11,933 | - | - | - | - | - | - | - | - | - | - | - | 11,933 | 1,672,285 | 1% |
| Project ReLeaf | 655 | 28,761 | - | - | - | - | - | - | - | - | - | - | - | 28,761 | 433,460 | 7% |
| Sub Total | | 1,065,919 | - | - | - | - | - | - | - | - | - | - | - | 1,065,919 | 23,727,681 | 4% |
| Solid Waste | | | | | | | | | | | | | | | | |
| Solid Waste Operations | 610 | 565,035 | - | - | - | - | - | - | - | - | - | - | - | 565,035 | 6,091,520 | 9% |
| Solid Waste Capital | 611 | 185,051 | - | - | - | - | - | - | - | - | - | - | - | 185,051 | 1,325,349 | 14% |
| Sub Total | | 750,086 | - | - | - | - | - | - | - | - | - | - | - | 750,086 | 7,416,869 | 10% |

City of South Bend
Expenditures by Activity

Period Ending: January 31, 2020

| Division | Fund | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Year to Date Total | Budget | % of Budget |
|---|------|------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------------|--------------------|-------------|
| Water Works | | | | | | | | | | | | | | | | |
| Water Works | 620 | 1,733,145 | - | - | - | - | - | - | - | - | - | - | - | 1,733,145 | 23,396,743 | 7% |
| Waterworks Capital | 622 | 29,304 | - | - | - | - | - | - | - | - | - | - | - | 29,304 | 4,870,047 | 1% |
| Waterworks Deposit | 624 | 2,189 | - | - | - | - | - | - | - | - | - | - | - | 2,189 | 20,000 | 11% |
| Waterworks Sinking | 625 | 2,868 | - | - | - | - | - | - | - | - | - | - | - | 2,868 | 1,841,486 | 0% |
| Waterworks Bond Reserve | 626 | - | - | - | - | - | - | - | - | - | - | - | - | - | 20,000 | 0% |
| Waterworks Debt Reserve | 629 | 4,934 | - | - | - | - | - | - | - | - | - | - | - | 4,934 | 40,000 | 12% |
| Sub Total | | 1,772,440 | - | 1,772,440 | 30,188,276 | 6% |
| Wastewater/Sewer/Organic Resources | | | | | | | | | | | | | | | | |
| Sewer Repair Insurance | 640 | 72,887 | - | - | - | - | - | - | - | - | - | - | - | 72,887 | 742,355 | 10% |
| Sewer Department | 641 | 471,391 | - | - | - | - | - | - | - | - | - | - | - | 471,391 | 9,361,910 | 5% |
| Concrete Crew | 641 | 35,932 | - | - | - | - | - | - | - | - | - | - | - | 35,932 | 535,869 | 7% |
| Wastewater Operations | 641 | 1,348,178 | - | - | - | - | - | - | - | - | - | - | - | 1,348,178 | 36,150,458 | 4% |
| Organic Resources | 641 | 245,161 | - | - | - | - | - | - | - | - | - | - | - | 245,161 | 1,667,872 | 15% |
| Sewage Capital | 642 | 361,864 | - | - | - | - | - | - | - | - | - | - | - | 361,864 | 14,079,020 | 3% |
| Sewage Reserve | 643 | 9,459 | - | - | - | - | - | - | - | - | - | - | - | 9,459 | 120,000 | 8% |
| Sewage Bond Sinking | 649 | 1,100 | - | - | - | - | - | - | - | - | - | - | - | 1,100 | 7,785,015 | 0% |
| Sewage Works DS Reserve | 653 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Sewage Works Deposit Fund | 654 | 685 | - | - | - | - | - | - | - | - | - | - | - | 685 | 25,000 | 3% |
| Sub Total | | 2,546,657 | - | 2,546,657 | 70,467,499 | 4% |
| Storm Water Fees | | | | | | | | | | | | | | | | |
| Storm Sewer Fund | 667 | 19,426 | - | - | - | - | - | - | - | - | - | - | - | 19,426 | 871,730 | 2% |
| Sub Total | | 19,426 | - | 19,426 | 871,730 | 2% |
| Total Public Works | | 6,154,528 | - | 6,154,528 | 132,672,055 | 5% |
| Department of Community Investment | | | | | | | | | | | | | | | | |
| Studebaker/Oliver Revitalizing Grant | 209 | 23,029 | - | - | - | - | - | - | - | - | - | - | - | 23,029 | 873,464 | 3% |
| State Grant | 210 | 4,882 | - | - | - | - | - | - | - | - | - | - | - | 4,882 | 135,474 | 4% |
| DCI Operating | 211 | 235,920 | - | - | - | - | - | - | - | - | - | - | - | 235,920 | 3,500,678 | 7% |
| DCI Grants | 212 | 271,478 | - | - | - | - | - | - | - | - | - | - | - | 271,478 | 5,332,632 | 5% |
| UDAG | 410 | 10,000 | - | - | - | - | - | - | - | - | - | - | - | 10,000 | 40,000 | 25% |
| Total Dept of Community Investment | | 545,309 | - | 545,309 | 9,882,248 | 6% |
| Code Enforcement | | | | | | | | | | | | | | | | |
| Unsafe Building | 219 | 17,951 | - | - | - | - | - | - | - | - | - | - | - | 17,951 | 156,395 | 11% |
| Rental Units Regulation | 221 | 14,675 | - | - | - | - | - | - | - | - | - | - | - | 14,675 | 348,002 | 4% |
| Neighborhood Code Enforcement | 230 | 168,615 | - | - | - | - | - | - | - | - | - | - | - | 168,615 | 2,796,409 | 6% |
| Animal Care & Control | 230 | 94,954 | - | - | - | - | - | - | - | - | - | - | - | 94,954 | 1,015,495 | 9% |
| NEAT Crew | 230 | 27,064 | - | - | - | - | - | - | - | - | - | - | - | 27,064 | 544,158 | 5% |
| Total Code Enforcement | | 323,259 | - | 323,259 | 4,860,459 | 7% |
| Building Department | | | | | | | | | | | | | | | | |
| Building Dept Operations | 600 | 137,003 | - | - | - | - | - | - | - | - | - | - | - | 137,003 | 1,734,885 | 8% |
| Total Building Department | | 137,003 | - | 137,003 | 1,734,885 | 8% |

City of South Bend
Expenditures by Activity

Period Ending: January 31, 2020

| Division | Fund | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Year to Date Total | Budget | % of Budget |
|---|------|------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------------|-------------------|-------------|
| Central Services | | | | | | | | | | | | | | | | |
| Equipment Services | 222 | 545,711 | - | - | - | - | - | - | - | - | - | - | - | 545,711 | 7,832,413 | 7% |
| Building Maintenance | 222 | 15,913 | - | - | - | - | - | - | - | - | - | - | - | 15,913 | 213,243 | 7% |
| Central Stores | 222 | 26 | - | - | - | - | - | - | - | - | - | - | - | 26 | 26 | 99% |
| Print Shop | 222 | 2,863 | - | - | - | - | - | - | - | - | - | - | - | 2,863 | 13,581 | 21% |
| Radio Shop | 222 | 14,381 | - | - | - | - | - | - | - | - | - | - | - | 14,381 | 276,224 | 5% |
| Electric & Gas Utilities | 222 | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,994,540 | 0% |
| Facilities Management | 222 | 9,015 | - | - | - | - | - | - | - | - | - | - | - | 9,015 | 122,143 | 7% |
| Central Services Capital | 224 | 86,325 | - | - | - | - | - | - | - | - | - | - | - | 86,325 | 219,685 | 39% |
| Total Central Services | | 674,232 | - | - | - | - | - | - | - | - | - | - | - | 674,232 | 13,671,855 | 5% |
| Liability Insurance | | | | | | | | | | | | | | | | |
| Safety & Risk Management | 226 | 15,303 | - | - | - | - | - | - | - | - | - | - | - | 15,303 | 213,267 | 7% |
| Liability Insurance | 226 | 116,320 | - | - | - | - | - | - | - | - | - | - | - | 116,320 | 2,001,965 | 6% |
| Business Insurance | 226 | 42,618 | - | - | - | - | - | - | - | - | - | - | - | 42,618 | 815,000 | 5% |
| Workers Compensation | 226 | 349,508 | - | - | - | - | - | - | - | - | - | - | - | 349,508 | 1,029,095 | 34% |
| Catastrophic Events | 226 | - | - | - | - | - | - | - | - | - | - | - | - | - | 208,827 | 0% |
| Total Liability Insurance | | 523,750 | - | - | - | - | - | - | - | - | - | - | - | 523,750 | 4,268,154 | 12% |
| Capital & Debt Service Fund | | | | | | | | | | | | | | | | |
| 2017 Park Bond Debt Service | 312 | 576,833 | - | - | - | - | - | - | - | - | - | - | - | 576,833 | 1,172,968 | 49% |
| 2018 Fire Station #9 Debt Service | 350 | 173,866 | - | - | - | - | - | - | - | - | - | - | - | 173,866 | 341,231 | 51% |
| COIT | 404 | 1,716,508 | - | - | - | - | - | - | - | - | - | - | - | 1,716,508 | 16,188,244 | 11% |
| Cumulative Capital Development | 406 | 82,580 | - | - | - | - | - | - | - | - | - | - | - | 82,580 | 602,205 | 14% |
| Cumulative Capital Improvement | 407 | 20,837 | - | - | - | - | - | - | - | - | - | - | - | 20,837 | 430,000 | 5% |
| EDIT | 408 | 921,977 | - | - | - | - | - | - | - | - | - | - | - | 921,977 | 15,855,699 | 6% |
| 2018 Fire Station #9 Bond Capital | 451 | - | - | - | - | - | - | - | - | - | - | - | - | - | 89,311 | 0% |
| 2018 Zoo Bond Capital | 453 | - | - | - | - | - | - | - | - | - | - | - | - | - | 133,581 | 0% |
| 2017 Park Bond Capital | 471 | 108,860 | - | - | - | - | - | - | - | - | - | - | - | 108,860 | 8,569,760 | 1% |
| Equipment / Vehicle Leasing | 750 | 337,998 | - | - | - | - | - | - | - | - | - | - | - | 337,998 | 4,590,138 | 7% |
| SB Redevelopment Authority | 752 | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,865,613 | 0% |
| South Bend Building Corp | 755 | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,630,085 | 0% |
| Smart Streets Debt Service | 756 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,713,044 | 0% |
| 2015 Park Bond Debt Service | 757 | - | - | - | - | - | - | - | - | - | - | - | - | - | 382,131 | 0% |
| Eddy St. Commons Capital | 759 | 215,224 | - | - | - | - | - | - | - | - | - | - | - | 215,224 | 3,048,122 | 7% |
| Eddy St. Commons Debt | 760 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,391,625 | 0% |
| Total Capital & Debt Service | | 4,154,683 | - | - | - | - | - | - | - | - | - | - | - | 4,154,683 | 60,003,757 | 7% |
| Other | | | | | | | | | | | | | | | | |
| Miscellaneous | | | | | | | | | | | | | | | | |
| Gift, Donation, Bequest | 217 | 13,429 | - | - | - | - | - | - | - | - | - | - | - | 13,429 | 691,067 | 2% |
| Loss Recovery | 227 | - | - | - | - | - | - | - | - | - | - | - | - | - | 200,000 | 0% |
| Human Rights Federal Grants | 258 | 14,659 | - | - | - | - | - | - | - | - | - | - | - | 14,659 | 270,640 | 5% |
| IT / Innovation /311 Call Center | 279 | 748,388 | - | - | - | - | - | - | - | - | - | - | - | 748,388 | 9,407,447 | 8% |
| Industrial Revolving Fund | 754 | - | - | - | - | - | - | - | - | - | - | - | - | - | 149,000 | 0% |
| Sub Total | | 776,475 | - | - | - | - | - | - | - | - | - | - | - | 776,475 | 10,718,154 | 7% |

City of South Bend
Expenditures by Activity

Period Ending: January 31, 2020

| Division | Fund | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Year to Date Total | Budget | % of Budget |
|-------------------------------------|------|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------------|-------------|-------------|
| Fiduciary Trust & Agency | | | | | | | | | | | | | | | | |
| Fire Pension | 701 | 359,412 | - | - | - | - | - | - | - | - | - | - | - | 359,412 | 4,799,311 | 7% |
| Police Pension | 702 | 513,423 | - | - | - | - | - | - | - | - | - | - | - | 513,423 | 6,241,405 | 8% |
| Employee Benefits | 711 | 1,546,127 | - | - | - | - | - | - | - | - | - | - | - | 1,546,127 | 18,508,532 | 8% |
| Unemployment Comp | 713 | - | - | - | - | - | - | - | - | - | - | - | - | - | 55,000 | 0% |
| Parental Leave Fund | 714 | 7,236 | - | - | - | - | - | - | - | - | - | - | - | 7,236 | 253,846 | 3% |
| City Cemetery Trust | 730 | - | - | - | - | - | - | - | - | - | - | - | - | - | 20,000 | 0% |
| Bowman Cemetery | 731 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Sub Total | | 2,426,198 | - | - | - | - | - | - | - | - | - | - | - | 2,426,198 | 29,878,094 | 8% |
| Total Other | | 3,202,673 | - | - | - | - | - | - | - | - | - | - | - | 3,202,673 | 40,596,248 | 8% |
| Total Civil City | | 25,144,342 | - | - | - | - | - | - | - | - | - | - | - | 25,144,342 | 378,613,869 | 7% |

| | | | | | | | | | | | | | | | | |
|--|-----|------------|---|---|---|---|---|---|---|---|---|---|---|------------|-------------|-----|
| Redevelopment Commission Controlled Funds | | | | | | | | | | | | | | | | |
| Tax Increment Financing Funds | | | | | | | | | | | | | | | | |
| TIF River West Develop Area | 324 | 5,137,847 | - | - | - | - | - | - | - | - | - | - | - | 5,137,847 | 25,834,836 | 20% |
| TIF West Washington | 422 | - | - | - | - | - | - | - | - | - | - | - | - | - | 742,165 | 0% |
| TIF River East Develop (NE DEV) | 429 | 516,749 | - | - | - | - | - | - | - | - | - | - | - | 516,749 | 7,343,278 | 7% |
| TIF Southside Development #1 | 430 | 30,337 | - | - | - | - | - | - | - | - | - | - | - | 30,337 | 2,234,951 | 1% |
| TIF Douglas Road | 435 | 14,050 | - | - | - | - | - | - | - | - | - | - | - | 14,050 | 87,225 | 16% |
| TIF River East Residential (NE RES) | 436 | 1,885,125 | - | - | - | - | - | - | - | - | - | - | - | 1,885,125 | 4,385,000 | 43% |
| Sub Total | | 7,584,107 | - | - | - | - | - | - | - | - | - | - | - | 7,584,107 | 40,627,455 | 19% |
| Redevelopment Funds | | | | | | | | | | | | | | | | |
| Redevelopment General | 433 | 41,850 | - | - | - | - | - | - | - | - | - | - | - | 41,850 | 1,419,136 | 3% |
| Certified Technology Park | 439 | - | - | - | - | - | - | - | - | - | - | - | - | - | 752 | 0% |
| 2018 TIF Park Bond Capital | 452 | 28,484 | - | - | - | - | - | - | - | - | - | - | - | 28,484 | 3,889,707 | 1% |
| Airport Urban Enterprise Zone | 454 | - | - | - | - | - | - | - | - | - | - | - | - | - | 50,000 | 0% |
| Sub Total | | 70,334 | - | - | - | - | - | - | - | - | - | - | - | 70,334 | 5,359,595 | 1% |
| Debt Service Funds | | | | | | | | | | | | | | | | |
| Airport Debt Reserve 2003 | 315 | 1,773 | - | - | - | - | - | - | - | - | - | - | - | 1,773 | 20,000 | 9% |
| Redevelop Bond - Palais Royale | 328 | 2,964 | - | - | - | - | - | - | - | - | - | - | - | 2,964 | 40,000 | 7% |
| South Shore Double Tracking | 352 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | NA |
| Sub Total | | 4,737 | - | - | - | - | - | - | - | - | - | - | - | 4,737 | 60,000 | 8% |
| Total Redevelopment Funds | | 7,659,178 | - | - | - | - | - | - | - | - | - | - | - | 7,659,178 | 46,047,050 | 17% |
| Total Expenditures | | 32,803,521 | - | - | - | - | - | - | - | - | - | - | - | 32,803,521 | 424,660,919 | 8% |

City of South Bend
Outstanding Debt

Fiscal Year 2020

| Debt Sched. | Debt Instrument | Year of Issue | Year of Refinance | Year of Maturity | Fund No. | Pmts | Amount Issued | Debt at 12/31/19 | 2020 Additions | 2020 Principal | 2020 Interest | Debt at 12/31/20 | 2020 Total Debt Payments |
|--------------------------------------|--|---------------|-------------------|------------------|----------|----------|-------------------|-------------------|----------------|------------------|----------------|------------------|--------------------------|
| Civil City Debt | | | | | | | | | | | | | |
| Capital Leases | | | | | | | | | | | | | |
| 140 | 2015 Vehicle/Equip Lease No. 1 | 2015 | N/A | 2020 | Various | Biannual | 3,425,274 | 705,331 | - | 705,331 | 7,335 | - | 712,665 |
| 144 | 2015 Vehicle Lease No. 2 | 2015 | N/A | 2020 | Various | Biannual | 1,267,183 | 261,372 | - | 261,372 | 3,023 | - | 264,395 |
| 147 | 2016 Central Services - Print Shop Copier | 2016 | N/A | 2020 | 222 | Monthly | 32,525 | 9,527 | - | 7,082 | 333 | 2,445 | 7,416 |
| 148 | 2016 Central Services - Print Shop Copier | 2016 | N/A | 2020 | 222 | Monthly | 11,413 | 3,343 | - | 2,485 | 117 | 858 | 2,602 |
| 149 | 2016 Vehicle/Equip Lease No. 1 | 2016 | N/A | 2021 | Various | Biannual | 3,339,830 | 1,029,594 | - | 683,661 | 13,733 | 345,933 | 697,394 |
| 150 | 2016 HP Computer Lease #12 | 2016 | N/A | 2020 | Various | Monthly | 17,440 | 1,716 | - | 1,716 | 12 | - | 1,728 |
| 152 | 2016 Vehicle/Equip Lease No. 2 | 2016 | N/A | 2021 | Various | Biannual | 3,992,549 | 1,635,511 | - | 811,554 | 21,822 | 823,956 | 833,376 |
| 153 | 2016 Vehicle/Equip Lease Amendment No. 1 | 2016 | N/A | 2021 | 201 | Biannual | 78,808 | 32,242 | - | 15,999 | 430 | 16,243 | 16,429 |
| 154 | 2016 Vehicle/Equip Lease No. 3 | 2016 | N/A | 2021 | Various | Biannual | 1,256,097 | 513,565 | - | 254,866 | 6,742 | 258,698 | 261,609 |
| 155 | 2016 HP Computer Lease #13 | 2016 | N/A | 2020 | Various | Monthly | 156,029 | 44,742 | - | 44,742 | 1,287 | - | 46,029 |
| 158 | 2017 Vehicle/Equip Lease No. 1 | 2017 | N/A | 2022 | Various | Biannual | 2,916,500 | 1,795,215 | - | 586,107 | 34,193 | 1,209,108 | 620,300 |
| 160 | 2017 HP Computer Lease #14 | 2017 | N/A | 2021 | Various | Monthly | 10,305 | 3,710 | - | 2,538 | 116 | 1,171 | 2,655 |
| 162 | 2017 Vehicle/Equip Lease No. 2 | 2017 | N/A | 2022 | 404 | Biannual | 1,632,000 | 997,812 | - | 326,191 | 17,820 | 671,622 | 344,011 |
| 164 | 2017 HP Computer Lease #16 | 2017 | N/A | 2021 | Various | Monthly | 108,922 | 52,784 | - | 26,034 | 1,953 | 26,750 | 27,987 |
| 166 | 2018 Police Radio Equipment Lease Purchase | 2018 | N/A | 2021 | 404 | Biannual | 2,240,967 | 1,152,728 | - | 568,626 | 31,374 | 584,102 | 600,000 |
| 167 | 2017 HP Computer Lease #15 | 2018 | N/A | 2022 | 279 | Monthly | 9,698 | 5,446 | - | 2,259 | 179 | 3,186 | 2,439 |
| 170 | 2018 HP Computer Lease #17 | 2018 | N/A | 2023 | 279 | Monthly | 9,092 | 5,787 | - | 2,105 | 217 | 3,683 | 2,322 |
| 171 | 2018 Vehicle/Equip Lease #1 (PNC) Sched 1 | 2018 | N/A | 2023 | Various | Biannual | 5,898,310 | 4,218,910 | - | 1,161,448 | 116,387 | 3,057,462 | 1,277,836 |
| 172 | 2018 AT&T Lease 1 | 2018 | N/A | 2021 | 279 | Monthly | 27,101 | 14,021 | - | 9,239 | 456 | 4,782 | 9,695 |
| 173 | 2018 Canon Copier Leases 1 & 2 | 2018 | N/A | 2021 | 279 | Monthly | 297,967 | 226,182 | - | 57,472 | 10,004 | 168,710 | 67,476 |
| 174 | 2018 HP Computer Lease #18 | 2018 | N/A | 2022 | 279 | Monthly | 214,471 | 149,525 | - | 48,846 | 6,713 | 100,679 | 55,559 |
| 176 | 2018 AT&T Lease 3 | 2018 | N/A | 2021 | 279 | Monthly | 16,230 | 10,628 | - | 5,427 | 379 | 5,201 | 5,806 |
| 177 | 2018 Vehicle/Equip Lease #2 | 2018 | N/A | 2023 | Various | Biannual | 522,878 | 420,669 | - | 100,220 | 12,650 | 320,450 | 112,870 |
| 178 | 2018 Fitness Equipment Lease | 2018 | N/A | 2023 | 201 | Annual | 205,473 | 160,067 | - | 36,422 | 10,100 | 123,645 | 46,522 |
| 179 | 2019 AT&T Lease 4 | 2019 | N/A | 2022 | 279 | Monthly | 11,520 | 8,168 | - | 3,822 | 299 | 4,346 | 4,121 |
| 180 | 2018 HP Computer Lease #19 | 2018 | N/A | 2023 | 279 | Monthly | 36,860 | 28,506 | - | 8,107 | 1,194 | 20,400 | 9,301 |
| 181 | 2019 Dell Computer Equipment Lease | 2019 | N/A | 2022 | 279 | Biannual | 7,984 | 4,775 | - | 1,482 | 345 | 3,293 | 1,827 |
| 182 | 2019 Vehicle/Equip Lease #1 | 2019 | N/A | 2024 | Various | Biannual | 1,472,985 | 1,330,081 | - | 283,959 | 28,716 | 1,046,121 | 312,676 |
| 183 | 2018 Golf Cart Lease | 2018 | N/A | 2022 | 201 | Annual | 146,287 | 92,015 | - | 29,188 | 4,601 | 62,827 | 33,789 |
| 184 | 2019 Dell Computer Equipment Lease 2 | 2019 | N/A | 2023 | 279 | Annual | 51,468 | 41,896 | - | 9,920 | 1,522 | 31,976 | 11,442 |
| 185 | 2019 AT&T Lease 5 | 2019 | N/A | 2022 | 279 | Monthly | 17,310 | 13,683 | - | 5,187 | 517 | 8,496 | 5,705 |
| 186 | 2019 Golf Cart Lease | 2019 | N/A | 2023 | 201 | Annual | 168,970 | 138,390 | - | 32,108 | 6,920 | 106,282 | 39,028 |
| 187 | 2018 HP Computer Lease #21 | 2019 | N/A | 2023 | 279 | Monthly | 237,388 | 224,441 | - | 49,375 | 10,070 | 175,066 | 59,445 |
| 188 | 2019 AT&T Lease 6 | 2019 | N/A | 2022 | 279 | Monthly | 8,755 | 7,385 | - | 2,844 | 303 | 4,540 | 3,148 |
| 189 | 2019 AT&T Lease 7 | 2019 | N/A | 2022 | 279 | Monthly | 5,400 | 4,555 | - | 1,754 | 187 | 2,800 | 1,941 |
| 190 | 2019 Canon Copier Lease 3 | 2019 | N/A | 2023 | 279 | Monthly | 5,584 | 4,772 | - | 1,131 | 213 | 3,641 | 1,344 |
| 191 | 2019 Canon Copier Lease 4 | 2019 | N/A | 2023 | 279 | Monthly | 3,514 | 3,130 | - | 798 | 138 | 2,332 | 936 |
| 192 | 2019 Canon Copier Lease 5 | 2019 | N/A | 2023 | 279 | Monthly | 9,249 | 8,369 | - | 2,187 | 369 | 6,182 | 2,556 |
| 193 | 2019 Canon Copier Lease 6 | 2019 | N/A | 2023 | 279 | Monthly | 11,464 | 10,812 | - | 2,688 | 480 | 8,124 | 3,168 |
| 194 | 2019 Dell Equipment Lease 3 (Fire) | 2019 | N/A | 2023 | 279 | Annual | 3,800 | 3,110 | - | 723 | 151 | 2,387 | 874 |
| 195 | 2019 Wireless Controller Consolidation Lease | 2019 | N/A | 2021 | 279 | Annual | 89,329 | 60,281 | - | 29,770 | 1,498 | 30,510 | 31,269 |
| 196 | 2019 HP Computer Lease #20 | 2019 | N/A | 2023 | 279 | Monthly | 24,205 | 23,798 | - | 5,021 | 1,138 | 18,777 | 6,159 |
| 197 | 2019 Lease of SmartNet & VOIP | 2019 | N/A | 2022 | 279 | Annual | 286,353 | 286,353 | - | 93,567 | 5,727 | 192,785 | 99,294 |
| 198 | 2019 AT&T Lease 8 | 2019 | N/A | 2022 | 279 | Monthly | 6,034 | 6,034 | - | 1,912 | 257 | 4,122 | 2,169 |
| 199 | 2019 AT&T Lease 9 | 2019 | N/A | 2022 | 279 | Monthly | 10,059 | 9,796 | - | 3,224 | 352 | 6,572 | 3,576 |
| 202 | 2020 HP Computer Lease #22 | 2020 | N/A | 2024 | 279 | Monthly | 39,800 | - | 39,800 | 8,333 | 1,520 | 31,467 | 9,853 |
| 203 | 2020 VLocker Equipment Lease Purchase | 2020 | N/A | 2025 | 201 | Annual | 86,961 | - | 86,961 | 12,287 | 1,839 | 74,673 | 14,126 |
| Total City Capital Lease Debt | | | | | | | 30,428,337 | 15,760,778 | 126,761 | 6,311,133 | 365,730 | 9,576,405 | 6,676,863 |

City of South Bend
Outstanding Debt

Fiscal Year 2020

| Debt Sched. | Debt Instrument | Year of Issue | Year of Refinance | Year of Maturity | Fund No. | Pmts | Amount Issued | Debt at 12/31/19 | 2020 Additions | 2020 Principal | 2020 Interest | Debt at 12/31/20 | 2020 Total Debt Payments |
|---------------------------------------|---|---------------|-------------------|------------------|----------|----------|---------------|------------------|----------------|----------------|---------------|------------------|--------------------------|
| Civil City Debt | | | | | | | | | | | | | |
| Bonds | | | | | | | | | | | | | |
| 25 | 2012 Water Works Refunding Revenue Bonds | 2002 | 2012 | 2023 | 625 | Biannual | 5,975,000 | 1,235,000 | - | 400,000 | 24,700 | 835,000 | 424,700 |
| 36 | 2010 Bldg Corp Lease Rental Rev Refunding Bonds (87.7%) | 2001 | 2010 | 2021 | 324 | Biannual | 8,112,250 | 850,690 | - | 561,280 | 28,503 | 289,410 | 589,783 |
| 36 | 2010 Bldg Corp Lease Rental Rev Refunding Bonds (12.3%) | 2001 | 2010 | 2021 | 641 | Biannual | 1,137,750 | 119,310 | - | 78,720 | 3,998 | 40,590 | 82,718 |
| 39 | 2012 Bldg Corp Mortgage Refunding Bonds (Fire/Police Bldgs) | 2003 | 2012 | 2023 | 324 | Biannual | 21,335,000 | 5,040,000 | - | 1,370,000 | 185,880 | 3,670,000 | 1,555,880 |
| 69 | 2009 Water Works Revenue Bonds, Series B | 2009 | 2019 | 2030 | 625 | Biannual | 2,814,257 | 2,814,257 | - | - | 161,117 | 2,814,257 | 161,117 |
| 80 | 2010 Sewage Works Revenue Bonds | 2010 | N/A | 2030 | 649 | Biannual | 9,345,000 | 5,925,000 | - | 435,000 | 249,818 | 5,490,000 | 684,818 |
| 93 | 2011 Sewage Works Revenue Bonds | 2011 | N/A | 2031 | 649 | Biannual | 21,500,000 | 14,535,000 | - | 975,000 | 571,500 | 13,560,000 | 1,546,500 |
| 99 | 2012 Water Works Revenue Bonds | 2012 | N/A | 2033 | 625 | Biannual | 8,300,000 | 5,840,000 | - | 375,000 | 186,236 | 5,465,000 | 561,236 |
| 101 | 2012 Sewage Works Revenue Bonds | 2012 | N/A | 2032 | 649 | Biannual | 25,000,000 | 17,660,000 | - | 1,120,000 | 422,080 | 16,540,000 | 1,542,080 |
| 105 | 2013A Sewage Works Refunding Revenue Bonds | 2013 | N/A | 2024 | 649 | Biannual | 14,765,000 | 3,450,000 | - | 665,000 | 66,930 | 2,785,000 | 731,930 |
| 116 | 2013 Bldg Corp Mortgage Bonds (Fire St #5 & Training Tower) | 2013 | N/A | 2033 | 287 | Biannual | 5,580,000 | 4,460,000 | - | 240,000 | 156,705 | 4,220,000 | 396,705 |
| 133 | 2014 St. Joseph County PSAP Revenue Bonds | 2014 | N/A | 2034 | 408 | Monthly | 2,657,697 | 2,014,682 | - | 136,441 | 63,019 | 1,878,241 | 199,460 |
| 141 | 2015 Redev Authority Lease Rental Revenue Bonds (Parks) | 2015 | N/A | 2035 | 408 | Biannual | 5,605,000 | 4,760,000 | - | 225,000 | 156,131 | 4,535,000 | 381,131 |
| 145 | 2015 Sewage Works Refunding Bonds | 2015 | N/A | 2025 | 649 | Biannual | 27,440,000 | 17,200,000 | - | 2,705,000 | 344,000 | 14,495,000 | 3,049,000 |
| 156 | 2016 Waterworks Refunding Bonds | 2016 | N/A | 2027 | 625 | Biannual | 3,300,000 | 2,035,000 | - | 260,000 | 61,050 | 1,775,000 | 321,050 |
| 163 | 2017 Taxable Econ. Develop. Revenue Bonds (Eddy St Phase II) | 2017 | N/A | 2037 | 436 | Biannual | 25,000,000 | 24,925,000 | - | 145,000 | 1,245,625 | 24,780,000 | 1,390,625 |
| 165 | 2017 Park District Bonds, Series 2017A-K | 2017 | N/A | 2033 | 312 | Biannual | 14,075,000 | 12,955,000 | - | 785,000 | 387,965 | 12,170,000 | 1,172,965 |
| 168 | 2018 General Obligation Bonds (Fire St #9 & Training Classroom) | 2018 | N/A | 2038 | 287 | Biannual | 5,045,000 | 4,800,000 | - | 195,000 | 146,231 | 4,605,000 | 341,231 |
| 175 | 2018 Econ. Develop. Revenue Bonds (Potawatomi Zoo) | 2018 | N/A | 2034 | 408 | Biannual | 3,440,000 | 3,340,000 | - | 165,000 | 155,900 | 3,175,000 | 320,900 |
| Total City Bond Debt | | | | | | | 210,426,953 | 133,958,939 | - | 10,836,441 | 4,617,387 | 123,122,498 | 15,453,828 |
| Interfund Loan | | | | | | | | | | | | | |
| 82 | 2010 Interfund Loan from Fund 404 to UDAG Fund 410 | 2010 | N/A | 2026 | 410 | Biannual | 2,700,000 | 420,253 | - | 40,000 | - | 380,253 | 40,000 |
| 84 | 2013 Major Moves-Triangle Development Interfund Loan | 2011 | 2013 | 2029 | 436 | Biannual | 1,558,050 | 1,039,583 | - | 100,601 | 20,291 | 938,982 | 120,892 |
| 85 | 2013 Major Moves-Eddy Street Commons Interfund Loan | 2011 | 2013 | 2026 | 436 | Biannual | 3,942,529 | 1,349,319 | - | 308,782 | 63,654 | 1,040,537 | 372,436 |
| Total City Interfund Loan Debt | | | | | | | 8,200,579 | 2,809,156 | - | 449,383 | 83,945 | 2,359,773 | 533,328 |
| Loan Payable | | | | | | | | | | | | | |
| 68 | 2009 Water Works Improvements - State Revolving Fund | 2009 | N/A | 2030 | 625 | Biannual | 427,400 | 267,688 | - | 23,099 | 9,021 | 244,589 | 32,120 |
| 70 | 2009 Sewage Works Improvements - State Revolving Fund | 2009 | N/A | 2028 | 649 | Biannual | 3,297,000 | 1,748,401 | - | 176,557 | 49,130 | 1,571,844 | 225,687 |
| 139 | 2015 Century Center Energy QECB Conservation Bond | 2015 | N/A | 2031 | 672 | Biannual | 4,167,897 | 3,655,914 | - | 285,614 | 125,482 | 3,370,300 | 411,096 |
| Total City Loan Payable Debt | | | | | | | 7,892,297 | 5,672,003 | - | 485,270 | 183,633 | 5,186,733 | 668,903 |
| Total Civil City Debt | | | | | | | 256,948,167 | 158,200,875 | 126,761 | 18,082,227 | 5,250,695 | 140,245,409 | 23,332,922 |

City of South Bend
Outstanding Debt

Fiscal Year 2020

| Debt Sched. | Debt Instrument | Year of Issue | Year of Refinance | Year of Maturity | Fund No. | Pmts | Amount Issued | Debt at 12/31/19 | 2020 Additions | 2020 Principal | 2020 Interest | Debt at 12/31/20 | 2020 Total Debt Payments |
|--|---|---------------|-------------------|------------------|----------|----------|---------------|------------------|----------------|----------------|---------------|------------------|--------------------------|
| Redevelopment Commission Debt | | | | | | | | | | | | | |
| Capital Leases | | | | | | | | | | | | | |
| 13 | 2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch) | 2006 | N/A | 2025 | 324 | Biannual | 2,510,278 | 1,025,777 | - | 150,570 | 49,430 | 875,207 | 200,000 |
| Total Redevelopment Capital Lease Debt | | | | | | | 2,510,278 | 1,025,777 | - | 150,570 | 49,430 | 875,207 | 200,000 |
| Interfund Loans | | | | | | | | | | | | | |
| 86 | 2010 Interfund Loan from Fund 209 to River West TIF Fund 324 | 2011 | N/A | 2020 | 324 | Annual | 500,000 | 100,000 | - | 100,000 | - | - | 100,000 |
| Total Redevelopment Interfund Loan Debt | | | | | | | 500,000 | 100,000 | - | 100,000 | - | - | 100,000 |
| Loans Payable | | | | | | | | | | | | | |
| 3 | 2001 Indiana Develop. Finance Authority (Bosch) - Nonforgivable | 2001 | N/A | 2021 | 210 | Qtrly | 1,040,000 | 105,236 | - | 69,632 | 2,379 | 35,604 | 72,010 |
| Total Redevelopment Loan Payable Debt | | | | | | | 1,040,000 | 105,236 | - | 69,632 | 2,379 | 35,604 | 72,010 |
| Revenue Bonds | | | | | | | | | | | | | |
| 5 | 2011A Indiana Bond Bank Special Program Bonds (TIF A) | 2003 | 2011 | 2024 | 324 | Biannual | 19,795,000 | 8,365,000 | - | 1,510,000 | 402,740 | 6,855,000 | 1,912,740 |
| 6 | 2011A Indiana Bond Bank Special Program Bonds (TIF B) | 2003 | 2011 | 2024 | 324 | Biannual | 14,420,000 | 4,765,000 | - | 860,000 | 229,400 | 3,905,000 | 1,089,400 |
| 12 | 2014 Redev District Special Taxing District Refunding Bonds | 2002 | 2014 | 2022 | 324 | Biannual | 6,620,000 | 925,000 | - | 455,000 | 27,750 | 470,000 | 482,750 |
| 54 | 2015 Redev Authority Lease Rental Revenue Refunding Bonds | 2008 | 2015 | 2027 | 436 | Biannual | 36,000,000 | 25,995,000 | - | 1,465,000 | 1,007,056 | 24,530,000 | 2,472,056 |
| 62 | 2013 Redev Authority Lease Rental Revenue Refunding Bonds | 2008 | 2013 | 2026 | 324 | Biannual | 4,655,000 | 2,245,000 | - | 325,000 | 63,556 | 1,920,000 | 388,556 |
| 135 | 2015 Redev Authority Lease Rental Revenue Bonds (Smart Streets) | 2015 | N/A | 2037 | 324 | Biannual | 25,000,000 | 22,630,000 | - | 1,000,000 | 711,044 | 21,630,000 | 1,711,044 |
| 169 | 2018 Redev District Revenue Bonds (Parks Improvements) | 2018 | N/A | 2033 | 324 | Biannual | 11,995,000 | 10,930,000 | - | 675,000 | 317,800 | 10,255,000 | 992,800 |
| 200 | 2019 South Shore Double Tracking Bonds | 2019 | N/A | 2030 | 324 | Biannual | 7,985,000 | 7,985,000 | - | 270,000 | 247,313 | 7,715,000 | 517,313 |
| Total Redevelopment Revenue Bond Debt | | | | | | | 126,470,000 | 83,840,000 | - | 6,560,000 | 3,006,659 | 77,280,000 | 9,566,659 |
| Total Redevelopment Commission Debt | | | | | | | 130,520,278 | 85,071,013 | - | 6,880,202 | 3,058,468 | 78,190,811 | 9,938,669 |
| Total Debt | | | | | | | 387,468,445 | 243,271,888 | 126,761 | 24,962,429 | 8,309,163 | 218,436,220 | 33,271,592 |

City of South Bend

January 31, 2020

Staffing Headcount

Full-Time Staffing Summary by Fund

101 - General Fund

| | Budget | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|-------------------------------|------------|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Mayor's Office | 8 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| Community Initiatives | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| City Clerk | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| Common Council | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| Controller's Office | 20 | 20 | - | - | - | - | - | - | - | - | - | - | - |
| Morris Performing Arts Center | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| Palais Royale Ballroom | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Human Resources | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Diversity & Inclusion | 3 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Legal Department | 11 | 10 | - | - | - | - | - | - | - | - | - | - | - |
| Engineering | 23 | 21 | - | - | - | - | - | - | - | - | - | - | - |
| Office of Sustainability | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| AmeriCorps Grant Program | 2 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Police Department | 235 | 222 | - | - | - | - | - | - | - | - | - | - | - |
| Police Crime Lab | 7 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| Fire Department | 219 | 221 | - | - | - | - | - | - | - | - | - | - | - |
| EMS | 4 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| Human Rights | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| | 569 | 550 | - | - | - | - | - | - | - | - | - | - | - |

201 - Parks & Recreation

| | | | | | | | | | | | | | |
|--------------------|-----------|-----------|---|---|---|---|---|---|---|---|---|---|---|
| Administration | 7 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| Maintenance | 47 | 47 | - | - | - | - | - | - | - | - | - | - | - |
| Golf Courses | 8 | 8 | - | - | - | - | - | - | - | - | - | - | - |
| Recreation | 23 | 23 | - | - | - | - | - | - | - | - | - | - | - |
| Marketing & Events | 11 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| | 96 | 94 | - | - | - | - | - | - | - | - | - | - | - |

202/266 - Motor Vehicle Highway

| | | | | | | | | | | | | | |
|----------------------------|-----------|-----------|---|---|---|---|---|---|---|---|---|---|---|
| Streets/Traffic & Lighting | 51 | 48 | - | - | - | - | - | - | - | - | - | - | - |
| Curb & Sidewalk | 8 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| | 59 | 55 | - | - | - | - | - | - | - | - | - | - | - |

211 - Dept of Community Investment Admin

| | | | | | | | | | | | | | |
|-----|-----------|-----------|---|---|---|---|---|---|---|---|---|---|---|
| DCI | 28 | 25 | - | - | - | - | - | - | - | - | - | - | - |
|-----|-----------|-----------|---|---|---|---|---|---|---|---|---|---|---|

221 - Landlord Registration Fund

| | | | | | | | | | | | | | |
|------------------------|----------|----------|---|---|---|---|---|---|---|---|---|---|---|
| Rental Unit Inspection | 4 | 2 | - | - | - | - | - | - | - | - | - | - | - |
|------------------------|----------|----------|---|---|---|---|---|---|---|---|---|---|---|

City of South Bend

January 31, 2020

Staffing Headcount

Full-Time Staffing Summary by Fund

222 - Central Services

| | Budget | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|-----------------------|-----------|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Equipment Services | 31 | 27 | - | - | - | - | - | - | - | - | - | - | - |
| Building Maintenance | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| Radio Shop | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| Facilities Management | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| | 38 | 34 | - | - | - | - | - | - | - | - | - | - | - |

226 - Liability Insurance

| | | | | | | | | | | | | | |
|---------------------|----------|----------|---|---|---|---|---|---|---|---|---|---|---|
| Safety & Risk | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Liability Insurance | 1 | - | - | - | - | - | - | - | - | - | - | - | - |
| | 3 | 2 | - | - | - | - | - | - | - | - | - | - | - |

230 - Code Enforcement Fund

| | | | | | | | | | | | | | |
|----------------------------|-----------|-----------|---|---|---|---|---|---|---|---|---|---|---|
| Neighborhood Code Enforce. | 26 | 17 | - | - | - | - | - | - | - | - | - | - | - |
| Animal Resource Center | 1 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| NEAT Crew | 3 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| | 30 | 30 | - | - | - | - | - | - | - | - | - | - | - |

249 - Public Safety LOIT

| | | | | | | | | | | | | | |
|-------------------|-----------|-----------|---|---|---|---|---|---|---|---|---|---|---|
| Police Department | 46 | 46 | - | - | - | - | - | - | - | - | - | - | - |
| Fire Department | 46 | 46 | - | - | - | - | - | - | - | - | - | - | - |
| | 92 | 92 | - | - | - | - | - | - | - | - | - | - | - |

258 - Human Rights Federal Grants

| | | | | | | | | | | | | | |
|------|----------|----------|---|---|---|---|---|---|---|---|---|---|---|
| EEOC | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| HUD | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |

279 - IT / Innovation / 311 Call Center

| | | | | | | | | | | | | | |
|-------------------------|-----------|-----------|---|---|---|---|---|---|---|---|---|---|---|
| 311 Call Center | 7 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Innovation & Technology | 23 | 22 | - | - | - | - | - | - | - | - | - | - | - |
| | 30 | 28 | - | - | - | - | - | - | - | - | - | - | - |

600 - Consolidated Building Fund

| | | | | | | | | | | | | | |
|---------------------|-----------|-----------|---|---|---|---|---|---|---|---|---|---|---|
| Building Department | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
|---------------------|-----------|-----------|---|---|---|---|---|---|---|---|---|---|---|

610 - Solid Waste

| | | | | | | | | | | | | | |
|-------------|-----------|-----------|---|---|---|---|---|---|---|---|---|---|---|
| Solid Waste | 24 | 23 | - | - | - | - | - | - | - | - | - | - | - |
|-------------|-----------|-----------|---|---|---|---|---|---|---|---|---|---|---|

620 - Water Works

| | | | | | | | | | | | | | |
|-------------|-----------|-----------|---|---|---|---|---|---|---|---|---|---|---|
| Water Works | 67 | 62 | - | - | - | - | - | - | - | - | - | - | - |
|-------------|-----------|-----------|---|---|---|---|---|---|---|---|---|---|---|

City of South Bend

January 31, 2020

Staffing Headcount

Full-Time Staffing Summary by Fund

| | Budget | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|--|--------------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 640 - Sewer Insurance | | | | | | | | | | | | | |
| Sewer Repair | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| 641 - Sewage Works | | | | | | | | | | | | | |
| Sewers | 35 | 34 | - | - | - | - | - | - | - | 0 | - | - | - |
| Concrete Crew | 4 | 4 | - | - | - | - | - | - | - | 0 | - | - | - |
| Wastewater | 44 | 44 | - | - | - | - | - | - | - | 0 | - | - | - |
| Organic Resources | 6 | 6 | - | - | - | - | - | - | - | 0 | - | - | - |
| | 89 | 88 | - | - | - | - | - | - | - | - | - | - | - |
| 670 - Century Center | | | | | | | | | | | | | |
| Century Center | 8 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Total Full-Time Employees by Fund | 1,156 | 1,110 | - | - | - | - | - | - | - | - | - | - | - |

Full-Time Staffing Summary by Activity

| | Budget | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|--|------------|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| General Government | | | | | | | | | | | | | |
| Mayor's Office | 8 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| Community Initiatives | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| City Clerk | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| Common Council | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| Controller's Office | 20 | 20 | - | - | - | - | - | - | - | - | - | - | - |
| Human Resources | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Diversity & Inclusion | 3 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Legal Department | 11 | 10 | - | - | - | - | - | - | - | - | - | - | - |
| | 64 | 60 | - | - | - | - | - | - | - | - | - | - | - |
| Code Enforcement / Animal Resource Center | 34 | 32 | - | - | - | - | - | - | - | - | - | - | - |
| Dept. of Community Investment | 28 | 25 | - | - | - | - | - | - | - | - | - | - | - |
| Venues, Parks & Arts | | | | | | | | | | | | | |
| Parks & Recreation | 96 | 94 | - | - | - | - | - | - | - | - | - | - | - |
| Morris PAC & Palais Royale | 11 | 11 | - | - | - | - | - | - | - | - | - | - | - |
| Century Center | 8 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| | 115 | 111 | - | - | - | - | - | - | - | - | - | - | - |

City of South Bend

January 31, 2020

Staffing Headcount

Full-Time Staffing Summary by Activity

| | Budget | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|--|--------------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Public Safety | | | | | | | | | | | | | |
| Police - Sworn Officers | 237 | 226 | - | - | - | - | - | - | - | - | - | - | - |
| Police - Civilians | 45 | 43 | - | - | - | - | - | - | - | - | - | - | - |
| Police - Police Recruit | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Fire/EMS - Sworn Firefighters | 256 | 245 | - | - | - | - | - | - | - | - | - | - | - |
| Fire/EMS - Civilians | 7 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| Fire/EMS - Fire Recruits | 6 | 18 | - | - | - | - | - | - | - | - | - | - | - |
| | 557 | 545 | - | - | - | - | - | - | - | - | - | - | - |
| Public Works | | | | | | | | | | | | | |
| Engineering | 23 | 21 | - | - | - | - | - | - | - | - | - | - | - |
| Office of Sustainability | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| AmeriCorps Grant Program | 2 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Streets & Sewers | 100 | 95 | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste | 24 | 23 | - | - | - | - | - | - | - | - | - | - | - |
| Wastewater | 44 | 44 | - | - | - | - | - | - | - | - | - | - | - |
| Organic Resources | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Water Works | 67 | 62 | - | - | - | - | - | - | - | - | - | - | - |
| | 267 | 253 | - | - | - | - | - | - | - | - | - | - | - |
| Liability Insurance/Safety & Risk | 3 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Innovation & Technology / 311 Call Center | 30 | 28 | - | - | - | - | - | - | - | - | - | - | - |
| Central Services | 38 | 34 | - | - | - | - | - | - | - | - | - | - | - |
| Building Department | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| Human Rights | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| Total Full-Time Employees by Activity | 1,156 | 1,110 | - | - | - | - | - | - | - | - | - | - | - |

City of South Bend

January 31, 2020

Staffing Headcount

Part-Time Staffing Summary by Fund

101 - General Fund

| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|-------------------------------|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Controller's Office | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Morris Performing Arts Center | 5 | - | - | - | - | - | - | - | - | - | - | - |
| Legal Department | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Engineering | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Police Department | 27 | - | - | - | - | - | - | - | - | - | - | - |
| Fire Department | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Human Rights | 1 | - | - | - | - | - | - | - | - | - | - | - |
| | 38 | - | - | - | - | - | - | - | - | - | - | - |

201 - Parks & Recreation

| | | | | | | | | | | | | |
|--------------------|------------|---|---|---|---|---|---|---|---|---|---|---|
| Maintenance | 22 | - | - | - | - | - | - | - | - | - | - | - |
| Golf Courses | 26 | - | - | - | - | - | - | - | - | - | - | - |
| Recreation | 89 | - | - | - | - | - | - | - | - | - | - | - |
| Marketing & Events | 1 | - | - | - | - | - | - | - | - | - | - | - |
| | 138 | - | - | - | - | - | - | - | - | - | - | - |

202 - Motor Vehicle Highway

| | | | | | | | | | | | | |
|----------------------------|----------|---|---|---|---|---|---|---|---|---|---|---|
| Streets/Traffic & Lighting | 4 | - | - | - | - | - | - | - | - | - | - | - |
|----------------------------|----------|---|---|---|---|---|---|---|---|---|---|---|

211 - Dept of Community Investment Admin

| | | | | | | | | | | | | |
|-----|----------|---|---|---|---|---|---|---|---|---|---|---|
| DCI | 1 | - | - | - | - | - | - | - | - | - | - | - |
|-----|----------|---|---|---|---|---|---|---|---|---|---|---|

222 - Central Services

| | | | | | | | | | | | | |
|--------------------|----------|---|---|---|---|---|---|---|---|---|---|---|
| Equipment Services | 1 | - | - | - | - | - | - | - | - | - | - | - |
|--------------------|----------|---|---|---|---|---|---|---|---|---|---|---|

230 - Code Enforcement Fund

| | | | | | | | | | | | | |
|----------------------------|----------|---|---|---|---|---|---|---|---|---|---|---|
| Neighborhood Code Enforce. | 1 | - | - | - | - | - | - | - | - | - | - | - |
|----------------------------|----------|---|---|---|---|---|---|---|---|---|---|---|

279 - IT / Innovation / 311 Call Center

| | | | | | | | | | | | | |
|-----------------|----------|---|---|---|---|---|---|---|---|---|---|---|
| 311 Call Center | 1 | - | - | - | - | - | - | - | - | - | - | - |
|-----------------|----------|---|---|---|---|---|---|---|---|---|---|---|

620 - Water Works

| | | | | | | | | | | | | |
|-------------|----------|---|---|---|---|---|---|---|---|---|---|---|
| Water Works | 3 | - | - | - | - | - | - | - | - | - | - | - |
|-------------|----------|---|---|---|---|---|---|---|---|---|---|---|

641 - Sewage Works

| | | | | | | | | | | | | |
|--------|----------|---|---|---|---|---|---|---|---|---|---|---|
| Sewers | 5 | - | - | - | - | - | - | - | - | - | - | - |
|--------|----------|---|---|---|---|---|---|---|---|---|---|---|

670 - Century Center

| | | | | | | | | | | | | |
|----------------|----------|---|---|---|---|---|---|---|---|---|---|---|
| Century Center | 8 | - | - | - | - | - | - | - | - | - | - | - |
|----------------|----------|---|---|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | | | | |
|--|------------|---|---|---|---|---|---|---|---|---|---|---|
| Total Part-Time Employees by Fund | 200 | - | - | - | - | - | - | - | - | - | - | - |
|--|------------|---|---|---|---|---|---|---|---|---|---|---|

City of South Bend

January 31, 2020

Staffing Headcount

Paid Temporary, Seasonal, and Intern Staffing

| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 101 - General Fund | | | | | | | | | | | | |
| Mayor's Office | 5 | - | - | - | - | - | - | - | - | - | - | - |
| City Clerk | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Common Council | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Engineering | 1 | - | - | - | - | - | - | - | - | - | - | - |
| AmeriCorps Grant Program | 12 | - | - | - | - | - | - | - | - | - | - | - |
| | 25 | - | - | - | - | - | - | - | - | - | - | - |
| 201 - Parks & Recreation | | | | | | | | | | | | |
| Maintenance | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Golf Courses | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Recreation | 12 | - | - | - | - | - | - | - | - | - | - | - |
| | 14 | - | - | - | - | - | - | - | - | - | - | - |
| 226 - Liability Insurance | | | | | | | | | | | | |
| Safety & Risk | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 230 - Code Enforcement Fund | | | | | | | | | | | | |
| Animal Resource Center | 3 | - | - | - | - | - | - | - | - | - | - | - |
| NEAT Crew | 1 | - | - | - | - | - | - | - | - | - | - | - |
| | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 641 - Sewage Works | | | | | | | | | | | | |
| Sewers | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Total Paid Temporary, Seasonal, and Intern Staff | 45 | - | - | - | - | - | - | - | - | - | - | - |

| Staffing Summary | Budget Full-Time | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|----------------------|------------------|-----------------|-------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | Full Time Staff | 1,156 | 1,110 | - | - | - | - | - | - | - | - | - |
| Part Time Staff | | 200 | - | - | - | - | - | - | - | - | - | - | |
| Temporary / Seasonal | | 45 | - | - | - | - | - | - | - | - | - | - | |
| City Total | 1,156 | 1,355 | - | - | - | - | - | - | - | - | - | - | |

