



Period Ending: March 31, 2020

Issued By: Controller's Office

# City of South Bend

## Monthly Financial Report

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## **March 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 March 31, 2020, total revenue for the year was \$66,735,005, 19% of estimated revenue. In the same funds as of March 31, 2019, total revenue received was \$61,693,252. 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 March 31, 2020, total expenditures were \$93,016,734, and outstanding encumbrances were \$47,897,166, a total of \$140,913,900, which represents 32% 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 21% of the amended expenditure budget at the end of the period. In the same funds, total expenditures, excluding encumbrances, were \$89,324,461 as of March 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 March 31, 2020**

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
<b>City Controlled Funds</b>					
101 <b>General Fund</b>	44,786,781	71,449,094	72,902,340	(1,453,246)	43,333,535
<b>Special Revenue Funds</b>					
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	8,397,854	9,240,175	(842,321)	3,889,757
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	107,000	(74,719)	163,045
217 Gift, Donation, Bequest	666,875	451,356	791,067	(339,711)	327,164
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	5,797,965	(3,904,405)	1,316,469
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	3,955,650	(914,256)	(265,379)
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	281,211	391,226	(110,015)	59,027
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	16,238,244	(3,657,470)	9,037,382
408 Economic Development Income Tax	17,348,536	12,857,872	16,355,699	(3,497,827)	13,850,709
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
730 City Cemetery	29,661	120	20,000	(19,880)	9,781
731 Bowman Cemetery	466,596	5,791	-	5,791	472,387
754 Industrial Revolving Fund	2,078,333	225,200	149,000	76,200	2,154,533
<b>Total Special Revenue Funds</b>	<b>68,606,148</b>	<b>80,276,379</b>	<b>97,259,565</b>	<b>(16,983,186)</b>	<b>51,622,962</b>
<b>Debt Service Funds</b>					
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
<b>Total Debt Service Funds</b>	<b>7,032,958</b>	<b>10,509,529</b>	<b>10,496,697</b>	<b>12,832</b>	<b>7,045,790</b>

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

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
<b>Capital Funds</b>					
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	283,933	559,983	(276,050)	145,085
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
<b>Total Capital Funds</b>	<b>19,239,460</b>	<b>7,736,327</b>	<b>23,166,870</b>	<b>(15,430,543)</b>	<b>3,808,916</b>
<b>Enterprise Funds</b>					
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	1,000,000	(990,000)	(8,319)
672	189,082	412,296	411,096	1,200	190,282
<b>Total Enterprise Funds</b>	<b>62,002,076</b>	<b>100,235,930</b>	<b>120,880,413</b>	<b>(20,644,483)</b>	<b>41,357,593</b>
<b>Internal Service Funds</b>					
222	1,451,745	13,387,866	13,452,170	(64,304)	1,387,441
224	21,870	198,491	219,685	(21,194)	676
226	4,949,790	4,350,432	5,027,954	(677,522)	4,272,268
278	723,493	14,152	99,087	(84,935)	638,558
279	3,101,052	6,773,541	9,617,560	(2,844,019)	257,033
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
<b>Total Internal Service Funds</b>	<b>19,716,566</b>	<b>41,442,210</b>	<b>47,233,834</b>	<b>(5,791,624)</b>	<b>13,924,942</b>

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

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
<b>Trust &amp; Agency Funds</b>					
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
<b>Total Trust &amp; Agency Funds</b>	<b>5,290,993</b>	<b>11,274,630</b>	<b>11,040,716</b>	<b>233,914</b>	<b>5,524,907</b>
<b>Total City Controlled Funds</b>	<b>226,674,983</b>	<b>322,924,099</b>	<b>382,980,435</b>	<b>(60,056,336)</b>	<b>166,618,646</b>
<b>Redevelopment Commission Controlled Funds</b>					
<b>Tax Increment Financing Funds</b>					
324 TIF - River West Development Area (Airport)	30,879,977	17,448,377	33,505,976	(16,057,599)	14,822,378
422 TIF - West Washington	1,029,402	329,982	995,665	(665,683)	363,719
429 TIF - River East Development Area (NE Dev)	8,196,149	2,826,336	8,783,094	(5,956,758)	2,239,391
430 TIF - Southside Development #1	9,585,265	2,058,569	7,023,556	(4,964,987)	4,620,278
435 TIF - Douglas Road	187,366	-	186,425	(186,425)	941
436 TIF - River East Residential (NE Res)	3,698,203	5,810,197	4,385,000	1,425,197	5,123,400
<b>Total Tax Increment Financing Funds</b>	<b>53,576,363</b>	<b>28,473,461</b>	<b>54,879,716</b>	<b>(26,406,255)</b>	<b>27,170,108</b>
<b>Redevelopment Funds</b>					
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	-	4,092,364	(4,092,364)	(16,274)
454 Airport Urban Enterprise Zone	402,803	8,000	50,000	(42,000)	360,803
<b>Total Redevelopment Funds</b>	<b>5,963,283</b>	<b>1,181,775</b>	<b>5,562,252</b>	<b>(4,380,477)</b>	<b>1,582,806</b>
<b>Debt Service Funds</b>					
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
<b>Total Debt Service Funds</b>	<b>3,826,370</b>	<b>72,618</b>	<b>60,000</b>	<b>12,618</b>	<b>3,838,988</b>
<b>Total Redevelopment Commission Funds</b>	<b>63,366,015</b>	<b>29,727,854</b>	<b>60,501,968</b>	<b>(30,774,114)</b>	<b>32,591,901</b>
<b>Grand Total</b>	<b>290,040,998</b>	<b>352,651,953</b>	<b>443,482,403</b>	<b>(90,830,450)</b>	<b>199,210,548</b>
<b>NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL</b>					

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>City Controlled Funds</b>						
101	<b>General Fund</b>	71,449,094	2,518,006	6,381,312	4,883,831	65,067,782 9%
<b>Special Revenue Funds</b>						
102	Rainy Day	132,905	22,205	11,268	56,770	121,637 8%
201	Parks & Recreation	15,407,952	210,044	1,341,944	2,119,215	14,066,008 9%
202	Motor Vehicle Highway	8,397,854	1,231,122	2,463,015	2,569,587	5,934,839 29%
209	Studebaker-Oliver Revitalizing Grants	120,000	1,860	897	4,978	119,103 1%
210	Economic Development State Grants	75,011	155	18,362	36,975	56,649 24%
211	Department of Community Investment (DCI)	3,232,000	292,729	739,928	642,575	2,492,072 23%
212	Dept of Community Investment Grants	5,064,000	172,775	585,109	515,407	4,478,891 12%
216	Police State Seizures	32,281	493	250	2,309	32,031 1%
217	Gift, Donation, Bequest	451,356	6,304	183,438	104,711	267,918 41%
218	Police Curfew Violations	347	27	14	84	333 4%
219	Unsafe Building	111,500	21,540	23,422	223,330	88,078 21%
220	Law Enforcement Continuing Education	255,121	28,209	72,323	85,431	182,798 28%
221	Rental Units Regulation	345,826	21,867	66,378	55	279,448 19%
227	Loss Recovery	4,579	1,253	636	3,448	3,943 14%
230	Code Enforcement Fund	4,087,695	330,459	1,002,395	-	3,085,300 25%
249	Public Safety LOIT	8,776,330	736,636	2,193,964	2,149,869	6,582,366 25%
251	Local Roads & Streets	1,893,560	173,208	483,239	1,123,891	1,410,321 26%
257	LOIT Special Distribution	2,181	280	79	3,388	2,102 4%
258	Human Rights Federal Grant	151,228	1,028	1,385	18,628	149,843 1%
266	MVH Restricted Fund	3,041,394	273,410	717,581	-	2,323,813 24%
265	Local Road & Bridge Grant	2,002,656	801	262,580	1,801	1,740,076 13%
273	Morris PAC / Palais Royale Marketing	15,566	1,152	2,171	7,830	13,395 14%
274	Morris PAC Self-Promotion	106,794	1,972	19,637	32,276	87,157 18%
280	Police Block Grants	51	8	4	22	47 8%
289	HAZMAT	10,238	57	30	9,457	10,208 0%
291	Indiana River Rescue	92,317	3,915	55,627	50,862	36,690 60%
292	Police Grants	-	-	-	-	- 0%
294	Regional Police Academy	21,240	810	9,391	14,033	11,849 44%
295	COPS MORE Grant	281,211	1,036	47,717	7,675	233,494 17%
299	Police Federal Drug Enforcement	6,366	157	(436)	924	6,802 -7%
404	County Option Income Tax	12,580,774	1,061,664	3,168,277	3,979,478	9,412,497 25%
408	Economic Development Income Tax	12,857,872	1,026,012	3,342,652	3,335,807	9,515,220 26%
410	Urban Development Action Grant	30,500	101	5,251	11,433	25,249 17%
655	Project ReLeaf	456,559	37,962	112,129	115,261	344,430 25%
705	Police K-9 Unit	4	5	3	13	1 63%
730	City Cemetery	120	62	(91)	157	211 -76%
731	Bowman Cemetery	5,791	968	(1,425)	2,474	7,216 -25%
754	Industrial Revolving Fund	225,200	32,498	50,392	67,408	174,808 22%
<b>Total Special Revenue Funds</b>		<b>80,276,379</b>	<b>5,694,785</b>	<b>16,979,535</b>	<b>17,297,563</b>	<b>63,296,844 21%</b>
<b>Debt Service Fund</b>						
312	2017 Parks Bond Debt Service	1,156,831	-	(593)	203	1,157,424 0%
350	2018 Fire Station #9 Debt Service	341,231	-	173,866	-	167,365 51%
752	South Bend Redevelopment Authority	2,875,000	1,101	1,239,051	1,235,218	1,635,949 43%
755	South Bend Building Corp	2,640,586	733	1,322,322	1,325,781	1,318,264 50%
756	Smart Streets Debt Service Reserve	1,719,500	190	858,709	858,500	860,791 50%
757	2015 Parks Bond Debt Service	379,756	32,139	96,026	96,278	283,730 25%
760	Eddy Street Commons Bond Debt Service	1,396,625	406	649,433	651,040	747,192 47%
<b>Total Debt Service Funds</b>		<b>10,509,529</b>	<b>34,569</b>	<b>4,338,814</b>	<b>4,167,019</b>	<b>6,170,715 41%</b>

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current YTD Actual</b>	<b>Prior YTD Actual</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>	
<b>Capital Funds</b>							
287	Fire Department Capital	1,885,117	74,655	72,322	158,115	1,812,795	4%
401	Coveleski Stadium Capital	30,162	53	30	365	30,132	0%
406	Cumulative Capital Development	425,543	289	(156)	2,428	425,699	0%
407	Cumulative Capital Improvement	249,433	1,380	476	2,313	248,957	0%
412	Major Moves Construction	501,328	4,782	249,209	274,206	252,119	50%
416	Morris Performing Arts Center Capital	283,933	177,864	195,227	33,778	88,706	69%
450	Palais Royale Historic Preservation	15,229	940	3,935	3,853	11,294	26%
451	2018 Fire Station #9 Bond Capital	3,854	827	420	16,802	3,434	11%
453	2018 Zoo Bond Capital	12,652	78	264	-	12,388	2%
471	2017 Parks Bond Capital	-	18,504	9,226	68,722	(9,226)	0%
750	Equipment/Vehicle Leasing	4,329,076	87	640	6,124	4,328,436	0%
759	Eddy Street Commons Bond Capital	-	3	9	13	(9)	0%
<b>Total Capital Funds</b>		<b>7,736,327</b>	<b>279,464</b>	<b>531,603</b>	<b>566,719</b>	<b>7,204,724</b>	<b>7%</b>
<b>Enterprise Funds</b>							
288	Emergency Medical Services Operating	-	5,874	2,696	1,642,305	(2,696)	0%
600	Consolidated Building Fund	1,800,751	112,781	283,145	1,048,347	1,517,606	16%
601	Parking Garages	1,356,448	145,569	257,294	283,363	1,099,154	19%
610	Solid Waste Operations	5,617,150	535,033	1,408,353	1,311,954	4,208,797	25%
611	Solid Waste Capital	1,231,966	295	335,413	481,492	896,553	27%
620	Water Works Operations	21,384,863	1,560,482	4,717,795	4,069,535	16,667,068	22%
622	Water Works Capital	3,987,000	343,223	1,146,977	836,573	2,840,023	29%
624	Water Works Customer Deposit	20,000	2,657	1,344	8,158	18,656	7%
625	Water Works Sinking (Debt Service)	1,841,486	102,394	307,506	511,238	1,533,980	17%
626	Water Works Bond Reserve	20,000	2,922	1,598	7,696	18,402	8%
629	Water Works Reserve Operations & Maintenance	240,000	6,027	20,004	240,422	219,996	8%
640	Sewer Repair Insurance	670,302	58,924	165,945	173,551	504,357	25%
641	Sewage Works Operations	39,368,220	3,209,693	9,549,625	9,832,912	29,818,595	24%
642	Sewage Works Capital	8,271,000	57,271	8,358,412	1,362,762	(87,412)	101%
643	Sewage Works Reserve Operations & Maintenance	120,000	11,486	5,816	181,232	114,184	5%
649	Sewage Sinking (Debt Service)	7,833,015	2,248	1,135	1,951,720	7,831,880	0%
653	Sewage Debt Service Reserve	45,000	4,868	15,443	15,674	29,557	34%
654	Sewage Works Customer Deposit	25,000	919	494	-	24,506	2%
667	Storm Sewer Fund	1,041,360	87,250	261,520	-	779,840	25%
670	Century Center	4,940,073	65,785	1,085,907	1,257,950	3,854,166	22%
671	Century Center Capital	10,000	246	1,857	3,177	8,143	19%
672	Century Center Energy Conservation Debt Svc	412,296	752	222,078	684	190,219	54%
<b>Total Enterprise Funds</b>		<b>100,235,930</b>	<b>6,316,698</b>	<b>28,150,356</b>	<b>25,220,743</b>	<b>72,085,574</b>	<b>28%</b>
<b>Internal Service Funds</b>							
222	Central Services	13,387,866	649,879	1,823,024	2,268,120	11,564,842	14%
224	Central Services Capital	198,491	-	(12)	871	198,503	0%
226	Liability Insurance	4,350,432	333,060	2,239,941	1,068,973	2,110,491	51%
278	Take Home Vehicle Police	14,152	1,860	1,862	5,026	12,290	13%
279	IT / Innovation / 311 Call Center	6,773,541	563,767	1,794,083	2,108,226	4,979,458	26%
711	Self-Funded Employee Benefits	16,451,280	1,341,428	4,084,105	3,430,307	12,367,175	25%
713	Unemployment Compensation	8,546	881	1,761	1,131	6,785	21%
714	Parental Leave Fund	257,902	18,190	55,868	37,596	202,034	22%
<b>Total Internal Service Funds</b>		<b>41,442,210</b>	<b>2,909,065</b>	<b>10,000,632</b>	<b>8,920,251</b>	<b>31,441,578</b>	<b>24%</b>

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current YTD Actual</b>	<b>Prior YTD Actual</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Trust &amp; Agency Funds</b>						
701 Fire Pension	4,906,502	-	220	1,644	4,906,282	0%
702 Police Pension	6,368,128	6,025	6,561	6,586	6,361,567	0%
718 State Tax Withholding Fund	-	-	-	-	-	0%
725 Morris / Palais Box Office	-	-	-	-	-	0%
726 Police Distributions Payable	-	-	-	-	-	0%
<b>Total Trust &amp; Agency Funds</b>	<b>11,274,630</b>	<b>6,025</b>	<b>6,781</b>	<b>8,230</b>	<b>11,267,849</b>	<b>0%</b>
<b>Total City Controlled Funds</b>	<b>322,924,099</b>	<b>17,758,612</b>	<b>66,389,032</b>	<b>61,064,355</b>	<b>256,535,067</b>	<b>21%</b>
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
324 TIF - River West Development Area (Airport)	17,448,377	206,228	179,135	413,695	17,269,242	1%
422 TIF - West Washington	329,982	2,115	1,369	9,589	328,613	0%
429 TIF - River East Development Area (NE Dev)	2,826,336	15,915	6,387	57,929	2,819,949	0%
430 TIF - Southside Development #1	2,058,569	19,771	111,532	49,212	1,947,037	5%
435 TIF - Douglas Road	-	359	167	1,108	(167)	0%
436 TIF - River East Residential (NE Res)	5,810,197	3,502	(2,398)	11,779	5,812,595	0%
<b>Total Tax Increment Financing Funds</b>	<b>28,473,461</b>	<b>247,889</b>	<b>296,192</b>	<b>543,311</b>	<b>28,177,269</b>	<b>1%</b>
<b>Redevelopment Funds</b>						
433 Redevelopment General	1,173,775	16,204	41,165	3,341	1,132,610	4%
439 Certified Technology Park	-	23	11	3,386	(11)	0%
452 2018 TIF Park Bond Capital	-	8,069	4,188	56,278	(4,188)	0%
454 Airport Urban Enterprise Zone	8,000	835	424	2,135	7,576	5%
<b>Total Redevelopment Funds</b>	<b>1,181,775</b>	<b>25,131</b>	<b>45,788</b>	<b>65,140</b>	<b>1,135,987</b>	<b>4%</b>
<b>Debt Service Funds</b>						
315 Airport 2003 Debt Reserve	20,000	2,153	1,090	5,635	18,910	5%
328 SBCDA 2003 Debt Reserve	40,000	3,599	1,823	9,421	38,177	5%
351 2018 TIF Park Bond Debt Service Reserve	12,618	2,108	1,070	5,391	11,548	8%
352 South Shore Double Tracking Debt Service	-	4	10	-	(10)	0%
<b>Total Debt Service Funds</b>	<b>72,618</b>	<b>7,865</b>	<b>3,993</b>	<b>20,446</b>	<b>68,625</b>	<b>5%</b>
<b>Total Redevelopment Commission Funds</b>	<b>29,727,854</b>	<b>280,886</b>	<b>345,973</b>	<b>628,897</b>	<b>(65,087)</b>	<b>1%</b>
<b>Grand Total</b>	<b>352,651,953</b>	<b>18,039,498</b>	<b>66,735,005</b>	<b>61,693,252</b>	<b>256,469,980</b>	<b>19%</b>

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current YTD Actual</b>	<b>Prior YTD Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget*</b>
<b>City Controlled Funds</b>							
101 <b>General Fund</b>	72,902,340	5,746,652	16,374,473	14,792,352	1,235,680	55,292,186	24%
<b>Special Revenue Funds</b>							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	16,025,507	1,256,287	4,433,880	3,844,685	715,454	10,876,174	32%
202 Motor Vehicle Highway	9,240,175	683,676	2,272,259	3,214,109	545,817	6,422,099	30%
209 Studebaker-Oliver Revitalizing Grants	873,464	107,835	143,518	75,175	705,640	24,306	97%
210 Economic Development State Grants	135,474	18,003	32,648	257,766	90,218	12,609	91%
211 Department of Community Investment (DCI)	3,500,678	214,865	683,156	631,702	273,327	2,544,195	27%
212 Dept of Community Investment Grants	5,332,632	149,054	594,839	597,139	2,581,244	2,156,549	60%
216 Police State Seizures	107,000	31,753	31,753	-	-	75,247	30%
217 Gift, Donation, Bequest	791,067	23,387	148,387	49,766	221,768	420,912	47%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	156,395	3,583	34,442	143,481	59,459	62,493	60%
220 Law Enforcement Continuing Education	395,377	16,659	72,056	155,879	1,187	322,134	19%
221 Rental Units Regulation	345,826	14,880	37,997	-	2,752	305,078	12%
227 Loss Recovery	200,000	-	-	24,697	200,000	-	100%
230 Code Enforcement Fund	4,087,695	255,821	801,524	-	81,990	3,204,181	22%
249 Public Safety LOIT	8,950,545	709,218	2,070,132	1,341,442	-	6,880,413	23%
251 Local Roads & Streets	5,797,965	11,347	91,307	230,095	2,701,376	3,005,282	48%
257 LOIT Special Distribution	164,087	-	39,019	268,669	125,068	-	100%
258 Human Rights Federal Grant	270,640	16,303	49,864	25,771	38,413	182,363	33%
266 MVH Restricted Fund	3,955,650	18,970	24,149	-	15,958	3,915,543	1%
265 Local Road & Bridge Grant	2,974,341	15,047	95,401	798	893,987	1,984,953	33%
273 Morris PAC / Palais Royale Marketing	30,816	-	-	-	10,816	20,000	35%
274 Morris PAC Self-Promotion	115,000	-	-	-	-	115,000	0%
280 Police Block Grants	-	-	-	-	-	-	0%
289 HAZMAT	10,000	-	-	529	2,404	7,596	24%
291 Indiana River Rescue	95,082	4,042	8,689	8,939	8,118	78,275	18%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	22,500	2,056	2,427	1,521	-	20,073	11%
295 COPS MORE Grant	391,226	2,800	157,035	20,626	162,663	71,528	82%
299 Police Federal Drug Enforcement	51,000	-	-	22,499	-	51,000	0%
404 County Option Income Tax	16,238,244	759,880	4,301,064	3,513,090	3,329,030	8,608,150	47%
408 Economic Development Income Tax	16,355,699	1,330,750	3,425,442	2,546,447	2,820,955	10,109,302	38%
410 Urban Development Action Grant	40,000	-	10,000	15,000	-	30,000	25%
655 Project ReLeaf	433,460	28,678	86,143	151,108	-	347,317	20%
705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
730 City Cemetery	20,000	-	-	-	-	20,000	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	149,000	10,220	11,267	27,854	-	137,733	8%
<b>Total Special Revenue Funds</b>	<b>97,259,565</b>	<b>5,685,113</b>	<b>19,658,396</b>	<b>17,168,786</b>	<b>15,587,643</b>	<b>62,013,525</b>	<b>36%</b>
<b>Debt Service Fund</b>							
312 2017 Parks Bond Debt Service	1,172,968	-	576,833	583,383	-	596,136	49%
350 2018 Fire Station #9 Debt Service	341,231	-	173,866	-	-	167,365	51%
752 South Bend Redevelopment Authority	2,865,613	-	1,235,778	1,233,878	-	1,629,835	43%
755 South Bend Building Corp	2,630,085	-	1,433,563	1,435,119	-	1,196,523	55%
756 Smart Streets Debt Service Reserve	1,713,044	-	854,234	853,784	-	858,810	50%
757 2015 Parks Bond Debt Service	382,131	-	188,891	192,191	-	193,240	49%
760 Eddy Street Commons Bond Debt Service	1,391,625	-	648,125	649,375	-	743,500	47%
<b>Total Debt Service Funds</b>	<b>10,496,697</b>	<b>-</b>	<b>5,111,289</b>	<b>4,947,729</b>	<b>-</b>	<b>5,385,409</b>	<b>49%</b>

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current YTD Actual</b>	<b>Prior YTD Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget*</b>	
<b>Capital Funds</b>								
287	Fire Department Capital	3,372,325	118,698	602,775	419,912	1,230,541	54%	
401	Coveleski Stadium Capital	30,000	12,990	12,990	31,667	1,363	48%	
406	Cumulative Capital Development	602,205	5,705	115,244	137,641	8,684	21%	
407	Cumulative Capital Improvement	430,000	20,833	62,503	-	367,497	15%	
412	Major Moves Construction	1,672,285	627,146	639,821	243,836	314,669	57%	
416	Morris Performing Arts Center Capital	559,983	-	90,471	6,212	335,198	76%	
450	Palais Royale Historic Preservation	69,160	-	34,160	31,537	-	49%	
451	2018 Fire Station #9 Bond Capital	89,311	-	62,840	836,646	-	70%	
453	2018 Zoo Bond Capital	133,581	4,110	14,603	-	118,978	11%	
471	2017 Parks Bond Capital	8,569,760	97,513	252,523	1,240,916	1,212,264	17%	
750	Equipment/Vehicle Leasing	4,590,138	271,767	667,730	1,648,870	-	15%	
759	Eddy Street Commons Bond Capital	3,048,122	59,509	274,733	714,293	-	9%	
	<b>Total Capital Funds</b>	<b>23,166,870</b>	<b>1,218,270</b>	<b>2,830,394</b>	<b>5,311,530</b>	<b>3,102,719</b>	<b>26%</b>	
<b>Enterprise Funds</b>								
288	Emergency Medical Services Operating	1,824,059	(480)	38,475	1,424,162	14,275	3%	
600	Consolidated Building Fund	2,005,428	120,359	388,529	1,029,972	253,534	32%	
601	Parking Garages	1,659,555	98,423	518,437	421,593	558,408	65%	
610	Solid Waste Operations	6,091,520	420,520	1,513,739	1,511,156	864,616	39%	
611	Solid Waste Capital	1,325,349	-	332,737	333,091	94,000	32%	
620	Water Works Operations	23,396,743	1,661,269	5,203,721	5,150,615	1,237,767	28%	
622	Water Works Capital	4,870,047	164,318	250,095	38,174	426,351	14%	
624	Water Works Customer Deposit	20,000	2,657	6,571	7,741	-	33%	
625	Water Works Sinking (Debt Service)	1,841,486	894	4,668	1,722,927	-	0%	
626	Water Works Bond Reserve	20,000	-	-	-	20,000	0%	
629	Water Works Reserve Operations & Maintenance	40,000	6,027	14,856	14,132	-	37%	
640	Sewer Repair Insurance	742,355	42,251	176,655	120,107	286,977	62%	
641	Sewage Works Operations	47,716,109	2,045,303	14,216,001	10,019,771	4,355,524	39%	
642	Sewage Works Capital	14,079,020	1,588,512	1,959,470	645,384	4,123,300	43%	
643	Sewage Works Reserve Operations & Maintenance	120,000	11,486	28,404	28,023	-	24%	
649	Sewage Sinking (Debt Service)	7,785,015	-	1,650	1,650	-	0%	
653	Sewage Debt Service Reserve	-	-	-	-	-	0%	
654	Sewage Works Customer Deposit	25,000	919	2,171	-	-	9%	
667	Storm Sewer Fund	871,730	-	23,426	-	53,294	9%	
670	Century Center	5,035,901	253,129	877,793	959,467	36,055	18%	
671	Century Center Capital	1,000,000	-	-	-	-	0%	
672	Century Center Energy Conservation Debt Svc	411,096	-	-	-	-	0%	
	<b>Total Enterprise Funds</b>	<b>120,880,413</b>	<b>6,415,587</b>	<b>25,557,398</b>	<b>23,427,965</b>	<b>12,304,100</b>	<b>83,018,915</b>	<b>31%</b>
<b>Internal Service Funds</b>								
222	Central Services	13,452,170	583,168	1,868,970	2,102,199	1,087,819	22%	
224	Central Services Capital	219,685	5,501	91,826	26,795	61,869	70%	
226	Liability Insurance	5,027,954	175,428	918,747	866,057	291,178	24%	
278	Take Home Vehicle Police	99,087	54,724	55,407	-	43,681	56%	
279	IT / Innovation / 311 Call Center	9,617,560	751,141	2,108,437	2,221,254	2,148,034	44%	
711	Self-Funded Employee Benefits	18,508,532	1,249,983	4,194,853	4,954,547	879,996	27%	
713	Unemployment Compensation	55,000	7,432	16,241	9,653	-	30%	
714	Parental Leave Fund	253,846	13,153	24,504	38,574	-	10%	
	<b>Total Internal Service Funds</b>	<b>47,233,834</b>	<b>2,840,529</b>	<b>9,278,985</b>	<b>10,219,080</b>	<b>4,468,896</b>	<b>33,485,953</b>	<b>29%</b>
<b>Trust &amp; Agency Funds</b>								
701	Fire Pension	4,799,311	365,951	1,081,310	1,110,905	-	23%	
702	Police Pension	6,241,405	496,168	1,544,273	1,702,535	-	25%	
718	State Tax Withholding Fund	-	-	-	-	-	0%	
725	Morris / Palais Box Office	-	-	-	-	-	0%	
726	Police Distributions Payable	-	-	-	-	-	0%	
	<b>Total Trust &amp; Agency Funds</b>	<b>11,040,716</b>	<b>862,119</b>	<b>2,625,583</b>	<b>2,813,440</b>	<b>-</b>	<b>8,415,133</b>	<b>24%</b>
	<b>Total City Controlled Funds</b>	<b>382,980,435</b>	<b>22,768,271</b>	<b>81,436,519</b>	<b>78,680,883</b>	<b>36,699,039</b>	<b>264,844,879</b>	<b>31%</b>

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*	
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing Funds</b>								
324	TIF - River West Development Area (Airport)	33,505,976	648,715	7,692,538	6,068,083	5,227,771	20,585,667	39%
422	TIF - West Washington	995,665	-	10,956	19,380	384,732	599,977	40%
429	TIF - River East Development Area (NE Dev)	8,783,094	396,024	927,935	450,138	3,884,377	3,970,782	55%
430	TIF - Southside Development #1	7,023,556	-	76,737	524,691	158,214	6,788,605	3%
435	TIF - Douglas Road	186,425	10,275	45,083	-	42,143	99,200	47%
436	TIF - River East Residential (NE Res)	4,385,000	-	2,131,789	2,129,917	-	2,253,211	49%
	<b>Total Tax Increment Financing Funds</b>	<b>54,879,716</b>	<b>1,055,014</b>	<b>10,885,037</b>	<b>9,192,210</b>	<b>9,697,236</b>	<b>34,297,442</b>	<b>38%</b>
<b>Redevelopment Funds</b>								
433	Redevelopment General	1,419,136	90,388	161,343	-	520,803	736,990	48%
439	Certified Technology Park	752	-	-	-	752	-	100%
452	2018 TIF Park Bond Capital	4,092,364	266,461	519,610	1,437,081	979,336	2,593,418	37%
454	Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	<b>Total Redevelopment Funds</b>	<b>5,562,252</b>	<b>356,848</b>	<b>680,953</b>	<b>1,437,081</b>	<b>1,500,891</b>	<b>3,380,408</b>	<b>39%</b>
<b>Debt Service Funds</b>								
315	Airport 2003 Debt Reserve	20,000	2,153	5,324	5,347	-	14,676	27%
328	SBCDA 2003 Debt Reserve	40,000	3,599	8,901	8,940	-	31,099	22%
351	2018 TIF Park Bond Debt Service Reserve	-	-	-	-	-	-	0%
352	South Shore Double Tracking Debt Service	-	-	-	-	-	-	0%
	<b>Total Debt Service Funds</b>	<b>60,000</b>	<b>5,752</b>	<b>14,225</b>	<b>14,287</b>	<b>-</b>	<b>45,775</b>	<b>24%</b>
	<b>Total Redevelopment Commission Funds</b>	<b>60,501,968</b>	<b>1,417,615</b>	<b>11,580,215</b>	<b>10,643,578</b>	<b>11,198,127</b>	<b>37,723,626</b>	<b>38%</b>
	<b>Grand Total</b>	<b>443,482,403</b>	<b>24,185,885</b>	<b>93,016,734</b>	<b>89,324,461</b>	<b>47,897,166</b>	<b>302,568,505</b>	<b>32%</b>