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2020**

| Fund Name | General Fund | | | | | | Fund Number | 101 | |
|--------------------------------------|-------------------|-------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Fund Type | General Fund | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Revenue | | | | | | | | | |
| Property Taxes | 40,719,333 | 42,705,987 | 39,697,892 | 39,697,892 | - | | - | 39,697,892 | 100% |
| Intergov./ Shared Revenues | 4,544,341 | 4,780,922 | 4,325,772 | 4,325,772 | 101,201 | | 101,201 | 4,224,571 | 98% |
| Intergov./ Grants | - | 419,724 | 244,724 | 244,724 | - | | - | 244,724 | 100% |
| Licenses & Permits | 267,811 | 283,282 | 266,700 | 266,700 | 31,943 | | 31,943 | 234,758 | 88% |
| Charges for Services | 1,547,108 | 1,928,048 | 5,450,877 | 5,450,877 | 346,022 | | 346,022 | 5,104,855 | 94% |
| Fines, Forfeitures, and Fees | 16,760 | 24,068 | 9,525 | 9,525 | 1,835 | | 1,835 | 7,690 | 81% |
| Interest Earnings | 476,266 | 724,748 | 470,000 | 470,000 | (122,792) | | (122,792) | 592,792 | 126% |
| Donations | 937,302 | 1,534,957 | 1,357,500 | 1,357,500 | 50,000 | | 50,000 | 1,307,500 | 96% |
| Other Income | 1,448,414 | 1,271,311 | 1,384,278 | 1,384,278 | 68,649 | | 68,649 | 1,315,629 | 95% |
| Interfund Allocation Reimb | 5,428,374 | 7,460,048 | 8,523,017 | 8,523,017 | 710,223 | | 710,223 | 7,812,794 | 92% |
| Payment in Lieu of Taxes (PILOT) | 6,332,487 | 6,340,990 | - | 6,221,791 | 518,478 | | 518,478 | 5,703,313 | 92% |
| Interfund Transfers In | 428,423 | 135,000 | 9,663,757 | 3,441,966 | 133,333 | | 133,333 | 3,308,633 | 96% |
| Total Revenue | 62,146,619 | 67,609,085 | 71,394,042 | 71,394,042 | 1,838,892 | | 1,838,892 | 69,555,151 | 97% |
| Expenditures by Dept/Division | | | | | | | | | |
| Mayor's Office | 871,313 | 864,336 | 937,459 | 1,117,529 | 184,656 | 91,585 | 276,242 | 841,287 | 75% |
| Community Initiatives | - | - | 703,488 | 703,488 | - | - | - | 703,488 | 100% |
| City Clerk | 517,289 | 498,306 | 556,675 | 571,490 | 36,422 | 27,613 | 64,035 | 507,455 | 89% |
| Common Council | 571,337 | 536,158 | 696,412 | 730,055 | 27,570 | 188,985 | 216,555 | 513,500 | 70% |
| WNIT Contract | 43,000 | 43,000 | - | 43,000 | - | - | - | 43,000 | 100% |
| Admin & Finance | 2,394,684 | 2,469,719 | 2,261,251 | 2,278,109 | 172,550 | 18,277 | 190,827 | 2,087,282 | 92% |
| Human Resources | - | - | 617,286 | 617,286 | 46,905 | 200 | 47,105 | 570,181 | 92% |
| Diversity & Inclusion | - | - | 496,891 | 496,891 | 1,573 | 1,000 | 2,573 | 494,318 | 99% |
| Human Rights | 367,811 | 257,243 | 315,748 | 315,802 | 20,302 | 54,048 | 74,350 | 241,452 | 76% |
| Legal Dept | 1,088,046 | 1,177,385 | 1,405,683 | 1,405,880 | 90,519 | 250 | 90,769 | 1,315,111 | 94% |
| Engineering | 1,472,705 | 2,724,221 | 3,162,960 | 3,405,513 | 226,006 | 243,109 | 469,115 | 2,936,398 | 86% |
| Office of Sustainability | - | 171,719 | 377,567 | 479,036 | 33,299 | 17,770 | 51,069 | 427,967 | 89% |
| AmeriCorps Grant Program | 17,368 | 357,600 | 438,333 | 453,453 | 32,301 | 6,720 | 39,021 | 414,432 | 91% |
| Police Dept | 29,240,338 | 29,984,939 | 30,225,276 | 30,302,621 | 2,145,864 | 232,282 | 2,378,145 | 27,924,476 | 92% |
| Police Crime Lab | - | - | 631,268 | 631,268 | 41,404 | 750 | 42,154 | 589,114 | 93% |
| Fire Dept | 21,516,603 | 21,716,141 | 25,839,504 | 25,929,815 | 2,092,008 | 266,604 | 2,358,612 | 23,571,203 | 91% |
| Fire Training Center | - | - | 466,500 | 466,500 | 1,489 | 2,236 | 3,725 | 462,775 | 99% |
| EMS | - | - | 538,218 | 538,218 | 35,607 | 67,583 | 103,190 | 435,028 | 81% |
| Morris Performing Arts Ctr | 949,488 | 1,090,114 | 1,288,573 | 1,328,140 | 94,049 | 58,322 | 152,370 | 1,175,770 | 89% |
| Palais Royale Ballroom | 403,873 | 358,410 | 391,950 | 400,782 | 23,098 | 18,486 | 41,584 | 359,198 | 90% |
| Total Expenditures | 59,453,854 | 62,249,290 | 71,394,042 | 72,214,876 | 5,305,622 | 1,295,820 | 6,601,442 | 65,613,435 | 91% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | 35,265,084 | 36,055,875 | 41,213,347 | 41,213,347 | 3,048,468 | - | 3,048,468 | 38,164,879 | 93% |
| Fringe Benefits | 13,256,488 | 11,145,074 | 14,112,093 | 14,118,290 | 1,044,820 | 560 | 1,045,380 | 13,072,910 | 93% |
| Total Personnel | 48,521,572 | 47,200,949 | 55,325,440 | 55,331,637 | 4,093,288 | 560 | 4,093,848 | 51,237,789 | 93% |
| Supplies | 1,200,753 | 1,609,558 | 2,427,154 | 2,561,497 | 126,438 | 301,933 | 428,371 | 2,133,126 | 83% |
| Services & Charges | | | | | | | | | |
| Professional Services | 944,415 | 1,379,957 | 1,855,719 | 2,332,278 | 161,551 | 578,040 | 739,591 | 1,592,687 | 68% |
| Printing & Advertising | 116,792 | 134,261 | 234,467 | 246,138 | 5,192 | 56,743 | 61,935 | 184,203 | 75% |
| Utilities | 661,703 | 689,427 | 710,924 | 710,924 | 55,232 | 21,810 | 77,042 | 633,882 | 89% |
| Education & Training | 133,978 | 91,606 | 273,980 | 275,780 | 2,156 | 4,195 | 6,351 | 269,429 | 98% |
| Travel | 71,660 | 86,744 | 103,685 | 107,888 | 2,344 | 2,389 | 4,733 | 103,155 | 96% |
| Repairs & Maintenance | 1,378,104 | 2,110,509 | 2,328,372 | 2,447,553 | 165,925 | 155,150 | 321,075 | 2,126,478 | 87% |
| Interfund Allocations | 5,746,373 | 7,614,119 | 6,910,980 | 6,910,980 | 575,893 | - | 575,893 | 6,335,087 | 92% |
| Debt Service | | | | | | | | | |
| Principal | 173,816 | 151,720 | 175,349 | 175,349 | 72,415 | - | 72,415 | 102,934 | 59% |
| Interest & Fees | 10,676 | 6,245 | 7,797 | 7,797 | 2,215 | - | 2,215 | 5,582 | 72% |
| Grants & Subsidies | 58,916 | 46,026 | 450,000 | 450,000 | 54 | - | 54 | 449,946 | 100% |
| Other Services & Charges | 419,596 | 395,003 | 574,875 | 591,755 | 42,918 | 175,000 | 217,918 | 373,837 | 63% |
| Interfund Transfers Out | 500 | 608,052 | - | - | - | - | - | - | - |
| Total Services & Charges | 9,716,529 | 13,313,668 | 13,626,148 | 14,256,442 | 1,085,895 | 993,327 | 2,079,222 | 12,177,220 | 85% |
| Capital | 15,000 | 125,115 | 15,300 | 65,300 | - | - | - | 65,300 | 100% |
| Total Expenditures | 59,453,854 | 62,249,290 | 71,394,042 | 72,214,876 | 5,305,622 | 1,295,820 | 6,601,442 | 65,613,435 | 91% |
| Net Surplus / (Deficit) | 2,692,764 | 5,359,795 | - | (820,834) | (3,466,730) | | (4,762,550) | | |
| Beginning Cash Balance | 36,417,969 | 38,944,317 | | 44,786,781 | | | | | |
| Cash Adjustments | (166,416) | 482,669 | | - | | | | | |
| Ending Cash Balance | 38,944,317 | 44,786,781 | | 43,965,947 | 41,541,008 | | | | |
| Cash Reserves Target | 20,808,849 | 21,787,252 | | 25,275,207 | | | | | |
| | | | | | | | Cash Reserves Target | | |
| | | | | | | | 35% of Annual expenditures | | |

Fund Purpose:

The General Fund is the primary operating fund for City operations including general government, public safety, certain culture & recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. Secondary sources of revenue include auto and commercial vehicle excise tax, business licensing revenue, EMS billing revenue, and payment in lieu of taxes (PILOT) from the Water and Wastewater Utility.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | | | | | | | |
|-------------------------------------|----------------|----------------|-----------------|------------------|---------------------|-----------------------------|----------------------|----------------|-------------------|
| Department Name | Mayor's Office | | | | | Fund/Dept/Div Number | 101-0101 | | |
| Fund Type | General Fund | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | | % |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | 489,548 | 537,624 | 572,098 | 572,098 | 71,042 | - | 71,042 | 501,056 | 88% |
| Fringe Benefits | 202,305 | 181,423 | 215,808 | 215,808 | 16,073 | - | 16,073 | 199,735 | 93% |
| Total Personnel | 691,853 | 719,047 | 787,906 | 787,906 | 87,115 | - | 87,115 | 700,791 | 89% |
| Supplies | 830 | 750 | 700 | 700 | - | - | - | 700 | 100% |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | 7,000 | 187,070 | 88,485 | 91,585 | 180,070 | 7,000 | 4% |
| Printing & Advertising | 22,895 | 18,742 | 40,928 | 40,928 | 1,262 | - | 1,262 | 39,666 | 97% |
| Education & Training | 4,225 | 105 | 1,800 | 1,800 | - | - | - | 1,800 | 100% |
| Travel | 3,691 | 5,059 | 5,000 | 5,000 | - | - | - | 5,000 | 100% |
| Repairs & Maintenance | 834 | 250 | 100 | 100 | - | - | - | 100 | 100% |
| Interfund Allocations | 142,046 | 120,197 | 93,425 | 93,425 | 7,790 | - | 7,790 | 85,635 | 92% |
| Debt Service | | | | | | | | | |
| Principal | 3,608 | - | - | - | - | - | - | - | - |
| Interest & Fees | 536 | - | - | - | - | - | - | - | - |
| Other Services & Charges | 796 | 186 | 600 | 600 | 4 | - | 4 | 596 | 99% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 178,631 | 144,539 | 148,853 | 328,923 | 97,541 | 91,585 | 189,127 | 139,797 | 43% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 871,313 | 864,336 | 937,459 | 1,117,529 | 184,656 | 91,585 | 276,242 | 841,288 | 75% |
| Revenue | | | | | | | | | |
| Other Income | 3,053 | - | 20 | 20 | - | - | - | 20 | 100% |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 3,053 | - | 20 | 20 | - | - | - | 20 | 100% |

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 Revenue Sources:

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

In 2020, a new mayor will be sworn in. The budget for education & training and promotions is significantly higher in order to provide resources for the new administration to implement its priorities. From 2019 to 2020, the salary cap for Chief of Staff to the Mayor will increase by 24.9%, from \$78,858 to \$98,500. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | | | | | | | |
|-------------------------------------|-----------------------|---------------|-----------------|----------------|---------------------|-----------------------------|----------------------|----------------|-------------------|
| Division Name | Community Initiatives | | | | | Fund/Dept/Div Number | 101-0105 | | |
| Fund Type | General Fund | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | | Encumbrances | & Encumb. | | Budget |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | 148,500 | 148,500 | - | - | - | 148,500 | 100% |
| Fringe Benefits | - | - | 51,988 | 51,988 | - | - | - | 51,988 | 100% |
| Total Personnel | - | - | 200,488 | 200,488 | - | - | - | 200,488 | 100% |
| Supplies | - | - | - | - | - | - | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | 153,000 | 153,000 | - | - | - | 153,000 | 100% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | 350,000 | 350,000 | - | - | - | 350,000 | 100% |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | - | 503,000 | 503,000 | - | - | - | 503,000 | 100% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | 703,488 | 703,488 | - | - | - | 703,488 | 100% |
| Revenue | | | | | | | | | |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - | - | - | - |

Division Purpose:

This is a new division, under the Mayor's Office, to centralize the Administration's efforts to respond to the most pressing issues facing the community. In 2020, this division will focus on administering grants for violence-reduction activities as well as other areas of public safety and wellness.

Explanation of Revenue Sources:

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

2 New Positions

- GVI Program Manager \$50,000

- Director of Community Initiatives \$98,500

This division also has \$350,000 in grants for violence reduction initiatives in the community, and \$135,000 set aside for the S.A.V.E. Program through Goodwill.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | | | | | | | | |
|-------------------------------------|----------------|----------------|-----------------|----------------|---------------------|-----------------------------|---------------------|----------------------|-------------------|---------------|
| Division Name | City Clerk | | | | | Fund/Dept/Div Number | 101-0201 | | | |
| Fund Type | General Fund | | | | | | | | | |
| Control | City Funds | | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of | |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | & Encumb. | Budget | Budget |
| | | | Budget | Budget | | Encumbrances | | | Balance | |
| Expenditures by Type | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries & Wages | 252,036 | 258,911 | 291,397 | 291,397 | 23,425 | - | 23,425 | | 267,972 | 92% |
| Fringe Benefits | 101,244 | 85,361 | 118,181 | 118,181 | 8,117 | - | 8,117 | | 110,064 | 93% |
| Total Personnel | 353,280 | 344,272 | 409,578 | 409,578 | 31,542 | - | 31,542 | | 378,036 | 92% |
| Supplies | 4,398 | 11,385 | 6,800 | 6,800 | 333 | 1,000 | 1,333 | | 5,467 | 80% |
| Services & Charges | | | | | | | | | | |
| Professional Services | 26,812 | 20,177 | 43,000 | 43,610 | - | 5,753 | 5,753 | | 37,857 | 87% |
| Printing & Advertising | 28,674 | 33,443 | 28,040 | 29,745 | 344 | 20,861 | 21,205 | | 8,540 | 29% |
| Education & Training | 3,233 | 2,880 | 3,060 | 3,060 | - | - | - | | 3,060 | 100% |
| Travel | 1,693 | 481 | 7,089 | 7,089 | - | - | - | | 7,089 | 100% |
| Repairs & Maintenance | 5,344 | 6,491 | 5,000 | 17,500 | - | - | - | | 17,500 | 100% |
| Interfund Allocations | 90,906 | 76,327 | 48,956 | 48,956 | 4,076 | - | 4,076 | | 44,880 | 92% |
| Other Services & Charges | 2,949 | 2,849 | 5,152 | 5,152 | 126 | - | 126 | | 5,026 | 98% |
| Interfund Transfers Out | - | - | - | - | - | - | - | | - | - |
| Total Services & Charges | 159,612 | 142,649 | 140,297 | 155,112 | 4,546 | 26,613 | 31,160 | | 123,952 | 80% |
| Capital | - | - | - | - | - | - | - | | - | - |
| Total Expenditures | 517,289 | 498,306 | 556,675 | 571,490 | 36,422 | 27,613 | 64,035 | | 507,455 | 89% |
| Revenue | | | | | | | | | | |
| Other Income | - | - | - | - | - | - | - | | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | | - | - |
| Total Revenue | - | - | - | - | - | - | - | | - | - |

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 Revenue Sources:

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

Goals:

- New parking enforcement equipment and software
- Interdepartmental/public electronic filings and document management with legal electronic signatures and an online payment option
- Expand Amnesty Day to cover ordinance violation citations/ continue to increase collections revenue (third year of BMV access)
- Continual development of the Clerk's office SOPs and cross-training employees; education on media, retention, open-door laws, and incorporate active shooter protocols
- Continue inclusive transparency efforts to increase community awareness and engagement through ensuring ADA compliance of all offsite Council meetings, providing government tours, and in continuing to build upon a comprehensive internship program

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | |
|----------------------|----------------|-----------------------------|----------|
| Division Name | Common Council | Fund/Dept/Div Number | 101-0301 |
|----------------------|----------------|-----------------------------|----------|

| | |
|------------------|--------------|
| Fund Type | General Fund |
|------------------|--------------|

| | |
|----------------|------------|
| Control | City Funds |
|----------------|------------|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|-------------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | 194,749 | 195,562 | 225,764 | 225,764 | 18,235 | - | 18,235 | 207,529 | 92% |
| Fringe Benefits | 119,188 | 100,195 | 143,857 | 143,857 | 5,087 | - | 5,087 | 138,770 | 96% |
| Total Personnel | 313,937 | 295,757 | 369,621 | 369,621 | 23,323 | - | 23,323 | 346,299 | 94% |
| Supplies | 10,068 | 2,784 | 9,500 | 9,590 | 489 | 790 | 1,279 | 8,311 | 87% |
| Services & Charges | | | | | | | | | |
| Professional Services | 139,506 | 162,889 | 217,308 | 225,028 | - | 161,020 | 161,020 | 64,008 | 28% |
| Printing & Advertising | 11,012 | 12,558 | 14,076 | 14,076 | - | 3,000 | 3,000 | 11,076 | 79% |
| Education & Training | 790 | 496 | 12,226 | 12,226 | 230 | - | 230 | 11,996 | 98% |
| Travel | 242 | 1,378 | 10,000 | 10,000 | - | - | - | 10,000 | 100% |
| Repairs & Maintenance | 20,461 | - | 4,845 | 30,345 | - | 21,500 | 21,500 | 8,845 | 29% |
| Interfund Allocations | 62,134 | 56,532 | 42,336 | 42,336 | 3,528 | - | 3,528 | 38,808 | 92% |
| Other Services & Charges | 13,188 | 3,764 | 16,500 | 16,833 | - | 2,675 | 2,675 | 14,158 | 84% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 247,332 | 237,616 | 317,291 | 350,844 | 3,758 | 188,195 | 191,953 | 158,891 | 45% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 571,337 | 536,158 | 696,412 | 730,055 | 27,570 | 188,985 | 216,555 | 513,501 | 70% |
| Revenue | | | | | | | | | |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - | - | - | - |

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 and that the betterment of South Bend is always our highest priority.

Explanation of Revenue Sources:

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

The 2020 budget will be slightly higher than usual in order to provide resources for supplies and training for the 5 new council members.

Goals:

- Implement training & committee assignments for new council members
- Partner with the Administration on Police and Teamsters Collective bargaining negotiations
- Vote of confidence on continuing the Tapes Legal Action
- Continue Neighborhood meetings, walks and tours
- Fill every board, commission, and citizen appointee/training
- Improve technology to better serve the citizens
- Legislation to support electronic signatures and filings

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | |
|----------------------|---------------|-----------------------------|----------|
| Division Name | WNIT Contract | Fund/Dept/Div Number | 101-0302 |
|----------------------|---------------|-----------------------------|----------|

| | |
|------------------|--------------|
| Fund Type | General Fund |
|------------------|--------------|

| | |
|----------------|------------|
| Control | City Funds |
|----------------|------------|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|-------------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | - | - | - | - | - | - | - |
| Supplies | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | 43,000 | 43,000 | 43,000 | 43,000 | - | - | - | 43,000 | 100% |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 43,000 | 43,000 | 43,000 | 43,000 | - | - | - | 43,000 | 100% |
| Capital | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 43,000 | 43,000 | 43,000 | 43,000 | - | - | - | 43,000 | 100% |
| Revenue | | | | | | | | | |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - | - | - | - |

Division 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.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | |
|----------------------|---------------------|-----------------------------|----------|
| Division Name | Controller's Office | Fund/Dept/Div Number | 101-0401 |
| Fund Type | General Fund | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|-------------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | 1,499,948 | 1,619,488 | 1,349,985 | 1,349,985 | 103,297 | - | 103,297 | 1,246,688 | 92% |
| Fringe Benefits | 565,152 | 502,640 | 496,175 | 496,175 | 38,595 | - | 38,595 | 457,580 | 92% |
| Total Personnel | 2,065,101 | 2,122,128 | 1,846,160 | 1,846,160 | 141,893 | - | 141,893 | 1,704,268 | 92% |
| Supplies | 13,679 | 14,283 | 16,420 | 23,818 | 2,872 | 9,289 | 12,161 | 11,657 | 49% |
| Services & Charges | | | | | | | | | |
| Professional Services | 61,887 | 51,168 | 69,000 | 77,000 | - | 8,000 | 8,000 | 69,000 | 90% |
| Printing & Advertising | 976 | 327 | 1,999 | 1,999 | 61 | 690 | 751 | 1,248 | 62% |
| Education & Training | 8,823 | 7,175 | 5,760 | 5,760 | 745 | (505) | 240 | 5,520 | 96% |
| Travel | 8,103 | 12,343 | 6,000 | 7,460 | 909 | 803 | 1,713 | 5,748 | 77% |
| Repairs & Maintenance | 3,350 | 784 | 1,100 | 1,100 | - | - | - | 1,100 | 100% |
| Interfund Allocations | 196,753 | 228,287 | 303,227 | 303,227 | 25,268 | - | 25,268 | 277,959 | 92% |
| Debt Service | | | | | | | | | |
| Principal | 8,168 | - | - | - | - | - | - | - | - |
| Interest & Fees | 1,051 | - | - | - | - | - | - | - | - |
| Other Services & Charges | 26,294 | 33,225 | 11,585 | 11,585 | 802 | - | 802 | 10,783 | 93% |
| Interfund Transfers Out | 500 | - | - | - | - | - | - | - | - |
| Total Services & Charges | 315,905 | 333,308 | 398,671 | 408,131 | 27,786 | 8,988 | 36,774 | 371,358 | 91% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 2,394,684 | 2,469,719 | 2,261,251 | 2,278,109 | 172,550 | 18,277 | 190,827 | 2,087,283 | 92% |
| Revenue | | | | | | | | | |
| Other Income | 18,712 | 19,801 | 5,000 | 5,000 | 5,052 | | 5,052 | (52) | -1% |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 18,712 | 19,801 | 5,000 | 5,000 | 5,052 | | 5,052 | (52) | -1% |

Department Purpose:

The Department of Administration & Finance provides financial management and administrative services to City operations including finance and accounting services and risk management. This budget accounts for the expenditures of the Controller's Office.

Explanation of Revenue Sources:

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

In 2020, Human Resources (6 positions) and the Office of Diversity & Inclusion (2 positions) will be separated into their own divisions budgeted in the General Fund (#101). Personnel, supplies, and services associated with those divisions will be budgeted in those divisions going forward. Three (3) positions will be transferred from the Central Services division (budgeted in Fund #222) into this budget: Director of Purchasing, Senior Purchasing Agent, and Inventory Control Technician. The salary cap for the Payroll Supervisor position will be increased by 10% to reflect increased responsibilities. City-wide, all salary caps will increase by 2% from 2019 to 2020.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | | | | | | | |
|-------------------------------------|------------------------|---------------|-----------------|----------------|---------------------|-----------------------------|----------------------|----------------|-------------------|
| Division Name | Human Resources | | | | | Fund/Dept/Div Number | 101-0450 | | |
| Fund Type | General Fund | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | | Encumbrances | & Encumb. | | Budget |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | 373,580 | 373,580 | 28,893 | - | 28,893 | 344,687 | 92% |
| Fringe Benefits | - | - | 144,079 | 144,079 | 11,405 | - | 11,405 | 132,674 | 92% |
| Total Personnel | - | - | 517,659 | 517,659 | 40,298 | - | 40,298 | 477,361 | 92% |
| Supplies | - | - | 750 | 750 | - | - | - | 750 | 100% |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | 7,060 | 7,060 | - | - | - | 7,060 | 100% |
| Education & Training | - | - | 3,200 | 3,200 | - | - | - | 3,200 | 100% |
| Travel | - | - | 3,000 | 3,000 | - | - | - | 3,000 | 100% |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | 79,317 | 79,317 | 6,607 | - | 6,607 | 72,710 | 92% |
| Other Services & Charges | - | - | 6,300 | 6,300 | - | 200 | 200 | 6,100 | 97% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | - | 98,877 | 98,877 | 6,607 | 200 | 6,807 | 92,070 | 93% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | 617,286 | 617,286 | 46,905 | 200 | 47,105 | 570,181 | 92% |
| Revenue | | | | | | | | | |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - | - | - | - |

Division Purpose:

Human Resources is a division of the Department of Administration & Finance. It oversees the interviewing and hiring of City employees, manages employee benefits and training, and ensures the City adheres to employment laws, making the City a great place to work. Human Resources continues to develop/implement innovative programs to build a positive workplace culture, such as expanding the utilization of volunteer time-off and increasing training opportunities for employees.

Explanation of Revenue Sources:

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

In 2020, Human Resources will be separated into its own division budget. Personnel (6 positions), supplies, and services associated with Human Resources will be transferred out of the Department of Administration & Finance's budget and budgeted in this division going forward. The salary cap for the Senior HR Generalist (Public Safety Focus) will be increased by 6% to reflect increased responsibilities. City-wide, all salary caps will increase by 2% from 2019 to 2020.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | | | | | | | |
|-------------------------------------|----------------------------------|---------------|-----------------|----------------|---------------------|-----------------------------|----------------------|-----------------|-------------------|
| Division Name | Diversity & Inclusion | | | | | Fund/Dept/Div Number | 101-0451 | | |
| Fund Type | General Fund | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | | Encumbrances | & Encumb. | | Budget |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | 209,582 | 209,582 | - | - | - | 209,582 | 100% |
| Fringe Benefits | - | - | 71,867 | 71,867 | - | - | - | 71,867 | 100% |
| Total Personnel | - | - | 281,449 | 281,449 | - | - | - | 281,449 | 100% |
| Supplies | - | - | 1,500 | 1,500 | - | - | - | 1,500 | 100% |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | 80,000 | 80,000 | - | - | - | 80,000 | 100% |
| Printing & Advertising | - | - | 1,500 | 1,500 | - | - | - | 1,500 | 100% |
| Education & Training | - | - | 100,000 | 100,000 | - | 1,000 | 1,000 | 99,000 | 99% |
| Travel | - | - | 5,000 | 5,000 | - | - | - | 5,000 | 100% |
| Interfund Allocations | - | - | 18,942 | 18,942 | 1,573 | - | 1,573 | 17,369 | 92% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | 8,500 | 8,500 | - | - | - | 8,500 | 100% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | - | 213,942 | 213,942 | 1,573 | 1,000 | 2,573 | 211,369 | 99% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | 496,891 | 496,891 | 1,573 | 1,000 | 2,573 | 494,318 | 99% |
| Revenue | | | | | | | | | |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | 35,000 | 35,000 | - | - | - | 35,000 | 100% |
| Donations | - | - | - | - | 50,000 | - | 50,000 | (50,000) | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | 35,000 | 35,000 | 50,000 | - | 50,000 | (15,000) | -43% |

Division Purpose:

The Office of Diversity, Equity, Inclusion provides educational opportunities for internal and external stakeholders, direction for equitable policy, process and procedure development for City services, funding disbursement, and underrepresented population entrepreneurship that empowers every employee and resident to thrive.

Explanation of Revenue Sources:

Workshop and training fees (\$3,000 full day training workshops), non-compliance fees (variable scale), white papers (\$50-\$175)

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

In 2020, the Office of Diversity & Inclusion will add one position: Contract Compliance Administrator. This position will be responsible for making sure city vendors and contractors are in compliance with City of South Bend inclusive procurement policy, State and Federal laws. The position will also be responsible for tracking all race and gender neutral initiatives, and other approved programs that help create a more equitable and inclusive procurement outcomes for the City of South Bend. In 2020, the salary cap for the Manager of Inclusion Projects will increase by 14%. City-wide, all salary caps will increase by 2% from 2019 to 2020.

The travel budget is for staff to attend various conferences. Possible conferences include: American Contract Compliance Association (ACCA), Just Economy, Government Alliance on Race and Equity (GARE), Mid-States Minority Supplier Development Council (MSDC), Living Cities.

Other services & charges covers memberships to the following organizations: ACCA, GARE, Women's Business Enterprise National Council (WBENC), MidStates MSCS

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | | | | | | | | |
|-------------------------------------|---------------------|----------------|-----------------|----------------|---------------------|---------------------|-----------------------------|-----------------|-------------------|--|
| Division Name | Human Rights | | | | | | Fund/Dept/Div Number | 101-1008 | | |
| Fund Type | General Fund | | | | | | | | | |
| Control | City Funds | | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of | |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget | |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | | Budget | |
| Expenditures by Type | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries & Wages | 176,018 | 116,754 | 163,686 | 163,686 | 10,697 | - | 10,697 | 152,989 | 93% | |
| Fringe Benefits | 65,074 | 30,779 | 64,207 | 64,207 | 3,663 | - | 3,663 | 60,544 | 94% | |
| Total Personnel | 241,092 | 147,533 | 227,893 | 227,893 | 14,360 | - | 14,360 | 213,533 | 94% | |
| Supplies | 898 | 1,022 | 1,000 | 1,000 | - | 357 | 357 | 643 | 64% | |
| Services & Charges | | | | | | | | | | |
| Professional Services | - | 2,040 | - | - | - | - | - | - | - | |
| Printing & Advertising | - | - | 1,571 | 1,571 | - | - | - | 1,571 | 100% | |
| Utilities | - | - | - | - | - | - | - | - | - | |
| Education & Training | 1,461 | 2,320 | 2,500 | 2,500 | - | - | - | 2,500 | 100% | |
| Travel | 837 | - | - | - | - | - | - | - | - | |
| Repairs & Maintenance | 10,046 | 9,275 | 9,200 | 9,254 | 92 | 8,984 | 9,075 | 179 | 2% | |
| Interfund Allocations | 68,231 | 49,491 | 27,145 | 27,145 | 2,263 | - | 2,263 | 24,882 | 92% | |
| Other Services & Charges | 45,246 | 45,563 | 46,439 | 46,439 | 3,587 | 44,707 | 48,294 | (1,855) | -4% | |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - | |
| Total Services & Charges | 125,821 | 108,689 | 86,855 | 86,909 | 5,942 | 53,690 | 59,632 | 27,277 | 31% | |
| Capital | - | - | - | - | - | - | - | - | - | |
| Total Expenditures | 367,811 | 257,243 | 315,748 | 315,802 | 20,302 | 54,048 | 74,350 | 241,453 | 76% | |
| Revenue | | | | | | | | | | |
| Intergov./ Shared Revenues | - | 30,000 | 30,000 | 30,000 | - | - | - | 30,000 | 100% | |
| Other Income | 21,734 | 9,613 | - | - | - | - | - | - | - | |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - | |
| Total Revenue | 21,734 | 39,613 | 30,000 | 30,000 | - | - | - | 30,000 | 100% | |

Division 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 Revenue Sources:

This division 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).

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

In 2018, the South Bend Human Rights Commission expanded from City of South Bend to St. Joseph County. The South Bend Human Rights Commission is one of only two in the state of Indiana eligible to investigate ICRC and EEOC cases. In 2018, the South Bend Human Rights Commission handled 5,043 inquiries within city limits. The continued partnership with St. Joseph County, to investigate discrimination complaints, has resulted in an increase in caseload. In 2019, a part-time Administrative Assistant was added to help with intake due to the increased caseload. The increase in health insurance from 2019 to 2020 is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

City of South Bend, Indiana
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| | | | | | | | | | | |
|-------------------------------------|-------------------------|------------------|------------------|---------------------|----------------------|-----------------------------|---------------------|-------------------|-------------------|---------------|
| Division Name | Legal Department | | | | | Fund/Dept/Div Number | 101-0501 | | | |
| Fund Type | General Fund | | | | | | | | | |
| Control | City Funds | | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of | |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget | |
| | Budget | Budget | Actual | Encumbrances | & Encumb. | Budget | Balance | Percent of | | Budget |
| Expenditures by Type | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries & Wages | 708,726 | 798,210 | 970,872 | 970,872 | 62,483 | - | 62,483 | 908,389 | 94% | |
| Fringe Benefits | 272,218 | 251,604 | 328,080 | 328,080 | 22,401 | - | 22,401 | 305,679 | 93% | |
| Total Personnel | 980,943 | 1,049,814 | 1,298,952 | 1,298,952 | 84,884 | - | 84,884 | 1,214,068 | 93% | |
| Supplies | 2,962 | 1,771 | 3,550 | 3,747 | 197 | - | 197 | 3,550 | 95% | |
| Services & Charges | | | | | | | | | | |
| Professional Services | 420 | 475 | 2,550 | 2,550 | - | - | - | 2,550 | 100% | |
| Printing & Advertising | - | - | 706 | 706 | - | 250 | 250 | 456 | 65% | |
| Education & Training | 6,917 | 10,998 | 12,000 | 12,000 | - | - | - | 12,000 | 100% | |
| Travel | 1,315 | 2,804 | 5,000 | 5,000 | - | - | - | 5,000 | 100% | |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - | |
| Interfund Allocations | 78,152 | 96,719 | 62,820 | 62,820 | 5,235 | - | 5,235 | 57,585 | 92% | |
| Other Services & Charges | 17,336 | 14,804 | 20,105 | 20,105 | 204 | - | 204 | 19,901 | 99% | |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - | |
| Total Services & Charges | 104,140 | 125,800 | 103,181 | 103,181 | 5,439 | 250 | 5,689 | 97,492 | 94% | |
| Capital | - | - | - | - | - | - | - | - | - | |
| Total Expenditures | 1,088,046 | 1,177,385 | 1,405,683 | 1,405,880 | 90,519 | 250 | 90,769 | 1,315,110 | 94% | |
| Revenue | | | | | | | | | | |
| Other Income | 62,452 | 66,869 | 79,991 | 79,991 | - | - | - | 79,991 | 100% | |
| Interfund Allocation Reimb | - | 54,689 | 56,529 | 56,529 | 4,708 | - | 4,708 | 51,821 | 92% | |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - | |
| Total Revenue | 62,452 | 121,558 | 136,520 | 136,520 | 4,708 | - | 4,708 | 131,812 | 97% | |

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 Revenue Sources:

This department is funded by property tax revenue collected in the General Fund. This department also collects a reimbursement for legal services to other city departments. The Interfund Allocation Reimbursement is a transfer from the Liability Insurance Fund (#226) to reimburse the Legal Dept for 50% of personnel costs for Assistant City Attorney.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

In 2020, an additional Assistant City Attorney will be added to assist with:

- Board of Public Safety: Address trainings, policies, and procedures
 - Office of Diversity and Inclusion: Support Diversity Initiatives, including implementation of Disparity Study results
 - Area Plan Commission: Review and support of policies and procedures affecting zoning and land in South Bend
- City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. The increase in subscriptions is due to an annual increase incorporated into some of the 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
January 31, 2020

| | | | | | | | | | | |
|-------------------------------------|---------------------|------------------|------------------|------------------|---------------------|---------------------|-----------------------------|------------------|-------------------|--|
| Division Name | Engineering | | | | | | Fund/Dept/Div Number | 101-0602 | | |
| Fund Type | General Fund | | | | | | | | | |
| Control | City Funds | | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of | |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget | |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | | Budget | |
| Expenditures by Type | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries & Wages | 651,541 | 1,630,795 | 1,841,018 | 1,841,018 | 113,664 | - | 113,664 | 1,727,354 | 94% | |
| Fringe Benefits | 247,411 | 515,864 | 617,268 | 617,268 | 44,162 | - | 44,162 | 573,106 | 93% | |
| Total Personnel | 898,952 | 2,146,659 | 2,458,286 | 2,458,286 | 157,826 | - | 157,826 | 2,300,460 | 94% | |
| Supplies | 13,530 | 12,665 | 22,700 | 23,723 | 226 | 6,669 | 6,895 | 16,828 | 71% | |
| Services & Charges | | | | | | | | | | |
| Professional Services | 118,203 | 139,573 | 160,000 | 394,791 | 28,271 | 220,904 | 249,175 | 145,616 | 37% | |
| Printing & Advertising | 2,265 | 3,520 | 8,535 | 8,774 | 239 | 2,500 | 2,739 | 6,035 | 69% | |
| Education & Training | 24,323 | 7,953 | 21,000 | 21,000 | 425 | - | 425 | 20,575 | 98% | |
| Travel | 11,736 | 9,682 | 15,250 | 15,250 | - | - | - | 15,250 | 100% | |
| Repairs & Maintenance | 19,988 | 4,840 | 26,500 | 33,000 | 83 | 6,500 | 6,583 | 26,417 | 80% | |
| Interfund Allocations | 344,631 | 365,366 | 418,440 | 418,440 | 34,870 | - | 34,870 | 383,570 | 92% | |
| Debt Service | | | | | | | | | | |
| Principal | 20,605 | 14,637 | 10,755 | 10,755 | 3,090 | - | 3,090 | 7,665 | 71% | |
| Interest & Fees | 684 | 407 | 194 | 194 | 80 | - | 80 | 114 | 59% | |
| Other Services & Charges | 17,788 | 18,918 | 21,300 | 21,300 | 897 | 6,537 | 7,433 | 13,867 | 65% | |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - | |
| Total Services & Charges | 560,223 | 564,896 | 681,974 | 923,504 | 67,954 | 236,440 | 304,395 | 619,109 | 67% | |
| Capital | - | - | - | - | - | - | - | - | - | |
| Total Expenditures | 1,472,705 | 2,724,221 | 3,162,960 | 3,405,513 | 226,006 | 243,109 | 469,115 | 2,936,397 | 86% | |
| Revenue | | | | | | | | | | |
| Licenses & Permits | 146,082 | 160,730 | 127,000 | 127,000 | 5,090 | - | 5,090 | 121,910 | 96% | |
| Other Income | 126,428 | 147,038 | 229,597 | 229,597 | 3,608 | - | 3,608 | 225,989 | 98% | |
| Interfund Allocation Reimb | - | 1,400,059 | 1,436,881 | 1,436,881 | 119,730 | - | 119,730 | 1,317,151 | 92% | |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - | |
| Total Revenue | 272,510 | 1,707,827 | 1,793,478 | 1,793,478 | 128,428 | - | 128,428 | 1,665,050 | 93% | |

Division Purpose:

Engineering manages the development and expansion of the City's infrastructure. It oversees Public Works projects from setting the standards to issuing the permits, administering the contracts, and inspecting construction. Engineering is a division of the Department of Public Works.

Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund, permits issued, and charges for engineering services. Engineering has an Engineering Service Agreement (ESA) agreement with the Department of Community Investment (DCI). Prior to 2019, some Engineering staff were paid directly out of other departments' budgets. In 2019, all Engineering staff were consolidated into one budget. The cost of those engineers (wages & benefits) is allocated back to the departments they serve. This is recognized as interfund allocation reimbursement revenue.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

The 2020 expenditures for Engineering have decreased by \$57,161 compared to the 2019 amended budget, but increased by \$154,327 as compared to the 2019 original budget. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020. Additionally, Interfund Allocations have increased by \$54,709 and Supplies decreased.

City of South Bend, Indiana
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| | | | |
|----------------------|--------------------------|-----------------------------|----------|
| Division Name | Office of Sustainability | Fund/Dept/Div Number | 101-0616 |
|----------------------|--------------------------|-----------------------------|----------|

| | |
|------------------|--------------|
| Fund Type | General Fund |
|------------------|--------------|

| | |
|----------------|------------|
| Control | City Funds |
|----------------|------------|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|-------------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | 81,071 | 110,252 | 110,252 | 6,430 | - | 6,430 | 103,822 | 94% |
| Fringe Benefits | - | 26,572 | 30,801 | 30,801 | 2,350 | - | 2,350 | 28,451 | 92% |
| Total Personnel | - | 107,643 | 141,053 | 141,053 | 8,780 | - | 8,780 | 132,273 | 94% |
| Supplies | - | 3,934 | 23,800 | 41,070 | - | 17,270 | 17,270 | 23,800 | 58% |
| Services & Charges | | | | | | | | | |
| Professional Services | - | 37,201 | 190,000 | 209,250 | 18,750 | 500 | 19,250 | 190,000 | 91% |
| Printing & Advertising | - | - | 674 | 674 | - | - | - | 674 | 100% |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | 18 | 2,800 | 2,800 | - | - | - | 2,800 | 100% |
| Travel | - | 201 | 3,800 | 3,800 | - | - | - | 3,800 | 100% |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | 19,234 | 9,740 | 9,740 | 819 | - | 819 | 8,921 | 92% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | 3,487 | 5,700 | 20,649 | 4,950 | - | 4,950 | 15,699 | 76% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | 60,142 | 212,714 | 246,913 | 24,519 | 500 | 25,019 | 221,894 | 90% |
| Capital | - | - | - | 50,000 | - | - | - | 50,000 | 100% |
| Total Expenditures | - | 171,719 | 377,567 | 479,036 | 33,299 | 17,770 | 51,069 | 427,967 | 89% |
| Revenue | | | | | | | | | |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | 69,005 | - | - | - | 9,299 | - | 9,299 | (9,299) | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 69,005 | - | - | - | 9,299 | - | 9,299 | (9,299) | - |

Division 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 the Department 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 Revenue Sources:

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

A significant increase in professional services is for the implementation of the climate action plan and to increase the ability to pursue grants and partnerships.

Rate case participation, previously funded by utilities enterprise accounts, will now be housed in Sustainability's budget.

The Office of Sustainability will continue to fund the installation of electric vehicle chargers, two in 2020 and one each year after that.

Note: Prior to 2019, this division was accounted for in the Central Services Fund (#222).

City of South Bend, Indiana
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| | | | | | | | | | |
|-------------------------------------|--------------------------|----------------|-----------------|----------------|---------------------|-----------------------------|----------------------|----------------|-------------------|
| Division Name | AmeriCorps Grant Program | | | | | Fund/Dept/Div Number | 101-0628 | | |
| Fund Type | General Fund | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | | Budget |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | 13,424 | 244,129 | 262,722 | 262,722 | 18,729 | - | 18,729 | 243,993 | 93% |
| Fringe Benefits | 3,252 | 40,651 | 57,060 | 57,060 | 3,059 | - | 3,059 | 54,001 | 95% |
| Total Personnel | 16,677 | 284,780 | 319,782 | 319,782 | 21,788 | - | 21,788 | 297,994 | 93% |
| Supplies | 53 | 43,669 | 48,850 | 53,068 | 1,883 | 4,218 | 6,101 | 46,967 | 89% |
| Services & Charges | | | | | | | | | |
| Professional Services | - | 12,054 | 44,051 | 52,653 | 8,400 | 202 | 8,602 | 44,051 | 84% |
| Printing & Advertising | - | 594 | 1,200 | 1,200 | 90 | - | 90 | 1,110 | 93% |
| Education & Training | - | 4,769 | 7,624 | 9,424 | 51 | 1,800 | 1,851 | 7,573 | 80% |
| Travel | - | 10,609 | 10,006 | 10,006 | 89 | - | 89 | 9,917 | 99% |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 638 | 1,125 | 6,820 | 7,320 | - | 500 | 500 | 6,820 | 93% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 638 | 29,151 | 69,701 | 80,603 | 8,630 | 2,502 | 11,132 | 69,471 | 86% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 17,368 | 357,600 | 438,333 | 453,453 | 32,301 | 6,720 | 39,021 | 414,432 | 91% |
| Revenue | | | | | | | | | |
| Intergov./ Grants | - | 117,240 | 177,238 | 177,238 | - | - | - | 177,238 | 100% |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | 135,000 | 70,000 | 70,000 | - | - | - | 70,000 | 100% |
| Total Revenue | - | 252,240 | 247,238 | 247,238 | - | - | - | 247,238 | 100% |

Division 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 the Department 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 Revenue Sources:

This division is funded by property tax revenue collected in the General Fund, the AmeriCorps grant, and transfers in from City departments that benefit from the AmeriCorps program.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

The AmeriCorps grant amount requested will increase annually due to increases in allowable costs. In addition, this program is expected to slowly grow to house more AmeriCorps members and serve additional households - increasing the per-member and per-household costs but not impacting overhead or staffing costs. Grant reimbursements are expected to grow at the same rate as expenditures. AmeriCorps members are not employees of the City. Program start-up costs will continue into the first part of 2020 but from 2021 and on, office supply and small tool expenditures will level out. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

City of South Bend, Indiana
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| Division Name | Police Department | | | | | Fund/Dept/Div Number | 101-0801 | | | |
|-------------------------------------|-------------------|-------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|--|
| Fund Type | General Fund | | | | | | | | | |
| Control | City Funds | | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget | |
| Expenditures by Type | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries & Wages | 17,703,733 | 17,218,225 | 17,208,074 | 17,208,074 | 1,192,041 | - | 1,192,041 | 16,016,033 | 93% | |
| Fringe Benefits | 6,365,856 | 5,275,228 | 5,737,594 | 5,737,594 | 422,725 | - | 422,725 | 5,314,869 | 93% | |
| Total Personnel | 24,069,590 | 22,493,452 | 22,945,668 | 22,945,668 | 1,614,766 | - | 1,614,766 | 21,330,902 | 93% | |
| Supplies | 715,253 | 905,823 | 1,274,943 | 1,325,893 | 41,306 | 87,788 | 129,094 | 1,196,799 | 90% | |
| Services & Charges | | | | | | | | | | |
| Professional Services | 434,585 | 657,704 | 575,000 | 578,586 | 14,626 | 10,190 | 24,816 | 553,770 | 96% | |
| Printing & Advertising | - | - | 24,721 | 24,721 | - | - | - | 24,721 | 100% | |
| Utilities | 183,917 | 185,066 | 174,408 | 174,408 | 5,068 | 4,674 | 9,742 | 164,666 | 94% | |
| Education & Training | 4,785 | 350 | - | - | - | - | - | - | - | |
| Travel | 1,433 | 1,339 | - | - | - | - | - | - | - | |
| Repairs & Maintenance | 339,174 | 906,259 | 1,042,027 | 1,063,738 | 71,265 | 32,176 | 103,442 | 960,296 | 90% | |
| Interfund Allocations | 3,055,248 | 4,333,272 | 3,651,431 | 3,651,431 | 304,285 | - | 304,285 | 3,347,146 | 92% | |
| Debt Service | | | | | | | | | | |
| Principal | 141,435 | 137,083 | 139,178 | 139,178 | 69,325 | - | 69,325 | 69,853 | 50% | |
| Interest & Fees | 8,406 | 5,837 | 3,742 | 3,742 | 2,135 | - | 2,135 | 1,607 | 43% | |
| Grants & Subsidies | 15,916 | 3,026 | 57,000 | 57,000 | 54 | - | 54 | 56,946 | 100% | |
| Other Services & Charges | 270,597 | 252,842 | 337,158 | 338,256 | 23,033 | 97,454 | 120,488 | 217,768 | 64% | |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - | |
| Total Services & Charges | 4,455,495 | 6,482,779 | 6,004,665 | 6,031,060 | 489,792 | 144,494 | 634,286 | 5,396,773 | 89% | |
| Capital | - | 102,885 | - | - | - | - | - | - | - | |
| Total Expenditures | 29,240,338 | 29,984,939 | 30,225,276 | 30,302,621 | 2,145,864 | 232,282 | 2,378,145 | 27,924,474 | 92% | |
| Revenue | | | | | | | | | | |
| Charges for Services | 173,375 | 502,127 | 394,500 | 394,500 | 4,533 | | 4,533 | 389,967 | 99% | |
| Other Income | 116,057 | 111,229 | 66,450 | 66,450 | 228 | | 228 | 66,223 | 100% | |
| Interfund Transfers In | - | - | - | - | - | | - | - | - | |
| Total Revenue | 289,432 | 613,356 | 460,950 | 460,950 | 4,760 | | 4,760 | 456,190 | 99% | |

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 Revenue Sources:

This department is funded by property tax revenue collected in the General Fund. The department also receives reimbursement for officers working at various events and other units. Charges for Services includes \$320,000 for the School Resource Officer (SRO) program, \$60,000 from the ATF, \$7,000 from the DEA, and \$7,500 for firearms training of the University of Notre Dame police officers.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

2020 Changes to Budgeted Personnel

+3 Sworn Officers – two in the General Fund (#101) and one in the Public Safety I.OIT Fund (#249)

-2 Records Clerk Positions – eliminate third shift of Records Division and close overnight, dedicated phone with direct line to 911 center will be available for emergencies

Transfer 7 Positions from Police Dept to new Crime Lab Division in the General Fund (#101) – separating the budget from the rest of the department, plan to start offering services to other governmental agencies for a fee

Supplies

• Taser purchases - \$110,000 per year until 2023

Services & Charges

• ShotSpotter - Contract increased by \$200,000 from 2019 to 2020. ShotSpotter is an advanced system of sensors, algorithms and artificial intelligence to detect, locate and alert police to gunfire.

• Debt Service - Several police car leases funded by the General Fund will be fully paid off in 2021.

• Grants & Subsidies - increase for the expansion of the Police Athletic League (PAL) Program.

City of South Bend, Indiana
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| | | | | | | | | | |
|-------------------------------------|------------------|---------------|-----------------|----------------|---------------------|---------------------|-----------------------------|----------------|-------------------|
| Division Name | Police Crime Lab | | | | | | Fund/Dept/Div Number | 101-0804 | |
| Fund Type | General Fund | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | | Budget |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | 424,616 | 424,616 | 29,239 | - | 29,239 | 395,377 | 93% |
| Fringe Benefits | - | - | 160,375 | 160,375 | 11,330 | - | 11,330 | 149,045 | 93% |
| Total Personnel | - | - | 584,991 | 584,991 | 40,569 | - | 40,569 | 544,422 | 93% |
| Supplies | - | - | 17,000 | 17,000 | 835 | 750 | 1,585 | 15,415 | 91% |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | 25,416 | 25,416 | - | - | - | 25,416 | 100% |
| Interest & Fees | - | - | 3,861 | 3,861 | - | - | - | 3,861 | 100% |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | - | 29,277 | 29,277 | - | - | - | 29,277 | 100% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | 631,268 | 631,268 | 41,404 | 750 | 42,154 | 589,114 | 93% |
| Revenue | | | | | | | | | |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - | - | - | - |

Division Purpose:

This division was created to track expenditures related to South Bend Police Department Crime Lab.ommunity programs for significant repair or health/safety issues. Crime Lab services offered include: serial number restoration, tool matching, fracture matching, tires and footwear, video analysis, trace evidence examination, distance proximity determination, expert testimony, facial recognition.

Explanation of Revenue Sources:

The Crime Lab plans to offer services to other agencies for a charge. Currently, the Lab provides these services free of charge. Revenue estimates will be set after the demand for services and billable charges are determined.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

Personnel & Supplies

In 2020, seven (7) existing positions will be transferred from the Police Dept to this new division along with the lab's budget for operating supplies. Separating the Crime Lab's budget from the rest of the Police Department will allow the Department to better track expenditures directly related to the Crime Lab.

Lab Information Management System (LIMS)

In order to manage the workflow and be able to bill other agencies, the City needs to purchase a Lab Information Management System (LIMS) software solution. LIMS tracks the chain of custody of evidence, test results, and other lab information. The 2020 budget includes an estimate for debt service payments for a capital lease to purchase a LIMS. However, after the passage of the budget, the City was informed that it was awarded a grant to purchase a LIMS and a new lab microscope. The new microscope will be for firearm and tool mark examination, replacing a 13+ year-old microscope. The budget for debt service payments will not be needed.

City of South Bend, Indiana
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| | | | |
|----------------------|------------------------|-----------------------------|-----------------|
| Division Name | Fire Department | Fund/Dept/Div Number | 101-0901 |
| Fund Type | General Fund | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|-------------------------------------|-------------------|-------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | 13,090,460 | 12,884,584 | 16,336,954 | 16,336,954 | 1,322,755 | - | 1,322,755 | 15,014,199 | 92% |
| Fringe Benefits | 5,044,259 | 3,938,049 | 5,551,703 | 5,557,340 | 431,331 | - | 431,331 | 5,126,009 | 92% |
| Total Personnel | 18,134,719 | 16,822,632 | 21,888,657 | 21,894,294 | 1,754,086 | - | 1,754,086 | 20,140,208 | 92% |
| Supplies | 405,751 | 585,336 | 570,437 | 611,000 | 53,035 | 86,624 | 139,659 | 471,341 | 77% |
| Services & Charges | | | | | | | | | |
| Professional Services | 163,002 | 294,517 | 224,000 | 229,940 | 3,020 | 71,896 | 74,916 | 155,024 | 67% |
| Printing & Advertising | 132 | - | 22,214 | 22,214 | - | 3,000 | 3,000 | 19,214 | 86% |
| Utilities | 275,135 | 287,600 | 284,666 | 284,666 | 30,841 | 17,136 | 47,977 | 236,689 | 83% |
| Education & Training | 76,396 | 51,604 | 93,000 | 93,000 | - | 1,900 | 1,900 | 91,100 | 98% |
| Travel | 38,825 | 38,139 | 20,500 | 20,500 | 189 | - | 189 | 20,311 | 99% |
| Repairs & Maintenance | 911,197 | 1,042,780 | 807,000 | 845,171 | 90,901 | 69,265 | 160,166 | 685,005 | 81% |
| Interfund Allocations | 1,498,978 | 1,979,778 | 1,890,530 | 1,890,530 | 157,535 | - | 157,535 | 1,732,995 | 92% |
| Other Services & Charges | 12,470 | 5,702 | 38,500 | 38,500 | 2,402 | 16,783 | 19,185 | 19,315 | 50% |
| Interfund Transfers Out | - | 608,052 | - | - | - | - | - | - | - |
| Total Services & Charges | 2,976,134 | 4,308,172 | 3,380,410 | 3,424,521 | 284,887 | 179,981 | 464,868 | 2,959,653 | 86% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 21,516,603 | 21,716,141 | 25,839,504 | 25,929,815 | 2,092,008 | 266,604 | 2,358,612 | 23,571,202 | 91% |
| Revenue | | | | | | | | | |
| Intergov./ Grants | - | 302,484 | 67,486 | 67,486 | - | - | - | 67,486 | 100% |
| Licenses & Permits | - | - | 24,000 | 24,000 | 1,455 | - | 1,455 | 22,545 | 94% |
| Charges for Services | - | 3,007 | 4,500 | 4,500 | 30 | - | 30 | 4,470 | 99% |
| Fines, Forfeitures, and Fees | - | - | 1,000 | 1,000 | - | - | - | 1,000 | 100% |
| Donations | - | 345 | - | - | - | - | - | - | - |
| Other Income | 7,213 | 8,849 | 1,000 | 1,000 | - | - | - | 1,000 | 100% |
| Interfund Transfers In | - | - | 1,771,992 | 1,771,992 | - | - | - | 1,771,992 | 100% |
| Total Revenue | 7,213 | 314,685 | 1,869,978 | 1,869,978 | 1,485 | - | 1,485 | 1,868,493 | 100% |

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. This requires planning and development of response capabilities to ensure that future needs and the efficiency of operations are addressed. Public education and prevention services are provided to ensure citizen safety before an incident occurs. This is the safest and most cost-effective method for providing public safety. The South Bend Fire Department endeavors to give the best emergency medical care available backed by evidence-based medical practices which give citizens the best chance for positive outcomes and continued quality of life. Providing the members of the South Bend Fire Department with the latest and best available equipment and training to perform their duties gives them the tools to effect the best possible outcomes when emergencies occur. The South Bend Fire Department is dedicated to providing expert-level service with an all-hazards approach to public safety.

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund. This department also collects fire building plan review fees.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

2020 is the third year of a 4-year collective bargaining agreement - the negotiated 2% increase in wages from 2019 to 2020 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, the department budgets 6 civilian recruit positions for 21 weeks.

- Memorial Hospital is no longer contracting with the Fire Department to provide neonatal transportation. The changes in revenue and expenditures are reflected in the budget. The program was supported by approximately 3 positions. The Fire Department proposes to eliminate two of those positions through attrition and transfer one to expand the Community Paramedic Program.

- The Community Paramedic Program was established 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. This program proved to be very successful and an additional position will be added in 2020 to expand the program and work with even more citizens to prevent unnecessary calls and trips to the emergency room.

- In 2020, the Fire Department is moving all firefighters (47) assigned to Emergency Medical Services to the General Fund. This includes wages & benefits, supplies, and services previously accounted for in the EMS Operating Fund (#288). Keeping firefighter EMS personnel in a separate budget is impractical due to frequently changing assignments. EMS expenditures related to billing will be accounted for in separate division in the General Fund.

- Fire Department capital needs are budgeted in the Fire Department Capital Fund (#287).

City of South Bend, Indiana
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| | | | | | | | | | |
|-------------------------------------|----------------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Division Name | Fire Training Center | | | | | Fund/Dept/Div Number | 101-0909 | | |
| Fund Type | General Fund | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | 323,500 | 323,500 | - | 1,206 | 1,206 | 322,294 | 100% |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | 33,000 | 33,000 | 930 | - | 930 | 32,070 | 97% |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | 110,000 | 110,000 | 559 | 1,031 | 1,589 | 108,411 | 99% |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | - | 143,000 | 143,000 | 1,489 | 1,031 | 2,519 | 140,481 | 98% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | 466,500 | 466,500 | 1,489 | 2,236 | 3,725 | 462,775 | 99% |
| Revenue | | | | | | | | | |
| Charges for Services | - | - | 50,000 | 50,000 | - | | - | 50,000 | 100% |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | - | - | 50,000 | 50,000 | - | | - | 50,000 | 100% |

Division Purpose:

The Training Center hosts the recruit academy, as well as other classes to the South Bend Fire Departments as well as other agencies, and is utilized for specialized training.

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund and by charges to outside fire departments for their use of the Luther J Taylor Sr. Fire Training Center. Recruitment Academy and other classes are offered to other agencies for a fee.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are directly related to running the Center and include utilities and maintenance of the facility. Supplies and services needed for classes and equipment for recruits is also accounted for in the Fire Training Center budget.

During 2019 and 2020, capital improvements will be made to the training center through the use of bond proceeds. Capital expenditures related to the fire training center upgrade can be seen in the Fire Station #9 Bond Capital Fund (#451).

City of South Bend, Indiana
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| | | | | | | | | | |
|-------------------------------------|----------------------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Division Name | Emergency Medical Services | | | | | Fund/Dept/Div Number | 101-0902 | | |
| Fund Type | General Fund | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | 138,605 | 138,605 | 7,963 | - | 7,963 | 130,642 | 94% |
| Fringe Benefits | - | - | 73,548 | 73,548 | 4,806 | - | 4,806 | 68,742 | 93% |
| Total Personnel | - | - | 212,153 | 212,153 | 12,769 | - | 12,769 | 199,384 | 94% |
| Supplies | - | - | 65,496 | 65,496 | 14,358 | 67,102 | 81,460 | (15,964) | -24% |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | 80,610 | 80,610 | - | - | - | 80,610 | 100% |
| Printing & Advertising | - | - | 12,200 | 12,200 | - | - | - | 12,200 | 100% |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | 4,000 | 4,000 | 705 | - | 705 | 3,295 | 82% |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | 133,600 | 133,600 | 2,640 | - | 2,640 | 130,960 | 98% |
| Interfund Allocations | - | - | 10,159 | 10,159 | 842 | - | 842 | 9,317 | 92% |
| Other Services & Charges | - | - | 20,000 | 20,000 | 4,292 | 480 | 4,773 | 15,227 | 76% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | - | 260,569 | 260,569 | 8,480 | 480 | 8,960 | 251,609 | 97% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | 538,218 | 538,218 | 35,607 | 67,583 | 103,190 | 435,029 | 81% |
| Revenue | | | | | | | | | |
| Charges for Services | - | - | 3,593,000 | 3,593,000 | 258,865 | - | 258,865 | 3,334,135 | 93% |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | 3,593,000 | 3,593,000 | 258,865 | - | 258,865 | 3,334,135 | 93% |

Division Purpose:

Emergency Medical Services is a division of the Fire Department. Revenues and expenditures related to EMS billing are tracked in this budget.

Explanation of Revenue Sources:

The Fire Department recovers significant portion of the cost of EMS services through insurance and patient payments.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

Prior to 2020, the EMS operations were tracked in the EMS Operating Fund (#288). Revenue received from EMS services was not sufficient to cover expenses. Keeping EMS in its own fund would require interfund transfers. Starting in 2020, EMS activities will be moved to the General Fund. Moving EMS revenue and expenditures into the General Fund will simplify accounting.

This budget covers the cost of four EMS billing personnel (wages & benefits); office supplies, postage, and collection fees for EMS billing; various EMS supplies; and preventative maintenance and repairs to EMS equipment.

Ideally, the cost of firefighters assigned to EMS activities would be tracked here as well; but due to frequent changes in assignments, it has proven impractical. Instead, the Fire Department will estimate EMS personnel costs by number of positions assigned, rather than specific firefighters.

City of South Bend, Indiana
Monthly Financial Report
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| | | | | | | | | | | |
|-------------------------------------|--------------------------------------|------------------|------------------|------------------|---------------------|-----------------------------|----------------------|------------------|-------------------|--|
| Division Name | Morris Performing Arts Center | | | | | Fund/Dept/Div Number | 101-0404 | | | |
| Fund Type | General Fund | | | | | | | | | |
| Control | City Funds | | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of | |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget | |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | | Budget | |
| Expenditures by Type | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries & Wages | 363,209 | 381,917 | 505,675 | 505,675 | 34,660 | - | 34,660 | 471,015 | 93% | |
| Fringe Benefits | 187,894 | 147,033 | 210,020 | 210,580 | 15,701 | 560 | 16,261 | 194,319 | 92% | |
| Total Personnel | 551,102 | 528,950 | 715,695 | 716,255 | 50,361 | 560 | 50,921 | 665,334 | 93% | |
| Supplies | 20,327 | 20,954 | 26,886 | 39,050 | 10,435 | 13,054 | 23,488 | 15,562 | 40% | |
| Services & Charges | | | | | | | | | | |
| Professional Services | - | 2,160 | 10,200 | 18,190 | - | 7,990 | 7,990 | 10,200 | 56% | |
| Printing & Advertising | 25,151 | 43,730 | 46,694 | 55,113 | 2,003 | 24,142 | 26,145 | 28,968 | 53% | |
| Utilities | 120,748 | 128,031 | 136,268 | 136,268 | 9,913 | - | 9,913 | 126,355 | 93% | |
| Education & Training | 3,025 | 2,938 | 4,500 | 4,500 | - | - | - | 4,500 | 100% | |
| Travel | 3,786 | 4,709 | 11,000 | 13,743 | 1,157 | 1,586 | 2,743 | 11,000 | 80% | |
| Repairs & Maintenance | 36,683 | 85,650 | 107,000 | 114,691 | - | 8,691 | 8,691 | 106,000 | 92% | |
| Interfund Allocations | 179,604 | 240,405 | 210,875 | 210,875 | 17,561 | - | 17,561 | 193,314 | 92% | |
| Other Services & Charges | 9,062 | 10,358 | 19,455 | 19,455 | 2,619 | 2,298 | 4,918 | 14,537 | 75% | |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - | |
| Total Services & Charges | 378,059 | 517,981 | 545,992 | 572,835 | 33,253 | 44,708 | 77,961 | 494,874 | 86% | |
| Capital | - | 22,230 | - | - | - | - | - | - | - | |
| Total Expenditures | 949,488 | 1,090,114 | 1,288,573 | 1,328,140 | 94,049 | 58,322 | 152,370 | 1,175,770 | 89% | |
| Revenue | | | | | | | | | | |
| Charges for Services | 1,131,903 | 1,220,096 | 1,139,000 | 1,139,000 | 60,429 | - | 60,429 | 1,078,571 | 95% | |
| Other Income | 50,540 | 46,536 | 50,000 | 50,000 | 1,649 | - | 1,649 | 48,351 | 97% | |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - | |
| Total Revenue | 1,182,443 | 1,266,632 | 1,189,000 | 1,189,000 | 62,078 | - | 62,078 | 1,126,922 | 95% | |

Division Purpose:

This division 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. The Morris Performing Arts Center is a division under the Department of Venues, Parks & Arts.

Explanation of Revenue Sources:

This division is funded by charges for services including facility rental, concessions, ticket handling fees, and more. If the charges for services don't cover the annual expenditures, the remainder is subsidized by property tax revenue. Highly popular Broadway shows, such as Wicked and Phantom of the Opera, have increased profits over the last few years. 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).

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

In 2020, the position of Event Service Technician will be transferred from the Palais Royale to the Morris PAC. The General Manager-Venues position will continue to 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-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. Maintenance and utilities continue to increase.

City of South Bend, Indiana
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| | | | | | | | | | | |
|-------------------------------------|-------------------------------|----------------|-----------------|----------------|---------------------|-----------------------------|---------------------|----------------------|-------------------|---------------|
| Division Name | Palais Royale Ballroom | | | | | Fund/Dept/Div Number | 101-0405 | | | |
| Fund Type | General Fund | | | | | | | | | |
| Control | City Funds | | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of | |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | & Encumb. | Balance | Budget |
| Expenditures by Type | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries & Wages | 121,692 | 88,606 | 79,967 | 79,967 | 4,915 | - | 4,915 | 75,052 | 94% | |
| Fringe Benefits | 82,636 | 49,675 | 39,482 | 39,482 | 4,014 | - | 4,014 | 35,468 | 90% | |
| Total Personnel | 204,328 | 138,282 | 119,449 | 119,449 | 8,929 | - | 8,929 | 110,520 | 93% | |
| Supplies | 13,006 | 5,181 | 13,322 | 13,792 | 470 | 5,817 | 6,287 | 7,505 | 54% | |
| Services & Charges | | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - | |
| Printing & Advertising | 25,686 | 21,346 | 22,349 | 23,657 | 1,193 | 2,300 | 3,493 | 20,164 | 85% | |
| Utilities | 81,902 | 88,730 | 82,582 | 82,582 | 8,480 | - | 8,480 | 74,102 | 90% | |
| Education & Training | - | - | 510 | 510 | - | - | - | 510 | 100% | |
| Travel | - | - | 2,040 | 2,040 | - | - | - | 2,040 | 100% | |
| Repairs & Maintenance | 31,028 | 54,179 | 82,000 | 89,054 | 386 | 7,004 | 7,390 | 81,664 | 92% | |
| Interfund Allocations | 29,690 | 48,511 | 43,637 | 43,637 | 3,641 | - | 3,641 | 39,996 | 92% | |
| Other Services & Charges | 3,233 | 2,181 | 10,761 | 10,761 | - | 3,365 | 3,365 | 7,396 | 69% | |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - | |
| Total Services & Charges | 171,539 | 214,947 | 243,879 | 252,241 | 13,700 | 12,669 | 26,369 | 225,872 | 90% | |
| Capital | 15,000 | - | 15,300 | 15,300 | - | - | - | 15,300 | 100% | |
| Total Expenditures | 403,873 | 358,410 | 391,950 | 400,782 | 23,098 | 18,486 | 41,584 | 359,197 | 90% | |
| Revenue | | | | | | | | | | |
| Charges for Services | 236,085 | 197,585 | 229,572 | 229,572 | 22,065 | - | 22,065 | 207,507 | 90% | |
| Other Income | 22,540 | 18,694 | 20,000 | 20,000 | 2,885 | - | 2,885 | 17,115 | 86% | |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - | |
| Total Revenue | 258,625 | 216,280 | 249,572 | 249,572 | 24,950 | - | 24,950 | 224,622 | 90% | |

Division Purpose:

This division 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. The Palais Royale is a division under the Department of Venues, Parks & Arts.

Explanation of Revenue Sources:

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

In 2020, the position of Event Service Technician will be transferred from the Palais Royale to the Morris PAC. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

City of South Bend, Indiana
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| Fund Name | Parks & Recreation | | | | | | Fund Number | 201 | |
|-------------------------------------|-----------------------|--------------------|-------------------|-------------------|--------------------|----------------|--------------------|-----------------------------|------------|
| Fund Type | Special Revenue Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | | |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Budget | Percent of |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | Balance | Budget |
| Revenue | | | | | | | | | |
| Property Taxes | 9,591,899 | 10,048,047 | 9,340,797 | 9,340,797 | - | - | - | 9,340,797 | 100% |
| Intergov./ Shared Revenues | 842,315 | 890,592 | 845,000 | 845,000 | - | - | - | 845,000 | 100% |
| Intergov./ Grants | 746,101 | 3,635,801 | - | - | - | - | - | - | - |
| Charges for Services | 1,715,313 | 2,583,508 | 3,036,794 | 3,036,794 | 282,751 | - | 282,751 | 2,754,043 | 91% |
| Interest Earnings | 82,586 | 126,119 | 87,861 | 87,861 | (12,278) | - | (12,278) | 100,139 | 114% |
| Donations | 81,500 | 1,714,670 | 1,215,000 | 1,215,000 | 515,750 | - | 515,750 | 699,250 | 58% |
| Other Income | 337,727 | 329,248 | 82,500 | 82,500 | 35,805 | - | 35,805 | 46,695 | 57% |
| Interfund Transfers In | 2,345,846 | 410,867 | 800,000 | 800,000 | 66,663 | - | 66,663 | 733,337 | 92% |
| Total Revenue | 15,743,288 | 19,738,852 | 15,407,952 | 15,407,952 | 888,691 | | 888,691 | 14,519,261 | 94% |
| Expenditures by Division | | | | | | | | | |
| Parks Administration | 1,259,102 | 1,723,159 | 1,514,423 | 1,514,548 | 120,427 | 6,514 | 126,941 | 1,387,607 | 92% |
| Parks Maintenance | 6,304,034 | 9,873,523 | 6,685,118 | 6,883,332 | 654,714 | 250,735 | 905,449 | 5,977,883 | 87% |
| Golf Courses | 1,416,310 | 1,621,929 | 1,550,027 | 1,551,873 | 65,738 | 108,560 | 174,298 | 1,377,575 | 89% |
| Recreation | 1,911,046 | 3,034,640 | 3,146,517 | 3,185,143 | 268,100 | 110,299 | 378,399 | 2,806,744 | 88% |
| Potawatomi Zoo | 712,660 | 700,000 | 700,000 | 700,000 | - | - | 350,000 | 350,000 | 50% |
| Potawatomi Greenhouse | 43,692 | 43,251 | 45,104 | 45,104 | 19,814 | - | 19,814 | 25,290 | 56% |
| Marketing & Events | 803,874 | 965,503 | 1,266,763 | 1,277,387 | 63,031 | 33,791 | 96,822 | 1,180,565 | 92% |
| Regional Cities Grant | 1,196,285 | 3,207,472 | - | 368,120 | 27,045 | 341,075 | 368,120 | - | 0% |
| Pokagon Band Donation | - | 2,225,000 | - | - | - | - | - | - | - |
| Leighton Foundation Grant | - | 1,000,000 | 500,000 | 500,000 | 465,102 | 34,898 | 500,000 | - | 0% |
| Total Expenditures | 13,647,003 | 24,394,477 | 15,407,952 | 16,025,507 | 2,033,972 | 885,871 | 2,919,843 | 13,105,664 | 82% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | 5,399,492 | 5,970,871 | 6,247,884 | 6,247,884 | 456,087 | - | 456,087 | 5,791,797 | 93% |
| Fringe Benefits | 2,271,216 | 1,850,776 | 2,217,404 | 2,217,832 | 185,914 | 1,046 | 186,960 | 2,030,872 | 92% |
| Total Personnel | 7,670,708 | 7,821,647 | 8,465,288 | 8,465,716 | 642,001 | 1,046 | 643,047 | 7,822,669 | 92% |
| Supplies | | | | | | | | | |
| | 998,555 | 1,291,583 | 1,514,963 | 1,573,600 | 60,712 | 310,062 | 370,773 | 1,202,827 | 76% |
| Services & Charges | | | | | | | | | |
| Professional Services | 423,466 | 443,489 | 135,909 | 402,171 | 31,170 | 238,967 | 270,137 | 132,034 | 33% |
| Printing & Advertising | 37,141 | 112,043 | 261,929 | 267,208 | 5,349 | 24,553 | 29,903 | 237,305 | 89% |
| Utilities | 651,921 | 764,164 | 674,112 | 674,131 | 67,947 | 19 | 67,966 | 606,165 | 90% |
| Education & Training | 10,086 | 23,428 | 34,500 | 36,199 | 1,715 | 1,699 | 3,414 | 32,785 | 91% |
| Travel | 12,131 | 17,974 | 28,500 | 28,500 | - | - | - | 28,500 | 100% |
| Repairs & Maintenance | 415,648 | 689,481 | 401,510 | 446,602 | 39,872 | 53,955 | 93,827 | 352,775 | 79% |
| Interfund Allocations | 1,064,472 | 1,672,261 | 1,421,220 | 1,421,220 | 118,424 | - | 118,424 | 1,302,796 | 92% |
| Debt Service | | | | | | | | | |
| Principal | 359,864 | 456,436 | 516,346 | 516,346 | 61,781 | 37,833 | 99,614 | 416,732 | 81% |
| Interest & Fees | 24,972 | 43,303 | 50,033 | 50,033 | 10,614 | 10,167 | 20,782 | 29,251 | 58% |
| Grants & Subsidies | 691,626 | 715,000 | 715,000 | 715,000 | 365,000 | - | 365,000 | 350,000 | 49% |
| Other Services & Charges | 443,831 | 1,178,849 | 688,642 | 705,780 | 43,391 | 70,563 | 113,955 | 591,825 | 84% |
| Total Services & Charges | 4,135,158 | 6,116,428 | 4,927,701 | 5,263,190 | 745,264 | 437,758 | 1,183,022 | 4,080,168 | 78% |
| Capital | | | | | | | | | |
| | 842,582 | 9,164,819 | 500,000 | 723,001 | 585,995 | 137,005 | 723,001 | - | 0% |
| Total Expenditures | 13,647,003 | 24,394,477 | 15,407,952 | 16,025,507 | 2,033,972 | 885,871 | 2,919,843 | 13,105,664 | 82% |
| Net Surplus / (Deficit) | 2,096,285 | (4,655,625) | - | (617,555) | (1,145,281) | | (2,031,152) | | |
| Beginning Cash Balance | 6,210,755 | 8,298,306 | | 3,641,124 | | | | | |
| Cash Adjustments | (8,735) | (1,556) | | - | | | | | |
| Ending Cash Balance | 8,298,306 | 3,641,124 | | 3,023,569 | 2,513,952 | | | | |
| Cash Reserves Target | 3,411,751 | 6,098,619 | | 4,006,377 | | | | | |
| | | | | | | | | Cash Reserves Target | |
| | | | | | | | | 25% of Annual expenditures | |

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 operational divisions within the department: Administration, Maintenance, Golf, Recreation, and Experience/Marketing. There are three capital/special project divisions: Regional Cities Grant, Pokagon Band Donation, and Leighton Foundation Grant.

Explanation of Revenue Sources:

This fund's main source of revenue is property taxes. This fund also receives auto excise and commercial vehicle excise tax (intergovernmental shared revenues). Additional revenue is derived from charges for services such as pavilion rental, golf course fees, concessions, and fees for camps, leagues, fitness centers, and special events. In 2019, this fund received a donation of \$450,000 from the Pokagon Band. It will be received annually through 2023. The Regional Cities Grant of \$5 million dollars is expected to be completed in 2019. In 2019, VPA received \$1,000,000 from the Leighton Foundation. Interfund transfers from the EDIT Fund (#408) help subsidize the Parks operations. Revenue will decrease in 2020 due to the completion of the \$5 million Regional Cities Grant in 2019, decrease in Donations and the decrease in estimated Property Tax receipts due to circuit breaker property tax reform.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

Capital Projects - In 2019, capital expenditures reflect the use of the Regional Cities, Leighton Foundation, and Pokagon Band funds for the Howard Park renovation project. In 2020, the decrease in capital expenditures reflects the substantial completion of the Howard Park renovation project and the use of the noted grants and donations. Two new positions will be added in 2020: additional Manager-Park Grounds and Youth Engagement Coordinator (this position will oversee the Youth Employment Program and its expansion). Accounting Change - In 2019, the Recreation Nonreverting Fund (#203) and the Park Nonreverting Capital Fund (#405) were discontinued and the activity formerly appearing in them is represented in the Parks & Recreation Fund (#201). This will allow for better reporting and more efficient use of funds.

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Parks & Recreation Historical Budget Summary - Fund 201, 203, & 405

| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | | |
|-------------------------------------|-------------------|--------------------|-------------------|-------------------|---------------------|----------------------|------------------------|-------------------|-------------------|
| | Actual | Actual | Original Budget | Amended Budget | Year-to-Date Actual | Current Encumbrances | Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Revenue | | | | | | | | | |
| Property Taxes | 9,591,899 | 10,048,047 | 9,340,797 | 9,340,797 | - | | - | 9,340,797 | 100% |
| Intergov./ Shared Revenues | 842,315 | 890,592 | 845,000 | 845,000 | - | | - | 845,000 | 100% |
| Intergov./ Grants | 746,101 | 3,635,801 | - | - | - | | - | - | - |
| Charges for Services | 2,692,400 | 2,583,508 | 3,036,794 | 3,036,794 | 282,751 | | 282,751 | 2,754,043 | 91% |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 99,300 | 126,119 | 87,861 | 87,861 | (12,278) | | (12,278) | 100,139 | 114% |
| Donations | 111,123 | 1,714,670 | 1,215,000 | 1,215,000 | 515,750 | | 515,750 | 699,250 | 58% |
| Other Income | 343,567 | 329,248 | 82,500 | 82,500 | 35,805 | | 35,805 | 46,695 | 57% |
| Interfund Transfers In | 2,345,846 | 410,867 | 800,000 | 800,000 | 66,663 | | 66,663 | 733,337 | 92% |
| Total Revenue | 16,772,552 | 19,738,852 | 15,407,952 | 15,407,952 | 888,691 | | 888,691 | 14,519,261 | 94% |
| Expenditures by Fund | | | | | | | | | |
| Parks & Recreation Fund (#201) | 13,647,003 | 24,394,477 | 15,407,952 | 16,025,507 | 2,033,972 | 885,871 | 2,919,843 | 13,105,664 | 82% |
| Recreation Nonreverting Fund (#203) | 1,780,445 | - | - | - | - | - | - | - | - |
| Parks Capital Fund (#405) | 210,170 | - | - | - | - | - | - | - | - |
| Total Expenditures | 15,637,617 | 24,394,477 | 15,407,952 | 16,025,507 | 2,033,972 | 885,871 | 2,919,843 | 13,105,664 | 82% |
| Expenditures by Division | | | | | | | | | |
| Parks Administration | 1,259,102 | 1,723,159 | 1,514,423 | 1,514,548 | 120,427 | 6,514 | 126,941 | 1,387,607 | 92% |
| Parks Maintenance | 6,509,835 | 9,873,523 | 6,685,118 | 6,883,332 | 654,714 | 250,735 | 905,449 | 5,977,883 | 87% |
| Golf Courses | 1,420,678 | 1,621,929 | 1,550,027 | 1,551,873 | 65,738 | 108,560 | 174,298 | 1,377,575 | 89% |
| Recreation | 3,546,782 | 3,034,640 | 3,146,517 | 3,185,143 | 268,100 | 110,299 | 378,399 | 2,806,744 | 88% |
| Potawatomi Zoo | 712,660 | 700,000 | 700,000 | 700,000 | 350,000 | - | 350,000 | 350,000 | 50% |
| Potawatomi Greenhouse | 43,692 | 43,251 | 45,104 | 45,104 | 19,814 | - | 19,814 | 25,290 | 56% |
| Marketing & Events | 948,583 | 965,503 | 1,266,763 | 1,277,387 | 63,031 | 33,791 | 96,822 | 1,180,565 | 92% |
| Regional Cities Grant | 1,196,285 | 3,207,472 | - | 368,120 | 27,045 | 341,075 | 368,120 | - | 0% |
| Pokagon Band Donation | - | 2,225,000 | - | - | - | - | - | - | - |
| Leighton Foundation Grant | - | 1,000,000 | 500,000 | 500,000 | 465,102 | 34,898 | 500,000 | - | 0% |
| Total Expenditures | 15,637,617 | 24,394,477 | 15,407,952 | 16,025,507 | 2,033,972 | 885,871 | 2,919,843 | 13,105,664 | 82% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | 5,703,819 | 5,970,871 | 6,247,884 | 6,247,884 | 456,087 | - | 456,087 | 5,791,797 | 93% |
| Fringe Benefits | 2,297,296 | 1,850,776 | 2,217,404 | 2,217,832 | 185,914 | 1,046 | 186,960 | 2,030,872 | 92% |
| Total Personnel | 8,001,115 | 7,821,647 | 8,465,288 | 8,465,716 | 642,001 | 1,046 | 643,047 | 7,822,669 | 92% |
| Supplies | 1,157,208 | 1,291,583 | 1,514,963 | 1,573,600 | 60,712 | 310,062 | 370,773 | 1,202,827 | 76% |
| Services & Charges | | | | | | | | | |
| Professional Services | 553,857 | 443,489 | 135,909 | 402,171 | 31,170 | 238,967 | 270,137 | 132,034 | 33% |
| Printing & Advertising | 100,791 | 112,043 | 261,929 | 267,208 | 5,349 | 24,553 | 29,903 | 237,305 | 89% |
| Utilities | 651,921 | 764,164 | 674,112 | 674,131 | 67,947 | 19 | 67,966 | 606,165 | 90% |
| Education & Training | 16,940 | 23,428 | 34,500 | 36,199 | 1,715 | 1,699 | 3,414 | 32,785 | 91% |
| Travel | 21,485 | 17,974 | 28,500 | 28,500 | - | - | - | 28,500 | 100% |
| Repairs & Maintenance | 431,450 | 689,481 | 401,510 | 446,602 | 39,872 | 53,955 | 93,827 | 352,775 | 79% |
| Interfund Allocations | 1,174,618 | 1,672,261 | 1,421,220 | 1,421,220 | 118,424 | - | 118,424 | 1,302,796 | 92% |
| Debt Service | | | | | | | | | |
| Principal | 359,864 | 456,436 | 516,346 | 516,346 | 61,781 | 37,833 | 99,614 | 416,732 | 81% |
| Interest & Fees | 24,972 | 43,303 | 50,033 | 50,033 | 10,614 | 10,167 | 20,782 | 29,251 | 58% |
| Grants & Subsidies | 691,626 | 715,000 | 715,000 | 715,000 | 365,000 | - | 365,000 | 350,000 | 49% |
| Interfund Transfers Out | 925,652 | - | - | - | - | - | - | - | - |
| Other Services & Charges | 642,039 | 1,178,849 | 688,642 | 705,780 | 43,391 | 70,563 | 113,955 | 591,825 | 84% |
| Total Services & Charges | 5,595,215 | 6,116,428 | 4,927,701 | 5,263,190 | 745,264 | 437,758 | 1,183,022 | 4,080,168 | 78% |
| Capital | 884,080 | 9,164,819 | 500,000 | 723,001 | 585,995 | 137,005 | 723,001 | - | 0% |
| Total Expenditures | 15,637,617 | 24,394,477 | 15,407,952 | 16,025,507 | 2,033,972 | 885,871 | 2,919,843 | 13,105,664 | 82% |
| Net Surplus / (Deficit) | 1,134,934 | (4,655,625) | - | (617,555) | (1,145,281) | | (2,031,152) | | |

Explanation of Significant Changes:

Accounting Change - In 2019, the Recreation Nonreverting Fund (#203) and the Park Nonreverting Capital Fund (#405) were discontinued and the activity formerly appearing in them is represented in the Parks & Recreation Fund (#201). This will allow for better reporting and more efficient use of funds.

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| | | | |
|------------------|--------------------------------------|--------------------|-----|
| Fund Name | Morris PAC / Palais Royale Marketing | Fund Number | 273 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Charges for Services | 17,373 | 21,618 | 15,000 | 15,000 | 500 | | 500 | 14,500 | 97% |
| Interest Earnings | 1,025 | 1,506 | 566 | 566 | (179) | | (179) | 745 | 132% |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 18,398 | 23,124 | 15,566 | 15,566 | 321 | | 321 | 15,245 | 98% |

| Expenditures by Type | | | | | | | | | |
|-------------------------------------|---------------|--------------|---------------|---------------|----------|---------------|---------------|---------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | | | | | | | | | |
| | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | 16,083 | 7,720 | 20,000 | 30,816 | - | 10,816 | 10,816 | 20,000 | 65% |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 16,083 | 7,720 | 20,000 | 30,816 | - | 10,816 | 10,816 | 20,000 | 65% |
| Capital | | | | | | | | | |
| | - | - | - | - | - | | - | - | - |
| Total Expenditures | 16,083 | 7,720 | 20,000 | 30,816 | - | 10,816 | 10,816 | 20,000 | 65% |

| | | | | | | | | | |
|--------------------------------|---------------|---------------|----------------|-----------------|---------------|--|-----------------|--|--|
| Net Surplus / (Deficit) | 2,315 | 15,404 | (4,434) | (15,250) | 321 | | (10,495) | | |
| Beginning Cash Balance | 55,239 | 57,485 | | 72,873 | | | | | |
| Cash Adjustments | (69) | (16) | | - | | | | | |
| Ending Cash Balance | 57,485 | 72,873 | | 73,491 | 73,491 | | | | |
| Cash Reserves Target | 4,021 | 1,930 | | 7,704 | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| 25% of Annual expenditures |

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.

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| | | | |
|------------------|---------------------------|--------------------|-----|
| Fund Name | Morris PAC Self-Promotion | Fund Number | 274 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Charges for Services | 100,932 | 82,464 | 105,000 | 105,000 | 10,572 | | 10,572 | 94,428 | 90% |
| Interest Earnings | 786 | 3,175 | 1,794 | 1,794 | (456) | | (456) | 2,250 | 125% |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 101,718 | 85,639 | 106,794 | 106,794 | 10,116 | | 10,116 | 96,678 | 91% |

| Expenditures by Type | | | | | | | | | |
|-------------------------------------|----------|------------|----------------|----------------|----------|--|----------|----------------|-------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | | | | | | | | | |
| | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | 956 | 80,000 | 80,000 | - | | - | 80,000 | 100% |
| Printing & Advertising | - | - | 35,000 | 35,000 | - | | - | 35,000 | 100% |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Total Services & Charges | - | 956 | 115,000 | 115,000 | - | | - | 115,000 | 100% |
| Capital | | | | | | | | | |
| | - | - | - | - | - | | - | - | - |
| Total Expenditures | - | 956 | 115,000 | 115,000 | - | | - | 115,000 | 100% |

| | | | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|
| Net Surplus / (Deficit) | 101,718 | 84,683 | (8,206) | (8,206) | 10,116 | 10,116 |
| Beginning Cash Balance | - | 101,746 | | 186,401 | | |
| Cash Adjustments | 28 | (28) | | - | | |
| Ending Cash Balance | 101,746 | 186,401 | | 178,195 | 197,275 | |
| Cash Reserves Target | - | 239 | | 28,750 | | |

| |
|-----------------------------|
| Cash Reserves Target |
| 25% of Annual expenditures |

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 PAC 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.

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| | | | |
|------------------|------------------------------|--------------------|-----|
| Fund Name | 2017 Parks Bond Debt Service | Fund Number | 312 |
| Fund Type | Debt Service Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | 703,118 | 1,166,972 | 1,111,962 | 1,111,962 | - | | - | 1,111,962 | 100% |
| Intergov./ Shared Revenues | 37,107 | 74,210 | 42,232 | 42,232 | - | | - | 42,232 | 100% |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Interest Earnings | 722 | 565 | 2,637 | 2,637 | (847) | | (847) | 3,484 | 132% |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 740,947 | 1,241,747 | 1,156,831 | 1,156,831 | (847) | | (847) | 1,157,678 | 100% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------------|------------------|------------------|------------------|----------------|----------|----------------|----------------|------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 350,000 | 770,000 | 785,000 | 785,000 | 380,000 | - | 380,000 | 405,000 | 52% |
| Interest & Fees | 243,304 | 411,140 | 387,968 | 387,968 | 196,833 | - | 196,833 | 191,136 | 49% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 593,304 | 1,181,140 | 1,172,968 | 1,172,968 | 576,833 | - | 576,833 | 596,136 | 51% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|----------------|------------------|------------------|------------------|----------------|----------|----------------|----------------|------------|
| Total Expenditures | 593,304 | 1,181,140 | 1,172,968 | 1,172,968 | 576,833 | - | 576,833 | 596,136 | 51% |
|---------------------------|----------------|------------------|------------------|------------------|----------------|----------|----------------|----------------|------------|

| | | | | | | | | | |
|--------------------------------|----------------|---------------|-----------------|-----------------|------------------|--|------------------|--|--|
| Net Surplus / (Deficit) | 147,643 | 60,607 | (16,137) | (16,137) | (577,680) | | (577,680) | | |
|--------------------------------|----------------|---------------|-----------------|-----------------|------------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|------------------|--|--|--|--|
| Beginning Cash Balance | - | 147,684 | | 208,251 | | | | | |
| Cash Adjustments | 41 | (41) | | - | | | | | |
| Ending Cash Balance | 147,684 | 208,251 | | 192,114 | (368,582) | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

Cash Reserves Target

No reserve requirement

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 the 2017 Parks Bond Capital Fund (#471) to 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). This fund also receives a small portion of auto excise and commercial vehicle excise tax (intergovernmental shared revenues).

Explanation of Expenditures and Significant Changes/Variations:
Debt service payments are due on January 15 and July 15. The first debt service payment was due July 15, 2018 and the final payment is due January 15, 2033. Property taxes are assumed to come in to cover the debt service payments through the life of the bond.

Capital expenditures related to this bond are tracked in the 2017 Parks Bond Capital Fund (#471).

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| | | | |
|------------------|---------------------------|--------------------|-----|
| Fund Name | Coveleski Stadium Capital | Fund Number | 401 |
| Fund Type | Capital Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Charges for Services | 29,082 | 23,125 | 30,000 | 30,000 | - | | - | 30,000 | 100% |
| Interest Earnings | 1,054 | 718 | 162 | 162 | (58) | | (58) | 220 | 136% |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 30,136 | 23,842 | 30,162 | 30,162 | (58) | | (58) | 30,220 | 100% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|--------------|---------------|---------------|---------------|----------|----------|----------|---------------|-------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | 1,249 | 38,513 | 30,000 | 30,000 | - | - | - | 30,000 | 100% |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 1,249 | 38,513 | 30,000 | 30,000 | - | - | - | 30,000 | 100% |

| | | | | | | | | | |
|----------------|--------|--------|---|---|---|---|---|---|---|
| Capital | 10,000 | 32,955 | - | - | - | - | - | - | - |
|----------------|--------|--------|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|--------|--------|--------|--------|---|---|---|--------|------|
| Total Expenditures | 11,249 | 71,468 | 30,000 | 30,000 | - | - | - | 30,000 | 100% |
|---------------------------|--------|--------|--------|--------|---|---|---|--------|------|

| | | | | | | | | | |
|--------------------------------|--------|----------|-----|-----|------|---|------|---|---|
| Net Surplus / (Deficit) | 18,887 | (47,625) | 162 | 162 | (58) | - | (58) | - | - |
|--------------------------------|--------|----------|-----|-----|------|---|------|---|---|

| | | | | | | | | | |
|----------------------------|---------------|---------------|--|---------------|---------------|--|--|--|--|
| Beginning Cash Balance | 54,612 | 73,435 | | 25,789 | | Cash Reserves Target | | | |
| Cash Adjustments | (64) | (20) | | - | | No reserve requirement - Capital fund - spend down to zero | | | |
| Ending Cash Balance | 73,435 | 25,789 | | 25,951 | 25,836 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

Fund Purpose:
This fund is used to account for minor capital improvements for Four Winds Field at Coveleski Stadium, located in downtown South Bend.

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

City of South Bend, Indiana
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| | | | |
|------------------|---------------------------------------|--------------------|-----|
| Fund Name | Morris Performing Arts Center Capital | Fund Number | 416 |
| Fund Type | Capital Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Charges for Services | 101,251 | 82,464 | 105,000 | 105,000 | 10,572 | | 10,572 | 94,428 | 90% |
| Interest Earnings | 7,145 | 9,243 | 3,354 | 3,354 | (1,011) | | (1,011) | 4,365 | 130% |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | 575 | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 108,396 | 92,282 | 108,354 | 108,354 | 9,561 | | 9,561 | 98,793 | 91% |

Expenditures by Type

| | | | | | | | | | |
|-------------------------------------|----------------|---------------|----------------|----------------|---------------|---------------|---------------|----------------|-------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | 6,690 | 14,469 | 40,000 | 40,000 | - | - | - | 40,000 | 100% |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | 63,882 | 21,435 | 55,000 | 146,759 | 81,282 | 11,163 | 92,445 | 54,314 | 37% |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 63,882 | 21,435 | 55,000 | 146,759 | 81,282 | 11,163 | 92,445 | 54,314 | 37% |
| Capital | 74,492 | 14,149 | 40,000 | 40,000 | - | - | - | 40,000 | 100% |
| Total Expenditures | 145,063 | 50,052 | 135,000 | 226,759 | 81,282 | 11,163 | 92,445 | 134,314 | 59% |

| | | | | | | |
|--------------------------------|-----------------|---------------|-----------------|------------------|-----------------|-----------------|
| Net Surplus / (Deficit) | (36,667) | 42,229 | (26,646) | (118,405) | (71,721) | (82,884) |
|--------------------------------|-----------------|---------------|-----------------|------------------|-----------------|-----------------|

| | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|-----------------------------|
| Beginning Cash Balance | 416,215 | 379,010 | | 421,135 | | Cash Reserves Target |
| Cash Adjustments | (537) | (105) | | - | | |
| Ending Cash Balance | 379,010 | 421,135 | | 302,730 | 351,128 | |
| Cash Reserves Target | - | - | | - | - | |

Fund Purpose:

This fund accounts for capital projects at the Morris Performing Arts Center (MPAC).

Explanation of Revenue Sources:

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

The Morris is getting ready to celebrate its 100 year anniversary in 2022 and is planning for major renovations. Funds will be raised, deposited, and expensed through the VPA Parks Foundation.

- Fire panel upgrade (current one is not compliant with new safety codes) - \$20,000
- Security access control upgrade (system failure and antiquated equipment) - \$20,000
- Rigging (batten fixes, rail fixes) - \$25,000
- Soft goods (legs and borders need to be replaced - the existing ones are dry rotted) - \$25,000
- Electrical cord upgrades - \$5,000
- Miscellaneous and unexpected supplies, tools / equipment and services - \$40,000

City of South Bend, Indiana
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| | | | |
|------------------|--|--------------------|-----|
| Fund Name | Palais Royale Historic Preservation | Fund Number | 450 |
| Fund Type | Capital Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Charges for Services | 17,661 | 14,425 | 15,000 | 15,000 | 1,835 | - | 1,835 | 13,165 | 88% |
| Interest Earnings | 2,107 | 2,523 | 229 | 229 | (255) | - | (255) | 484 | 211% |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 19,768 | 16,948 | 15,229 | 15,229 | 1,580 | | 1,580 | 13,649 | 90% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------|---------------|---------------|---------------|---------------|----------|---------------|---------------|------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | 38,779 | 35,000 | 69,160 | 34,160 | - | 34,160 | 35,000 | 51% |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | 38,779 | 35,000 | 69,160 | 34,160 | - | 34,160 | 35,000 | 51% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|----------|---------------|---------------|---------------|---------------|----------|---------------|---------------|------------|
| Total Expenditures | - | 38,779 | 35,000 | 69,160 | 34,160 | - | 34,160 | 35,000 | 51% |
|---------------------------|----------|---------------|---------------|---------------|---------------|----------|---------------|---------------|------------|

| | | | | | | | | | |
|--------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|--|-----------------|--|--|
| Net Surplus / (Deficit) | 19,768 | (21,831) | (19,771) | (53,931) | (32,580) | | (32,580) | | |
|--------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|--|-----------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|---------------|---------------|--|--|--|--|
| Beginning Cash Balance | 109,771 | 129,405 | | 107,539 | | | | | |
| Cash Adjustments | (133) | (36) | | - | | | | | |
| Ending Cash Balance | 129,405 | 107,539 | | 53,608 | 75,396 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

Cash Reserves Target

No reserve requirement

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:
- Wall repairs (interior and exterior), including painting, light fixtures, etc.

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| | | | |
|------------------|-----------------------|--------------------|-----|
| Fund Name | 2018 Zoo Bond Capital | Fund Number | 453 |
| Fund Type | Capital Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Interest Earnings | - | 22,489 | - | 12,652 | 94 | | 94 | 12,558 | 99% |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | - | 22,489 | - | 12,652 | 94 | | 94 | 12,558 | 99% |

| Expenditures by Type | | | | | | | | | |
|-------------------------------------|---|-----------|---|---------|---|---|---|---------|------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | - | - | - | - | - | - | - |
| Supplies | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | - | - | - | - | - | - | - | - |
| Capital | - | 3,166,419 | - | 133,581 | - | - | - | 133,581 | 100% |
| Total Expenditures | - | 3,166,419 | - | 133,581 | - | - | - | 133,581 | 100% |

| | | | | | | | | | |
|--------------------------------|------------------|----------------|---|-----------|----------------|----|--|--|--|
| Net Surplus / (Deficit) | - | (3,143,930) | - | (120,929) | 94 | 94 | | | |
| Beginning Cash Balance | - | 3,264,859 | | 120,929 | | | | | |
| Cash Adjustments | 3,264,859 | - | | - | | | | | |
| Ending Cash Balance | 3,264,859 | 120,929 | | 0 | 121,023 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

Cash Reserves Target

No reserve requirement - Bond capital fund - spend down to zero

Fund Purpose:
This fund is used to track the expenditures of the proceeds from the Economic Development Revenue Bonds, Series 2018. The bonds were issued to fund renovations at the Potawatomi Zoo. Debt service principal and interest to the bondholders will be repaid by the Economic Development Income Tax (EDIT) Fund (#408) over 15 years, final payment due 2/1/34.

Explanation of Revenue Sources:
The par amount of the bonds was \$3,440,000 with a premium of \$346,189. The bonds were closed on November 1, 2018 with a net interest rate of 3.78%. The net proceeds after bond issuance costs were \$3,702,814. The cash adjustment in 2018 reflects the balance held by the escrow agent at the end of 2018 (\$3,702,814 bonds proceeds + \$1,999.13 interest earnings – \$439,954.75 capital project expenditures).

Explanation of Expenditures and Significant Changes/Variations:
This bond was issued to finance the costs of the construction, expansion, renovation, equipping, furnishing and improving the Potawatomi Zoo, located at 500 Greenlawn Avenue. The capital project includes the construction, equipping and furnishing of a new, modern visitor-centric front entrance building that will include a gift shop, universally accessible gathering plaza, public restrooms and a separate, more secure entrance for field trips and group visits and that will double the Zoo's education space, allowing for more classes, camps and educational experiences. Also included is completion of various deferred maintenance improvements throughout the Zoo which will enhance the safety of visitors to the Zoo, staff and animals and necessary to maintain the Zoo's accreditation, including, without limitation, repair, replacement, renovation or enhancement of guest pathways and parking lots, animal holding and exhibit areas, HVAC improvements, roofs, patron fencing, animal containment fencing and exhibitory, and electrical work throughout the Zoo.

City of South Bend, Indiana
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| | | | |
|------------------|-------------------------|--------------------|-----|
| Fund Name | 2017 Parks Bond Capital | Fund Number | 471 |
| Fund Type | Capital Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Interest Earnings | 186,252 | 260,532 | - | - | (21,391) | | (21,391) | 21,391 | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 186,252 | 260,532 | - | - | (21,391) | | (21,391) | 21,391 | - |

| | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|-------------------------------------|----------------|---------------|----------|--------------|----------|--------------|--------------|----------|-----------|
| Services & Charges | | | | | | | | | |
| Professional Services | 147,642 | 15,000 | - | 6,464 | - | 6,464 | 6,464 | - | 0% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 147,642 | 15,000 | - | 6,464 | - | 6,464 | 6,464 | - | 0% |

| | | | | | | | | | |
|----------------|----------------|------------------|----------|------------------|----------------|------------------|------------------|------------------|------------|
| Capital | 955,451 | 4,176,107 | - | 8,563,296 | 108,860 | 1,349,103 | 1,457,963 | 7,105,333 | 83% |
|----------------|----------------|------------------|----------|------------------|----------------|------------------|------------------|------------------|------------|

| | | | | | | | | | |
|---------------------------|------------------|------------------|----------|------------------|----------------|------------------|------------------|------------------|------------|
| Total Expenditures | 1,103,093 | 4,191,107 | - | 8,569,760 | 108,860 | 1,355,567 | 1,464,427 | 7,105,333 | 83% |
|---------------------------|------------------|------------------|----------|------------------|----------------|------------------|------------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|--------------------|----------|--------------------|------------------|--|--------------------|--|--|
| Net Surplus / (Deficit) | (916,841) | (3,930,575) | - | (8,569,760) | (130,251) | | (1,485,818) | | |
|--------------------------------|------------------|--------------------|----------|--------------------|------------------|--|--------------------|--|--|

| | | | | | | | | | |
|----------------------------|-------------------|------------------|--|----------------|------------------|--|--|--|--|
| Beginning Cash Balance | 13,888,958 | 12,975,703 | | 9,041,542 | | | | | |
| Cash Adjustments | 3,586 | (3,586) | | - | | | | | |
| Ending Cash Balance | 12,975,703 | 9,041,542 | | 471,782 | 8,948,084 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

| |
|--|
| Cash Reserves Target |
| Bond fund - spend down to zero - no reserves |

Fund Purpose:
 This fund was established per the bond agreement in order to track the capital expenditures of the 2017 Parks Bond proceeds. 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. 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. Debt service payments are tracked in the 2017 Parks Bond Debt Service Fund (#312).

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:
 These are the various projects: Series A - Howard Park riverfront promenade, storm water habitat area | Series B - St. Louis Street parking and street upgrades (Howard Park) | Series C - Riverfront trail upgrades - Colfax to Seitz Park | Series D - Riverfront trail upgrades - Howard Park to Farmer's Market | Series E - Riverfront trail upgrades - Miami to Twyckenham | Series F - Riverfront trail upgrades - Seitz Park to Howard Park, Seitz Park parking | Series G - Seitz Park - AM General parking and plaza area, East Race promenade and bridge | Series H - Pinhook Park pavilion upgrade, reconnect river flow to lagoon, playground and site improvements | Series I - Other Park Improvements - Park security, lighting, and storage - Restrooms modernization & ADA compliance | Series J - Pinhook Park neighborhood connectivity | Series K - Future Projects - park acquisitions, partnerships, and build-outs

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| | | | |
|------------------|-------------------------|--------------------|------------|
| Fund Name | Parking Garages | Fund Number | 601 |
| Fund Type | Enterprise Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Charges for Services | 1,224,035 | 945,347 | 1,281,977 | 1,281,977 | 59,878 | | 59,878 | 1,222,099 | 95% |
| Fines, Forfeitures, and Fees | 65,553 | 42,745 | 62,000 | 62,000 | 2,123 | | 2,123 | 59,878 | 97% |
| Interest Earnings | 23,047 | 26,939 | 11,271 | 11,271 | (3,172) | | (3,172) | 14,443 | 128% |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 1,606 | 16,084 | 1,200 | 1,200 | - | | - | 1,200 | 100% |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 1,314,241 | 1,031,115 | 1,356,448 | 1,356,448 | 58,828 | | 58,828 | 1,297,620 | 96% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Supplies | 969 | - |
|-----------------|------------|----------|----------|----------|----------|----------|----------|----------|----------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|------------|
| Professional Services | 1,001,178 | 700,337 | 500,000 | 500,000 | 67,097 | - | 67,097 | 432,903 | 87% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | 97,488 | 104,528 | 86,296 | 86,296 | 10,130 | - | 10,130 | 76,166 | 88% |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | 59,093 | 126,794 | 315,000 | 470,380 | 20,227 | 157,008 | 177,234 | 293,146 | 62% |
| Interfund Allocations | 40,944 | 49,026 | 84,199 | 84,199 | 7,001 | - | 7,001 | 77,198 | 92% |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 9,444 | 13,574 | 5,000 | 5,000 | 375 | - | 375 | 4,625 | 93% |
| Total Services & Charges | 1,208,148 | 994,259 | 990,495 | 1,145,875 | 104,829 | 157,008 | 261,837 | 884,038 | 77% |

| | | | | | | | | | |
|----------------|----------|---------------|----------------|----------------|----------------|---------------|----------------|----------------|------------|
| Capital | - | 44,650 | 190,000 | 513,680 | 263,444 | 60,236 | 323,680 | 190,000 | 37% |
|----------------|----------|---------------|----------------|----------------|----------------|---------------|----------------|----------------|------------|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|------------------|------------|
| Total Expenditures | 1,209,117 | 1,038,909 | 1,180,495 | 1,659,555 | 368,273 | 217,244 | 585,517 | 1,074,038 | 65% |
|---------------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|----------------|----------------|----------------|------------------|------------------|------------------|--|--|--|
| Net Surplus / (Deficit) | 105,124 | (7,794) | 175,953 | (303,107) | (309,445) | (526,689) | | | |
|--------------------------------|----------------|----------------|----------------|------------------|------------------|------------------|--|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|-----------------------------|--|--|--|
| Beginning Cash Balance | 1,225,253 | 1,329,185 | | 1,323,142 | | Cash Reserves Target | | | |
| Cash Adjustments | (1,192) | 1,751 | | - | | | | | |
| Ending Cash Balance | 1,329,185 | 1,323,142 | | 1,020,035 | 1,020,134 | | | | |
| Cash Reserves Target | 302,279 | 259,727 | | 414,889 | | 25% of Annual expenditures | | | |

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 DTSB (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. There are plans to review increasing rates in 2020.

Explanation of Expenditures and Significant Changes/Variations:
There are many capital improvement needs. Although expenditures for repairs and capital improvements decrease from 2019 to 2020, the City plans on addressing those needs across several years.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | |
|------------------|------------------|--------------------|-----|
| Fund Name | Century Center | Fund Number | 670 |
| Fund Type | Enterprise Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Other Taxes | 1,275,000 | 1,275,000 | 1,275,000 | 1,275,000 | 637,500 | | 637,500 | 637,500 | 50% |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Charges for Services | 3,157,588 | 3,192,290 | 3,590,320 | 3,590,320 | 199,430 | | 199,430 | 3,390,890 | 94% |
| Interest Earnings | (6) | 6 | - | - | (17) | | (17) | 17 | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 4,595 | 9,692 | 6,275 | 6,275 | 842 | | 842 | 5,433 | 87% |
| Interfund Allocation Reimb | - | 66,045 | 68,478 | 68,478 | 5,701 | | 5,701 | 62,777 | 92% |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 4,437,177 | 4,543,033 | 4,940,073 | 4,940,073 | 843,455 | | 843,455 | 4,096,617 | 83% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 1,370,048 | 1,385,180 | 1,523,128 | 1,523,128 | 99,364 | - | 99,364 | 1,423,764 | 93% |
| Fringe Benefits | 472,805 | 441,043 | 578,952 | 578,952 | 35,023 | - | 35,023 | 543,929 | 94% |
| Total Personnel | 1,842,853 | 1,826,223 | 2,102,080 | 2,102,080 | 134,387 | - | 134,387 | 1,967,693 | 94% |

| | | | | | | | | | |
|-----------------|-----------|-----------|-----------|-----------|--------|--------|--------|-----------|-----|
| Supplies | 1,224,932 | 1,145,517 | 1,418,899 | 1,419,994 | 67,033 | 10,800 | 77,833 | 1,342,161 | 95% |
|-----------------|-----------|-----------|-----------|-----------|--------|--------|--------|-----------|-----|

| Services & Charges | | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|----------------|---------------|----------------|------------------|------------|
| Professional Services | 95,836 | 76,325 | 120,628 | 126,736 | 12,600 | 65 | 12,664 | 114,072 | 90% |
| Printing & Advertising | 99 | 2,893 | - | 83 | 83 | - | 83 | - | 0% |
| Utilities | 344,126 | 375,552 | 353,989 | 353,989 | 33,940 | - | 33,940 | 320,049 | 90% |
| Education & Training | 299 | - | - | 1,575 | 1,575 | - | 1,575 | - | 0% |
| Travel | - | - | 1,000 | 1,000 | - | - | - | 1,000 | 100% |
| Repairs & Maintenance | 56,990 | 101,642 | 101,000 | 130,325 | 16,846 | 18,185 | 35,031 | 95,294 | 73% |
| Interfund Allocations | - | 162,380 | 169,544 | 169,544 | 14,136 | - | 14,136 | 155,408 | 92% |
| Insurance | 90,112 | 57,019 | 57,047 | 57,047 | 4,088 | - | 4,088 | 52,959 | 93% |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 518,552 | 512,899 | 579,589 | 579,589 | 34,237 | 3,835 | 38,072 | 541,517 | 93% |
| Interfund Transfers Out | 85,909 | 268,227 | 93,939 | 93,939 | - | - | - | 93,939 | 100% |
| Total Services & Charges | 1,191,923 | 1,556,936 | 1,476,736 | 1,513,827 | 117,506 | 22,084 | 139,590 | 1,374,238 | 91% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|-----------|-----------|-----------|-----------|---------|--------|---------|-----------|-----|
| Total Expenditures | 4,259,708 | 4,528,676 | 4,997,715 | 5,035,901 | 318,926 | 32,885 | 351,810 | 4,684,092 | 93% |
|---------------------------|-----------|-----------|-----------|-----------|---------|--------|---------|-----------|-----|

| | | | | | | | | | |
|--------------------------------|---------|--------|----------|----------|---------|--|---------|--|--|
| Net Surplus / (Deficit) | 177,469 | 14,358 | (57,642) | (95,828) | 524,529 | | 491,645 | | |
|--------------------------------|---------|--------|----------|----------|---------|--|---------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|--|-----------------------------|--|--|
| Beginning Cash Balance | 1,354,272 | 1,533,009 | | 1,537,196 | | | Cash Reserves Target | | |
| Cash Adjustments | 1,268 | (10,170) | | - | | | | | |
| Ending Cash Balance | 1,533,009 | 1,537,196 | | 1,441,368 | 2,131,169 | | | | |
| Cash Reserves Target | 1,064,927 | 1,132,169 | | 1,258,975 | | | 25% of Annual expenditures | | |

Fund Purpose:
 This fund accounts for the operating costs of Century Center, the City's convention center. The Century Center is a division of the Department of Venues, Parks & Arts.

Explanation of Revenue Sources:
 This fund receives Hotel/Motel Tax and collects revenue for charges for services such as facility rent, catering, parking etc. Amount may change in years going forward. 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 during 2018, along with the overall increasing economic impact. Revenue is forecasted to increase at 1% per year.

Explanation of Expenditures, Staffing, 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. The repair and maintenance operation is handled by the City while the venue management is handled by SMG.

City of South Bend, Indiana

Monthly Financial Report

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| | | | |
|------------------|------------------------|--------------------|-----|
| Fund Name | Century Center Capital | Fund Number | 671 |
|------------------|------------------------|--------------------|-----|

| | |
|------------------|------------------|
| Fund Type | Enterprise Funds |
|------------------|------------------|

| | |
|----------------|------------|
| Control | City Funds |
|----------------|------------|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Interest Earnings | 2,026 | 12,966 | 10,000 | 10,000 | 832 | | 832 | 9,168 | 92% |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | 177,475 | - | - | - | | - | - | - |
| Total Revenue | 2,026 | 190,441 | 10,000 | 10,000 | 832 | | 832 | 9,168 | 92% |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|--|---|---|---|
| Supplies | - | - | - | - | - | | - | - | - |
|-----------------|---|---|---|---|---|--|---|---|---|

| | | | | | | | | | |
|-------------------------------------|--------------|---------------|----------|----------|----------|--|----------|----------|----------|
| Services & Charges | | | | | | | | | |
| Professional Services | 4,800 | 66,123 | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 4,800 | 66,123 | - | - | - | | - | - | - |

| | | | | | | | | | |
|----------------|-------|---|--------|--------|---|--|---|--------|------|
| Capital | 5,216 | - | 20,000 | 20,000 | - | | - | 20,000 | 100% |
|----------------|-------|---|--------|--------|---|--|---|--------|------|

| | | | | | | | | | |
|---------------------------|--------|--------|--------|--------|---|--|---|--------|------|
| Total Expenditures | 10,016 | 66,123 | 20,000 | 20,000 | - | | - | 20,000 | 100% |
|---------------------------|--------|--------|--------|--------|---|--|---|--------|------|

| | | | | | | | | | |
|--------------------------------|---------|---------|----------|----------|-----|--|-----|--|--|
| Net Surplus / (Deficit) | (7,989) | 124,318 | (10,000) | (10,000) | 832 | | 832 | | |
|--------------------------------|---------|---------|----------|----------|-----|--|-----|--|--|

| | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|--|---|
| Beginning Cash Balance | 865,353 | 857,363 | | 981,681 | | | Cash Reserves Target |
| Cash Adjustments | - | - | | - | | | |
| Ending Cash Balance | 857,363 | 981,681 | | 971,681 | 982,513 | | \$800,000 Minimum per Board of Managers |
| Cash Reserves Target | 800,000 | 800,000 | | 800,000 | | | |

Fund Purpose:

This fund was established to account for capital expenditures at the Century Center. The cash is held in a separate capital bank account.

Explanation of Revenue Sources:

This fund receives revenue from interest earned on the fund's cash balance. The Century Center Board of Managers would like to begin transferring the annual net profit from the Century Center Operations Fund (#670) into this fund.

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 2020, the Century Center is requesting \$1 million for capital expenditures to be paid by the Hotel/Motel Tax Board for the Bendix Theatre esports renovation. This request is subject to St Joseph County appropriation and amount may change in years going forward.

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | |
|------------------|---|--------------------|-----|
| Fund Name | Century Center Energy Conservation Debt Svc | Fund Number | 672 |
| Fund Type | Enterprise Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | 221,437 | 235,000 | 221,437 | 221,437 | 221,437 | - | 221,437 | - | 0% |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 36 | 3,667 | 1,200 | 1,200 | (318) | - | (318) | 1,518 | 127% |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | 110,049 | 104,511 | 95,720 | 95,720 | - | - | - | 95,720 | 100% |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 85,909 | 90,752 | 93,939 | 93,939 | - | - | - | 93,939 | 100% |
| Total Revenue | 417,430 | 433,930 | 412,296 | 412,296 | 221,119 | | 221,119 | 191,177 | 46% |

Expenditures by Type

| | | | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------|----------|----------|----------------|-------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | - | - | - | - | - | - | - |
| Supplies | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 162,702 | 280,090 | 285,614 | 285,614 | - | - | - | 285,614 | 100% |
| Interest & Fees | 143,034 | 135,333 | 125,482 | 125,482 | - | - | - | 125,482 | 100% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 305,736 | 415,423 | 411,096 | 411,096 | - | - | - | 411,096 | 100% |
| Capital | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 305,736 | 415,423 | 411,096 | 411,096 | - | - | - | 411,096 | 100% |

| | | | | | | |
|--------------------------------|----------------|---------------|--------------|--------------|----------------|----------------|
| Net Surplus / (Deficit) | 111,694 | 18,507 | 1,200 | 1,200 | 221,119 | 221,119 |
|--------------------------------|----------------|---------------|--------------|--------------|----------------|----------------|

| | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|-----------------------------|
| Beginning Cash Balance | 58,882 | 170,609 | | 189,082 | | Cash Reserves Target |
| Cash Adjustments | 33 | (33) | | - | | |
| Ending Cash Balance | 170,609 | 189,082 | | 190,282 | 410,766 | No reserve requirement |
| Cash Reserves Target | - | - | | - | - | |

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 solar panel 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 St. 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/Variiances:

The bonds will be paid off over a 15 year period with the final payment due on May 1, 2031.

City of South Bend, Indiana
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January 31, 2020

| | | | |
|------------------|----------------------|--------------------|-----|
| Fund Name | City Cemetery | Fund Number | 730 |
| Fund Type | Trust & Agency Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Interest Earnings | 509 | 682 | 120 | 120 | (192) | | (192) | 312 | 260% |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 509 | 682 | 120 | 120 | (192) | | (192) | 312 | 260% |

| Expenditures by Type | | | | | | | | | |
|-------------------------------------|----------|----------|---------------|---------------|----------|----------|----------|---------------|-------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | - | - | - | - | - | - | - |
| Supplies | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | 20,000 | 20,000 | - | - | - | 20,000 | 100% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | - | 20,000 | 20,000 | - | - | - | 20,000 | 100% |
| Capital | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | 20,000 | 20,000 | - | - | - | 20,000 | 100% |

| | | | | | | |
|--------------------------------|------------|------------|-----------------|-----------------|--------------|--------------|
| Net Surplus / (Deficit) | 509 | 682 | (19,880) | (19,880) | (192) | (192) |
|--------------------------------|------------|------------|-----------------|-----------------|--------------|--------------|

| | | | | | | |
|----------------------------|---------------|---------------|--|--------------|---------------|---|
| Beginning Cash Balance | 28,513 | 28,987 | | 29,661 | | Cash Reserves Target 25% of Annual expenditures |
| Cash Adjustments | (36) | (8) | | - | | |
| Ending Cash Balance | 28,987 | 29,661 | | 9,781 | 29,710 | |
| Cash Reserves Target | - | - | | 5,000 | | |

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

Explanation of Expenditures and Significant Changes/Variations:
Funds are budgeted for expenses related to maintaining the City Cemetery.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | |
|------------------|----------------------|--------------------|-----|
| Fund Name | Bowman Cemetery | Fund Number | 731 |
| Fund Type | Trust & Agency Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Interest Earnings | (126) | 10,724 | 5,791 | 5,791 | (3,021) | | (3,021) | 8,812 | 152% |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 455,998 | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 455,872 | 10,724 | 5,791 | 5,791 | (3,021) | | (3,021) | 8,812 | 152% |

| Expenditures by Type | | | | | | | | | |
|-------------------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | | | | | | | | | |
| | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | - | - | - | - | - | | - | - | - |
| Capital | | | | | | | | | |
| | - | - | - | - | - | | - | - | - |
| Total Expenditures | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|--------------------------------|----------------|----------------|--------------|----------------|----------------|--|----------------|--|--|
| Net Surplus / (Deficit) | 455,872 | 10,724 | 5,791 | 5,791 | (3,021) | | (3,021) | | |
| Beginning Cash Balance | - | 455,998 | | 466,596 | | | | | |
| Cash Adjustments | 126 | (126) | | - | | | | | |
| Ending Cash Balance | 455,998 | 466,596 | | 472,387 | 467,371 | | | | |
| Cash Reserves Target | 400,000 | 400,000 | | 400,000 | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| \$400,000 minimum |

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. This fund was established by Ordinance No. 10638-18, dated December 10, 2018, to account for the transferred funds and to budget for the expenses the City will incur in maintaining the Bowman Cemetery.

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

Explanation of Expenditures and Significant Changes/Variations:
 Expenses will be for maintaining the Bowman Cemetery. There are no expenditures budgeted for 2019 since the fund was established after the 2019 budget was passed. Appropriation requests for expenditures will be made as needed.