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

City of South Bend  
Revenue by Type Report

Period Ending: March 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Taxes</b>															
<b>Property Taxes</b>															
Civil City	-	-	-	-	-	-	-	-	-	-	-	-	-	50,565,864	0%
TIF Districts	-	102,701	-	-	-	-	-	-	-	-	-	-	102,701	26,916,461	0%
<b>Sub Total</b>	-	102,701	-	-	-	-	-	-	-	-	-	-	102,701	77,482,325	0%
<b>Local Income Tax</b>															
LIT Certified Shares	1,036,731	1,036,731	1,036,731	-	-	-	-	-	-	-	-	-	3,110,194	12,440,774	25%
LIT for Economic Development	988,824	988,824	988,824	-	-	-	-	-	-	-	-	-	2,966,472	12,098,890	25%
LIT for Public Safety	730,528	730,528	730,528	-	-	-	-	-	-	-	-	-	2,191,583	8,766,330	25%
LIT for Redevelopment	731	731	731	-	-	-	-	-	-	-	-	-	2,194	8,775	25%
<b>Sub Total</b>	2,756,814	2,756,814	2,756,814	-	-	-	-	-	-	-	-	-	8,270,442	33,314,769	25%
<b>Total Taxes</b>	<b>2,756,814</b>	<b>2,859,515</b>	<b>2,756,814</b>	-	-	-	-	-	-	-	-	-	<b>8,373,143</b>	<b>110,797,094</b>	<b>8%</b>
<b>Intergovernmental Revenue</b>															
<b>St Joseph County (Remitted by)</b>															
Auto Excise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	3,439,354	0%
Commercial Vehicle Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	787,878	0%
Hotel Motel Tax	858,937	-	-	-	-	-	-	-	-	-	-	-	858,937	1,893,437	45%
<b>Sub Total</b>	858,937	-	-	-	-	-	-	-	-	-	-	-	858,937	6,120,669	14%
<b>State Shared Revenue</b>															
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	477,174	544,164	-	-	-	-	-	-	-	-	-	1,514,265	5,621,962	27%
Wheel Tax	136,698	99,161	161,048	-	-	-	-	-	-	-	-	-	396,907	2,000,000	20%
Riverboat Gaming	-	-	-	-	-	-	-	-	-	-	-	-	-	599,000	0%
State Pension Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	11,247,700	0%
<b>Sub Total</b>	730,825	576,335	705,212	-	-	-	-	-	-	-	-	-	2,012,372	20,076,367	10%
<b>Grants</b>															
Federal Grants	339,419	120,348	171,959	-	-	-	-	-	-	-	-	-	631,727	7,206,132	9%
State Grants	-	48,960	21,227	-	-	-	-	-	-	-	-	-	70,187	177,238	40%
<b>Sub Total</b>	339,419	169,309	193,186	-	-	-	-	-	-	-	-	-	701,914	7,383,370	10%
<b>Other Intergovernmental</b>															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	12,500	-	-	-	-	-	-	-	-	-	-	12,500	-	NA
Federal Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
State Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
<b>Sub Total</b>	-	42,500	-	-	-	-	-	-	-	-	-	-	42,500	65,000	65%
<b>Total Intergovernmental Revenue</b>	<b>1,929,181</b>	<b>788,143</b>	<b>898,398</b>	-	-	-	-	-	-	-	-	-	<b>3,615,723</b>	<b>33,645,406</b>	<b>11%</b>
<b>Licenses &amp; Permits</b>															
<b>Business</b>															
Business Licenses	25,398	26,516	18,111	-	-	-	-	-	-	-	-	-	70,024	105,700	66%
Taxi Cab Licensing	65	-	55	-	-	-	-	-	-	-	-	-	120	4,440	3%
<b>Sub Total</b>	25,463	26,516	18,166	-	-	-	-	-	-	-	-	-	70,144	110,140	64%
<b>Nonbusiness</b>															
Lawn Parking	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Engineering	5,090	20,062	34,060	-	-	-	-	-	-	-	-	-	59,212	127,000	47%
Right-of-Way Closures	50	200	325	-	-	-	-	-	-	-	-	-	575	3,000	19%
Fire Dept-Building Plan Review	1,455	2,991	1,341	-	-	-	-	-	-	-	-	-	5,787	24,000	24%
Building Department	87,661	83,680	108,095	-	-	-	-	-	-	-	-	-	279,436	1,772,550	16%
SBARC - Pet Licenses	2,320	3,580	3,090	-	-	-	-	-	-	-	-	-	8,990	31,200	29%
<b>Sub Total</b>	96,576	110,513	146,911	-	-	-	-	-	-	-	-	-	354,000	1,967,750	18%
<b>Total Licenses &amp; Permits</b>	<b>122,039</b>	<b>137,029</b>	<b>165,076</b>	-	-	-	-	-	-	-	-	-	<b>424,144</b>	<b>2,077,890</b>	<b>20%</b>

City of South Bend  
Revenue by Type Report

Period Ending: March 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>General Government</b>															
Plan Commission Charges	100	100	100	-	-	-	-	-	-	-	-	-	300	4,100	7%
Copies of Public Records	-	-	-	-	-	-	-	-	-	-	-	-	-	1,205	0%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	100	60	180	-	-	-	-	-	-	-	-	-	340	2,000	17%
IT Services	73,046	38,750	-	-	-	-	-	-	-	-	-	-	111,796	73,046	153%
<b>Sub Total</b>	<b>73,246</b>	<b>38,910</b>	<b>280</b>	<b>-</b>	<b>112,436</b>	<b>80,351</b>	<b>140%</b>								
<b>Public Safety</b>															
Accident Report Copies	7,303	6,040	5,632	-	-	-	-	-	-	-	-	-	18,975	84,000	23%
Gun Permit Applications	4,804	3,514	6,959	-	-	-	-	-	-	-	-	-	15,278	40,000	38%
Traffic Signal Maintenance	15,314	10,198	23,739	-	-	-	-	-	-	-	-	-	49,250	224,670	22%
ND Special Event Coverage	-	-	4,878	-	-	-	-	-	-	-	-	-	4,878	150,000	3%
Regional Academy Tuition	4,850	3,850	550	-	-	-	-	-	-	-	-	-	9,250	20,000	46%
River Rescue School Tuition	13,000	39,000	3,250	-	-	-	-	-	-	-	-	-	55,250	90,000	61%
Fire Training Center Tuition	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Emergency Medical Service	256,159	223,622	319,726	-	-	-	-	-	-	-	-	-	799,507	3,000,000	27%
Medicaid Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	443,000	0%
EMS for County	-	-	-	-	-	-	-	-	-	-	-	-	-	1,801,814	0%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Crime Lab Services	-	-	363	-	-	-	-	-	-	-	-	-	363	-	NA
EMS Late Payment Interest	2,706	-	3,920	-	-	-	-	-	-	-	-	-	6,626	-	NA
Misc Revenue	-	-	71,436	-	-	-	-	-	-	-	-	-	71,436	500	14287%
<b>Sub Total</b>	<b>304,136</b>	<b>286,224</b>	<b>440,453</b>	<b>-</b>	<b>1,030,813</b>	<b>5,913,984</b>	<b>17%</b>								
<b>Highways &amp; Streets</b>															
Sale of Signs/Materials	261	-	-	-	-	-	-	-	-	-	-	-	261	5,000	5%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
<b>Sub Total</b>	<b>261</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>261</b>	<b>8,000</b>	<b>3%</b>
<b>Culture &amp; Recreation</b>															
Morris Performing Arts Center	82,073	71,606	25,330	-	-	-	-	-	-	-	-	-	179,009	1,364,000	13%
Palais Royale Ballroom	23,900	15,696	10,347	-	-	-	-	-	-	-	-	-	49,943	244,572	20%
Parks & Recreation	282,751	187,373	102,857	-	-	-	-	-	-	-	-	-	572,981	3,036,794	19%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Century Center	186,773	155,640	52,430	-	-	-	-	-	-	-	-	-	394,842	3,456,449	11%
<b>Sub Total</b>	<b>575,497</b>	<b>430,315</b>	<b>190,964</b>	<b>-</b>	<b>1,196,776</b>	<b>8,131,815</b>	<b>15%</b>								
<b>Health - Animal Care &amp; Control</b>															
Pet Impound Reclaim Fee	255	295	840	-	-	-	-	-	-	-	-	-	1,390	6,300	22%
Pet Adoption Fees	2,694	2,556	2,060	-	-	-	-	-	-	-	-	-	7,310	32,000	23%
Pick Up Fees	-	40	-	-	-	-	-	-	-	-	-	-	40	550	7%
Pet Micro Chipping	320	160	360	-	-	-	-	-	-	-	-	-	840	3,325	25%
Vet Expenses	410	195	265	-	-	-	-	-	-	-	-	-	870	2,025	43%
Pet Euthanasia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Animal Surrenders	500	600	360	-	-	-	-	-	-	-	-	-	1,460	8,000	18%
Cremation	188	105	230	-	-	-	-	-	-	-	-	-	523	525	100%
Rabies Specimin Prep	-	-	-	-	-	-	-	-	-	-	-	-	-	525	0%
<b>Sub Total</b>	<b>4,367</b>	<b>3,951</b>	<b>4,115</b>	<b>-</b>	<b>12,433</b>	<b>53,250</b>	<b>23%</b>								

City of South Bend  
Revenue by Type Report

Period Ending: March 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Other</b>															
DCI Staff Contracts	10,948	11,250	80,000	-	-	-	-	-	-	-	-	-	102,198	247,070	41%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	59,878	49,227	142,172	-	-	-	-	-	-	-	-	-	251,278	1,281,877	20%
Parking-Century Center	12,657	14,928	5,922	-	-	-	-	-	-	-	-	-	33,507	133,871	25%
Central Services-Internal Customers	575,890	505,683	591,578	-	-	-	-	-	-	-	-	-	1,673,151	7,691,764	22%
Central Services-External Customers	34,327	34,900	32,591	-	-	-	-	-	-	-	-	-	101,817	613,169	17%
Employee & Employer Assessments	1,354,095	1,346,625	1,339,723	-	-	-	-	-	-	-	-	-	4,040,443	16,259,748	25%
<b>Sub Total</b>	<b>2,047,795</b>	<b>1,962,612</b>	<b>2,191,986</b>	<b>-</b>	<b>6,202,393</b>	<b>26,262,499</b>	<b>24%</b>								
<b>Sanitation</b>															
Trash Collection/Residential	370,818	370,369	369,898	-	-	-	-	-	-	-	-	-	1,111,085	4,600,500	24%
Trash Collection/Recycling	-	(2)	-	-	-	-	-	-	-	-	-	-	(2)	-	NA
Trash Collection/Commercial	8,002	8,083	8,041	-	-	-	-	-	-	-	-	-	24,126	90,000	27%
Trash Collection/Apt 2 Units	3,743	3,752	3,709	-	-	-	-	-	-	-	-	-	11,203	42,300	26%
Trash Collection/Apt 3 Units	1,740	1,626	1,646	-	-	-	-	-	-	-	-	-	5,012	21,100	24%
Trash Collection/Apt 4 Units	2,084	2,028	2,026	-	-	-	-	-	-	-	-	-	6,138	25,100	24%
Trash Collection/Seniors	27,738	27,747	27,768	-	-	-	-	-	-	-	-	-	83,252	362,000	23%
Trash Collection/Special Pickup	2,580	1,730	2,720	-	-	-	-	-	-	-	-	-	7,030	32,000	22%
Trash Collection/Yard Waste Pickup	246	142	60	-	-	-	-	-	-	-	-	-	448	250	179%
Trash Collection/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Misc Service Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	0%
Misc/Additonal Trash Totes	15,864	16,087	16,173	-	-	-	-	-	-	-	-	-	48,123	162,000	30%
Misc/Return Trip Customer Error	490	230	420	-	-	-	-	-	-	-	-	-	1,140	5,000	23%
Misc/Contamination Fee	30	-	-	-	-	-	-	-	-	-	-	-	30	500	6%
Misc/Tote Replacement Fee	550	250	150	-	-	-	-	-	-	-	-	-	950	4,000	24%
Misc/Trash Start Fee	4,090	3,770	4,030	-	-	-	-	-	-	-	-	-	11,890	3,500	340%
Misc/Yard Waste Totes	(2)	-	70	-	-	-	-	-	-	-	-	-	68	240,000	0%
<b>Sub Total</b>	<b>437,973</b>	<b>435,811</b>	<b>436,709</b>	<b>-</b>	<b>1,310,494</b>	<b>5,604,450</b>	<b>23%</b>								
<b>Utilities - Water</b>															
Metered Sales/Residential	640,195	632,757	624,053	-	-	-	-	-	-	-	-	-	1,897,005	8,218,425	23%
Metered Sales/Commercial	196,835	194,039	192,981	-	-	-	-	-	-	-	-	-	583,854	2,536,515	23%
Metered Sales/Industrial	34,248	36,538	36,493	-	-	-	-	-	-	-	-	-	107,280	485,540	22%
Metered Sales/Multi Family	109,572	104,030	103,249	-	-	-	-	-	-	-	-	-	316,851	1,275,551	25%
Bulk Sales/Olive St	58	116	319	-	-	-	-	-	-	-	-	-	493	10,000	5%
Metered Sales/Institution	10,799	10,711	12,602	-	-	-	-	-	-	-	-	-	34,112	131,355	26%
Public Fire Protection	211,805	211,948	211,501	-	-	-	-	-	-	-	-	-	635,255	2,553,185	25%
Private Fire Protection	40,282	40,383	39,765	-	-	-	-	-	-	-	-	-	120,429	412,005	29%
Sales to Public Authorities	31,123	33,400	33,182	-	-	-	-	-	-	-	-	-	97,706	282,805	35%
Irrigation Sales	(13)	363	-	-	-	-	-	-	-	-	-	-	350	1,354,840	0%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	187,000	0%
Other Water/Misc Service	40,977	44,131	28,924	-	-	-	-	-	-	-	-	-	114,032	665,000	17%
Backflow Prevention Insp.	9,675	19,100	13,300	-	-	-	-	-	-	-	-	-	42,075	156,500	27%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	1,350	1,350	1,350	-	-	-	-	-	-	-	-	-	4,050	16,200	25%
Revenue From Cut Off Fees	1,200	525	225	-	-	-	-	-	-	-	-	-	1,950	5,000	39%
Penalties (Forfeit Disc.)	9,060	5,101	5,532	-	-	-	-	-	-	-	-	-	19,693	88,000	22%
Water Leak Insurance	86,428	86,331	86,242	-	-	-	-	-	-	-	-	-	259,002	1,041,115	25%
System Development Fee	159,458	4,703	11,543	-	-	-	-	-	-	-	-	-	175,703	100,000	176%
<b>Sub Total</b>	<b>1,583,051</b>	<b>1,425,526</b>	<b>1,401,261</b>	<b>-</b>	<b>4,409,837</b>	<b>19,519,036</b>	<b>23%</b>								

City of South Bend  
Revenue by Type Report

Period Ending: March 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Utilities - Sewage</b>															
Metered Sales/Residential	1,667,950	1,661,580	1,651,882	-	-	-	-	-	-	-	-	-	4,981,411	20,090,913	25%
Metered Sales/Commercial	561,885	604,549	600,579	-	-	-	-	-	-	-	-	-	1,767,013	7,433,770	24%
Metered Sales/Industrial	428,152	405,903	412,913	-	-	-	-	-	-	-	-	-	1,246,968	5,300,000	24%
Metered Sales/Multi Family	263,450	261,767	259,238	-	-	-	-	-	-	-	-	-	784,456	3,093,020	25%
Metered Sales/Institution	26,323	26,257	30,378	-	-	-	-	-	-	-	-	-	82,958	294,000	28%
Sales to Public Authority	76,739	81,234	82,247	-	-	-	-	-	-	-	-	-	240,219	1,103,480	22%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	198,515	0%
Whisl Meter/New Carlisle	27,502	28,446	30,880	-	-	-	-	-	-	-	-	-	86,827	250,875	35%
Penalties (Forfeit Disc.)	60,641	41,563	36,695	-	-	-	-	-	-	-	-	-	138,899	551,344	25%
Dumping Fees	1,496	630	-	-	-	-	-	-	-	-	-	-	2,126	22,116	10%
Organic Resources	2,558	26,590	2,087	-	-	-	-	-	-	-	-	-	31,235	61,000	51%
Laboratory Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	0%
Discharge Permit Fees	500	1,000	-	-	-	-	-	-	-	-	-	-	1,500	5,500	27%
System Development Fee	387,468	11,336	30,915	-	-	-	-	-	-	-	-	-	429,719	300,000	143%
Sewer Repair Insurance	47,819	47,759	47,732	-	-	-	-	-	-	-	-	-	143,311	579,500	25%
Sewer Repair Deductible	7,127	6,576	6,726	-	-	-	-	-	-	-	-	-	20,429	65,605	31%
Misc Revenues	2,575	-	-	-	-	-	-	-	-	-	-	-	2,575	198,000	1%
Interfund Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	23,644	0%
Storm Water Fees	87,623	86,787	86,767	-	-	-	-	-	-	-	-	-	261,178	1,034,160	25%
Storm Water Fees/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200	0%
Organic Resources-Mulch/Compost	1,738	605	1,954	-	-	-	-	-	-	-	-	-	4,297	53,000	8%
Clean Air/ReLeaf	37,177	37,133	37,085	-	-	-	-	-	-	-	-	-	111,395	451,610	25%
Clean Air/ReLeaf/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	<b>3,688,722</b>	<b>3,329,716</b>	<b>3,318,078</b>	<b>-</b>	<b>10,336,516</b>	<b>41,118,752</b>	<b>25%</b>								
<b>Total Charges for Services</b>	<b>8,715,047</b>	<b>7,913,066</b>	<b>7,983,845</b>	<b>-</b>	<b>24,611,958</b>	<b>106,692,137</b>	<b>23%</b>								

<b>Fines, Forfeitures, &amp; Fees</b>															
<b>General</b>															
Ordinance Violation	1,835	310	400	-	-	-	-	-	-	-	-	-	2,545	8,000	32%
Bad Checks Fines	-	-	60	-	-	-	-	-	-	-	-	-	60	725	8%
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	1,429	-	-	-	-	-	-	-	-	-	-	-	1,429	10,000	14%
Plan Commission Application Fee	2,800	1,600	1,800	-	-	-	-	-	-	-	-	-	6,200	10,000	62%
Zoning Appeals Application Fee	1,250	1,625	1,675	-	-	-	-	-	-	-	-	-	4,550	10,000	46%
Zoning Admin Fees	50	1,000	1,250	-	-	-	-	-	-	-	-	-	2,300	10,000	23%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Econ Dev-CDBG Loan Late Fees	-	10	-	-	-	-	-	-	-	-	-	-	10	-	NA
Econ Develop-Job Target Penalty	354,660	-	-	-	-	-	-	-	-	-	-	-	354,660	354,660	100%
<b>Sub Total</b>	<b>362,024</b>	<b>4,545</b>	<b>5,185</b>	<b>-</b>	<b>371,754</b>	<b>413,385</b>	<b>90%</b>								
<b>Code Enforcement</b>															
Vacant Bldg Registration	300	300	-	-	-	-	-	-	-	-	-	-	600	12,900	5%
Rental Unit Safety Fees	1,350	2,250	1,350	-	-	-	-	-	-	-	-	-	4,950	100,000	5%
Towing & Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Abandoned Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Demolition & Boarding	759	1,387	19,189	-	-	-	-	-	-	-	-	-	21,336	98,200	22%
Collections	38	15	523	-	-	-	-	-	-	-	-	-	576	3,600	16%
Environmental Violations	11,488	4,939	9,514	-	-	-	-	-	-	-	-	-	25,941	131,000	20%
Ordinance Violation	4,403	4,615	1,330	-	-	-	-	-	-	-	-	-	10,348	48,400	21%
Animal Ordinance Violation	200	-	50	-	-	-	-	-	-	-	-	-	250	-	NA
Forfeitures-Civil Penalties	2,093	14,410	4,121	-	-	-	-	-	-	-	-	-	20,624	121,000	17%
<b>Sub Total</b>	<b>20,631</b>	<b>27,915</b>	<b>36,078</b>	<b>-</b>	<b>84,624</b>	<b>515,100</b>	<b>16%</b>								

City of South Bend  
Revenue by Type Report

Period Ending: March 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Fines, Forfeitures, &amp; Fees</b>															
<b>Parking</b>															
Street Parking Fines	2,123	2,125	1,260	-	-	-	-	-	-	-	-	-	5,508	61,900	9%
<b>Public Safety</b>															
False Alarms Fine	13,618	7,879	4,926	-	-	-	-	-	-	-	-	-	26,423	100,000	26%
Noise Ordinance	38	-	20	-	-	-	-	-	-	-	-	-	58	1,000	6%
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	200	0%
Chronic Problem Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Impound Towing Fees	587	504	896	-	-	-	-	-	-	-	-	-	1,987	10,000	20%
<b>Sub Total</b>	<b>14,243</b>	<b>8,383</b>	<b>5,842</b>	<b>-</b>	<b>28,468</b>	<b>111,200</b>	<b>26%</b>								
<b>Total Fines, Forfeitures, &amp; Fees</b>	<b>399,020</b>	<b>42,968</b>	<b>48,365</b>	<b>-</b>	<b>490,353</b>	<b>1,101,585</b>	<b>45%</b>								
<b>Other Income</b>															
<b>Miscellaneous Revenue</b>															
Miscellaneous Revenue	12,650	22,515	43,490	-	-	-	-	-	-	-	-	-	78,655	512,840	15%
Sale of Scrap Metal	5,723	1,175	195	-	-	-	-	-	-	-	-	-	7,093	29,442	24%
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	227	157	-	-	-	-	-	-	-	-	-	614	1,000	61%
CDBG Loans/Interest on Loans	-	15,403	29,921	-	-	-	-	-	-	-	-	-	45,323	175,000	26%
CDBG Loans/Invest Gain/Loss	-	2,491	2,577	-	-	-	-	-	-	-	-	-	5,069	20,000	25%
Origination Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Loan Servicing Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
<b>Sub Total</b>	<b>36,606</b>	<b>41,811</b>	<b>76,340</b>	<b>-</b>	<b>154,757</b>	<b>936,013</b>	<b>17%</b>								
<b>Bank Account Interest</b>	<b>(647,820)</b>	<b>359,666</b>	<b>523,865</b>	<b>-</b>	<b>235,711</b>	<b>3,161,560</b>	<b>7%</b>								
<b>Rental of Property</b>	<b>12,678</b>	<b>-</b>	<b>5,416</b>	<b>-</b>	<b>18,094</b>	<b>85,450</b>	<b>21%</b>								
<b>Donations</b>	<b>708,412</b>	<b>40,057</b>	<b>4,926</b>	<b>-</b>	<b>753,395</b>	<b>4,077,743</b>	<b>18%</b>								
<b>3rd Party Revenue</b>															
Cable TV Franchise Fees	-	171,894	-	-	-	-	-	-	-	-	-	-	171,894	720,000	24%
AT&T Franchise Fees	45,930	-	43,499	-	-	-	-	-	-	-	-	-	89,429	210,000	43%
<b>Sub Total</b>	<b>45,930</b>	<b>171,894</b>	<b>43,499</b>	<b>-</b>	<b>261,323</b>	<b>930,000</b>	<b>28%</b>								
<b>Total Other Income</b>	<b>155,806</b>	<b>613,427</b>	<b>654,046</b>	<b>-</b>	<b>1,423,279</b>	<b>9,190,766</b>	<b>15%</b>								
<b>Reimbursements</b>															
<b>Outside</b>															
Miscellaneous Reimbursements	49,280	246,951	482,725	-	-	-	-	-	-	-	-	-	778,955	377,765	206%
Insurance Claim	1,130,210	-	-	-	-	-	-	-	-	-	-	-	1,130,210	1,170,210	97%
IT Services	8,391	1,598	3,049	-	-	-	-	-	-	-	-	-	13,038	32,690	40%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	6,800	0%
Energy Rebates	-	-	166,713	-	-	-	-	-	-	-	-	-	166,713	-	NA
Repair Reimbursement	228	392	2,607	-	-	-	-	-	-	-	-	-	3,227	-	NA
Salary/Overtime Reimb	4,533	5,694	270,961	-	-	-	-	-	-	-	-	-	281,187	387,000	73%
Diesel Tax Rebate	3,384	-	7,921	-	-	-	-	-	-	-	-	-	11,305	50,000	23%
Pharmacy Rebates	-	88,768	-	-	-	-	-	-	-	-	-	-	88,768	375,000	24%
Beck's Lake Reimbursement	-	20,820	-	-	-	-	-	-	-	-	-	-	20,820	-	NA
EPA Professional Services	275,000	-	-	-	-	-	-	-	-	-	-	-	275,000	275,000	100%
<b>Sub Total</b>	<b>1,471,025</b>	<b>364,221</b>	<b>933,975</b>	<b>-</b>	<b>2,769,222</b>	<b>2,674,465</b>	<b>104%</b>								
<b>Departmental</b>															
Electric Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	4,240,365	0%
Natural Gas Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	629,885	0%
Sewer Cut/Repair for Water Works	-	-	-	-	-	-	-	-	-	-	-	-	-	45,642	0%
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,915,892</b>	<b>0%</b>
<b>Total Reimbursements</b>	<b>1,471,025</b>	<b>364,221</b>	<b>933,975</b>	<b>-</b>	<b>2,769,222</b>	<b>7,590,357</b>	<b>36%</b>								

City of South Bend  
Revenue by Type Report

Period Ending: March 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Other Sources</b>															
<b>Asset Disposal</b>															
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	0%
Sale of Property Held for Resale	6	-	20,000	-	-	-	-	-	-	-	-	-	20,006	-	NA
Other Damage Reimbursement	-	-	3,560	-	-	-	-	-	-	-	-	-	3,560	-	NA
Vehicle Damage Reimb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimb	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
<b>Sub Total</b>	<b>6</b>	<b>-</b>	<b>23,560</b>	<b>-</b>	<b>23,566</b>	<b>35,000</b>	<b>67%</b>								
<b>Interfund Transfers &amp; Fixed Cost Allocations</b>															
Interfund Transfers In	6,012,801	9,629,319	2,312,934	-	-	-	-	-	-	-	-	-	17,955,054	49,401,891	36%
PILOT	518,478	518,483	518,483	-	-	-	-	-	-	-	-	-	1,555,444	6,221,791	25%
Administration Cost Allocation	585,785	585,802	585,802	-	-	-	-	-	-	-	-	-	1,757,389	7,029,607	25%
IT Cost Allocation	554,735	554,745	554,745	-	-	-	-	-	-	-	-	-	1,664,225	6,656,930	25%
Liability Insurance Allocation	242,853	242,877	242,877	-	-	-	-	-	-	-	-	-	728,607	2,914,500	25%
Payroll Cost Allocation	208,369	208,391	208,391	-	-	-	-	-	-	-	-	-	625,151	2,500,670	25%
Facilities Management Allocation	10,163	10,180	10,180	-	-	-	-	-	-	-	-	-	30,523	122,143	25%
Utility Customer Service Mgmt Allocatio	141,404	141,398	141,398	-	-	-	-	-	-	-	-	-	424,200	1,696,782	25%
<b>Sub Total</b>	<b>8,274,588</b>	<b>11,891,195</b>	<b>4,574,810</b>	<b>-</b>	<b>24,740,593</b>	<b>76,544,314</b>	<b>32%</b>								
<b>Issuance of Debt</b>															
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	4,329,076	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,329,076</b>	<b>0%</b>
<b>Refunds</b>															
Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Specific Stop Loss	1,195	-	-	-	-	-	-	-	-	-	-	-	1,195	10,000	12%
<b>Sub Total</b>	<b>1,195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,195</b>	<b>10,000</b>	<b>12%</b>
<b>Other</b>															
Interfund Loan - Principal Income	10,000	202,535	-	-	-	-	-	-	-	-	-	-	212,535	549,383	39%
Interfund Loan - Interest Income	-	44,129	-	-	-	-	-	-	-	-	-	-	44,129	83,945	53%
Other Loan - Principal Income	3,795	761	609	-	-	-	-	-	-	-	-	-	5,165	5,000	103%
<b>Sub Total</b>	<b>13,795</b>	<b>247,425</b>	<b>609</b>	<b>-</b>	<b>261,829</b>	<b>638,328</b>	<b>41%</b>								
<b>Total Other Sources</b>	<b>8,289,585</b>	<b>12,138,620</b>	<b>4,598,978</b>	<b>-</b>	<b>25,027,183</b>	<b>81,556,718</b>	<b>31%</b>								
<b>Revenue Total</b>	<b>23,838,517</b>	<b>24,856,990</b>	<b>18,039,498</b>	<b>-</b>	<b>66,735,005</b>	<b>352,651,953</b>	<b>19%</b>								

City of South Bend  
Expenditures by Activity

Period Ending: March 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>General Fund</b>																
<b>General Government</b>																
Mayor	101	184,656	59,236	86,934	-	-	-	-	-	-	-	-	-	330,827	1,117,529	30%
Community Initiatives	101	-	8,352	14,288	-	-	-	-	-	-	-	-	-	22,641	703,488	3%
Clerk	101	36,422	41,812	35,313	-	-	-	-	-	-	-	-	-	113,547	571,490	20%
Common Council	101	27,570	50,454	28,108	-	-	-	-	-	-	-	-	-	106,132	730,055	15%
WNIT Contract	101	-	-	43,000	-	-	-	-	-	-	-	-	-	43,000	43,000	100%
Controller' Office	101	172,550	183,986	178,510	-	-	-	-	-	-	-	-	-	535,046	2,278,109	23%
Human Resources	101	46,905	47,188	47,232	-	-	-	-	-	-	-	-	-	141,325	617,286	23%
Diversity & Inclusion	101	1,573	9,651	10,922	-	-	-	-	-	-	-	-	-	22,147	508,776	4%
Legal	101	90,519	92,286	92,766	-	-	-	-	-	-	-	-	-	275,572	1,405,880	20%
<b>Sub Total</b>		560,194	492,967	537,075	-	-	-	-	-	-	-	-	-	1,590,236	7,975,613	20%
<b>Public Works</b>																
Engineering	101	226,006	225,942	201,511	-	-	-	-	-	-	-	-	-	653,459	3,405,513	19%
Streets	101	-	-	500,000	-	-	-	-	-	-	-	-	-	500,000	500,000	100%
Office of Sustainability	101	33,299	14,660	21,202	-	-	-	-	-	-	-	-	-	69,161	479,036	14%
AmeriCorps Grant Program	101	32,301	27,720	24,615	-	-	-	-	-	-	-	-	-	84,636	453,453	19%
<b>Sub Total</b>		291,606	268,322	747,328	-	-	-	-	-	-	-	-	-	1,307,256	4,838,002	27%
<b>Public Safety</b>																
Police	101	2,145,864	2,331,503	2,129,607	-	-	-	-	-	-	-	-	-	6,606,974	30,302,621	22%
Crime Lab	101	41,404	40,329	42,146	-	-	-	-	-	-	-	-	-	123,879	631,268	20%
Fire	101	2,092,008	1,983,381	1,945,732	-	-	-	-	-	-	-	-	-	6,021,122	25,929,815	23%
EMS	101	35,607	66,320	48,207	-	-	-	-	-	-	-	-	-	150,135	856,718	18%
Fire Training Center	101	1,489	3,519	805	-	-	-	-	-	-	-	-	-	5,813	148,000	4%
<b>Sub Total</b>		4,316,372	4,425,053	4,166,498	-	-	-	-	-	-	-	-	-	12,907,924	57,868,422	22%
<b>Arts &amp; Culture</b>																
Morris PAC	101	94,049	91,241	254,375	-	-	-	-	-	-	-	-	-	439,665	1,503,719	29%
Palais Royale	101	23,098	22,312	19,844	-	-	-	-	-	-	-	-	-	65,253	400,782	16%
<b>Sub Total</b>		117,147	113,553	274,219	-	-	-	-	-	-	-	-	-	504,919	1,904,501	27%
<b>Human Rights</b>																
Human Rights	101	20,302	22,305	21,531	-	-	-	-	-	-	-	-	-	64,138	315,802	20%
<b>Sub Total</b>		20,302	22,305	21,531	-	-	-	-	-	-	-	-	-	64,138	315,802	20%
<b>Total General Fund</b>		<b>5,305,622</b>	<b>5,322,199</b>	<b>5,746,652</b>	<b>-</b>	<b>16,374,473</b>	<b>72,902,340</b>	<b>22%</b>								
<b>Venues, Parks &amp; Arts</b>																
<b>Parks &amp; Recreation</b>																
Administration	201	120,427	125,827	118,951	-	-	-	-	-	-	-	-	-	365,205	1,514,548	24%
Maintenance	201	654,714	476,099	570,306	-	-	-	-	-	-	-	-	-	1,701,119	6,883,332	25%
Golf Operations	201	65,738	81,806	134,279	-	-	-	-	-	-	-	-	-	281,822	1,551,873	18%
Recreation Division	201	268,100	206,486	227,179	-	-	-	-	-	-	-	-	-	701,765	3,185,143	22%
Potawatomi Zoo	201	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000	700,000	50%
Potawatomi Greenhouse	201	19,814	4,889	4,558	-	-	-	-	-	-	-	-	-	29,261	45,104	65%
Marketing and Events	201	63,031	77,576	85,530	-	-	-	-	-	-	-	-	-	226,137	1,277,387	18%
Regional Cities Grant	201	27,045	169,970	81,555	-	-	-	-	-	-	-	-	-	278,570	368,120	76%
Pokagan Bond Donation-Howard Park	201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Leighton Foundation Grant	201	465,102	968	33,930	-	-	-	-	-	-	-	-	-	500,000	500,000	100%
Morris Palais Marketing	273	-	-	-	-	-	-	-	-	-	-	-	-	-	30,816	0%
Morris PAC Self-Promotion	274	-	-	-	-	-	-	-	-	-	-	-	-	-	115,000	0%
Coveleski Stadium Capital	401	-	-	12,990	-	-	-	-	-	-	-	-	-	12,990	30,000	43%
Morris PAC Improvement	416	81,282	9,189	-	-	-	-	-	-	-	-	-	-	90,471	559,983	16%
Palais Historic Preservation	450	34,160	-	-	-	-	-	-	-	-	-	-	-	34,160	69,160	49%
City Cemetery	730	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Bowman Cemetery	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		2,149,414	1,152,810	1,269,276	-	-	-	-	-	-	-	-	-	4,571,500	16,850,466	27%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Parking Garages</b>																
Parking Garage Administration	601	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Main Street	601	39,674	15,054	20,949	-	-	-	-	-	-	-	-	-	75,677	494,234	15%
Leighton Plaza	601	191,290	17,566	27,044	-	-	-	-	-	-	-	-	-	235,900	605,358	39%
Enforcement	601	9,147	2,655	36,982	-	-	-	-	-	-	-	-	-	48,785	81,470	60%
Wayne Street	601	126,664	16,076	13,447	-	-	-	-	-	-	-	-	-	156,187	467,493	33%
Eddy Street Commons	601	1,499	390	(0)	-	-	-	-	-	-	-	-	-	1,888	11,000	17%
<b>Sub Total</b>		368,273	51,742	98,423	-	-	-	-	-	-	-	-	-	518,437	1,659,555	31%
<b>Century Center</b>																
Century Center Operations	670	318,926	305,738	253,129	-	-	-	-	-	-	-	-	-	877,793	5,035,901	17%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	0%
Century Center Energy Saving	672	-	-	-	-	-	-	-	-	-	-	-	-	-	411,096	0%
<b>Sub Total</b>		318,926	305,738	253,129	-	-	-	-	-	-	-	-	-	877,793	6,446,997	14%
<b>Total Venues, Parks &amp; Arts</b>		<b>2,836,613</b>	<b>1,510,289</b>	<b>1,620,828</b>	-	-	-	-	-	-	-	-	-	<b>5,967,730</b>	<b>24,957,018</b>	<b>24%</b>

<b>Public Safety</b>																
<b>Police Department</b>																
Police Seizures	216	-	-	31,753	-	-	-	-	-	-	-	-	-	31,753	107,000	30%
Curfew Violations	218	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Law Enforcement Education	220	39,505	15,892	16,659	-	-	-	-	-	-	-	-	-	72,056	395,377	18%
Public Safety LOIT - Police	249	367,320	364,899	382,289	-	-	-	-	-	-	-	-	-	1,114,509	4,619,658	24%
Police Take Home Vehicle	278	-	683	54,724	-	-	-	-	-	-	-	-	-	55,407	99,087	56%
Police Block Grant	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Grants	292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Academy	294	-	371	2,056	-	-	-	-	-	-	-	-	-	2,427	22,500	11%
COPS More Grants	295	145,200	9,035	2,800	-	-	-	-	-	-	-	-	-	157,035	391,226	40%
Drug Enforcement	299	-	-	-	-	-	-	-	-	-	-	-	-	-	51,000	0%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	2,020	0%
<b>Sub Total</b>		552,025	390,880	490,281	-	-	-	-	-	-	-	-	-	1,433,186	5,688,868	25%
<b>Fire Department</b>																
Public Safety LOIT - Fire	249	316,331	312,364	326,929	-	-	-	-	-	-	-	-	-	955,623	4,330,887	22%
Fire Department Capital	287	405,741	78,336	118,698	-	-	-	-	-	-	-	-	-	602,775	3,372,325	18%
EMS Operating Fund	288	12,128	26,828	(480)	-	-	-	-	-	-	-	-	-	38,475	1,824,059	2%
Hazmat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
River Rescue	291	446	4,201	4,042	-	-	-	-	-	-	-	-	-	8,689	95,082	9%
<b>Sub Total</b>		734,646	421,728	449,188	-	-	-	-	-	-	-	-	-	1,605,562	9,632,353	17%
<b>Total Public Safety</b>		<b>1,286,671</b>	<b>812,608</b>	<b>939,470</b>	-	-	-	-	-	-	-	-	-	<b>3,038,749</b>	<b>15,321,221</b>	<b>20%</b>

<b>Public Works</b>																
<b>Streets</b>																
Motor Vehicle Highway	202	884,407	704,175	683,676	-	-	-	-	-	-	-	-	-	2,272,259	9,240,175	25%
Local Roads & Streets	251	22,964	56,996	11,347	-	-	-	-	-	-	-	-	-	91,307	5,797,965	2%
LOIT 2016 Special Distribution	257	32,338	6,681	-	-	-	-	-	-	-	-	-	-	39,019	164,087	24%
Local Road & Bridge Grant	265	80,354	-	15,047	-	-	-	-	-	-	-	-	-	95,401	2,974,341	3%
MVH Restricted Fund	266	5,161	17	18,970	-	-	-	-	-	-	-	-	-	24,149	3,955,650	1%
Major Moves	412	11,933	743	627,146	-	-	-	-	-	-	-	-	-	639,821	1,672,285	38%
Project ReLeaf	655	28,761	28,704	28,678	-	-	-	-	-	-	-	-	-	86,143	433,460	20%
<b>Sub Total</b>		1,065,919	797,316	1,384,863	-	-	-	-	-	-	-	-	-	3,248,098	24,237,963	13%
<b>Solid Waste</b>																
Solid Waste Operations	610	565,035	528,183	420,520	-	-	-	-	-	-	-	-	-	1,513,739	6,091,520	25%
Solid Waste Capital	611	185,051	147,686	-	-	-	-	-	-	-	-	-	-	332,737	1,325,349	25%
<b>Sub Total</b>		750,086	675,869	420,520	-	-	-	-	-	-	-	-	-	1,846,476	7,416,869	25%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Water Works</b>																
Water Works Operations	620	1,733,145	1,809,307	1,661,269	-	-	-	-	-	-	-	-	-	5,203,721	23,396,743	22%
Water Works Capital	622	29,304	56,473	164,318	-	-	-	-	-	-	-	-	-	250,095	4,870,047	5%
Water Works Deposit	624	2,189	1,725	2,657	-	-	-	-	-	-	-	-	-	6,571	20,000	33%
Water Works Sinking (Debt Service)	625	2,868	906	894	-	-	-	-	-	-	-	-	-	4,668	1,841,486	0%
Water Works Bond Reserve	626	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Water Works Reserve Oper & Maint	629	4,934	3,895	6,027	-	-	-	-	-	-	-	-	-	14,856	40,000	37%
<b>Sub Total</b>		1,772,440	1,872,306	1,835,166	-	-	-	-	-	-	-	-	-	5,479,912	30,188,276	18%
<b>Wastewater/Sewer/Organic Resources</b>																
Sewer Repair Insurance	640	72,887	61,517	42,251	-	-	-	-	-	-	-	-	-	176,655	742,355	24%
Sewer Division	641	471,391	413,031	413,550	-	-	-	-	-	-	-	-	-	1,297,972	9,361,910	14%
Concrete Crew	641	35,932	40,443	39,640	-	-	-	-	-	-	-	-	-	116,015	535,869	22%
Wastewater Operations	641	1,348,178	9,469,265	1,495,167	-	-	-	-	-	-	-	-	-	12,312,610	36,155,452	34%
Organic Resources	641	245,161	147,296	96,946	-	-	-	-	-	-	-	-	-	489,403	1,662,878	29%
Sewage Works Capital	642	361,864	9,094	1,588,512	-	-	-	-	-	-	-	-	-	1,959,470	14,079,020	14%
Sewage Works Reserve Oper & Maint	643	9,459	7,459	11,486	-	-	-	-	-	-	-	-	-	28,404	120,000	24%
Sewage Works Sinking (Debt Service)	649	1,100	550	-	-	-	-	-	-	-	-	-	-	1,650	7,785,015	0%
Sewage Works Debt Service Reserve	653	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sewage Works Customer Deposit	654	685	567	919	-	-	-	-	-	-	-	-	-	2,171	25,000	9%
<b>Sub Total</b>		2,546,657	10,149,223	3,688,471	-	-	-	-	-	-	-	-	-	16,384,350	70,467,499	23%
<b>Storm Water Fees</b>																
Storm Sewer Fund	667	19,426	4,000	-	-	-	-	-	-	-	-	-	-	23,426	871,730	3%
<b>Sub Total</b>		19,426	4,000	-	-	-	-	-	-	-	-	-	-	23,426	871,730	3%
<b>Total Public Works</b>		<b>6,154,528</b>	<b>13,498,714</b>	<b>7,329,020</b>	-	-	-	-	-	-	-	-	-	<b>26,982,263</b>	<b>133,182,337</b>	20%
<b>Department of Community Investment</b>																
Studebaker/Oliver Revitalizing Grant	209	23,029	12,654	107,835	-	-	-	-	-	-	-	-	-	143,518	873,464	16%
State Grant	210	4,882	9,764	18,003	-	-	-	-	-	-	-	-	-	32,648	135,474	24%
DCI Operating	211	235,920	232,372	214,865	-	-	-	-	-	-	-	-	-	683,156	3,500,678	20%
DCI Grants	212	271,478	174,307	149,054	-	-	-	-	-	-	-	-	-	594,839	5,332,632	11%
UDAG	410	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	40,000	25%
<b>Total Dept of Community Investment</b>		<b>545,309</b>	<b>429,096</b>	<b>489,756</b>	-	-	-	-	-	-	-	-	-	<b>1,464,161</b>	<b>9,882,248</b>	15%
<b>Code Enforcement</b>																
Unsafe Building	219	17,951	12,908	3,583	-	-	-	-	-	-	-	-	-	34,442	156,395	22%
Rental Units Regulation	221	14,675	10,902	14,595	-	-	-	-	-	-	-	-	-	40,172	348,002	12%
Neighborhood Code Enforcement	230	168,615	158,787	149,833	-	-	-	-	-	-	-	-	-	477,235	2,796,409	17%
Animal Care & Control	230	94,954	83,002	75,259	-	-	-	-	-	-	-	-	-	253,215	1,015,495	25%
NEAT Crew	230	27,064	24,687	34,232	-	-	-	-	-	-	-	-	-	85,983	544,158	16%
<b>Total Code Enforcement</b>		<b>323,259</b>	<b>290,286</b>	<b>277,502</b>	-	-	-	-	-	-	-	-	-	<b>891,047</b>	<b>4,860,459</b>	18%
<b>Building Department</b>																
Building Dept Operations	600	137,003	117,302	117,140	-	-	-	-	-	-	-	-	-	371,444	1,734,885	21%
<b>Total Building Department</b>		<b>137,003</b>	<b>117,302</b>	<b>117,140</b>	-	-	-	-	-	-	-	-	-	<b>371,444</b>	<b>1,734,885</b>	21%
<b>Liability Insurance</b>																
Safety & Risk Management	226	15,303	14,402	14,729	-	-	-	-	-	-	-	-	-	44,434	213,267	21%
Business Insurance	226	42,618	-	24,043	-	-	-	-	-	-	-	-	-	66,661	815,000	8%
Liability Insurance	226	116,320	71,358	56,621	-	-	-	-	-	-	-	-	-	244,298	2,001,965	12%
Workers Compensation	226	349,508	132,252	80,035	-	-	-	-	-	-	-	-	-	561,795	1,029,095	55%
Catastrophic Events	226	-	1,559	-	-	-	-	-	-	-	-	-	-	1,559	968,627	0%
<b>Total Liability Insurance</b>		<b>523,750</b>	<b>219,570</b>	<b>175,428</b>	-	-	-	-	-	-	-	-	-	<b>918,747</b>	<b>5,027,954</b>	18%

City of South Bend  
Expenditures by Activity

Period Ending: March 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Central Services</b>																
Equipment Services	222	545,711	570,343	545,756	-	-	-	-	-	-	-	-	-	1,661,809	7,832,413	21%
Building Maintenance	222	15,913	14,821	14,050	-	-	-	-	-	-	-	-	-	44,784	213,243	21%
Central Stores	222	26	-	-	-	-	-	-	-	-	-	-	-	26	26	99%
Print Shop	222	2,863	835	1,855	-	-	-	-	-	-	-	-	-	5,552	13,581	41%
Radio Shop	222	14,381	17,817	14,218	-	-	-	-	-	-	-	-	-	46,417	276,224	17%
Facilities Management	222	9,015	7,154	4,840	-	-	-	-	-	-	-	-	-	21,008	122,143	17%
Electric & Gas Utilities	222	-	86,925	2,450	-	-	-	-	-	-	-	-	-	89,374	4,994,540	2%
Central Services Capital	224	86,325	-	5,501	-	-	-	-	-	-	-	-	-	91,826	219,685	42%
<b>Total Central Services</b>		<b>674,232</b>	<b>697,895</b>	<b>588,669</b>	-	-	-	-	-	-	-	-	-	<b>1,960,796</b>	<b>13,671,855</b>	<b>14%</b>
<b>Capital &amp; Debt Service Funds</b>																
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	1,824,676	759,880	-	-	-	-	-	-	-	-	-	4,301,064	16,238,244	26%
Cumulative Capital Development	406	82,580	26,958	5,705	-	-	-	-	-	-	-	-	-	115,244	602,205	19%
Cumulative Capital Improvement	407	20,837	20,833	20,833	-	-	-	-	-	-	-	-	-	62,503	430,000	15%
EDIT	408	921,977	1,172,714	1,330,750	-	-	-	-	-	-	-	-	-	3,425,442	16,355,699	21%
2018 Fire Station #9 Bond Capital	451	-	62,840	-	-	-	-	-	-	-	-	-	-	62,840	89,311	70%
2018 Zoo Bond Capital	453	-	10,493	4,110	-	-	-	-	-	-	-	-	-	14,603	133,581	11%
2017 Park Bond Capital	471	108,860	46,151	97,513	-	-	-	-	-	-	-	-	-	252,523	8,569,760	3%
Equipment / Vehicle Leasing	750	337,998	57,965	271,767	-	-	-	-	-	-	-	-	-	667,730	4,590,138	15%
Redevelopment Authority Debt Service	752	-	1,235,778	-	-	-	-	-	-	-	-	-	-	1,235,778	2,865,613	43%
South Bend Building Corp	755	-	1,433,563	-	-	-	-	-	-	-	-	-	-	1,433,563	2,630,085	55%
2015 Smart Streets Bond Debt Service	756	-	854,234	-	-	-	-	-	-	-	-	-	-	854,234	1,713,044	50%
2015 Park Bond Debt Service	757	-	188,891	-	-	-	-	-	-	-	-	-	-	188,891	382,131	49%
2017 Eddy St. Commons Bond Capital	759	215,224	-	59,509	-	-	-	-	-	-	-	-	-	274,733	3,048,122	9%
2017 Eddy St. Commons Bond Debt	760	-	648,125	-	-	-	-	-	-	-	-	-	-	648,125	1,391,625	47%
<b>Total Capital &amp; Debt Service</b>		<b>4,154,683</b>	<b>7,583,222</b>	<b>2,550,067</b>	-	-	-	-	-	-	-	-	-	<b>14,287,972</b>	<b>60,553,757</b>	<b>24%</b>
<b>Other</b>																
<b>Internal Service Funds</b>																
IT / Innovation /311 Call Center	279	748,388	608,908	751,141	-	-	-	-	-	-	-	-	-	2,108,437	9,617,560	22%
Employee Benefits	711	1,546,127	1,398,744	1,249,983	-	-	-	-	-	-	-	-	-	4,194,853	18,508,532	23%
Unemployment Comp	713	-	8,809	7,432	-	-	-	-	-	-	-	-	-	16,241	55,000	30%
Parental Leave Fund	714	7,236	4,116	13,153	-	-	-	-	-	-	-	-	-	24,504	253,846	10%
<b>Sub Total</b>		<b>2,301,751</b>	<b>2,020,576</b>	<b>2,021,709</b>	-	-	-	-	-	-	-	-	-	<b>6,344,035</b>	<b>28,434,938</b>	<b>22%</b>
<b>Miscellaneous</b>																
Gift, Donation, Bequest	217	13,429	111,571	23,387	-	-	-	-	-	-	-	-	-	148,387	791,067	19%
Loss Recovery	227	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	0%
Human Rights Federal Grants	258	14,659	18,902	16,303	-	-	-	-	-	-	-	-	-	49,864	270,640	18%
Industrial Revolving Fund	754	-	1,046	10,220	-	-	-	-	-	-	-	-	-	11,267	149,000	8%
<b>Sub Total</b>		<b>28,087</b>	<b>131,520</b>	<b>49,911</b>	-	-	-	-	-	-	-	-	-	<b>209,517</b>	<b>1,410,707</b>	<b>15%</b>
<b>Fiduciary Funds</b>																
Fire Pension	701	359,412	355,948	365,951	-	-	-	-	-	-	-	-	-	1,081,310	4,799,311	23%
Police Pension	702	513,423	534,681	496,168	-	-	-	-	-	-	-	-	-	1,544,273	6,241,405	25%
<b>Sub Total</b>		<b>872,835</b>	<b>890,629</b>	<b>862,119</b>	-	-	-	-	-	-	-	-	-	<b>2,625,583</b>	<b>11,040,716</b>	<b>24%</b>
<b>Total Other</b>		<b>3,202,673</b>	<b>3,042,725</b>	<b>2,933,738</b>	-	-	-	-	-	-	-	-	-	<b>9,179,136</b>	<b>40,886,361</b>	<b>22%</b>
<b>Total Civil City</b>		<b>25,144,342</b>	<b>33,523,906</b>	<b>22,768,271</b>	-	-	-	-	-	-	-	-	-	<b>81,436,519</b>	<b>382,980,435</b>	<b>21%</b>

City of South Bend  
Expenditures by Activity

Period Ending: March 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Redevelopment Commission Controlled Funds</b>																
<b>Tax Increment Financing Funds</b>																
TIF River West Develop Area	324	5,137,847	1,905,977	648,715	-	-	-	-	-	-	-	-	-	7,692,538	33,505,976	23%
TIF West Washington	422	-	10,956	-	-	-	-	-	-	-	-	-	-	10,956	995,665	1%
TIF River East Develop (NE Dev)	429	516,749	15,162	396,024	-	-	-	-	-	-	-	-	-	927,935	8,783,094	11%
TIF Southside Development #1	430	30,337	46,399	-	-	-	-	-	-	-	-	-	-	76,737	7,023,556	1%
TIF Douglas Road	435	14,050	20,758	10,275	-	-	-	-	-	-	-	-	-	45,083	186,425	24%
TIF River East Residential (NE Res)	436	1,885,125	246,664	-	-	-	-	-	-	-	-	-	-	2,131,789	4,385,000	49%
<b>Sub Total</b>		7,584,107	2,245,916	1,055,014	-	-	-	-	-	-	-	-	-	10,885,037	54,879,716	20%
<b>Redevelopment Funds</b>																
Redevelopment General	433	41,850	29,105	90,388	-	-	-	-	-	-	-	-	-	161,343	1,419,136	11%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	752	0%
2018 TIF Park Bond Capital	452	28,484	224,666	266,461	-	-	-	-	-	-	-	-	-	519,610	4,092,364	13%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
<b>Sub Total</b>		70,334	253,771	356,848	-	-	-	-	-	-	-	-	-	680,953	5,562,252	12%
<b>Debt Service Funds</b>																
Airport Debt Reserve 2003	315	1,773	1,398	2,153	-	-	-	-	-	-	-	-	-	5,324	20,000	27%
Redevelop Bond - Palais Royale	328	2,964	2,338	3,599	-	-	-	-	-	-	-	-	-	8,901	40,000	22%
South Shore Double Tracking	352	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		4,737	3,736	5,752	-	-	-	-	-	-	-	-	-	14,225	60,000	24%
<b>Total Redevelopment Funds</b>		7,659,178	2,503,422	1,417,615	-	-	-	-	-	-	-	-	-	11,580,215	60,501,968	19%
<b>Total Expenditures</b>		32,803,521	36,027,328	24,185,885	-	-	-	-	-	-	-	-	-	93,016,734	443,482,403	21%

**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
<b>Civil City Debt</b>													
<b>Capital Leases</b>													
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	356,655	-	36,206	6,299	320,450	42,505
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
201	2020 Dell Equipment Lease 4 (Water Works)	2020	N/A	2024	279	Annual	33,000	-	33,000	7,543	-	25,457	7,543
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
<b>Total City Capital Lease Debt</b>						<b>24</b>	30,461,337	15,696,764	159,761	6,254,663	359,379	9,601,862	6,614,042

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
<b>Civil City Debt</b>													
<b>Bonds</b>													
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
<b>Total City Bond Debt</b>							210,426,953	133,958,939	-	10,836,441	4,617,387	123,122,498	15,453,828
<b>Interfund Loan</b>													
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
<b>Total City Interfund Loan Debt</b>							8,200,579	2,809,156	-	449,383	83,945	2,359,773	533,328
<b>Loan Payable</b>													
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
<b>Total City Loan Payable Debt</b>							7,892,297	5,672,003	-	485,270	183,633	5,186,733	668,903
<b>Total Civil City Debt</b>							256,981,167	158,136,861	159,761	18,025,757	5,244,344	140,270,865	23,270,101

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
<b>Redevelopment Commission Debt</b>													
<b>Capital Leases</b>													
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
<b>Total Redevelopment Capital Lease Debt</b>							2,510,278	1,025,777	-	150,570	49,430	875,207	200,000
<b>Interfund Loans</b>													
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
<b>Total Redevelopment Interfund Loan Debt</b>							500,000	100,000	-	100,000	-	-	100,000
<b>Loans Payable</b>													
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
<b>Total Redevelopment Loan Payable Debt</b>							1,040,000	105,236	-	69,632	2,379	35,604	72,010
<b>Revenue Bonds</b>													
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
<b>Total Redevelopment Revenue Bond Debt</b>							126,470,000	83,840,000	-	6,560,000	3,006,659	77,280,000	9,566,659
<b>Total Redevelopment Commission Debt</b>							130,520,278	85,071,013	-	6,880,202	3,058,468	78,190,811	9,938,669
<b>Total Debt</b>							387,501,445	243,207,874	159,761	24,905,959	8,302,812	218,461,677	33,208,770

City of South Bend

March 31, 2020

Staffing Headcount

Full-Time Staffing Summary by Fund

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>101 - General Fund</b>													
Mayor's Office	8	7	8	8	-	-	-	-	-	-	-	-	-
Community Initiatives	2	2	2	2	-	-	-	-	-	-	-	-	-
City Clerk	5	5	4	5	-	-	-	-	-	-	-	-	-
Common Council	9	9	9	9	-	-	-	-	-	-	-	-	-
Controller's Office	20	20	19	19	-	-	-	-	-	-	-	-	-
Morris Performing Arts Center	9	9	9	8	-	-	-	-	-	-	-	-	-
Palais Royale Ballroom	2	2	2	2	-	-	-	-	-	-	-	-	-
Human Resources	6	6	6	6	-	-	-	-	-	-	-	-	-
Diversity & Inclusion	3	1	1	3	-	-	-	-	-	-	-	-	-
Legal Department	11	10	10	9	-	-	-	-	-	-	-	-	-
Engineering	23	21	21	21	-	-	-	-	-	-	-	-	-
Office of Sustainability	1	1	1	1	-	-	-	-	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	-	-	-	-	-	-	-	-	-
Police Department	235	222	218	221	-	-	-	-	-	-	-	-	-
Police Crime Lab	7	7	7	7	-	-	-	-	-	-	-	-	-
Fire Department	219	221	217	213	-	-	-	-	-	-	-	-	-
EMS	4	3	4	4	-	-	-	-	-	-	-	-	-
Human Rights	3	3	3	3	-	-	-	-	-	-	-	-	-
	<b>569</b>	<b>550</b>	<b>542</b>	<b>542</b>	-	-	-	-	-	-	-	-	-
<b>201 - Parks &amp; Recreation</b>													
Administration	7	7	7	7	-	-	-	-	-	-	-	-	-
Maintenance	47	47	47	48	-	-	-	-	-	-	-	-	-
Golf Courses	8	8	8	8	-	-	-	-	-	-	-	-	-
Recreation	23	23	23	23	-	-	-	-	-	-	-	-	-
Marketing & Events	11	9	9	9	-	-	-	-	-	-	-	-	-
	<b>96</b>	<b>94</b>	<b>94</b>	<b>95</b>	-	-	-	-	-	-	-	-	-
<b>202/266 - Motor Vehicle Highway</b>													
Streets/Traffic & Lighting	51	48	50	51	-	-	-	-	-	-	-	-	-
Curb & Sidewalk	8	7	7	8	-	-	-	-	-	-	-	-	-
	<b>59</b>	<b>55</b>	<b>57</b>	<b>59</b>	-	-	-	-	-	-	-	-	-
<b>211 - Dept of Community Investment Admin</b>													
DCI	<b>28</b>	<b>25</b>	<b>24</b>	<b>24</b>	-	-	-	-	-	-	-	-	-
<b>221 - Landlord Registration Fund</b>													
Rental Unit Inspection	<b>4</b>	<b>2</b>	<b>3</b>	<b>3</b>	-	-	-	-	-	-	-	-	-

City of South Bend

March 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	28	27	-	-	-	-	-	-	-	-
Building Maintenance	3	3	3	3	-	-	-	-	-	-	-	-
Radio Shop	3	3	3	3	-	-	-	-	-	-	-	-
Facilities Management	1	1	1	1	-	-	-	-	-	-	-	-
<b>38</b>	<b>34</b>	<b>35</b>	<b>34</b>	-	-	-	-	-	-	-	-	-

226 - Liability Insurance

Safety & Risk	2	2	2	2	-	-	-	-	-	-	-	-
Liability Insurance	1	-	-	-	-	-	-	-	-	-	-	-
<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	-	-	-	-	-	-	-	-	-

230 - Code Enforcement Fund

Neighborhood Code Enforce.	26	17	16	17	-	-	-	-	-	-	-	-
Animal Resource Center	1	9	9	9	-	-	-	-	-	-	-	-
NEAT Crew	3	4	4	4	-	-	-	-	-	-	-	-
<b>30</b>	<b>30</b>	<b>29</b>	<b>30</b>	-	-	-	-	-	-	-	-	-

249 - Public Safety LOIT

Police Department	46	46	50	46	-	-	-	-	-	-	-	-
Fire Department	46	46	41	45	-	-	-	-	-	-	-	-
<b>92</b>	<b>92</b>	<b>91</b>	<b>91</b>	-	-	-	-	-	-	-	-	-

258 - Human Rights Federal Grants

EEOC	1	1	1	1	-	-	-	-	-	-	-	-
HUD	1	1	1	1	-	-	-	-	-	-	-	-
<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	-	-	-	-	-	-	-	-	-

279 - IT / Innovation / 311 Call Center

311 Call Center	7	6	6	6	-	-	-	-	-	-	-	-
Innovation & Technology	23	22	22	22	-	-	-	-	-	-	-	-
<b>30</b>	<b>28</b>	<b>28</b>	<b>28</b>	-	-	-	-	-	-	-	-	-

600 - Consolidated Building Fund

Building Department	<b>15</b>	<b>15</b>	<b>16</b>	<b>15</b>	-	-	-	-	-	-	-	-
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610 - Solid Waste

Solid Waste	<b>24</b>	<b>23</b>	<b>23</b>	<b>25</b>	-	-	-	-	-	-	-	-
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620 - Water Works

Water Works	<b>67</b>	<b>62</b>	<b>64</b>	<b>65</b>	-	-	-	-	-	-	-	-
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City of South Bend

March 31, 2020

Staffing Headcount

Full-Time Staffing Summary by Fund

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>640 - Sewer Insurance</b>												
Sewer Repair	2	2	2	2	-	-	-	-	-	-	-	-
<b>641 - Sewage Works</b>												
Sewers	35	34	32	34	-	-	-	-	-	-	-	-
Concrete Crew	4	4	4	3	-	-	-	-	-	-	-	-
Wastewater	44	44	42	44	-	-	-	-	-	-	-	-
Organic Resources	6	6	6	6	-	-	-	-	-	-	-	-
	<b>89</b>	<b>88</b>	<b>84</b>	<b>87</b>	-	-	-	-	-	-	-	-
<b>670 - Century Center</b>												
Century Center	8	6	6	7	-	-	-	-	-	-	-	-
<b>Total Full-Time Employees by Fund</b>	<b>1,156</b>	<b>1,110</b>	<b>1,102</b>	<b>1,111</b>	-	-	-	-	-	-	-	-

Full-Time Staffing Summary by Activity

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>General Government</b>												
Mayor's Office	8	7	8	8	-	-	-	-	-	-	-	-
Community Initiatives	2	2	2	2	-	-	-	-	-	-	-	-
City Clerk	5	5	4	5	-	-	-	-	-	-	-	-
Common Council	9	9	9	9	-	-	-	-	-	-	-	-
Controller's Office	20	20	19	19	-	-	-	-	-	-	-	-
Human Resources	6	6	6	6	-	-	-	-	-	-	-	-
Diversity & Inclusion	3	1	1	3	-	-	-	-	-	-	-	-
Legal Department	11	10	10	9	-	-	-	-	-	-	-	-
	<b>64</b>	<b>60</b>	<b>59</b>	<b>61</b>	-	-	-	-	-	-	-	-
<b>Code Enforcement / Animal Resource Center</b>	<b>34</b>	<b>32</b>	<b>32</b>	<b>33</b>	-	-	-	-	-	-	-	-
<b>Dept. of Community Investment</b>	<b>28</b>	<b>25</b>	<b>24</b>	<b>24</b>	-	-	-	-	-	-	-	-
<b>Venues, Parks &amp; Arts</b>												
Parks & Recreation	96	94	94	95	-	-	-	-	-	-	-	-
Morris PAC & Palais Royale	11	11	11	10	-	-	-	-	-	-	-	-
Century Center	8	6	6	7	-	-	-	-	-	-	-	-
	<b>115</b>	<b>111</b>	<b>111</b>	<b>112</b>	-	-	-	-	-	-	-	-

Staffing Headcount

Full-Time Staffing Summary by Activity

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Public Safety</b>													
Police - Sworn Officers	237	226	226	226	-	-	-	-	-	-	-	-	-
Police - Civilians	45	43	43	42	-	-	-	-	-	-	-	-	-
Police - Police Recruit	6	6	6	6	-	-	-	-	-	-	-	-	-
Fire/EMS - Sworn Firefighters	256	245	245	245	-	-	-	-	-	-	-	-	-
Fire/EMS - Civilians	7	7	7	7	-	-	-	-	-	-	-	-	-
Fire/EMS - Fire Recruits	6	18	10	10	-	-	-	-	-	-	-	-	-
	<b>557</b>	<b>545</b>	<b>537</b>	<b>536</b>	-	-	-	-	-	-	-	-	-
<b>Public Works</b>													
Engineering	23	21	21	21	-	-	-	-	-	-	-	-	-
Office of Sustainability	1	1	1	1	-	-	-	-	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	-	-	-	-	-	-	-	-	-
Streets & Sewers	100	95	95	98	-	-	-	-	-	-	-	-	-
Solid Waste	24	23	23	25	-	-	-	-	-	-	-	-	-
Wastewater	44	44	42	44	-	-	-	-	-	-	-	-	-
Organic Resources	6	6	6	6	-	-	-	-	-	-	-	-	-
Water Works	67	62	64	65	-	-	-	-	-	-	-	-	-
	<b>267</b>	<b>253</b>	<b>253</b>	<b>261</b>	-	-	-	-	-	-	-	-	-
<b>Liability Insurance/Safety &amp; Risk</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	-	-	-	-	-	-	-	-	-
<b>Innovation &amp; Technology / 311 Call Center</b>	<b>30</b>	<b>28</b>	<b>28</b>	<b>28</b>	-	-	-	-	-	-	-	-	-
<b>Central Services</b>	<b>38</b>	<b>34</b>	<b>35</b>	<b>34</b>	-	-	-	-	-	-	-	-	-
<b>Building Department</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>15</b>	-	-	-	-	-	-	-	-	-
<b>Human Rights</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	-	-	-	-	-	-	-	-	-
<b>Total Full-Time Employees by Activity</b>	<b>1,156</b>	<b>1,110</b>	<b>1,102</b>	<b>1,111</b>	-	-	-	-	-	-	-	-	-

City of South Bend

March 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	1	1	-	-	-	-	-	-	-	-	-
Morris Performing Arts Center	5	5	5	-	-	-	-	-	-	-	-	-
Legal Department	1	2	2	-	-	-	-	-	-	-	-	-
Engineering	2	21	21	-	-	-	-	-	-	-	-	-
Police Department	27	2	2	-	-	-	-	-	-	-	-	-
Fire Department	1	1	1	-	-	-	-	-	-	-	-	-
Human Rights	1	1	1	-	-	-	-	-	-	-	-	-
	<b>38</b>	<b>34</b>	<b>34</b>	-	-	-	-	-	-	-	-	-