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| | | | |
|------------------|------------------------------|--------------------|-----|
| Fund Name | 2015 Parks Bond Debt Service | Fund Number | 757 |
| Fund Type | Debt Service Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 2,787 | 3,527 | 2,000 | 2,000 | 267 | - | 267 | 1,733 | 87% |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | 31,723 | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 347,259 | 409,270 | 377,756 | 377,756 | 31,283 | - | 31,283 | 346,473 | 92% |
| Total Revenue | 381,769 | 412,797 | 379,756 | 379,756 | 31,550 | | 31,550 | 348,206 | 92% |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------|----------|----------|----------------|-------------|
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 210,000 | 220,000 | 225,000 | 225,000 | - | - | - | 225,000 | 100% |
| Interest & Fees | 169,106 | 162,731 | 157,131 | 157,131 | - | - | - | 157,131 | 100% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 379,106 | 382,731 | 382,131 | 382,131 | - | - | - | 382,131 | 100% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|----------|----------|----------|----------------|-------------|
| Total Expenditures | 379,106 | 382,731 | 382,131 | 382,131 | - | - | - | 382,131 | 100% |
|---------------------------|----------------|----------------|----------------|----------------|----------|----------|----------|----------------|-------------|

| | | | | | | | | | |
|--------------------------------|--------------|---------------|----------------|----------------|---------------|--|---------------|--|--|
| Net Surplus / (Deficit) | 2,662 | 30,066 | (2,375) | (2,375) | 31,550 | | 31,550 | | |
|--------------------------------|--------------|---------------|----------------|----------------|---------------|--|---------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|--|--|--|--|
| Beginning Cash Balance | 557,768 | 560,431 | | 590,497 | | | | | |
| Cash Adjustments | - | - | | - | | | | | |
| Ending Cash Balance | 560,431 | 590,497 | | 588,122 | 622,047 | | | | |
| Cash Reserves Target | 560,431 | 590,497 | | 588,122 | | | | | |

Cash Reserves Target

100% cash reserves per bond covenants

Fund Purpose:

This fund accounts for 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 accounting records are maintained in trustee bank accounts.

Explanation of Revenue Sources:

The Economic Development Income Tax (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 (debt schedule #141) with the first payment made on February 1, 2016 and the final payment due on August 1, 2035.

Capital expenditures of this bond were tracked in the 2015 Parks Bond Capital Fund (#751). The capital proceeds were fully expended in 2019.

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| | | | |
|------------------|-----------------------|--------------------|-----|
| Fund Name | Police State Seizures | Fund Number | 216 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | 36,737 | 5,018 | 30,000 | 30,000 | - | | - | 30,000 | 100% |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Interest Earnings | 3,692 | 5,396 | 2,281 | 2,281 | (563) | | (563) | 2,844 | 125% |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 300 | 310 | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 40,730 | 10,724 | 32,281 | 32,281 | (563) | | (563) | 32,844 | 102% |

| Expenditures by Type | | | | | | | | | |
|-------------------------------------|--------------|----------|---------------|---------------|----------|--|----------|---------------|-------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | | | | | | | | | |
| - | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | 20,000 | 20,000 | - | | - | 20,000 | 100% |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | - | - | - | - | - | | - | - | - |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | 7,856 | - | 12,000 | 12,000 | - | | - | 12,000 | 100% |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 7,856 | - | 32,000 | 32,000 | - | | - | 32,000 | 100% |
| Capital | | | | | | | | | |
| - | - | 45,000 | 45,000 | - | - | | - | 45,000 | 100% |
| Total Expenditures | 7,856 | - | 77,000 | 77,000 | - | | - | 77,000 | 100% |

| | | | | | | | | | |
|--------------------------------|---------------|---------------|-----------------|-----------------|--------------|--|--------------|--|--|
| Net Surplus / (Deficit) | 32,873 | 10,724 | (44,719) | (44,719) | (563) | | (563) | | |
|--------------------------------|---------------|---------------|-----------------|-----------------|--------------|--|--------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|--|--|--|--|
| Beginning Cash Balance | 194,467 | 227,103 | | 237,764 | | | | | |
| Cash Adjustments | (237) | (63) | | - | | | | | |
| Ending Cash Balance | 227,103 | 237,764 | | 193,045 | 238,169 | | | | |
| Cash Reserves Target | 1,964 | - | | 19,250 | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| 25% of Annual expenditures |

Fund Purpose:
This fund accounts for law enforcement expenditures financed by the state or local agencies authorized sale of confiscated property.

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.

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

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | 138 | 75 | 200 | 200 | - | | - | 200 | 100% |
| Interest Earnings | 232 | 306 | 147 | 147 | (30) | | (30) | 177 | 120% |
| Donations | 750 | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 1,120 | 381 | 347 | 347 | (30) | | (30) | 377 | 109% |

| Expenditures by Type | | | | | | | | | |
|-------------------------------------|------------|------------|--------------|--------------|----------|--|----------|--------------|-------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | | | | | | | | | |
| - | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | - | - | - | - | - | | - | - | - |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | 854 | 623 | 1,000 | 1,000 | - | | - | 1,000 | 100% |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 854 | 623 | 1,000 | 1,000 | - | | - | 1,000 | 100% |
| Capital | | | | | | | | | |
| - | - | - | - | - | - | | - | - | - |
| Total Expenditures | 854 | 623 | 1,000 | 1,000 | - | | - | 1,000 | 100% |

| | | | | | | | | | |
|--------------------------------|---------------|---------------|--------------|---------------|---------------|--|-------------|--|--|
| Net Surplus / (Deficit) | 266 | (242) | (653) | (653) | (30) | | (30) | | |
| Beginning Cash Balance | 12,860 | 13,109 | | 12,864 | | | | | |
| Cash Adjustments | (16) | (4) | | - | | | | | |
| Ending Cash Balance | 13,109 | 12,864 | | 12,211 | 12,886 | | | | |
| Cash Reserves Target | 214 | 156 | | 250 | | | | | |

Cash Reserves Target
 25% of Annual expenditures

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 and from the curfew ordinance violation fines. 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.

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| | | | |
|------------------|--------------------------------------|--------------------|-----|
| Fund Name | Law Enforcement Continuing Education | Fund Number | 220 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Charges for Services | 124,980 | 135,148 | 120,000 | 120,000 | 12,077 | - | 12,077 | 107,923 | 90% |
| Fines, Forfeitures, and Fees | 78,353 | 103,233 | 111,000 | 111,000 | 15,084 | - | 15,084 | 95,916 | 86% |
| Interest Earnings | 9,917 | 9,307 | 2,121 | 2,121 | (1,009) | - | (1,009) | 3,130 | 148% |
| Donations | 525 | - | 1,000 | 1,000 | - | - | - | 1,000 | 100% |
| Other Income | 17,621 | 38,661 | 21,000 | 21,000 | 4,090 | - | 4,090 | 16,910 | 81% |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 231,395 | 286,349 | 255,121 | 255,121 | 30,242 | | 30,242 | 224,879 | 88% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|----------------|------------|
| Supplies | 173,990 | 168,527 | 160,500 | 201,727 | 30,905 | 14,153 | 45,058 | 156,669 | 78% |
|-----------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|----------------|------------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|--------------|------------|--------------|----------------|------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | 77,133 | 64,459 | 80,000 | 86,050 | 6,000 | 545 | 6,545 | 79,505 | 92% |
| Travel | 40,706 | 41,704 | 50,000 | 50,000 | - | - | - | 50,000 | 100% |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 65,622 | 37,480 | 55,000 | 57,600 | 2,600 | - | 2,600 | 55,000 | 95% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 183,461 | 143,643 | 185,000 | 193,650 | 8,600 | 545 | 9,145 | 184,505 | 95% |

| | | | | | | | | | |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Capital | - |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|

| | | | | | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|----------------|------------|
| Total Expenditures | 357,452 | 312,170 | 345,500 | 395,377 | 39,505 | 14,698 | 54,203 | 341,174 | 86% |
|---------------------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|----------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|-----------------|-----------------|------------------|----------------|--|-----------------|--|--|
| Net Surplus / (Deficit) | (126,057) | (25,821) | (90,379) | (140,256) | (9,263) | | (23,961) | | |
|--------------------------------|------------------|-----------------|-----------------|------------------|----------------|--|-----------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|--|--|--|--|
| Beginning Cash Balance | 573,049 | 446,232 | | 420,288 | | | | | |
| Cash Adjustments | (760) | (123) | | - | | | | | |
| Ending Cash Balance | 446,232 | 420,288 | | 280,032 | 413,721 | | | | |
| Cash Reserves Target | 89,363 | 78,042 | | 98,844 | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| 25% of Annual expenditures |

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).

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| | | | |
|------------------|--------------------|--------------------|-----|
| Fund Name | Public Safety LOIT | Fund Number | 249 |
|------------------|--------------------|--------------------|-----|

| | |
|------------------|-----------------------|
| Fund Type | Special Revenue Funds |
|------------------|-----------------------|

| | |
|----------------|------------|
| Control | City Funds |
|----------------|------------|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Local Income Taxes | 8,487,336 | 9,205,130 | 8,766,330 | 8,766,330 | 730,528 | | 730,528 | 8,035,803 | 92% |
| Interest Earnings | 22,175 | 65,117 | 10,000 | 10,000 | (7,648) | | (7,648) | 17,648 | 176% |
| Total Revenue | 8,509,511 | 9,270,247 | 8,776,330 | 8,776,330 | 722,880 | | 722,880 | 8,053,451 | 92% |

| Expenditures by Department | | | | | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|
| Police Department | 4,265,266 | 4,114,929 | 4,619,658 | 4,619,658 | 367,320 | - | 367,320 | 4,252,338 | 92% |
| Fire Department | 3,273,458 | 3,867,331 | 4,330,887 | 4,330,887 | 316,331 | - | 316,331 | 4,014,556 | 93% |
| Total Expenditures | 7,538,724 | 7,982,259 | 8,950,545 | 8,950,545 | 683,651 | - | 683,651 | 8,266,894 | 92% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 5,514,445 | 6,114,800 | 6,623,926 | 6,623,926 | 509,129 | - | 509,129 | 6,114,797 | 92% |
| Fringe Benefits | 2,024,279 | 1,867,459 | 2,326,619 | 2,326,619 | 174,521 | - | 174,521 | 2,152,098 | 92% |
| Total Personnel | 7,538,724 | 7,982,259 | 8,950,545 | 8,950,545 | 683,651 | - | 683,651 | 8,266,895 | 92% |

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|
| Total Expenditures | 7,538,724 | 7,982,259 | 8,950,545 | 8,950,545 | 683,651 | - | 683,651 | 8,266,895 | 92% |
|---------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|

| | | | | | | |
|--------------------------------|----------------|------------------|------------------|------------------|---------------|---------------|
| Net Surplus / (Deficit) | 970,787 | 1,287,988 | (174,215) | (174,215) | 39,229 | 39,229 |
|--------------------------------|----------------|------------------|------------------|------------------|---------------|---------------|

| | | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|--|
| Beginning Cash Balance | 988,905 | 1,958,708 | | 3,246,155 | | Cash Reserves Target 8% of Annual expenditures - one month reserve |
| Cash Adjustments | (984) | (541) | | - | | |
| Ending Cash Balance | 1,958,708 | 3,246,155 | | 3,071,940 | 3,298,594 | |
| Cash Reserves Target | 603,098 | 638,581 | | 716,044 | | |

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. This fund can only be used to pay for Public Safety personnel.

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, Staffing, and Significant Changes/Variations:
In 2020, one first class patrolman and one first class firefighter will be transferred from the General Fund (#101), bringing the total number of positions to 46 police officers and 46 firefighters.

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| | | | | | | | | | |
|--|--|-----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|--|-------------------|----------------------|
| Fund Name | Take Home Vehicle Police | | | | | Fund Number | 278 | | |
| Fund Type | Internal Service Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Revenue | | | | | | | | | |
| Interest Earnings | 13,423 | 17,664 | 8,432 | 8,432 | (1,692) | | (1,692) | 10,124 | 120% |
| Other Income | 3,507 | 5,333 | 5,720 | 5,720 | 360 | | 360 | 5,360 | 94% |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 16,930 | 22,997 | 14,152 | 14,152 | (1,332) | | (1,332) | 15,484 | 109% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | 18,198 | 50,000 | 50,000 | 50,000 | - | | - | 50,000 | 100% |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 18,198 | 50,000 | 50,000 | 50,000 | - | | - | 50,000 | 100% |
| Capital | - | - | - | - | - | | - | - | - |
| Total Expenditures | 18,198 | 50,000 | 50,000 | 50,000 | - | | - | 50,000 | 100% |
| Net Surplus / (Deficit) | (1,268) | (27,003) | (35,848) | (35,848) | (1,332) | | (1,332) | | |
| Beginning Cash Balance | 752,925 | 750,703 | | 723,493 | | | | | |
| Cash Adjustments | (954) | (207) | | - | | | | | |
| Ending Cash Balance | 750,703 | 723,493 | | 687,645 | 725,104 | | | | |
| Cash Reserves Target | 750,000 | 750,000 | | 750,000 | | | | | |
| | | | | | | | Cash Reserves Target | | |
| | | | | | | | Set dollar amount of \$750,000 based on agreement with the FOP | | |
| Fund Purpose: | This fund pays for police vehicle off duty accident claims. | | | | | | | | |
| Explanation of Revenue Sources: | This fund charges police officers for liability insurance for take home police vehicles. Deductions from officers 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. As the fund's cash balance dips below the reserve requirement set by the FOP, the City anticipate the deduction will be increased. | | | | | | | | |
| 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. | | | | | | | | |

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| | | | |
|------------------|-----------------------|--------------------|-----|
| Fund Name | Police Block Grants | Fund Number | 280 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 70 | 94 | 51 | 51 | (10) | | (10) | 61 | 120% |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 70 | 94 | 51 | 51 | (10) | | (10) | 61 | 120% |

| Expenditures by Type | | | | | | | | | |
|-------------------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | | | | | | | | | |
| | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | - | - | - | - | - | | - | - | - |
| Capital | | | | | | | | | |
| | - | - | - | - | - | | - | - | - |
| Total Expenditures | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|--------------------------------|-----------|-----------|-----------|-----------|-------------|--|-------------|--|--|
| Net Surplus / (Deficit) | 70 | 94 | 51 | 51 | (10) | | (10) | | |
|--------------------------------|-----------|-----------|-----------|-----------|-------------|--|-------------|--|--|

| | | | | | | | | | |
|----------------------------|--------------|--------------|--|--------------|--------------|--|--|--|--|
| Beginning Cash Balance | 3,927 | 3,992 | | 4,085 | | | | | |
| Cash Adjustments | (5) | (1) | | - | | | | | |
| Ending Cash Balance | 3,992 | 4,085 | | 4,136 | 4,092 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

Cash Reserves Target
No reserve requirement - Grant fund - spend down to zero

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.

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| | | | |
|------------------|-------------------------|--------------------|-----|
| Fund Name | Fire Department Capital | Fund Number | 287 |
| Fund Type | Capital Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | 75,000 | 75,000 | - | - | - | 75,000 | 100% |
| Charges for Services | 1,616,582 | - | 1,801,814 | 1,801,814 | - | - | - | 1,801,814 | 100% |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 79,982 | 71,960 | 8,303 | 8,303 | (4,813) | - | (4,813) | 13,116 | 158% |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | 3,515 | 25,437 | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 27,741 | 545,695 | - | - | - | - | - | - | - |
| Total Revenue | 1,727,820 | 643,092 | 1,885,117 | 1,885,117 | (4,813) | | (4,813) | 1,889,930 | 100% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| Supplies | 39,950 | 18,800 | - |
|-----------------|---------------|---------------|----------|----------|----------|----------|----------|----------|----------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|
| Professional Services | 25,402 | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 361,561 | 434,910 | 698,185 | 698,185 | 10,883 | - | 10,883 | 687,302 | 98% |
| Interest & Fees | 75,481 | 43,560 | 70,888 | 70,888 | 335 | - | 335 | 70,553 | 100% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | 505,276 | 726,206 | 743,936 | 743,936 | 375,616 | - | 375,616 | 368,320 | 50% |
| Total Services & Charges | 967,721 | 1,204,676 | 1,513,009 | 1,513,009 | 386,834 | - | 386,834 | 1,126,175 | 74% |

| | | | | | | | | | |
|----------------|----------------|------------------|----------------|------------------|---------------|------------------|------------------|----------------|------------|
| Capital | 919,235 | 1,570,388 | 410,000 | 1,859,316 | 18,907 | 1,430,408 | 1,449,316 | 410,000 | 22% |
|----------------|----------------|------------------|----------------|------------------|---------------|------------------|------------------|----------------|------------|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------|
| Total Expenditures | 1,926,906 | 2,793,864 | 1,923,009 | 3,372,325 | 405,741 | 1,430,408 | 1,836,150 | 1,536,175 | 46% |
|---------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|--------------------|-----------------|--------------------|------------------|--|--------------------|--|--|
| Net Surplus / (Deficit) | (199,086) | (2,150,772) | (37,892) | (1,487,208) | (410,554) | | (1,840,963) | | |
|--------------------------------|------------------|--------------------|-----------------|--------------------|------------------|--|--------------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|----------------|--|--|--|--|--|
| Beginning Cash Balance | 4,314,122 | 4,109,519 | | 1,957,611 | | | | | |
| Cash Adjustments | (5,516) | (1,136) | | - | | | | | |
| Ending Cash Balance | 4,109,519 | 1,957,611 | | 470,403 | | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

Fund Purpose:
This fund was established in 2015 to track capital expenditures of the South Bend Fire Department. Capital purchases include fire apparatuses, ambulances, and major construction projects.

Explanation of Revenue Sources:
This fund received revenue from Medicaid settlements prior to 2019. In 2020, the interfund transfer from the EMS Operating Fund (#288) will be replaced by payments from St Joseph County for the City providing EMS services. Revenue received from various grants for equipment or other capital is deposited here. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Capital spending includes Fire Department fleet needs as well as updates and repair & maintenance to Fire Department facilities. To keep the fleet within a serviceable 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 also uses this fund to replace necessary equipment such as self contained briefing apparatus (SCBA), cardiac monitors, and turnout gear. In recent years, the City has begun purchasing equipment through five year capital leases. The budgeted expenditures for debt service principal and interest have increased as the capital expenditures for vehicles and equipment has gone down. Interfund Transfers Out includes transfers to debt service funds for principal and interest payments on two different bonds: 2013 EMS/Fire Station/Tower Bonds (final payment 2/1/33, debt schedule #116) and 2018 General Obligation Bonds-Fire Station #9 (final payment 1/15/38, debt schedule #168).

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| | | | | | | | | | |
|-------------------------------------|---|------------------|--------------------|--------------------|---------------------|-------------------------------|----------------------|------------------|-------------------|
| Fund Name | Emergency Medical Services Operating | | | | | Fund Number | 288 | | |
| Fund Type | Enterprise Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | | Budget |
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Licenses & Permits | 24,659 | 23,943 | - | - | - | | - | - | - |
| Charges for Services | 6,217,287 | 5,661,421 | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | 225 | 1,275 | - | - | - | | - | - | - |
| Interest Earnings | 48,596 | 49,036 | - | - | (6,543) | | (6,543) | 6,543 | - |
| Donations | 200 | - | - | - | - | | - | - | - |
| Other Income | 21,159 | 2,993 | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | 988,936 | - | - | - | | - | - | - |
| Total Revenue | 6,312,126 | 6,727,604 | - | - | (6,543) | | (6,543) | 6,543 | - |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | 3,712,912 | 3,956,680 | - | - | - | - | - | - | - |
| Fringe Benefits | 1,369,042 | 1,213,698 | - | - | - | - | - | - | - |
| Total Personnel | 5,081,953 | 5,170,378 | - | - | - | - | - | - | - |
| Supplies | 341,657 | 351,249 | - | 1,468 | 1,468 | - | 1,468 | - | 0% |
| Services & Charges | | | | | | | | | |
| Professional Services | 157,713 | 71,285 | - | 924 | 1,046 | - | 1,046 | (122) | -13% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | 18,800 | 8,758 | - | - | - | - | - | - | - |
| Education & Training | 44,560 | 19,688 | - | 4,778 | 4,778 | - | 4,778 | - | 0% |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | 127,347 | 93,053 | - | 44,825 | 4,764 | 40,125 | 44,888 | (63) | 0% |
| Interfund Allocations | 220,456 | 261,156 | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 181,063 | 222,012 | - | 72 | 72 | - | 72 | - | 0% |
| Interfund Transfers Out | - | - | 1,771,992 | 1,771,992 | - | - | - | 1,771,992 | 100% |
| Total Services & Charges | 749,939 | 675,953 | 1,771,992 | 1,822,591 | 10,660 | 40,125 | 50,785 | 1,771,807 | 97% |
| Capital | 19,811 | 35,359 | - | - | - | - | - | - | - |
| Total Expenditures | 6,193,361 | 6,232,938 | 1,771,992 | 1,824,059 | 12,128 | 40,125 | 52,253 | 1,771,807 | 97% |
| Net Surplus / (Deficit) | 118,765 | 494,666 | (1,771,992) | (1,824,059) | (18,670) | - | (58,795) | - | - |
| Beginning Cash Balance | 1,829,976 | 1,961,341 | | 2,514,250 | | Cash Reserves Target | | | |
| Cash Adjustments | 12,601 | 58,242 | | - | | No reserve requirement | | | |
| Ending Cash Balance | 1,961,341 | 2,514,250 | | 690,191 | 2,461,629 | | | | |
| Cash Reserves Target | - | - | | - | - | | | | |
| Fund Purpose: | <p>This fund accounted for the expenditures of the Emergency Medical Services (EMS) program. This Fund captured personnel and operating expenses primarily for Emergency Medical Services division and reflected a portion of the cost associated with operating ambulances.</p> <p>Revenue received from EMS services was not sufficient to cover expenses. Keeping EMS in its own fund would require interfund transfers. Starting in 2020, EMS activities will be moved to the General Fund (#101). Moving EMS revenue and expenditures into the General Fund will simplify accounting. This includes 47 firefighters and 4 EMS billing personnel. Keeping firefighter EMS personnel in a separate budget proved impractical due to frequently changing assignments. EMS expenditures related to billing will be accounted for in separate division in the General Fund.</p> | | | | | | | | |

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| | | | |
|------------------|-----------------------|--------------------|-----|
| Fund Name | HAZMAT | Fund Number | 289 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | 9,350 | 10,000 | 10,000 | - | | - | 10,000 | 100% |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 451 | 608 | 238 | 238 | (64) | | (64) | 302 | 127% |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 451 | 9,958 | 10,238 | 10,238 | (64) | | (64) | 10,302 | 101% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-----------------|--------------|--------------|---------------|---------------|----------|----------|----------|---------------|-------------|
| Supplies | 8,834 | 1,457 | 10,000 | 10,000 | - | - | - | 10,000 | 100% |
|-----------------|--------------|--------------|---------------|---------------|----------|----------|----------|---------------|-------------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | - | - | - | - | - | | - | - | - |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Capital | - |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|

| | | | | | | | | | |
|---------------------------|--------------|--------------|---------------|---------------|----------|----------|----------|---------------|-------------|
| Total Expenditures | 8,834 | 1,457 | 10,000 | 10,000 | - | - | - | 10,000 | 100% |
|---------------------------|--------------|--------------|---------------|---------------|----------|----------|----------|---------------|-------------|

| | | | | | | | | | |
|--------------------------------|----------------|--------------|------------|------------|-------------|--|-------------|--|--|
| Net Surplus / (Deficit) | (8,383) | 8,501 | 238 | 238 | (64) | | (64) | | |
|--------------------------------|----------------|--------------|------------|------------|-------------|--|-------------|--|--|

| | | | | | | | | | |
|----------------------------|---------------|---------------|--|---------------|---------------|--|--|--|--|
| Beginning Cash Balance | 27,506 | 19,085 | | 27,582 | | | | | |
| Cash Adjustments | (37) | (5) | | - | | | | | |
| Ending Cash Balance | 19,085 | 27,582 | | 27,820 | 27,629 | | | | |
| Cash Reserves Target | 2,209 | 364 | | 2,500 | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| 25% of Annual expenditures |

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 budgeted positions in 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 expenditures are planned.

City of South Bend, Indiana

Monthly Financial Report

January 31, 2020

| | | | |
|------------------|----------------------|--------------------|-----|
| Fund Name | Indiana River Rescue | Fund Number | 291 |
|------------------|----------------------|--------------------|-----|

| | |
|------------------|-----------------------|
| Fund Type | Special Revenue Funds |
|------------------|-----------------------|

| | |
|----------------|------------|
| Control | City Funds |
|----------------|------------|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | 100,590 | 111,870 | 90,000 | 90,000 | 13,000 | - | 13,000 | 77,000 | 86% |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 2,726 | 5,807 | 2,317 | 2,317 | (694) | - | (694) | 3,011 | 130% |
| Donations | - | 24,945 | - | - | - | - | - | - | - |
| Other Income | 5,152 | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 108,468 | 142,622 | 92,317 | 92,317 | 12,306 | - | 12,306 | 80,011 | 87% |

Expenditures by Type

| | | | | | | | | | |
|------------------------|--------------|------------|--------------|--------------|---|---|---|--------------|-------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 3,000 | 462 | 3,000 | 3,000 | - | - | - | 3,000 | 100% |
| Fringe Benefits | - | - | 2,500 | 2,500 | - | - | - | 2,500 | 100% |
| Total Personnel | 3,000 | 462 | 5,500 | 5,500 | - | - | - | 5,500 | 100% |

| | | | | | | | | | |
|-----------------|---------------|---------------|---------------|---------------|------------|--------------|--------------|---------------|------------|
| Supplies | 13,277 | 10,913 | 18,500 | 21,282 | 446 | 6,111 | 6,557 | 14,725 | 69% |
|-----------------|---------------|---------------|---------------|---------------|------------|--------------|--------------|---------------|------------|

Services & Charges

| | | | | | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|---|---|---|---------------|-------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | 890 | 1,300 | 1,300 | - | - | - | 1,300 | 100% |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | 2,054 | 10,855 | 9,000 | 9,000 | - | - | - | 9,000 | 100% |
| Travel | 9,845 | 942 | 15,000 | 15,000 | - | - | - | 15,000 | 100% |
| Repairs & Maintenance | 21,764 | 7,520 | 43,000 | 43,000 | - | - | - | 43,000 | 100% |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 600 | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 34,264 | 20,206 | 68,300 | 68,300 | - | - | - | 68,300 | 100% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|---------------|---------------|---------------|---------------|------------|--------------|--------------|---------------|------------|
| Total Expenditures | 50,541 | 31,581 | 92,300 | 95,082 | 446 | 6,111 | 6,557 | 88,525 | 93% |
|---------------------------|---------------|---------------|---------------|---------------|------------|--------------|--------------|---------------|------------|

| | | | | | | | | | |
|--------------------------------|---------------|----------------|-----------|----------------|---------------|--------------|---|---|---|
| Net Surplus / (Deficit) | 57,927 | 111,041 | 17 | (2,765) | 11,859 | 5,748 | - | - | - |
|--------------------------------|---------------|----------------|-----------|----------------|---------------|--------------|---|---|---|

| | | | | | | | | | |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Beginning Cash Balance | 123,859 | 181,646 | - | 292,637 | - | - | - | - | - |
| Cash Adjustments | (141) | (50) | - | - | - | - | - | - | - |
| Ending Cash Balance | 181,646 | 292,637 | 289,872 | 305,688 | 305,688 | 305,688 | 305,688 | 305,688 | 305,688 |
| Cash Reserves Target | 12,635 | 7,895 | 23,771 | - | - | - | - | - | - |

Cash Reserves Target

25% of Annual expenditures

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | |
|------------------|-----------------------|--------------------|-----|
| Fund Name | Police Grants | Fund Number | 292 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | - | - | - | - | - | | - | - | - |

| Expenditures by Type | | | | | | | | | |
|-------------------------------------|--------|---|---|---|---|--|---|---|---|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | | | | | | | | | |
| - | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | - | - | - | - | - | | - | - | - |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | 21,735 | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 21,735 | - | - | - | - | | - | - | - |
| Capital | | | | | | | | | |
| - | - | - | - | - | - | | - | - | - |
| Total Expenditures | 21,735 | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|--------------------------------|----------|---|---|---|---|--|---|---|---|
| Net Surplus / (Deficit) | (21,735) | - | - | - | - | | - | - | - |
|--------------------------------|----------|---|---|---|---|--|---|---|---|

| | | | | | | | | | |
|----------------------------|--------|--------|--|--------|--------|--|--|--|--|
| Beginning Cash Balance | 48,451 | 26,716 | | 26,716 | | | | | |
| Cash Adjustments | - | - | | - | | | | | |
| Ending Cash Balance | 26,716 | 26,716 | | 26,716 | 26,716 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

Cash Reserves Target
 No reserve requirement - Grant fund - spend down to zero

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. Per the grant restrictions, no interest is earned on the cash balance in this fund.

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

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | |
|------------------|-------------------------|--------------------|-----|
| Fund Name | Regional Police Academy | Fund Number | 294 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | 21,192 | 23,525 | 20,000 | 20,000 | 4,850 | - | 4,850 | 15,150 | 76% |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 1,711 | 2,588 | 1,240 | 1,240 | (280) | - | (280) | 1,520 | 123% |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | 175 | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 22,903 | 26,288 | 21,240 | 21,240 | 4,570 | | 4,570 | 16,670 | 78% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|-----|---|-------|-------|---|---|---|-------|------|
| Supplies | 190 | - | 1,500 | 1,500 | - | - | - | 1,500 | 100% |
|-----------------|-----|---|-------|-------|---|---|---|-------|------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|---------------|--------------|---------------|---------------|----------|----------|----------|---------------|-------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | 6,150 | 157 | 10,000 | 10,000 | - | - | - | 10,000 | 100% |
| Travel | - | - | 1,500 | 1,500 | - | - | - | 1,500 | 100% |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 5,249 | 6,579 | 9,500 | 9,500 | - | - | - | 9,500 | 100% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 11,399 | 6,737 | 21,000 | 21,000 | - | - | - | 21,000 | 100% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|--------|-------|--------|--------|---|---|---|--------|------|
| Total Expenditures | 11,589 | 6,737 | 22,500 | 22,500 | - | - | - | 22,500 | 100% |
|---------------------------|--------|-------|--------|--------|---|---|---|--------|------|

| | | | | | | | | | |
|--------------------------------|--------|--------|---------|---------|-------|-------|--|--|--|
| Net Surplus / (Deficit) | 11,314 | 19,551 | (1,260) | (1,260) | 4,570 | 4,570 | | | |
|--------------------------------|--------|--------|---------|---------|-------|-------|--|--|--|

| | | | | | | | | | |
|----------------------------|---------------|----------------|--|----------------|----------------|--|--|--|--|
| Beginning Cash Balance | 87,473 | 98,680 | | 118,204 | | | | | |
| Cash Adjustments | (108) | (27) | | - | | | | | |
| Ending Cash Balance | 98,680 | 118,204 | | 116,944 | 123,255 | | | | |
| Cash Reserves Target | 2,897 | 1,684 | | 5,625 | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| 25% of Annual expenditures |

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.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2020**

| | | | |
|------------------|-----------------------|--------------------|-----|
| Fund Name | COPS MORE Grant | Fund Number | 295 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | 101,310 | 56,495 | - | 156,596 | 45,804 | - | 45,804 | 110,792 | 71% |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | 12,766 | 9,219 | 10,000 | 10,000 | 587 | - | 587 | 9,413 | 94% |
| Interest Earnings | 2,278 | 4,036 | 1,265 | 1,265 | (365) | - | (365) | 1,630 | 129% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | 5,098 | - | - | - | - | - | - | - |
| Other Income | 14,012 | 1,949 | 20,000 | 20,000 | - | - | - | 20,000 | 100% |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 130,367 | 76,798 | 31,265 | 187,861 | 46,026 | | 46,026 | 141,835 | 75% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---------------|---------------|---------------|----------------|---------------|--------------|---------------|---------------|------------|
| Supplies | 19,215 | 65,306 | 47,000 | 130,317 | 83,711 | 2,654 | 86,365 | 43,952 | 34% |
|-----------------|---------------|---------------|---------------|----------------|---------------|--------------|---------------|---------------|------------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | 300 | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 43,835 | 44,622 | 45,000 | 45,000 | 2,175 | 11,500 | 13,675 | 31,325 | 70% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 43,835 | 44,922 | 45,000 | 45,000 | 2,175 | 11,500 | 13,675 | 31,325 | 70% |

| | | | | | | | | | |
|----------------|----------|----------|----------|---------------|---------------|----------|---------------|----------|-----------|
| Capital | - | - | - | 59,313 | 59,313 | - | 59,313 | - | 0% |
|----------------|----------|----------|----------|---------------|---------------|----------|---------------|----------|-----------|

| | | | | | | | | | |
|---------------------------|---------------|----------------|---------------|----------------|----------------|---------------|----------------|---------------|------------|
| Total Expenditures | 63,050 | 110,228 | 92,000 | 234,630 | 145,200 | 14,154 | 159,354 | 75,277 | 32% |
|---------------------------|---------------|----------------|---------------|----------------|----------------|---------------|----------------|---------------|------------|

| | | | | | | | | | |
|--------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|--|------------------|--|--|
| Net Surplus / (Deficit) | 67,316 | (33,431) | (60,735) | (46,769) | (99,173) | | (113,327) | | |
|--------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|---------------|--|--|--|--|
| Beginning Cash Balance | 135,365 | 202,528 | | 169,042 | | | | | |
| Cash Adjustments | (153) | (56) | | - | | | | | |
| Ending Cash Balance | 202,528 | 169,042 | | 122,273 | 70,556 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

| |
|--|
| Cash Reserves Target |
| No reserve requirement - Grant fund - spend down to zero |

Fund Purpose:
This fund was established to track Federal Grants received for specific purposes outlined in each grant. In recent years, this fund has also been used to track donations and their associated expenditures.

Explanation of Revenue Sources:
This fund receives revenue from various Federal and State Grants. The Community-Oriented Policing Services (COPS) Office of the Department of Justice offers grants through the Making Officer Redeployment Effective (MORE) program. The cash balance results from funds received from the grants along with impound towing fees.

Explanation of Expenditures and Significant Changes/Variations:
In recent years, this fund has been 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. The PAL program is being expanded in 2020, with more funding budgeted in the Police Department's budget in the General Fund (#101). 2019 Capital - \$80,000 for 3D crime scene equipment.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2020**

| | | | |
|------------------|---------------------------------|--------------------|-----|
| Fund Name | Police Federal Drug Enforcement | Fund Number | 299 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | 6,201 | - | 5,000 | 5,000 | - | | - | 5,000 | 100% |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 2,654 | 3,131 | 1,366 | 1,366 | (759) | | (759) | 2,125 | 156% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 36,436 | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 45,291 | 3,131 | 6,366 | 6,366 | (759) | | (759) | 7,125 | 112% |

| | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|-------|-------|---|---|---|-------|------|
| Supplies | - | - | 6,000 | 6,000 | - | - | - | 6,000 | 100% |
|-----------------|---|---|-------|-------|---|---|---|-------|------|

| | | | | | | | | | |
|-------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - |

| | | | | | | | | | |
|----------------|--------|--------|--------|--------|---|---|---|--------|------|
| Capital | 22,100 | 43,499 | 45,000 | 45,000 | - | - | - | 45,000 | 100% |
|----------------|--------|--------|--------|--------|---|---|---|--------|------|

| | | | | | | | | | |
|---------------------------|---------------|---------------|---------------|---------------|----------|----------|----------|---------------|-------------|
| Total Expenditures | 22,100 | 43,499 | 51,000 | 51,000 | - | - | - | 51,000 | 100% |
|---------------------------|---------------|---------------|---------------|---------------|----------|----------|----------|---------------|-------------|

| | | | | | | | | | |
|--------------------------------|---------------|-----------------|-----------------|-----------------|--------------|--|--------------|--|--|
| Net Surplus / (Deficit) | 23,191 | (40,368) | (44,634) | (44,634) | (759) | | (759) | | |
|--------------------------------|---------------|-----------------|-----------------|-----------------|--------------|--|--------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|---------------|----------------|--|--|--|--|
| Beginning Cash Balance | 130,729 | 153,920 | | 113,552 | | | | | |
| Cash Adjustments | - | - | | - | | | | | |
| Ending Cash Balance | 153,920 | 113,552 | | 68,918 | 113,717 | | | | |
| Cash Reserves Target | 5,525 | 10,875 | | 12,750 | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| 25% of Annual expenditures |

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

Explanation of Revenue Sources:
This fund's revenue stream is not a steady flow. It is dependent upon the processing and release of funds from the Fed 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:
Budgeted expenditures are for replacement of police cars and for supplies related to drug enforcement and training.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2020**

| | | | |
|------------------|-----------------------------------|--------------------|-----|
| Fund Name | 2018 Fire Station #9 Debt Service | Fund Number | 350 |
| Fund Type | Debt Service Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | - | - | - | - | - | - | - | - | - |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | 321,706 | 341,231 | 341,231 | 173,866 | - | 173,866 | 167,365 | 49% |
| Total Revenue | - | 321,706 | 341,231 | 341,231 | 173,866 | - | 173,866 | 167,365 | 49% |

| | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|---|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|-------------------------------------|---|---------|---------|---------|---------|---|---------|---------|-----|
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | 170,000 | 195,000 | 195,000 | 100,000 | - | 100,000 | 95,000 | 49% |
| Interest & Fees | - | 151,706 | 146,231 | 146,231 | 73,866 | - | 73,866 | 72,365 | 49% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | 321,706 | 341,231 | 341,231 | 173,866 | - | 173,866 | 167,365 | 49% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|---|---------|---------|---------|---------|---|---------|---------|-----|
| Total Expenditures | - | 321,706 | 341,231 | 341,231 | 173,866 | - | 173,866 | 167,365 | 49% |
|---------------------------|---|---------|---------|---------|---------|---|---------|---------|-----|

| | | | | | | | | | |
|--------------------------------|---|---|---|---|---|---|---|---|---|
| Net Surplus / (Deficit) | - | - | - | - | - | - | - | - | - |
|--------------------------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | |
|----------------------------|---|---|---|---|---|---|-------------------------------|
| Beginning Cash Balance | - | - | - | - | - | - | Cash Reserves Target |
| Cash Adjustments | - | - | - | - | - | - | |
| Ending Cash Balance | - | - | - | - | - | - | No reserve requirement |
| Cash Reserves Target | - | - | - | - | - | - | |

Fund Purpose:
This fund is used to pay for the semi-annual payment of debt service principal and interest to the bondholders for the General Obligation Bonds, Series 2018 (debt schedule #168). 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. 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%.

Explanation of Revenue Sources:
This fund receives interfund transfers from the Fire Department Capital Fund (#287) in the amount of the debt service payments.

Explanation of Expenditures and Significant Changes/Variations:
Debt service payments are due on January 15 and July 15. The final bond payment is due 1/15/38.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2020**

| | | | |
|------------------|-----------------------------------|--------------------|-----|
| Fund Name | 2018 Fire Station #9 Bond Capital | Fund Number | 451 |
| Fund Type | Capital Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 55,108 | 40,384 | 3,854 | 3,854 | (944) | | (944) | 4,798 | 124% |
| Debt Proceeds | 5,005,758 | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 5,060,866 | 40,384 | 3,854 | 3,854 | (944) | | (944) | 4,798 | 124% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|--|---|---|---|
| Supplies | - | - | - | - | - | | - | - | - |
|-----------------|---|---|---|---|---|--|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------------|----------|----------|----------|----------|--|----------|----------|----------|
| Professional Services | 128,325 | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | 10,250 | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 138,575 | - | - | - | - | | - | - | - |

| | | | | | | | | | | |
|----------------|------------------|------------------|----------|---------------|----------|--|---------------|---------------|----------|-----------|
| Capital | 1,420,290 | 3,143,446 | - | 89,311 | - | | 89,311 | 89,311 | - | 0% |
|----------------|------------------|------------------|----------|---------------|----------|--|---------------|---------------|----------|-----------|

| | | | | | | | | | | |
|---------------------------|------------------|------------------|----------|---------------|----------|--|---------------|---------------|----------|-----------|
| Total Expenditures | 1,558,865 | 3,143,446 | - | 89,311 | - | | 89,311 | 89,311 | - | 0% |
|---------------------------|------------------|------------------|----------|---------------|----------|--|---------------|---------------|----------|-----------|

| | | | | | | | | | | |
|--------------------------------|------------------|--------------------|--------------|-----------------|--------------|--|-----------------|--|--|--|
| Net Surplus / (Deficit) | 3,502,001 | (3,103,062) | 3,854 | (85,457) | (944) | | (90,256) | | | |
|--------------------------------|------------------|--------------------|--------------|-----------------|--------------|--|-----------------|--|--|--|

| | | | | | | | | | | |
|----------------------------|------------------|----------------|--|----------------|----------------|--|--|--|--|--|
| Beginning Cash Balance | - | 3,502,969 | | 398,940 | | | | | | |
| Cash Adjustments | 968 | (968) | | - | | | | | | |
| Ending Cash Balance | 3,502,969 | 398,940 | | 313,483 | 399,619 | | | | | |
| Cash Reserves Target | - | - | | - | | | | | | |

| |
|---|
| Cash Reserves Target |
| No reserve requirement - Bond capital fund - spend down to zero |

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 the 2018 Fire Station #9 Bond Debt Service Fund (#350). 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.

Explanation of Expenditures and Significant Changes/Variations:
Construction of Fire Station 9 was completed in 2019. The new station was constructed at the corner of Mishawaka Avenue and 21st Street and will house Engine 9, Medic 9, Boat 2, and accommodate up to seven assigned firefighters per day.

The remaining bond capital proceeds will be used to construct an additional classroom building 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 | Fire Pension | Fund Number | 701 |
| Fund Type | Trust & Agency Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | 4,475,669 | 4,466,993 | 4,900,000 | 4,900,000 | - | | - | 4,900,000 | 100% |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 7,439 | 7,304 | 6,502 | 6,502 | (202) | | (202) | 6,704 | 103% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 9,010 | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 4,492,118 | 4,474,297 | 4,906,502 | 4,906,502 | (202) | | (202) | 4,906,704 | 100% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 4,636,193 | 4,449,225 | 4,791,361 | 4,791,361 | 359,342 | - | 359,342 | 4,432,019 | 93% |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | 4,636,193 | 4,449,225 | 4,791,361 | 4,791,361 | 359,342 | - | 359,342 | 4,432,019 | 93% |

| | | | | | | | | | |
|-----------------|-----------|----------|------------|------------|----------|----------|----------|------------|-------------|
| Supplies | 67 | - | 100 | 100 | - | - | - | 100 | 100% |
|-----------------|-----------|----------|------------|------------|----------|----------|----------|------------|-------------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|--------------|--------------|--------------|--------------|-----------|----------|-----------|--------------|------------|
| Professional Services | 3,202 | 4,000 | 6,000 | 6,000 | - | - | - | 6,000 | 100% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | 350 | 350 | - | - | - | 350 | 100% |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 919 | 1,126 | 1,500 | 1,500 | 70 | - | 70 | 1,430 | 95% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 4,121 | 5,126 | 7,850 | 7,850 | 70 | - | 70 | 7,780 | 99% |

| | | | | | | | | | |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Capital | - |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|
| Total Expenditures | 4,640,381 | 4,454,351 | 4,799,311 | 4,799,311 | 359,412 | - | 359,412 | 4,439,899 | 93% |
|---------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|---------------|----------------|----------------|------------------|------------------|--|--|--|
| Net Surplus / (Deficit) | (148,263) | 19,946 | 107,191 | 107,191 | (359,614) | (359,614) | | | |
|--------------------------------|------------------|---------------|----------------|----------------|------------------|------------------|--|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|-----------------|-----------------------------|--|--|--|
| Beginning Cash Balance | 464,746 | 315,853 | | 335,712 | | Cash Reserves Target | | | |
| Cash Adjustments | (629) | (87) | | - | | | | | |
| Ending Cash Balance | 315,853 | 335,712 | | 442,903 | (22,535) | 10% of Annual expenditures | | | |
| Cash Reserves Target | 464,038 | 445,435 | | 479,931 | | | | | |

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:
Expenditures are for the pension payments to retired firefighters or surviving spouses and for death benefits paid out. For the year 2020, there are no scheduled DROP (deferred retirement option plan) payments.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2020**

| | | | |
|------------------|----------------------|--------------------|-----|
| Fund Name | Fire Pension | Fund Number | 701 |
| Fund Type | Trust & Agency Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | 4,475,669 | 4,466,993 | 4,900,000 | 4,900,000 | - | | - | 4,900,000 | 100% |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 7,439 | 7,304 | 6,502 | 6,502 | (202) | | (202) | 6,704 | 103% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 9,010 | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 4,492,118 | 4,474,297 | 4,906,502 | 4,906,502 | (202) | | (202) | 4,906,704 | 100% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 4,636,193 | 4,449,225 | 4,791,361 | 4,791,361 | 359,342 | - | 359,342 | 4,432,019 | 93% |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | 4,636,193 | 4,449,225 | 4,791,361 | 4,791,361 | 359,342 | - | 359,342 | 4,432,019 | 93% |

| | | | | | | | | | |
|-----------------|-----------|----------|------------|------------|----------|----------|----------|------------|-------------|
| Supplies | 67 | - | 100 | 100 | - | - | - | 100 | 100% |
|-----------------|-----------|----------|------------|------------|----------|----------|----------|------------|-------------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|--------------|--------------|--------------|--------------|-----------|----------|-----------|--------------|------------|
| Professional Services | 3,202 | 4,000 | 6,000 | 6,000 | - | - | - | 6,000 | 100% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | 350 | 350 | - | - | - | 350 | 100% |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 919 | 1,126 | 1,500 | 1,500 | 70 | - | 70 | 1,430 | 95% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 4,121 | 5,126 | 7,850 | 7,850 | 70 | - | 70 | 7,780 | 99% |

| | | | | | | | | | |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Capital | - |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|
| Total Expenditures | 4,640,381 | 4,454,351 | 4,799,311 | 4,799,311 | 359,412 | - | 359,412 | 4,439,899 | 93% |
|---------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|---------------|----------------|----------------|------------------|--|------------------|--|--|
| Net Surplus / (Deficit) | (148,263) | 19,946 | 107,191 | 107,191 | (359,614) | | (359,614) | | |
|--------------------------------|------------------|---------------|----------------|----------------|------------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|-----------------|--|--|--|--|
| Beginning Cash Balance | 464,746 | 315,853 | | 335,712 | | | | | |
| Cash Adjustments | (629) | (87) | | - | | | | | |
| Ending Cash Balance | 315,853 | 335,712 | | 442,903 | (22,535) | | | | |
| Cash Reserves Target | 464,038 | 445,435 | | 479,931 | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| 10% of Annual expenditures |

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:
Expenditures are for the pension payments to retired officers or surviving spouses and for death benefits paid out. After 2020, there will be no 1977 convertees.

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| | | | |
|------------------|-----------------------|--------------------|-----|
| Fund Name | Police K-9 Unit | Fund Number | 705 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 51 | 55 | 4 | 4 | (6) | | (6) | 10 | 250% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 51 | 55 | 4 | 4 | (6) | | (6) | 10 | 250% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|------------|----------|--------------|--------------|----------|----------|----------|--------------|-------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 601 | - | 2,020 | 2,020 | - | - | - | 2,020 | 100% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 601 | - | 2,020 | 2,020 | - | - | - | 2,020 | 100% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|------------|----------|--------------|--------------|----------|----------|----------|--------------|-------------|
| Total Expenditures | 601 | - | 2,020 | 2,020 | - | - | - | 2,020 | 100% |
|---------------------------|------------|----------|--------------|--------------|----------|----------|----------|--------------|-------------|

| | | | | | | | | | |
|--------------------------------|--------------|-----------|----------------|----------------|------------|--|------------|--|--|
| Net Surplus / (Deficit) | (550) | 55 | (2,016) | (2,016) | (6) | | (6) | | |
|--------------------------------|--------------|-----------|----------------|----------------|------------|--|------------|--|--|

| | | | | | | | | | |
|----------------------------|--------------|--------------|--|------------|--------------|--|--|--|--|
| Beginning Cash Balance | 2,889 | 2,335 | | 2,390 | | | | | |
| Cash Adjustments | (4) | (1) | | - | | | | | |
| Ending Cash Balance | 2,335 | 2,390 | | 374 | 2,394 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| No reserve requirement |

Fund Purpose:
This fund was established to account for 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.

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| | | | |
|------------------|---------------------------------------|--------------------|-----|
| Fund Name | Studebaker-Oliver Revitalizing Grants | Fund Number | 209 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | 63,513 | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 16,217 | 21,005 | 20,000 | 20,000 | (2,195) | - | (2,195) | 22,195 | 111% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | 100,000 | 100,000 | 100,000 | 100,000 | - | - | - | 100,000 | 100% |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 179,731 | 121,005 | 120,000 | 120,000 | (2,195) | | (2,195) | 122,195 | 102% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|---------------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|-----------|
| Professional Services | 98,594 | 149,969 | 25,000 | 873,464 | 23,029 | 825,435 | 848,464 | 25,000 | 3% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 98,594 | 149,969 | 25,000 | 873,464 | 23,029 | 825,435 | 848,464 | 25,000 | 3% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|---------------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|-----------|
| Total Expenditures | 98,594 | 149,969 | 25,000 | 873,464 | 23,029 | 825,435 | 848,464 | 25,000 | 3% |
|---------------------------|---------------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|-----------|

| | | | | | | | | | |
|--------------------------------|---------------|-----------------|---------------|------------------|-----------------|--|------------------|--|--|
| Net Surplus / (Deficit) | 81,136 | (28,964) | 95,000 | (753,464) | (25,224) | | (850,659) | | |
|--------------------------------|---------------|-----------------|---------------|------------------|-----------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|--|--|--|--|
| Beginning Cash Balance | 876,414 | 956,464 | | 927,235 | | | | | |
| Cash Adjustments | (1,087) | (264) | | - | | | | | |
| Ending Cash Balance | 956,464 | 927,235 | | 173,771 | 905,784 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

| |
|--|
| Cash Reserves Target |
| No reserve requirement - Grant fund - spend down to zero |

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 after 2017. Other income is derived from repayment from the River West TIF Fund (#324), with the last payment due in 2020.

Explanation of Expenditures and Significant Changes/Variations:
Professional services include ground water testing and other ongoing costs related to the study and planning for the various brownfields.

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| Fund Name | Economic Development State Grants | | | | | Fund Number | 210 | | |
|--|-----------------------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|--|-------------------|----------------------|
| Fund Type | Special Revenue Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | 2,375 | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 6,784 | 2,841 | 3,000 | 3,000 | 109 | | 109 | 2,891 | 96% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 54,008 | 72,010 | 72,011 | 72,011 | 18,003 | | 18,003 | 54,008 | 75% |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 63,167 | 74,851 | 75,011 | 75,011 | 18,112 | | 18,112 | 56,899 | 76% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | | | | | | | | | |
| Supplies | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | 53,699 | - | 63,463 | 4,882 | 58,581 | 63,463 | - | 0% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 65,591 | 67,581 | 69,632 | 69,632 | - | - | - | 69,632 | 100% |
| Interest & Fees | 6,419 | 4,429 | 2,379 | 2,379 | - | - | - | 2,379 | 100% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 55,662 | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | 230,000 | - | - | - | - | - | - | - |
| Total Services & Charges | 127,672 | 355,710 | 72,011 | 135,474 | 4,882 | 58,581 | 63,463 | 72,011 | 53% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 127,672 | 355,710 | 72,011 | 135,474 | 4,882 | 58,581 | 63,463 | 72,011 | 53% |
| Net Surplus / (Deficit) | (64,506) | (280,859) | 3,000 | (60,463) | 13,230 | (45,351) | | | |
| Beginning Cash Balance | 410,752 | 345,693 | | 64,754 | | | | | |
| Cash Adjustments | (553) | (80) | | - | | | | | |
| Ending Cash Balance | 345,693 | 64,754 | | 4,291 | 78,021 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |
| | | | | | | | Cash Reserves Target | | |
| | | | | | | | No reserve requirement - Grant fund - spend down to zero | | |
| 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 with final payment due in 2021. | | | | | | | | | |
| - Past expenditures include demolition of vacant and abandoned houses/lots and equipment for the Ignition Park/ND Turbo project. | | | | | | | | | |

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| | | | |
|------------------|--|--------------------|-----|
| Fund Name | Department of Community Investment (DCI) | Fund Number | 211 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | 270,192 | 434,000 | 464,500 | 464,500 | - | - | - | 464,500 | 100% |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | 338,582 | 212,079 | 249,070 | 249,070 | 11,048 | - | 11,048 | 238,023 | 96% |
| Fines, Forfeitures, and Fees | - | - | 40,000 | 40,000 | 4,100 | - | 4,100 | 35,900 | 90% |
| Interest Earnings | 14,158 | 13,570 | 15,000 | 15,000 | (3,109) | - | (3,109) | 18,109 | 121% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | 4,256 | 4,123 | - | - | 325 | - | 325 | (325) | - |
| Interfund Allocation Reimb | - | - | 174,531 | 174,531 | 14,547 | - | 14,547 | 159,984 | 92% |
| Interfund Transfers In | 1,866,020 | 2,350,633 | 2,288,899 | 2,288,899 | 190,737 | - | 190,737 | 2,098,162 | 92% |
| Total Revenue | 2,493,209 | 3,014,405 | 3,232,000 | 3,232,000 | 217,647 | | 217,647 | 3,014,353 | 93% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|----------------|---|----------------|------------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 1,464,757 | 1,493,197 | 1,788,354 | 1,788,354 | 124,180 | - | 124,180 | 1,664,174 | 93% |
| Fringe Benefits | 630,626 | 528,540 | 665,776 | 665,776 | 48,890 | - | 48,890 | 616,886 | 93% |
| Total Personnel | 2,095,383 | 2,021,736 | 2,454,130 | 2,454,130 | 173,070 | | 173,070 | 2,281,060 | 93% |

| | | | | | | | | | |
|-----------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|---------------|------------|
| Supplies | 19,501 | 18,276 | 25,792 | 28,054 | 2,160 | 5,246 | 7,406 | 20,648 | 74% |
|-----------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|---------------|------------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|------------------|---------------|----------------|----------------|----------------|------------|
| Professional Services | 315,383 | 155,829 | 289,100 | 453,129 | 22,400 | 174,579 | 196,979 | 256,150 | 57% |
| Printing & Advertising | 10,940 | 13,604 | 24,707 | 24,773 | 617 | 3,936 | 4,553 | 20,220 | 82% |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | 8,889 | 9,835 | 23,900 | 23,900 | - | - | - | 23,900 | 100% |
| Travel | 17,302 | 24,271 | 28,000 | 29,524 | 3,778 | 1,524 | 5,302 | 24,222 | 82% |
| Repairs & Maintenance | 6,222 | 11,705 | 9,600 | 110,301 | 2,765 | 98,068 | 100,832 | 9,469 | 9% |
| Interfund Allocations | 390,538 | 464,363 | 357,941 | 357,941 | 29,833 | - | 29,833 | 328,108 | 92% |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 10,694 | 16,116 | 18,830 | 18,926 | 1,297 | 1,051 | 2,348 | 16,578 | 88% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 759,969 | 695,723 | 752,078 | 1,018,494 | 60,690 | 279,158 | 339,847 | 678,647 | 67% |

| | | | | | | | | | |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Capital | - |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|------------------|------------|
| Total Expenditures | 2,874,853 | 2,735,735 | 3,232,000 | 3,500,678 | 235,920 | 284,404 | 520,323 | 2,980,355 | 85% |
|---------------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|----------------|----------|------------------|-----------------|--|------------------|--|--|
| Net Surplus / (Deficit) | (381,644) | 278,670 | - | (268,678) | (18,272) | | (302,676) | | |
|--------------------------------|------------------|----------------|----------|------------------|-----------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|------------------|--|----------------|----------------|--|--|--|--|
| Beginning Cash Balance | 1,114,625 | 731,464 | | 1,009,933 | | | | | |
| Cash Adjustments | (1,517) | (202) | | - | | | | | |
| Ending Cash Balance | 731,464 | 1,009,933 | | 741,255 | 992,806 | | | | |
| Cash Reserves Target | 287,485 | 273,574 | | 350,068 | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| 10% of Annual expenditures |

Fund Purpose:
This fund accounts for the activities of the Department of Community Investment.

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

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, transfer from the Building Department (Fund #600), and staff contracts.