201 - Parks & Recreation

Maintenance	22	23	23	-	-	-	-	-	-	-	-	-
Golf Courses	26	32	33	-	-	-	-	-	-	-	-	-
Recreation	89	88	83	-	-	-	-	-	-	-	-	-
Marketing & Events	1	1	1	-	-	-	-	-	-	-	-	-
	<b>138</b>	<b>144</b>	<b>140</b>	-	-	-	-	-	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	4	4	4	-	-	-	-	-	-	-	-	-
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211 - Dept of Community Investment Admin

DCI	1	1	1	-	-	-	-	-	-	-	-	-
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222 - Central Services

Equipment Services	1	1	1	-	-	-	-	-	-	-	-	-
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230 - Code Enforcement Fund

Neighborhood Code Enforce.	1	1	1	-	-	-	-	-	-	-	-	-
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279 - IT / Innovation / 311 Call Center

311 Call Center	1	1	1	-	-	-	-	-	-	-	-	-
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620 - Water Works

Water Works	3	3	3	-	-	-	-	-	-	-	-	-
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641 - Sewage Works

Sewers	5	5	3	-	-	-	-	-	-	-	-	-
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670 - Century Center

Century Center	8	8	6	-	-	-	-	-	-	-	-	-
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<b>Total Part-Time Employees by Fund</b>	<b>200</b>	<b>202</b>	<b>194</b>	-	-	-	-	-	-	-	-	-
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City of South Bend

March 31, 2020

Staffing Headcount

Paid Temporary, Seasonal, and Intern Staffing

**101 - General Fund**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	5	5	5	-	-	-	-	-	-	-	-	-
City Clerk	1	1	1	-	-	-	-	-	-	-	-	-
Common Council	6	6	6	-	-	-	-	-	-	-	-	-
Engineering	1	1	1	-	-	-	-	-	-	-	-	-
AmeriCorps Grant Program	12	12	11	-	-	-	-	-	-	-	-	-
	<b>25</b>	<b>25</b>	<b>24</b>	-	-	-	-	-	-	-	-	-

**201 - Parks & Recreation**

Maintenance	1	-	-	-	-	-	-	-	-	-	-	-
Golf Courses	1	1	10	-	-	-	-	-	-	-	-	-
Recreation	12	12	-	-	-	-	-	-	-	-	-	-
	<b>14</b>	<b>13</b>	<b>11</b>	-	-	-	-	-	-	-	-	-

**226 - Liability Insurance**

Safety & Risk	<b>1</b>	<b>1</b>	<b>1</b>	-	-	-	-	-	-	-	-	-
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**230 - Code Enforcement Fund**

Animal Resource Center	3	3	3	-	-	-	-	-	-	-	-	-
NEAT Crew	1	1	1	-	-	-	-	-	-	-	-	-
	<b>4</b>	<b>4</b>	<b>4</b>	-	-	-	-	-	-	-	-	-

**620 - Water Works**

Water Works	-	-	1	-	-	-	-	-	-	-	-	-
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**640 - Sewer Insurance**

Sewer Repair	-	-	-	-	-	-	-	-	-	-	-	-
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**641 - Sewage Works**

Sewers	<b>1</b>	<b>1</b>	<b>1</b>	-	-	-	-	-	-	-	-	-
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**Total Paid Temporary, Seasonal, and Intern Staff**

	<b>45</b>	<b>44</b>	<b>42</b>	-	-	-	-	-	-	-	-	-
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Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
		Full Time Staff	1,156	1,110	1,102	1,111	-	-	-	-	-	-	-
Part Time Staff		200	202	194	-	-	-	-	-	-	-	-	
Temporary / Seasonal		45	44	42	-	-	-	-	-	-	-	-	
<b>City Total</b>	<b>1,156</b>	<b>1,355</b>	<b>1,348</b>	<b>1,347</b>	-	-	-	-	-	-	-	-	

**City of South Bend, Indiana  
Monthly Financial Report  
March 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
<b>Revenue</b>									
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	131,201		131,201	4,194,571	97%
Intergov./ Grants	-	419,724	244,724	244,724	70,187		70,187	174,537	71%
Licenses & Permits	267,811	283,282	266,700	266,700	135,023		135,023	131,677	49%
Charges for Services	1,547,108	1,928,048	5,450,877	5,450,877	1,277,001		1,277,001	4,173,876	77%
Fines, Forfeitures, and Fees	16,760	24,068	9,525	9,525	1,963		1,963	7,562	79%
Interest Earnings	476,266	724,748	470,000	470,000	15,974		15,974	454,026	97%
Donations	937,302	1,534,957	1,357,500	1,407,500	50,000		50,000	1,357,500	96%
Other Income	1,448,414	1,271,311	1,384,278	1,384,278	603,793		603,793	785,537	57%
Interfund Allocation Reimb	5,428,374	7,460,048	8,523,017	8,523,017	2,130,731		2,130,731	6,392,286	75%
Payment in Lieu of Taxes (PILOT)	6,332,487	6,340,990	-	6,221,791	1,555,444		1,555,444	4,666,347	75%
Interfund Transfers In	428,423	135,000	9,663,757	3,441,966	409,995		409,995	3,031,971	88%
<b>Total Revenue</b>	<b>62,146,619</b>	<b>67,609,085</b>	<b>71,394,042</b>	<b>71,449,094</b>	<b>6,381,312</b>		<b>6,381,312</b>	<b>65,067,782</b>	<b>91%</b>
<b>Expenditures by Dept/Division</b>									
Mayor's Office	871,313	864,336	937,459	1,117,529	330,827	78,096	408,924	708,605	63%
Community Initiatives	-	-	703,488	703,488	22,641	-	22,641	680,847	97%
City Clerk	517,289	498,306	556,675	571,490	113,547	22,312	135,859	435,631	76%
Common Council	571,337	536,158	696,412	730,055	106,132	163,985	270,117	459,938	63%
WNIT Contract	43,000	43,000	43,000	43,000	-	-	-	-	0%
Admin & Finance	2,394,684	2,469,719	2,261,251	2,278,109	535,046	18,093	553,139	1,724,970	76%
Human Resources	-	-	617,286	617,286	141,325	122	141,447	475,839	77%
Diversity & Inclusion	-	-	496,891	508,776	22,147	-	22,147	486,629	96%
Human Rights	367,811	257,243	315,748	315,802	64,138	41,573	105,711	210,091	67%
Legal Dept	1,088,046	1,177,385	1,405,683	1,405,880	275,572	144	275,716	1,130,164	80%
Engineering	1,472,705	2,724,221	3,162,960	3,405,513	653,459	220,166	873,625	2,531,888	74%
Streets	-	-	-	500,000	500,000	-	500,000	-	0%
Office of Sustainability	-	171,719	377,567	479,036	69,161	19,802	88,962	390,074	81%
AmeriCorps Grant Program	17,368	357,600	438,333	453,453	84,636	13,152	97,788	355,665	78%
Police Dept	29,240,338	29,984,939	30,225,276	30,302,621	6,606,974	281,127	6,888,101	23,414,520	77%
Police Crime Lab	-	-	631,268	631,268	123,879	384	124,264	507,004	80%
Fire Dept	21,516,603	21,716,141	25,839,504	25,929,815	6,021,122	262,598	6,283,720	19,646,095	76%
Fire Training Center	-	-	466,500	148,000	5,813	9,122	14,935	133,065	90%
EMS	-	-	538,218	856,718	150,135	23,210	173,345	683,373	80%
Morris Performing Arts Ctr	949,488	1,090,114	1,288,573	1,503,719	439,665	60,167	499,833	1,003,887	67%
Palais Royale Ballroom	403,873	358,410	391,950	400,782	65,253	21,627	86,880	313,902	78%
<b>Total Expenditures</b>	<b>59,453,854</b>	<b>62,249,290</b>	<b>71,394,042</b>	<b>72,902,340</b>	<b>16,374,473</b>	<b>1,235,680</b>	<b>17,610,154</b>	<b>55,292,187</b>	<b>76%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	35,265,084	36,055,875	41,213,347	41,222,072	8,756,637	-	8,756,637	32,465,435	79%
Fringe Benefits	13,256,488	11,145,074	14,112,093	14,121,450	3,188,465	560	3,189,025	10,932,425	77%
<b>Total Personnel</b>	<b>48,521,572</b>	<b>47,200,949</b>	<b>55,325,440</b>	<b>55,343,522</b>	<b>11,945,103</b>	<b>560</b>	<b>11,945,663</b>	<b>43,397,860</b>	<b>78%</b>
<b>Supplies</b>	<b>1,200,753</b>	<b>1,609,558</b>	<b>2,427,154</b>	<b>2,561,497</b>	<b>502,501</b>	<b>300,703</b>	<b>803,204</b>	<b>1,758,293</b>	<b>69%</b>
<b>Services &amp; Charges</b>									
Professional Services	944,415	1,379,957	1,855,719	2,332,278	508,893	523,164	1,032,057	1,300,221	56%
Printing & Advertising	116,792	134,261	234,467	246,138	32,645	55,918	88,563	157,575	64%
Utilities	661,703	689,427	710,924	710,924	128,256	14,797	143,053	567,871	80%
Education & Training	133,978	91,606	273,980	275,780	14,144	2,743	16,887	258,893	94%
Travel	71,660	86,744	103,685	107,888	11,261	568	11,829	96,059	89%
Repairs & Maintenance	1,378,104	2,110,509	2,328,372	2,447,553	549,186	213,270	762,456	1,685,097	69%
Interfund Allocations	5,746,373	7,614,119	6,910,980	6,910,980	1,727,797	-	1,727,797	5,183,183	75%
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	449,248	45,235	-	45,235	404,013	90%
Other Services & Charges	419,596	395,003	574,875	592,507	159,244	123,957	283,201	309,306	52%
Interfund Transfers Out	500	608,052	-	675,579	675,579	-	675,579	-	0%
<b>Total Services &amp; Charges</b>	<b>9,716,529</b>	<b>13,313,668</b>	<b>13,626,148</b>	<b>14,932,021</b>	<b>3,926,870</b>	<b>934,417</b>	<b>4,861,287</b>	<b>10,070,734</b>	<b>67%</b>
<b>Capital</b>	<b>15,000</b>	<b>125,115</b>	<b>15,300</b>	<b>65,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,300</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>59,453,854</b>	<b>62,249,290</b>	<b>71,394,042</b>	<b>72,902,340</b>	<b>16,374,473</b>	<b>1,235,680</b>	<b>17,610,154</b>	<b>55,292,187</b>	<b>76%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,692,764</b>	<b>5,359,795</b>	<b>-</b>	<b>(1,453,246)</b>	<b>(9,993,161)</b>		<b>(11,228,842)</b>		
Beginning Cash Balance	36,417,969	38,944,317		44,786,781					
Cash Adjustments	(166,416)	482,669		-					
<b>Ending Cash Balance</b>	<b>38,944,317</b>	<b>44,786,781</b>		<b>43,333,535</b>	<b>35,065,991</b>				
Cash Reserves Target	20,808,849	21,787,252		25,515,819					
								<b>Cash Reserves Target</b>	
								35% of Annual expenditures	
<b>Fund Purpose:</b>									
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**  
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<b>Department Name</b>	Mayor's Office					<b>Fund/Dept/Div Number</b>	101-0101		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	489,548	537,624	572,098	572,098	145,938	-	145,938	426,161	74%
Fringe Benefits	202,305	181,423	215,808	215,808	43,393	-	43,393	172,415	80%
<b>Total Personnel</b>	<b>691,853</b>	<b>719,047</b>	<b>787,906</b>	<b>787,906</b>	<b>189,331</b>	<b>-</b>	<b>189,331</b>	<b>598,576</b>	<b>76%</b>
<b>Supplies</b>	<b>830</b>	<b>750</b>	<b>700</b>	<b>700</b>	<b>351</b>	<b>-</b>	<b>351</b>	<b>349</b>	<b>50%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	7,000	187,070	101,974	78,096	180,070	7,000	4%
Printing & Advertising	22,895	18,742	40,928	40,928	15,803	-	15,803	25,125	61%
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	23,360	-	23,360	70,065	75%
Debt Service									
Principal	3,608	-	-	-	-	-	-	-	-
Interest & Fees	536	-	-	-	-	-	-	-	-
Other Services & Charges	796	186	600	600	9	-	9	591	99%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>178,631</b>	<b>144,539</b>	<b>148,853</b>	<b>328,923</b>	<b>141,145</b>	<b>78,096</b>	<b>219,241</b>	<b>109,681</b>	<b>33%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>871,313</b>	<b>864,336</b>	<b>937,459</b>	<b>1,117,529</b>	<b>330,827</b>	<b>78,096</b>	<b>408,924</b>	<b>708,606</b>	<b>63%</b>
<b>Revenue</b>									
Other Income	3,053	-	20	20	-	-	-	20	100%
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>3,053</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>100%</b>

**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.

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<b>Division Name</b>	Community Initiatives					<b>Fund/Dept/Div Number</b>	101-0105		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	148,500	148,500	15,421	-	15,421	133,079	90%
Fringe Benefits	-	-	51,988	51,988	7,219	-	7,219	44,769	86%
<b>Total Personnel</b>	-	-	<b>200,488</b>	<b>200,488</b>	<b>22,641</b>	-	<b>22,641</b>	<b>177,848</b>	<b>89%</b>
<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>503,000</b>	<b>503,000</b>	-	-	-	<b>503,000</b>	<b>100%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>703,488</b>	<b>703,488</b>	<b>22,641</b>	-	<b>22,641</b>	<b>680,848</b>	<b>97%</b>
<b>Revenue</b>									
Other Income	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-

**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.

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<b>Division Name</b>	City Clerk	<b>Fund/Dept/Div Number</b>	101-0201
<b>Fund Type</b>	General Fund		
<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	252,036	258,911	291,397	291,397	62,802	-	62,802	228,595	78%
Fringe Benefits	101,244	85,361	118,181	118,181	21,794	-	21,794	96,387	82%
<b>Total Personnel</b>	<b>353,280</b>	<b>344,272</b>	<b>409,578</b>	<b>409,578</b>	<b>84,596</b>	<b>-</b>	<b>84,596</b>	<b>324,982</b>	<b>79%</b>
<b>Supplies</b>	<b>4,398</b>	<b>11,385</b>	<b>6,800</b>	<b>6,800</b>	<b>1,420</b>	<b>293</b>	<b>1,713</b>	<b>5,087</b>	<b>75%</b>
<b>Services &amp; Charges</b>									
Professional Services	26,812	20,177	43,000	43,610	12,132	3,263	15,395	28,215	65%
Printing & Advertising	28,674	33,443	28,040	29,745	2,494	18,756	21,250	8,495	29%
Education & Training	3,233	2,880	3,060	3,060	-	-	-	3,060	100%
Travel	1,693	481	7,089	7,089	342	-	342	6,747	95%
Repairs & Maintenance	5,344	6,491	5,000	17,500	-	-	-	17,500	100%
Interfund Allocations	90,906	76,327	48,956	48,956	12,236	-	12,236	36,720	75%
Other Services & Charges	2,949	2,849	5,152	5,152	327	-	327	4,825	94%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>159,612</b>	<b>142,649</b>	<b>140,297</b>	<b>155,112</b>	<b>27,531</b>	<b>22,019</b>	<b>49,550</b>	<b>105,562</b>	<b>68%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>517,289</b>	<b>498,306</b>	<b>556,675</b>	<b>571,490</b>	<b>113,547</b>	<b>22,312</b>	<b>135,859</b>	<b>435,631</b>	<b>76%</b>

	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
<b>Revenue</b>									
Other Income	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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**  
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<b>Division Name</b>	Common Council					<b>Fund/Dept/Div Number</b>	101-0301		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	194,749	195,562	225,764	225,764	47,475	-	47,475	178,289	79%
Fringe Benefits	119,188	100,195	143,857	143,857	19,099	-	19,099	124,758	87%
<b>Total Personnel</b>	<b>313,937</b>	<b>295,757</b>	<b>369,621</b>	<b>369,621</b>	<b>66,574</b>	<b>-</b>	<b>66,574</b>	<b>303,047</b>	<b>82%</b>
<b>Supplies</b>	<b>10,068</b>	<b>2,784</b>	<b>9,500</b>	<b>9,590</b>	<b>1,285</b>	<b>690</b>	<b>1,976</b>	<b>7,614</b>	<b>79%</b>
<b>Services &amp; Charges</b>									
Professional Services	139,506	162,889	217,308	225,028	22,764	138,606	161,369	63,659	28%
Printing & Advertising	11,012	12,558	14,076	14,076	1,367	2,069	3,436	10,640	76%
Education & Training	790	496	12,226	12,226	305	(75)	230	11,996	98%
Travel	242	1,378	10,000	10,000	1,409	-	1,409	8,591	86%
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	10,654	-	10,654	31,682	75%
Other Services & Charges	13,188	3,764	16,500	16,833	1,774	1,195	2,969	13,864	82%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>247,332</b>	<b>237,616</b>	<b>317,291</b>	<b>350,844</b>	<b>38,272</b>	<b>163,295</b>	<b>201,567</b>	<b>149,277</b>	<b>43%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>571,337</b>	<b>536,158</b>	<b>696,412</b>	<b>730,055</b>	<b>106,132</b>	<b>163,985</b>	<b>270,117</b>	<b>459,938</b>	<b>63%</b>
<b>Revenue</b>									
Other Income	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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

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<b>Division Name</b>	WNIT Contract					<b>Fund/Dept/Div Number</b>	101-0302		
<b>Fund Type</b>	General Fund								
<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-
<b>Supplies</b>									
Supplies	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Grants & Subsidies	43,000	43,000	43,000	43,000	43,000	-	43,000	-	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>									
Capital	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>-</b>	<b>0%</b>
<b>Revenue</b>									
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Purpose:</b>									
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.									
<b>Explanation of Revenue Sources:</b>									
This department is funded by property tax revenue collected in the General Fund.									

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<b>Division Name</b>	<b>Controller's Office</b>					<b>Fund/Dept/Div Number</b>	<b>101-0401</b>			
<b>Fund Type</b>	<b>General Fund</b>									
<b>Control</b>	<b>City Funds</b>									
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Percent of</b>	<b>Budget</b>
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	1,499,948	1,619,488	1,349,985	1,349,985	316,174	-	316,174	1,033,811	77%	
Fringe Benefits	565,152	502,640	496,175	496,175	115,868	-	115,868	380,307	77%	
<b>Total Personnel</b>	<b>2,065,101</b>	<b>2,122,128</b>	<b>1,846,160</b>	<b>1,846,160</b>	<b>432,042</b>	<b>-</b>	<b>432,042</b>	<b>1,414,118</b>	<b>77%</b>	
<b>Supplies</b>	<b>13,679</b>	<b>14,283</b>	<b>16,420</b>	<b>23,818</b>	<b>9,146</b>	<b>3,458</b>	<b>12,604</b>	<b>11,214</b>	<b>47%</b>	
<b>Services &amp; Charges</b>										
Professional Services	61,887	51,168	69,000	77,000	8,933	14,068	23,000	54,000	70%	
Printing & Advertising	976	327	1,999	1,999	791	-	791	1,208	60%	
Education & Training	8,823	7,175	5,760	5,760	745	-	745	5,015	87%	
Travel	8,103	12,343	6,000	7,460	1,610	568	2,177	5,283	71%	
Repairs & Maintenance	3,350	784	1,100	1,100	-	-	-	1,100	100%	
Interfund Allocations	196,753	228,287	303,227	303,227	75,806	-	75,806	227,421	75%	
Debt Service										
Principal	8,168	-	-	-	-	-	-	-	-	-
Interest & Fees	1,051	-	-	-	-	-	-	-	-	-
Other Services & Charges	26,294	33,225	11,585	11,585	5,975	-	5,975	5,610	48%	
Interfund Transfers Out	500	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>315,905</b>	<b>333,308</b>	<b>398,671</b>	<b>408,131</b>	<b>93,859</b>	<b>14,635</b>	<b>108,494</b>	<b>299,637</b>	<b>73%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,394,684</b>	<b>2,469,719</b>	<b>2,261,251</b>	<b>2,278,109</b>	<b>535,046</b>	<b>18,093</b>	<b>553,139</b>	<b>1,724,969</b>	<b>76%</b>	
<b>Revenue</b>										
Other Income	18,712	19,801	5,000	10,052	5,052	-	5,052	5,001	50%	
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>18,712</b>	<b>19,801</b>	<b>5,000</b>	<b>10,052</b>	<b>5,052</b>	<b>-</b>	<b>5,052</b>	<b>5,001</b>	<b>50%</b>	

**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.

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<b>Division Name</b>	Human Resources	<b>Fund/Dept/Div Number</b>	101-0450
<b>Fund Type</b>	General Fund		
<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	373,580	373,580	86,678	-	86,678	286,902	77%
Fringe Benefits	-	-	144,079	144,079	34,214	-	34,214	109,865	76%
<b>Total Personnel</b>	-	-	<b>517,659</b>	<b>517,659</b>	<b>120,893</b>	-	<b>120,893</b>	<b>396,767</b>	<b>77%</b>
<b>Supplies</b>	-	-	<b>750</b>	<b>750</b>	-	-	-	<b>750</b>	<b>100%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	7,060	7,060	203	-	203	6,858	97%
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	19,827	-	19,827	59,490	75%
Other Services & Charges	-	-	6,300	6,300	403	122	525	5,775	92%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>98,877</b>	<b>98,877</b>	<b>20,432</b>	<b>122</b>	<b>20,554</b>	<b>78,323</b>	<b>79%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>617,286</b>	<b>617,286</b>	<b>141,325</b>	<b>122</b>	<b>141,447</b>	<b>475,840</b>	<b>77%</b>
<b>Revenue</b>									
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	-	-	-	-		-	-	-

**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.

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<b>Division Name</b>	<b>Diversity &amp; Inclusion</b>					<b>Fund/Dept/Div Number</b>	<b>101-0451</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 Year-to-Date Actual</b>	<b>2020 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	209,582	219,582	13,054	-	13,054	206,528	94%
Fringe Benefits	-	-	71,867	73,752	3,361	-	3,361	70,391	95%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>281,449</b>	<b>293,334</b>	<b>16,416</b>	<b>-</b>	<b>16,416</b>	<b>276,919</b>	<b>94%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>100%</b>
<b>Services &amp; Charges</b>									
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	4,731	-	4,731	14,211	75%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	8,500	8,500	-	-	-	8,500	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>213,942</b>	<b>213,942</b>	<b>5,731</b>	<b>-</b>	<b>5,731</b>	<b>208,211</b>	<b>97%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>496,891</b>	<b>508,776</b>	<b>22,147</b>	<b>-</b>	<b>22,147</b>	<b>486,630</b>	<b>96%</b>
<b>Revenue</b>									
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	100%
Donations	-	-	-	50,000	50,000	-	50,000	-	0%
Other Income	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>85,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>35,000</b>	<b>41%</b>

**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

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<b>Division Name</b>	<b>Human Rights</b>						<b>Fund/Dept/Div Number</b>	<b>101-1008</b>	
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>&amp; Encumb.</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>		<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	176,018	116,754	163,686	163,686	31,812	-	31,812	131,874	81%
Fringe Benefits	65,074	30,779	64,207	64,207	12,002	-	12,002	52,205	81%
<b>Total Personnel</b>	<b>241,092</b>	<b>147,533</b>	<b>227,893</b>	<b>227,893</b>	<b>43,814</b>	<b>-</b>	<b>43,814</b>	<b>184,079</b>	<b>81%</b>
<b>Supplies</b>	<b>898</b>	<b>1,022</b>	<b>1,000</b>	<b>1,000</b>	<b>643</b>	<b>-</b>	<b>643</b>	<b>357</b>	<b>36%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	2,040	-	-	-	-	-	-	-
Printing & Advertising	-	-	1,571	1,571	347	-	347	1,224	78%
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	2,328	6,755	9,083	172	2%
Interfund Allocations	68,231	49,491	27,145	27,145	6,787	-	6,787	20,358	75%
Other Services & Charges	45,246	45,563	46,439	46,439	10,220	34,818	45,038	1,401	3%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>125,821</b>	<b>108,689</b>	<b>86,855</b>	<b>86,909</b>	<b>19,682</b>	<b>41,573</b>	<b>61,255</b>	<b>25,655</b>	<b>30%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>367,811</b>	<b>257,243</b>	<b>315,748</b>	<b>315,802</b>	<b>64,138</b>	<b>41,573</b>	<b>105,711</b>	<b>210,091</b>	<b>67%</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	-	30,000	30,000	30,000	30,000		30,000	-	0%
Other Income	21,734	9,613	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>21,734</b>	<b>39,613</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>		<b>30,000</b>	<b>-</b>	<b>0%</b>

**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.

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<b>Division Name</b>	<b>Legal Department</b>	<b>Fund/Dept/Div Number</b>	<b>101-0501</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	708,726	798,210	970,872	970,872	188,045	-	188,045	782,827	81%
Fringe Benefits	272,218	251,604	328,080	328,080	67,318	-	67,318	260,762	79%
<b>Total Personnel</b>	<b>980,943</b>	<b>1,049,814</b>	<b>1,298,952</b>	<b>1,298,952</b>	<b>255,363</b>	<b>-</b>	<b>255,363</b>	<b>1,043,589</b>	<b>80%</b>
<b>Supplies</b>	<b>2,962</b>	<b>1,771</b>	<b>3,550</b>	<b>3,747</b>	<b>261</b>	<b>-</b>	<b>261</b>	<b>3,486</b>	<b>93%</b>
<b>Services &amp; Charges</b>									
Professional Services	420	475	2,550	2,550	-	-	-	2,550	100%
Printing & Advertising	-	-	706	706	106	144	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	15,705	-	15,705	47,115	75%
Other Services & Charges	17,336	14,804	20,105	20,105	4,137	-	4,137	15,968	79%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>104,140</b>	<b>125,800</b>	<b>103,181</b>	<b>103,181</b>	<b>19,948</b>	<b>144</b>	<b>20,092</b>	<b>83,089</b>	<b>81%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,088,046</b>	<b>1,177,385</b>	<b>1,405,683</b>	<b>1,405,880</b>	<b>275,572</b>	<b>144</b>	<b>275,716</b>	<b>1,130,164</b>	<b>80%</b>
<b>Revenue</b>									
Other Income	62,452	66,869	79,991	79,991	44,642		44,642	35,349	44%
Interfund Allocation Reimb	-	54,689	56,529	56,529	14,130		14,130	42,399	75%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>62,452</b>	<b>121,558</b>	<b>136,520</b>	<b>136,520</b>	<b>58,772</b>		<b>58,772</b>	<b>77,748</b>	<b>57%</b>

**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.

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<b>Division Name</b>	<b>Engineering</b>						<b>Fund/Dept/Div Number</b>	<b>101-0602</b>		
<b>Fund Type</b>	<b>General Fund</b>									
<b>Control</b>	<b>City Funds</b>									
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>	
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	651,541	1,630,795	1,841,018	1,841,018	349,511	-	349,511	1,491,507	81%	
Fringe Benefits	247,411	515,864	617,268	617,268	130,926	-	130,926	486,342	79%	
<b>Total Personnel</b>	<b>898,952</b>	<b>2,146,659</b>	<b>2,458,286</b>	<b>2,458,286</b>	<b>480,438</b>	<b>-</b>	<b>480,438</b>	<b>1,977,849</b>	<b>80%</b>	
<b>Supplies</b>	<b>13,530</b>	<b>12,665</b>	<b>22,700</b>	<b>23,723</b>	<b>2,635</b>	<b>5,142</b>	<b>7,777</b>	<b>15,946</b>	<b>67%</b>	
<b>Services &amp; Charges</b>										
Professional Services	118,203	139,573	160,000	394,791	51,204	200,046	251,250	143,541	36%	
Printing & Advertising	2,265	3,520	8,535	8,774	817	2,707	3,524	5,250	60%	
Education & Training	24,323	7,953	21,000	21,000	1,145	-	1,145	19,855	95%	
Travel	11,736	9,682	15,250	15,250	1,764	-	1,764	13,486	88%	
Repairs & Maintenance	19,988	4,840	26,500	33,000	3,250	5,661	8,910	24,090	73%	
Interfund Allocations	344,631	365,366	418,440	418,440	104,610	-	104,610	313,830	75%	
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	4,428	6,610	11,038	10,263	48%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>560,223</b>	<b>564,896</b>	<b>681,974</b>	<b>923,504</b>	<b>170,387</b>	<b>215,024</b>	<b>385,411</b>	<b>538,094</b>	<b>58%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>1,472,705</b>	<b>2,724,221</b>	<b>3,162,960</b>	<b>3,405,513</b>	<b>653,459</b>	<b>220,166</b>	<b>873,625</b>	<b>2,531,889</b>	<b>74%</b>	
<b>Revenue</b>										
Licenses & Permits	146,082	160,730	127,000	127,000	59,212	-	59,212	67,788	53%	
Other Income	126,428	147,038	229,597	229,597	247,242	-	247,242	(17,645)	-8%	
Interfund Allocation Reimb	-	1,400,059	1,436,881	1,436,881	359,212	-	359,212	1,077,669	75%	
Interfund Transfers In	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>272,510</b>	<b>1,707,827</b>	<b>1,793,478</b>	<b>1,793,478</b>	<b>665,666</b>	<b>-</b>	<b>665,666</b>	<b>1,127,812</b>	<b>63%</b>	

**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.

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<b>Division Name</b>	Office of Sustainability	<b>Fund/Dept/Div Number</b>	101-0616
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<b>Fund Type</b>	General Fund
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<b>Control</b>	City Funds
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	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	81,071	110,252	110,252	19,289	-	19,289	90,963	83%
Fringe Benefits	-	26,572	30,801	30,801	7,051	-	7,051	23,750	77%
<b>Total Personnel</b>	<b>-</b>	<b>107,643</b>	<b>141,053</b>	<b>141,053</b>	<b>26,340</b>	<b>-</b>	<b>26,340</b>	<b>114,713</b>	<b>81%</b>
<b>Supplies</b>	<b>-</b>	<b>3,934</b>	<b>23,800</b>	<b>41,070</b>	<b>5,729</b>	<b>17,902</b>	<b>23,631</b>	<b>17,440</b>	<b>42%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	37,201	190,000	209,250	29,479	1,900	31,379	177,872	85%
Printing & Advertising	-	-	674	674	-	-	-	674	100%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	18	2,800	2,800	75	-	75	2,725	97%
Travel	-	201	3,800	3,800	-	-	-	3,800	100%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	19,234	9,740	9,740	2,441	-	2,441	7,299	75%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	3,487	5,700	20,649	5,098	-	5,098	15,551	75%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>60,142</b>	<b>212,714</b>	<b>246,913</b>	<b>37,092</b>	<b>1,900</b>	<b>38,992</b>	<b>207,921</b>	<b>84%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>171,719</b>	<b>377,567</b>	<b>479,036</b>	<b>69,161</b>	<b>19,802</b>	<b>88,962</b>	<b>390,074</b>	<b>81%</b>
<b>Revenue</b>									
Intergov./ Grants	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	69,005	-	-	-	9,299		9,299	(9,299)	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>69,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,299</b>		<b>9,299</b>	<b>(9,299)</b>	<b>-</b>

**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).

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<b>Division Name</b>	<b>AmeriCorps Grant Program</b>						<b>Fund/Dept/Div Number</b>	<b>101-0628</b>		
<b>Fund Type</b>	<b>General Fund</b>									
<b>Control</b>	<b>City Funds</b>									
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>	
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	13,424	244,129	262,722	262,722	57,297	-	57,297	205,425	78%	
Fringe Benefits	3,252	40,651	57,060	57,060	9,263	-	9,263	47,797	84%	
<b>Total Personnel</b>	<b>16,677</b>	<b>284,780</b>	<b>319,782</b>	<b>319,782</b>	<b>66,560</b>	<b>-</b>	<b>66,560</b>	<b>253,222</b>	<b>79%</b>	
<b>Supplies</b>	<b>53</b>	<b>43,669</b>	<b>48,850</b>	<b>53,068</b>	<b>3,587</b>	<b>4,218</b>	<b>7,805</b>	<b>45,263</b>	<b>85%</b>	
<b>Services &amp; Charges</b>										
Professional Services	-	12,054	44,051	52,653	13,263	6,634	19,897	32,756	62%	
Printing & Advertising	-	594	1,200	1,200	90	-	90	1,110	93%	
Education & Training	-	4,769	7,624	9,424	377	1,800	2,177	7,247	77%	
Travel	-	10,609	10,006	10,006	660	-	660	9,346	93%	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	
Other Services & Charges	638	1,125	6,820	7,320	100	500	600	6,720	92%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>638</b>	<b>29,151</b>	<b>69,701</b>	<b>80,603</b>	<b>14,489</b>	<b>8,934</b>	<b>23,424</b>	<b>57,179</b>	<b>71%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>17,368</b>	<b>357,600</b>	<b>438,333</b>	<b>453,453</b>	<b>84,636</b>	<b>13,152</b>	<b>97,788</b>	<b>355,664</b>	<b>78%</b>	
<b>Revenue</b>										
Intergov./ Grants	-	117,240	177,238	177,238	70,187	-	70,187	107,051	60%	
Other Income	-	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	135,000	70,000	70,000	10,000	-	10,000	60,000	86%	
<b>Total Revenue</b>	<b>-</b>	<b>252,240</b>	<b>247,238</b>	<b>247,238</b>	<b>80,187</b>	<b>-</b>	<b>80,187</b>	<b>167,051</b>	<b>68%</b>	