Explanation of Expenditures and Significant Changes/Variations:
In 2019, four (4) new positions were added: Engagement Specialist, Zoning Manager, Zoning Specialist, and an Administrative Assistant. The new staff members 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. In 2020, a part-time position will be added to help promote greater regulatory compliance for HPC and new City zoning responsibilities. Additional capacity can be used to support Business Licensing to reduce the work load of a Code Inspector.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | | | | | | | |
|-------------------------------------|-------------------------------------|------------------|------------------|------------------|---------------------|---------------------|--|------------------|-------------------|
| Fund Name | Dept of Community Investment Grants | | | | | Fund Number | 212 | | |
| Fund Type | Special Revenue Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | | |
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | 3,542,536 | 2,030,043 | 2,711,000 | 4,861,000 | 292,615 | | 292,615 | 4,568,385 | 94% |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | 110 | 30 | - | - | - | | - | - | - |
| Interest Earnings | - | - | - | - | - | | - | - | - |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 203,444 | 485,170 | 203,000 | 203,000 | 5,872 | | 5,872 | 197,128 | 97% |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 3,746,089 | 2,515,244 | 2,914,000 | 5,064,000 | 298,487 | | 298,487 | 4,765,513 | 94% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | 67,678 | - | | 67,678 | 67,678 | 0% |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | 3,848,101 | 2,555,898 | 2,911,000 | 5,264,954 | 271,478 | | 2,082,476 | 2,353,954 | 55% |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 3,848,101 | 2,555,898 | 2,911,000 | 5,332,632 | 271,478 | | 2,150,154 | 2,421,632 | 55% |
| Capital | - | - | - | - | - | | - | - | - |
| Total Expenditures | 3,848,101 | 2,555,898 | 2,911,000 | 5,332,632 | 271,478 | | 2,150,154 | 2,421,632 | 55% |
| Net Surplus / (Deficit) | (102,012) | (40,654) | 3,000 | (268,632) | 27,009 | | (2,123,145) | | |
| Beginning Cash Balance | 450,607 | 347,782 | | 305,248 | | | Cash Reserves Target | | |
| Cash Adjustments | (813) | (1,880) | | - | | | No reserve requirement - Grant fund - spend down to zero | | |
| Ending Cash Balance | 347,782 | 305,248 | | 36,616 | 331,858 | | | | |
| Cash Reserves Target | - | - | | - | - | | | | |

Fund Purpose:
This fund accounts for various grants including:
Community Development Block Grant (CDBG) - 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 (ESG) - 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 (NSP) - 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. HUD provides money to local governments (cities and counties), nonprofits, and all 50 states. Generally, the money must be used to buy, fix up, and resell foreclosed and abandoned homes. 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. Activities may not qualify under NSP using the "prevent or eliminate slums and blight" or "address urgent community development needs" objectives.
Shelter Plus Care Program (S+C) - 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 Revenue Sources, Expenditures, and Significant Changes/Variations:
There are no significant changes.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | |
|------------------|--------------------------------|--------------------|-----|
| Fund Name | Urban Development Action Grant | Fund Number | 410 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 6,344 | 625 | 500 | 500 | (127) | - | (127) | 627 | 125% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | 37,508 | 84,104 | 30,000 | 30,000 | 5,212 | - | 5,212 | 24,788 | 83% |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 43,852 | 84,730 | 30,500 | 30,500 | 5,085 | | 5,085 | 25,415 | 83% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------------|---------------|---------------|---------------|---------------|----------|---------------|---------------|------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 486,081 | 60,000 | 40,000 | 40,000 | 10,000 | - | 10,000 | 30,000 | 75% |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 486,081 | 60,000 | 40,000 | 40,000 | 10,000 | - | 10,000 | 30,000 | 75% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|----------------|---------------|---------------|---------------|---------------|----------|---------------|---------------|------------|
| Total Expenditures | 486,081 | 60,000 | 40,000 | 40,000 | 10,000 | - | 10,000 | 30,000 | 75% |
|---------------------------|----------------|---------------|---------------|---------------|---------------|----------|---------------|---------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|---------------|----------------|----------------|----------------|--|----------------|--|--|
| Net Surplus / (Deficit) | (442,229) | 24,730 | (9,500) | (9,500) | (4,915) | | (4,915) | | |
|--------------------------------|------------------|---------------|----------------|----------------|----------------|--|----------------|--|--|

| | | | | | | | | | |
|----------------------------|---------------|---------------|--|---------------|---------------|--|--|--|--|
| Beginning Cash Balance | 471,939 | 28,990 | | 53,712 | | | | | |
| Cash Adjustments | (720) | (8) | | - | | | | | |
| Ending Cash Balance | 28,990 | 53,712 | | 44,212 | 49,015 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

Cash Reserves Target

No reserve requirement - Grant fund - spend down to zero

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.

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 budget a total of \$486,081 is 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

January 31, 2020

| | | | | | | | | | |
|-------------------------------------|-----------------------------------|------------------|------------------|------------------|---------------------|---------------------|-----------------------------|------------------|-------------------|
| Fund Name | Consolidated Building Fund | | | | | Fund Number | 600 | | |
| Fund Type | Enterprise Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | | |
| Revenue | | | | | | | | | |
| Building Department | | | | | | | | | |
| Licenses & Permits | 1,566,575 | 1,646,044 | 1,772,550 | 1,772,550 | 87,661 | | 87,661 | 1,684,889 | 95% |
| Interest Earnings | 46,652 | 45,340 | 25,201 | 25,201 | (6,303) | | (6,303) | 31,504 | 125% |
| Other Income | 7,186 | 6,317 | 3,000 | 3,000 | 135 | | 135 | 2,865 | 96% |
| Interfund Transfers In | 7,428 | - | - | - | - | | - | - | - |
| Total Building Department | 1,627,841 | 1,697,701 | 1,800,751 | 1,800,751 | 81,493 | | 81,493 | 1,719,258 | 95% |
| Total Code Enforcement | 1,506,064 | 2,983,937 | - | - | 2,079 | | 2,079 | (2,079) | - |
| Total Fund Revenue | 3,133,906 | 4,681,638 | 1,800,751 | 1,800,751 | 83,572 | | 83,572 | 1,717,179 | 95% |
| Expenditures | | | | | | | | | |
| Building Department | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | 681,787 | 716,916 | 874,667 | 874,667 | 57,009 | - | 57,009 | 817,658 | 93% |
| Fringe Benefits | 319,576 | 273,508 | 339,734 | 339,734 | 23,501 | 1,440 | 24,941 | 314,793 | 93% |
| Total Personnel | 1,001,363 | 990,425 | 1,214,401 | 1,214,401 | 80,509 | 1,440 | 81,949 | 1,132,451 | 93% |
| Supplies | 21,813 | 14,307 | 19,576 | 24,818 | 5,783 | 2,675 | 8,458 | 16,360 | 66% |
| Services & Charges | | | | | | | | | |
| Professional Services | 4,454 | - | 10,000 | 12,150 | - | 2,150 | 2,150 | 10,000 | 82% |
| Printing & Advertising | 700 | 3,809 | 4,693 | 4,693 | - | - | - | 4,693 | 100% |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | 3,190 | 2,859 | 3,500 | 3,500 | 1,671 | - | 1,671 | 1,829 | 52% |
| Travel | 3,450 | 684 | 6,000 | 6,000 | - | - | - | 6,000 | 100% |
| Repairs & Maintenance | 30,553 | 18,871 | 25,000 | 25,000 | 1,358 | - | 1,358 | 23,642 | 95% |
| Interfund Allocations | 337,091 | 252,023 | 328,799 | 328,799 | 27,399 | - | 27,399 | 301,400 | 92% |
| Debt Service | | | | | | | | | |
| Principal | 42,475 | 46,342 | 42,727 | 42,727 | 16,677 | 105 | 16,781 | 25,946 | 61% |
| Interest & Fees | 3,749 | 3,141 | 2,225 | 2,225 | 743 | 6 | 750 | 1,475 | 66% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 43,665 | 3,948 | 20,572 | 20,572 | 2,863 | - | 2,863 | 17,709 | 86% |
| Interfund Transfers Out | - | 158,943 | - | - | - | - | - | - | - |
| Total Services & Charges | 469,328 | 490,621 | 443,516 | 445,666 | 50,711 | 2,261 | 52,972 | 392,694 | 88% |
| Capital | - | - | 50,000 | 50,000 | - | - | - | 50,000 | 100% |
| Total Building Department | 1,492,504 | 1,495,352 | 1,727,493 | 1,734,885 | 137,003 | 6,376 | 143,379 | 1,591,505 | 92% |
| Total Code Enforcement | 2,680,038 | 3,001,390 | - | 270,543 | 10,383 | 258,591 | 268,974 | 1,569 | 1% |
| Total Fund Expenditures | 4,172,542 | 4,496,742 | 1,727,493 | 2,005,428 | 147,386 | 264,968 | 412,354 | 1,593,074 | 79% |
| Net Surplus / (Deficit) | (1,038,636) | 184,896 | 73,258 | (204,677) | (63,814) | | (328,782) | | |
| Beginning Cash Balance | 3,143,961 | 2,097,307 | | 2,280,373 | | | | | |
| Cash Adjustments | (8,018) | (1,830) | | - | | | | | |
| Ending Cash Balance | 2,097,307 | 2,280,373 | | 2,075,696 | 2,228,801 | | | | |
| Cash Reserves Target | 1,043,136 | 1,124,185 | | 501,357 | | | | | |
| | | | | | | | Cash Reserves Target | | |
| | | | | | | | 25% of Annual expenditures | | |

Fund Purpose:

This fund accounts for the activities of the Building Department. 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.

Explanation of Revenue Sources:

Revenue for the Building Department is primarily generated through issuing permits for construction, demolition, or occupancy. In addition, contractor registrations and licenses are also issued and monitored. Revenue is expected to increase based on current trends.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

In 2020, an additional Administrative Assistant position is being added to better serve the needs of the Department and its administrative staff, bringing the total staff count to 16 full-time positions. Additionally, there will be two promotions from Administrative Assistant to Executive Assistant and Assistant Manager of Customer Service to better align the responsibilities of the staff to the corresponding positions they hold, and to be more consistent with similar positions throughout the City. In 2019, the Building Department was organizationally brought under the direction of the Department of Community Investment. Starting in 2020, the Code Enforcement Department's budget will be moved out of this fund and into its own fund (#230).

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2020**

| | |
|--|------------------------|
| Fund Name Industrial Revolving Fund | Fund Number 754 |
|--|------------------------|

| |
|--|
| Fund Type Special Revenue Funds |
|--|

| |
|---------------------------|
| Control City Funds |
|---------------------------|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | - | - | - | - | - | | - | - | - |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 234,521 | 293,958 | 225,200 | 225,200 | - | | - | 225,200 | 100% |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 234,521 | 293,958 | 225,200 | 225,200 | - | | - | 225,200 | 100% |

| | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|--|---|---|---|
| Supplies | | | | | | | | | |
| - | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------|--|----------|----------------|-------------|
| Services & Charges | | | | | | | | | |
| Professional Services | 89,432 | 95,223 | 135,000 | 135,000 | - | | - | 135,000 | 100% |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | - | - | - | - | - | | - | - | - |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | 12,826 | 24,218 | 14,000 | 14,000 | - | | - | 14,000 | 100% |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 102,258 | 119,441 | 149,000 | 149,000 | - | | - | 149,000 | 100% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|--|---|---|---|
| Capital | | | | | | | | | |
| - | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|----------|--|----------|----------------|-------------|
| Total Expenditures | 102,258 | 119,441 | 149,000 | 149,000 | - | | - | 149,000 | 100% |
|---------------------------|----------------|----------------|----------------|----------------|----------|--|----------|----------------|-------------|

| | | | | | | | | | |
|--------------------------------|----------------|----------------|---------------|---------------|----------|--|----------|--|--|
| Net Surplus / (Deficit) | 132,263 | 174,517 | 76,200 | 76,200 | - | | - | | |
|--------------------------------|----------------|----------------|---------------|---------------|----------|--|----------|--|--|

| | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|
| Beginning Cash Balance | 2,917,106 | 1,632,491 | | 2,078,333 | |
| Cash Adjustments | (1,416,878) | 271,325 | | - | |
| Ending Cash Balance | 1,632,491 | 2,078,333 | | 2,154,533 | 2,078,333 |
| Cash Reserves Target | - | - | | - | |

| |
|---|
| Cash Reserves Target |
| No City reserve requirement; there are program requirements |

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. 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.

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.
The Cash Adjustments row reflects loan activity that doesn't run through a revenue or expense account.

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 budget a total of \$486,081 is paid off using the current balance in cash reserves. Payments in future years will be made as BDC loan collections are received.

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| | | | |
|------------------|------------------------------------|--------------------|-----|
| Fund Name | Smart Streets Debt Service Reserve | Fund Number | 756 |
| Fund Type | Debt Service Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 4,588 | 4,629 | 3,000 | 3,000 | 221 | - | 221 | 2,779 | 93% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 1,714,000 | 1,715,500 | 1,716,500 | 1,716,500 | 858,000 | - | 858,000 | 858,500 | 50% |
| Total Revenue | 1,718,588 | 1,720,129 | 1,719,500 | 1,719,500 | 858,221 | | 858,221 | 861,279 | 50% |

| | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|----------|----------|----------|------------------|-------------|
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 940,000 | 970,000 | 1,000,000 | 1,000,000 | - | - | - | 1,000,000 | 100% |
| Interest & Fees | 770,444 | 742,019 | 713,044 | 713,044 | - | - | - | 713,044 | 100% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 1,710,444 | 1,712,019 | 1,713,044 | 1,713,044 | - | - | - | 1,713,044 | 100% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------|----------|----------|------------------|-------------|
| Total Expenditures | 1,710,444 | 1,712,019 | 1,713,044 | 1,713,044 | - | - | - | 1,713,044 | 100% |
|---------------------------|------------------|------------------|------------------|------------------|----------|----------|----------|------------------|-------------|

| | | | | | | | | | |
|--------------------------------|--------------|--------------|--------------|--------------|----------------|--|----------------|--|--|
| Net Surplus / (Deficit) | 8,145 | 8,111 | 6,456 | 6,456 | 858,221 | | 858,221 | | |
|--------------------------------|--------------|--------------|--------------|--------------|----------------|--|----------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|----------------|--|----------------|------------------|--|--|--|--|
| Beginning Cash Balance | 1,718,645 | 1,726,790 | | 815,025 | | | | | |
| Cash Adjustments | - | (919,876) | | - | | | | | |
| Ending Cash Balance | 1,726,790 | 815,025 | | 821,481 | 2,593,122 | | | | |
| Cash Reserves Target | 1,710,444 | 1,712,019 | | 821,481 | | | | | |

Cash Reserves Target

100% cash reserves per bond covenants

Fund Purpose:
The Smart Streets Debt Service Reserve Fund accounts for debt service reserve on the 2015 Smart Streets bond that had a par amount of \$25 million. The accounting records are maintained in trustee bank accounts.

Explanation of Revenue Sources:
The trustee bank receives debt service 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 River West TIF Fund (#324) transfers money into this fund semi-annually to cover debt service payments. 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 were tracked in the Smart Streets Bond Capital Fund (#753).

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| | | | |
|------------------|----------------------------------|--------------------|-----|
| Fund Name | Eddy Street Commons Bond Capital | Fund Number | 759 |
| Fund Type | Capital Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 121 | 65 | - | - | 3 | | 3 | (3) | - |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 121 | 65 | - | - | 3 | | 3 | (3) | - |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|--|---|---|---|
| Supplies | - | - | - | - | - | | - | - | - |
|-----------------|---|---|---|---|---|--|---|---|---|

Services & Charges

| | | | | | | | | | |
|-------------------------------------|--------------|----------|----------|----------|----------|--|----------|----------|----------|
| Professional Services | 1,500 | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 1,500 | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|----------------|------------------|------------------|----------|------------------|----------------|----------|----------------|------------------|------------|
| Capital | 8,477,690 | 4,602,119 | - | 3,048,122 | 215,224 | - | 215,224 | 2,832,898 | 93% |
|----------------|------------------|------------------|----------|------------------|----------------|----------|----------------|------------------|------------|

| | | | | | | | | | |
|---------------------------|------------------|------------------|----------|------------------|----------------|----------|----------------|------------------|------------|
| Total Expenditures | 8,479,190 | 4,602,119 | - | 3,048,122 | 215,224 | - | 215,224 | 2,832,898 | 93% |
|---------------------------|------------------|------------------|----------|------------------|----------------|----------|----------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|--------------------|--------------------|----------|--------------------|------------------|----------|------------------|----------|----------|
| Net Surplus / (Deficit) | (8,479,069) | (4,602,054) | - | (3,048,122) | (215,221) | - | (215,221) | - | - |
|--------------------------------|--------------------|--------------------|----------|--------------------|------------------|----------|------------------|----------|----------|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|-----------|------------------|--|--|--|--|
| Beginning Cash Balance | 16,129,314 | 7,650,244 | | 3,048,190 | | | | | |
| Cash Adjustments | - | - | | - | | | | | |
| Ending Cash Balance | 7,650,244 | 3,048,190 | | 68 | 2,832,969 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

| |
|---|
| Cash Reserves Target |
| No reserve requirement - Bond capital fund - spend down to zero |

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, debt schedule #163). The funds will be spent on Phase II of the Eddy Street Commons, a mixed-use development area just south of the University of Notre Dame.

Explanation of Revenue Sources:

Initial revenues were bond proceeds from the \$25 million Eddy Street Commons Bond issued in 2017 (closing date 8/14/17, debt schedule #163). Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

This fund is expected to be spent down or fully encumbered in 2019.

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| | | | |
|------------------|---------------------------------------|--------------------|-----|
| Fund Name | Eddy Street Commons Bond Debt Service | Fund Number | 760 |
| Fund Type | Debt Service Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 6,428 | 8,792 | 6,000 | 6,000 | 441 | - | 441 | 5,559 | 93% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 2,223,472 | 1,298,125 | 1,390,625 | 1,390,625 | 648,125 | - | 648,125 | 742,500 | 53% |
| Total Revenue | 2,229,900 | 1,306,917 | 1,396,625 | 1,396,625 | 648,566 | | 648,566 | 748,059 | 54% |

| | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|----------|----------|----------|------------------|-------------|
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 25,000 | 50,000 | 145,000 | 145,000 | - | - | - | 145,000 | 100% |
| Interest & Fees | 1,253,472 | 1,248,125 | 1,246,625 | 1,246,625 | - | - | - | 1,246,625 | 100% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 1,278,472 | 1,298,125 | 1,391,625 | 1,391,625 | - | - | - | 1,391,625 | 100% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------|----------|----------|------------------|-------------|
| Total Expenditures | 1,278,472 | 1,298,125 | 1,391,625 | 1,391,625 | - | - | - | 1,391,625 | 100% |
|---------------------------|------------------|------------------|------------------|------------------|----------|----------|----------|------------------|-------------|

| | | | | | | | | | |
|--------------------------------|----------------|--------------|--------------|--------------|----------------|--|----------------|--|--|
| Net Surplus / (Deficit) | 951,428 | 8,792 | 5,000 | 5,000 | 648,566 | | 648,566 | | |
|--------------------------------|----------------|--------------|--------------|--------------|----------------|--|----------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|--|--|------------------|--|--|
| Beginning Cash Balance | 2,501,480 | 3,452,908 | | 3,461,700 | | | | | |
| Cash Adjustments | - | - | | - | | | | | |
| Ending Cash Balance | 3,452,908 | 3,461,700 | | 3,466,700 | | | 4,110,266 | | |
| Cash Reserves Target | 2,500,000 | 2,500,000 | | 2,500,000 | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| \$2,500,000 minimum |

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. 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. The bonds were closed on August 14, 2017 and the par amount was \$25 million.

Explanation of Revenue Sources:
This fund receives debt service payments from the City (recorded as interfund transfers) and passes them to bondholders through trustee banks. This fund also receives revenue from interest earned on the cash held 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 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 Capital Fund (#759).

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| | | | |
|------------------|------------------------------|--------------------|------------|
| Fund Name | Motor Vehicle Highway | Fund Number | 202 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|-------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Intergov./ Shared Revenues | 6,870,730 | 3,209,051 | 3,041,250 | 3,041,250 | 234,945 | | 234,945 | 2,806,305 | 92% |
| Licenses & Permits | - | 3,150 | 3,000 | 3,000 | 50 | | 50 | 2,950 | 98% |
| Charges for Services | 246,361 | 253,301 | 232,670 | 232,670 | 15,574 | | 15,574 | 217,096 | 93% |
| Interest Earnings | 137,767 | 146,469 | 28,864 | 28,864 | (12,258) | | (12,258) | 41,122 | 142% |
| Other Income | 56,611 | 42,383 | 5,300 | 5,300 | 2,291 | | 2,291 | 3,009 | 57% |
| Interfund Allocation Reimb | - | 138,150 | 149,020 | 149,020 | 12,411 | | 12,411 | 136,609 | 92% |
| Interfund Transfers In | 3,814,963 | 3,852,066 | 4,437,750 | 4,437,750 | 369,818 | | 369,818 | 4,067,932 | 92% |
| Total Revenue | 11,126,434 | 7,644,569 | 7,897,854 | 7,897,854 | 622,831 | | 622,831 | 7,275,023 | 92% |

| Expenditures by Division | | | | | | | | | |
|---------------------------------|-------------------|-------------------|------------------|------------------|----------------|----------------|------------------|------------------|------------|
| Streets / Traffic & Lighting | 8,914,649 | 9,441,018 | 7,230,493 | 7,474,820 | 802,562 | 629,555 | 1,432,117 | 6,042,703 | 81% |
| Curb & Sidewalk Program | 1,322,900 | 1,494,709 | 1,681,932 | 1,765,355 | 81,845 | 61,052 | 142,897 | 1,622,458 | 92% |
| Total Expenditures | 10,237,548 | 10,935,727 | 8,912,425 | 9,240,175 | 884,407 | 690,606 | 1,575,014 | 7,665,161 | 83% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 2,885,203 | 2,602,952 | 2,295,114 | 2,295,114 | 231,888 | - | 231,888 | 2,063,226 | 90% |
| Fringe Benefits | 1,351,638 | 970,717 | 928,777 | 928,777 | 121,286 | - | 121,286 | 807,491 | 87% |
| Total Personnel | 4,236,841 | 3,573,668 | 3,223,891 | 3,223,891 | 353,174 | - | 353,174 | 2,870,717 | 89% |

| | | | | | | | | | |
|-----------------|------------------|------------------|------------------|------------------|---------------|----------------|----------------|------------------|------------|
| Supplies | 1,701,021 | 1,080,335 | 1,209,775 | 1,812,474 | 76,931 | 579,097 | 656,028 | 1,156,446 | 64% |
|-----------------|------------------|------------------|------------------|------------------|---------------|----------------|----------------|------------------|------------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|------------------|------------|
| Professional Services | 670,422 | 645,007 | 749,014 | 830,722 | 28,699 | 53,009 | 81,708 | 749,014 | 90% |
| Printing & Advertising | 263 | 222 | 5,740 | 5,740 | - | 500 | 500 | 5,240 | 91% |
| Utilities | 45,568 | 49,037 | 49,200 | 49,820 | 3,555 | 8,469 | 12,024 | 37,796 | 76% |
| Education & Training | 4,425 | 9,540 | 15,000 | 15,000 | - | 0 | 0 | 15,000 | 100% |
| Travel | 1,716 | 3,391 | 15,000 | 15,000 | - | - | - | 15,000 | 100% |
| Repairs & Maintenance | 1,679,173 | 424,771 | 1,047,588 | 690,214 | 120,142 | 47,619 | 167,761 | 522,453 | 76% |
| Interfund Allocations | 1,018,733 | 1,628,279 | 1,534,987 | 1,534,987 | 127,911 | - | 127,911 | 1,407,076 | 92% |
| Debt Service | | | | | | | | | |
| Principal | 719,026 | 734,901 | 869,006 | 869,006 | 169,495 | - | 169,495 | 699,511 | 80% |
| Interest & Fees | 37,504 | 45,227 | 69,940 | 69,940 | 4,459 | - | 4,459 | 65,481 | 94% |
| Other Services & Charges | 94,989 | 177,033 | 123,284 | 123,381 | 42 | 1,912 | 1,954 | 121,427 | 98% |
| Interfund Transfers Out | - | 2,500,000 | - | - | - | - | - | - | - |
| Total Services & Charges | 4,271,818 | 6,217,408 | 4,478,759 | 4,203,810 | 454,302 | 111,509 | 565,812 | 3,637,998 | 87% |

| | | | | | | | | | |
|----------------|---------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| Capital | 27,868 | 64,316 | - |
|----------------|---------------|---------------|----------|----------|----------|----------|----------|----------|----------|

| | | | | | | | | | |
|---------------------------|-------------------|-------------------|------------------|------------------|----------------|----------------|------------------|------------------|------------|
| Total Expenditures | 10,237,548 | 10,935,727 | 8,912,425 | 9,240,175 | 884,407 | 690,606 | 1,575,014 | 7,665,161 | 83% |
|---------------------------|-------------------|-------------------|------------------|------------------|----------------|----------------|------------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|----------------|--------------------|--------------------|--------------------|------------------|--|------------------|--|--|
| Net Surplus / (Deficit) | 888,885 | (3,291,158) | (1,014,571) | (1,342,321) | (261,576) | | (952,183) | | |
|--------------------------------|----------------|--------------------|--------------------|--------------------|------------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|--|--|--|------------------|--|
| Beginning Cash Balance | 7,132,834 | 8,012,501 | | 4,732,078 | | | | | |
| Cash Adjustments | (9,218) | 10,735 | | - | | | | | |
| Ending Cash Balance | 8,012,501 | 4,732,078 | | 3,389,757 | | | | 4,478,160 | |
| Cash Reserves Target | 2,559,387 | 2,733,932 | | 2,310,044 | | | | | |

| | |
|-----------------------------|--|
| Cash Reserves Target | |
| 25% of Annual expenditures | |

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 2019, 20.59 miles of streets were resurfaced and 878 tons of patch mix were used to fix an estimated 61,217 potholes. In 2019, the Street Department revived its crack-sealing program in an effort to mitigate water infiltration through cracks in the street surface. During this first season, crews crack-sealed 29 miles of streets. 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. In 2019, there were roughly 1,650 work orders for sign maintenance, installation and/or removal. 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. Additionally, Traffic & Lighting is responsible for street painting, i.e., line striping, crosswalks, stop bars, etc. In 2019, they painted 330.03 miles of City streets.
- Curb & Sidewalk:** An annual program to replace sidewalks, curbs, and curb ramps in poor condition at residential properties throughout the City. City Council members select the locations and they are reviewed by Engineering for bidding as a public works project.

Explanation of Revenue Sources:
This fund receives gas tax and wheel tax revenue from the State of Indiana.
In April 2017, Indiana lawmakers passed House Enrolled Act 1002-2017 to raise extra funds to repair the state's roads and bridges. The bill raised the gas, special fuel, and motor carrier surcharge taxes by 10 cents. On July 1, 2018, the gas tax increased from 18 to 28 cents per gallon. Despite this increase, the City's gas tax revenue decreased by \$500k from 2018 to 2019 due to changes to the State's distribution formula which keeps more funds at the State level. Revenue is forecasted conservatively given the current conditions. The City continues to work with the State to understand the gasoline tax revenue estimates for the coming years.
As this fund's revenues decrease, the City continues to use income tax revenues to support the current level of street maintenance and repair, transferring funds from County Option Income Tax Fund (#404).

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Street Department - Historically, Streets has used approximately \$450k from the Local Road & Street Fund (#251) to pay for asphalt and related paving materials. In 2018, Streets earmarked \$600k of its street maintenance budget in the Motor Vehicle Highway Fund (#202) for contracted paving work. In 2019, it was decided to budget an additional \$550k in the Motor Vehicle Highway Fund (#202) for paving materials and to use Local Road & Street Fund (#251) dollars to fund contracted paving. In 2020, contracted paving is budgeted at \$400k in the Motor Vehicle Highway Fund (#202) and \$600k in the Local Road & Street Fund (#251).
Curb & Sidewalk Program - Three (3) Concrete Finishers were added to the 2019 budget. The addition of these positions enabled the Curb & Sidewalk crew to increase curb work production from 2,601 feet in 2018 to 4,038 feet in 2019 and sidewalk production from 2,844 feet in 2018 to 4,943 feet in 2019. In 2020, an additional \$200,000 was budgeted for the Curb & Sidewalk program per Council's request.

City of South Bend, Indiana

Monthly Financial Report

January 31, 2020

| | | | |
|------------------|------------------------------|--------------------|------------|
| Fund Name | MVH Restricted Fund | Fund Number | 266 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | 3,209,051 | 3,041,250 | 3,041,250 | 234,945 | - | 234,945 | 2,806,305 | 92% |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | - | 12,367 | 144 | 144 | (1,359) | - | (1,359) | 1,503 | 1044% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | 3,221,418 | 3,041,394 | 3,041,394 | 233,586 | | 233,586 | 2,807,808 | 92% |

Expenditures by Type

| | | | | | | | | | |
|------------------------|---|----------------|------------------|------------------|---|---|---|------------------|-------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | 290,561 | 988,102 | 988,102 | - | - | - | 988,102 | 100% |
| Fringe Benefits | - | 148,185 | 441,276 | 441,276 | - | - | - | 441,276 | 100% |
| Total Personnel | - | 438,746 | 1,429,378 | 1,429,378 | - | - | - | 1,429,378 | 100% |

| | | | | | | | | | |
|-----------------|---|------------------|------------------|------------------|-----------|---------------|---------------|------------------|------------|
| Supplies | - | 1,355,841 | 1,157,640 | 1,187,026 | 66 | 16,675 | 16,742 | 1,170,284 | 99% |
|-----------------|---|------------------|------------------|------------------|-----------|---------------|---------------|------------------|------------|

Services & Charges

| | | | | | | | | | |
|-------------------------------------|---|----------------|----------------|----------------|--------------|---|--------------|----------------|------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | 774,629 | 439,246 | 839,246 | 5,095 | - | 5,095 | 834,151 | 99% |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | 774,629 | 439,246 | 839,246 | 5,095 | - | 5,095 | 834,151 | 99% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|---|------------------|------------------|------------------|--------------|---------------|---------------|------------------|------------|
| Total Expenditures | - | 2,569,216 | 3,026,264 | 3,455,650 | 5,161 | 16,675 | 21,837 | 3,433,813 | 99% |
|---------------------------|---|------------------|------------------|------------------|--------------|---------------|---------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|---|----------------|---------------|------------------|----------------|--|----------------|--|--|
| Net Surplus / (Deficit) | - | 652,202 | 15,130 | (414,256) | 228,424 | | 211,749 | | |
|--------------------------------|---|----------------|---------------|------------------|----------------|--|----------------|--|--|

| | | | | | | | | | |
|----------------------------|---|----------------|---|----------------|----------------|---|---|---|-----------------------------------|
| Beginning Cash Balance | - | - | - | 648,877 | - | - | - | - | Cash Reserves Target |
| Cash Adjustments | - | (3,325) | - | - | - | - | - | - | |
| Ending Cash Balance | - | 648,877 | - | 234,621 | 883,266 | - | - | - | 25% of Annual expenditures |
| Cash Reserves Target | - | 642,304 | - | 863,913 | - | - | - | - | |

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, Staffing, 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
January 31, 2020**

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

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | 1,827,580 | 1,858,579 | 1,539,462 | 1,539,462 | 159,736 | - | 159,736 | 1,379,726 | 90% |
| Intergov./ Grants | 292,498 | 117,020 | 350,000 | 350,000 | - | - | - | 350,000 | 100% |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 70,031 | 111,308 | 4,098 | 4,098 | (13,654) | - | (13,654) | 17,752 | 433% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | 412,635 | 38,375 | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | 2,500,000 | - | - | - | - | - | - | - |
| Total Revenue | 2,602,744 | 4,625,282 | 1,893,560 | 1,893,560 | 146,081 | | 146,081 | 1,747,478 | 92% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|----------------|---------------|----------------|----------------|----------|---------------|---------------|----------------|------------|
| Supplies | 555,400 | 63,646 | 250,000 | 278,876 | - | 28,876 | 28,876 | 250,000 | 90% |
|-----------------|----------------|---------------|----------------|----------------|----------|---------------|---------------|----------------|------------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|---------------|----------------|----------------|------------------|------------|
| Professional Services | 14,000 | 175,032 | 80,000 | 671,081 | 11,103 | 579,978 | 591,081 | 80,000 | 12% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | 764,121 | 376,289 | 1,250,000 | 1,580,211 | 9,654 | 320,557 | 330,210 | 1,250,001 | 79% |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | 5,000 | 15,000 | 15,000 | - | - | - | 15,000 | 100% |
| Interfund Transfers Out | 284,500 | 617,569 | 1,000,000 | 1,000,000 | - | - | - | 1,000,000 | 100% |
| Total Services & Charges | 1,062,621 | 1,173,890 | 2,345,000 | 3,266,292 | 20,757 | 900,535 | 921,291 | 2,345,001 | 72% |

| | | | | | | | | | |
|----------------|----------------|------------------|----------------|------------------|--------------|------------------|------------------|----------------|------------|
| Capital | 391,854 | 2,095,286 | 400,000 | 2,242,515 | 2,208 | 1,840,308 | 1,842,515 | 400,000 | 18% |
|----------------|----------------|------------------|----------------|------------------|--------------|------------------|------------------|----------------|------------|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|---------------|------------------|------------------|------------------|------------|
| Total Expenditures | 2,009,875 | 3,332,822 | 2,995,000 | 5,787,683 | 22,964 | 2,769,718 | 2,792,683 | 2,995,001 | 52% |
|---------------------------|------------------|------------------|------------------|------------------|---------------|------------------|------------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|----------------|------------------|--------------------|--------------------|----------------|--|--------------------|--|--|
| Net Surplus / (Deficit) | 592,869 | 1,292,460 | (1,101,440) | (3,894,123) | 123,117 | | (2,646,601) | | |
|--------------------------------|----------------|------------------|--------------------|--------------------|----------------|--|--------------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|--|--|--|--|
| Beginning Cash Balance | 3,340,696 | 3,929,500 | | 5,220,874 | | | | | |
| Cash Adjustments | (4,065) | (1,086) | | - | | | | | |
| Ending Cash Balance | 3,929,500 | 5,220,874 | | 1,326,751 | 5,365,237 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| No reserve requirement |

Fund Purpose:
This fund is used to track expenditures for road projects managed by the Engineering division of the Department of Public Works.

Explanation of Revenue Sources:
This fund receives gas taxes from the State of Indiana as its primary revenue source, forecasted conservatively given the changes in the State's distribution formula. 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. In 2019, \$2.5 million was transferred from the Economic Development Income Tax Fund (EDIT) Fund (#408) to cover the cost of 20% local match for the Bendix Drive Pavement Replacement Project.

Explanation of Expenditures and Significant Changes/Variations:
The major project in this fund is the Bendix Drive Pavement Replacement Project: road reconstruction along Bendix Drive from Lathrop Road to the south end of the bridges over the Indiana Toll Road. The construction cost estimate is \$4,816,000 (2020 letting). Other expenditures are for general street maintenance, traffic calming, outsourced paving, and traffic signal maintenance. Interfund transfers out in 2019 through 2024 are transfers to the Local Road & Bridge Grant Fund (#265) to match the Community Crossings state grant from INDOT. The grant is a 50/50 matching program.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | |
|------------------|---------------------------|--------------------|-----|
| Fund Name | LOIT Special Distribution | Fund Number | 257 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | 670,000 | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 37,969 | 10,229 | 2,181 | 2,181 | (397) | - | (397) | 2,578 | 118% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | 185,734 | 92,453 | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 254,000 | - | - | - | - | - | - | - | - |
| Total Revenue | 1,147,703 | 102,682 | 2,181 | 2,181 | (397) | | (397) | 2,578 | 118% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|------------------|----------------|----------|---------------|---------------|---------------|---------------|----------|-----------|
| Professional Services | 390,739 | 257,469 | - | 23,860 | 13,231 | 10,629 | 23,860 | - | 0% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | 1,340,000 | - | - | - | - | - | - | - | - |
| Total Services & Charges | 1,730,739 | 257,469 | - | 23,860 | 13,231 | 10,629 | 23,860 | - | 0% |

| | | | | | | | | | |
|----------------|---------|---------|---|---------|--------|---------|---------|---|----|
| Capital | 939,155 | 434,025 | - | 140,227 | 19,107 | 121,120 | 140,227 | - | 0% |
|----------------|---------|---------|---|---------|--------|---------|---------|---|----|

| | | | | | | | | | |
|---------------------------|------------------|----------------|----------|----------------|---------------|----------------|----------------|----------|-----------|
| Total Expenditures | 2,669,894 | 691,494 | - | 164,087 | 32,338 | 131,749 | 164,087 | - | 0% |
|---------------------------|------------------|----------------|----------|----------------|---------------|----------------|----------------|----------|-----------|

| | | | | | | | | | |
|--------------------------------|--------------------|------------------|--------------|------------------|-----------------|--|------------------|--|--|
| Net Surplus / (Deficit) | (1,522,191) | (588,812) | 2,181 | (161,906) | (32,735) | | (164,484) | | |
|--------------------------------|--------------------|------------------|--------------|------------------|-----------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|--------------|----------------|--|--|--|--|
| Beginning Cash Balance | 2,281,338 | 759,357 | | 170,335 | | | | | |
| Cash Adjustments | 210 | (210) | | - | | | | | |
| Ending Cash Balance | 759,357 | 170,335 | | 8,429 | 138,293 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

| |
|--|
| Cash Reserves Target |
| No reserve requirement - one-time distribution - spend down to zero |

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:
Based on the fund purpose listed above, the one-time payment of local income tax received for infrastructure improvements has been expended and therefore this fund is slated to be inactivated.

Explanation of Expenditures and Significant Changes/Variations:
The City continues to use this cash to help fund infrastructure projects. The fund should be spent down in the next year or so. Projects are managed by the Engineering division of the Department of Public Works.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | | | | | | | |
|-------------------------------------|---------------------------|------------------|------------------|------------------|---------------------|--|----------------------|------------------|-------------------|
| Fund Name | Local Road & Bridge Grant | | | | | Fund Number | 265 | | |
| Fund Type | Special Revenue Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | | |
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | 553,253 | 1,000,000 | 1,000,000 | - | | - | 1,000,000 | 100% |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 6,282 | 8,641 | 2,656 | 2,656 | (1,062) | | (1,062) | 3,718 | 140% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | 1,370,500 | 553,253 | 1,000,000 | 1,000,000 | - | | - | 1,000,000 | 100% |
| Total Revenue | 1,376,782 | 1,115,147 | 2,002,656 | 2,002,656 | (1,062) | | (1,062) | 2,003,718 | 100% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | 1,704,898 | 996,856 | 2,000,000 | 2,974,341 | 80,354 | 893,987 | 974,341 | 2,000,000 | 67% |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | 334,741 | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 2,039,640 | 996,856 | 2,000,000 | 2,974,341 | 80,354 | 893,987 | 974,341 | 2,000,000 | 67% |
| Capital | - | - | - | - | - | | - | - | - |
| Total Expenditures | 2,039,640 | 996,856 | 2,000,000 | 2,974,341 | 80,354 | 893,987 | 974,341 | 2,000,000 | 67% |
| Net Surplus / (Deficit) | (662,857) | 118,291 | 2,656 | (971,685) | (81,416) | | (975,402) | | |
| Beginning Cash Balance | 992,943 | 330,177 | | 448,377 | | Cash Reserves Target | | | |
| Cash Adjustments | 91 | (91) | | - | | No reserve requirement - Grant fund - spend down to zero | | | |
| Ending Cash Balance | 330,177 | 448,377 | | (523,308) | 368,786 | | | | |
| Cash Reserves Target | - | - | | - | - | | | | |

Fund Purpose:
This fund was established in December 2016 to account for the receipt of the Community Crossings state grant and matching revenue (50/50) 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 a \$1 million Community Crossings state matching grant from INDOT. The City's matching portion, \$1 million, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).
In 2018, actual grant dollars received were \$670,000. The City's matching portion, \$670,000, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).
In 2019, revenue was budgeted at \$600,000 based on a conservative estimate of anticipated grant funding. This will be matched by an interfund transfer from Local Road & Street Fund (#251).
In 2020, the City is seeking \$1 million in grant funding. This will be matched by an interfund transfer from Local Road & Street Fund (#251).

Explanation of Expenditures and Significant Changes/Variations:
2020 Expenditures are calculated on anticipated grant proceeds, plus the City's matching portion funded by Local Roads & Street Fund (#251). The Community Crossings Matching Grant project includes pavement reconstruction - asphalt milling and resurfacing and curb ramps. Projects are managed by the Engineering division of the Department of Public Works.

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| | | | | | | | | | |
|-------------------------------------|---------------------------------|------------------|-----------------|--------------------|---------------------|---------------------|--|------------------|-------------------|
| Fund Name | Major Moves Construction | | | | | Fund Number | 412 | | |
| Fund Type | Capital Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | | |
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 50,664 | 60,743 | 8,000 | 8,000 | (5,181) | | (5,181) | 13,181 | 165% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 493,328 | 584,181 | 493,328 | 493,328 | - | | - | 493,328 | 100% |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 543,992 | 644,925 | 501,328 | 501,328 | (5,181) | | (5,181) | 506,509 | 101% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | 1,502 | 500,000 | 597,870 | - | 97,870 | 97,870 | 500,000 | 84% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | 671,364 | 710,820 | - | 142,099 | 3,746 | 138,352 | 142,099 | - | 0% |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 671,364 | 712,322 | 500,000 | 739,969 | 3,746 | 236,222 | 239,969 | 500,000 | 68% |
| Capital | 7,090 | 513,712 | - | 932,316 | 8,187 | 79,190 | 87,376 | 844,940 | 91% |
| Total Expenditures | 678,454 | 1,226,034 | 500,000 | 1,672,285 | 11,933 | 315,412 | 327,345 | 1,344,940 | 80% |
| Net Surplus / (Deficit) | (134,462) | (581,109) | 1,328 | (1,170,957) | (17,114) | (332,526) | | | |
| Beginning Cash Balance | 2,910,880 | 2,772,697 | | 2,190,822 | | | Cash Reserves Target | | |
| Cash Adjustments | (3,722) | (766) | | - | | | No reserve requirement - Capital fund - spend down to zero | | |
| Ending Cash Balance | 2,772,697 | 2,190,822 | | 1,019,865 | 2,182,623 | | | | |
| Cash Reserves Target | - | - | | - | - | | | | |

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 managed by the Engineering division of the Department of Public Works.

Explanation of Revenue Sources:
In February 2017, the City received a \$1 million Community Crossings state matching grant from INDOT. The City's matching portion, \$1 million, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).
In 2018, actual grant dollars received were \$670,000. The City's matching portion, \$670,000, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).
In 2019, revenue was budgeted at \$600,000 based on a conservative estimate of anticipated grant funding. This will be matched by an interfund transfer from Local Road & Street Fund (#251).
In 2020, the City is seeking \$1 million in grant funding. This will be matched by an interfund transfer from Local Road & Street Fund (#251).

Explanation of Expenditures and Significant Changes/Variations:
This fund receives principal and interest income from interfund loans (debt schedules 84 & 85) being repaid by the River East Residential TIF Fund (#436). The loans will be paid off in 2024 and 2029. This fund also receives revenue from interest earned on the fund's cash balance.
Since the original funding for Major Moves was realized in 2006 from the lease proceeds of the Indiana Toll Road and the interfund loans will eventually be paid off, there will be no funding source remaining by 2029. At that time, this fund will be spent down to zero.

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| | | | |
|------------------|-------------------------------|--------------------|------------|
| Fund Name | Solid Waste Operations | Fund Number | 610 |
| Fund Type | Enterprise Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | 5,408,816 | 5,463,922 | 5,604,450 | 5,604,450 | 437,973 | | 437,973 | 5,166,477 | 92% |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 9,741 | 10,429 | - | - | (1,035) | | (1,035) | 1,035 | - |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 75,596 | 13,220 | 12,700 | 12,700 | - | | - | 12,700 | 100% |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 5,494,152 | 5,487,571 | 5,617,150 | 5,617,150 | 436,938 | | 436,938 | 5,180,212 | 92% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|----------------|--|----------------|------------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 1,067,278 | 1,030,068 | 1,132,274 | 1,132,274 | 81,844 | | 81,844 | 1,050,430 | 93% |
| Fringe Benefits | 502,791 | 421,865 | 518,320 | 518,320 | 47,993 | | 47,993 | 470,327 | 91% |
| Total Personnel | 1,570,069 | 1,451,934 | 1,650,594 | 1,650,594 | 129,837 | | 129,837 | 1,520,757 | 92% |

| | | | | | | | | | | |
|-----------------|---------|---------|---------|---------|--------|--|---------|---------|---------|-----|
| Supplies | 277,367 | 254,413 | 424,000 | 454,360 | 17,147 | | 190,605 | 207,752 | 246,608 | 54% |
|-----------------|---------|---------|---------|---------|--------|--|---------|---------|---------|-----|

| Services & Charges | | | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|----------------|--|----------------|------------------|------------------|------------|
| Professional Services | - | - | - | - | - | | - | - | - | |
| Printing & Advertising | - | - | 5,193 | 5,193 | - | | - | 5,193 | 100% | |
| Utilities | - | - | - | - | - | | - | - | - | |
| Education & Training | 11,509 | 975 | 20,000 | 20,000 | - | | - | 20,000 | 100% | |
| Travel | 2,556 | 1,137 | 9,900 | 9,900 | - | | - | 9,900 | 100% | |
| Repairs & Maintenance | 972,796 | 810,289 | 720,000 | 720,000 | 72,273 | | 72,273 | 647,727 | 90% | |
| Interfund Allocations | 851,115 | 998,406 | 958,978 | 958,978 | 79,913 | | 79,913 | 879,065 | 92% | |
| Insurance | - | - | - | - | - | | - | - | - | |
| Debt Service | - | - | - | - | - | | - | - | - | |
| Principal | - | - | - | - | - | | - | - | - | |
| Interest & Fees | - | - | - | - | - | | - | - | - | |
| Grants & Subsidies | - | - | - | - | - | | - | - | - | |
| Other Services & Charges | 884,322 | 998,584 | 1,036,700 | 1,041,146 | 80,866 | | 866,031 | 946,897 | 9% | |
| Interfund Transfers Out | 1,004,039 | 1,053,026 | 1,231,349 | 1,231,349 | 185,000 | | - | 185,000 | 85% | |
| Total Services & Charges | 3,726,338 | 3,862,416 | 3,982,120 | 3,986,566 | 418,052 | | 866,031 | 1,284,083 | 2,702,483 | 68% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|--|---|---|---|
| Capital | - | - | - | - | - | | - | - | - |
|----------------|---|---|---|---|---|--|---|---|---|

| | | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------------|--|------------------|------------------|------------------|------------|
| Total Expenditures | 5,573,774 | 5,568,762 | 6,056,714 | 6,091,520 | 565,035 | | 1,056,636 | 1,621,672 | 4,469,848 | 73% |
|---------------------------|------------------|------------------|------------------|------------------|----------------|--|------------------|------------------|------------------|------------|

| | | | | | | | | | | |
|--------------------------------|-----------------|-----------------|------------------|------------------|------------------|--|--------------------|--|--|--|
| Net Surplus / (Deficit) | (79,622) | (81,191) | (439,564) | (474,370) | (128,097) | | (1,184,734) | | | |
|--------------------------------|-----------------|-----------------|------------------|------------------|------------------|--|--------------------|--|--|--|

| | | | | | | | | | | |
|----------------------------|----------------|----------------|--|-----------------|----------------|-----------------------------|--|--|--|--|
| Beginning Cash Balance | 533,909 | 526,853 | | 448,091 | | Cash Reserves Target | | | | |
| Cash Adjustments | 72,566 | 2,429 | | - | | | | | | |
| Ending Cash Balance | 526,853 | 448,091 | | (26,279) | 344,007 | | | | | |
| Cash Reserves Target | 557,377 | 556,876 | | 609,152 | | 10% of Annual expenditures | | | | |

Fund Purpose:
This fund accounts for the operations of the Solid Waste Division of the Department of Public Works. 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 an area landfill/transfer station and recycling centers. The City may pursue a trash/yard waste collection fee increase to cover expenses. The most recent rate increases were in 2008 (ordinance no. 9861-08) and 2017 (ordinance no. 10400-15).

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Landfill costs continue to rise and are forecasted to increase 3% per year. The yard waste program participation increased from 52% in 2018 to 61% in 2019. This requires additional yard waste totes and overtime wages. In 2020, an additional \$10,000 is budgeted in Education & Training for training on the new route software. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020. Due to the annual increases in wages/benefits, maintenance, disposal and allocation costs the City is requesting trash/yard waste collection fee increase to cover expenses.
Solid Waste's capital needs are tracked in a separate capital fund (#611). Funds are transferred to capital fund as needed for the payment of debt service payments for capital leases. The City purchases new trash trucks through 5-year capital leases.

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| | | | | | | | | | |
|-------------------------------------|---------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|--|-------------------|----------------------|
| Fund Name | Solid Waste Capital | | | | | Fund Number | 611 | | |
| Fund Type | Enterprise Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 1,654 | 5,160 | 617 | 617 | (153) | | (153) | 770 | 125% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 1,435 | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | 1,004,039 | 1,053,026 | 1,231,349 | 1,231,349 | 185,000 | | 185,000 | 1,046,349 | 85% |
| Total Revenue | 1,007,128 | 1,058,186 | 1,231,966 | 1,231,966 | 184,847 | | 184,847 | 1,047,119 | 85% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 937,090 | 970,891 | 1,159,236 | 1,159,236 | 177,896 | | 177,896 | 981,340 | 85% |
| Interest & Fees | 65,381 | 67,113 | 72,113 | 72,113 | 7,155 | | 7,155 | 64,958 | 90% |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 1,002,470 | 1,038,004 | 1,231,349 | 1,231,349 | 185,051 | | 185,051 | 1,046,298 | 85% |
| Capital | - | - | - | 94,000 | - | | 94,000 | 94,000 | 0% |
| Total Expenditures | 1,002,470 | 1,038,004 | 1,231,349 | 1,325,349 | 185,051 | | 279,051 | 1,046,298 | 79% |
| Net Surplus / (Deficit) | 4,657 | 20,182 | 617 | (93,383) | (204) | | (94,204) | | |
| Beginning Cash Balance | 39,995 | 44,603 | | 64,773 | | | | | |
| Cash Adjustments | (49) | (12) | | - | | | | | |
| Ending Cash Balance | 44,603 | 64,773 | | (28,610) | 64,832 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |
| | | | | | | | Cash Reserves Target | | |
| | | | | | | | No reserve requirement - Capital fund - spend down to zero | | |

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

Explanation of Revenue Sources:
This fund receives interfund transfers from the Solid Waste Operations Fund (#610) to cover expenditures as needed.

Explanation of Expenditures and Significant Changes/Variations:
Over the next five years, Solid Waste plans to replace older trucks with side-load dedicated units, replacing about two trucks a year. These trucks will be purchased with capital lease proceeds and paid off over a 5-year period.
2019 expenditures included \$94,000 for the purchase of new route software.
2020 expenditures include a side-load dedicated unit (trask truck) and a used bobcat.

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| Fund Name | Water Works Operations | | | | | Fund Number | 620 | | | |
|--|------------------------|-------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|-----------------------------|--|
| Fund Type | Enterprise Funds | | | | | | | | | |
| Control | City Funds | | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget | |
| Revenue | | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - | |
| Local Income Taxes | - | - | - | - | - | - | - | - | - | |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - | |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - | |
| Licenses & Permits | - | - | - | - | - | - | - | - | - | |
| Charges for Services | 15,388,151 | 18,428,418 | 19,419,036 | 19,419,036 | 1,423,593 | - | 1,423,593 | 17,995,443 | 93% | |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - | |
| Interest Earnings | 52,112 | 72,870 | 30,000 | 30,000 | (10,917) | - | (10,917) | 40,917 | 136% | |
| Debt Proceeds | - | - | - | - | - | - | - | - | - | |
| Donations | - | - | - | - | - | - | - | - | - | |
| Other Income | 33,509 | 37,155 | 47,500 | 47,500 | 4,670 | - | 4,670 | 42,830 | 90% | |
| Interfund Allocation Reimb | 1,390,950 | 1,734,889 | 1,788,327 | 1,788,327 | 149,030 | - | 149,030 | 1,639,297 | 92% | |
| Interfund Transfers In | 108,690 | 159,826 | 100,000 | 100,000 | 9,991 | - | 9,991 | 90,009 | 90% | |
| Total Revenue | 16,973,411 | 20,433,157 | 21,384,863 | 21,384,863 | 1,576,368 | | 1,576,368 | 19,808,496 | 93% | |
| Expenditures by Type | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries & Wages | 3,495,419 | 3,287,529 | 3,665,888 | 3,665,888 | 257,167 | - | 257,167 | 3,408,721 | 93% | |
| Fringe Benefits | 1,684,791 | 1,287,012 | 1,526,296 | 1,526,296 | 134,631 | - | 134,631 | 1,391,665 | 91% | |
| Total Personnel | 5,180,210 | 4,574,540 | 5,192,184 | 5,192,184 | 391,798 | | 391,798 | 4,800,386 | 92% | |
| Supplies | 1,319,059 | 1,499,242 | 1,681,960 | 1,877,578 | 152,320 | 160,012 | 312,332 | 1,565,246 | 83% | |
| Services & Charges | | | | | | | | | | |
| Professional Services | 1,373,050 | 2,013,180 | 2,600,930 | 3,063,260 | 134,134 | 852,483 | 986,617 | 2,076,643 | 68% | |
| Printing & Advertising | 469 | 1,165 | 10,359 | 10,359 | 209 | 41 | 250 | 10,109 | 98% | |
| Utilities | 777,050 | 769,708 | 833,700 | 833,700 | 60,135 | - | 60,135 | 773,565 | 93% | |
| Education & Training | 11,331 | 10,627 | 30,175 | 37,960 | 4,449 | 3,711 | 8,160 | 29,800 | 79% | |
| Travel | 2,785 | 2,386 | 18,750 | 18,750 | - | - | - | 18,750 | 100% | |
| Repairs & Maintenance | 359,337 | 321,740 | 390,200 | 498,185 | 13,491 | 102,648 | 116,139 | 382,046 | 77% | |
| Interfund Allocations | 1,339,518 | 1,979,352 | 2,184,334 | 2,184,334 | 182,026 | - | 182,026 | 2,002,308 | 92% | |
| Insurance | - | - | - | - | - | - | - | - | - | |
| Debt Service | | | | | | | | | | |
| Principal | 394,755 | 396,892 | 402,017 | 402,017 | 100,865 | 729 | 101,594 | 300,423 | 75% | |
| Interest & Fees | 35,731 | 23,014 | 15,525 | 15,525 | 6,213 | 45 | 6,257 | 9,268 | 60% | |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - | |
| Other Services & Charges | 1,222,554 | 1,886,371 | 1,556,920 | 1,679,963 | 111,451 | 248,666 | 360,117 | 1,319,846 | 79% | |
| Interfund Transfers Out | 3,778,273 | 7,202,176 | 7,582,928 | 7,582,928 | 576,053 | - | 576,053 | 7,006,875 | 92% | |
| Total Services & Charges | 9,294,853 | 14,606,609 | 15,625,838 | 16,326,981 | 1,189,026 | 1,208,322 | 2,397,348 | 13,929,633 | 85% | |
| Capital | - | - | - | - | - | - | - | - | - | |
| Total Expenditures | 15,794,122 | 20,680,391 | 22,499,982 | 23,396,743 | 1,733,145 | 1,368,334 | 3,101,478 | 20,295,265 | 87% | |
| Net Surplus / (Deficit) | 1,179,289 | (247,235) | (1,115,119) | (2,011,880) | (156,777) | | (1,525,111) | | | |
| Beginning Cash Balance | 3,482,307 | 4,629,470 | | 4,194,557 | | | | | Cash Reserves Target | |
| Cash Adjustments | (32,125) | (187,679) | | - | | | | | | |
| Ending Cash Balance | 4,629,470 | 4,194,557 | | 2,182,677 | 4,116,207 | | | | 5% of Annual expenditures | |
| Cash Reserves Target | 789,706 | 1,034,020 | | 1,169,837 | | | | | | |
| 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: | | | | | | | | | | |
| The general source of the Utilities revenue comes from the water service that is provided to its customers. Quarter 1 of 2020 includes the final three months of a two phase increase in water rates and charges. Forecast assumptions remain flat with minimal change. Other Income - consists of reimbursements, sale of fixed assets, and other miscellaneous type sales. Interfund Allocation Reimbursement - the Utility Customer Service Fee and the Payroll Cost Allocation. Transfers In - cash interest earnings received from Water Work's Funds 624, 625, 626 and 629. | | | | | | | | | | |
| Explanation of Expenditures, Staffing, and Significant Changes/Variations: | | | | | | | | | | |
| Operation expenses include those incurred in operating source of supply and pumping facilities, treatment facilities and distribution facilities. In addition, customer service costs are related to account billing and collections. Transfers Out provide the funding for annual debt service payments, capital expenditures, additional operations & maintenance (O&M) cash reserves, and for payment in lieu of taxes (PILOT) transferred to the General Fund (#101). 2020 staffing changes include two non-bargaining position title and responsibility changes. Positions are Director of Distribution and Manager-Distribution Services and Records. In 2019, there was a one-time break in the health insurance cost per employee. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Debt service principal and interest payments are for capital leases used to purchase water meters. The leases will be paid off in 2021 and 2022 (debt schedules #149 & #158). In 2020, the decrease in Other Services & Charges is due to the 2019 Budget including \$490,000 for the new utility billing software implementation project. | | | | | | | | | | |

City of South Bend, Indiana
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| | | | |
|------------------|----------------------------|--------------------|------------|
| Fund Name | Water Works Capital | Fund Number | 622 |
| Fund Type | Enterprise Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | 225,863 | 192,850 | 100,000 | 100,000 | 159,458 | - | 159,458 | (59,458) | -59% |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 35,872 | 73,538 | 25,000 | 25,000 | (9,936) | - | (9,936) | 34,936 | 140% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 8,053 | 3,241,000 | 3,862,000 | 3,862,000 | 321,837 | - | 321,837 | 3,540,163 | 92% |
| Total Revenue | 269,787 | 3,507,387 | 3,987,000 | 3,987,000 | 471,359 | | 471,359 | 3,515,641 | 88% |

| | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|-------------------------------------|---------------|---------------|----------|----------------|----------|----------------|----------------|----------|-----------|
| Services & Charges | | | | | | | | | |
| Professional Services | 11,896 | 65,611 | - | 113,792 | - | 113,792 | 113,792 | - | 0% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 11,896 | 65,611 | - | 113,792 | - | 113,792 | 113,792 | - | 0% |

| | | | | | | | | | |
|----------------|---------|-----------|-----------|-----------|--------|---------|---------|-----------|-----|
| Capital | 512,295 | 1,147,043 | 3,142,000 | 4,756,255 | 29,304 | 533,351 | 562,655 | 4,193,600 | 88% |
|----------------|---------|-----------|-----------|-----------|--------|---------|---------|-----------|-----|

| | | | | | | | | | |
|---------------------------|----------------|------------------|------------------|------------------|---------------|----------------|----------------|------------------|------------|
| Total Expenditures | 524,191 | 1,212,655 | 3,142,000 | 4,870,047 | 29,304 | 647,143 | 676,447 | 4,193,600 | 86% |
|---------------------------|----------------|------------------|------------------|------------------|---------------|----------------|----------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|------------------|----------------|------------------|----------------|--|------------------|--|--|
| Net Surplus / (Deficit) | (254,403) | 2,294,733 | 845,000 | (883,047) | 442,055 | | (205,088) | | |
|--------------------------------|------------------|------------------|----------------|------------------|----------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|--|--|--|--|
| Beginning Cash Balance | 2,150,002 | 1,892,832 | | 4,177,611 | | | | | |
| Cash Adjustments | (2,767) | (9,954) | | - | | | | | |
| Ending Cash Balance | 1,892,832 | 4,177,611 | | 3,294,564 | 4,638,375 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

| |
|--|
| Cash Reserves Target |
| No reserve requirement - Capital fund - spend down to zero |

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:
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 Expenditures and Significant Changes/Variations:
Water Meters
• 2020-2024 Interfund Transfer In includes \$800,000 annually for water meters
• restricted cash accumulation beginning in 2018-2024 will total \$5,600,000
• use of monies is for a future meter change out program

2020 projects include:

| | |
|--|---|
| <p>Building Improvements: \$235,000</p> <ul style="list-style-type: none"> • Olive Street Garage #2 roof restoration - \$35,000 • Olive Street Admin Bldg roof restoration - \$100,000 • arched building for storage of aggregate material - \$100,000 <p>Vehicles & Equipment: \$527,000</p> <ul style="list-style-type: none"> • (3) mini cargo vans - \$99,000 • (1) cargo van - \$40,000 • (1) midsize car - \$25,000 • (1) sport utility vehicle - \$33,000 • (1) 4WD pickup truck with plow - \$45,000 • (1) crew truck - \$200,000 • (1) 4WD truck with valve machine - \$65,000 • (1) mobile light generator - \$20,000 <p>Booster Pump Stations: \$78,000</p> <ul style="list-style-type: none"> • Locust booster station - \$12,000 • Topsfield booster station - \$12,000 • Winterberry booster station - \$54,000 <p>Wells: \$179,000</p> <ul style="list-style-type: none"> • Carriage Hills well field - \$64,000 • Cleveland North well field - \$115,000 | <p>Mains: \$680,000</p> <ul style="list-style-type: none"> • Water main, hydrant, and valve replacement; includes hydrostop tapping, line stop, Inserta valve (1) - \$80,000 <p>North Station Filtration Plant Rehabilitation: \$672,000 (2020) / \$950,000 (2019)</p> <p>Upgrades and replacements include:</p> <ul style="list-style-type: none"> • outdated chlorine gas system • scrubber chemical • filter media • raw water piping • dehumidification system • HVAC compressors • outdated PLCs • high service pumps <p>Pinkhook Filtration Plant Rehabilitation: \$771,000 (2020) / \$2M overall budget</p> <p>Project elements include:</p> <ul style="list-style-type: none"> • replacement of electronic actuator valves • replacement of filter underdrains • control panel and motor upgrades • air handling system upgrades • building roof repairs |
|--|---|

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| | | | |
|------------------|------------------------------|--------------------|-----|
| Fund Name | Water Works Customer Deposit | Fund Number | 624 |
| Fund Type | Enterprise Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 26,882 | 34,493 | 20,000 | 20,000 | (3,038) | - | (3,038) | 23,038 | 115% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 26,882 | 34,493 | 20,000 | 20,000 | (3,038) | | (3,038) | 23,038 | 115% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|--------------|----------|--------------|---------------|------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | 24,957 | 34,076 | 20,000 | 20,000 | 2,189 | - | 2,189 | 17,811 | 89% |
| Total Services & Charges | 24,957 | 34,076 | 20,000 | 20,000 | 2,189 | - | 2,189 | 17,811 | 89% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|---------------|---------------|---------------|---------------|--------------|----------|--------------|---------------|------------|
| Total Expenditures | 24,957 | 34,076 | 20,000 | 20,000 | 2,189 | - | 2,189 | 17,811 | 89% |
|---------------------------|---------------|---------------|---------------|---------------|--------------|----------|--------------|---------------|------------|

| | | | | | | | | | |
|--------------------------------|--------------|------------|----------|----------|----------------|--|----------------|--|--|
| Net Surplus / (Deficit) | 1,925 | 416 | - | - | (5,227) | | (5,227) | | |
|--------------------------------|--------------|------------|----------|----------|----------------|--|----------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|--|--|--|--|
| Beginning Cash Balance | 1,518,552 | 1,506,992 | | 1,284,429 | | | | | |
| Cash Adjustments | (13,485) | (222,980) | | - | | | | | |
| Ending Cash Balance | 1,506,992 | 1,284,429 | | 1,284,429 | 1,284,535 | | | | |
| Cash Reserves Target | 1,506,992 | 1,284,429 | | 1,284,429 | | | | | |

Cash Reserves Target

100% cash reserves for customer deposits

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 from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (#620).

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| | | | | | | | | | |
|-------------------------------------|------------------------------------|--------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Fund Name | Water Works Sinking (Debt Service) | | | | | Fund Number | 625 | | |
| Fund Type | Enterprise Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 15,393 | 25,708 | 20,000 | 20,000 | 1,707 | | 1,707 | 18,293 | 91% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | 1,987,140 | 2,013,000 | 1,821,486 | 1,821,486 | 101,500 | | 101,500 | 1,719,986 | 94% |
| Total Revenue | 2,002,533 | 2,038,708 | 1,841,486 | 1,841,486 | 103,207 | | 103,207 | 1,738,279 | 94% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | 2,653,962 | 1,338,099 | 1,338,099 | - | | - | 1,338,099 | 100% |
| Interest & Fees | 284,967 | 803,857 | 483,387 | 483,387 | - | | - | 483,387 | 100% |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | 15,827 | 25,229 | 20,000 | 20,000 | 2,868 | | 2,868 | 17,132 | 86% |
| Total Services & Charges | 300,794 | 3,483,048 | 1,841,486 | 1,841,486 | 2,868 | | 2,868 | 1,838,618 | 100% |
| Capital | - | - | - | - | - | | - | - | - |
| Total Expenditures | 300,794 | 3,483,048 | 1,841,486 | 1,841,486 | 2,868 | | 2,868 | 1,838,618 | 100% |
| Net Surplus / (Deficit) | 1,701,739 | (1,444,341) | - | - | 100,338 | | 100,338 | | |
| Beginning Cash Balance | 28,105 | 1,730,279 | | 285,460 | | | | | |
| Cash Adjustments | 435 | (478) | | - | | | | | |
| Ending Cash Balance | 1,730,279 | 285,460 | | 285,460 | 386,960 | | | | |
| Cash Reserves Target | 1,730,279 | 285,460 | | 285,460 | | | | | |

| |
|---------------------------------------|
| Cash Reserves Target |
| 100% cash reserves per bond covenants |

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).

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 | | | |
| Fund Type | Enterprise Funds | | | | | | | | | |
| Control | City Funds | | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget | |
| Revenue | | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - | - |
| Interest Earnings | 25,420 | 33,355 | 20,000 | 20,000 | (3,238) | | (3,238) | 23,238 | 116% | |
| Debt Proceeds | - | - | - | - | - | | - | - | - | - |
| Donations | - | - | - | - | - | | - | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - | - |
| Total Revenue | 25,420 | 33,355 | 20,000 | 20,000 | (3,238) | | (3,238) | 23,238 | 116% | |
| Expenditures by Type | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | - | - | - | - | - | - | - | - |
| Supplies | | | | | | | | | | |
| Services & Charges | | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | 24,000 | 34,582 | 20,000 | 20,000 | - | - | - | 20,000 | 100% | |
| Total Services & Charges | 24,000 | 34,582 | 20,000 | 20,000 | - | - | - | 20,000 | 100% | |
| Capital | | | | | | | | | | |
| Total Expenditures | 24,000 | 34,582 | 20,000 | 20,000 | - | - | - | 20,000 | 100% | |
| Net Surplus / (Deficit) | 1,420 | (1,227) | - | - | (3,238) | (3,238) | | | | |
| Beginning Cash Balance | 1,426,658 | 1,426,313 | | 1,424,701 | | | | | | |
| Cash Adjustments | (1,765) | (385) | | - | | | | | | |
| Ending Cash Balance | 1,426,313 | 1,424,701 | | 1,424,701 | 1,427,124 | | | | | |
| Cash Reserves Target | 1,426,313 | 1,424,701 | | 1,424,701 | | | | | | |

| |
|--|
| Cash Reserves Target |
| 100% cash reserves per bond covenants and Crowe Horwath |

Fund Purpose:
The purpose of this fund is to ensure compliance with certain debt service bond covenants. The required cash balance is determined by the debt service financing arrangements at the time of issuance.

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

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| | | | |
|------------------|--|--------------------|-----|
| Fund Name | Water Works Reserve Operations & Maintenance | Fund Number | 629 |
| Fund Type | Enterprise Funds | | |
| Control | City Funds | | |

| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | | |
|------------------------------|---------------|----------------|----------------|----------------|---------------|--------------|---------------|----------------|------------|
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Budget | Percent of |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | Balance | Budget |
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 47,204 | 66,676 | 40,000 | 40,000 | (6,849) | - | (6,849) | 46,849 | 117% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 52,249 | 225,552 | 200,000 | 200,000 | 16,931 | - | 16,931 | 183,069 | 92% |
| Total Revenue | 99,453 | 292,228 | 240,000 | 240,000 | 10,082 | | 10,082 | 229,918 | 96% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|--------------|----------|--------------|---------------|------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | 43,905 | 65,938 | 40,000 | 40,000 | 4,934 | - | 4,934 | 35,066 | 88% |
| Total Services & Charges | 43,905 | 65,938 | 40,000 | 40,000 | 4,934 | - | 4,934 | 35,066 | 88% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|---------------|---------------|---------------|---------------|--------------|----------|--------------|---------------|------------|
| Total Expenditures | 43,905 | 65,938 | 40,000 | 40,000 | 4,934 | - | 4,934 | 35,066 | 88% |
|---------------------------|---------------|---------------|---------------|---------------|--------------|----------|--------------|---------------|------------|

| | | | | | | | | | |
|--------------------------------|---------------|----------------|----------------|----------------|--------------|--|--------------|--|--|
| Net Surplus / (Deficit) | 55,548 | 226,290 | 200,000 | 200,000 | 5,147 | | 5,147 | | |
|--------------------------------|---------------|----------------|----------------|----------------|--------------|--|--------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|--|--|--|--|
| Beginning Cash Balance | 2,617,920 | 2,670,169 | | 2,895,721 | | | | | |
| Cash Adjustments | (3,299) | (738) | | - | | | | | |
| Ending Cash Balance | 2,670,169 | 2,895,721 | | 3,095,721 | 2,912,652 | | | | |
| Cash Reserves Target | 2,003,042 | 2,246,818 | | 2,636,163 | | | | | |

Cash Reserves Target

16.67% of annual operating expenses in Fund 620, net of transfers

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. Additional reserve is required in 2020 to cover encumbrances rolled over from 2019 to 2020.

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).

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| | | | | | | | | | |
|-------------------------------------|------------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Fund Name | Sewer Repair Insurance | | | | | Fund Number | 640 | | |
| Fund Type | Enterprise Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | 640,050 | 652,271 | 645,105 | 645,105 | 54,946 | | 54,946 | 590,159 | 91% |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 34,121 | 48,681 | 25,197 | 25,197 | (5,163) | | (5,163) | 30,360 | 120% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | 365 | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 674,171 | 701,317 | 670,302 | 670,302 | 49,783 | | 49,783 | 620,519 | 93% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | 148,298 | 108,341 | 115,313 | 115,313 | 9,077 | | 9,077 | 106,236 | 92% |
| Fringe Benefits | 69,760 | 44,267 | 48,247 | 48,247 | 4,609 | | 4,609 | 43,638 | 90% |
| Total Personnel | 218,059 | 152,608 | 163,560 | 163,560 | 13,686 | | 13,686 | 149,874 | 92% |
| Supplies | 32,495 | 29,334 | 16,265 | 44,785 | 2,701 | | 26,094 | 28,796 | 36% |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | 700 | 700 | - | | - | 700 | 100% |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | 250,641 | 291,547 | 386,000 | 442,299 | 49,690 | | 324,500 | 374,190 | 15% |
| Interfund Allocations | 17,868 | 75,495 | 84,511 | 84,511 | 7,038 | | - | 7,038 | 92% |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | 6,150 | 3,828 | 6,500 | 6,500 | (229) | | - | (229) | 104% |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 274,659 | 370,870 | 477,711 | 534,010 | 56,499 | | 324,500 | 380,999 | 29% |
| Capital | - | - | - | - | - | | - | - | - |
| Total Expenditures | 525,213 | 552,812 | 657,536 | 742,355 | 72,887 | | 350,594 | 423,481 | 43% |
| Net Surplus / (Deficit) | 148,958 | 148,505 | 12,766 | (72,053) | (23,104) | | (373,699) | | |
| Beginning Cash Balance | 1,866,378 | 2,019,718 | | 2,168,507 | | | | | |
| Cash Adjustments | 4,382 | 285 | | - | | | | | |
| Ending Cash Balance | 2,019,718 | 2,168,507 | | 2,096,454 | 2,156,220 | | | | |
| Cash Reserves Target | 131,303 | 138,203 | | 185,589 | | | | | |
| | | | | | | Cash Reserves Target | | | |
| | | | | | | 25% of Annual expenditures | | | |

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 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, Staffing, and Significant Changes/Variations:
In 2020, the budget was increased for 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. In summation, with an increased customer base, costs will continue to go up. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

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| | | | |
|------------------|--------------------------------|--------------------|------------|
| Fund Name | Sewage Works Operations | Fund Number | 641 |
| Fund Type | Enterprise Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|-------------------|-------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Charges for Services | 38,513,117 | 39,245,843 | 38,680,677 | 38,680,677 | 3,121,508 | | 3,121,508 | 35,559,169 | 92% |
| Interest Earnings | 234,125 | 325,226 | 45,000 | 45,000 | (36,462) | | (36,462) | 81,462 | 181% |
| Other Income | 98,616 | 93,446 | 50,784 | 50,784 | - | | - | 50,784 | 100% |
| Interfund Allocation Reimb | - | 421,463 | 446,759 | 446,759 | 37,240 | | 37,240 | 409,519 | 92% |
| Interfund Transfers In | 456,442 | 327,330 | 145,000 | 145,000 | 10,144 | | 10,144 | 134,856 | 93% |
| Total Revenue | 39,302,300 | 40,413,309 | 39,368,220 | 39,368,220 | 3,132,430 | | 3,132,430 | 36,235,790 | 92% |

| Expenditures by Division | | | | | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|------------|
| Sewers | 6,335,739 | 5,790,685 | 6,803,657 | 9,361,910 | 471,391 | 2,641,297 | 3,112,688 | 6,249,222 | 67% |
| Concrete Crew | 387,496 | 418,317 | 517,611 | 535,869 | 35,932 | 20,346 | 56,278 | 479,591 | 89% |
| Wastewater | 29,273,354 | 32,455,767 | 34,798,285 | 36,150,458 | 1,348,178 | 1,762,086 | 3,110,264 | 33,040,194 | 91% |
| Organic Resources | 1,557,590 | 1,609,596 | 1,656,029 | 1,667,872 | 245,161 | 14,114 | 259,275 | 1,408,597 | 84% |
| Total Expenditures | 37,554,179 | 40,274,366 | 43,775,582 | 47,716,109 | 2,100,662 | 4,437,843 | 6,538,505 | 41,177,604 | 86% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 5,069,496 | 4,674,220 | 5,162,463 | 5,162,463 | 381,850 | - | 381,850 | 4,780,613 | 93% |
| Fringe Benefits | 2,267,846 | 1,739,623 | 2,042,077 | 2,042,077 | 189,643 | - | 189,643 | 1,852,434 | 91% |
| Total Personnel | 7,337,342 | 6,413,843 | 7,204,540 | 7,204,540 | 571,494 | - | 571,494 | 6,633,047 | 92% |

| | | | | | | | | | |
|-----------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|------------------|------------|
| Supplies | 1,747,634 | 1,739,090 | 2,214,711 | 2,605,549 | 126,646 | 475,435 | 602,081 | 2,003,468 | 77% |
|-----------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|------------------|------------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|------------|
| Professional Services | 1,383,933 | 1,645,831 | 1,617,000 | 2,082,443 | 52,014 | 444,298 | 496,312 | 1,586,131 | 76% |
| Printing & Advertising | 746 | 297 | 9,711 | 9,961 | 86 | 200 | 286 | 9,675 | 97% |
| Utilities | 1,045,885 | 1,206,860 | 1,314,860 | 1,318,164 | 90,092 | 28,100 | 118,192 | 1,199,972 | 91% |
| Education & Training | 12,948 | 17,885 | 41,500 | 41,500 | 1,122 | - | 1,122 | 40,378 | 97% |
| Travel | 16,671 | 10,919 | 49,500 | 50,849 | 1,290 | 1,025 | 2,315 | 48,534 | 95% |
| Repairs & Maintenance | 1,320,235 | 2,327,935 | 2,049,436 | 2,237,670 | 86,900 | 264,800 | 351,700 | 1,885,970 | 84% |
| Interfund Allocations | 3,820,255 | 5,730,856 | 5,645,332 | 5,645,332 | 470,426 | - | 470,426 | 5,174,906 | 92% |
| Debt Service | | | | | | | | | |
| Principal | 602,115 | 564,025 | 523,738 | 523,738 | 162,069 | 899 | 162,968 | 360,770 | 69% |
| Interest & Fees | 41,596 | 25,784 | 16,278 | 16,278 | 7,042 | 67 | 7,110 | 9,168 | 56% |
| Other Services & Charges | 2,925,605 | 2,837,379 | 2,714,525 | 5,605,634 | 107,400 | 3,223,018 | 3,330,418 | 2,275,216 | 41% |
| Interfund Transfers Out | 17,299,215 | 17,753,661 | 20,374,451 | 20,374,451 | 424,083 | - | 424,083 | 19,950,369 | 98% |
| Total Services & Charges | 28,469,203 | 32,121,433 | 34,356,331 | 37,906,020 | 1,402,523 | 3,962,408 | 5,364,931 | 32,541,089 | 86% |

| | | | | | | | | | |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Capital | - |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|

| | | | | | | | | | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|------------|
| Total Expenditures | 37,554,179 | 40,274,366 | 43,775,582 | 47,716,109 | 2,100,662 | 4,437,843 | 6,538,505 | 41,177,604 | 86% |
|---------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|----------------|--------------------|--------------------|------------------|--|--------------------|--|--|
| Net Surplus / (Deficit) | 1,748,121 | 138,943 | (4,407,362) | (8,347,889) | 1,031,768 | | (3,406,074) | | |
|--------------------------------|------------------|----------------|--------------------|--------------------|------------------|--|--------------------|--|--|

| | | | | | | | | | |
|----------------------------|-------------------|-------------------|--|------------------|-------------------|--|--|--|--|
| Beginning Cash Balance | 13,004,372 | 15,201,615 | | 15,373,313 | | | | | |
| Cash Adjustments | 449,122 | 32,755 | | - | | | | | |
| Ending Cash Balance | 15,201,615 | 15,373,313 | | 7,025,424 | 16,664,460 | | | | |
| Cash Reserves Target | 1,877,709 | 2,013,718 | | 2,385,805 | | | | | |

| | |
|-----------------------------|--|
| Cash Reserves Target | |
| 5% of Annual expenditures | |

Fund Purpose:
 This fund accounts for the operations of the following divisions of the Department of Public Works: Wastewater, Sewers, Organic Resources, 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.
Sewers Division: Oversees the repair and maintenance of approximately 700 miles of sanitary sewer and storm drains. Along with the sanitary and storm lines, Sewers also maintains around 10,000 catch basins, inlets and drains. Maintenance of the sewer system is assisted by a vactor truck outfitted with a specialized camera system that enables real-time viewing of the inside of the sewer lines. This allows for the identification of issues to be addressed before they become problems that can affect the public. Sewers also mows and upkeep the City's retention ponds.
Organic Resources Division: Recycles collected yard waste, leaves, and brush for compost and mulch products.

Explanation of Revenue Sources:
 This fund receives revenue from charges for utility services for the City's residents. Nominal increases in revenue are projected. The sewer user rate will not change but the outside surcharge rate will increase slightly.
 Interfund Allocation Reimbursement - a portion of wages and benefits for positions that serve other divisions within the Department of Public Works. These positions are allocated out to the following divisions: Streets and Curb & Sidewalk (Fund #202), Water Works (Fund #620), Sewer Insurance (Fund #640), and Concrete Crew.
 Interfund Transfer In - incoming interest earnings receipts from Sewage Works Reserve O&M Fund (#643) and the Sewage Works Customer Deposit Fund (#654).

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
 The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020. From 2019 to 2020, the budgeted expenditures increased 6% as compared to the 2019 adopted budget (\$41.1 million). Interfund Transfers Out include: transfers to the Sewage Works Sinking Fund (#649) to fund debt service payments on bonds, transfers to the Sewage Works Capital Fund (#642) to fund capital expenditures, and a transfer to the General Fund (#101) for payment in lieu of taxes (PILOT).

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

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | 691,413 | 475,488 | 300,000 | 300,000 | 387,468 | - | 387,468 | (87,468) | -29% |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 150,885 | 244,500 | 60,000 | 60,000 | (21,110) | - | (21,110) | 81,110 | 135% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 3,219,930 | 5,000,000 | 7,911,000 | 7,911,000 | - | - | - | 7,911,000 | 100% |
| Total Revenue | 4,062,227 | 5,719,988 | 8,271,000 | 8,271,000 | 366,358 | | 366,358 | 7,904,642 | 96% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - |

| | | | | | | | | | |
|----------------|------------------|------------------|------------------|-------------------|----------------|------------------|------------------|------------------|------------|
| Capital | 2,291,171 | 5,421,771 | 7,661,000 | 14,079,020 | 361,864 | 5,703,030 | 6,064,894 | 8,014,126 | 57% |
|----------------|------------------|------------------|------------------|-------------------|----------------|------------------|------------------|------------------|------------|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|-------------------|----------------|------------------|------------------|------------------|------------|
| Total Expenditures | 2,291,171 | 5,421,771 | 7,661,000 | 14,079,020 | 361,864 | 5,703,030 | 6,064,894 | 8,014,126 | 57% |
|---------------------------|------------------|------------------|------------------|-------------------|----------------|------------------|------------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|----------------|----------------|--------------------|--------------|--|--------------------|--|--|
| Net Surplus / (Deficit) | 1,771,056 | 298,217 | 610,000 | (5,808,020) | 4,494 | | (5,698,536) | | |
|--------------------------------|------------------|----------------|----------------|--------------------|--------------|--|--------------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|--|--|--|--|
| Beginning Cash Balance | 7,359,724 | 9,122,983 | | 9,394,977 | | | | | |
| Cash Adjustments | (7,797) | (26,223) | | - | | | | | |
| Ending Cash Balance | 9,122,983 | 9,394,977 | | 3,586,957 | 9,441,824 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

| |
|--|
| Cash Reserves Target |
| No reserve requirement - Capital fund - spend down to zero |

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, Sewers, Organic Resources, 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.

Explanation of Expenditures and Significant Changes/Variations:

| | |
|---|--|
| 2020 projects include: | Wastewater Treatment Plant (WWTP) Upgrades |
| Capital Equipment | Final Clarifiers 1-5: \$4.1M-\$5.3M |
| Wastewater and Organic Resources: | • Structural concrete repairs and tank coatings |
| • (1) cargo van with CNG - \$36,000 | • Replace scrapper mechanism, bridges, drive assemblies, and handrail; rehabilitate weirs |
| • (1) front end loader - \$310,000 | • Raise final clarifier 1-3 influent walls |
| • (1) pickup truck with plow - \$40,000 | Aeration Basins 1-4: \$520K-\$600K |
| • (1) utility cart - \$15,000 | • Replace pass 1-2 gates, provide new stop log frame and stop logs for east aeration tank influent channel isolation |
| Sewers: | • Lengthen effluent weirs |
| • (2) vacuum sweepers - \$550,000 | • Demolish old equipment and piping at tanks and in aeration gallery tunnel |
| • (1) hydro-excavator - \$275,000 | Disinfection Building: \$1.6M-\$2.2M |
| • (2) pickup trucks with CNG - \$65,000 | • Replace chlorine and sulfur dioxide distribution systems; evaporators and scrubber system |
| • (2) compressors - \$120,000 | • Programmable logic controller and SCADA upgrades |

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| | | | |
|------------------|---|--------------------|-----|
| Fund Name | Sewage Works Reserve Operations & Maintenance | Fund Number | 643 |
| Fund Type | Enterprise Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 94,712 | 128,822 | 120,000 | 120,000 | (13,129) | - | (13,129) | 133,129 | 111% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 238,226 | 151,717 | - | - | - | - | - | - | - |
| Total Revenue | 332,938 | 280,539 | 120,000 | 120,000 | (13,129) | | (13,129) | 133,129 | 111% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|---------------|----------------|----------------|----------------|--------------|----------|--------------|----------------|------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | 88,247 | 127,330 | 120,000 | 120,000 | 9,459 | - | 9,459 | 110,541 | 92% |
| Total Services & Charges | 88,247 | 127,330 | 120,000 | 120,000 | 9,459 | - | 9,459 | 110,541 | 92% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|---------------|----------------|----------------|----------------|--------------|----------|--------------|----------------|------------|
| Total Expenditures | 88,247 | 127,330 | 120,000 | 120,000 | 9,459 | - | 9,459 | 110,541 | 92% |
|---------------------------|---------------|----------------|----------------|----------------|--------------|----------|--------------|----------------|------------|

| | | | | | | | | | |
|--------------------------------|----------------|----------------|----------|----------|-----------------|--|-----------------|--|--|
| Net Surplus / (Deficit) | 244,692 | 153,209 | - | - | (22,588) | | (22,588) | | |
|--------------------------------|----------------|----------------|----------|----------|-----------------|--|-----------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|--|--|--|--|
| Beginning Cash Balance | 5,160,858 | 5,399,084 | | 5,550,801 | | | | | |
| Cash Adjustments | (6,466) | (1,492) | | - | | | | | |
| Ending Cash Balance | 5,399,084 | 5,550,801 | | 5,550,801 | 5,550,801 | | | | |
| Cash Reserves Target | 3,376,502 | 3,754,201 | | 4,557,854 | | | | | |

Cash Reserves Target
 16.67% of annual operating expenses in Fund
 641, net of transfers

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

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

Explanation of Expenditures and Significant Changes/Variations:
 Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Sewage Works Operations Fund (#641).

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| | | | |
|------------------|-------------------------------|--------------------|-----|
| Fund Name | Sewage Sinking (Debt Service) | Fund Number | 649 |
| Fund Type | Enterprise Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 87,392 | 115,049 | 45,000 | 45,000 | (2,573) | - | (2,573) | 47,573 | 106% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 9,173,661 | 7,780,676 | 7,788,015 | 7,788,015 | - | - | - | 7,788,015 | 100% |
| Total Revenue | 9,261,052 | 7,895,725 | 7,833,015 | 7,833,015 | (2,573) | | (2,573) | 7,835,588 | 100% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|--------------|----------|--------------|------------------|-------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 7,147,038 | 5,931,732 | 6,076,557 | 6,076,557 | - | - | - | 6,076,557 | 100% |
| Interest & Fees | 2,004,813 | 1,844,562 | 1,708,458 | 1,708,458 | 1,100 | - | 1,100 | 1,707,358 | 100% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 9,151,851 | 7,776,294 | 7,785,015 | 7,785,015 | 1,100 | - | 1,100 | 7,783,915 | 100% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|--------------|----------|--------------|------------------|-------------|
| Total Expenditures | 9,151,851 | 7,776,294 | 7,785,015 | 7,785,015 | 1,100 | - | 1,100 | 7,783,915 | 100% |
|---------------------------|------------------|------------------|------------------|------------------|--------------|----------|--------------|------------------|-------------|

| | | | | | | | | | |
|--------------------------------|----------------|----------------|---------------|---------------|----------------|--|----------------|--|--|
| Net Surplus / (Deficit) | 109,202 | 119,431 | 48,000 | 48,000 | (3,673) | | (3,673) | | |
|--------------------------------|----------------|----------------|---------------|---------------|----------------|--|----------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|------------------|--|------------------|------------------|--|--|--|--|
| Beginning Cash Balance | 857,884 | 966,030 | | 1,085,194 | | | | | |
| Cash Adjustments | (1,056) | (267) | | - | | | | | |
| Ending Cash Balance | 966,030 | 1,085,194 | | 1,133,194 | 1,085,937 | | | | |
| Cash Reserves Target | 966,030 | 1,085,194 | | 1,133,194 | | | | | |

| |
|---------------------------------------|
| Cash Reserves Target |
| 100% cash reserves per bond covenants |

Fund Purpose:
This fund is used to pay all debt service obligations for Sewage Works.

Explanation of Revenue Sources:
This fund receives transfers from the Sewage Works Operating Fund (#641) to satisfy bond covenants and pay for debt service principal and interest on outstanding debt. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Current debt includes:
- 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)
Any interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (#641).

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|-------------------------------------|-----------------------------|------------------|-----------------|------------------|---------------------|---------------------|---|----------------|-------------------|
| Fund Name | Sewage Debt Service Reserve | | | | | Fund Number | 653 | | |
| Fund Type | Enterprise Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | | |
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 65,897 | 87,669 | 45,000 | 45,000 | 5,340 | | 5,340 | 39,660 | 88% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 65,897 | 87,669 | 45,000 | 45,000 | 5,340 | | 5,340 | 39,660 | 88% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | - | - | - | - | - | - | - | - |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - | - | - | - | - |
| Net Surplus / (Deficit) | 65,897 | 87,669 | 45,000 | 45,000 | 5,340 | 5,340 | 5,340 | | |
| Beginning Cash Balance | 4,138,349 | 4,204,246 | | 4,291,915 | | | Cash Reserves Target | | |
| Cash Adjustments | - | - | | - | | | 100% cash reserves per bond covenants and | | |
| Ending Cash Balance | 4,204,246 | 4,291,915 | | 4,336,915 | 4,297,255 | | Crowe Horwath | | |
| Cash Reserves Target | 4,204,246 | 4,291,915 | | 4,336,915 | | | | | |

Fund Purpose:
This fund accounts for required debt service reserves as required by bond documents.

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 Customer Deposit | Fund Number | 654 |
| Fund Type | Enterprise Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | - | 1,430 | 25,000 | 25,000 | (992) | - | (992) | 25,992 | 104% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | 1,430 | 25,000 | 25,000 | (992) | - | (992) | 25,992 | 104% |

| | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|---|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|-------------------------------------|---|---|--------|--------|-----|---|-----|--------|-----|
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | 25,000 | 25,000 | 685 | - | 685 | 24,315 | 97% |
| Total Services & Charges | - | - | 25,000 | 25,000 | 685 | - | 685 | 24,315 | 97% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|---|---|--------|--------|-----|---|-----|--------|-----|
| Total Expenditures | - | - | 25,000 | 25,000 | 685 | - | 685 | 24,315 | 97% |
|---------------------------|---|---|--------|--------|-----|---|-----|--------|-----|

| | | | | | | | | | |
|--------------------------------|---|-------|---|---|---------|---|---------|---|---|
| Net Surplus / (Deficit) | - | 1,430 | - | - | (1,677) | - | (1,677) | - | - |
|--------------------------------|---|-------|---|---|---------|---|---------|---|---|

| | | | | | | | | | |
|----------------------------|---|----------------|---|----------------|----------------|---|---|---|---|
| Beginning Cash Balance | - | - | - | 412,188 | - | - | - | - | - |
| Cash Adjustments | - | 410,758 | - | - | - | - | - | - | - |
| Ending Cash Balance | - | 412,188 | - | 412,188 | 433,916 | - | - | - | - |
| Cash Reserves Target | - | 412,188 | - | 412,188 | - | - | - | - | - |

Cash Reserves Target

100% cash reserves for customer deposits

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 from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (#641).

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Monthly Financial Report
January 31, 2020

| | | | |
|------------------|-----------------------|--------------------|-----|
| Fund Name | Project ReLeaf | Fund Number | 655 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | 447,240 | 447,563 | 451,610 | 451,610 | 37,177 | - | 37,177 | 414,433 | 92% |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 14,198 | 13,753 | 4,949 | 4,949 | (701) | - | (701) | 5,650 | 114% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | 103 | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 461,438 | 461,420 | 456,559 | 456,559 | 36,476 | | 36,476 | 420,083 | 92% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|----------|----------|----------|---------------|-------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 43,222 | 61,398 | 73,920 | 73,920 | - | - | - | 73,920 | 100% |
| Fringe Benefits | 3,307 | 4,659 | 5,655 | 5,655 | - | - | - | 5,655 | 100% |
| Total Personnel | 46,529 | 66,057 | 79,575 | 79,575 | - | - | - | 79,575 | 100% |

| | | | | | | | | | |
|-----------------|--------------|----------|--------------|--------------|----------|----------|----------|--------------|-------------|
| Supplies | 1,184 | - | 5,000 | 5,000 | - | - | - | 5,000 | 100% |
|-----------------|--------------|----------|--------------|--------------|----------|----------|----------|--------------|-------------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|---------------|----------|---------------|----------------|------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | 9,606 | - | - | - | - | - | - | - | - |
| Interfund Allocations | 31,381 | 40,243 | 42,385 | 42,385 | 3,533 | - | 3,533 | 38,852 | 92% |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 48,404 | - | - | - | - | - | - | - | - |
| Interest & Fees | 576 | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 5,773 | 3,419 | 6,500 | 6,500 | 228 | - | 228 | 6,272 | 96% |
| Interfund Transfers Out | 550,000 | 550,000 | 300,000 | 300,000 | 25,000 | - | 25,000 | 275,000 | 92% |
| Total Services & Charges | 645,740 | 593,662 | 348,885 | 348,885 | 28,761 | - | 28,761 | 320,124 | 92% |

| | | | | | | | | | |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Capital | - |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|

| | | | | | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|---------------|----------|---------------|----------------|------------|
| Total Expenditures | 693,453 | 659,719 | 433,460 | 433,460 | 28,761 | - | 28,761 | 404,699 | 93% |
|---------------------------|----------------|----------------|----------------|----------------|---------------|----------|---------------|----------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|------------------|---------------|---------------|--------------|--|--------------|--|--|
| Net Surplus / (Deficit) | (232,015) | (198,299) | 23,099 | 23,099 | 7,715 | | 7,715 | | |
|--------------------------------|------------------|------------------|---------------|---------------|--------------|--|--------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|--|--|--|--|
| Beginning Cash Balance | 822,096 | 594,755 | | 397,249 | | | | | |
| Cash Adjustments | 4,674 | 793 | | - | | | | | |
| Ending Cash Balance | 594,755 | 397,249 | | 420,348 | 407,573 | | | | |
| Cash Reserves Target | 173,363 | 164,930 | | 108,365 | | | | | |

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| Cash Reserves Target |
| 25% of Annual expenditures |

Fund Purpose:
This fund accounts for the fall and spring leaf collection program. This program is managed by the Department of Public Works through the Streets division.

This fund was established in 1989 (ordinance 8007-89) in response to the problems brought about by the layers of dead leaves that collect in the fall. The City instituted a leaf pick-up program, called "Operation Re-Leaf," which encompassed using leaf vacuums as the primary collection tool. The City collects and disposes of leaves for residents to mitigate the practice of burning leaves. Burning leaves impacts air quality and can cause house/wild fires.
(Ord. No. 7895-88, § 1; Ord. No. 8023-89, § 1; Ord. No. 9641-05, § 1, 11-18-05)

Explanation of Revenue Sources:
Beginning in the fall 1989, the service charge per customer for this program was eighteen cents (\$0.18) per month per household. Starting January 1, 2006, the charge was increased to ninety-nine cents (\$0.99) per month per household. The charge is included on residents' utility bills. There are currently 37,638 customers who pay for this service. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
In 2017, in an effort to attract candidates who will stay for the entire program, the hourly wage was 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. In 2018, the hourly wage was increased to a flat \$16.00 per hour. In addition, a job fair was held with on-site interviews for those who attended. This approach, coupled with the increased hourly wage, improved retention. The City plans to continue this practice.

Interfund Transfers Out are for supervisory wages, supplies, fuel, vector repairs, and other expenses paid for by the Streets division in the Motor Vehicle Highway Fund (#202). Currently, the leaf pickup program does not fund itself and the City has been spending down this fund's cash balance. As a result, the amount transferred to the Motor Vehicle Highway Fund (#202) has been reduced going forward. The City will look for ways to better fund this program.

City of South Bend, Indiana
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| | | | |
|------------------|------------------|--------------------|-----|
| Fund Name | Storm Sewer Fund | Fund Number | 667 |
| Fund Type | Enterprise Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | 517,091 | 1,041,360 | 1,041,360 | 87,623 | - | 87,623 | 953,737 | 92% |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | - | 836 | - | - | (352) | - | (352) | 352 | - |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | 517,927 | 1,041,360 | 1,041,360 | 87,271 | - | 87,271 | 954,089 | 92% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|---|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|---|--------|---|-------|---|-------|-------|---|----|
| Professional Services | - | 54,500 | - | 5,500 | - | 5,500 | 5,500 | - | 0% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | 54,500 | - | 5,500 | - | 5,500 | 5,500 | - | 0% |

| | | | | | | | | | |
|----------------|---|---------|---------|---------|--------|--------|--------|---------|-----|
| Capital | - | 275,886 | 825,000 | 866,230 | 19,426 | 19,594 | 39,021 | 827,209 | 95% |
|----------------|---|---------|---------|---------|--------|--------|--------|---------|-----|

| | | | | | | | | | |
|---------------------------|---|---------|---------|---------|--------|--------|--------|---------|-----|
| Total Expenditures | - | 330,386 | 825,000 | 871,730 | 19,426 | 25,094 | 44,521 | 827,209 | 95% |
|---------------------------|---|---------|---------|---------|--------|--------|--------|---------|-----|

| | | | | | | | | | |
|--------------------------------|---|---------|---------|---------|--------|---|--------|---|---|
| Net Surplus / (Deficit) | - | 187,541 | 216,360 | 169,630 | 67,845 | - | 42,750 | - | - |
|--------------------------------|---|---------|---------|---------|--------|---|--------|---|---|

| | | | | | | | | | |
|----------------------------|---|----------|---|---------|---------|---|---|---|---|
| Beginning Cash Balance | - | - | - | 124,114 | - | - | - | - | - |
| Cash Adjustments | - | (63,427) | - | - | - | - | - | - | - |
| Ending Cash Balance | - | 124,114 | - | 293,744 | 193,566 | - | - | - | - |
| Cash Reserves Target | - | 82,597 | - | 217,933 | - | - | - | - | - |

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| Cash Reserves Target |
| 25% of Annual expenditures |

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 Expenditures and Significant Changes/Variations:
 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 2020 budget are as follow: downspout disconnection program, street drainage corrections, stormwater study, DSSMR for South Bend Dam, and miscellaneous drainage repairs. \$375,000 for storm water projects also budgeted in the Sewage Works Capital Fund (#642).

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

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | 193,536 | 263,172 | 111,100 | 111,100 | 300 | - | 300 | 110,800 | 100% |
| Interest Earnings | 5,889 | 14,604 | - | - | (2,455) | - | (2,455) | 2,455 | - |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | 2,298 | 400 | 400 | - | - | - | 400 | 100% |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 648,273 | 681,491 | - | - | - | - | - | - | - |
| Total Revenue | 847,699 | 961,566 | 111,500 | 111,500 | (2,155) | | (2,155) | 113,655 | 102% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 165,262 | 178,355 | - | - | - | - | - | - | - |
| Fringe Benefits | 83,517 | 65,378 | - | - | - | - | - | - | - |
| Total Personnel | 248,778 | 243,732 | - |

| | | | | | | | | | |
|-----------------|--------|--------|---|-------|-------|-------|-------|---|----|
| Supplies | 21,415 | 22,623 | - | 7,715 | 5,458 | 2,257 | 7,715 | - | 0% |
|-----------------|--------|--------|---|-------|-------|-------|-------|---|----|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|------------|
| Professional Services | 37,725 | 39,500 | 16,300 | 25,300 | 5,035 | 15,965 | 21,000 | 4,300 | 17% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | 223,202 | 153,241 | - | - | - | - | - | - | - |
| Interfund Allocations | 57,916 | 34,894 | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 68,404 | 73,977 | 95,200 | 123,380 | 7,459 | 20,721 | 28,180 | 95,200 | 77% |
| Interfund Transfers Out | 27,500 | - | - | - | - | - | - | - | - |
| Total Services & Charges | 414,748 | 301,612 | 111,500 | 148,680 | 12,494 | 36,686 | 49,180 | 99,500 | 67% |

| | | | | | | | | | |
|----------------|---|--------|---|---|---|---|---|---|---|
| Capital | - | 24,580 | - | - | - | - | - | - | - |
|----------------|---|--------|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|------------|
| Total Expenditures | 684,941 | 592,547 | 111,500 | 156,395 | 17,951 | 38,943 | 56,895 | 99,500 | 64% |
|---------------------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|------------|

| | | | | | | | | | |
|--------------------------------|----------------|----------------|----------|-----------------|-----------------|--|-----------------|--|--|
| Net Surplus / (Deficit) | 162,757 | 369,019 | - | (44,895) | (20,107) | | (59,050) | | |
|--------------------------------|----------------|----------------|----------|-----------------|-----------------|--|-----------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|--|--|--|-----------------------------|
| Beginning Cash Balance | 379,148 | 544,556 | | 920,989 | | | | | Cash Reserves Target |
| Cash Adjustments | 2,650 | 7,415 | | - | | | | | |
| Ending Cash Balance | 544,556 | 920,989 | | 876,094 | 908,191 | | | | No reserve requirement |
| Cash Reserves Target | - | - | | - | | | | | |

Fund Purpose:
 The Unsafe Building Fund was established in 2016 (ordinance 10416-16) to receive fines and fees related to Indiana's Unsafe Building law (IC 36-7-9). 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:
 This fund receives revenue from fines and fees relating to Unsafe Building laws including the following sources: vacant and abandoned registrations, board-ups, demolitions, forfeited performance bonds, special assessments, and civil penalties.

Explanation of Expenditures and Significant Changes/Variations:
 Starting in 2020, the Neighborhood Enforcement Action Team (NEAT) division of the Department of Code Enforcement will be moved into the newly established Code Enforcement Fund (#230), resulting in a large decrease in expenditures from 2019 to 2020. This will allow for more transparency regarding the Unsafe Building fines and fees collected in this fund and the expenditure of those revenues on allowable expenses. The expenditures in this fund will be equal to or less than revenues received. Budgeted expenditures includes emergency demolitions and expenses associated with monitoring unsafe building concerns.

City of South Bend, Indiana
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| | | | |
|------------------|-------------------------|--------------------|-----|
| Fund Name | Rental Units Regulation | Fund Number | 221 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | 310 | 7,375 | 100,000 | 100,000 | 1,350 | - | 1,350 | 98,650 | 99% |
| Interest Earnings | 137 | 279 | 200 | 200 | (42) | - | (42) | 242 | 121% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | 245,626 | 245,626 | 20,467 | - | 20,467 | 225,159 | 92% |
| Total Revenue | 447 | 7,654 | 345,826 | 345,826 | 21,775 | | 21,775 | 324,051 | 94% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------------|----------------|--------------|----------|--------------|----------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | 183,678 | 183,678 | 6,529 | - | 6,529 | 177,149 | 96% |
| Fringe Benefits | - | - | 82,188 | 82,188 | 3,402 | - | 3,402 | 78,786 | 96% |
| Total Personnel | - | - | 265,866 | 265,866 | 9,932 | - | 9,932 | 255,935 | 96% |

| | | | | | | | | | |
|-----------------|---|---|-------|-------|---|---|---|-------|------|
| Supplies | - | - | 7,160 | 7,160 | - | - | - | 7,160 | 100% |
|-----------------|---|---|-------|-------|---|---|---|-------|------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------|----------|---------------|---------------|--------------|--------------|--------------|---------------|------------|
| Professional Services | - | - | 54,000 | 54,000 | 1,505 | - | 1,505 | 52,495 | 97% |
| Printing & Advertising | - | - | 4,000 | 4,000 | - | - | - | 4,000 | 100% |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | 1,200 | 1,200 | - | - | - | 1,200 | 100% |
| Travel | - | - | 1,200 | 1,200 | - | - | - | 1,200 | 100% |
| Repairs & Maintenance | - | - | 2,400 | 2,400 | - | - | - | 2,400 | 100% |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 5 | - | 10,000 | 10,000 | 778 | 2,722 | 3,500 | 6,500 | 65% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 5 | - | 72,800 | 72,800 | 2,283 | 2,722 | 5,005 | 67,795 | 93% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|----------|----------|----------------|----------------|---------------|--------------|---------------|----------------|------------|
| Total Expenditures | 5 | - | 345,826 | 345,826 | 12,215 | 2,722 | 14,937 | 330,890 | 96% |
|---------------------------|----------|----------|----------------|----------------|---------------|--------------|---------------|----------------|------------|

| | | | | | | | | | |
|--------------------------------|------------|--------------|----------|----------|--------------|--|--------------|--|--|
| Net Surplus / (Deficit) | 442 | 7,654 | - | - | 9,560 | | 6,838 | | |
|--------------------------------|------------|--------------|----------|----------|--------------|--|--------------|--|--|

| | | | | | | | | | |
|----------------------------|---------------|---------------|--|---------------|---------------|--|--|--|--|
| Beginning Cash Balance | 9,685 | 10,130 | | 17,781 | | | | | |
| Cash Adjustments | 3 | (3) | | - | | | | | |
| Ending Cash Balance | 10,130 | 17,781 | | 17,781 | 27,413 | | | | |
| Cash Reserves Target | 1 | - | | 34,583 | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| 10% of Annual expenditures |

Fund Purpose:
 This fund accounts for the revenues and expenditures related to the Landlord Registration ordinance (10427-16) and the Rental Safety Verification Program (RSVP) ordinance (10644-19). Both of these programs are managed by the Department of Code Enforcement.

Explanation of Revenue Sources:
 Revenue generation for the Rental Safety Verification Program (RSVP) will be derived from follow up re-inspection fees and assessments for noncompliance. First and second inspections will have no charges; however, if not compliant after the second inspection, there will be charges requiring follow up inspections to validate compliance. Because this program is new, revenue could vary greatly from current estimates. A transfer from the Economic Development Income Tax (EDIT) Fund (#408) will make up the difference.

 Prior to the Rental Safety Verification Program (RSVP), proceeds from the landlord registration (\$5 registration fee per year) were intended to fund Code Enforcement's costs of the program. However, previous guidelines for landlord registrations will be integrated into RSVP while working with landlords.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
 Prior to 2020, the Rental Safety Verification Program (RSVP) was budgeted in the Consolidated Building Fund (#600). Starting in 2020, RSVP will be moved into this fund in order to better track its revenue and expenditures.
 From 2019 to 2020, two additional Code Inspectors will be added to expand the program, totaling \$126,887 including wages and benefits. Health insurance increases and a 2% cost of living increase for non-bargaining staff also attributed to increased personnel expense.
 Professional Services increased by \$54,000 for a professional service agreement with St. Vincent de Paul Society to provide relocation services to displaced residents as a result of uninhabitable homes.

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| Fund Name | Code Enforcement Fund | | | | | Fund Number | 230 | | |
|-------------------------------------|-----------------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Fund Type | Special Revenue Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Revenue | | | | | | | | | |
| Licenses & Permits | - | - | 31,200 | 31,200 | 2,320 | | 2,320 | 28,880 | 93% |
| Charges for Services | - | - | 53,250 | 53,250 | 4,367 | | 4,367 | 48,884 | 92% |
| Fines, Forfeitures, and Fees | - | - | 304,000 | 304,000 | 16,902 | | 16,902 | 287,098 | 94% |
| Interest Earnings | - | - | - | - | - | | - | - | - |
| Other Income | - | - | 2,725 | 2,725 | 16 | | 16 | 2,709 | 99% |
| Interfund Allocation Reimb | - | - | 76,927 | 76,927 | 6,406 | | 6,406 | 70,521 | 92% |
| Interfund Transfers In | - | - | 3,619,593 | 3,619,593 | 301,619 | | 301,619 | 3,317,974 | 92% |
| Total Revenue | - | - | 4,087,695 | 4,087,695 | 331,629 | | 331,629 | 3,756,066 | 92% |
| Expenditures by Division | | | | | | | | | |
| Neighborhood Code Enforcement | - | - | 2,565,948 | 2,565,948 | 168,199 | 27,127 | 195,326 | 2,370,622 | 92% |
| Animal Resource Center | - | - | 977,589 | 977,589 | 87,447 | 56,836 | 144,283 | 833,306 | 85% |
| NEAT Crew | - | - | 544,158 | 544,158 | 27,064 | 16,930 | 43,993 | 500,165 | 92% |
| Total Expenditures | - | - | 4,087,695 | 4,087,695 | 282,710 | 100,892 | 383,602 | 3,704,093 | 91% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | 1,489,523 | 1,489,523 | 102,249 | - | 102,249 | 1,387,274 | 93% |
| Fringe Benefits | - | - | 630,253 | 630,253 | 47,248 | - | 47,248 | 583,005 | 93% |
| Total Personnel | - | - | 2,119,776 | 2,119,776 | 149,497 | - | 149,497 | 1,970,279 | 93% |
| Supplies | - | - | 163,700 | 163,700 | 8,943 | 30,015 | 38,958 | 124,742 | 76% |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | 108,500 | 108,500 | 4,963 | 26,058 | 31,021 | 77,479 | 71% |
| Printing & Advertising | - | - | 24,305 | 24,305 | 102 | 1,898 | 2,000 | 22,305 | 92% |
| Utilities | - | - | 30,223 | 30,223 | 2,653 | 5,850 | 8,503 | 21,720 | 72% |
| Education & Training | - | - | 15,000 | 15,000 | - | - | - | 15,000 | 100% |
| Travel | - | - | 2,400 | 2,400 | - | - | - | 2,400 | 100% |
| Repairs & Maintenance | - | - | 410,650 | 410,650 | 16,720 | 985 | 17,705 | 392,945 | 96% |
| Interfund Allocations | - | - | 814,847 | 814,847 | 67,892 | - | 67,892 | 746,955 | 92% |
| Debt Service | | | | | | | | | |
| Principal | - | - | 104,314 | 104,314 | 24,690 | - | 24,690 | 79,624 | 76% |
| Interest & Fees | - | - | 7,770 | 7,770 | 1,251 | - | 1,251 | 6,519 | 84% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | 286,210 | 286,210 | 5,998 | 36,086 | 42,084 | 244,126 | 85% |
| Total Services & Charges | - | - | 1,804,219 | 1,804,219 | 124,270 | 70,877 | 195,147 | 1,609,073 | 89% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | 4,087,695 | 4,087,695 | 282,710 | 100,892 | 383,602 | 3,704,094 | 91% |
| Net Surplus / (Deficit) | - | - | - | - | 48,919 | - | (51,973) | - | - |
| Beginning Cash Balance | - | - | | - | - | - | Cash Reserves Target | | |
| Cash Adjustments | - | - | | - | - | - | 10% of Annual expenditures | | |
| Ending Cash Balance | - | - | - | - | 52,400 | - | | | |
| Cash Reserves Target | - | - | - | 408,770 | - | - | | | |

Fund Purpose:
This fund was established in 2020 to track the revenue and expenditures of the Department of Code Enforcement's three main divisions: **Neighborhood Code Enforcement (NCE)**, **South Bend Animal Resource Center (SBARC)**, and **Neighborhood Enforcement Action Team (NEAT)**. The **Neighborhood Code Enforcement** division upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. The **South Bend Animal Resource Center** division runs the animal resource center (aka animal shelter) and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. The **NEAT** division works in tandem with the Neighborhood Code Enforcement division to provide services for environmental clean-ups to homeowners and/or businesses. 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.

Explanation of Revenue Sources:
Neighborhood Code Enforcement collects revenues from fees for environmental clean-ups, processing abandoned vehicles and ordinance violations. The South Bend Animal Resource Center collects revenues from fees for animal care & control activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fee. These revenues do not cover the expenditures of these divisions. The difference is covered by an interfund transfer from the Economic Development Income Tax (EDIT) Fund (#408). The interfund allocation reimbursement is an internal accounting method to allocate a portion of the Code Enforcement administration personnel costs to the South Bend Animal Resource Center division. This nets out against the allocation expense recorded in this fund.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
In 2020, the Department of Code Enforcement will be restructured from an accounting perspective in order to better track expenditures and align with the fund ordinances established by the Common Council. The Neighborhood Code Enforcement division and South Bend Animal Resource Center division will be moved from the Consolidated Building Fund (#600) into this fund. The Neighborhood Enforcement Action Team (NEAT) division will be moved from the Unsafe Building Fund (#219) into this fund. To see a comparison of revenues and expenditures from 2019 to 2020, see the division summaries and Code Enforcement historical summary.