**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.

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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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	17,703,733	17,218,225	17,208,074	17,206,799	3,523,755	-	3,523,755	13,683,044	80%
Fringe Benefits	6,365,856	5,275,228	5,737,594	5,738,869	1,302,918	-	1,302,918	4,435,951	77%
<b>Total Personnel</b>	<b>24,069,590</b>	<b>22,493,452</b>	<b>22,945,668</b>	<b>22,945,668</b>	<b>4,826,673</b>	<b>-</b>	<b>4,826,673</b>	<b>18,118,995</b>	<b>79%</b>
<b>Supplies</b>	<b>715,253</b>	<b>905,823</b>	<b>1,274,943</b>	<b>1,325,893</b>	<b>205,944</b>	<b>132,577</b>	<b>338,521</b>	<b>987,372</b>	<b>74%</b>
<b>Services &amp; Charges</b>									
Professional Services	434,585	657,704	575,000	578,586	245,694	6,489	252,184	326,402	56%
Printing & Advertising	-	-	24,721	24,721	-	-	-	24,721	100%
Utilities	183,917	185,066	174,408	174,408	28,229	8,904	37,132	137,276	79%
Education & Training	4,785	350	-	-	-	-	-	-	-
Travel	1,433	1,339	-	-	-	-	-	-	-
Repairs & Maintenance	339,174	906,259	1,042,027	1,063,738	217,183	64,887	282,070	781,668	73%
Interfund Allocations	3,055,248	4,333,272	3,651,431	3,651,431	912,857	-	912,857	2,738,574	75%
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	56,248	2,235	-	2,235	54,013	96%
Other Services & Charges	270,597	252,842	337,158	339,008	96,699	68,270	164,969	174,039	51%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,455,495</b>	<b>6,482,779</b>	<b>6,004,665</b>	<b>6,031,060</b>	<b>1,574,357</b>	<b>148,550</b>	<b>1,722,907</b>	<b>4,308,153</b>	<b>71%</b>
<b>Capital</b>	<b>-</b>	<b>102,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>29,240,338</b>	<b>29,984,939</b>	<b>30,225,276</b>	<b>30,302,621</b>	<b>6,606,974</b>	<b>281,127</b>	<b>6,888,101</b>	<b>23,414,520</b>	<b>77%</b>
<b>Revenue</b>									
Charges for Services	173,375	502,127	394,500	394,500	281,187		281,187	113,313	29%
Other Income	116,057	111,229	66,450	66,450	11,741		11,741	54,709	82%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>289,432</b>	<b>613,356</b>	<b>460,950</b>	<b>460,950</b>	<b>292,929</b>		<b>292,929</b>	<b>168,022</b>	<b>36%</b>

**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 LOIT 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.

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<b>Division Name</b> Police Crime Lab	<b>Fund/Dept/Div Number</b> 101-0804
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<b>Fund Type</b> General Fund
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<b>Control</b> City Funds
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	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	424,616	424,616	88,278	-	88,278	336,338	79%
Fringe Benefits	-	-	160,375	160,375	33,862	-	33,862	126,513	79%
<b>Total Personnel</b>	-	-	<b>584,991</b>	<b>584,991</b>	<b>122,140</b>	-	<b>122,140</b>	<b>462,851</b>	<b>79%</b>
<b>Supplies</b>	-	-	<b>17,000</b>	<b>17,000</b>	<b>1,740</b>	<b>384</b>	<b>2,124</b>	<b>14,876</b>	<b>88%</b>
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>29,277</b>	<b>29,277</b>	-	-	-	<b>29,277</b>	<b>100%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>631,268</b>	<b>631,268</b>	<b>123,879</b>	<b>384</b>	<b>124,264</b>	<b>507,004</b>	<b>80%</b>
<b>Revenue</b>									
Charges for Services	-	-	-	-	363		363	(363)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	-	-	-	<b>363</b>		<b>363</b>	<b>(363)</b>	-

**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.

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<b>Division Name</b>	<b>Fire Department</b>	<b>Fund/Dept/Div Number</b>	<b>101-0901</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	13,090,460	12,884,584	16,336,954	16,336,954	3,670,527	-	3,670,527	12,666,427	78%
Fringe Benefits	5,044,259	3,938,049	5,551,703	5,557,340	1,309,820	-	1,309,820	4,247,520	76%
<b>Total Personnel</b>	<b>18,134,719</b>	<b>16,822,632</b>	<b>21,888,657</b>	<b>21,894,294</b>	<b>4,980,347</b>	<b>-</b>	<b>4,980,347</b>	<b>16,913,947</b>	<b>77%</b>
<b>Supplies</b>	<b>405,751</b>	<b>585,336</b>	<b>570,437</b>	<b>611,000</b>	<b>155,205</b>	<b>103,517</b>	<b>258,722</b>	<b>352,278</b>	<b>58%</b>
<b>Services &amp; Charges</b>									
Professional Services	163,002	294,517	224,000	229,940	21,125	68,399	89,524	140,416	61%
Printing & Advertising	132	-	22,214	22,214	464	2,536	3,000	19,214	86%
Utilities	275,135	287,600	284,666	284,666	72,370	5,893	78,263	206,403	73%
Education & Training	76,396	51,604	93,000	93,000	7,667	1,018	8,686	84,314	91%
Travel	38,825	38,139	20,500	20,500	4,009	-	4,009	16,491	80%
Repairs & Maintenance	911,197	1,042,780	807,000	845,171	297,163	70,773	367,936	477,235	56%
Interfund Allocations	1,498,978	1,979,778	1,890,530	1,890,530	472,625	-	472,625	1,417,905	75%
Other Services & Charges	12,470	5,702	38,500	38,500	10,148	10,461	20,609	17,891	46%
Interfund Transfers Out	-	608,052	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,976,134</b>	<b>4,308,172</b>	<b>3,380,410</b>	<b>3,424,521</b>	<b>885,570</b>	<b>159,081</b>	<b>1,044,651</b>	<b>2,379,869</b>	<b>69%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>21,516,603</b>	<b>21,716,141</b>	<b>25,839,504</b>	<b>25,929,815</b>	<b>6,021,122</b>	<b>262,598</b>	<b>6,283,720</b>	<b>19,646,094</b>	<b>76%</b>
<b>Revenue</b>									
Intergov./ Grants	-	302,484	67,486	67,486	-	-	-	67,486	100%
Licenses & Permits	-	-	24,000	24,000	5,787	-	5,787	18,213	76%
Charges for Services	-	3,007	4,500	4,500	65	-	65	4,435	99%
Fines, Forfeitures, and Fees	-	-	1,000	1,000	-	-	-	1,000	100%
Donations	-	345	-	-	-	-	-	-	-
Other Income	7,213	8,849	1,000	1,000	1,182	-	1,182	(182)	-18%
Interfund Transfers In	-	-	1,771,992	1,771,992	-	-	-	1,771,992	100%
<b>Total Revenue</b>	<b>7,213</b>	<b>314,685</b>	<b>1,869,978</b>	<b>1,869,978</b>	<b>7,034</b>	<b>-</b>	<b>7,034</b>	<b>1,862,944</b>	<b>100%</b>

**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).

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<b>Division Name</b>	Fire Training Center					<b>Fund/Dept/Div Number</b>	101-0909		
<b>Fund Type</b>	General Fund								
<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	-	-	323,500	5,000	1,684	106	1,790	3,210	64%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	33,000	33,000	2,540	-	2,540	30,460	92%
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	110,000	110,000	1,589	9,016	10,605	99,395	90%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	143,000	143,000	4,129	9,016	13,145	129,855	91%
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	466,500	148,000	5,813	9,122	14,935	133,065	90%
<b>Revenue</b>									
Charges for Services	-	-	50,000	50,000	-		-	50,000	100%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	-	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).

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<b>Division Name</b>	Emergency Medical Services					<b>Fund/Dept/Div Number</b>	101-0902		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 Year-to-Date Actual</b>	<b>2020 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	138,605	138,605	25,394	-	25,394	113,211	82%
Fringe Benefits	-	-	73,548	73,548	15,236	-	15,236	58,312	79%
<b>Total Personnel</b>	-	-	<b>212,153</b>	<b>212,153</b>	<b>40,630</b>	-	<b>40,630</b>	<b>171,523</b>	<b>81%</b>
<b>Supplies</b>	-	-	<b>65,496</b>	<b>383,996</b>	<b>91,311</b>	<b>22,788</b>	<b>114,098</b>	<b>269,898</b>	<b>70%</b>
<b>Services &amp; Charges</b>									
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	2,830	-	2,830	1,170	29%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	133,600	133,600	2,640	-	2,640	130,960	98%
Interfund Allocations	-	-	10,159	10,159	2,536	-	2,536	7,623	75%
Other Services & Charges	-	-	20,000	20,000	10,188	422	10,611	9,389	47%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>260,569</b>	<b>260,569</b>	<b>18,194</b>	<b>422</b>	<b>18,617</b>	<b>241,952</b>	<b>93%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>538,218</b>	<b>856,718</b>	<b>150,135</b>	<b>23,210</b>	<b>173,345</b>	<b>683,373</b>	<b>80%</b>
<b>Revenue</b>									
Charges for Services	-	-	3,593,000	3,593,000	811,012		811,012	2,781,988	77%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	-	<b>3,593,000</b>	<b>3,593,000</b>	<b>811,012</b>		<b>811,012</b>	<b>2,781,988</b>	<b>77%</b>

**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.

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<b>Division Name</b>	<b>Morris Performing Arts Center</b>						<b>Fund/Dept/Div Number</b>	<b>101-0404</b>		
<b>Fund Type</b>	<b>General Fund</b>									
<b>Control</b>	<b>City Funds</b>									
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>	
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	363,209	381,917	505,675	505,675	100,443	-	100,443	405,232	80%	
Fringe Benefits	187,894	147,033	210,020	210,580	44,778	560	45,338	165,242	78%	
<b>Total Personnel</b>	<b>551,102</b>	<b>528,950</b>	<b>715,695</b>	<b>716,255</b>	<b>145,221</b>	<b>560</b>	<b>145,781</b>	<b>570,474</b>	<b>80%</b>	
<b>Supplies</b>	<b>20,327</b>	<b>20,954</b>	<b>26,886</b>	<b>39,050</b>	<b>18,440</b>	<b>5,708</b>	<b>24,148</b>	<b>14,902</b>	<b>38%</b>	
<b>Services &amp; Charges</b>										
Professional Services	-	2,160	10,200	18,190	2,328	5,663	7,990	10,200	56%	
Printing & Advertising	25,151	43,730	46,694	55,113	8,971	27,406	36,377	18,736	34%	
Utilities	120,748	128,031	136,268	136,268	13,978	-	13,978	122,291	90%	
Education & Training	3,025	2,938	4,500	4,500	-	-	-	4,500	100%	
Travel	3,786	4,709	11,000	13,743	1,469	-	1,469	12,274	89%	
Repairs & Maintenance	36,683	85,650	107,000	114,691	14,104	19,513	33,617	81,074	71%	
Interfund Allocations	179,604	240,405	210,875	210,875	52,709	-	52,709	158,166	75%	
Other Services & Charges	9,062	10,358	19,455	19,455	6,868	1,318	8,186	11,269	58%	
Interfund Transfers Out	-	-	-	175,579	175,579	-	175,579	-	0%	
<b>Total Services &amp; Charges</b>	<b>378,059</b>	<b>517,981</b>	<b>545,992</b>	<b>748,414</b>	<b>276,004</b>	<b>53,899</b>	<b>329,904</b>	<b>418,510</b>	<b>56%</b>	
<b>Capital</b>	<b>-</b>	<b>22,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>949,488</b>	<b>1,090,114</b>	<b>1,288,573</b>	<b>1,503,719</b>	<b>439,665</b>	<b>60,167</b>	<b>499,833</b>	<b>1,003,886</b>	<b>67%</b>	
<b>Revenue</b>										
Charges for Services	1,131,903	1,220,096	1,139,000	1,139,000	138,046	-	138,046	1,000,954	88%	
Other Income	50,540	46,536	50,000	50,000	5,470	-	5,470	44,530	89%	
Interfund Transfers In	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>1,182,443</b>	<b>1,266,632</b>	<b>1,189,000</b>	<b>1,189,000</b>	<b>143,516</b>	<b>-</b>	<b>143,516</b>	<b>1,045,484</b>	<b>88%</b>	

**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.

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<b>Division Name</b>	<b>Palais Royale Ballroom</b>					<b>Fund/Dept/Div Number</b>	<b>101-0405</b>			
<b>Fund Type</b>	<b>General Fund</b>									
<b>Control</b>	<b>City Funds</b>									
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>	
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	121,692	88,606	79,967	79,967	14,744	-	14,744	65,223	82%	
Fringe Benefits	82,636	49,675	39,482	39,482	10,342	-	10,342	29,140	74%	
<b>Total Personnel</b>	<b>204,328</b>	<b>138,282</b>	<b>119,449</b>	<b>119,449</b>	<b>25,086</b>	<b>-</b>	<b>25,086</b>	<b>94,363</b>	<b>79%</b>	
<b>Supplies</b>	<b>13,006</b>	<b>5,181</b>	<b>13,322</b>	<b>13,792</b>	<b>3,121</b>	<b>3,920</b>	<b>7,042</b>	<b>6,750</b>	<b>49%</b>	
<b>Services &amp; Charges</b>										
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	11,140	-	11,140	71,442	87%	
Education & Training	-	-	510	510	-	-	-	510	100%	
Travel	-	-	2,040	2,040	-	-	-	2,040	100%	
Repairs & Maintenance	31,028	54,179	82,000	89,054	10,929	15,167	26,096	62,958	71%	
Interfund Allocations	29,690	48,511	43,637	43,637	10,913	-	10,913	32,724	75%	
Other Services & Charges	3,233	2,181	10,761	10,761	2,871	240	3,111	7,650	71%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>171,539</b>	<b>214,947</b>	<b>243,879</b>	<b>252,241</b>	<b>37,046</b>	<b>17,707</b>	<b>54,752</b>	<b>197,488</b>	<b>78%</b>	
<b>Capital</b>	<b>15,000</b>	<b>-</b>	<b>15,300</b>	<b>15,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,300</b>	<b>100%</b>	
<b>Total Expenditures</b>	<b>403,873</b>	<b>358,410</b>	<b>391,950</b>	<b>400,782</b>	<b>65,253</b>	<b>21,627</b>	<b>86,880</b>	<b>313,901</b>	<b>78%</b>	
<b>Revenue</b>										
Charges for Services	236,085	197,585	229,572	229,572	46,028	-	46,028	183,544	80%	
Other Income	22,540	18,694	20,000	20,000	4,966	-	4,966	15,034	75%	
Interfund Transfers In	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>258,625</b>	<b>216,280</b>	<b>249,572</b>	<b>249,572</b>	<b>50,993</b>	<b>-</b>	<b>50,993</b>	<b>198,578</b>	<b>80%</b>	

**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.

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

	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
<b>Revenue</b>									
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	572,981	-	572,981	2,463,813	81%
Interest Earnings	82,586	126,119	87,861	87,861	(4,299)	-	(4,299)	92,160	105%
Donations	81,500	1,714,670	1,215,000	1,215,000	520,750	-	520,750	694,250	57%
Other Income	337,727	329,248	82,500	82,500	52,516	-	52,516	29,984	36%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	199,997	-	199,997	600,003	75%
<b>Total Revenue</b>	<b>15,743,288</b>	<b>19,738,852</b>	<b>15,407,952</b>	<b>15,407,952</b>	<b>1,341,944</b>		<b>1,341,944</b>	<b>14,066,007</b>	<b>91%</b>

<b>Expenditures by Division</b>									
Parks Administration	1,259,102	1,723,159	1,514,423	1,514,548	365,205	4,447	369,652	1,144,896	76%
Parks Maintenance	6,304,034	9,873,523	6,685,118	6,883,332	1,701,119	356,580	2,057,699	4,825,633	70%
Golf Courses	1,416,310	1,621,929	1,550,027	1,551,873	281,822	153,068	434,891	1,116,982	72%
Recreation	1,911,046	3,034,640	3,146,517	3,185,143	701,765	65,334	767,099	2,418,044	76%
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	29,261	-	29,261	15,843	35%
Marketing & Events	803,874	965,503	1,266,763	1,277,387	226,137	64,219	290,355	987,032	77%
Regional Cities Grant	1,196,285	3,207,472	368,120	368,120	278,570	71,805	350,376	17,744	5%
Pokagon Band Donation	-	2,225,000	-	-	-	-	-	-	-
Leighton Foundation Grant	-	1,000,000	500,000	500,000	500,000	-	500,000	-	0%
<b>Total Expenditures</b>	<b>13,647,003</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,025,507</b>	<b>4,433,880</b>	<b>715,454</b>	<b>5,149,333</b>	<b>10,876,174</b>	<b>68%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	5,399,492	5,970,871	6,247,884	6,247,784	1,322,555	-	1,322,555	4,925,229	79%
Fringe Benefits	2,271,216	1,850,776	2,217,404	2,217,932	520,774	428	521,202	1,696,730	77%
<b>Total Personnel</b>	<b>7,670,708</b>	<b>7,821,647</b>	<b>8,465,288</b>	<b>8,465,716</b>	<b>1,843,329</b>	<b>428</b>	<b>1,843,757</b>	<b>6,621,959</b>	<b>78%</b>

<b>Supplies</b>	<b>998,555</b>	<b>1,291,583</b>	<b>1,514,963</b>	<b>1,573,600</b>	<b>304,271</b>	<b>402,840</b>	<b>707,111</b>	<b>866,489</b>	<b>55%</b>
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<b>Services &amp; Charges</b>									
Professional Services	423,466	443,489	135,909	288,044	95,085	60,809	155,895	132,149	46%
Printing & Advertising	37,141	112,043	261,929	267,208	23,644	62,066	85,709	181,499	68%
Utilities	651,921	764,164	674,112	674,131	215,519	2,616	218,135	455,996	68%
Education & Training	10,086	23,428	34,500	36,199	3,936	3,014	6,950	29,249	81%
Travel	12,131	17,974	28,500	28,500	1,987	-	1,987	26,513	93%
Repairs & Maintenance	415,648	689,481	401,510	446,602	145,373	23,539	168,912	277,690	62%
Interfund Allocations	1,064,472	1,672,261	1,421,220	1,421,220	355,296	-	355,296	1,065,924	75%
<b>Debt Service</b>									
Principal	359,864	456,436	516,346	528,634	75,479	-	75,479	453,155	86%
Interest & Fees	24,972	43,303	50,033	51,872	16,921	-	16,921	34,951	67%
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	176,479	149,145	325,624	380,156	54%
<b>Total Services &amp; Charges</b>	<b>4,135,158</b>	<b>6,116,428</b>	<b>4,927,701</b>	<b>5,163,190</b>	<b>1,474,718</b>	<b>301,190</b>	<b>1,775,907</b>	<b>3,387,282</b>	<b>66%</b>

<b>Capital</b>	<b>842,582</b>	<b>9,164,819</b>	<b>500,000</b>	<b>823,001</b>	<b>811,561</b>	<b>10,996</b>	<b>822,557</b>	<b>444</b>	<b>0%</b>
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<b>Total Expenditures</b>	<b>13,647,003</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,025,507</b>	<b>4,433,880</b>	<b>715,454</b>	<b>5,149,333</b>	<b>10,876,174</b>	<b>68%</b>
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<b>Net Surplus / (Deficit)</b>	<b>2,096,285</b>	<b>(4,655,625)</b>	<b>-</b>	<b>(617,555)</b>	<b>(3,091,936)</b>		<b>(3,807,389)</b>		
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Beginning Cash Balance	6,210,755	8,298,306		3,641,124					
Cash Adjustments	(8,735)	(1,556)		-					
<b>Ending Cash Balance</b>	<b>8,298,306</b>	<b>3,641,124</b>		<b>3,023,569</b>	<b>568,193</b>				
Cash Reserves Target	3,411,751	6,098,619		4,006,377					

**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.

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

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

	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
<b>Revenue</b>									
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	572,981		572,981	2,463,813	81%
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	99,300	126,119	87,861	87,861	(4,299)		(4,299)	92,160	105%
Donations	111,123	1,714,670	1,215,000	1,215,000	520,750		520,750	694,250	57%
Other Income	343,567	329,248	82,500	82,500	52,516		52,516	29,984	36%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	199,997		199,997	600,003	75%
<b>Total Revenue</b>	<b>16,772,552</b>	<b>19,738,852</b>	<b>15,407,952</b>	<b>15,407,952</b>	<b>1,341,944</b>		<b>1,341,944</b>	<b>14,066,007</b>	<b>91%</b>
<b>Expenditures by Fund</b>									
Parks & Recreation Fund (#201)	13,647,003	24,394,477	15,407,952	16,025,507	4,433,880	715,454	5,149,333	10,876,174	68%
Recreation Nonreverting Fund (#203)	1,780,445	-	-	-	-	-	-	-	-
Parks Capital Fund (#405)	210,170	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>15,637,617</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,025,507</b>	<b>4,433,880</b>	<b>715,454</b>	<b>5,149,333</b>	<b>10,876,174</b>	<b>68%</b>
<b>Expenditures by Division</b>									
Parks Administration	1,259,102	1,723,159	1,514,423	1,514,548	365,205	4,447	369,652	1,144,896	76%
Parks Maintenance	6,509,835	9,873,523	6,685,118	6,883,332	1,701,119	356,580	2,057,699	4,825,633	70%
Golf Courses	1,420,678	1,621,929	1,550,027	1,551,873	281,822	153,068	434,891	1,116,982	72%
Recreation	3,546,782	3,034,640	3,146,517	3,185,143	701,765	65,334	767,099	2,418,044	76%
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	29,261	-	29,261	15,843	35%
Marketing & Events	948,583	965,503	1,266,763	1,277,387	226,137	64,219	290,355	987,032	77%
Regional Cities Grant	1,196,285	3,207,472	-	368,120	278,570	71,805	350,376	17,744	5%
Pokagon Band Donation	-	2,225,000	-	-	-	-	-	-	-
Leighton Foundation Grant	-	1,000,000	500,000	500,000	500,000	-	500,000	-	0%
<b>Total Expenditures</b>	<b>15,637,617</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,025,507</b>	<b>4,433,880</b>	<b>715,454</b>	<b>5,149,333</b>	<b>10,876,174</b>	<b>68%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	5,703,819	5,970,871	6,247,884	6,247,784	1,322,555	-	1,322,555	4,925,229	79%
Fringe Benefits	2,297,296	1,850,776	2,217,404	2,217,932	520,774	428	521,202	1,696,730	77%
<b>Total Personnel</b>	<b>8,001,115</b>	<b>7,821,647</b>	<b>8,465,288</b>	<b>8,465,716</b>	<b>1,843,329</b>	<b>428</b>	<b>1,843,757</b>	<b>6,621,959</b>	<b>78%</b>
<b>Supplies</b>	<b>1,157,208</b>	<b>1,291,583</b>	<b>1,514,963</b>	<b>1,573,600</b>	<b>304,271</b>	<b>402,840</b>	<b>707,111</b>	<b>866,489</b>	<b>55%</b>
<b>Services &amp; Charges</b>									
Professional Services	553,857	443,489	135,909	288,044	95,085	60,809	155,895	132,149	46%
Printing & Advertising	100,791	112,043	261,929	267,208	23,644	62,066	85,709	181,499	68%
Utilities	651,921	764,164	674,112	674,131	215,519	2,616	218,135	455,996	68%
Education & Training	16,940	23,428	34,500	36,199	3,936	3,014	6,950	29,249	81%
Travel	21,485	17,974	28,500	28,500	1,987	-	1,987	26,513	93%
Repairs & Maintenance	431,450	689,481	401,510	446,602	145,373	23,539	168,912	277,690	62%
Interfund Allocations	1,174,618	1,672,261	1,421,220	1,421,220	355,296	-	355,296	1,065,924	75%
<b>Debt Service</b>									
Principal	359,864	456,436	516,346	528,634	75,479	-	75,479	453,155	86%
Interest & Fees	24,972	43,303	50,033	51,872	16,921	-	16,921	34,951	67%
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	176,479	149,145	325,624	380,156	54%
<b>Total Services &amp; Charges</b>	<b>5,595,215</b>	<b>6,116,428</b>	<b>4,927,701</b>	<b>5,163,190</b>	<b>1,474,718</b>	<b>301,190</b>	<b>1,775,907</b>	<b>3,387,282</b>	<b>66%</b>
<b>Capital</b>	<b>884,080</b>	<b>9,164,819</b>	<b>500,000</b>	<b>823,001</b>	<b>811,561</b>	<b>10,996</b>	<b>822,557</b>	<b>444</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>15,637,617</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,025,507</b>	<b>4,433,880</b>	<b>715,454</b>	<b>5,149,333</b>	<b>10,876,174</b>	<b>68%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,134,934</b>	<b>(4,655,625)</b>	<b>-</b>	<b>(617,555)</b>	<b>(3,091,936)</b>		<b>(3,807,389)</b>		

**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.

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

<b>Fund Name</b>	Morris PAC / Palais Royale Marketing	<b>Fund Number</b>	273
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	17,373	21,618	15,000	15,000	2,099		2,099	12,901	86%
Interest Earnings	1,025	1,506	566	566	72		72	494	87%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>18,398</b>	<b>23,124</b>	<b>15,566</b>	<b>15,566</b>	<b>2,171</b>		<b>2,171</b>	<b>13,395</b>	<b>86%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
Supplies	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>16,083</b>	<b>7,720</b>	<b>20,000</b>	<b>30,816</b>	<b>-</b>	<b>10,816</b>	<b>10,816</b>	<b>20,000</b>	<b>65%</b>
<b>Capital</b>									
Capital	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>16,083</b>	<b>7,720</b>	<b>20,000</b>	<b>30,816</b>	<b>-</b>	<b>10,816</b>	<b>10,816</b>	<b>20,000</b>	<b>65%</b>

<b>Net Surplus / (Deficit)</b>	<b>2,315</b>	<b>15,404</b>	<b>(4,434)</b>	<b>(15,250)</b>	<b>2,171</b>		<b>(8,645)</b>		
Beginning Cash Balance	55,239	57,485		72,873					
Cash Adjustments	(69)	(16)		-					
<b>Ending Cash Balance</b>	<b>57,485</b>	<b>72,873</b>		<b>57,623</b>	<b>75,340</b>				
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.

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

<b>Fund Name</b>	Morris PAC Self-Promotion	<b>Fund Number</b>	274
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	100,932	82,464	105,000	105,000	19,432		19,432	85,568	81%
Interest Earnings	786	3,175	1,794	1,794	205		205	1,589	89%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>101,718</b>	<b>85,639</b>	<b>106,794</b>	<b>106,794</b>	<b>19,637</b>		<b>19,637</b>	<b>87,157</b>	<b>82%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>956</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>		<b>-</b>	<b>115,000</b>	<b>100%</b>
<b>Capital</b>									
	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>956</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>		<b>-</b>	<b>115,000</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>101,718</b>	<b>84,683</b>	<b>(8,206)</b>	<b>(8,206)</b>	<b>19,637</b>		<b>19,637</b>		
Beginning Cash Balance	-	101,746		186,401					
Cash Adjustments	28	(28)		-					
<b>Ending Cash Balance</b>	<b>101,746</b>	<b>186,401</b>		<b>178,195</b>	<b>206,797</b>				
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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<b>Fund Name</b>	2017 Parks Bond Debt Service	<b>Fund Number</b>	312
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	(593)		(593)	3,230	122%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>740,947</b>	<b>1,241,747</b>	<b>1,156,831</b>	<b>1,156,831</b>	<b>(593)</b>		<b>(593)</b>	<b>1,157,424</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>593,304</b>	<b>1,181,140</b>	<b>1,172,968</b>	<b>1,172,968</b>	<b>576,833</b>	<b>-</b>	<b>576,833</b>	<b>596,136</b>	<b>51%</b>
<b>Capital</b>									
-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>593,304</b>	<b>1,181,140</b>	<b>1,172,968</b>	<b>1,172,968</b>	<b>576,833</b>	<b>-</b>	<b>576,833</b>	<b>596,136</b>	<b>51%</b>

<b>Net Surplus / (Deficit)</b>	<b>147,643</b>	<b>60,607</b>	<b>(16,137)</b>	<b>(16,137)</b>	<b>(577,425)</b>	<b>(577,425)</b>
Beginning Cash Balance	-	147,684		208,251		
Cash Adjustments	41	(41)		-		
<b>Ending Cash Balance</b>	<b>147,684</b>	<b>208,251</b>		<b>192,114</b>	<b>(368,327)</b>	
Cash Reserves Target	-	-		-		

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Coveleski Stadium Capital	<b>Fund Number</b>	401
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	30		30	132	81%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>30,136</b>	<b>23,842</b>	<b>30,162</b>	<b>30,162</b>	<b>30</b>		<b>30</b>	<b>30,132</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	1,249	38,513	30,000	30,000	12,990	1,363	14,353	15,647	52%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,249</b>	<b>38,513</b>	<b>30,000</b>	<b>30,000</b>	<b>12,990</b>	<b>1,363</b>	<b>14,353</b>	<b>15,647</b>	<b>52%</b>
<b>Capital</b>	<b>10,000</b>	<b>32,955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>11,249</b>	<b>71,468</b>	<b>30,000</b>	<b>30,000</b>	<b>12,990</b>	<b>1,363</b>	<b>14,353</b>	<b>15,647</b>	<b>52%</b>

<b>Net Surplus / (Deficit)</b>	18,887	(47,625)	162	162	(12,959)	(14,323)
Beginning Cash Balance	54,612	73,435		25,789		<b>Cash Reserves Target</b>
Cash Adjustments	(64)	(20)		-		No reserve requirement - Capital fund - spend down to zero
<b>Ending Cash Balance</b>	<b>73,435</b>	<b>25,789</b>		<b>25,951</b>	<b>24,635</b>	
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.

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<b>Fund Name</b>	Morris Performing Arts Center Capital	<b>Fund Number</b>	416
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Charges for Services	101,251	82,464	105,000	105,000	19,432	-	19,432	85,568	81%
Interest Earnings	7,145	9,243	3,354	3,354	216	-	216	3,138	94%
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	575	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	175,579	175,579	-	175,579	-	0%
<b>Total Revenue</b>	<b>108,396</b>	<b>92,282</b>	<b>108,354</b>	<b>283,933</b>	<b>195,227</b>		<b>195,227</b>	<b>88,706</b>	<b>31%</b>

**Expenditures by Type**

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

<b>Supplies</b>	<b>6,690</b>	<b>14,469</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>100%</b>
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<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	63,882	21,435	55,000	146,759	90,471	1,974	92,445	54,314	37%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>63,882</b>	<b>21,435</b>	<b>55,000</b>	<b>146,759</b>	<b>90,471</b>	<b>1,974</b>	<b>92,445</b>	<b>54,314</b>	<b>37%</b>

<b>Capital</b>	<b>74,492</b>	<b>14,149</b>	<b>40,000</b>	<b>373,224</b>	<b>-</b>	<b>333,224</b>	<b>333,224</b>	<b>40,000</b>	<b>11%</b>
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<b>Total Expenditures</b>	<b>145,063</b>	<b>50,052</b>	<b>135,000</b>	<b>559,983</b>	<b>90,471</b>	<b>335,198</b>	<b>425,669</b>	<b>134,314</b>	<b>24%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(36,667)</b>	<b>42,229</b>	<b>(26,646)</b>	<b>(276,050)</b>	<b>104,756</b>		<b>(230,442)</b>		
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Beginning Cash Balance	416,215	379,010		421,135					<b>Cash Reserves Target</b>
Cash Adjustments	(537)	(105)		-					
<b>Ending Cash Balance</b>	<b>379,010</b>	<b>421,135</b>		<b>145,085</b>	<b>527,605</b>				<b>No reserve requirement</b>
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

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<b>Fund Name</b>	<b>Palais Royale Historic Preservation</b>	<b>Fund Number</b>	450
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Charges for Services	17,661	14,425	15,000	15,000	3,916	-	3,916	11,084	74%
Interest Earnings	2,107	2,523	229	229	19	-	19	210	92%
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>19,768</b>	<b>16,948</b>	<b>15,229</b>	<b>15,229</b>	<b>3,935</b>		<b>3,935</b>	<b>11,294</b>	<b>74%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>38,779</b>	<b>35,000</b>	<b>69,160</b>	<b>34,160</b>	<b>-</b>	<b>34,160</b>	<b>35,000</b>	<b>51%</b>
<b>Capital</b>									
-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>38,779</b>	<b>35,000</b>	<b>69,160</b>	<b>34,160</b>	<b>-</b>	<b>34,160</b>	<b>35,000</b>	<b>51%</b>

<b>Net Surplus / (Deficit)</b>	<b>19,768</b>	<b>(21,831)</b>	<b>(19,771)</b>	<b>(53,931)</b>	<b>(30,225)</b>	<b>(30,225)</b>
Beginning Cash Balance	109,771	129,405		107,539		
Cash Adjustments	(133)	(36)		-		
<b>Ending Cash Balance</b>	<b>129,405</b>	<b>107,539</b>		<b>53,608</b>	<b>77,751</b>	
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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<b>Fund Name</b>	2018 Zoo Bond Capital	<b>Fund Number</b>	453
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	-	22,489	-	12,652	264		264	12,388	98%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	22,489	-	12,652	264		264	12,388	98%

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	-	-	-	-	-		-	-	-
<b>Supplies</b>									
-	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-		-	-	-
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Debt Service	-	-	-	-	-		-	-	-
Principal	-	-	-	-	-		-	-	-
Interest & Fees	-	-	-	-	-		-	-	-
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-		-	-	-
<b>Capital</b>	-	3,166,419	-	133,581	14,603		14,603	118,978	89%
<b>Total Expenditures</b>	-	3,166,419	-	133,581	14,603		14,603	118,978	89%

<b>Net Surplus / (Deficit)</b>	-	(3,143,930)	-	(120,929)	(14,339)		(14,339)		
Beginning Cash Balance	-	3,264,859		120,929					
Cash Adjustments	3,264,859	-		-					
<b>Ending Cash Balance</b>	<b>3,264,859</b>	<b>120,929</b>		<b>0</b>	<b>106,590</b>				
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.

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<b>Fund Name</b>	2017 Parks Bond Capital	<b>Fund Number</b>	471
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interest Earnings	186,252	260,532	-	-	9,226	-	9,226	(9,226)	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>186,252</b>	<b>260,532</b>	<b>-</b>	<b>-</b>	<b>9,226</b>		<b>9,226</b>	<b>(9,226)</b>	<b>-</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>147,642</b>	<b>15,000</b>	<b>-</b>	<b>6,464</b>	<b>-</b>	<b>6,464</b>	<b>6,464</b>	<b>-</b>	<b>0%</b>

<b>Capital</b>	<b>955,451</b>	<b>4,176,107</b>	<b>-</b>	<b>8,563,296</b>	<b>252,523</b>	<b>1,205,800</b>	<b>1,458,323</b>	<b>7,104,973</b>	<b>83%</b>
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<b>Total Expenditures</b>	<b>1,103,093</b>	<b>4,191,107</b>	<b>-</b>	<b>8,569,760</b>	<b>252,523</b>	<b>1,212,264</b>	<b>1,464,787</b>	<b>7,104,973</b>	<b>83%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(916,841)</b>	<b>(3,930,575)</b>	<b>-</b>	<b>(8,569,760)</b>	<b>(243,297)</b>		<b>(1,455,561)</b>		
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Beginning Cash Balance	13,888,958	12,975,703		9,041,542					
Cash Adjustments	3,586	(3,586)		-					
<b>Ending Cash Balance</b>	<b>12,975,703</b>	<b>9,041,542</b>		<b>471,782</b>	<b>8,835,037</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	<b>Parking Garages</b>	<b>Fund Number</b>	<b>601</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Charges for Services	1,224,035	945,347	1,281,977	1,281,977	251,278	-	251,278	1,030,700	80%
Fines, Forfeitures, and Fees	65,553	42,745	62,000	62,000	5,508	-	5,508	56,493	91%
Interest Earnings	23,047	26,939	11,271	11,271	489	-	489	10,782	96%
Donations	-	-	-	-	-	-	-	-	-
Other Income	1,606	16,084	1,200	1,200	20	-	20	1,180	98%
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,314,241</b>	<b>1,031,115</b>	<b>1,356,448</b>	<b>1,356,448</b>	<b>257,294</b>		<b>257,294</b>	<b>1,099,155</b>	<b>81%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	<b>969</b>	<b>-</b>							
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<b>Services &amp; Charges</b>									
Professional Services	1,001,178	700,337	500,000	503,000	167,195	328,702	495,897	7,103	1%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	97,488	104,528	86,296	96,296	28,675	-	28,675	67,621	70%
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	59,093	126,794	315,000	457,380	29,597	176,710	206,307	251,073	55%
Interfund Allocations	40,944	49,026	84,199	84,199	21,037	-	21,037	63,162	75%
Debt Service									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	9,444	13,574	5,000	5,000	1,249	-	1,249	3,751	75%
<b>Total Services &amp; Charges</b>	<b>1,208,148</b>	<b>994,259</b>	<b>990,495</b>	<b>1,145,875</b>	<b>247,753</b>	<b>505,412</b>	<b>753,165</b>	<b>392,710</b>	<b>34%</b>

<b>Capital</b>	<b>-</b>	<b>44,650</b>	<b>190,000</b>	<b>513,680</b>	<b>270,684</b>	<b>52,996</b>	<b>323,680</b>	<b>190,000</b>	<b>37%</b>
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<b>Total Expenditures</b>	<b>1,209,117</b>	<b>1,038,909</b>	<b>1,180,495</b>	<b>1,659,555</b>	<b>518,437</b>	<b>558,408</b>	<b>1,076,845</b>	<b>582,710</b>	<b>35%</b>
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<b>Net Surplus / (Deficit)</b>	<b>105,124</b>	<b>(7,794)</b>	<b>175,953</b>	<b>(303,107)</b>	<b>(261,144)</b>		<b>(819,552)</b>		
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Beginning Cash Balance	1,225,253	1,329,185		1,323,142					
Cash Adjustments	(1,192)	1,751		-					
<b>Ending Cash Balance</b>	<b>1,329,185</b>	<b>1,323,142</b>		<b>1,020,035</b>	<b>1,067,382</b>				
Cash Reserves Target	302,279	259,727		414,889					

<b>Cash Reserves Target</b>
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.

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<b>Fund Name</b>	Century Center	<b>Fund Number</b>	670
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	428,349	-	428,349	3,161,971	88%
Interest Earnings	(6)	6	-	-	7	-	7	(7)	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	4,595	9,692	6,275	6,275	2,936	-	2,936	3,339	53%
Interfund Allocation Reimb	-	66,045	68,478	68,478	17,115	-	17,115	51,363	75%
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>4,437,177</b>	<b>4,543,033</b>	<b>4,940,073</b>	<b>4,940,073</b>	<b>1,085,907</b>		<b>1,085,907</b>	<b>3,854,166</b>	<b>78%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,370,048	1,385,180	1,523,128	1,523,128	308,062	-	308,062	1,215,066	80%
Fringe Benefits	472,805	441,043	578,952	578,952	109,139	-	109,139	469,813	81%
<b>Total Personnel</b>	<b>1,842,853</b>	<b>1,826,223</b>	<b>2,102,080</b>	<b>2,102,080</b>	<b>417,201</b>		<b>417,201</b>	<b>1,684,879</b>	<b>80%</b>

<b>Supplies</b>	<b>1,224,932</b>	<b>1,145,517</b>	<b>1,418,899</b>	<b>1,419,994</b>	<b>157,688</b>		<b>7,012</b>	<b>164,700</b>	<b>1,255,294</b>	<b>88%</b>
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<b>Services &amp; Charges</b>										
Professional Services	95,836	76,325	120,628	126,736	22,384	65	22,448	104,288	82%	
Printing & Advertising	99	2,893	-	183	83	-	83	100	55%	
Utilities	344,126	375,552	353,989	353,989	94,392	-	94,392	259,597	73%	
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	129,994	29,578	25,800	55,377	74,617	57%	
Interfund Allocations	-	162,380	169,544	169,544	42,392	-	42,392	127,152	75%	
Insurance	90,112	57,019	57,047	57,047	13,284	-	13,284	43,763	77%	
Debt Service										
Principal	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	
Other Services & Charges	518,552	512,899	579,589	579,820	99,217	3,178	102,394	477,426	82%	
Interfund Transfers Out	85,909	268,227	93,939	93,939	-	-	-	93,939	100%	
<b>Total Services &amp; Charges</b>	<b>1,191,923</b>	<b>1,556,936</b>	<b>1,476,736</b>	<b>1,513,827</b>	<b>302,904</b>		<b>29,042</b>	<b>331,946</b>	<b>1,181,882</b>	<b>78%</b>

<b>Capital</b>	-	-	-	-	-		-	-	-
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<b>Total Expenditures</b>	<b>4,259,708</b>	<b>4,528,676</b>	<b>4,997,715</b>	<b>5,035,901</b>	<b>877,793</b>		<b>36,055</b>	<b>913,847</b>	<b>4,122,055</b>	<b>82%</b>
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<b>Net Surplus / (Deficit)</b>	<b>177,469</b>	<b>14,358</b>	<b>(57,642)</b>	<b>(95,828)</b>	<b>208,115</b>			<b>172,060</b>	
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Beginning Cash Balance	1,354,272	1,533,009		1,537,196					
Cash Adjustments	1,268	(10,170)		-					
<b>Ending Cash Balance</b>	<b>1,533,009</b>	<b>1,537,196</b>		<b>1,441,368</b>	<b>2,003,944</b>				
Cash Reserves Target	1,064,927	1,132,169		1,258,975					

**Cash Reserves Target**

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.

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<b>Fund Name</b>	Century Center Capital	<b>Fund Number</b>	671
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interest Earnings	2,026	12,966	10,000	10,000	1,857	-	1,857	8,143	81%
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	177,475	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,026</b>	<b>190,441</b>	<b>10,000</b>	<b>10,000</b>	<b>1,857</b>		<b>1,857</b>	<b>8,143</b>	<b>81%</b>

**Expenditures by Type**

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

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,800</b>	<b>66,123</b>	<b>-</b>						

<b>Capital</b>	<b>5,216</b>	<b>-</b>	<b>20,000</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>100%</b>
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<b>Total Expenditures</b>	<b>10,016</b>	<b>66,123</b>	<b>20,000</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>100%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(7,989)</b>	<b>124,318</b>	<b>(10,000)</b>	<b>(990,000)</b>	<b>1,857</b>		<b>1,857</b>		
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Beginning Cash Balance	865,353	857,363		981,681					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>857,363</b>	<b>981,681</b>		<b>(8,319)</b>	<b>983,538</b>				
Cash Reserves Target	800,000	800,000		800,000					

**Cash Reserves Target**

\$800,000 Minimum per Board of Managers

**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.

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<b>Fund Name</b>	Century Center Energy Conservation Debt Svc	<b>Fund Number</b>	672
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	641	-	641	560	47%
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%
<b>Total Revenue</b>	<b>417,430</b>	<b>433,930</b>	<b>412,296</b>	<b>412,296</b>	<b>222,078</b>		<b>222,078</b>	<b>190,219</b>	<b>46%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>305,736</b>	<b>415,423</b>	<b>411,096</b>	<b>411,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>411,096</b>	<b>100%</b>
<b>Capital</b>									
-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>305,736</b>	<b>415,423</b>	<b>411,096</b>	<b>411,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>411,096</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>111,694</b>	<b>18,507</b>	<b>1,200</b>	<b>1,200</b>	<b>222,078</b>	<b>222,078</b>
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Beginning Cash Balance	58,882	170,609		189,082		<b>Cash Reserves Target</b>
Cash Adjustments	33	(33)		-		
<b>Ending Cash Balance</b>	<b>170,609</b>	<b>189,082</b>		<b>190,282</b>	<b>411,725</b>	
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.

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<b>Fund Name</b>	City Cemetery	<b>Fund Number</b>	730
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	509	682	120	120	(91)		(91)	211	176%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>509</b>	<b>682</b>	<b>120</b>	<b>120</b>	<b>(91)</b>		<b>(91)</b>	<b>211</b>	<b>176%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>		<b>-</b>	<b>20,000</b>	<b>100%</b>
<b>Capital</b>									
	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>		<b>-</b>	<b>20,000</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>509</b>	<b>682</b>	<b>(19,880)</b>	<b>(19,880)</b>	<b>(91)</b>		<b>(91)</b>		
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Beginning Cash Balance	28,513	28,987		29,661					
Cash Adjustments	(36)	(8)		-					
<b>Ending Cash Balance</b>	<b>28,987</b>	<b>29,661</b>		<b>9,781</b>	<b>29,811</b>				
Cash Reserves Target	-	-		5,000					

<b>Cash Reserves Target</b>
25% of Annual expenditures

**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.

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<b>Fund Name</b>	Bowman Cemetery	<b>Fund Number</b>	731
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Interest Earnings	(126)	10,724	5,791	5,791	(1,425)		(1,425)	7,216	125%
Donations	-	-	-	-	-		-	-	-
Other Income	455,998	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>455,872</b>	<b>10,724</b>	<b>5,791</b>	<b>5,791</b>	<b>(1,425)</b>		<b>(1,425)</b>	<b>7,216</b>	<b>125%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>									
	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>455,872</b>	<b>10,724</b>	<b>5,791</b>	<b>5,791</b>	<b>(1,425)</b>		<b>(1,425)</b>		
Beginning Cash Balance	-	455,998		466,596					
Cash Adjustments	126	(126)		-					
<b>Ending Cash Balance</b>	<b>455,998</b>	<b>466,596</b>		<b>472,387</b>	<b>468,967</b>				
Cash Reserves Target	400,000	400,000		400,000					

<b>Cash Reserves Target</b>
\$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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<b>Fund Name</b>	2015 Parks Bond Debt Service	<b>Fund Number</b>	757
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interest Earnings	2,787	3,527	2,000	2,000	663	-	663	1,337	67%
Donations	-	-	-	-	-	-	-	-	-
Other Income	31,723	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	347,259	409,270	377,756	377,756	95,363	-	95,363	282,393	75%
<b>Total Revenue</b>	<b>381,769</b>	<b>412,797</b>	<b>379,756</b>	<b>379,756</b>	<b>96,026</b>		<b>96,026</b>	<b>283,730</b>	<b>75%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
Supplies	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	210,000	220,000	225,000	225,000	110,000	-	110,000	115,000	51%
Interest & Fees	169,106	162,731	157,131	157,131	78,891	-	78,891	78,240	50%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>379,106</b>	<b>382,731</b>	<b>382,131</b>	<b>382,131</b>	<b>188,891</b>	<b>-</b>	<b>188,891</b>	<b>193,240</b>	<b>51%</b>
<b>Capital</b>									
Capital	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>379,106</b>	<b>382,731</b>	<b>382,131</b>	<b>382,131</b>	<b>188,891</b>	<b>-</b>	<b>188,891</b>	<b>193,240</b>	<b>51%</b>

<b>Net Surplus / (Deficit)</b>	<b>2,662</b>	<b>30,066</b>	<b>(2,375)</b>	<b>(2,375)</b>	<b>(92,864)</b>	<b>(92,864)</b>
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Beginning Cash Balance	557,768	560,431		590,497		<b>Cash Reserves Target</b>
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>560,431</b>	<b>590,497</b>		<b>588,122</b>	<b>497,632</b>	
Cash Reserves Target	560,431	590,497		588,122		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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<b>Fund Name</b>	Police State Seizures	<b>Fund Number</b>	216
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	250	-	250	2,031	89%
Donations	-	-	-	-	-	-	-	-	-
Other Income	300	310	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>40,730</b>	<b>10,724</b>	<b>32,281</b>	<b>32,281</b>	<b>250</b>		<b>250</b>	<b>32,031</b>	<b>99%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>7,856</b>	<b>-</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,000</b>	<b>100%</b>

<b>Capital</b>	-	-	45,000	75,000	31,753	-	31,753	43,247	58%
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<b>Total Expenditures</b>	<b>7,856</b>	<b>-</b>	<b>77,000</b>	<b>107,000</b>	<b>31,753</b>	<b>-</b>	<b>31,753</b>	<b>75,247</b>	<b>70%</b>
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<b>Net Surplus / (Deficit)</b>	<b>32,873</b>	<b>10,724</b>	<b>(44,719)</b>	<b>(74,719)</b>	<b>(31,503)</b>		<b>(31,503)</b>		
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Beginning Cash Balance	194,467	227,103		237,764					
Cash Adjustments	(237)	(63)		-					
<b>Ending Cash Balance</b>	<b>227,103</b>	<b>237,764</b>		<b>163,045</b>	<b>207,229</b>				
Cash Reserves Target	1,964	-		26,750					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Police Curfew Violations	<b>Fund Number</b>	218
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	138	75	200	200	-	-	-	200	100%
Interest Earnings	232	306	147	147	14	-	14	133	90%
Donations	750	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,120</b>	<b>381</b>	<b>347</b>	<b>347</b>	<b>14</b>		<b>14</b>	<b>333</b>	<b>96%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>854</b>	<b>623</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>100%</b>
<b>Capital</b>									
	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>854</b>	<b>623</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>266</b>	<b>(242)</b>	<b>(653)</b>	<b>(653)</b>	<b>14</b>	<b>14</b>
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Beginning Cash Balance	12,860	13,109		12,864		<b>Cash Reserves Target</b>
Cash Adjustments	(16)	(4)		-		
<b>Ending Cash Balance</b>	<b>13,109</b>	<b>12,864</b>		<b>12,211</b>	<b>12,930</b>	
Cash Reserves Target	214	156		250		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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<b>Fund Name</b>	Law Enforcement Continuing Education	<b>Fund Number</b>	220
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Charges for Services	124,980	135,148	120,000	120,000	34,188	-	34,188	85,812	72%
Fines, Forfeitures, and Fees	78,353	103,233	111,000	111,000	27,909	-	27,909	83,091	75%
Interest Earnings	9,917	9,307	2,121	2,121	415	-	415	1,706	80%
Donations	525	-	1,000	1,000	-	-	-	1,000	100%
Other Income	17,621	38,661	21,000	21,000	9,812	-	9,812	11,188	53%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>231,395</b>	<b>286,349</b>	<b>255,121</b>	<b>255,121</b>	<b>72,323</b>		<b>72,323</b>	<b>182,797</b>	<b>72%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	<b>173,990</b>	<b>168,527</b>	<b>160,500</b>	<b>201,727</b>	<b>43,921</b>	<b>1,137</b>	<b>45,058</b>	<b>156,669</b>	<b>78%</b>
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<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	77,133	64,459	80,000	86,050	13,506	50	13,556	72,494	84%
Travel	40,706	41,704	50,000	50,000	8,834	-	8,834	41,166	82%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	65,622	37,480	55,000	57,600	5,795	-	5,795	51,805	90%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>183,461</b>	<b>143,643</b>	<b>185,000</b>	<b>193,650</b>	<b>28,135</b>	<b>50</b>	<b>28,185</b>	<b>165,465</b>	<b>85%</b>

<b>Capital</b>	<b>-</b>								
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<b>Total Expenditures</b>	<b>357,452</b>	<b>312,170</b>	<b>345,500</b>	<b>395,377</b>	<b>72,056</b>	<b>1,187</b>	<b>73,243</b>	<b>322,134</b>	<b>81%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(126,057)</b>	<b>(25,821)</b>	<b>(90,379)</b>	<b>(140,256)</b>	<b>267</b>		<b>(920)</b>		
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Beginning Cash Balance	573,049	446,232		420,288					
Cash Adjustments	(760)	(123)		-					
<b>Ending Cash Balance</b>	<b>446,232</b>	<b>420,288</b>		<b>280,032</b>	<b>425,041</b>				
Cash Reserves Target	89,363	78,042		98,844					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Public Safety LOIT					<b>Fund Number</b>	249		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	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
<b>Revenue</b>									
Local Income Taxes	8,487,336	9,205,130	8,766,330	8,766,330	2,191,583		2,191,583	6,574,748	75%
Interest Earnings	22,175	65,117	10,000	10,000	2,381		2,381	7,619	76%
<b>Total Revenue</b>	<b>8,509,511</b>	<b>9,270,247</b>	<b>8,776,330</b>	<b>8,776,330</b>	<b>2,193,964</b>		<b>2,193,964</b>	<b>6,582,367</b>	<b>75%</b>
<b>Expenditures by Department</b>									
Police Department	4,265,266	4,114,929	4,619,658	4,619,658	1,114,509	-	1,114,509	3,505,150	76%
Fire Department	3,273,458	3,867,331	4,330,887	4,330,887	955,623	-	955,623	3,375,264	78%
<b>Total Expenditures</b>	<b>7,538,724</b>	<b>7,982,259</b>	<b>8,950,545</b>	<b>8,950,545</b>	<b>2,070,132</b>	<b>-</b>	<b>2,070,132</b>	<b>6,880,414</b>	<b>77%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	5,514,445	6,114,800	6,623,926	6,623,926	1,517,606	-	1,517,606	5,106,320	77%
Fringe Benefits	2,024,279	1,867,459	2,326,619	2,326,619	552,526	-	552,526	1,774,093	76%
<b>Total Personnel</b>	<b>7,538,724</b>	<b>7,982,259</b>	<b>8,950,545</b>	<b>8,950,545</b>	<b>2,070,132</b>	<b>-</b>	<b>2,070,132</b>	<b>6,880,413</b>	<b>77%</b>
<b>Total Expenditures</b>	<b>7,538,724</b>	<b>7,982,259</b>	<b>8,950,545</b>	<b>8,950,545</b>	<b>2,070,132</b>	<b>-</b>	<b>2,070,132</b>	<b>6,880,413</b>	<b>77%</b>
<b>Net Surplus / (Deficit)</b>	<b>970,787</b>	<b>1,287,988</b>	<b>(174,215)</b>	<b>(174,215)</b>	<b>123,832</b>	<b>123,832</b>			
Beginning Cash Balance	988,905	1,958,708		3,246,155		<b>Cash Reserves Target</b> 8% of Annual expenditures - one month reserve			
Cash Adjustments	(984)	(541)		-					
<b>Ending Cash Balance</b>	<b>1,958,708</b>	<b>3,246,155</b>		<b>3,071,940</b>	<b>3,383,197</b>				
Cash Reserves Target	603,098	638,581		716,044					
<b>Fund Purpose:</b>	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.								
<b>Explanation of Revenue Sources:</b>	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.								
<b>Explanation of Expenditures, Staffing, and Significant Changes/Variations:</b>	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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<b>Fund Name</b>	Take Home Vehicle Police	<b>Fund Number</b>	278
<b>Fund Type</b>	Internal Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	13,423	17,664	8,432	8,432	782		782	7,650	91%
Other Income	3,507	5,333	5,720	5,720	1,080		1,080	4,640	81%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>16,930</b>	<b>22,997</b>	<b>14,152</b>	<b>14,152</b>	<b>1,862</b>		<b>1,862</b>	<b>12,290</b>	<b>87%</b>

**Expenditures by Type**

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

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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**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	6,320	-	6,320	43,681	87%
Interfund Transfers Out	-	-	-	49,087	49,087	-	49,087	-	0%
<b>Total Services &amp; Charges</b>	<b>18,198</b>	<b>50,000</b>	<b>50,000</b>	<b>99,087</b>	<b>55,407</b>	<b>-</b>	<b>55,407</b>	<b>43,681</b>	<b>44%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>18,198</b>	<b>50,000</b>	<b>50,000</b>	<b>99,087</b>	<b>55,407</b>	<b>-</b>	<b>55,407</b>	<b>43,681</b>	<b>44%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(1,268)</b>	<b>(27,003)</b>	<b>(35,848)</b>	<b>(84,935)</b>	<b>(53,544)</b>		<b>(53,544)</b>		
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Beginning Cash Balance	752,925	750,703		723,493					
Cash Adjustments	(954)	(207)		-					
<b>Ending Cash Balance</b>	<b>750,703</b>	<b>723,493</b>		<b>638,558</b>	<b>672,892</b>				
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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<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	70	94	51	51	4		4	47	92%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>70</b>	<b>94</b>	<b>51</b>	<b>51</b>	<b>4</b>		<b>4</b>	<b>47</b>	<b>92%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>									
	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>70</b>	<b>94</b>	<b>51</b>	<b>51</b>	<b>4</b>		<b>4</b>		
Beginning Cash Balance	3,927	3,992		4,085					
Cash Adjustments	(5)	(1)		-					
<b>Ending Cash Balance</b>	<b>3,992</b>	<b>4,085</b>		<b>4,136</b>	<b>4,106</b>				
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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<b>Fund Name</b>	Fire Department Capital	<b>Fund Number</b>	287
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	100%
Charges for Services	1,616,582	-	1,801,814	1,801,814	71,436		71,436	1,730,378	96%
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	79,982	71,960	8,303	8,303	887		887	7,416	89%
Donations	-	-	-	-	-		-	-	-
Other Income	3,515	25,437	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	27,741	545,695	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,727,820</b>	<b>643,092</b>	<b>1,885,117</b>	<b>1,885,117</b>	<b>72,322</b>		<b>72,322</b>	<b>1,812,794</b>	<b>96%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	39,950	18,800	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
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%
<b>Total Services &amp; Charges</b>	<b>967,721</b>	<b>1,204,676</b>	<b>1,513,009</b>	<b>1,513,009</b>	<b>386,834</b>	<b>-</b>	<b>386,834</b>	<b>1,126,175</b>	<b>74%</b>

<b>Capital</b>	919,235	1,570,388	410,000	1,859,316	215,941	1,230,541	1,446,482	412,834	22%
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<b>Total Expenditures</b>	<b>1,926,906</b>	<b>2,793,864</b>	<b>1,923,009</b>	<b>3,372,325</b>	<b>602,775</b>	<b>1,230,541</b>	<b>1,833,316</b>	<b>1,539,009</b>	<b>46%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(199,086)</b>	<b>(2,150,772)</b>	<b>(37,892)</b>	<b>(1,487,208)</b>	<b>(530,453)</b>	<b>(1,760,994)</b>			
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Beginning Cash Balance	4,314,122	4,109,519		1,957,611		<b>Cash Reserves Target</b>			
Cash Adjustments	(5,516)	(1,136)		-					
<b>Ending Cash Balance</b>	<b>4,109,519</b>	<b>1,957,611</b>		<b>470,403</b>	<b>1,435,125</b>	No reserve requirement - Capital fund - spend down to zero			
Cash Reserves Target	-	-		-	-				

**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 breathing 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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<b>Fund Name</b>	Emergency Medical Services Operating	<b>Fund Number</b>	288
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	-	-	1,899	-	1,899	(1,899)	-
Donations	200	-	-	-	-	-	-	-	-
Other Income	21,159	2,993	-	-	797	-	797	(797)	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	988,936	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>6,312,126</b>	<b>6,727,604</b>	<b>-</b>	<b>-</b>	<b>2,696</b>	<b>-</b>	<b>2,696</b>	<b>(2,696)</b>	<b>-</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	3,712,912	3,956,680	-	-	-	-	-	-	-
Fringe Benefits	1,369,042	1,213,698	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>5,081,953</b>	<b>5,170,378</b>	<b>-</b>						

<b>Supplies</b>	<b>341,657</b>	<b>351,249</b>	<b>-</b>	<b>1,468</b>	<b>1,468</b>	<b>-</b>	<b>1,468</b>	<b>-</b>	<b>0%</b>
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<b>Services &amp; Charges</b>									
Professional Services	157,713	71,285	-	1,293	1,292	-	1,292	1	0%
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	-	44,889	30,614	14,275	44,888	1	0%
Interfund Allocations	220,456	261,156	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	181,063	222,012	-	50,225	324	-	324	49,901	99%
Interfund Transfers Out	-	-	1,771,992	1,721,406	-	-	-	1,721,406	100%
<b>Total Services &amp; Charges</b>	<b>749,939</b>	<b>675,953</b>	<b>1,771,992</b>	<b>1,822,591</b>	<b>37,008</b>	<b>14,275</b>	<b>51,282</b>	<b>1,771,309</b>	<b>97%</b>

<b>Capital</b>	<b>19,811</b>	<b>35,359</b>	<b>-</b>						
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<b>Total Expenditures</b>	<b>6,193,361</b>	<b>6,232,938</b>	<b>1,771,992</b>	<b>1,824,059</b>	<b>38,475</b>	<b>14,275</b>	<b>52,750</b>	<b>1,771,309</b>	<b>97%</b>
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<b>Net Surplus / (Deficit)</b>	<b>118,765</b>	<b>494,666</b>	<b>(1,771,992)</b>	<b>(1,824,059)</b>	<b>(35,779)</b>	<b>-</b>	<b>(50,054)</b>	<b>-</b>	<b>-</b>
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Beginning Cash Balance	1,829,976	1,961,341	-	2,514,250	-	-	-	-	-
Cash Adjustments	12,601	58,242	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	<b>1,961,341</b>	<b>2,514,250</b>	<b>-</b>	<b>690,191</b>	<b>2,392,896</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash Reserves Target	-	-	-	-	-	-	-	-	-

<b>Cash Reserves Target</b>
No reserve requirement

**Fund Purpose:**  
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.

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.

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<b>Fund Name</b>	HAZMAT	<b>Fund Number</b>	289
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	30		30	208	87%
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>451</b>	<b>9,958</b>	<b>10,238</b>	<b>10,238</b>	<b>30</b>		<b>30</b>	<b>10,208</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Supplies</b>	<b>8,834</b>	<b>1,457</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>2,404</b>	<b>2,404</b>	<b>7,596</b>	<b>76%</b>
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<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Capital</b>	<b>-</b>								
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<b>Total Expenditures</b>	<b>8,834</b>	<b>1,457</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>2,404</b>	<b>2,404</b>	<b>7,596</b>	<b>76%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(8,383)</b>	<b>8,501</b>	<b>238</b>	<b>238</b>	<b>30</b>		<b>(2,374)</b>		
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Beginning Cash Balance	27,506	19,085		27,582					
Cash Adjustments	(37)	(5)		-					
<b>Ending Cash Balance</b>	<b>19,085</b>	<b>27,582</b>		<b>27,820</b>	<b>27,724</b>				
Cash Reserves Target	2,209	364		2,500					

<b>Cash Reserves Target</b>
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.

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<b>Fund Name</b>	Indiana River Rescue	<b>Fund Number</b>	291
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	100,590	111,870	90,000	90,000	55,250		55,250	34,750	39%
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	2,726	5,807	2,317	2,317	377		377	1,940	84%
Donations	-	24,945	-	-	-		-	-	-
Other Income	5,152	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>108,468</b>	<b>142,622</b>	<b>92,317</b>	<b>92,317</b>	<b>55,627</b>		<b>55,627</b>	<b>36,690</b>	<b>40%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	3,000	462	3,000	3,000	-	-	-	3,000	100%
Fringe Benefits	-	-	2,500	2,500	-	-	-	2,500	100%
<b>Total Personnel</b>	<b>3,000</b>	<b>462</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,500</b>	<b>100%</b>

<b>Supplies</b>	13,277	10,913	18,500	21,282	8,264	8,118	16,382	4,900	23%
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<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	890	1,300	1,300	-	-	-	1,300	100%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	2,054	10,855	9,000	9,000	425	-	425	8,575	95%
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>34,264</b>	<b>20,206</b>	<b>68,300</b>	<b>68,300</b>	<b>425</b>	<b>-</b>	<b>425</b>	<b>67,875</b>	<b>99%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>50,541</b>	<b>31,581</b>	<b>92,300</b>	<b>95,082</b>	<b>8,689</b>	<b>8,118</b>	<b>16,807</b>	<b>78,275</b>	<b>82%</b>
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<b>Net Surplus / (Deficit)</b>	<b>57,927</b>	<b>111,041</b>	<b>17</b>	<b>(2,765)</b>	<b>46,938</b>	<b>38,820</b>			
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Beginning Cash Balance	123,859	181,646		292,637		<b>Cash Reserves Target</b>			
Cash Adjustments	(141)	(50)		-					
<b>Ending Cash Balance</b>	<b>181,646</b>	<b>292,637</b>		<b>289,872</b>	<b>340,766</b>	25% of Annual expenditures			
Cash Reserves Target	12,635	7,895		23,771					

**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.

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<b>Fund Name</b>	Police Grants	<b>Fund Number</b>	292
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	-	-	-	-		-	-	-

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	-	-	-	-	-		-	-	-

<b>Supplies</b>	-	-	-	-	-		-	-	-
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<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>21,735</b>	-	-	-	-		-	-	-

<b>Capital</b>	-	-	-	-	-		-	-	-
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<b>Total Expenditures</b>	<b>21,735</b>	-	-	-	-		-	-	-
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<b>Net Surplus / (Deficit)</b>	<b>(21,735)</b>	-	-	-	-		-	-	-
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Beginning Cash Balance	48,451	26,716		26,716	
Cash Adjustments	-	-		-	
<b>Ending Cash Balance</b>	<b>26,716</b>	<b>26,716</b>		<b>26,716</b>	<b>26,716</b>
Cash Reserves Target	-	-		-	

<b>Cash Reserves Target</b>
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.