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Code Enforcement Historical Budget Summary - Fund 219, 221, 230 & 600

| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | | |
|-------------------------------------|--------------------|------------------|------------------|------------------|---------------------|----------------------|------------------------|------------------|-------------------|
| | Actual | Actual | Original Budget | Amended Budget | Year-to-Date Actual | Current Encumbrances | Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Revenue | | | | | | | | | |
| Licenses & Permits | 31,987 | 34,657 | 31,200 | 31,200 | 2,320 | | 2,320 | 28,880 | 93% |
| Charges for Services | 56,229 | 57,616 | 53,250 | 53,250 | 4,367 | | 4,367 | 48,884 | 92% |
| Fines, Forfeitures, and Fees | 536,051 | 549,637 | 515,100 | 515,100 | 20,631 | | 20,631 | 494,469 | 96% |
| Interest Earnings | 6,027 | 14,883 | 200 | 200 | (2,498) | | (2,498) | 2,698 | 1349% |
| Other Income | 58,590 | 12,659 | 3,125 | 3,125 | 16 | | 16 | 3,109 | 99% |
| Interfund Allocation Reimb | - | 73,304 | 76,927 | 76,927 | 6,406 | | 6,406 | 70,521 | 92% |
| Interfund Transfers In | 1,665,326 | 3,210,400 | 3,865,219 | 3,865,219 | 322,086 | | 322,086 | 3,543,133 | 92% |
| Total Revenue | 2,354,210 | 3,953,157 | 4,545,021 | 4,545,021 | 353,327 | | 353,327 | 4,191,694 | 92% |
| Expenditures by Fund | | | | | | | | | |
| Consolidated Bldg Fund (#600) | 2,680,038 | 3,001,390 | - | 270,543 | 10,383 | 258,591 | 268,974 | 1,569 | 1% |
| Rental Units Regulation (#221) | 5 | - | 345,826 | 345,826 | 12,215 | 2,722 | 14,937 | 330,889 | 96% |
| Unsafe Building Fund (#219) | 684,941 | 592,547 | 111,500 | 156,395 | 17,951 | 38,943 | 56,895 | 99,500 | 64% |
| Code Enforcement Fund (#230) | - | - | 4,087,695 | 4,087,695 | 282,710 | 100,892 | 383,602 | 3,704,093 | 91% |
| Total Expenditures | 3,364,985 | 3,593,937 | 4,545,021 | 4,860,459 | 323,259 | 401,148 | 724,408 | 4,136,051 | 85% |
| Expenditures by Division | | | | | | | | | |
| Neighborhood Code Enforcement | 1,847,450 | 2,023,973 | 2,565,948 | 2,796,409 | 168,615 | 254,934 | 423,549 | 2,372,860 | 85% |
| Animal Resource Center | 908,180 | 933,341 | 977,589 | 1,015,495 | 94,954 | 87,619 | 182,573 | 832,922 | 82% |
| Rental Unit Inspection | 59,234 | 144,603 | 345,826 | 348,002 | 14,675 | 2,722 | 17,397 | 330,605 | 95% |
| NEAT Crew | 448,386 | 435,893 | 544,158 | 580,053 | 39,980 | 39,908 | 79,888 | 500,165 | 86% |
| Unsafe Building | 101,735 | 56,127 | 111,500 | 120,500 | 5,035 | 15,965 | 21,000 | 99,500 | 83% |
| Total Expenditures | 3,364,985 | 3,593,937 | 4,545,021 | 4,860,459 | 323,259 | 401,148 | 724,408 | 4,136,052 | 85% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | 1,298,997 | 1,437,429 | 1,673,201 | 1,673,201 | 108,778 | - | 108,778 | 1,564,423 | 93% |
| Fringe Benefits | 595,651 | 538,583 | 712,441 | 712,441 | 50,651 | - | 50,651 | 661,790 | 93% |
| Total Personnel | 1,894,648 | 1,976,013 | 2,385,642 | 2,385,642 | 159,429 | - | 159,429 | 2,226,213 | 93% |
| Supplies | 117,767 | 108,267 | 170,860 | 211,141 | 22,234 | 55,152 | 77,385 | 133,756 | 63% |
| Services & Charges | | | | | | | | | |
| Professional Services | 172,494 | 177,400 | 178,800 | 189,183 | 12,979 | 42,214 | 55,193 | 133,990 | 71% |
| Printing & Advertising | 8,771 | 11,255 | 28,305 | 28,305 | 102 | 1,898 | 2,000 | 26,305 | 93% |
| Utilities | 31,852 | 34,801 | 30,223 | 30,223 | 2,653 | 5,850 | 8,503 | 21,720 | 72% |
| Education & Training | 6,089 | 6,873 | 16,200 | 16,200 | - | - | - | 16,200 | 100% |
| Travel | 4,869 | 6,444 | 3,600 | 3,600 | - | - | - | 3,600 | 100% |
| Repairs & Maintenance | 276,892 | 233,178 | 413,050 | 423,253 | 17,755 | 10,154 | 27,909 | 395,344 | 93% |
| Interfund Allocations | 517,905 | 719,048 | 814,847 | 814,847 | 67,892 | - | 67,892 | 746,955 | 92% |
| Debt Service | | | | | | | | | |
| Principal | 64,323 | 80,098 | 104,314 | 104,314 | 24,690 | - | 24,690 | 79,624 | 76% |
| Interest & Fees | 7,135 | 6,144 | 7,770 | 7,770 | 1,251 | - | 1,251 | 6,519 | 84% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | 27,500 | - | - | - | - | - | - | - | - |
| Other Services & Charges | 154,741 | 177,849 | 391,410 | 645,981 | 14,275 | 285,880 | 300,155 | 345,826 | 54% |
| Total Services & Charges | 1,272,570 | 1,453,091 | 1,988,519 | 2,263,676 | 141,597 | 345,996 | 487,593 | 1,776,083 | 78% |
| Capital | 80,000 | 56,567 | - | - | - | - | - | - | - |
| Total Expenditures | 3,364,985 | 3,593,937 | 4,545,021 | 4,860,459 | 323,259 | 401,148 | 724,408 | 4,136,052 | 85% |
| Net Surplus / (Deficit) | (1,010,774) | 359,220 | - | (315,438) | 30,068 | | (371,080) | | |

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| | | | | | | | | | |
|---|---|-------------------|-------------------|-------------------|---------------------|---------------------|--|-------------------|-------------------|
| Fund Name | Central Services | | | | | Fund Number | 222 | | |
| Fund Type | Internal Service Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | Actual | Encumbrances | & Encumb. | | |
| Revenue | | | | | | | | | |
| Licenses & Permits | 4,107 | 3,320 | 4,440 | 4,440 | 65 | | 65 | 4,375 | 99% |
| Charges for Services | 677,908 | 7,407,131 | 8,304,859 | 8,304,859 | 610,217 | | 610,217 | 7,694,642 | 93% |
| Interest Earnings | 10,656 | 16,454 | 12,000 | 12,000 | (4,316) | | (4,316) | 16,316 | 136% |
| Other Income | 7,135,261 | 5,417,866 | 4,944,250 | 4,944,250 | 4,311 | | 4,311 | 4,939,939 | 100% |
| Interfund Allocation Reimb | 392,410 | 610,726 | 122,143 | 122,143 | 10,163 | | 10,163 | 111,980 | 92% |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 8,220,343 | 13,455,497 | 13,387,692 | 13,387,692 | 620,440 | | 620,440 | 12,767,252 | 95% |
| Expenditures by Division | | | | | | | | | |
| Equipment Services | 2,634,414 | 7,084,306 | 7,812,107 | 7,832,413 | 545,711 | 15,507 | 561,218 | 7,271,195 | 93% |
| Building Maintenance | 208,440 | 177,588 | 213,243 | 213,243 | 15,913 | 429 | 16,341 | 196,902 | 92% |
| Central Stores/Purchasing | 245,265 | 284,301 | - | 26 | 26 | | 26 | - | 0% |
| Print Shop | 142,462 | 160,886 | 10,018 | 13,581 | 2,863 | 700 | 3,563 | 10,018 | 74% |
| Radio Shop | 279,334 | 230,894 | 275,518 | 276,224 | 14,381 | 7,899 | 22,280 | 253,944 | 92% |
| Facilities Management | - | 120,439 | 122,143 | 122,143 | 9,015 | | 529 | 9,544 | 92% |
| Electric & Gas Utilities | 4,528,950 | 4,950,465 | 4,870,250 | 4,994,540 | - | 2,050,814 | 2,050,814 | 2,943,726 | 59% |
| Office of Sustainability | 293,130 | 6,002 | - | - | - | | - | - | - |
| Total Expenditures | 8,331,995 | 13,014,881 | 13,303,279 | 13,452,170 | 587,907 | 2,075,878 | 2,663,785 | 10,788,384 | 80% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | 2,061,867 | 1,920,693 | 2,092,572 | 2,092,572 | 139,914 | - | 139,914 | 1,952,658 | 93% |
| Fringe Benefits | 930,977 | 731,886 | 894,766 | 894,766 | 69,841 | - | 69,841 | 824,925 | 92% |
| Total Personnel | 2,992,844 | 2,652,580 | 2,987,338 | 2,987,338 | 209,756 | - | 209,756 | 2,777,583 | 93% |
| Supplies | 134,464 | 4,515,181 | 4,870,798 | 4,888,120 | 335,410 | 10,283 | 345,693 | 4,542,427 | 93% |
| Services & Charges | | | | | | | | | |
| Professional Services | 30,814 | 8,439 | 13,000 | 13,000 | - | - | - | 13,000 | 100% |
| Printing & Advertising | 4,809 | 715 | 7,821 | 7,821 | - | 1,000 | 1,000 | 6,821 | 87% |
| Utilities | 4,587,384 | 5,013,625 | 4,935,174 | 5,059,464 | 5,807 | 2,052,331 | 2,058,138 | 3,001,326 | 59% |
| Education & Training | 8,779 | 4,603 | 20,050 | 20,900 | 529 | 9,779 | 10,309 | 10,591 | 51% |
| Travel | 1,251 | 481 | 4,000 | 4,000 | - | - | - | 4,000 | 100% |
| Repairs & Maintenance | 71,056 | 65,348 | 66,400 | 72,787 | 9,705 | 2,303 | 12,008 | 60,779 | 84% |
| Interfund Allocations | 400,085 | 648,014 | 306,521 | 306,521 | 25,548 | - | 25,548 | 280,973 | 92% |
| Debt Service | | | | | | | | | |
| Principal | 13,606 | 14,248 | 14,818 | 14,818 | 1,086 | - | 1,086 | 13,732 | 93% |
| Interest & Fees | 1,566 | 1,029 | 463 | 463 | 15 | - | 15 | 448 | 97% |
| Grants & Subsidies | 5,320 | 2,434 | - | - | - | - | - | - | - |
| Other Services & Charges | 3,016 | 88,185 | 5,405 | 5,447 | 51 | 181 | 232 | 5,215 | 96% |
| Interfund Transfers Out | 77,000 | - | 71,491 | 71,491 | - | - | - | 71,491 | 100% |
| Total Services & Charges | 5,204,687 | 5,847,121 | 5,445,143 | 5,576,712 | 42,741 | 2,065,595 | 2,108,336 | 3,468,376 | 62% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 8,331,995 | 13,014,881 | 13,303,279 | 13,452,170 | 587,907 | 2,075,878 | 2,663,785 | 10,788,384 | 80% |
| Net Surplus / (Deficit) | (111,652) | 440,615 | 84,413 | (64,478) | 32,533 | | (2,043,345) | | |
| Beginning Cash Balance | 1,085,494 | 1,005,873 | | 1,451,745 | | | | | |
| Cash Adjustments | 32,031 | 5,256 | | - | | | | | |
| Ending Cash Balance | 1,005,873 | 1,451,745 | | 1,387,267 | 1,523,206 | | | | |
| Cash Reserves Target | 833,199 | 1,301,488 | | 1,345,217 | | | | | |
| | | | | | | | Cash Reserves Target | | |
| | | | | | | | 10% of Annual expenditures, excluding utility accounting | | |
| Fund Purpose: | <p>This fund tracks the operating costs of the Central Services Division. The Division provides a variety of services to other city departments, along with several local county, state and federal agencies. Central Services consists of 4 cost centers: Equipment Services, Building Maintenance, Radio Shop, and Facilities Management. The Department of Administration & Finance oversees the Central Services Division. Also, the electric and natural gas costs for the entire City are paid out of this fund and allocated back to departments.</p> | | | | | | | | |
| Explanation of Revenue Sources: | <ul style="list-style-type: none"> • Equipment Services and Radio Shop provide repair and maintenance services for the City's fleet and some external customers (governmental units such as St Joseph County and local township fire departments). Parts and labor for each workorder are charged back to City departments or billed to the external customers. • Building Maintenance provides repair and maintenance services to the City's facilities. This cost center is partially funded through internal labor rates. • Equipment Services also 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. • Facilities Management is funded by an allocation. • This fund also receives revenue from interest earned on the fund's cash balance. | | | | | | | | |
| Explanation of Expenditures, Staffing, and Significant Changes/Variations: | <p>In 2020, the Financial Specialist Senior will be replaced with an Executive Assistant. Two costs centers will be discontinued: Central Stores/Purchasing and Print Shop. The only remaining cost associated with the Print Shop is the principal and interest payments on two commercial-grade printers, to be paid off in 2021. Central Purchasing will move back to the Department of Administration & Finance's budget in the General Fund (#101). From 2018 to 2019, Supplies Expense and Charges for Services Revenue increased due to a change in revenue and expense recognition. Central Services 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, \$300,000 was transferred to the capital fund for purchase of fleet management software.</p> | | | | | | | | |

City of South Bend, Indiana
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| | | | |
|------------------|--------------------------|--------------------|-----|
| Fund Name | Central Services Capital | Fund Number | 224 |
| Fund Type | Internal Service Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 2,734 | 3,129 | 2,000 | 2,000 | (12) | - | (12) | 2,012 | 101% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 77,000 | - | 71,491 | 196,491 | - | - | - | 196,491 | 100% |
| Total Revenue | 79,734 | 3,129 | 73,491 | 198,491 | (12) | | (12) | 198,503 | 100% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|--------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| Supplies | 8,905 | 4,718 | - |
|-----------------|--------------|--------------|----------|----------|----------|----------|----------|----------|----------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|----------|----------|----------|---------------|-------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | 18,697 | 63,060 | 63,000 | 63,000 | - | - | - | 63,000 | 100% |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | 3,881 | 7,711 | 7,711 | - | - | - | 7,711 | 100% |
| Interest & Fees | - | 365 | 780 | 780 | - | - | - | 780 | 100% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 18,697 | 67,305 | 71,491 | 71,491 | - | - | - | 71,491 | 100% |

| | | | | | | | | | |
|----------------|---------------|---------------|----------|----------------|---------------|---------------|----------------|----------|-----------|
| Capital | 77,871 | 77,795 | - | 148,194 | 86,325 | 61,869 | 148,194 | - | 0% |
|----------------|---------------|---------------|----------|----------------|---------------|---------------|----------------|----------|-----------|

| | | | | | | | | | |
|---------------------------|----------------|----------------|---------------|----------------|---------------|---------------|----------------|---------------|------------|
| Total Expenditures | 105,474 | 149,818 | 71,491 | 219,685 | 86,325 | 61,869 | 148,194 | 71,491 | 33% |
|---------------------------|----------------|----------------|---------------|----------------|---------------|---------------|----------------|---------------|------------|

| | | | | | | | | | |
|--------------------------------|-----------------|------------------|--------------|-----------------|-----------------|--|------------------|--|--|
| Net Surplus / (Deficit) | (25,740) | (146,690) | 2,000 | (21,194) | (86,337) | | (148,206) | | |
|--------------------------------|-----------------|------------------|--------------|-----------------|-----------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|---------------|--|------------|-----------------|--|--|--|--|
| Beginning Cash Balance | 194,599 | 168,606 | | 21,870 | | | | | |
| Cash Adjustments | (253) | (47) | | - | | | | | |
| Ending Cash Balance | 168,606 | 21,870 | | 676 | (29,849) | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

| |
|--|
| Cash Reserves Target |
| No reserve requirement - Capital fund - spend down to zero |

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

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:
In 2019, Central Services budgeted \$300,000 for new fleet management software to help the Equipment Services division better manage the City's vehicle assets. Also, the Sample Street garage replaced its old forklift, purchased through a capital lease.
In 2020, no new capital purchases are planned. The repair & maintenance budget is for parking lot repaving, annual maintenance of the CNG stations, and radio tower inspections. The capital lease principal and interest expense is for the new forklift, to be paid off over 5 years.
In 2022, Equipment Services plans to lease-purchase a new truck to replace a 10 year-old service truck.

City of South Bend, Indiana
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| | | | |
|------------------|-------------------------------|--------------------|------------|
| Fund Name | Liability Insurance | Fund Number | 226 |
| Fund Type | Internal Service Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Interest Earnings | 70,377 | 97,578 | 28,722 | 28,722 | (11,614) | | (11,614) | 40,336 | 140% |
| Other Income | 703,577 | 989,555 | 2,000 | 2,000 | 1,405,210 | | 1,405,210 | (1,403,210) | -70161% |
| Interfund Allocation Reimb | 2,053,107 | 3,944,597 | 2,914,500 | 2,914,500 | 242,853 | | 242,853 | 2,671,647 | 92% |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 2,827,061 | 5,031,730 | 2,945,222 | 2,945,222 | 1,636,449 | | 1,636,449 | 1,308,773 | 44% |

| Expenditures by Division | | | | | | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|------------------|------------|
| Safety/Risk Management | 225,183 | 232,240 | 213,267 | 213,267 | 15,303 | 7,750 | 23,054 | 190,213 | 89% |
| Liability Insurance | 1,380,506 | 742,777 | 2,001,965 | 2,001,965 | 116,320 | - | 116,320 | 1,885,645 | 94% |
| Business Insurance | 715,424 | 677,290 | 815,000 | 815,000 | 42,618 | - | 42,618 | 772,382 | 95% |
| Workers' Compensation | 1,264,573 | 1,479,416 | 1,029,000 | 1,029,095 | 349,508 | 76,354 | 425,862 | 603,233 | 59% |
| Catastrophic Events | 208,887 | 650,224 | - | 208,827 | - | 208,827 | 208,827 | - | 0% |
| Total Expenditures | 3,794,574 | 3,781,947 | 4,059,232 | 4,268,154 | 523,750 | 292,931 | 816,681 | 3,451,473 | 81% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|---------------|----------|---------------|----------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 188,273 | 152,168 | 162,412 | 162,412 | 16,627 | - | 16,627 | 145,785 | 90% |
| Fringe Benefits | 85,214 | 61,226 | 67,612 | 67,612 | 4,503 | - | 4,503 | 63,109 | 93% |
| Total Personnel | 273,487 | 213,394 | 230,024 | 230,024 | 21,130 | - | 21,130 | 208,894 | 91% |

| | | | | | | | | | |
|-----------------|---------------|---------------|---------------|---------------|------------|--------------|--------------|--------------|------------|
| Supplies | 10,108 | 51,453 | 12,950 | 12,950 | 514 | 5,532 | 6,046 | 6,904 | 53% |
|-----------------|---------------|---------------|---------------|---------------|------------|--------------|--------------|--------------|------------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|----------------|---------------|----------------|------------------|------------|
| Professional Services | 177,662 | 132,825 | 184,929 | 184,929 | 111,252 | 47,000 | 158,252 | 26,677 | 14% |
| Printing & Advertising | - | - | 483 | 483 | - | - | - | 483 | 100% |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | 13,336 | 29,927 | 20,000 | 20,000 | - | - | - | 20,000 | 100% |
| Travel | 2,743 | 3,245 | 3,000 | 3,000 | - | - | - | 3,000 | 100% |
| Repairs & Maintenance | 105,403 | 31,110 | 2,000 | 2,000 | - | - | - | 2,000 | 100% |
| Interfund Allocations | 111,929 | 144,621 | 77,446 | 77,446 | 6,452 | - | 6,452 | 70,994 | 92% |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Insurance | 1,640,270 | 2,010,853 | 1,535,000 | 1,535,000 | 374,260 | - | 374,260 | 1,160,740 | 76% |
| Other Services & Charges | 1,328,847 | 591,761 | 1,993,400 | 1,993,495 | 10,142 | 31,572 | 41,714 | 1,951,781 | 98% |
| Interfund Transfers Out | 25,425 | - | - | - | - | - | - | - | - |
| Total Services & Charges | 3,405,616 | 2,944,342 | 3,816,258 | 3,816,353 | 502,106 | 78,572 | 580,678 | 3,235,675 | 85% |

| | | | | | | | | | |
|----------------|----------------|----------------|----------|----------------|----------|----------------|----------------|----------|-----------|
| Capital | 105,364 | 572,758 | - | 208,827 | - | 208,827 | 208,827 | - | 0% |
|----------------|----------------|----------------|----------|----------------|----------|----------------|----------------|----------|-----------|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|------------------|------------|
| Total Expenditures | 3,794,574 | 3,781,947 | 4,059,232 | 4,268,154 | 523,750 | 292,931 | 816,681 | 3,451,473 | 81% |
|---------------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|------------------|--------------------|--------------------|------------------|--|----------------|--|--|
| Net Surplus / (Deficit) | (967,513) | 1,249,783 | (1,114,010) | (1,322,932) | 1,112,699 | | 819,768 | | |
|--------------------------------|------------------|------------------|--------------------|--------------------|------------------|--|----------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|--|--|--|--|
| Beginning Cash Balance | 4,674,728 | 3,705,796 | | 4,949,790 | | | | | |
| Cash Adjustments | (1,419) | (5,789) | | - | | | | | |
| Ending Cash Balance | 3,705,796 | 4,949,790 | | 3,626,858 | 6,082,631 | | | | |
| Cash Reserves Target | 1,897,287 | 1,890,973 | | 2,134,077 | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| 50% of Annual expenditures |

Fund Purpose:
 This internal service fund handles operations relating to business insurance and claims--property, liability, workers compensation, etc.--and the operation of the Safety & Risk division. This fund is managed by the Department 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. Safety & Risk costs are allocated based on departments' budgeted positions. Liability and worker's compensation costs are allocated based on two-year claims history. Business insurance costs are allocated based on net book value of departments' capital assets (per CAFR). When this fund has sufficient reserves, allocations to departments may decrease. Insurance claim reimbursements are also received in this fund.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
 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 division. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries. Capital expenditures budgeted in 2018 and 2019 were for repairs to City facilities and replacement of equipment related to 2018 flood damage. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

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 | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|----------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Interfund Allocation Reimb | 6,788,985 | 7,991,331 | 6,656,930 | 6,656,930 | 554,735 | | 554,735 | 6,102,195 | 92% |
| Charges for Services | - | 92,585 | - | - | 73,046 | | 73,046 | (73,046) | - |
| Other Income | 47,427 | 66,798 | 32,690 | 32,690 | 9,266 | | 9,266 | 23,424 | 72% |
| Donations | 100,000 | - | - | - | - | | - | - | - |
| Interest Earnings | 30,723 | 54,428 | 10,000 | 10,000 | (8,154) | | (8,154) | 18,154 | 182% |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 6,967,135 | 8,205,143 | 6,699,620 | 6,699,620 | 628,893 | | 628,893 | 6,070,727 | 91% |

| Expenditures by Division | | | | | | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------|
| 311 Call Center | 526,971 | 519,646 | 578,196 | 579,154 | 34,459 | 2,710 | 37,169 | 541,985 | 94% |
| Innovation & Technology | 5,264,986 | 7,348,706 | 6,828,730 | 8,828,293 | 713,929 | 2,673,131 | 3,387,059 | 5,441,234 | 62% |
| Total Expenditures | 5,791,956 | 7,868,352 | 7,406,926 | 9,407,447 | 748,388 | 2,675,840 | 3,424,228 | 5,983,219 | 64% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 1,358,863 | 1,689,240 | 1,981,340 | 1,981,340 | 144,412 | - | 144,412 | 1,836,928 | 93% |
| Fringe Benefits | 619,247 | 569,382 | 748,836 | 748,836 | 56,475 | - | 56,475 | 692,361 | 92% |
| Total Personnel | 2,178,109 | 2,258,622 | 2,730,176 | 2,730,176 | 200,888 | - | 200,888 | 2,529,289 | 93% |

| | | | | | | | | | |
|-----------------|----------------|----------------|----------------|----------------|--------------|---------------|---------------|----------------|------------|
| Supplies | 119,984 | 169,850 | 164,850 | 178,260 | 4,004 | 18,646 | 22,649 | 155,611 | 87% |
|-----------------|----------------|----------------|----------------|----------------|--------------|---------------|---------------|----------------|------------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------|
| Professional Services | 710,365 | 1,065,128 | 615,700 | 1,786,094 | 118,898 | 1,056,796 | 1,175,694 | 610,400 | 34% |
| Printing & Advertising | 298 | 5,181 | 5,270 | 5,270 | - | - | - | 5,270 | 100% |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | 15,237 | 22,957 | 57,900 | 72,137 | 5,590 | 8,846 | 14,436 | 57,701 | 80% |
| Travel | 40,820 | 32,456 | 27,110 | 42,830 | 5,421 | 14,448 | 19,869 | 22,961 | 54% |
| Repairs & Maintenance | 2,246,257 | 2,975,430 | 2,839,472 | 3,626,232 | 260,973 | 1,544,045 | 1,805,018 | 1,821,214 | 50% |
| Interfund Allocations | 5,211 | 6,785 | 5,911 | 5,911 | 488 | - | 488 | 5,423 | 92% |
| Debt Service | | | | | | | | | |
| Principal | 213,903 | 391,117 | 522,557 | 522,557 | 116,766 | 24,302 | 141,068 | 381,489 | 73% |
| Interest & Fees | 22,121 | 52,924 | 49,356 | 49,356 | 9,623 | 3,966 | 13,589 | 35,767 | 72% |
| Grants & Subsidies | 25,000 | - | - | - | - | - | - | - | - |
| Other Services & Charges | 214,652 | 287,902 | 388,624 | 388,624 | 25,738 | 4,792 | 30,530 | 358,094 | 92% |
| Interfund Transfers Out | - | 600,000 | - | - | - | - | - | - | - |
| Total Services & Charges | 3,493,863 | 5,439,880 | 4,511,900 | 6,499,011 | 543,496 | 2,657,195 | 3,200,691 | 3,298,319 | 51% |

| | | | | | | | | | |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Capital | - |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------|
| Total Expenditures | 5,791,956 | 7,868,352 | 7,406,926 | 9,407,447 | 748,388 | 2,675,840 | 3,424,228 | 5,983,219 | 64% |
|---------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|----------------|------------------|--------------------|------------------|--|--------------------|--|--|
| Net Surplus / (Deficit) | 1,175,179 | 336,791 | (707,306) | (2,707,827) | (119,495) | | (2,795,335) | | |
|--------------------------------|------------------|----------------|------------------|--------------------|------------------|--|--------------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|----------------|------------------|--|--|--|-----------------------------|
| Beginning Cash Balance | 1,589,083 | 2,765,025 | | 3,101,052 | | | | | Cash Reserves Target |
| Cash Adjustments | 764 | (764) | | - | | | | | |
| Ending Cash Balance | 2,765,025 | 3,101,052 | | 393,225 | 2,994,176 | | | | No reserve requirement |
| Cash Reserves Target | - | - | | - | - | | | | |

Fund Purpose:
This internal service fund tracks the revenues and expenditures of the Department of Innovation & Technology, which includes the 311 Call Center, Services, Infrastructure, Business Analytics, Applications, and Civic Innovation. The **311 Call Center** was established to handle resident telephone calls in an efficient and effective manner. It provides residents with a "one-stop" shop to contact city departments with inquiries and service requests. Starting in 2017, IT Dept costs were moved to this fund. The IT Dept provides technical services to the various departments within the City. **The Department 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 a fixed cost 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. For 2020, the allocation to departments is less than the Department of Innovation & Technology's 2020 budget, thus spending down the cash reserves in this fund. This fund does not need to carry high cash reserves because it's budget is fully allocated each year.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
ERP Implementation: In 2019, \$600,000 (from prior year reserves) was transferred to the County Option Income Tax (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 with an anticipated go-live date of April 1, 2020.
Mayor's 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.
CityWorks: In 2020, 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.
Bloomberg Mayor's Challenge (2019- 2022): \$1M grant to build a sustainable public-private transportation-as-a-benefit model in South Bend, key audience: transportation insecure hourly wage workers. Grant funds cover programming for 3 years of pilots, strategic planning, partnership building, and solution development. Funds cover personnel costs and pilots. Starting in late 2019, employers (ex: University of Notre Dame, Beacon Health Systems) will be financially contributing to pilots. NOTE: The revenue and expenditures of this grant are managed by the Department of Innovation & Technology, but are **recorded in the Gift/Donation/Bequest Fund (#217)**.
Technology Resource Center (opened during 2019): Technology Resource Center (TRC) in South Bend's Ignition Park was built to democratize technology in our region. All will be welcome to the TRC to learn about technology and data, gain skills, and co-build an inclusive tech future for South Bend. A co-location between South Bend Code School, the City's Civic Innovation & Analytics Divisions, and Bloomberg-funded Commuters Trust, the space will be home to technology and data training, cross-sector "Beta City" collaborations, and public programming about regional innovation.

**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 | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Revenue | | | | | | | | | |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Other Income | 18,508,861 | 13,741,669 | 16,374,183 | 16,374,183 | 1,335,267 | - | 1,335,267 | 15,038,916 | 92% |
| Donations | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 209,508 | 251,340 | 77,097 | 77,097 | (21,432) | - | (21,432) | 98,529 | 128% |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 18,718,369 | 13,993,009 | 16,451,280 | 16,451,280 | 1,313,835 | | 1,313,835 | 15,137,445 | 92% |
| Expenditures by Division | | | | | | | | | |
| Employee Benefits | 15,753,366 | 15,604,093 | 17,378,405 | 17,386,128 | 1,304,043 | 269,886 | 1,573,929 | 15,812,199 | 91% |
| Employee Wellness Clinic | 862,693 | 1,108,117 | 1,104,308 | 1,122,404 | 242,084 | 795,320 | 1,037,404 | 85,000 | 8% |
| Total Expenditures | 16,616,059 | 16,712,210 | 18,482,713 | 18,508,532 | 1,546,127 | 1,065,206 | 2,611,333 | 15,897,199 | 86% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | - | - | - | - | - | - | - |
| Supplies | 83,295 | 200,942 | 89,000 | 107,096 | 15,547 | 2,574 | 18,121 | 88,975 | 83% |
| Services & Charges | | | | | | | | | |
| Professional Services | 1,063,695 | 1,196,478 | 1,274,508 | 1,282,231 | 248,028 | 994,472 | 1,242,500 | 39,731 | 3% |
| Printing & Advertising | - | - | 100 | 100 | - | - | - | 100 | 100% |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Insurance | 15,044,882 | 15,301,876 | 17,117,605 | 17,117,605 | 1,282,542 | 68,160 | 1,350,702 | 15,766,903 | 92% |
| Other Services & Charges | 10,473 | 12,913 | 1,500 | 1,500 | 10 | - | 10 | 1,490 | 99% |
| Interfund Transfers Out | 413,714 | - | - | - | - | - | - | - | - |
| Total Services & Charges | 16,532,764 | 16,511,267 | 18,393,713 | 18,401,436 | 1,530,580 | 1,062,632 | 2,593,212 | 15,808,224 | 86% |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 16,616,059 | 16,712,210 | 18,482,713 | 18,508,532 | 1,546,127 | 1,065,206 | 2,611,333 | 15,897,199 | 86% |
| Net Surplus / (Deficit) | 2,102,310 | (2,719,201) | (2,031,433) | (2,057,252) | (232,292) | | (1,297,498) | | |
| Beginning Cash Balance | 9,935,961 | 12,026,307 | | 9,255,644 | | | | | |
| Cash Adjustments | (11,964) | (51,462) | | - | | | | | |
| Ending Cash Balance | 12,026,307 | 9,255,644 | | 7,198,392 | 9,060,895 | | | | |
| Cash Reserves Target | 4,154,015 | 4,178,052 | | 4,627,133 | | | | | |

Fund Purpose:

This fund accounts for insurance and claims relating to employees, including medical, dental, life, flex spending, etc. The City of South Bend is self-insured - it pays medical, dental, and vision claims directly, as opposed to paying an insurance company to pay the claims.

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. During the 2019 budget process, it was determined that this fund was overfunded from prior years due to lower than anticipated costs. Therefore, in 2019, the City gave a one-time break in the health insurance cost per employee charged to departments. In 2020, the health insurance cost per employee will increase back to regular rates. Claims are forecasted to increase 5% year over year. 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 |
| Fund Type | Internal Service Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 3,816 | 4,479 | 1,189 | 1,189 | (427) | - | (427) | 1,616 | 136% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | 7,357 | 7,357 | 540 | - | 540 | 6,817 | 93% |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 3,816 | 4,479 | 8,546 | 8,546 | 113 | - | 113 | 8,433 | 99% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---|---|---|---------------|-------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | 20,480 | 30,557 | 50,000 | 50,000 | - | - | - | 50,000 | 100% |
| Total Personnel | 20,480 | 30,557 | 50,000 | 50,000 | - | - | - | 50,000 | 100% |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|---|--------------|--------------|--------------|---|---|---|--------------|-------------|
| Professional Services | - | 2,400 | 5,000 | 5,000 | - | - | - | 5,000 | 100% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | 2,400 | 5,000 | 5,000 | - | - | - | 5,000 | 100% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|---------------|---------------|---------------|---------------|---|---|---|---------------|-------------|
| Total Expenditures | 20,480 | 32,957 | 55,000 | 55,000 | - | - | - | 55,000 | 100% |
|---------------------------|---------------|---------------|---------------|---------------|---|---|---|---------------|-------------|

| | | | | | | | | | |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|------------|---|------------|---|---|
| Net Surplus / (Deficit) | (16,664) | (28,478) | (46,454) | (46,454) | 113 | - | 113 | - | - |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|------------|---|------------|---|---|

| | | | | | | | | | |
|----------------------------|----------------|----------------|----------|----------------|----------------|-----------------------------|--|--|--|
| Beginning Cash Balance | 225,977 | 209,023 | - | 180,487 | - | Cash Reserves Target | | | |
| Cash Adjustments | (291) | (58) | - | - | - | | | | |
| Ending Cash Balance | 209,023 | 180,487 | - | 134,033 | 181,334 | 25% of Annual expenditures | | | |
| Cash Reserves Target | 5,120 | 8,239 | - | 13,750 | - | | | | |

Fund Purpose:
 This fund was established in 2011 to account for unemployment claims and outplacement services paid.

Explanation of Revenue Sources:
 All unemployment claims and outplacement services for all departments are paid through this fund. Claims have remained fairly low in recent years.

Explanation of Expenditures and Significant Changes/Variations:
 Starting in 2020, the Neighborhood Enforcement Action Team (NEAT) division of the Department of Code Enforcement will be moved into the newly established Code Enforcement Fund (#230), resulting in a large decrease in expenditures from 2019 to 2020. This will allow for more transparency regarding the Unsafe Building fines and fees collected in this fund and the expenditure of those revenues on allowable expenses. The expenditures in this fund will be equal to or less than revenues received. Budgeted expenditures includes emergency demolitions and expenses associated with monitoring unsafe building concerns.

City of South Bend, Indiana
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January 31, 2020

| | | | |
|------------------|------------------------|--------------------|-----|
| Fund Name | Parental Leave Fund | Fund Number | 714 |
| Fund Type | Internal Service Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 467 | 805 | 414 | 414 | (82) | - | (82) | 496 | 120% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | 163,651 | 166,529 | 257,488 | 257,488 | 19,124 | - | 19,124 | 238,364 | 93% |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 164,118 | 167,334 | 257,902 | 257,902 | 19,042 | | 19,042 | 238,860 | 93% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|--------------|---|--------------|----------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 112,882 | 186,085 | 253,846 | 253,846 | 7,236 | - | 7,236 | 246,610 | 97% |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | 112,882 | 186,085 | 253,846 | 253,846 | 7,236 | | 7,236 | 246,610 | 97% |

| | | | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|--------------|----------|--------------|----------------|------------|
| Supplies | - | - | - | - | - | - | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | - | - | - | - | - | - | - | - |
| Capital | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 112,882 | 186,085 | 253,846 | 253,846 | 7,236 | - | 7,236 | 246,610 | 97% |

| | | | | | | | | | |
|--------------------------------|---------------|-----------------|--------------|---------------|---------------|--|---------------|--|--|
| Net Surplus / (Deficit) | 51,237 | (18,750) | 4,056 | 4,056 | 11,806 | | 11,806 | | |
| Beginning Cash Balance | - | 51,251 | | 32,486 | | | | | |
| Cash Adjustments | 14 | (14) | | - | | | | | |
| Ending Cash Balance | 51,251 | 32,486 | | 36,542 | 44,425 | | | | |
| Cash Reserves Target | 9,031 | 14,887 | | 20,308 | | | | | |

Cash Reserves Target
8% of Annual expenditures - one month reserve

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 was developed based on the models of other progressive, best-in-class employers.

Explanation of Revenue Sources:
 The program is funded by an allocation to departments charged through payroll. In 2020, the allocation will be 0.35% of full-time 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:
 The program was well-received and continues to grow. Based on historical program participation, expenditures are budgeted at 40 births x 240 hours off of work x the average hourly wage.

City of South Bend, Indiana

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| | | | |
|------------------|------------------|--------------------|------------|
| Fund Name | Rainy Day | Fund Number | 102 |
|------------------|------------------|--------------------|------------|

| | |
|------------------|------------------------------|
| Fund Type | Special Revenue Funds |
|------------------|------------------------------|

| | |
|----------------|-------------------|
| Control | City Funds |
|----------------|-------------------|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 183,841 | 246,194 | 132,905 | 132,905 | (25,351) | - | (25,351) | 158,256 | 119% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 183,841 | 246,194 | 132,905 | 132,905 | (25,351) | | (25,351) | 158,256 | 119% |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|-------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Total Expenditures | - |
|---------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|

| | | | | | | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|-----------------|--|-----------------|--|--|
| Net Surplus / (Deficit) | 183,841 | 246,194 | 132,905 | 132,905 | (25,351) | | (25,351) | | |
|--------------------------------|----------------|----------------|----------------|----------------|-----------------|--|-----------------|--|--|

| | | | | | | | | | |
|----------------------------|-------------------|-------------------|--|-------------------|-------------------|--|--|--|--|
| Beginning Cash Balance | 10,294,137 | 10,464,997 | | 10,708,300 | | | | | |
| Cash Adjustments | (12,981) | (2,892) | | - | | | | | |
| Ending Cash Balance | 10,464,997 | 10,708,300 | | 10,841,205 | 10,726,524 | | | | |
| Cash Reserves Target | 7,769,670 | 7,142,514 | | 7,563,978 | | | | | |

Cash Reserves Target

3% of total Civil City expenditures in previous fiscal year, less interfund transfers

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.

The cash reserve requirement for this fund is 3% of prior year operational expenditures in Civil City funds, excluding interfund transfers.

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. The most recent activity was an interfund loan to four other funds during 2011.

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| | | | |
|------------------|-------------------------|--------------------|-----|
| Fund Name | Gift, Donation, Bequest | Fund Number | 217 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|--------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Interest Earnings | 2,481 | 10,860 | 4,613 | 4,613 | (1,385) | | (1,385) | 5,998 | 130% |
| Wayfinding Signage Project | 50,000 | 100,000 | - | - | - | | - | - | - |
| Energy & Sustainability | - | - | - | - | 41,000 | | 41,000 | (41,000) | - |
| Bloomberg Mayors Challenge | - | 274,000 | 403,743 | 403,743 | - | | - | 403,743 | 100% |
| Human Rights Scholarship Prog. | - | 91,517 | 18,000 | 18,000 | - | | - | 18,000 | 100% |
| Historic Preservation Commis. | 18,583 | 183 | - | - | 98 | | 98 | (98) | - |
| Milton Trust Energy Grant | - | 125,000 | - | - | - | | - | - | - |
| Animal Resource Center | 40,167 | 41,996 | 25,000 | 25,000 | 1,564 | | 1,564 | 23,436 | 94% |
| Pokagon Band Donation | - | 100,000 | - | - | 100,000 | | 100,000 | (100,000) | - |
| Total Revenue | 111,231 | 743,555 | 451,356 | 451,356 | 141,277 | | 141,277 | 310,079 | 69% |

| Expenditures by Division | | | | | | | | | |
|---------------------------------|---------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|------------|
| Wayfinding Signage Project | - | 53,988 | - | 57,944 | - | 57,944 | 57,944 | - | 0% |
| Bartlett St Roundabout Design | 11,524 | - | - | - | - | - | - | - | - |
| Bloomberg Mayors Challenge | - | 127,296 | 286,028 | 550,198 | 8,654 | 267,013 | 275,667 | 274,531 | 50% |
| Human Rights Scholarship Prog. | - | 19,310 | 28,150 | 28,150 | - | - | - | 28,150 | 100% |
| Bike Signage | - | - | 2,500 | 2,500 | - | - | - | 2,500 | 100% |
| Hesburgh-MLK Memorial | 350 | - | - | - | - | - | - | - | - |
| Historic Preservation Commis. | 322 | - | 5,000 | 5,000 | - | - | - | 5,000 | 100% |
| Milton Trust Energy Grant | - | 2,600 | - | 12,275 | 4,775 | 7,500 | 12,275 | - | 0% |
| Animal Resource Center | 34,604 | 38,658 | 35,000 | 35,000 | - | - | - | 35,000 | 100% |
| Total Expenditures | 46,800 | 241,853 | 356,678 | 691,067 | 13,429 | 332,457 | 345,886 | 345,181 | 50% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|-----|---|-------|-------|---|---|---|-------|------|
| Supplies | 322 | - | 5,000 | 5,000 | - | - | - | 5,000 | 100% |
|-----------------|-----|---|-------|-------|---|---|---|-------|------|

| Services & Charges | | | | | | | | | |
|-------------------------------------|---------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|------------|
| Professional Services | 42,669 | 218,362 | 308,328 | 630,442 | 8,654 | 324,957 | 333,611 | 296,831 | 47% |
| Printing & Advertising | - | 3,479 | 21,650 | 21,650 | - | - | - | 21,650 | 100% |
| Repairs & Maintenance | 1,014 | 4,181 | 10,000 | 22,275 | 4,775 | 7,500 | 12,275 | 10,000 | 45% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 2,795 | 15,831 | 11,700 | 11,700 | - | - | - | 11,700 | 100% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 46,478 | 241,853 | 351,678 | 686,067 | 13,429 | 332,457 | 345,886 | 340,181 | 50% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|---------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|------------|
| Total Expenditures | 46,800 | 241,853 | 356,678 | 691,067 | 13,429 | 332,457 | 345,886 | 345,181 | 50% |
|---------------------------|---------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|------------|

| | | | | | | | | | |
|--------------------------------|---------------|----------------|---------------|------------------|----------------|--|------------------|--|--|
| Net Surplus / (Deficit) | 64,431 | 501,702 | 94,678 | (239,711) | 127,848 | | (204,609) | | |
|--------------------------------|---------------|----------------|---------------|------------------|----------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|--|--|--|-----------------------------|
| Beginning Cash Balance | 100,898 | 165,219 | | 666,875 | | | | | Cash Reserves Target |
| Cash Adjustments | (110) | (46) | | - | | | | | |
| Ending Cash Balance | 165,219 | 666,875 | | 427,164 | 797,143 | | | | No reserve requirement |
| Cash Reserves Target | - | - | | - | | | | | |

Fund Purpose:
This fund accounts for miscellaneous contributions to the City for specific projects and the expenses related to the projects. Donations to the South Bend Animal Resource Center are held in this fund.

Explanation of Revenue Sources:
This fund is funded by donations. 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, the South Bend Animal Resource Center (SBARC) started receiving an annual donation of approximately \$22,300 from the Judith Westfall Irrevocable Trust. They anticipate receiving annual contributions through 2/24/2023.

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 the animal shelter as well as bike signage.
Mayor's Challenge Award - The City of South Bend is developing a transportation-as-a-benefit program, partnering with local employers to provide free or subsidized transportation to/ from work for low-wage shift workers who are transport insecure. Goals include reducing employee turnover, increasing productivity, and increasing resident access to employment, all of which will in turn strengthen the local economy. Of this grant, 62% of funds are allocated to personnel who will design, implement and manage the program and develop a self-sustaining model. 17% of funds are allocated to covering costs of participant transportation; the 3-year period we will transition from program-funded transportation to employer/employee-funded transportation. 18% of costs are allocated to operational/technical partners to develop and manage infrastructure (data management, participant enrollment, etc.). 3% of costs are allocated to media/communications to support employer recruitment, participant enrollment, and public messaging. 1% of costs are allocated to travel/events; it's estimated that key program personnel will travel 1x for program research and 2x to relevant industry conferences and that the program will host 3 major events to recruit new partners/participants for the program. At the end of the 3-year period, it is expected the city will have developed a sustainable, replicable model for a transportation-as-a-benefit program which will continue to scale across the South Bend region and other similar geographies

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| | | | |
|------------------|-----------------------|--------------------|-----|
| Fund Name | Loss Recovery | Fund Number | 227 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 12,871 | 14,210 | 4,579 | 4,579 | (1,430) | - | (1,430) | 6,009 | 131% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 12,871 | 14,210 | 4,579 | 4,579 | (1,430) | | (1,430) | 6,009 | 131% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------------|---------------|----------|----------------|----------|----------------|----------------|----------|-----------|
| Professional Services | 73,065 | 1,211 | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | 135,000 | 36,100 | - | 200,000 | - | 200,000 | 200,000 | - | 0% |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 208,065 | 37,311 | - | 200,000 | - | 200,000 | 200,000 | - | 0% |

| | | | | | | | | | |
|----------------|--------|---|---|---|---|---|---|---|---|
| Capital | 24,273 | - | - | - | - | - | - | - | - |
|----------------|--------|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|----------------|---------------|----------|----------------|----------|----------------|----------------|----------|-----------|
| Total Expenditures | 232,338 | 37,311 | - | 200,000 | - | 200,000 | 200,000 | - | 0% |
|---------------------------|----------------|---------------|----------|----------------|----------|----------------|----------------|----------|-----------|

| | | | | | | | | | |
|--------------------------------|------------------|-----------------|--------------|------------------|----------------|--|------------------|--|--|
| Net Surplus / (Deficit) | (219,467) | (23,101) | 4,579 | (195,421) | (1,430) | | (201,430) | | |
|--------------------------------|------------------|-----------------|--------------|------------------|----------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|--|--|--|-----------------------------|
| Beginning Cash Balance | 847,926 | 627,325 | | 604,051 | | | | | Cash Reserves Target |
| Cash Adjustments | (1,134) | (173) | | - | | | | | |
| Ending Cash Balance | 627,325 | 604,051 | | 408,630 | 605,079 | | | | No reserve requirement |
| Cash Reserves Target | - | - | | - | | | | | |

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 related to environmental cleanup.

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 was used to fund legal professional services related to environmental issues and granular activated carbon reconditioning.
 For 2020, no expenditures have been identified at this time.

City of South Bend, Indiana
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| | | | |
|------------------|-----------------------------------|--------------------|------------|
| Fund Name | Human Rights Federal Grant | Fund Number | 258 |
| Fund Type | Special Revenue Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | 74,580 | 247,060 | 138,200 | 138,200 | 1,000 | - | 1,000 | 137,200 | 99% |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 8,862 | 10,376 | 5,978 | 5,978 | (1,333) | - | (1,333) | 7,311 | 122% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | 23,303 | 312 | 7,050 | 7,050 | - | - | - | 7,050 | 100% |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 106,745 | 257,748 | 151,228 | 151,228 | (333) | | (333) | 151,561 | 100% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|---------------|----------------|----------------|----------------|---------------|---|---------------|----------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | 52,886 | 119,255 | 135,130 | 135,130 | 9,600 | - | 9,600 | 125,530 | 93% |
| Fringe Benefits | 25,756 | 35,042 | 49,418 | 49,418 | 3,059 | - | 3,059 | 46,359 | 94% |
| Total Personnel | 78,642 | 154,296 | 184,548 | 184,548 | 12,659 | | 12,659 | 171,889 | 93% |

| | | | | | | | | | | |
|-----------------|--------------|--------------|--------------|--------------|------------|--|--------------|--------------|------------|------------|
| Supplies | 1,772 | 1,330 | 2,000 | 2,000 | 236 | | 1,566 | 1,802 | 198 | 10% |
|-----------------|--------------|--------------|--------------|--------------|------------|--|--------------|--------------|------------|------------|

| Services & Charges | | | | | | | | | | |
|-------------------------------------|---------------|----------------|---------------|---------------|--------------|--------|---------------|---------------|---------------|------------|
| Professional Services | 37,812 | 21,691 | 27,800 | 32,467 | 1,667 | 3,000 | 4,667 | 27,800 | 86% | |
| Printing & Advertising | 15,369 | - | 4,000 | 22,000 | - | 18,000 | 18,000 | 4,000 | 18% | |
| Utilities | - | - | - | - | - | - | - | - | - | |
| Education & Training | 15 | 3,709 | 3,500 | 8,500 | - | 5,000 | 5,000 | 3,500 | 41% | |
| Travel | 6,412 | 9,201 | 15,300 | 15,300 | - | - | - | 15,300 | 100% | |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - | |
| Interfund Allocations | - | - | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | - | - | - | |
| Principal | - | - | - | - | - | - | - | - | - | |
| Interest & Fees | - | - | - | - | - | - | - | - | - | |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - | |
| Other Services & Charges | 9,292 | 607 | 5,300 | 5,825 | 98 | 525 | 623 | 5,202 | 89% | |
| Interfund Transfers Out | - | 76,493 | - | - | - | - | - | - | - | |
| Total Services & Charges | 68,899 | 111,703 | 55,900 | 84,092 | 1,764 | | 26,525 | 28,289 | 55,802 | 66% |

| | | | | | | | | | | |
|----------------|----------|----------|----------|----------|----------|--|----------|----------|----------|----------|
| Capital | - | - | - | - | - | | - | - | - | - |
|----------------|----------|----------|----------|----------|----------|--|----------|----------|----------|----------|

| | | | | | | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|---------------|--|---------------|---------------|----------------|------------|
| Total Expenditures | 149,313 | 267,329 | 242,448 | 270,640 | 14,659 | | 28,091 | 42,749 | 227,889 | 84% |
|---------------------------|----------------|----------------|----------------|----------------|---------------|--|---------------|---------------|----------------|------------|

| | | | | | | | | | | |
|--------------------------------|-----------------|----------------|-----------------|------------------|-----------------|--|-----------------|--|--|--|
| Net Surplus / (Deficit) | (42,567) | (9,582) | (91,220) | (119,412) | (14,992) | | (43,083) | | | |
|--------------------------------|-----------------|----------------|-----------------|------------------|-----------------|--|-----------------|--|--|--|

| | | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|--|--|--|--|--|
| Beginning Cash Balance | 572,740 | 529,536 | | 519,829 | | | | | | |
| Cash Adjustments | (637) | (125) | | - | | | | | | |
| Ending Cash Balance | 529,536 | 519,829 | | 400,417 | 507,188 | | | | | |
| Cash Reserves Target | - | - | | - | | | | | | |

| |
|--|
| Cash Reserves Target |
| No reserve requirement - Grant fund - spend down to zero |

Fund Purpose:
This fund tracks the portion of the Human Rights division that is funded by the federal government.

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, Staffing, and Significant Changes/Variations:
In 2020, both the Employment Manager and the Housing Manager will be retitled Director of Employment and Director of Housing. This change was made as a result of the retirement of the Director of Human Rights at the beginning of 2019. A portion of the salary for the Human Rights Director will be shared between the two positions, increasing the salary cap for each position by 24% from 2019 to 2020. The increase in health insurance from 2019 to 2020 is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

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 | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Revenue | | | | | | | | | |
| Local Income Taxes | 12,339,734 | 12,879,847 | 12,440,774 | 12,440,774 | 1,036,731 | | 1,036,731 | 11,404,043 | 92% |
| Intergov./ Grants | - | 12,500 | - | - | - | | - | - | - |
| Charges for Services | 6,000 | 8,500 | - | - | - | | - | - | - |
| Interest Earnings | 182,755 | 296,751 | 100,000 | 100,000 | (28,491) | | (28,491) | 128,491 | 128% |
| Donations | - | 5,000 | - | - | - | | - | - | - |
| Other Income | 651,457 | 75,272 | 40,000 | 40,000 | 10,006 | | 10,006 | 29,994 | 75% |
| Transfers In | 324,159 | 927,077 | - | - | - | | - | - | - |
| Total Revenue | 13,504,106 | 14,204,947 | 12,580,774 | 12,580,774 | 1,018,247 | | 1,018,247 | 11,562,528 | 92% |
| Expenditures by Division | | | | | | | | | |
| Goodwill Strategic Outreach | 130,000 | 130,000 | - | - | - | | - | - | - |
| Election Costs | - | 187,026 | - | - | - | | - | - | - |
| Debt Service & Other | 152,312 | 285,828 | 1,563,741 | 1,755,101 | 135,039 | 183,304 | 318,343 | 1,436,758 | 82% |
| South Bend Art Museum | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | - | 65,000 | - | 0% |
| Studebaker Museum | 277,864 | 279,622 | 279,624 | 279,624 | 23,307 | - | 23,307 | 256,317 | 92% |
| Light Up South Bend | 88,404 | 247,862 | 260,000 | 331,828 | - | 71,828 | 71,828 | 260,000 | 78% |
| Street Paving & Patching | - | 1,937,750 | 2,387,750 | 2,387,750 | 198,981 | - | 198,981 | 2,188,769 | 92% |
| Local Roads & Streets | 12,755 | - | - | - | - | | - | - | - |
| Utilities & Services | 2,682,053 | 2,516,844 | 2,577,816 | 2,726,123 | 635,874 | 106,245 | 742,119 | 1,984,004 | 73% |
| Curb & Sidewalk Program | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 125,000 | - | 125,000 | 1,375,000 | 92% |
| Information Technology | 2,874 | 1,375,412 | 33,414 | 1,710,664 | 2,430 | 1,680,110 | 1,682,540 | 28,124 | 2% |
| Police Department | 2,805,226 | 1,618,739 | 1,684,757 | 1,684,757 | 219,262 | - | 219,262 | 1,465,495 | 87% |
| Fire Department | 166,390 | 926,579 | - | - | - | | - | - | - |
| Community Investment | 949,592 | 1,106,661 | 170,000 | 1,421,085 | 111,970 | 1,151,655 | 1,263,625 | 157,460 | 11% |
| Parks Administration | 1,287,600 | 400,000 | 800,000 | 800,000 | 66,663 | - | 66,663 | 733,337 | 92% |
| DTSB-Corridor Ambassadors | 189,133 | 351,050 | 1,008,672 | 1,008,672 | 132,981 | - | 132,981 | 875,691 | 87% |
| Vacant & Abandoned Houses | - | 380,612 | 250,000 | 517,640 | - | 267,640 | 267,640 | 250,000 | 48% |
| Total Expenditures | 10,309,203 | 13,308,985 | 12,580,774 | 16,188,244 | 1,716,508 | 3,460,782 | 5,177,290 | 11,010,955 | 68% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | - | - | - | - | - | - | - |
| Supplies | | | | | | | | | |
| | 683,344 | 207,469 | 200,000 | 254,743 | - | 54,743 | 54,743 | 200,000 | 79% |
| Services & Charges | | | | | | | | | |
| Professional Services | 244,535 | 1,675,224 | 130,000 | 2,037,195 | 9,556 | 1,896,179 | 1,905,735 | 131,460 | 6% |
| Printing & Advertising | - | - | - | 500 | - | - | - | 500 | 100% |
| Utilities | 1,614,522 | 1,729,535 | 1,554,725 | 1,554,725 | 139,141 | - | 139,141 | 1,415,584 | 91% |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | 1,483,180 | 725,734 | 762,271 | 910,578 | 473,471 | 101,790 | 575,261 | 335,317 | 37% |
| Interfund Allocations | 6,873 | 8,631 | 8,633 | 8,633 | 724 | - | 724 | 7,909 | 92% |
| Debt Service | | | | | | | | | |
| Principal | 1,585,484 | 1,557,180 | 1,620,219 | 1,620,219 | 216,343 | 4,624 | 220,967 | 1,399,252 | 86% |
| Interest & Fees | 60,957 | 90,721 | 97,952 | 97,952 | 5,349 | 237 | 5,586 | 92,366 | 94% |
| Grants & Subsidies | 1,143,117 | 1,166,244 | 335,991 | 1,126,436 | 97,683 | 780,345 | 878,028 | 248,408 | 22% |
| Other Services & Charges | 572,460 | 1,161,336 | 1,509,492 | 1,794,636 | 156,243 | 289,599 | 445,842 | 1,348,794 | 75% |
| Interfund Transfers Out | 2,787,600 | 4,764,329 | 6,361,491 | 6,361,491 | 530,127 | - | 530,127 | 5,831,364 | 92% |
| Total Services & Charges | 9,498,728 | 12,878,933 | 12,380,774 | 15,512,365 | 1,628,638 | 3,072,773 | 4,701,411 | 10,810,954 | 70% |
| Capital | | | | | | | | | |
| | 127,132 | 222,583 | - | 421,136 | 87,870 | 333,266 | 421,136 | - | 0% |
| Total Expenditures | 10,309,203 | 13,308,985 | 12,580,774 | 16,188,244 | 1,716,508 | 3,460,782 | 5,177,290 | 11,010,954 | 68% |
| Net Surplus / (Deficit) | 3,194,903 | 895,962 | - | (3,607,470) | (698,262) | | (4,159,043) | | |
| Beginning Cash Balance | 8,614,576 | 11,799,456 | | 12,694,852 | | | | | |
| Cash Adjustments | (10,022) | (566) | | - | | | | | |
| Ending Cash Balance | 11,799,456 | 12,694,852 | | 9,087,382 | 12,045,555 | | | | |
| Cash Reserves Target | 5,154,601 | 6,654,492 | | 8,094,122 | | | | | |
| | | | | | | | | | Cash Reserves Target |
| | | | | | | | | | 50% of Annual expenditures |

Fund Purpose:

This fund accounts for the receipt and expense of County Option Income Tax (COIT).

Explanation of Revenue Sources:

County Option Income Tax (COIT) 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 & patching** 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 is paid out of COIT, reflected in the 2019 budget. The City has a service contract with **DTSB** (Downtown South Bend, Inc.) for the maintenance of the streetscapes and sidewalks downtown. From 2019 to 2020, the cost of this contract was further consolidated into this fund, an increase of over \$600K. In 2020, **Department of Community Investment** (DCI) activities formerly paid out of this fund will be moved into the Economic Development Income Tax (EDIT) Fund (#408) in order to consolidate DCI expenditures. The City continues to budget funding for the demolition of **vacant & abandoned** houses. The Department of Public Works manages the **Light Up South Bend** program - a partnership with Indiana/Michigan Power Co. to install additional street lights in neighborhoods throughout South Bend. The **Lamppost Lighting Program** is meant to improve safety by adding more street lighting throughout South Bend. The City selected two areas where residents pay less for a lamppost. They were chosen based on income, number of vacant lots, and need for lighting in the neighborhood. In 2020, the **Goodwill Strategic Outreach Unit** will be moved into the new Community Initiatives division in the General Fund (#101).

City of South Bend, Indiana
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| | | | |
|------------------|---------------------------------------|--------------------|-----|
| Fund Name | Cumulative Capital Development | Fund Number | 406 |
| Fund Type | Capital Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | 436,677 | 455,002 | 415,213 | 415,213 | - | | - | 415,213 | 100% |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | 38,373 | 40,353 | 10,000 | 10,000 | - | | - | 10,000 | 100% |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 8,476 | 8,944 | 330 | 330 | (742) | | (742) | 1,072 | 325% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 483,526 | 504,299 | 425,543 | 425,543 | (742) | | (742) | 426,285 | 100% |

| Expenditures by Type | | | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|----------------|------------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - | - | - | - | - | - | - | - | - |
| Supplies | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 549,419 | 498,598 | 550,179 | 550,179 | 81,448 | - | 81,448 | 468,731 | 85% |
| Interest & Fees | 25,983 | 40,678 | 37,638 | 37,638 | 1,132 | - | 1,132 | 36,506 | 97% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | 575,402 | 539,276 | 587,817 | 587,817 | 82,580 | - | 82,580 | 505,237 | 86% |
| Capital | | | | | | | | | |
| - | 271,112 | - | 14,388 | - | - | 14,389 | 14,389 | (1) | 0% |
| Total Expenditures | 575,402 | 810,388 | 587,817 | 602,205 | 82,580 | 14,389 | 96,969 | 505,236 | 84% |

| | | | | | | |
|--------------------------------|----------------|----------------|-----------|---------------|----------------|--|
| Net Surplus / (Deficit) | (91,876) | (306,089) | (162,274) | (176,662) | (83,322) | (97,710) |
| Beginning Cash Balance | 622,016 | 529,328 | | 223,093 | | Cash Reserves Target |
| Cash Adjustments | (813) | (146) | | - | | No reserve requirement - Capital fund - spend down to zero |
| Ending Cash Balance | 529,328 | 223,093 | | 46,431 | 140,679 | |
| Cash Reserves Target | - | - | | - | | |

Fund Purpose:
This fund is used to account for expenditures relating to the purchase or lease of capital improvements in the City. A cumulative capital development fund is defined under Indiana Code (I.C. 36-9-16) and was established by the Common Council in 1985 (ordinance no. 7486-85).

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 auto excise and commercial vehicle excise tax (intergovernmental shared revenues).