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<b>Fund Name</b>	Regional Police Academy	<b>Fund Number</b>	294
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	21,192	23,525	20,000	20,000	9,250	-	9,250	10,750	54%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	1,711	2,588	1,240	1,240	141	-	141	1,099	89%
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	175	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>22,903</b>	<b>26,288</b>	<b>21,240</b>	<b>21,240</b>	<b>9,391</b>		<b>9,391</b>	<b>11,849</b>	<b>56%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	<b>190</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>214</b>	<b>-</b>	<b>214</b>	<b>1,286</b>	<b>86%</b>
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<b>Services &amp; Charges</b>									
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	2,213	-	2,213	7,287	77%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>11,399</b>	<b>6,737</b>	<b>21,000</b>	<b>21,000</b>	<b>2,213</b>	<b>-</b>	<b>2,213</b>	<b>18,787</b>	<b>89%</b>

<b>Capital</b>	<b>-</b>								
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<b>Total Expenditures</b>	<b>11,589</b>	<b>6,737</b>	<b>22,500</b>	<b>22,500</b>	<b>2,427</b>	<b>-</b>	<b>2,427</b>	<b>20,073</b>	<b>89%</b>
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<b>Net Surplus / (Deficit)</b>	<b>11,314</b>	<b>19,551</b>	<b>(1,260)</b>	<b>(1,260)</b>	<b>6,964</b>		<b>6,964</b>		
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Beginning Cash Balance	87,473	98,680		118,204					
Cash Adjustments	(108)	(27)		-					
<b>Ending Cash Balance</b>	<b>98,680</b>	<b>118,204</b>		<b>116,944</b>	<b>125,648</b>				
Cash Reserves Target	2,897	1,684		5,625					

<b>Cash Reserves Target</b>
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**  
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<b>Fund Name</b>	COPS MORE Grant	<b>Fund Number</b>	295
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	101,310	56,495	-	249,946	45,804	-	45,804	204,142	82%
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	12,766	9,219	10,000	10,000	1,987	-	1,987	8,013	80%
Interest Earnings	2,278	4,036	1,265	1,265	(74)	-	(74)	1,339	106%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	5,098	-	-	-	-	-	-	-
Other Income	14,012	1,949	20,000	20,000	-	-	-	20,000	100%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>130,367</b>	<b>76,798</b>	<b>31,265</b>	<b>281,211</b>	<b>47,717</b>		<b>47,717</b>	<b>233,494</b>	<b>83%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	<b>19,215</b>	<b>65,306</b>	<b>47,000</b>	<b>130,317</b>	<b>86,905</b>	<b>31</b>	<b>86,935</b>	<b>43,382</b>	<b>33%</b>
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<b>Services &amp; Charges</b>									
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	10,817	6,708	17,525	27,475	61%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>43,835</b>	<b>44,922</b>	<b>45,000</b>	<b>45,000</b>	<b>10,817</b>	<b>6,708</b>	<b>17,525</b>	<b>27,475</b>	<b>61%</b>

<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215,909</b>	<b>59,313</b>	<b>155,924</b>	<b>215,238</b>	<b>671</b>	<b>0%</b>
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<b>Total Expenditures</b>	<b>63,050</b>	<b>110,228</b>	<b>92,000</b>	<b>391,226</b>	<b>157,035</b>	<b>162,663</b>	<b>319,698</b>	<b>71,528</b>	<b>18%</b>
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<b>Net Surplus / (Deficit)</b>	<b>67,316</b>	<b>(33,431)</b>	<b>(60,735)</b>	<b>(110,015)</b>	<b>(109,318)</b>		<b>(271,981)</b>		
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Beginning Cash Balance	135,365	202,528		169,042					
Cash Adjustments	(153)	(56)		-					
<b>Ending Cash Balance</b>	<b>202,528</b>	<b>169,042</b>		<b>59,027</b>	<b>60,412</b>				
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.

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<b>Fund Name</b>	Police Federal Drug Enforcement	<b>Fund Number</b>	299
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	(436)		(436)	1,802	132%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	36,436	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>45,291</b>	<b>3,131</b>	<b>6,366</b>	<b>6,366</b>	<b>(436)</b>		<b>(436)</b>	<b>6,802</b>	<b>107%</b>

**Expenditures by Type**

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

<b>Supplies</b>	-	-	6,000	6,000	-		-	6,000	100%
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**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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Capital</b>	22,100	43,499	45,000	45,000	-		-	45,000	100%
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<b>Total Expenditures</b>	<b>22,100</b>	<b>43,499</b>	<b>51,000</b>	<b>51,000</b>	<b>-</b>		<b>-</b>	<b>51,000</b>	<b>100%</b>
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<b>Net Surplus / (Deficit)</b>	<b>23,191</b>	<b>(40,368)</b>	<b>(44,634)</b>	<b>(44,634)</b>	<b>(436)</b>		<b>(436)</b>		
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Beginning Cash Balance	130,729	153,920		113,552					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>153,920</b>	<b>113,552</b>		<b>68,918</b>	<b>114,040</b>				
Cash Reserves Target	5,525	10,875		12,750					

<b>Cash Reserves Target</b>
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.

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<b>Fund Name</b>	2018 Fire Station #9 Debt Service	<b>Fund Number</b>	350
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
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%
<b>Total Revenue</b>	-	321,706	341,231	341,231	173,866		173,866	167,365	49%

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	-	-	-	-	-		-	-	-

<b>Supplies</b>	-	-	-	-	-		-	-	-
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<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	-	321,706	341,231	341,231	173,866		173,866	167,365	49%

<b>Capital</b>	-	-	-	-	-		-	-	-
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<b>Total Expenditures</b>	-	321,706	341,231	341,231	173,866		173,866	167,365	49%
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<b>Net Surplus / (Deficit)</b>	-	-	-	-	-		-	-	-
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Beginning Cash Balance	-	-		-				<b>Cash Reserves Target</b>
Cash Adjustments	-	-		-				
<b>Ending Cash Balance</b>	-	-		-				<b>No reserve requirement</b>
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.

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<b>Fund Name</b>	2018 Fire Station #9 Bond Capital	<b>Fund Number</b>	451
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	420	-	420	3,434	89%
Debt Proceeds	5,005,758	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>5,060,866</b>	<b>40,384</b>	<b>3,854</b>	<b>3,854</b>	<b>420</b>		<b>420</b>	<b>3,434</b>	<b>89%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>138,575</b>	<b>-</b>							

<b>Capital</b>	<b>1,420,290</b>	<b>3,143,446</b>	<b>-</b>	<b>89,311</b>	<b>62,840</b>	<b>-</b>	<b>62,840</b>	<b>26,471</b>	<b>30%</b>
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<b>Total Expenditures</b>	<b>1,558,865</b>	<b>3,143,446</b>	<b>-</b>	<b>89,311</b>	<b>62,840</b>	<b>-</b>	<b>62,840</b>	<b>26,471</b>	<b>30%</b>
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<b>Net Surplus / (Deficit)</b>	<b>3,502,001</b>	<b>(3,103,062)</b>	<b>3,854</b>	<b>(85,457)</b>	<b>(62,420)</b>		<b>(62,420)</b>		
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Beginning Cash Balance	-	3,502,969		398,940					
Cash Adjustments	968	(968)		-					
<b>Ending Cash Balance</b>	<b>3,502,969</b>	<b>398,940</b>		<b>313,483</b>	<b>338,143</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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.

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<b>Fund Name</b>	Fire Pension	<b>Fund Number</b>	701
<b>Fund Type</b>	Trust & Agency Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	220		220	6,282	97%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	9,010	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,492,118</b>	<b>4,474,297</b>	<b>4,906,502</b>	<b>4,906,502</b>	<b>220</b>		<b>220</b>	<b>4,906,282</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	4,636,193	4,449,225	4,791,361	4,791,361	1,081,081	-	1,081,081	3,710,280	77%
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>4,636,193</b>	<b>4,449,225</b>	<b>4,791,361</b>	<b>4,791,361</b>	<b>1,081,081</b>	<b>-</b>	<b>1,081,081</b>	<b>3,710,280</b>	<b>77%</b>

<b>Supplies</b>	<b>67</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100%</b>
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<b>Services &amp; Charges</b>									
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	229	-	229	1,271	85%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,121</b>	<b>5,126</b>	<b>7,850</b>	<b>7,850</b>	<b>229</b>	<b>-</b>	<b>229</b>	<b>7,621</b>	<b>97%</b>

<b>Capital</b>	<b>-</b>								
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<b>Total Expenditures</b>	<b>4,640,381</b>	<b>4,454,351</b>	<b>4,799,311</b>	<b>4,799,311</b>	<b>1,081,310</b>	<b>-</b>	<b>1,081,310</b>	<b>3,718,001</b>	<b>77%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(148,263)</b>	<b>19,946</b>	<b>107,191</b>	<b>107,191</b>	<b>(1,081,091)</b>		<b>(1,081,091)</b>		
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Beginning Cash Balance	464,746	315,853		335,712					
Cash Adjustments	(629)	(87)		-					
<b>Ending Cash Balance</b>	<b>315,853</b>	<b>335,712</b>		<b>442,903</b>					
Cash Reserves Target	464,038	445,435		479,931					

<b>Cash Reserves Target</b>
10% of Annual expenditures

**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.

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<b>Fund Name</b>	Fire Pension	<b>Fund Number</b>	701
<b>Fund Type</b>	Trust & Agency Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	220		220	6,282	97%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	9,010	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,492,118</b>	<b>4,474,297</b>	<b>4,906,502</b>	<b>4,906,502</b>	<b>220</b>		<b>220</b>	<b>4,906,282</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	4,636,193	4,449,225	4,791,361	4,791,361	1,081,081	-	1,081,081	3,710,280	77%
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>4,636,193</b>	<b>4,449,225</b>	<b>4,791,361</b>	<b>4,791,361</b>	<b>1,081,081</b>	<b>-</b>	<b>1,081,081</b>	<b>3,710,280</b>	<b>77%</b>

<b>Supplies</b>	<b>67</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100%</b>
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<b>Services &amp; Charges</b>									
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	229	-	229	1,271	85%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,121</b>	<b>5,126</b>	<b>7,850</b>	<b>7,850</b>	<b>229</b>	<b>-</b>	<b>229</b>	<b>7,621</b>	<b>97%</b>

<b>Capital</b>	<b>-</b>								
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<b>Total Expenditures</b>	<b>4,640,381</b>	<b>4,454,351</b>	<b>4,799,311</b>	<b>4,799,311</b>	<b>1,081,310</b>	<b>-</b>	<b>1,081,310</b>	<b>3,718,001</b>	<b>77%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(148,263)</b>	<b>19,946</b>	<b>107,191</b>	<b>107,191</b>	<b>(1,081,091)</b>		<b>(1,081,091)</b>		
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Beginning Cash Balance	464,746	315,853		335,712					
Cash Adjustments	(629)	(87)		-					
<b>Ending Cash Balance</b>	<b>315,853</b>	<b>335,712</b>		<b>442,903</b>					<b>(744,013)</b>
Cash Reserves Target	464,038	445,435		479,931					

<b>Cash Reserves Target</b>
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.

**City of South Bend, Indiana  
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<b>Fund Name</b>	Police K-9 Unit	<b>Fund Number</b>	705
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	3		3	1	25%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>51</b>	<b>55</b>	<b>4</b>	<b>4</b>	<b>3</b>		<b>3</b>	<b>1</b>	<b>25%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Supplies</b>	-	-	-	-	-		-	-	-
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<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>601</b>	<b>-</b>	<b>2,020</b>	<b>2,020</b>	<b>-</b>		<b>-</b>	<b>2,020</b>	<b>100%</b>

<b>Capital</b>	-	-	-	-	-		-	-	-
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<b>Total Expenditures</b>	<b>601</b>	<b>-</b>	<b>2,020</b>	<b>2,020</b>	<b>-</b>		<b>-</b>	<b>2,020</b>	<b>100%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(550)</b>	<b>55</b>	<b>(2,016)</b>	<b>(2,016)</b>	<b>3</b>		<b>3</b>		
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Beginning Cash Balance	2,889	2,335		2,390					
Cash Adjustments	(4)	(1)		-					
<b>Ending Cash Balance</b>	<b>2,335</b>	<b>2,390</b>		<b>374</b>	<b>2,402</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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.

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Studebaker-Oliver Revitalizing Grants	<b>Fund Number</b>	209
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	897	-	897	19,103	96%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	100,000	100,000	100,000	100,000	-	-	-	100,000	100%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>179,731</b>	<b>121,005</b>	<b>120,000</b>	<b>120,000</b>	<b>897</b>		<b>897</b>	<b>119,103</b>	<b>99%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
Professional Services	98,594	149,969	25,000	873,464	143,518	705,640	849,158	24,306	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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>98,594</b>	<b>149,969</b>	<b>25,000</b>	<b>873,464</b>	<b>143,518</b>	<b>705,640</b>	<b>849,158</b>	<b>24,306</b>	<b>3%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>98,594</b>	<b>149,969</b>	<b>25,000</b>	<b>873,464</b>	<b>143,518</b>	<b>705,640</b>	<b>849,158</b>	<b>24,306</b>	<b>3%</b>
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<b>Net Surplus / (Deficit)</b>	<b>81,136</b>	<b>(28,964)</b>	<b>95,000</b>	<b>(753,464)</b>	<b>(142,621)</b>		<b>(848,260)</b>		
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Beginning Cash Balance	876,414	956,464		927,235					
Cash Adjustments	(1,087)	(264)		-					
<b>Ending Cash Balance</b>	<b>956,464</b>	<b>927,235</b>		<b>173,771</b>	<b>788,387</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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.

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

<b>Fund Name</b>	Economic Development State Grants	<b>Fund Number</b>	210
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	359		359	2,641	88%
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	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>63,167</b>	<b>74,851</b>	<b>75,011</b>	<b>75,011</b>	<b>18,362</b>		<b>18,362</b>	<b>56,649</b>	<b>76%</b>

**Expenditures by Type**

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

<b>Supplies</b>	-	-	-	-	-		-	-	-
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<b>Services &amp; Charges</b>									
Professional Services	-	53,699	-	63,463	14,645	90,218	104,863	(41,400)	-65%
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	65,591	67,581	69,632	69,632	17,213	-	17,213	52,419	75%
Interest & Fees	6,419	4,429	2,379	2,379	789	-	789	1,590	67%
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	55,662	-	-	-	-		-	-	-
Interfund Transfers Out	-	230,000	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>127,672</b>	<b>355,710</b>	<b>72,011</b>	<b>135,474</b>	<b>32,648</b>	<b>90,218</b>	<b>122,865</b>	<b>12,609</b>	<b>9%</b>

<b>Capital</b>	-	-	-	-	-		-	-	-
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<b>Total Expenditures</b>	<b>127,672</b>	<b>355,710</b>	<b>72,011</b>	<b>135,474</b>	<b>32,648</b>	<b>90,218</b>	<b>122,865</b>	<b>12,609</b>	<b>9%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(64,506)</b>	<b>(280,859)</b>	<b>3,000</b>	<b>(60,463)</b>	<b>(14,286)</b>		<b>(104,504)</b>		
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Beginning Cash Balance	410,752	345,693		64,754					
Cash Adjustments	(553)	(80)		-					
<b>Ending Cash Balance</b>	<b>345,693</b>	<b>64,754</b>		<b>4,291</b>	<b>50,505</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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.

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Department of Community Investment (DCI)</b>	<b>Fund Number</b>	<b>211</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	270,192	434,000	464,500	464,500	7,500	-	7,500	457,000	98%
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	338,582	212,079	249,070	249,070	102,538	-	102,538	146,533	59%
Fines, Forfeitures, and Fees	-	-	40,000	40,000	13,050	-	13,050	26,950	67%
Interest Earnings	14,158	13,570	15,000	15,000	(5)	-	(5)	15,005	100%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	4,256	4,123	-	-	990	-	990	(990)	-
Interfund Allocation Reimb	-	-	174,531	174,531	43,635	-	43,635	130,896	75%
Interfund Transfers In	1,866,020	2,350,633	2,288,899	2,288,899	572,221	-	572,221	1,716,678	75%
<b>Total Revenue</b>	<b>2,493,209</b>	<b>3,014,405</b>	<b>3,232,000</b>	<b>3,232,000</b>	<b>739,928</b>		<b>739,928</b>	<b>2,492,072</b>	<b>77%</b>

**Expenditures by Type**

<b>Personnel</b>									
Salaries & Wages	1,464,757	1,493,197	1,788,354	1,788,354	362,461	-	362,461	1,425,893	80%
Fringe Benefits	630,626	528,540	665,776	665,776	141,591	-	141,591	524,185	79%
<b>Total Personnel</b>	<b>2,095,383</b>	<b>2,021,736</b>	<b>2,454,130</b>	<b>2,454,130</b>	<b>504,051</b>		<b>504,051</b>	<b>1,950,078</b>	<b>79%</b>

<b>Supplies</b>	<b>19,501</b>	<b>18,276</b>	<b>25,792</b>	<b>28,054</b>	<b>7,932</b>	<b>2,138</b>	<b>10,070</b>	<b>17,984</b>	<b>64%</b>
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<b>Services &amp; Charges</b>									
Professional Services	315,383	155,829	289,100	452,479	47,540	178,088	225,628	226,851	50%
Printing & Advertising	10,940	13,604	24,707	24,773	2,743	2,206	4,949	19,824	80%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	8,889	9,835	23,900	23,900	565	-	565	23,335	98%
Travel	17,302	24,271	28,000	29,524	4,502	1,524	6,026	23,498	80%
Repairs & Maintenance	6,222	11,705	9,600	110,951	12,891	88,678	101,570	9,381	8%
Interfund Allocations	390,538	464,363	357,941	357,941	89,489	-	89,489	268,452	75%
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	10,694	16,116	18,830	18,926	3,443	692	4,135	14,791	78%
Interfund Transfers Out	-	-	-	-	10,000	-	10,000	(10,000)	-
<b>Total Services &amp; Charges</b>	<b>759,969</b>	<b>695,723</b>	<b>752,078</b>	<b>1,018,494</b>	<b>171,173</b>	<b>271,189</b>	<b>442,362</b>	<b>576,132</b>	<b>57%</b>

<b>Capital</b>	<b>-</b>								
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<b>Total Expenditures</b>	<b>2,874,853</b>	<b>2,735,735</b>	<b>3,232,000</b>	<b>3,500,678</b>	<b>683,156</b>	<b>273,327</b>	<b>956,483</b>	<b>2,544,194</b>	<b>73%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(381,644)</b>	<b>278,670</b>	<b>-</b>	<b>(268,678)</b>	<b>56,772</b>		<b>(216,555)</b>		
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Beginning Cash Balance	1,114,625	731,464		1,009,933					
Cash Adjustments	(1,517)	(202)		-					
<b>Ending Cash Balance</b>	<b>731,464</b>	<b>1,009,933</b>		<b>741,255</b>	<b>1,077,671</b>				
Cash Reserves Target	287,485	273,574		350,068					

<b>Cash Reserves Target</b>	
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**  
**March 31, 2020**

<b>Fund Name</b>	<b>Dept of Community Investment Grants</b>					<b>Fund Number</b>	212		
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	3,542,536	2,030,043	2,711,000	4,861,000	577,423		577,423	4,283,577	88%
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	110	30	-	-	10		10	(10)	-
Interest Earnings	-	-	-	-	-		-	-	-
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	203,444	485,170	203,000	203,000	7,676		7,676	195,324	96%
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,746,089</b>	<b>2,515,244</b>	<b>2,914,000</b>	<b>5,064,000</b>	<b>585,109</b>		<b>585,109</b>	<b>4,478,891</b>	<b>88%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	67,678	-		107,678	107,678	(40,000) -59%
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	594,839		2,473,566	3,068,405	2,196,549 42%
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>3,848,101</b>	<b>2,555,898</b>	<b>2,911,000</b>	<b>5,332,632</b>	<b>594,839</b>		<b>2,581,244</b>	<b>3,176,083</b>	<b>2,156,549 40%</b>
<b>Capital</b>									
<b>Total Expenditures</b>	<b>3,848,101</b>	<b>2,555,898</b>	<b>2,911,000</b>	<b>5,332,632</b>	<b>594,839</b>		<b>2,581,244</b>	<b>3,176,083</b>	<b>2,156,549 40%</b>
<b>Net Surplus / (Deficit)</b>	<b>(102,012)</b>	<b>(40,654)</b>	<b>3,000</b>	<b>(268,632)</b>	<b>(9,730)</b>		<b>(2,590,974)</b>		
<b>Cash Reserves Target</b>									
Beginning Cash Balance	450,607	347,782		305,248					
Cash Adjustments	(813)	(1,880)		-					
<b>Ending Cash Balance</b>	<b>347,782</b>	<b>305,248</b>		<b>36,616</b>	<b>295,013</b>				
Cash Reserves Target	-	-		-		No reserve requirement - Grant fund - spend down to zero			

**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.

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<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	39	-	39	461	92%
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	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>43,852</b>	<b>84,730</b>	<b>30,500</b>	<b>30,500</b>	<b>5,251</b>		<b>5,251</b>	<b>25,249</b>	<b>83%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>486,081</b>	<b>60,000</b>	<b>40,000</b>	<b>40,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>30,000</b>	<b>75%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>486,081</b>	<b>60,000</b>	<b>40,000</b>	<b>40,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>30,000</b>	<b>75%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(442,229)</b>	<b>24,730</b>	<b>(9,500)</b>	<b>(9,500)</b>	<b>(4,749)</b>		<b>(4,749)</b>		
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Beginning Cash Balance	471,939	28,990		53,712					
Cash Adjustments	(720)	(8)		-					
<b>Ending Cash Balance</b>	<b>28,990</b>	<b>53,712</b>		<b>44,212</b>	<b>49,181</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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  
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<b>Fund Name</b>	<b>Consolidated Building Fund</b>	<b>Fund Number</b>	<b>600</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
<b>Building Department</b>									
Licenses & Permits	1,566,575	1,646,044	1,772,550	1,772,550	279,436		279,436	1,493,114	84%
Interest Earnings	46,652	45,340	25,201	25,201	1,358		1,358	23,843	95%
Other Income	7,186	6,317	3,000	3,000	222		222	2,778	93%
Interfund Transfers In	7,428	-	-	-	-		-	-	-
<b>Total Building Department</b>	<b>1,627,841</b>	<b>1,697,701</b>	<b>1,800,751</b>	<b>1,800,751</b>	<b>281,016</b>		<b>281,016</b>	<b>1,519,735</b>	<b>84%</b>
<b>Total Code Enforcement</b>	<b>1,506,064</b>	<b>2,983,937</b>	<b>-</b>	<b>-</b>	<b>2,129</b>		<b>2,129</b>	<b>(2,129)</b>	<b>-</b>
<b>Total Fund Revenue</b>	<b>3,133,906</b>	<b>4,681,638</b>	<b>1,800,751</b>	<b>1,800,751</b>	<b>283,145</b>		<b>283,145</b>	<b>1,517,606</b>	<b>84%</b>

<b>Expenditures</b>									
<b>Building Department</b>									
<b>Personnel</b>									
Salaries & Wages	681,787	716,916	874,667	874,667	175,388	-	175,388	699,279	80%
Fringe Benefits	319,576	273,508	339,734	339,734	74,495	-	74,495	265,239	78%
<b>Total Personnel</b>	<b>1,001,363</b>	<b>990,425</b>	<b>1,214,401</b>	<b>1,214,401</b>	<b>249,883</b>	<b>-</b>	<b>249,883</b>	<b>964,518</b>	<b>79%</b>
<b>Supplies</b>	<b>21,813</b>	<b>14,307</b>	<b>19,576</b>	<b>24,818</b>	<b>7,982</b>	<b>2,367</b>	<b>10,349</b>	<b>14,469</b>	<b>58%</b>
<b>Services &amp; Charges</b>									
Professional Services	4,454	-	10,000	10,650	2,150	-	2,150	8,500	80%
Printing & Advertising	700	3,809	4,693	4,693	336	-	336	4,357	93%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	3,190	2,859	3,500	3,500	2,059	-	2,059	1,441	41%
Travel	3,450	684	6,000	6,000	-	-	-	6,000	100%
Repairs & Maintenance	30,553	18,871	25,000	25,000	5,572	-	5,572	19,428	78%
Interfund Allocations	337,091	252,023	328,799	328,799	82,199	-	82,199	246,600	75%
<b>Debt Service</b>									
Principal	42,475	46,342	42,727	42,727	16,781	-	16,781	25,946	61%
Interest & Fees	3,749	3,141	2,225	2,225	750	-	750	1,475	66%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	43,665	3,948	20,572	22,072	3,733	-	3,733	18,339	83%
Interfund Transfers Out	-	158,943	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>469,328</b>	<b>490,621</b>	<b>443,516</b>	<b>445,666</b>	<b>113,579</b>	<b>-</b>	<b>113,579</b>	<b>332,086</b>	<b>75%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>100%</b>
<b>Total Building Department</b>	<b>1,492,504</b>	<b>1,495,352</b>	<b>1,727,493</b>	<b>1,734,885</b>	<b>371,444</b>	<b>2,367</b>	<b>373,812</b>	<b>1,361,073</b>	<b>78%</b>
<b>Total Code Enforcement</b>	<b>2,680,038</b>	<b>3,001,390</b>	<b>-</b>	<b>270,543</b>	<b>17,085</b>	<b>251,167</b>	<b>268,252</b>	<b>2,291</b>	<b>1%</b>
<b>Total Fund Expenditures</b>	<b>4,172,542</b>	<b>4,496,742</b>	<b>1,727,493</b>	<b>2,005,428</b>	<b>388,529</b>	<b>253,534</b>	<b>642,063</b>	<b>1,363,365</b>	<b>68%</b>

<b>Net Surplus / (Deficit)</b>	<b>(1,038,636)</b>	<b>184,896</b>	<b>73,258</b>	<b>(204,677)</b>	<b>(105,384)</b>	<b>(358,919)</b>
Beginning Cash Balance	3,143,961	2,097,307		2,280,373		
Cash Adjustments	(8,018)	(1,830)		-		
<b>Ending Cash Balance</b>	<b>2,097,307</b>	<b>2,280,373</b>		<b>2,075,696</b>	<b>2,184,416</b>	
Cash Reserves Target	1,043,136	1,124,185		501,357		

<b>Cash Reserves Target</b>
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).

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<b>Fund Name</b>	Industrial Revolving Fund	<b>Fund Number</b>	754
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	50,392		50,392	174,808	78%
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>234,521</b>	<b>293,958</b>	<b>225,200</b>	<b>225,200</b>	<b>50,392</b>		<b>50,392</b>	<b>174,808</b>	<b>78%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Supplies</b>	-	-	-	-	-		-	-	-
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<b>Services &amp; Charges</b>									
Professional Services	89,432	95,223	135,000	130,000	9,172		9,172	120,829	93%
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	19,000	2,095		2,095	16,905	89%
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>102,258</b>	<b>119,441</b>	<b>149,000</b>	<b>149,000</b>	<b>11,267</b>		<b>11,267</b>	<b>137,734</b>	<b>92%</b>

<b>Capital</b>	-	-	-	-	-		-	-	-
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<b>Total Expenditures</b>	<b>102,258</b>	<b>119,441</b>	<b>149,000</b>	<b>149,000</b>	<b>11,267</b>		<b>11,267</b>	<b>137,734</b>	<b>92%</b>
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<b>Net Surplus / (Deficit)</b>	<b>132,263</b>	<b>174,517</b>	<b>76,200</b>	<b>76,200</b>	<b>39,126</b>		<b>39,126</b>		
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Beginning Cash Balance	2,917,106	1,632,491		2,078,333					
Cash Adjustments	(1,416,878)	271,325		-					
<b>Ending Cash Balance</b>	<b>1,632,491</b>	<b>2,078,333</b>		<b>2,154,533</b>					
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Smart Streets Debt Service Reserve	<b>Fund Number</b>	756
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	709		709	2,291	76%
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%
<b>Total Revenue</b>	<b>1,718,588</b>	<b>1,720,129</b>	<b>1,719,500</b>	<b>1,719,500</b>	<b>858,709</b>		<b>858,709</b>	<b>860,791</b>	<b>50%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Supplies</b>	-	-	-	-	-		-	-	-
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<b>Services &amp; Charges</b>									
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	495,000		495,000	505,000	51%
Interest & Fees	770,444	742,019	713,044	713,044	359,234		359,234	353,810	50%
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>1,710,444</b>	<b>1,712,019</b>	<b>1,713,044</b>	<b>1,713,044</b>	<b>854,234</b>		<b>854,234</b>	<b>858,810</b>	<b>50%</b>

<b>Capital</b>	-	-	-	-	-		-	-	-
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<b>Total Expenditures</b>	<b>1,710,444</b>	<b>1,712,019</b>	<b>1,713,044</b>	<b>1,713,044</b>	<b>854,234</b>		<b>854,234</b>	<b>858,810</b>	<b>50%</b>
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<b>Net Surplus / (Deficit)</b>	<b>8,145</b>	<b>8,111</b>	<b>6,456</b>	<b>6,456</b>	<b>4,474</b>		<b>4,474</b>		
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Beginning Cash Balance	1,718,645	1,726,790		815,025					
Cash Adjustments	-	(919,876)		-					
<b>Ending Cash Balance</b>	<b>1,726,790</b>	<b>815,025</b>		<b>821,481</b>	<b>1,739,375</b>				
Cash Reserves Target	1,710,444	1,712,019		821,481					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Eddy Street Commons Bond Capital	<b>Fund Number</b>	759
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	121	65	-	-	9		9	(9)	-
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>121</b>	<b>65</b>	<b>-</b>	<b>-</b>	<b>9</b>		<b>9</b>	<b>(9)</b>	<b>-</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Supplies</b>	-	-	-	-	-		-	-	-
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<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Capital</b>	<b>8,477,690</b>	<b>4,602,119</b>	<b>-</b>	<b>3,048,122</b>	<b>274,733</b>	<b>-</b>	<b>274,733</b>	<b>2,773,389</b>	<b>91%</b>
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<b>Total Expenditures</b>	<b>8,479,190</b>	<b>4,602,119</b>	<b>-</b>	<b>3,048,122</b>	<b>274,733</b>	<b>-</b>	<b>274,733</b>	<b>2,773,389</b>	<b>91%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(8,479,069)</b>	<b>(4,602,054)</b>	<b>-</b>	<b>(3,048,122)</b>	<b>(274,724)</b>	<b>-</b>	<b>(274,724)</b>	<b>-</b>	<b>-</b>
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Beginning Cash Balance	16,129,314	7,650,244		3,048,190					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>7,650,244</b>	<b>3,048,190</b>		<b>68</b>	<b>2,773,467</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	<b>Eddy Street Commons Bond Debt Service</b>	<b>Fund Number</b>	<b>760</b>
<b>Fund Type</b>	<b>Debt Service Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
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	1,308	-	1,308	4,692	78%
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%
<b>Total Revenue</b>	<b>2,229,900</b>	<b>1,306,917</b>	<b>1,396,625</b>	<b>1,396,625</b>	<b>649,433</b>		<b>649,433</b>	<b>747,192</b>	<b>53%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	25,000	50,000	145,000	145,000	25,000	-	25,000	120,000	83%
Interest & Fees	1,253,472	1,248,125	1,246,625	1,246,625	623,125	-	623,125	623,500	50%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,278,472</b>	<b>1,298,125</b>	<b>1,391,625</b>	<b>1,391,625</b>	<b>648,125</b>	<b>-</b>	<b>648,125</b>	<b>743,500</b>	<b>53%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>1,278,472</b>	<b>1,298,125</b>	<b>1,391,625</b>	<b>1,391,625</b>	<b>648,125</b>	<b>-</b>	<b>648,125</b>	<b>743,500</b>	<b>53%</b>
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<b>Net Surplus / (Deficit)</b>	<b>951,428</b>	<b>8,792</b>	<b>5,000</b>	<b>5,000</b>	<b>1,308</b>		<b>1,308</b>		
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Beginning Cash Balance	2,501,480	3,452,908		3,461,700					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>3,452,908</b>	<b>3,461,700</b>		<b>3,466,700</b>					
Cash Reserves Target	2,500,000	2,500,000		2,500,000					

<b>Cash Reserves Target</b>
\$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).