Explanation of Expenditures and Significant Changes/Variations:
Currently, this fund pays the debt service payments for several police vehicle capital lease-purchases. About 34 patrol cars need to be replaced every year to maintain the fleet. Cars are kept for at least five years, up to 10, depending on wear and tear. The Police Department is proposing to replace cars with hybrid vehicles. The cost is about \$40,000-43,000 per vehicle, or about \$10,000 per year for a 5-year lease. 2019 included 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 |
| Fund Type | Capital Funds | | |
| Control | City Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | 236,379 | 231,026 | 240,933 | 240,933 | - | - | - | 240,933 | 100% |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 5,563 | 11,646 | 8,500 | 8,500 | (1,829) | - | (1,829) | 10,329 | 122% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | 25,000 | 25,000 | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 266,942 | 267,673 | 249,433 | 249,433 | (1,829) | | (1,829) | 251,262 | 101% |

| Expenditures by Type | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| Services & Charges | | | | | | | | | |
|-------------------------------------|----------------|----------|----------------|----------------|---------------|----------|---------------|----------------|------------|
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | 249,500 | - | 250,000 | 250,000 | 20,837 | - | 20,837 | 229,163 | 92% |
| Total Services & Charges | 249,500 | - | 250,000 | 250,000 | 20,837 | - | 20,837 | 229,163 | 92% |

| | | | | | | | | | |
|---------------------------|----------------|---------------|----------------|----------------|---------------|----------|---------------|----------------|------------|
| Capital | - | 28,000 | 180,000 | 180,000 | - | - | - | 180,000 | 100% |
| Total Expenditures | 249,500 | 28,000 | 430,000 | 430,000 | 20,837 | - | 20,837 | 409,163 | 95% |

| | | | | | | | | | |
|--------------------------------|---------------|----------------|------------------|------------------|-----------------|--|-----------------|--|--|
| Net Surplus / (Deficit) | 17,442 | 239,673 | (180,567) | (180,567) | (22,666) | | (22,666) | | |
|--------------------------------|---------------|----------------|------------------|------------------|-----------------|--|-----------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|--|--|--|--|
| Beginning Cash Balance | 430,948 | 447,850 | | 687,399 | | | | | |
| Cash Adjustments | (541) | (124) | | - | | | | | |
| Ending Cash Balance | 447,850 | 687,399 | | 506,832 | 667,530 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

Fund Purpose:
 This fund was established in 1966 to account for the receipt of cigarette tax revenue designated to be used solely for capital improvements. (Ordinance no. 4832-66)

Explanation of Revenue Sources:
 This fund receives cigarette tax revenue. 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.
 In 2017, the final payment (\$150,000) of Hotel/Motel Tax revenue was received. This revenue was used for the repayment of the 2011 Century Center Refunding Bond.

Explanation of Expenditures and Significant Changes/Variations:
 In 2018, the 2011 Century Center Refunding Bond was paid off.
 In 2019, \$28,000 was used to purchase furniture for the Howard Park Renovation Project, part of the greater My SB Parks & Trails Project that is being managed by the Venues, Parks & Arts Department.
 In 2020, this fund will be used for Department of Community Investment (DCI) activities: \$100,000 for the Burke Building stabilization project and \$80,000 for the Complete Streets Transportation project. In 2021, DCI will implement an alley improvement pilot program at \$50,000 a year.

City of South Bend, Indiana
Monthly Financial Report
January 31, 2020

| | | | | | | | | | |
|-------------------------------------|--|-------------------|-------------------|--------------------|---------------------|---------------------|-----------------------------|-------------------|-------------------|
| Fund Name | Economic Development Income Tax | | | | | Fund Number | 408 | | |
| Fund Type | Special Revenue Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 | 2019 | 2020 | 2020 | 2020 | 2020 | Total | Budget | Percent of |
| | Actual | Actual | Original | Amended | Year-to-Date | Current | Year-to-Date | Balance | Budget |
| | | | Budget | Budget | | Encumbrances | & Encumb. | | |
| Revenue | | | | | | | | | |
| Local Income Taxes | 11,885,489 | 12,474,651 | 12,098,890 | 12,098,890 | 988,824 | | 988,824 | 11,110,066 | 92% |
| Charges for Services | - | 150,000 | 150,000 | 150,000 | - | | - | 150,000 | 100% |
| Fines, Forfeitures, and Fees | 354,660 | 354,660 | 354,660 | 354,660 | 354,660 | | 354,660 | - | 0% |
| Interest Earnings | 260,688 | 393,399 | 254,322 | 254,322 | (39,063) | | (39,063) | 293,385 | 115% |
| Other Income | 598,182 | 10,625 | - | - | - | | - | - | - |
| Transfers In | - | 178,534 | - | - | - | | - | - | - |
| Total Revenue | 13,099,020 | 13,561,870 | 12,857,872 | 12,857,872 | 1,304,421 | | 1,304,421 | 11,553,451 | 90% |
| Expenditures by Division | | | | | | | | | |
| Debt Service & Other | 999,446 | 388,426 | 191,233 | 206,233 | 21,350 | | 21,350 | 184,883 | 90% |
| Street Department Paving | 1,937,750 | 445,439 | - | 54,561 | - | | 54,561 | - | 0% |
| PSAP | 2,395,284 | 2,818,011 | 2,799,865 | 2,799,865 | - | | - | 2,799,865 | 100% |
| Dept of Community Investment | 2,860,829 | 3,856,494 | 5,300,149 | 8,228,415 | 378,409 | | 3,005,999 | 3,384,408 | 4,844,007 |
| Potawatomi Zoo | 100,000 | 214,487 | 322,900 | 322,900 | 168,850 | | - | 168,850 | 154,050 |
| Parks & Recreation | 347,259 | 410,164 | 378,506 | 378,506 | 31,283 | | - | 31,283 | 347,223 |
| Code Enforcement | 1,258,252 | 2,364,559 | 2,973,805 | 2,973,805 | 247,807 | | - | 247,807 | 2,725,998 |
| Animal Resource Center | 820,662 | 845,841 | 891,414 | 891,414 | 74,279 | | - | 74,279 | 817,135 |
| Total Expenditures | 10,719,482 | 11,343,420 | 12,857,872 | 15,855,699 | 921,977 | | 3,060,560 | 3,982,538 | 11,873,161 |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | 2,528,862 | 3,267,745 | 3,635,865 | 3,729,399 | 12,810 | | 83,724 | 96,534 | 3,632,865 |
| Printing & Advertising | 606 | 350 | 45,000 | 45,000 | 51 | | - | 51 | 44,949 |
| Utilities | 1,281 | 3,274 | - | 45,781 | 7,006 | | 346,005 | 353,010 | (307,229) |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | 133,329 | 626,634 | 175,250 | 234,109 | 43,537 | | 54,946 | 98,483 | 135,626 |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | 100,000 | 165,000 | 165,000 | 90,000 | | - | 90,000 | 75,000 |
| Interest & Fees | 750 | 115,237 | 158,650 | 158,650 | 78,850 | | - | 78,850 | 79,800 |
| Grants & Subsidies | 964,922 | 975,685 | 1,830,000 | 4,542,468 | 139,268 | | 2,488,701 | 2,627,969 | 1,914,499 |
| Other Services & Charges | 467,351 | 221 | 90,000 | 90,000 | - | | - | - | 90,000 |
| Interfund Transfers Out | 6,572,551 | 5,826,504 | 6,608,107 | 6,608,107 | 550,456 | | - | 550,456 | 6,057,651 |
| Total Services & Charges | 10,669,652 | 10,915,652 | 12,707,872 | 15,618,514 | 921,977 | | 2,973,375 | 3,895,353 | 11,723,161 |
| Capital | 49,830 | 427,769 | 150,000 | 237,185 | - | | 87,185 | 87,185 | 150,000 |
| Total Expenditures | 10,719,482 | 11,343,420 | 12,857,872 | 15,855,699 | 921,977 | | 3,060,560 | 3,982,538 | 11,873,161 |
| Net Surplus / (Deficit) | 2,379,538 | 2,218,449 | - | (2,997,827) | 382,443 | | (2,678,117) | | |
| Beginning Cash Balance | 12,770,240 | 15,134,269 | | 17,348,536 | | | Cash Reserves Target | | |
| Cash Adjustments | (15,509) | (4,182) | | - | 17,801,576 | | 50% of Annual expenditures | | |
| Ending Cash Balance | 15,134,269 | 17,348,536 | | 14,350,709 | 17,801,576 | | | | |
| Cash Reserves Target | 5,359,741 | 5,671,710 | | 7,927,850 | | | | | |

Fund Purpose:
This fund accounts for the receipt and expense of Economic Development Income Tax (EDIT) revenue. This fund is a source of bonding capacity for the City and efforts are made to keep significant cash 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.
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 fund the Department of Community Investment (DCI) administration (Fund #211) and the Department of Code Enforcement (Fund #219 & #230). In 2020, Department of Community Investment (DCI) activities formerly paid out of the County Option Income Tax (COIT) Fund (#404) will be moved into this fund in order to consolidate DCI expenditures. 2020 budgeted expenditures include: \$220K for permanent supportive housing, \$200K for weather amnesty, \$300K for two neighborhood plans, \$210K for IT start-up costs for the Plan Commission, \$175K for neighborhood organization support, \$275K for façade matching grants, \$500K for small business development (including workforce programming), \$50K for an alley stabilization pilot program, \$100K for Complete Streets Transportation projects, \$330K for expenses related to Redevelopment owned properties, \$40K for promotion of new DCI programs, \$115K for the South Bend Chamber of Commerce.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2020**

| | | | | | | | | | |
|-------------------------------------|----------------------------------|------------------------|-------------------------------------|------------------------------------|---|--|--|---------------------------|------------------------------|
| Fund Name | Equipment/Vehicle Leasing | | | | | Fund Number | 750 | | |
| Fund Type | Capital Funds | | | | | | | | |
| Control | City Funds | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Revenue | | | | | | | | | |
| Debt Proceeds | 6,638,312 | 1,472,985 | 4,329,076 | 4,329,076 | - | | - | 4,329,076 | 100% |
| Interest Earnings | 31,472 | 16,775 | - | - | 456 | | 456 | (456) | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | 101,776 | - | - | - | - | | - | - | - |
| Total Revenue | 6,771,560 | 1,489,760 | 4,329,076 | 4,329,076 | 456 | | 456 | 4,328,620 | 100% |
| Expenditures by Division | | | | | | | | | |
| Consolidated Historical | 437,486 | 101,364 | - | - | 197,084 | | 197,084 | (197,084) | - |
| Central Services | - | 31,846 | - | - | - | | - | - | - |
| Streets | 792,510 | 587,884 | 754,960 | 810,967 | 95,914 | | 95,914 | 715,053 | 88% |
| Solid Waste | 1,432,467 | 719,498 | 545,000 | 545,000 | - | | - | 545,000 | 100% |
| Sewers | - | - | - | 58,655 | - | | - | 58,655 | 100% |
| Wastewater | - | - | - | 101,400 | - | | - | 101,400 | 100% |
| Water Works | 603,954 | - | - | - | - | | - | - | - |
| Innovation & Technology | 25,054 | - | - | - | - | | - | - | - |
| Police Department | 2,221,105 | 953,165 | 1,495,000 | 1,540,000 | 45,000 | | 45,000 | 1,495,000 | 97% |
| Fire Department | 1,064,653 | 400,159 | 1,340,000 | 1,340,000 | - | | - | 1,340,000 | 100% |
| Parks Department | 712,619 | 482,805 | 194,116 | 194,116 | - | | - | 194,116 | 100% |
| Code Enforcement | - | 138,608 | - | - | - | | - | - | - |
| Animal Resource Center | 72,627 | - | - | - | - | | - | - | - |
| Building Department | 65,670 | - | - | - | - | | - | - | - |
| Total Expenditures | 7,428,144 | 3,415,328 | 4,329,076 | 4,590,138 | 337,998 | | 337,998 | 4,252,140 | 93% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | 91,941 | - | - | 190,036 | | 190,036 | (190,036) | - |
| Interest & Fees | 500 | 9,172 | - | - | 7,047 | | 7,047 | (7,047) | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Other Services & Charges | 217,125 | 250 | - | - | - | | - | - | - |
| Interfund Transfers Out | 219,861 | - | - | - | - | | - | - | - |
| Total Services & Charges | 437,486 | 101,364 | - | - | 197,084 | | 197,084 | (197,083) | - |
| Capital | 6,990,658 | 3,313,965 | 4,329,076 | 4,590,138 | 140,914 | | 140,914 | 4,449,224 | 97% |
| Total Expenditures | 7,428,144 | 3,415,328 | 4,329,076 | 4,590,138 | 337,998 | | 337,998 | 4,252,141 | 93% |
| Net Surplus / (Deficit) | (656,584) | (1,925,568) | - | (261,062) | (337,542) | | (337,542) | | |
| Beginning Cash Balance | 3,598,717 | 2,942,040 | | 1,016,472 | | | | | |
| Cash Adjustments | (93) | (1) | | - | | | | | |
| Ending Cash Balance | 2,942,040 | 1,016,472 | | 755,410 | 678,946 | | | | |
| Cash Reserves Target | - | - | | - | - | | | | |
| | | | | | | | Cash Reserves Target | | |
| | | | | | | | No reserve requirement - Capital lease fund - spend down to zero | | |

Fund Purpose:

This fund is used to track the expenditures of capital lease proceeds used to purchase vehicles and equipment for City departments. The funds are held by an escrow agent and expended upon the provision by the City of a proper claim form and invoice. The trustee escrow accounts have been maintained by the City for many years. All expenditures in this fund are approved by the Board of Public Works before they are submitted to the trustee bank for payment. Historically, the City has used 5-year leases and received an interest rate around 2%. Debt service principal and interest payments are budgeted in individual departments.

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.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for the purchase of vehicles and equipment for departments.

**City of South Bend, Indiana
Monthly Financial Report
January 31, 2020**

| | |
|---|------------------------|
| Fund Name South Bend Redevelopment Authority | Fund Number 752 |
|---|------------------------|

| |
|-------------------------------------|
| Fund Type Debt Service Funds |
|-------------------------------------|

| |
|---------------------------|
| Control City Funds |
|---------------------------|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 4,699 | 6,383 | 4,500 | 4,500 | 283 | - | 283 | 4,217 | 94% |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | 3,115,000 | 2,867,378 | 2,870,500 | 2,870,500 | 1,237,000 | - | 1,237,000 | 1,633,500 | 57% |
| Total Revenue | 3,119,699 | 2,873,761 | 2,875,000 | 2,875,000 | 1,237,283 | | 1,237,283 | 1,637,717 | 57% |

| | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|----------|----------|----------|------------------|-------------|
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 1,915,000 | 1,725,000 | 1,790,000 | 1,790,000 | - | - | - | 1,790,000 | 100% |
| Interest & Fees | 1,192,219 | 1,136,669 | 1,075,613 | 1,075,613 | - | - | - | 1,075,613 | 100% |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | 324,220 | - | - | - | - | - | - | - | - |
| Total Services & Charges | 3,431,439 | 2,861,669 | 2,865,613 | 2,865,613 | - | - | - | 2,865,613 | 100% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------|----------|----------|------------------|-------------|
| Total Expenditures | 3,431,439 | 2,861,669 | 2,865,613 | 2,865,613 | - | - | - | 2,865,613 | 100% |
|---------------------------|------------------|------------------|------------------|------------------|----------|----------|----------|------------------|-------------|

| | | | | | | | | | |
|--------------------------------|------------------|---------------|--------------|--------------|------------------|--|------------------|--|--|
| Net Surplus / (Deficit) | (311,740) | 12,092 | 9,387 | 9,387 | 1,237,283 | | 1,237,283 | | |
|--------------------------------|------------------|---------------|--------------|--------------|------------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|--|--|--|------------------|--|
| Beginning Cash Balance | 522,232 | 210,492 | | 222,584 | | | | | |
| Cash Adjustments | - | - | | - | | | | | |
| Ending Cash Balance | 210,492 | 222,584 | | 231,971 | | | | 1,459,867 | |
| Cash Reserves Target | 210,492 | 222,584 | | 231,971 | | | | | |

| |
|---------------------------------------|
| Cash Reserves Target |
| 100% cash reserves per bond covenants |

Fund Purpose:
The South Bend Redevelopment Authority Fund records debt service payments received from 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).

Explanation of Revenue Sources:
The South Bend Redevelopment Authority receives debt service payments from the City (recorded as interfund transfers) 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
January 31, 2020**

| | |
|---|------------------------|
| Fund Name South Bend Building Corp | Fund Number 755 |
|---|------------------------|

| |
|-------------------------------------|
| Fund Type Debt Service Funds |
|-------------------------------------|

| |
|---------------------------|
| Control City Funds |
|---------------------------|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 10,314 | 15,243 | 4,000 | 4,000 | 711 | | 711 | 3,289 | 82% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | 2,646,000 | 2,641,500 | 2,636,586 | 2,636,586 | 1,319,250 | | 1,319,250 | 1,317,336 | 50% |
| Total Revenue | 2,656,314 | 2,656,743 | 2,640,586 | 2,640,586 | 1,319,961 | | 1,319,961 | 1,320,625 | 50% |

| | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|--|---|---|---|
| Supplies | - | - | - | - | - | | - | - | - |
|-----------------|---|---|---|---|---|--|---|---|---|

| | | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|----------|--|----------|------------------|-------------|
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 2,100,000 | 2,175,000 | 2,250,000 | 2,250,000 | - | | - | 2,250,000 | 100% |
| Interest & Fees | 536,875 | 457,744 | 380,085 | 380,085 | - | | - | 380,085 | 100% |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 2,636,875 | 2,632,744 | 2,630,085 | 2,630,085 | - | | - | 2,630,085 | 100% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|--|---|---|---|
| Capital | - | - | - | - | - | | - | - | - |
|----------------|---|---|---|---|---|--|---|---|---|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------|--|----------|------------------|-------------|
| Total Expenditures | 2,636,875 | 2,632,744 | 2,630,085 | 2,630,085 | - | | - | 2,630,085 | 100% |
|---------------------------|------------------|------------------|------------------|------------------|----------|--|----------|------------------|-------------|

| | | | | | | | | | |
|--------------------------------|---------------|---------------|---------------|---------------|------------------|--|------------------|--|--|
| Net Surplus / (Deficit) | 19,439 | 23,999 | 10,501 | 10,501 | 1,319,961 | | 1,319,961 | | |
|--------------------------------|---------------|---------------|---------------|---------------|------------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|------------------|--|------------------|--|------------------|---------------------------------------|--|--|
| Beginning Cash Balance | 771,586 | 791,026 | | 1,734,901 | | | Cash Reserves Target | | |
| Cash Adjustments | - | 919,876 | | - | | | | | |
| Ending Cash Balance | 791,026 | 1,734,901 | | 1,745,402 | | 2,134,986 | | | |
| Cash Reserves Target | 791,026 | 1,734,901 | | 1,745,402 | | | 100% cash reserves per bond covenants | | |

Fund Purpose:
This fund accounts for the South Bend Building Corporation debt service. 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).

Explanation of Revenue Sources:
The South Bend Building Corporation receives debt service payments from the City and passes them to bondholders through trustee banks. This fund also receives revenue from interest earned on the cash held 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 - debt payments paid for by River West TIF Fund (#324) and the Sewage Works Operating Fund (#641), final payment 2/1/21, (debt schedule #36)
- 2012 Fire Station/Police Department Renovations Refunding Bonds, Refunding 2003 - debt payments paid for by River West TIF Fund (#324), final payment 2/1/23, (debt schedule #39)
- 2013 EMS/Fire Station/Tower Bonds - debt payments paid for by the Fire Department Capital Fund (#287), final payment 2/1/33, (debt schedule #116)

City of South Bend, Indiana

Monthly Financial Report

January 31, 2020

| | | | |
|------------------|--|--------------------|------------|
| Fund Name | TIF - River West Development Area (Airport) | Fund Number | 324 |
|------------------|--|--------------------|------------|

| | |
|------------------|--------------------------------------|
| Fund Type | Tax Increment Financing Funds |
|------------------|--------------------------------------|

| | |
|----------------|--|
| Control | Redevelopment Commission Controlled Funds |
|----------------|--|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|-------------------|-------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | 18,662,835 | 18,555,308 | 16,411,377 | 16,411,377 | - | | - | 16,411,377 | 100% |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | 395,000 | 395,000 | 397,000 | 397,000 | - | | - | 397,000 | 100% |
| Intergov./ Grants | 22,988 | 41,206 | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | 3,220 | 2,160 | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 490,094 | 622,691 | 580,000 | 580,000 | (75,617) | | (75,617) | 655,617 | 113% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 4,671,057 | 129,336 | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | 45,896 | 64,022 | 60,000 | 60,000 | 4,737 | | 4,737 | 55,263 | 92% |
| Total Revenue | 24,291,092 | 19,809,724 | 17,448,377 | 17,448,377 | (70,880) | | (70,880) | 17,519,257 | 100% |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|--|---|---|---|
| Supplies | - | - | - | - | - | | - | - | - |
|-----------------|---|---|---|---|---|--|---|---|---|

| | | | | | | | | | |
|-------------------------------------|-------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------|
| Services & Charges | | | | | | | | | |
| Professional Services | 1,291,350 | 1,099,869 | 823,462 | 1,668,748 | 58,067 | 787,219 | 845,286 | 823,462 | 49% |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 2,806,409 | 4,038,315 | 3,750,570 | 3,750,570 | 1,505,000 | - | 1,505,000 | 2,245,570 | 60% |
| Interest & Fees | 1,026,282 | 1,198,375 | 1,028,220 | 1,028,220 | 490,743 | - | 490,743 | 537,477 | 52% |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | 2,163,396 | 1,325,523 | - | 874,704 | 255,337 | 610,746 | 866,083 | 8,621 | 1% |
| Interfund Transfers Out | 4,267,975 | 4,266,098 | 4,264,294 | 4,264,294 | 1,934,111 | - | 1,934,111 | 2,330,184 | 55% |
| Total Services & Charges | 11,555,412 | 11,928,180 | 9,866,546 | 11,586,536 | 4,243,258 | 1,397,965 | 5,641,223 | 5,945,314 | 51% |

| | | | | | | | | | |
|----------------|-------------------|------------------|------------------|-------------------|----------------|------------------|------------------|------------------|------------|
| Capital | 14,557,517 | 8,735,222 | 8,133,454 | 14,248,300 | 894,589 | 5,270,477 | 6,165,065 | 8,083,235 | 57% |
|----------------|-------------------|------------------|------------------|-------------------|----------------|------------------|------------------|------------------|------------|

| | | | | | | | | | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|------------|
| Total Expenditures | 26,112,929 | 20,663,402 | 18,000,000 | 25,834,836 | 5,137,847 | 6,668,441 | 11,806,288 | 14,028,549 | 54% |
|---------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|------------|

| | | | | | | | | | |
|--------------------------------|--------------------|------------------|------------------|--------------------|--------------------|--|---------------------|--|--|
| Net Surplus / (Deficit) | (1,821,837) | (853,678) | (551,623) | (8,386,459) | (5,208,726) | | (11,877,167) | | |
|--------------------------------|--------------------|------------------|------------------|--------------------|--------------------|--|---------------------|--|--|

| | | | | | | | | | |
|----------------------------|-------------------|-------------------|--|-------------------|-------------------|--|--|--|--|
| Beginning Cash Balance | 33,563,915 | 31,738,300 | | 30,879,977 | | | | | |
| Cash Adjustments | (3,778) | (4,644) | | - | | | | | |
| Ending Cash Balance | 31,738,300 | 30,879,977 | | 22,493,518 | 25,792,807 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

Cash Reserves Target

No reserve requirement

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. This fund also receives a Hotel/Motel Tax (intergovernmental shared revenues).

Explanation of Expenditures and Significant Changes/Variations:

Various projects and development opportunities include: Chocolate Factory Sewer, Cleveland Ameritech Reconstruction, local match to federal funds for Coal Line Trail project, Olive Street Reconstruction, South Shore Double Tracking, United Way Community Center, West Side Main Streets, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

City of South Bend, Indiana

Monthly Financial Report

January 31, 2020

| | | | |
|------------------|------------------------------|--------------------|------------|
| Fund Name | TIF - West Washington | Fund Number | 422 |
|------------------|------------------------------|--------------------|------------|

| | |
|------------------|--------------------------------------|
| Fund Type | Tax Increment Financing Funds |
|------------------|--------------------------------------|

| | |
|----------------|--|
| Control | Redevelopment Commission Controlled Funds |
|----------------|--|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | 332,220 | 261,830 | 289,982 | 289,982 | - | | - | 289,982 | 100% |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 38,012 | 37,241 | 40,000 | 40,000 | (2,432) | | (2,432) | 42,432 | 106% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | 18,500 | - | - | 300 | | 300 | (300) | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 370,233 | 317,571 | 329,982 | 329,982 | (2,132) | | (2,132) | 332,114 | 101% |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|--|---|---|---|
| Supplies | - | - | - | - | - | | - | - | - |
|-----------------|---|---|---|---|---|--|---|---|---|

| | | | | | | | | | |
|-------------------------------------|------------|----------|----------|----------|----------|--|----------|----------|----------|
| Services & Charges | | | | | | | | | |
| Professional Services | 148 | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 148 | - | - | - | - | | - | - | - |

| | | | | | | | | | | |
|----------------|----------------|------------------|----------------|----------------|----------|--|----------------|----------------|----------------|------------|
| Capital | 845,540 | 1,089,137 | 400,000 | 742,165 | - | | 342,165 | 342,165 | 400,000 | 54% |
|----------------|----------------|------------------|----------------|----------------|----------|--|----------------|----------------|----------------|------------|

| | | | | | | | | | | |
|---------------------------|----------------|------------------|----------------|----------------|----------|--|----------------|----------------|----------------|------------|
| Total Expenditures | 845,688 | 1,089,137 | 400,000 | 742,165 | - | | 342,165 | 342,165 | 400,000 | 54% |
|---------------------------|----------------|------------------|----------------|----------------|----------|--|----------------|----------------|----------------|------------|

| | | | | | | | | | | |
|--------------------------------|------------------|------------------|-----------------|------------------|----------------|--|------------------|--|--|--|
| Net Surplus / (Deficit) | (475,456) | (771,566) | (70,018) | (412,183) | (2,132) | | (344,296) | | | |
|--------------------------------|------------------|------------------|-----------------|------------------|----------------|--|------------------|--|--|--|

| | | | | | | | | | | |
|----------------------------|------------------|------------------|--|----------------|--|--|--|--|--|-------------------------------|
| Beginning Cash Balance | 2,279,940 | 1,801,466 | | 1,029,402 | | | | | | Cash Reserves Target |
| Cash Adjustments | (3,018) | (498) | | - | | | | | | |
| Ending Cash Balance | 1,801,466 | 1,029,402 | | 617,219 | | | | | | No reserve requirement |
| Cash Reserves Target | - | - | | - | | | | | | |

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. 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.

Explanation of Expenditures and Significant Changes/Variations:
 The City Cemetery Master Plan is funded through this TIF. Additionally, in 2020 the Elm Streetscape will be funded through this TIF Fund.

City of South Bend, Indiana

Monthly Financial Report

January 31, 2020

| | | | |
|------------------|---|--------------------|------------|
| Fund Name | TIF - River East Development Area (NE Dev) | Fund Number | 429 |
|------------------|---|--------------------|------------|

| | |
|------------------|--------------------------------------|
| Fund Type | Tax Increment Financing Funds |
|------------------|--------------------------------------|

| | |
|----------------|--|
| Control | Redevelopment Commission Controlled Funds |
|----------------|--|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | 3,062,820 | 2,722,642 | 2,586,336 | 2,586,336 | - | | - | 2,586,336 | 100% |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 158,627 | 216,095 | 240,000 | 240,000 | (20,365) | | (20,365) | 260,365 | 108% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 72,104 | 7,725 | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 3,293,551 | 2,946,463 | 2,826,336 | 2,826,336 | (20,365) | | (20,365) | 2,846,701 | 101% |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|--|---|---|---|
| Supplies | - | - | - | - | - | | - | - | - |
|-----------------|---|---|---|---|---|--|---|---|---|

| | | | | | | | | | |
|-------------------------------------|----------------|---------------|----------|---------------|------------|---------------|---------------|----------|-----------|
| Services & Charges | | | | | | | | | |
| Professional Services | 340,567 | 29,225 | - | 48,400 | 934 | 47,467 | 48,400 | - | 0% |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | 25,256 | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | 7,417 | 790 | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 347,984 | 55,271 | - | 48,400 | 934 | 47,467 | 48,400 | - | 0% |

| | | | | | | | | | |
|----------------|----------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------|
| Capital | 631,070 | 5,686,682 | 2,800,000 | 7,294,878 | 515,815 | 4,216,063 | 4,731,878 | 2,563,000 | 35% |
|----------------|----------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------|

| | | | | | | | | | |
|---------------------------|----------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------|
| Total Expenditures | 979,054 | 5,741,954 | 2,800,000 | 7,343,278 | 516,749 | 4,263,529 | 4,780,278 | 2,563,000 | 35% |
|---------------------------|----------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|--------------------|---------------|--------------------|------------------|--|--------------------|--|--|
| Net Surplus / (Deficit) | 2,314,497 | (2,795,491) | 26,336 | (4,516,942) | (537,113) | | (4,800,642) | | |
|--------------------------------|------------------|--------------------|---------------|--------------------|------------------|--|--------------------|--|--|

| | | | | | | | | | |
|----------------------------|-------------------|------------------|--|------------------|--|------------------|--|--|-------------------------------|
| Beginning Cash Balance | 8,790,697 | 10,994,678 | | 8,196,149 | | | | | Cash Reserves Target |
| Cash Adjustments | (110,516) | (3,038) | | - | | | | | |
| Ending Cash Balance | 10,994,678 | 8,196,149 | | 3,679,207 | | 7,692,388 | | | No reserve requirement |
| Cash Reserves Target | - | - | | - | | | | | |

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. 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.

Explanation of Expenditures and Significant Changes/Variations:

Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades) and East Bank Parking Analysis projects, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

City of South Bend, Indiana

Monthly Financial Report

January 31, 2020

| | | | |
|------------------|---------------------------------------|--------------------|------------|
| Fund Name | TIF - Southside Development #1 | Fund Number | 430 |
|------------------|---------------------------------------|--------------------|------------|

| | |
|------------------|--------------------------------------|
| Fund Type | Tax Increment Financing Funds |
|------------------|--------------------------------------|

| | |
|----------------|--|
| Control | Redevelopment Commission Controlled Funds |
|----------------|--|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | 2,166,637 | 1,755,231 | 1,858,569 | 1,858,569 | - | | - | 1,858,569 | 100% |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 147,610 | 210,559 | 200,000 | 200,000 | (23,826) | | (23,826) | 223,826 | 112% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 3,020 | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 2,317,267 | 1,965,790 | 2,058,569 | 2,058,569 | (23,826) | | (23,826) | 2,082,395 | 101% |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|--|---|---|---|
| Supplies | - | - | - | - | - | | - | - | - |
|-----------------|---|---|---|---|---|--|---|---|---|

| | | | | | | | | | |
|-------------------------------------|----------------|----------------|----------|----------------|---------------|----------------|----------------|----------|-----------|
| Services & Charges | | | | | | | | | |
| Professional Services | 242,352 | 190,544 | - | 131,580 | 30,337 | 101,243 | 131,580 | - | 0% |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 242,352 | 190,544 | - | 131,580 | 30,337 | 101,243 | 131,580 | - | 0% |

| | | | | | | | | | |
|----------------|----------------|------------------|------------------|------------------|----------|----------------|----------------|------------------|------------|
| Capital | 459,009 | 1,642,471 | 2,000,000 | 2,103,371 | - | 103,371 | 103,371 | 2,000,000 | 95% |
|----------------|----------------|------------------|------------------|------------------|----------|----------------|----------------|------------------|------------|

| | | | | | | | | | |
|---------------------------|----------------|------------------|------------------|------------------|---------------|----------------|----------------|------------------|------------|
| Total Expenditures | 701,361 | 1,833,015 | 2,000,000 | 2,234,951 | 30,337 | 204,614 | 234,951 | 2,000,000 | 89% |
|---------------------------|----------------|------------------|------------------|------------------|---------------|----------------|----------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|----------------|---------------|------------------|-----------------|--|------------------|--|--|
| Net Surplus / (Deficit) | 1,615,906 | 132,776 | 58,569 | (176,382) | (54,164) | | (258,777) | | |
|--------------------------------|------------------|----------------|---------------|------------------|-----------------|--|------------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|--|--|--|--|
| Beginning Cash Balance | 7,848,685 | 9,455,102 | | 9,585,265 | | | | | |
| Cash Adjustments | (9,489) | (2,613) | | - | | | | | |
| Ending Cash Balance | 9,455,102 | 9,585,265 | | 9,408,883 | 9,570,107 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

Cash Reserves Target

No reserve requirement

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. 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.

Explanation of Expenditures and Significant Changes/Variations:

Various projects and development opportunities include: South East Master Plan Implementation, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

City of South Bend, Indiana

Monthly Financial Report

January 31, 2020

| | | | |
|------------------|--------------------|--------------------|-----|
| Fund Name | TIF - Douglas Road | Fund Number | 435 |
|------------------|--------------------|--------------------|-----|

| | |
|------------------|-------------------------------|
| Fund Type | Tax Increment Financing Funds |
|------------------|-------------------------------|

| | |
|----------------|---|
| Control | Redevelopment Commission Controlled Funds |
|----------------|---|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 3,477 | 4,666 | - | - | (438) | - | (438) | 438 | - |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 3,477 | 4,666 | - | - | (438) | - | (438) | 438 | - |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|-------------------------------------|----------|---------------|----------|---------------|---------------|---------------|---------------|----------|-----------|
| Services & Charges | | | | | | | | | |
| Professional Services | - | 21,575 | - | 87,225 | 14,050 | 73,175 | 87,225 | - | 0% |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - | 21,575 | - | 87,225 | 14,050 | 73,175 | 87,225 | - | 0% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|----------|---------------|----------|---------------|---------------|---------------|---------------|----------|-----------|
| Total Expenditures | - | 21,575 | - | 87,225 | 14,050 | 73,175 | 87,225 | - | 0% |
|---------------------------|----------|---------------|----------|---------------|---------------|---------------|---------------|----------|-----------|

| | | | | | | | | | |
|--------------------------------|--------------|-----------------|----------|-----------------|-----------------|-----------------|----------|----------|----------|
| Net Surplus / (Deficit) | 3,477 | (16,909) | - | (87,225) | (14,488) | (87,663) | - | - | - |
|--------------------------------|--------------|-----------------|----------|-----------------|-----------------|-----------------|----------|----------|----------|

| | | | | | | | | | |
|----------------------------|----------------|----------------|----------|----------------|----------------|----------|----------|----------|----------|
| Beginning Cash Balance | 201,109 | 204,331 | - | 187,366 | - | - | - | - | - |
| Cash Adjustments | (254) | (56) | - | - | - | - | - | - | - |
| Ending Cash Balance | 204,331 | 187,366 | - | 100,141 | 173,640 | - | - | - | - |
| Cash Reserves Target | - | - | - | - | - | - | - | - | - |

Cash Reserves Target

No reserve requirement

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:

No revenues are expected at this time.

Explanation of Expenditures and Significant Changes/Variations:

In 2017, the interfund loan from the Major Moves Fund (#412) was paid off (debt schedule #64). The remaining cash will be spent on utility relocation in the area. The TIF increment for pay year 2020 has been formally released to be allocated to the respective taxing units. For pay years after 2020 the Redevelopment Commission will review the increment and determine if it will be released or collected for use in future projects.

City of South Bend, Indiana

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| | | | |
|------------------|--|--------------------|------------|
| Fund Name | TIF - River East Residential (NE Res) | Fund Number | 436 |
|------------------|--|--------------------|------------|

| | |
|------------------|--------------------------------------|
| Fund Type | Tax Increment Financing Funds |
|------------------|--------------------------------------|

| | |
|----------------|--|
| Control | Redevelopment Commission Controlled Funds |
|----------------|--|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|------------------|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | 4,686,651 | 4,933,558 | 5,770,197 | 5,770,197 | - | | - | 5,770,197 | 100% |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 4,559 | 39,283 | 40,000 | 40,000 | (10,793) | | (10,793) | 50,793 | 127% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | 6 | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | 61 | - | - | - | - | | - | - | - |
| Total Revenue | 4,691,277 | 4,972,840 | 5,810,197 | 5,810,197 | (10,793) | | (10,793) | 5,820,990 | 100% |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|--|---|---|---|
| Supplies | - | - | - | - | - | | - | - | - |
|-----------------|---|---|---|---|---|--|---|---|---|

| | | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|--|------------------|------------------|------------|
| Services & Charges | | | | | | | | | |
| Professional Services | 2,026 | - | 26,047 | 26,047 | - | | - | 26,047 | 100% |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | 376,417 | 392,522 | 409,383 | 409,383 | - | | - | 409,383 | 100% |
| Interest & Fees | 116,911 | 102,306 | 85,445 | 85,445 | - | | - | 85,445 | 100% |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | 4,693,972 | 3,769,003 | 3,864,125 | 3,864,125 | 1,885,125 | | 1,885,125 | 1,979,000 | 51% |
| Total Services & Charges | 5,189,326 | 4,263,831 | 4,385,000 | 4,385,000 | 1,885,125 | | 1,885,125 | 2,499,875 | 57% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|--|---|---|---|
| Capital | - | - | - | - | - | | - | - | - |
|----------------|---|---|---|---|---|--|---|---|---|

| | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|------------------|--|------------------|------------------|------------|
| Total Expenditures | 5,189,326 | 4,263,831 | 4,385,000 | 4,385,000 | 1,885,125 | | 1,885,125 | 2,499,875 | 57% |
|---------------------------|------------------|------------------|------------------|------------------|------------------|--|------------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|------------------|----------------|------------------|------------------|--------------------|--|--------------------|--|--|
| Net Surplus / (Deficit) | (498,049) | 709,009 | 1,425,197 | 1,425,197 | (1,895,918) | | (1,895,918) | | |
|--------------------------------|------------------|----------------|------------------|------------------|--------------------|--|--------------------|--|--|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|--|--|--|--|-------------------------------|
| Beginning Cash Balance | 3,492,629 | 2,990,020 | | 3,698,203 | | | | | Cash Reserves Target |
| Cash Adjustments | (4,559) | (826) | | - | | | | | |
| Ending Cash Balance | 2,990,020 | 3,698,203 | | 5,123,400 | | | | | No reserve requirement |
| Cash Reserves Target | - | - | | - | | | | | |

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. 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.

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 on this bond.

This fund is repaying two interfund loans (debt schedules #84 & #85). Principal and interest payments are made to the Major Moves Fund (#412). The loans will be paid off in 2024 and 2029.

Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

City of South Bend, Indiana
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| | | | |
|------------------|---------------------------|--------------------|-----|
| Fund Name | Airport 2003 Debt Reserve | Fund Number | 315 |
|------------------|---------------------------|--------------------|-----|

| | |
|------------------|--------------------|
| Fund Type | Debt Service Funds |
|------------------|--------------------|

| | |
|----------------|---|
| Control | Redevelopment Commission Controlled Funds |
|----------------|---|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 18,472 | 24,249 | 20,000 | 20,000 | (2,461) | | (2,461) | 22,461 | 112% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 18,472 | 24,249 | 20,000 | 20,000 | (2,461) | | (2,461) | 22,461 | 112% |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|--------------|----------|--------------|---------------|------------|
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | 17,155 | 23,962 | 20,000 | 20,000 | 1,773 | - | 1,773 | 18,227 | 91% |
| Total Services & Charges | 17,155 | 23,962 | 20,000 | 20,000 | 1,773 | - | 1,773 | 18,227 | 91% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|---------------|---------------|---------------|---------------|--------------|----------|--------------|---------------|------------|
| Total Expenditures | 17,155 | 23,962 | 20,000 | 20,000 | 1,773 | - | 1,773 | 18,227 | 91% |
|---------------------------|---------------|---------------|---------------|---------------|--------------|----------|--------------|---------------|------------|

| | | | | | | | | | |
|--------------------------------|--------------|------------|----------|----------|----------------|----------|----------------|----------|----------|
| Net Surplus / (Deficit) | 1,317 | 288 | - | - | (4,234) | - | (4,234) | - | - |
|--------------------------------|--------------|------------|----------|----------|----------------|----------|----------------|----------|----------|

| | | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|--|--|--|--|--|
| Beginning Cash Balance | 1,040,462 | 1,040,462 | | 1,040,462 | | | | | | Cash Reserves Target |
| Cash Adjustments | (1,317) | (288) | | - | | | | | | |
| Ending Cash Balance | 1,040,462 | 1,040,462 | | 1,040,462 | 1,040,462 | | | | | |
| Cash Reserves Target | 1,040,462 | 1,040,462 | | 1,040,462 | | | | | | 100% debt service reserve per bond covenants |

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:
The only activity is interest income which is promptly transferred out to the 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
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| | | | |
|------------------|---------------------------|--------------------|-----|
| Fund Name | Airport 2003 Debt Reserve | Fund Number | 315 |
|------------------|---------------------------|--------------------|-----|

| | |
|------------------|--------------------|
| Fund Type | Debt Service Funds |
|------------------|--------------------|

| | |
|----------------|---|
| Control | Redevelopment Commission Controlled Funds |
|----------------|---|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 18,472 | 24,249 | 20,000 | 20,000 | (2,461) | | (2,461) | 22,461 | 112% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 18,472 | 24,249 | 20,000 | 20,000 | (2,461) | | (2,461) | 22,461 | 112% |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | - | - |
|-----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|--------------|----------|--------------|---------------|------------|
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | 17,155 | 23,962 | 20,000 | 20,000 | 1,773 | - | 1,773 | 18,227 | 91% |
| Total Services & Charges | 17,155 | 23,962 | 20,000 | 20,000 | 1,773 | - | 1,773 | 18,227 | 91% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|
| Capital | - | - | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---------------------------|--------|--------|--------|--------|-------|---|-------|--------|-----|
| Total Expenditures | 17,155 | 23,962 | 20,000 | 20,000 | 1,773 | - | 1,773 | 18,227 | 91% |
|---------------------------|--------|--------|--------|--------|-------|---|-------|--------|-----|

| | | | | | | | | | |
|--------------------------------|-------|-----|---|---|---------|---|---------|---|---|
| Net Surplus / (Deficit) | 1,317 | 288 | - | - | (4,234) | - | (4,234) | - | - |
|--------------------------------|-------|-----|---|---|---------|---|---------|---|---|

| | | | | | | | | | |
|----------------------------|------------------|------------------|--|------------------|------------------|--|--|--|--|
| Beginning Cash Balance | 1,040,462 | 1,040,462 | | 1,040,462 | | | | | |
| Cash Adjustments | (1,317) | (288) | | - | | | | | |
| Ending Cash Balance | 1,040,462 | 1,040,462 | | 1,040,462 | 1,040,462 | | | | |
| Cash Reserves Target | 1,040,462 | 1,040,462 | | 1,040,462 | | | | | |

| |
|--|
| Cash Reserves Target |
| 100% debt service reserve per bond covenants |

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:
 The only activity is interest income which is promptly transferred out to the River West TIF Fund (#324).

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

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| | | | |
|------------------|---|--------------------|-----|
| Fund Name | 2018 TIF Park Bond Debt Service Reserve | Fund Number | 351 |
| Fund Type | Debt Service Funds | | |
| Control | Redevelopment Commission Controlled Funds | | |

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | (275) | 23,374 | 12,618 | 12,618 | (2,407) | - | (2,407) | 15,025 | 119% |
| Debt Proceeds | 993,495 | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 993,220 | 23,374 | 12,618 | 12,618 | (2,407) | | (2,407) | 15,025 | 119% |

| Expenditures by Type | | | | | | | | | |
|-------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |
| Supplies | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - |
| Capital | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - |

| | | | | | | |
|--------------------------------|----------------|------------------|---------------|------------------|------------------|----------------|
| Net Surplus / (Deficit) | 993,220 | 23,374 | 12,618 | 12,618 | (2,407) | (2,407) |
| Beginning Cash Balance | - | 993,495 | - | 1,016,594 | - | |
| Cash Adjustments | 275 | (275) | - | - | - | |
| Ending Cash Balance | 993,495 | 1,016,594 | | 1,029,212 | 1,018,324 | |
| Cash Reserves Target | 993,495 | 1,016,594 | | 1,029,212 | | |

| |
|--|
| Cash Reserves Target |
| 100% debt service reserve per bond covenants |

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 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 Fund 452 (2018 TIF Park Bond Capital) 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. 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.

Explanation of Revenue Sources:
At the time of issuance, \$993,495 was deposited into this fund to be held as a reserve.

Explanation of Expenditures and Significant Changes/Variations:
The debt service reserve will be used towards the last debt service payment due February 1, 2033.

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| | | | | | | | | | |
|-------------------------------------|---|------------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Fund Name | Redevelopment General | | | | | Fund Number | 433 | | |
| Fund Type | Special Revenue Funds | | | | | | | | |
| Control | Redevelopment Commission Controlled Funds | | | | | | | | |
| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | 84,095 | 8,775 | 8,775 | 731 | | 731 | 8,044 | 92% |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 2,799 | 18,819 | 15,000 | 15,000 | (3,468) | | (3,468) | 18,468 | 123% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | 607,302 | 1,177,112 | 1,000,000 | 1,000,000 | - | | - | 1,000,000 | 100% |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | 28,126 | - | 150,000 | 150,000 | 12,500 | | 12,500 | 137,500 | 92% |
| Total Revenue | 638,227 | 1,280,026 | 1,173,775 | 1,173,775 | 9,763 | | 9,763 | 1,164,012 | 99% |
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |
| Supplies | - | - | - | - | - | | - | - | - |
| Services & Charges | | | | | | | | | |
| Professional Services | 29,994 | 5,211 | 4,500 | 4,500 | - | | - | 4,500 | 100% |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | 416,989 | 1,025,000 | 1,414,636 | 41,850 | 347,786 | 389,636 | 1,025,000 | 72% |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 29,994 | 422,200 | 1,029,500 | 1,419,136 | 41,850 | 347,786 | 389,636 | 1,029,500 | 73% |
| Capital | - | - | - | - | - | | - | - | - |
| Total Expenditures | 29,994 | 422,200 | 1,029,500 | 1,419,136 | 41,850 | 347,786 | 389,636 | 1,029,500 | 73% |
| Net Surplus / (Deficit) | 608,233 | 857,826 | 144,275 | (245,361) | (32,087) | | (379,873) | | |
| Beginning Cash Balance | 7,403 | 615,795 | | 1,473,451 | | | | | |
| Cash Adjustments | 159 | (170) | | - | | | | | |
| Ending Cash Balance | 615,795 | 1,473,451 | | 1,228,090 | 1,447,360 | | | | |
| Cash Reserves Target | 7,498 | 105,550 | | 354,784 | | | | | |

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:
This fund receives revenue from interest earned on the fund's cash balance.
In 2019, this fund will receive the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State.

Beginning in 2018, the City of South Bend will receive donations 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 to be split between the General Fund (101) and the Redevelopment General Fund (433).

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. In 2020 projects will be aimed at addressing: Affordable and Reliable Transportation, High-quality and Convenient Childcare / Pre-K Services, Non-Traditional Financial Capital, Responsive, Neighborhood-based Amenities, Support the Creation / Growth of Small Businesses, and Workforce Training and Education.

City of South Bend, Indiana

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| | | | |
|-----------|---------------------------|-------------|-----|
| Fund Name | Certified Technology Park | Fund Number | 439 |
|-----------|---------------------------|-------------|-----|

| | |
|-----------|---------------|
| Fund Type | Capital Funds |
|-----------|---------------|

| | |
|---------|---|
| Control | Redevelopment Commission Controlled Funds |
|---------|---|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Local Income Taxes | - | - | - | - | - | - | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | - | - | - | - |
| Intergov./ Grants | - | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | - | - | - | - |
| Interest Earnings | 10,966 | 11,102 | - | - | (26) | - | (26) | 26 | - |
| Debt Proceeds | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | - | - | - | - |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - |
| Total Revenue | 10,966 | 11,102 | - | - | (26) | | (26) | 26 | - |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - | - | - | - | - |
| Total Personnel | - |

| | | | | | | | | | |
|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Supplies | - |
|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|

| | | | | | | | | | |
|-------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | - | - | - | - |
| Printing & Advertising | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - |
| Education & Training | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - |
| Interfund Allocations | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - |
| Interest & Fees | - | - | - | - | - | - | - | - | - |
| Grants & Subsidies | - | - | - | - | - | - | - | - | - |
| Other Services & Charges | - | - | - | - | - | - | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | - | - | - | - |
| Total Services & Charges | - |

| | | | | | | | | | |
|----------------|----------|----------------|----------|------------|----------|------------|------------|----------|-----------|
| Capital | - | 624,194 | - | 752 | - | 752 | 752 | - | 0% |
|----------------|----------|----------------|----------|------------|----------|------------|------------|----------|-----------|

| | | | | | | | | | |
|---------------------------|----------|----------------|----------|------------|----------|------------|------------|----------|-----------|
| Total Expenditures | - | 624,194 | - | 752 | - | 752 | 752 | - | 0% |
|---------------------------|----------|----------------|----------|------------|----------|------------|------------|----------|-----------|

| | | | | | | | | | |
|--------------------------------|---------------|------------------|----------|--------------|-------------|--|--------------|--|--|
| Net Surplus / (Deficit) | 10,966 | (613,092) | - | (752) | (26) | | (778) | | |
|--------------------------------|---------------|------------------|----------|--------------|-------------|--|--------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|---------------|--|---------------|---------------|--|--|--|--|
| Beginning Cash Balance | 614,013 | 624,204 | | 10,939 | | | | | |
| Cash Adjustments | (774) | (172) | | - | | | | | |
| Ending Cash Balance | 624,204 | 10,939 | | 10,187 | 10,958 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

Cash Reserves Target

No reserve requirement

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 received a special state tax distribution. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

2019 funds were budgeted for the new Technology Resource Center (opened during 2019). The Technology Resource Center (TRC) in South Bend's Ignition Park was built to democratize technology in our region. All will be welcome to the TRC to learn about technology and data, gain skills, and co-build an inclusive tech future for South Bend. A co-location between South Bend Code School, the City's Civic Innovation & Analytics Divisions, and Bloomberg-funded Commuters Trust, the space will be home to technology and data training, cross-sector "Beta City" collaborations, and public programming about regional innovation.

City of South Bend, Indiana

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| | | | |
|------------------|----------------------------|--------------------|-----|
| Fund Name | 2018 TIF Park Bond Capital | Fund Number | 452 |
|------------------|----------------------------|--------------------|-----|

| | |
|------------------|---------------|
| Fund Type | Capital Funds |
|------------------|---------------|

| | |
|----------------|---|
| Control | Redevelopment Commission Controlled Funds |
|----------------|---|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|-------------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | (2,882) | 186,070 | - | - | (9,338) | | (9,338) | 9,338 | - |
| Debt Proceeds | 11,007,782 | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 11,004,900 | 186,070 | - | - | (9,338) | | (9,338) | 9,338 | - |

Expenditures by Type

| | | | | | | | | | |
|------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|--|---|---|---|
| Supplies | - | - | - | - | - | | - | - | - |
|-----------------|---|---|---|---|---|--|---|---|---|

| | | | | | | | | | |
|-------------------------------------|----------------|----------------|----------|----------------|--------------|---------------|---------------|----------------|------------|
| Services & Charges | | | | | | | | | |
| Professional Services | 355,337 | 640,860 | - | 358,641 | 8,129 | 63,360 | 71,489 | 287,152 | 80% |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | - | - | - | | - | - | - |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | 355,337 | 640,860 | - | 358,641 | 8,129 | 63,360 | 71,489 | 287,152 | 80% |

| | | | | | | | | | |
|----------------|---------|-----------|---|-----------|--------|-----------|-----------|-----------|-----|
| Capital | 223,104 | 5,895,577 | - | 3,531,066 | 20,355 | 1,066,630 | 1,086,985 | 2,444,081 | 69% |
|----------------|---------|-----------|---|-----------|--------|-----------|-----------|-----------|-----|

| | | | | | | | | | |
|---------------------------|----------------|------------------|----------|------------------|---------------|------------------|------------------|------------------|------------|
| Total Expenditures | 578,442 | 6,536,438 | - | 3,889,707 | 28,484 | 1,129,990 | 1,158,474 | 2,731,233 | 70% |
|---------------------------|----------------|------------------|----------|------------------|---------------|------------------|------------------|------------------|------------|

| | | | | | | | | | |
|--------------------------------|-------------------|--------------------|----------|--------------------|-----------------|--|--------------------|--|--|
| Net Surplus / (Deficit) | 10,426,458 | (6,350,368) | - | (3,889,707) | (37,822) | | (1,167,812) | | |
|--------------------------------|-------------------|--------------------|----------|--------------------|-----------------|--|--------------------|--|--|

| | | | | | | | | | |
|----------------------------|-------------------|------------------|--|----------------|------------------|--|--|--|--|
| Beginning Cash Balance | - | 10,429,340 | | 4,076,090 | | | Cash Reserves Target | | |
| Cash Adjustments | 2,882 | (2,882) | | - | | | No reserve requirement - Bond capital fund - | | |
| Ending Cash Balance | 10,429,340 | 4,076,090 | | 186,383 | 4,054,855 | | spend down to zero | | |
| Cash Reserves Target | - | - | | - | | | | | |

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 Expenditures and Significant Changes/Variations:

Funding to be used to implement City park plans including improvements to: Howard Park, Lincolnway East Trail, West Bank Trail, Leeper Park, Seitz Park, and Pulaski Park.

City of South Bend, Indiana

Monthly Financial Report

January 31, 2020

| | | | |
|------------------|-------------------------------|--------------------|-----|
| Fund Name | Airport Urban Enterprise Zone | Fund Number | 454 |
|------------------|-------------------------------|--------------------|-----|

| | |
|------------------|---------------|
| Fund Type | Capital Funds |
|------------------|---------------|

| | |
|----------------|---|
| Control | Redevelopment Commission Controlled Funds |
|----------------|---|

| | 2018 Actual | 2019 Actual | 2020 Original Budget | 2020 Amended Budget | 2020 Year-to-Date Actual | 2020 Current Encumbrances | Total Year-to-Date & Encumb. | Budget Balance | Percent of Budget |
|------------------------------|----------------|----------------|----------------------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|----------------------|
| Revenue | | | | | | | | | |
| Property Taxes | - | - | - | - | - | | - | - | - |
| Local Income Taxes | - | - | - | - | - | | - | - | - |
| Intergov./ Shared Revenues | - | - | - | - | - | | - | - | - |
| Intergov./ Grants | - | - | - | - | - | | - | - | - |
| Licenses & Permits | - | - | - | - | - | | - | - | - |
| Charges for Services | - | - | - | - | - | | - | - | - |
| Fines, Forfeitures, and Fees | - | - | - | - | - | | - | - | - |
| Interest Earnings | 6,915 | 9,261 | 8,000 | 8,000 | (954) | | (954) | 8,954 | 112% |
| Debt Proceeds | - | - | - | - | - | | - | - | - |
| Donations | - | - | - | - | - | | - | - | - |
| Other Income | - | - | - | - | - | | - | - | - |
| Interfund Allocation Reimb | - | - | - | - | - | | - | - | - |
| Interfund Transfers In | - | - | - | - | - | | - | - | - |
| Total Revenue | 6,915 | 9,261 | 8,000 | 8,000 | (954) | | (954) | 8,954 | 112% |

| | | | | | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|--|----------|----------|----------|
| Expenditures by Type | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries & Wages | - | - | - | - | - | | - | - | - |
| Fringe Benefits | - | - | - | - | - | | - | - | - |
| Total Personnel | - | - | - | - | - | | - | - | - |

| | | | | | | | | | |
|-----------------|---|---|---|---|---|--|---|---|---|
| Supplies | - | - | - | - | - | | - | - | - |
|-----------------|---|---|---|---|---|--|---|---|---|

| | | | | | | | | | |
|-------------------------------------|----------|----------|---------------|---------------|----------|--|----------|---------------|-------------|
| Services & Charges | | | | | | | | | |
| Professional Services | - | - | - | - | - | | - | - | - |
| Printing & Advertising | - | - | - | - | - | | - | - | - |
| Utilities | - | - | - | - | - | | - | - | - |
| Education & Training | - | - | - | - | - | | - | - | - |
| Travel | - | - | - | - | - | | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | | - | - | - |
| Interfund Allocations | - | - | - | - | - | | - | - | - |
| Insurance | - | - | - | - | - | | - | - | - |
| Debt Service | | | | | | | | | |
| Principal | - | - | - | - | - | | - | - | - |
| Interest & Fees | - | - | - | - | - | | - | - | - |
| Grants & Subsidies | - | - | 50,000 | 50,000 | - | | - | 50,000 | 100% |
| Other Services & Charges | - | - | - | - | - | | - | - | - |
| Interfund Transfers Out | - | - | - | - | - | | - | - | - |
| Total Services & Charges | - | - | 50,000 | 50,000 | - | | - | 50,000 | 100% |

| | | | | | | | | | |
|----------------|---|---|---|---|---|--|---|---|---|
| Capital | - | - | - | - | - | | - | - | - |
|----------------|---|---|---|---|---|--|---|---|---|

| | | | | | | | | | |
|---------------------------|----------|----------|---------------|---------------|----------|--|----------|---------------|-------------|
| Total Expenditures | - | - | 50,000 | 50,000 | - | | - | 50,000 | 100% |
|---------------------------|----------|----------|---------------|---------------|----------|--|----------|---------------|-------------|

| | | | | | | | | | |
|--------------------------------|--------------|--------------|-----------------|-----------------|--------------|--|--------------|--|--|
| Net Surplus / (Deficit) | 6,915 | 9,261 | (42,000) | (42,000) | (954) | | (954) | | |
|--------------------------------|--------------|--------------|-----------------|-----------------|--------------|--|--------------|--|--|

| | | | | | | | | | |
|----------------------------|----------------|----------------|--|----------------|----------------|--|--|--|--|
| Beginning Cash Balance | 387,224 | 393,651 | | 402,803 | | | | | |
| Cash Adjustments | (488) | (109) | | - | | | | | |
| Ending Cash Balance | 393,651 | 402,803 | | 360,803 | 403,489 | | | | |
| Cash Reserves Target | - | - | | - | | | | | |

| |
|-----------------------------|
| Cash Reserves Target |
| No reserve requirement |

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.