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

<b>Fund Name</b>	<b>Motor Vehicle Highway</b>					<b>Fund Number</b>	<b>202</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	6,870,730	3,209,051	3,041,250	3,041,250	716,197		716,197	2,325,053	76%
Licenses & Permits	-	3,150	3,000	3,000	575		575	2,425	81%
Charges for Services	246,361	253,301	232,670	232,670	49,511		49,511	183,159	79%
Interest Earnings	137,767	146,469	28,864	28,864	2,648		2,648	26,216	91%
Other Income	56,611	42,383	5,300	5,300	47,393		47,393	(42,093)	-794%
Interfund Allocation Reimb	-	138,150	149,020	149,020	37,249		37,249	111,771	75%
Interfund Transfers In	3,814,963	3,852,066	4,437,750	4,937,750	1,609,442		1,609,442	3,328,308	67%
<b>Total Revenue</b>	<b>11,126,434</b>	<b>7,644,569</b>	<b>7,897,854</b>	<b>8,397,854</b>	<b>2,463,015</b>		<b>2,463,015</b>	<b>5,934,839</b>	<b>71%</b>
<b>Expenditures by Division</b>									
Streets / Traffic & Lighting	8,914,649	9,441,018	7,230,493	7,474,820	2,081,539	487,129	2,568,669	4,906,151	66%
Curb & Sidewalk Program	1,322,900	1,494,709	1,681,932	1,765,355	190,720	58,688	249,408	1,515,947	86%
<b>Total Expenditures</b>	<b>10,237,548</b>	<b>10,935,727</b>	<b>8,912,425</b>	<b>9,240,175</b>	<b>2,272,259</b>	<b>545,817</b>	<b>2,818,076</b>	<b>6,422,098</b>	<b>70%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,885,203	2,602,952	2,295,114	2,295,114	717,816	-	717,816	1,577,298	69%
Fringe Benefits	1,351,638	970,717	928,777	928,777	327,210	-	327,210	601,567	65%
<b>Total Personnel</b>	<b>4,236,841</b>	<b>3,573,668</b>	<b>3,223,891</b>	<b>3,223,891</b>	<b>1,045,027</b>	<b>-</b>	<b>1,045,027</b>	<b>2,178,865</b>	<b>68%</b>
<b>Supplies</b>	<b>1,701,021</b>	<b>1,080,335</b>	<b>1,209,775</b>	<b>1,812,474</b>	<b>334,557</b>	<b>442,981</b>	<b>777,538</b>	<b>1,034,936</b>	<b>57%</b>
<b>Services &amp; Charges</b>									
Professional Services	670,422	645,007	749,014	830,722	28,699	56,304	85,003	745,719	90%
Printing & Advertising	263	222	5,740	5,740	42	458	500	5,240	91%
Utilities	45,568	49,037	49,200	49,820	15,860	6,370	22,230	27,590	55%
Education & Training	4,425	9,540	15,000	15,000	800	2,975	3,775	11,225	75%
Travel	1,716	3,391	15,000	15,000	3,270	-	3,270	11,730	78%
Repairs & Maintenance	1,679,173	424,771	1,047,588	690,214	284,666	35,344	320,011	370,203	54%
Interfund Allocations	1,018,733	1,628,279	1,534,987	1,534,987	383,743	-	383,743	1,151,244	75%
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	1,642	1,384	3,026	120,355	98%
Interfund Transfers Out	-	2,500,000	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,271,818</b>	<b>6,217,408</b>	<b>4,478,759</b>	<b>4,203,810</b>	<b>892,675</b>	<b>102,836</b>	<b>995,511</b>	<b>3,208,298</b>	<b>76%</b>
<b>Capital</b>	<b>27,868</b>	<b>64,316</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>10,237,548</b>	<b>10,935,727</b>	<b>8,912,425</b>	<b>9,240,175</b>	<b>2,272,259</b>	<b>545,817</b>	<b>2,818,076</b>	<b>6,422,099</b>	<b>70%</b>
<b>Net Surplus / (Deficit)</b>	<b>888,885</b>	<b>(3,291,158)</b>	<b>(1,014,571)</b>	<b>(842,321)</b>	<b>190,756</b>		<b>(355,062)</b>		
Beginning Cash Balance	7,132,834	8,012,501		4,732,078					
Cash Adjustments	(9,218)	10,735		-					
<b>Ending Cash Balance</b>	<b>8,012,501</b>	<b>4,732,078</b>		<b>3,889,757</b>	<b>4,946,479</b>				
Cash Reserves Target	2,559,387	2,733,932		2,310,044					
									<b>Cash Reserves Target</b>
									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**  
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<b>Fund Name</b>	<b>MVH Restricted Fund</b>	<b>Fund Number</b>	266
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	3,209,051	3,041,250	3,041,250	716,197	-	716,197	2,325,053	76%
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	-	12,367	144	144	1,384	-	1,384	(1,240)	-861%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	3,221,418	3,041,394	3,041,394	717,581	-	717,581	2,323,813	76%

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	290,561	988,102	988,102	-	-	-	988,102	100%
Fringe Benefits	-	148,185	441,276	441,276	-	-	-	441,276	100%
<b>Total Personnel</b>	-	438,746	1,429,378	1,429,378	-	-	-	1,429,378	100%
<b>Supplies</b>	-	1,355,841	1,157,640	1,187,026	14,529	15,958	30,488	1,156,538	97%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	774,629	439,246	1,339,246	9,620	-	9,620	1,329,626	99%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	774,629	439,246	1,339,246	9,620	-	9,620	1,329,626	99%
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	2,569,216	3,026,264	3,955,650	24,149	15,958	40,107	3,915,542	99%

<b>Net Surplus / (Deficit)</b>	-	652,202	15,130	(914,256)	693,432	677,474
Beginning Cash Balance	-	-	-	648,877	-	-
Cash Adjustments	-	(3,325)	-	-	-	-
<b>Ending Cash Balance</b>	-	648,877	-	(265,379)	1,348,991	-
Cash Reserves Target	-	642,304	-	988,913	-	-

<b>Cash Reserves Target</b>
25% of Annual expenditures

**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.**

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

	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	1,827,580	1,858,579	1,539,462	1,539,462	478,777		478,777	1,060,685	69%
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	4,462		4,462	(364)	-9%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	412,635	38,375	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	2,500,000	-	-	-		-	-	-
<b>Total Revenue</b>	<b>2,602,744</b>	<b>4,625,282</b>	<b>1,893,560</b>	<b>1,893,560</b>	<b>483,239</b>		<b>483,239</b>	<b>1,410,321</b>	<b>74%</b>

**Expenditures by Type**

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

<b>Supplies</b>	<b>555,400</b>	<b>63,646</b>	<b>250,000</b>	<b>278,876</b>	<b>-</b>		<b>28,876</b>	<b>28,876</b>	<b>250,000</b>	<b>90%</b>
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<b>Services &amp; Charges</b>										
Professional Services	14,000	175,032	80,000	671,081	55,870		535,211	591,081	80,000	12%
Printing & Advertising	-	-	-	-	-		-	-	-	-
Utilities	-	-	-	-	-		-	-	-	-
Education & Training	-	-	-	-	-		-	-	-	-
Travel	-	-	-	-	-		-	-	-	-
Repairs & Maintenance	764,121	376,289	1,250,000	1,580,211	32,924		297,286	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%
<b>Total Services &amp; Charges</b>	<b>1,062,621</b>	<b>1,173,890</b>	<b>2,345,000</b>	<b>3,266,292</b>	<b>88,794</b>		<b>832,497</b>	<b>921,291</b>	<b>2,345,001</b>	<b>72%</b>

<b>Capital</b>	<b>391,854</b>	<b>2,095,286</b>	<b>400,000</b>	<b>2,252,797</b>	<b>2,512</b>		<b>1,840,003</b>	<b>1,842,515</b>	<b>410,282</b>	<b>18%</b>
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<b>Total Expenditures</b>	<b>2,009,875</b>	<b>3,332,822</b>	<b>2,995,000</b>	<b>5,797,965</b>	<b>91,307</b>		<b>2,701,376</b>	<b>2,792,683</b>	<b>3,005,283</b>	<b>52%</b>
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<b>Net Surplus / (Deficit)</b>	<b>592,869</b>	<b>1,292,460</b>	<b>(1,101,440)</b>	<b>(3,904,405)</b>	<b>391,932</b>		<b>(2,309,444)</b>			
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Beginning Cash Balance	3,340,696	3,929,500		5,220,874						
Cash Adjustments	(4,065)	(1,086)		-						
<b>Ending Cash Balance</b>	<b>3,929,500</b>	<b>5,220,874</b>		<b>1,316,469</b>	<b>5,634,678</b>					
Cash Reserves Target	-	-		-						

<b>Cash Reserves Target</b>
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**  
**March 31, 2020**

<b>Fund Name</b>	LOIT Special Distribution					<b>Fund Number</b>	257								
<b>Fund Type</b>	Special Revenue Funds														
<b>Control</b>	City Funds														
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>						
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>						
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>								
<b>Revenue</b>															
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	79		79	2,102	96%						
Debt Proceeds	-	-	-	-	-		-	-	-						
Donations	-	-	-	-	-		-	-	-						
Other Income	185,734	92,453	-	-	-		-	-	-						
Interfund Allocation Reimb	-	-	-	-	-		-	-	-						
Interfund Transfers In	254,000	-	-	-	-		-	-	-						
<b>Total Revenue</b>	<b>1,147,703</b>	<b>102,682</b>	<b>2,181</b>	<b>2,181</b>	<b>79</b>		<b>79</b>	<b>2,102</b>	<b>96%</b>						
<b>Expenditures by Type</b>															
<b>Personnel</b>															
Salaries & Wages	-	-	-	-	-	-	-	-	-						
Fringe Benefits	-	-	-	-	-	-	-	-	-						
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>						
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>						
<b>Services &amp; Charges</b>															
Professional Services	390,739	257,469	-	23,860	15,349	8,511	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	-	-	-	-	-	-	-	-						
<b>Total Services &amp; Charges</b>	<b>1,730,739</b>	<b>257,469</b>	<b>-</b>	<b>23,860</b>	<b>15,349</b>	<b>8,511</b>	<b>23,860</b>	<b>-</b>	<b>0%</b>						
<b>Capital</b>	<b>939,155</b>	<b>434,025</b>	<b>-</b>	<b>140,227</b>	<b>23,670</b>	<b>116,557</b>	<b>140,227</b>	<b>-</b>	<b>0%</b>						
<b>Total Expenditures</b>	<b>2,669,894</b>	<b>691,494</b>	<b>-</b>	<b>164,087</b>	<b>39,019</b>	<b>125,068</b>	<b>164,087</b>	<b>-</b>	<b>0%</b>						
<b>Net Surplus / (Deficit)</b>	<b>(1,522,191)</b>	<b>(588,812)</b>	<b>2,181</b>	<b>(161,906)</b>	<b>(38,940)</b>	<b>-</b>	<b>(164,007)</b>	<b>-</b>	<b>-</b>						
Beginning Cash Balance	2,281,338	759,357		170,335		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>Cash Reserves Target</b></td> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - one-time distribution</td> </tr> <tr> <td colspan="2" style="text-align: center;">- spend down to zero</td> </tr> </table>				<b>Cash Reserves Target</b>		No reserve requirement - one-time distribution		- spend down to zero	
<b>Cash Reserves Target</b>															
No reserve requirement - one-time distribution															
- spend down to zero															
Cash Adjustments	210	(210)		-											
<b>Ending Cash Balance</b>	<b>759,357</b>	<b>170,335</b>		<b>8,429</b>	<b>132,088</b>										
Cash Reserves Target	-	-		-	-										

**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  
March 31, 2020**

<b>Fund Name</b>	<b>Local Road &amp; Bridge Grant</b>						<b>Fund Number</b>	<b>265</b>	
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		
<b>Revenue</b>									
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	305	-	305	2,351	89%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	262,275	-	262,275	(262,275)	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	1,370,500	553,253	1,000,000	1,000,000	-	-	-	1,000,000	100%
<b>Total Revenue</b>	<b>1,376,782</b>	<b>1,115,147</b>	<b>2,002,656</b>	<b>2,002,656</b>	<b>262,580</b>		<b>262,580</b>	<b>1,740,076</b>	<b>87%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	1,704,898	996,856	2,000,000	2,974,341	95,401	893,987	989,388	1,984,953	67%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	334,741	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,039,640</b>	<b>996,856</b>	<b>2,000,000</b>	<b>2,974,341</b>	<b>95,401</b>	<b>893,987</b>	<b>989,388</b>	<b>1,984,953</b>	<b>67%</b>
<b>Capital</b>									
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,039,640</b>	<b>996,856</b>	<b>2,000,000</b>	<b>2,974,341</b>	<b>95,401</b>	<b>893,987</b>	<b>989,388</b>	<b>1,984,953</b>	<b>67%</b>
<b>Net Surplus / (Deficit)</b>	<b>(662,857)</b>	<b>118,291</b>	<b>2,656</b>	<b>(971,685)</b>	<b>167,179</b>		<b>(726,808)</b>		
Beginning Cash Balance	992,943	330,177		448,377					
Cash Adjustments	91	(91)		-					
<b>Ending Cash Balance</b>	<b>330,177</b>	<b>448,377</b>		<b>(523,308)</b>	<b>617,380</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement - Grant fund - spend down to zero		

**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.

**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Fund Name</b>	<b>Major Moves Construction</b>	<b>Fund Number</b>	<b>412</b>
<b>Fund Type</b>	<b>Capital Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
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	2,545	-	2,545	5,455	68%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	493,328	584,181	493,328	493,328	246,664	-	246,664	246,664	50%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>543,992</b>	<b>644,925</b>	<b>501,328</b>	<b>501,328</b>	<b>249,209</b>		<b>249,209</b>	<b>252,119</b>	<b>50%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
Professional Services	-	1,502	500,000	597,870	743	97,127	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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>671,364</b>	<b>712,322</b>	<b>500,000</b>	<b>739,969</b>	<b>4,489</b>	<b>235,480</b>	<b>239,969</b>	<b>500,000</b>	<b>68%</b>

<b>Capital</b>	<b>7,090</b>	<b>513,712</b>	<b>-</b>	<b>932,316</b>	<b>635,332</b>	<b>79,190</b>	<b>714,522</b>	<b>217,794</b>	<b>23%</b>
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<b>Total Expenditures</b>	<b>678,454</b>	<b>1,226,034</b>	<b>500,000</b>	<b>1,672,285</b>	<b>639,821</b>	<b>314,669</b>	<b>954,491</b>	<b>717,794</b>	<b>43%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(134,462)</b>	<b>(581,109)</b>	<b>1,328</b>	<b>(1,170,957)</b>	<b>(390,613)</b>		<b>(705,282)</b>		
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Beginning Cash Balance	2,910,880	2,772,697		2,190,822					
Cash Adjustments	(3,722)	(766)		-					
<b>Ending Cash Balance</b>	<b>2,772,697</b>	<b>2,190,822</b>		<b>1,019,865</b>	<b>1,809,124</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
No reserve requirement - Capital fund - spend down to zero

**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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<b>Fund Name</b>	<b>Solid Waste Operations</b>	<b>Fund Number</b>	<b>610</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
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	1,310,494	-	1,310,494	4,293,956	77%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	9,741	10,429	-	-	257	-	257	(257)	-
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	75,596	13,220	12,700	12,700	97,603	-	97,603	(84,903)	-669%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>5,494,152</b>	<b>5,487,571</b>	<b>5,617,150</b>	<b>5,617,150</b>	<b>1,408,353</b>		<b>1,408,353</b>	<b>4,208,796</b>	<b>75%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,067,278	1,030,068	1,132,274	1,132,274	236,859	-	236,859	895,415	79%
Fringe Benefits	502,791	421,865	518,320	518,320	124,839	-	124,839	393,481	76%
<b>Total Personnel</b>	<b>1,570,069</b>	<b>1,451,934</b>	<b>1,650,594</b>	<b>1,650,594</b>	<b>361,698</b>		<b>361,698</b>	<b>1,288,896</b>	<b>78%</b>

<b>Supplies</b>	<b>277,367</b>	<b>254,413</b>	<b>424,000</b>	<b>454,360</b>	<b>60,810</b>		<b>178,213</b>	<b>239,023</b>	<b>215,337</b>	<b>47%</b>
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<b>Services &amp; Charges</b>										
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	252,095	-	252,095	467,905	65%	
Interfund Allocations	851,115	998,406	958,978	958,978	239,743	-	239,743	719,235	75%	
Insurance	-	-	-	-	-	-	-	-	-	
Debt Service										
Principal	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	
Other Services & Charges	884,322	998,584	1,036,700	1,041,146	264,394	686,402	950,796	90,350	9%	
Interfund Transfers Out	1,004,039	1,053,026	1,231,349	1,231,349	335,000	-	335,000	896,349	73%	
<b>Total Services &amp; Charges</b>	<b>3,726,338</b>	<b>3,862,416</b>	<b>3,982,120</b>	<b>3,986,566</b>	<b>1,091,232</b>		<b>686,402</b>	<b>1,777,634</b>	<b>2,208,932</b>	<b>55%</b>

<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total Expenditures</b>	<b>5,573,774</b>	<b>5,568,762</b>	<b>6,056,714</b>	<b>6,091,520</b>	<b>1,513,739</b>		<b>864,616</b>	<b>2,378,355</b>	<b>3,713,165</b>	<b>61%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(79,622)</b>	<b>(81,191)</b>	<b>(439,564)</b>	<b>(474,370)</b>	<b>(105,386)</b>		<b>(970,002)</b>		
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Beginning Cash Balance	533,909	526,853		448,091					
Cash Adjustments	72,566	2,429		-					
<b>Ending Cash Balance</b>	<b>526,853</b>	<b>448,091</b>		<b>(26,279)</b>	<b>350,760</b>				
Cash Reserves Target	557,377	556,876		609,152					

<b>Cash Reserves Target</b>
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.

**City of South Bend, Indiana  
Monthly Financial Report  
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<b>Fund Name</b>	Solid Waste Capital					<b>Fund Number</b>	611		
<b>Fund Type</b>	Enterprise Funds								
<b>Control</b>	City Funds								
	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 Year-to-Date Actual</b>	<b>2020 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>									
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	413	-	413	204	33%
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	335,000	-	335,000	896,349	73%
<b>Total Revenue</b>	<b>1,007,128</b>	<b>1,058,186</b>	<b>1,231,966</b>	<b>1,231,966</b>	<b>335,413</b>		<b>335,413</b>	<b>896,553</b>	<b>73%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
<b>Services &amp; Charges</b>									
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	322,127	-	322,127	837,109	72%
Interest & Fees	65,381	67,113	72,113	72,113	10,610	-	10,610	61,503	85%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,002,470</b>	<b>1,038,004</b>	<b>1,231,349</b>	<b>1,231,349</b>	<b>332,737</b>	<b>-</b>	<b>332,737</b>	<b>898,612</b>	<b>73%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,000</b>	<b>-</b>	<b>94,000</b>	<b>94,000</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,002,470</b>	<b>1,038,004</b>	<b>1,231,349</b>	<b>1,325,349</b>	<b>332,737</b>	<b>94,000</b>	<b>426,737</b>	<b>898,612</b>	<b>68%</b>
<b>Net Surplus / (Deficit)</b>	<b>4,657</b>	<b>20,182</b>	<b>617</b>	<b>(93,383)</b>	<b>2,676</b>		<b>(91,324)</b>		
Beginning Cash Balance	39,995	44,603		64,773					
Cash Adjustments	(49)	(12)		-					
<b>Ending Cash Balance</b>	<b>44,603</b>	<b>64,773</b>		<b>(28,610)</b>	<b>67,712</b>				
Cash Reserves Target	-	-		-					
<b>Cash Reserves Target</b>									
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 (trash truck) and a used bobcat.

**City of South Bend, Indiana  
Monthly Financial Report  
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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
<b>Revenue</b>									
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	4,234,135	-	4,234,135	15,184,901	78%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	52,112	72,870	30,000	30,000	1,535	-	1,535	28,465	95%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	33,509	37,155	47,500	47,500	9,446	-	9,446	38,054	80%
Interfund Allocation Reimb	1,390,950	1,734,889	1,788,327	1,788,327	447,084	-	447,084	1,341,243	75%
Interfund Transfers In	108,690	159,826	100,000	100,000	25,595	-	25,595	74,405	74%
<b>Total Revenue</b>	<b>16,973,411</b>	<b>20,433,157</b>	<b>21,384,863</b>	<b>21,384,863</b>	<b>4,717,795</b>		<b>4,717,795</b>	<b>16,667,068</b>	<b>78%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	3,495,419	3,287,529	3,665,888	3,665,888	773,557	-	773,557	2,892,331	79%
Fringe Benefits	1,684,791	1,287,012	1,526,296	1,526,296	362,130	-	362,130	1,164,166	76%
<b>Total Personnel</b>	<b>5,180,210</b>	<b>4,574,540</b>	<b>5,192,184</b>	<b>5,192,184</b>	<b>1,135,687</b>		<b>1,135,687</b>	<b>4,056,497</b>	<b>78%</b>
<b>Supplies</b>	<b>1,319,059</b>	<b>1,499,242</b>	<b>1,681,960</b>	<b>1,809,578</b>	<b>341,607</b>	<b>180,716</b>	<b>522,323</b>	<b>1,287,255</b>	<b>71%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,373,050	2,013,180	2,600,930	2,919,460	526,885	665,104	1,191,989	1,727,471	59%
Printing & Advertising	469	1,165	10,359	10,359	292	141	433	9,926	96%
Utilities	777,050	769,708	833,700	833,700	175,962	-	175,962	657,738	79%
Education & Training	11,331	10,627	30,175	36,960	5,404	2,756	8,160	28,800	78%
Travel	2,785	2,386	18,750	18,750	2,644	-	2,644	16,106	86%
Repairs & Maintenance	359,337	321,740	390,200	498,185	138,267	34,884	173,151	325,034	65%
Interfund Allocations	1,339,518	1,979,352	2,184,334	2,184,334	546,082	-	546,082	1,638,252	75%
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	394,755	396,892	402,017	402,017	198,886	-	198,886	203,131	51%
Interest & Fees	35,731	23,014	15,525	15,525	8,644	-	8,644	6,881	44%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,222,554	1,886,371	1,556,920	1,892,763	429,060	354,167	783,227	1,109,536	59%
Interfund Transfers Out	3,778,273	7,202,176	7,582,928	7,582,928	1,694,301	-	1,694,301	5,888,627	78%
<b>Total Services &amp; Charges</b>	<b>9,294,853</b>	<b>14,606,609</b>	<b>15,625,838</b>	<b>16,394,981</b>	<b>3,726,427</b>	<b>1,057,052</b>	<b>4,783,479</b>	<b>11,611,502</b>	<b>71%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>15,794,122</b>	<b>20,680,391</b>	<b>22,499,982</b>	<b>23,396,743</b>	<b>5,203,721</b>	<b>1,237,767</b>	<b>6,441,488</b>	<b>16,955,254</b>	<b>72%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,179,289</b>	<b>(247,235)</b>	<b>(1,115,119)</b>	<b>(2,011,880)</b>	<b>(485,926)</b>		<b>(1,723,693)</b>		
Beginning Cash Balance	3,482,307	4,629,470		4,194,557					
Cash Adjustments	(32,125)	(187,679)		-					
<b>Ending Cash Balance</b>	<b>4,629,470</b>	<b>4,194,557</b>		<b>2,182,677</b>	<b>3,796,394</b>				
Cash Reserves Target	789,706	1,034,020		1,169,837					
							<b>Cash Reserves Target</b>		
							5% of Annual expenditures		
<b>Fund Purpose:</b>									
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.									
<b>Explanation of Revenue Sources:</b>									
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.									
<b>Explanation of Expenditures, Staffing, and Significant Changes/Variations:</b>									
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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<b>Fund Name</b>	<b>Water Works Capital</b>	<b>Fund Number</b>	<b>622</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	225,863	192,850	100,000	100,000	175,703	-	175,703	(75,703)	-76%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	35,872	73,538	25,000	25,000	5,763	-	5,763	19,237	77%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	8,053	3,241,000	3,862,000	3,862,000	965,511	-	965,511	2,896,489	75%
<b>Total Revenue</b>	<b>269,787</b>	<b>3,507,387</b>	<b>3,987,000</b>	<b>3,987,000</b>	<b>1,146,977</b>		<b>1,146,977</b>	<b>2,840,023</b>	<b>71%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
Professional Services	11,896	65,611	-	113,792	-	113,791	113,791	1	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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>11,896</b>	<b>65,611</b>	<b>-</b>	<b>113,792</b>	<b>-</b>	<b>113,791</b>	<b>113,791</b>	<b>1</b>	<b>0%</b>

<b>Capital</b>	512,295	1,147,043	3,142,000	4,756,255	250,095	312,559	562,655	4,193,600	88%
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<b>Total Expenditures</b>	<b>524,191</b>	<b>1,212,655</b>	<b>3,142,000</b>	<b>4,870,047</b>	<b>250,095</b>	<b>426,351</b>	<b>676,446</b>	<b>4,193,601</b>	<b>86%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(254,403)</b>	<b>2,294,733</b>	<b>845,000</b>	<b>(883,047)</b>	<b>896,882</b>		<b>470,531</b>		
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Beginning Cash Balance	2,150,002	1,892,832		4,177,611					
Cash Adjustments	(2,767)	(9,954)		-					
<b>Ending Cash Balance</b>	<b>1,892,832</b>	<b>4,177,611</b>		<b>3,294,564</b>	<b>5,100,306</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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><b>Building Improvements:</b> \$235,000</p> <ul style="list-style-type: none"> <li>• Olive Street Garage #2 roof restoration - \$35,000</li> <li>• Olive Street Admin Bldg roof restoration - \$100,000</li> <li>• arched building for storage of aggregate material - \$100,000</li> </ul> <p><b>Vehicles &amp; Equipment:</b> \$527,000</p> <ul style="list-style-type: none"> <li>• (3) mini cargo vans - \$99,000</li> <li>• (1) cargo van - \$40,000</li> <li>• (1) midsize car - \$25,000</li> <li>• (1) sport utility vehicle - \$33,000</li> <li>• (1) 4WD pickup truck with plow - \$45,000</li> <li>• (1) crew truck - \$200,000</li> <li>• (1) 4WD truck with valve machine - \$65,000</li> <li>• (1) mobile light generator - \$20,000</li> </ul> <p><b>Booster Pump Stations:</b> \$78,000</p> <ul style="list-style-type: none"> <li>• Locust booster station - \$12,000</li> <li>• Topsfield booster station - \$12,000</li> <li>• Winterberry booster station - \$54,000</li> </ul> <p><b>Wells:</b> \$179,000</p> <ul style="list-style-type: none"> <li>• Carriage Hills well field - \$64,000</li> <li>• Cleveland North well field - \$115,000</li> </ul>	<p><b>Mains:</b> \$680,000</p> <ul style="list-style-type: none"> <li>• Water main, hydrant, and valve replacement; includes hydrostop tapping, line stop, Inserta valve (1) - \$80,000</li> </ul> <p><b>North Station Filtration Plant Rehabilitation:</b> \$672,000 (2020) / \$950,000 (2019)</p> <p>Upgrades and replacements include:</p> <ul style="list-style-type: none"> <li>• outdated chlorine gas system</li> <li>• scrubber chemical</li> <li>• filter media</li> <li>• raw water piping</li> <li>• dehumidification system</li> <li>• HVAC compressors</li> <li>• outdated PLCs</li> <li>• high service pumps</li> </ul> <p><b>Pinkhook Filtration Plant Rehabilitation:</b> \$771,000 (2020) / \$2M overall budget</p> <p>Project elements include:</p> <ul style="list-style-type: none"> <li>• replacement of electronic actuator valves</li> <li>• replacement of filter underdrains</li> <li>• control panel and motor upgrades</li> <li>• air handling system upgrades</li> <li>• building roof repairs</li> </ul>
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**City of South Bend, Indiana  
Monthly Financial Report  
March 31, 2020**

<b>Fund Name</b>	Water Works Customer Deposit					<b>Fund Number</b>	624		
<b>Fund Type</b>	Enterprise Funds								
<b>Control</b>	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
<b>Revenue</b>									
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	1,344		1,344	18,656	93%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>26,882</b>	<b>34,493</b>	<b>20,000</b>	<b>20,000</b>	<b>1,344</b>		<b>1,344</b>	<b>18,656</b>	<b>93%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
<b>Services &amp; Charges</b>									
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	6,571	-	6,571	13,429	67%
<b>Total Services &amp; Charges</b>	<b>24,957</b>	<b>34,076</b>	<b>20,000</b>	<b>20,000</b>	<b>6,571</b>	<b>-</b>	<b>6,571</b>	<b>13,429</b>	<b>67%</b>
<b>Capital</b>									
<b>Total Expenditures</b>	<b>24,957</b>	<b>34,076</b>	<b>20,000</b>	<b>20,000</b>	<b>6,571</b>	<b>-</b>	<b>6,571</b>	<b>13,429</b>	<b>67%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,925</b>	<b>416</b>	<b>-</b>	<b>-</b>	<b>(5,227)</b>	<b>(5,227)</b>			
Beginning Cash Balance	1,518,552	1,506,992		1,284,429					
Cash Adjustments	(13,485)	(222,980)		-					
<b>Ending Cash Balance</b>	<b>1,506,992</b>	<b>1,284,429</b>		<b>1,284,429</b>	<b>1,287,511</b>				
Cash Reserves Target	1,506,992	1,284,429		1,284,429					

<b>Cash Reserves Target</b>
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).

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

<b>Fund Name</b>	<b>Water Works Sinking (Debt Service)</b>					<b>Fund Number</b>	<b>625</b>		
<b>Fund Type</b>	<b>Enterprise Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		
<b>Revenue</b>									
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	3,006		3,006	16,994	85%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	1,987,140	2,013,000	1,821,486	1,821,486	304,500		304,500	1,516,986	83%
<b>Total Revenue</b>	<b>2,002,533</b>	<b>2,038,708</b>	<b>1,841,486</b>	<b>1,841,486</b>	<b>307,506</b>		<b>307,506</b>	<b>1,533,980</b>	<b>83%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
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	500		500	482,887	100%
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	15,827	25,229	20,000	20,000	4,168		4,168	15,832	79%
<b>Total Services &amp; Charges</b>	<b>300,794</b>	<b>3,483,048</b>	<b>1,841,486</b>	<b>1,841,486</b>	<b>4,668</b>		<b>4,668</b>	<b>1,836,818</b>	<b>100%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>300,794</b>	<b>3,483,048</b>	<b>1,841,486</b>	<b>1,841,486</b>	<b>4,668</b>		<b>4,668</b>	<b>1,836,818</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,701,739</b>	<b>(1,444,341)</b>	<b>-</b>	<b>-</b>	<b>302,838</b>		<b>302,838</b>		
Beginning Cash Balance	28,105	1,730,279		285,460					
Cash Adjustments	435	(478)		-					
<b>Ending Cash Balance</b>	<b>1,730,279</b>	<b>285,460</b>		<b>285,460</b>	<b>589,460</b>				
Cash Reserves Target	1,730,279	285,460		285,460					

<b>Cash Reserves Target</b>
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).

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

<b>Fund Name</b>	Water Works Bond Reserve	<b>Fund Number</b>	626
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	1,598	-	1,598	18,402	92%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>25,420</b>	<b>33,355</b>	<b>20,000</b>	<b>20,000</b>	<b>1,598</b>		<b>1,598</b>	<b>18,402</b>	<b>92%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
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%
<b>Total Services &amp; Charges</b>	<b>24,000</b>	<b>34,582</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>100%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>24,000</b>	<b>34,582</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>100%</b>
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<b>Net Surplus / (Deficit)</b>	<b>1,420</b>	<b>(1,227)</b>	<b>-</b>	<b>-</b>	<b>1,598</b>		<b>1,598</b>		
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Beginning Cash Balance	1,426,658	1,426,313		1,424,701					
Cash Adjustments	(1,765)	(385)		-					
<b>Ending Cash Balance</b>	<b>1,426,313</b>	<b>1,424,701</b>		<b>1,424,701</b>	<b>1,431,960</b>				
Cash Reserves Target	1,426,313	1,424,701		1,424,701					

<b>Cash Reserves Target</b>
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.

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

<b>Fund Name</b>	Water Works Reserve Operations & Maintenance	<b>Fund Number</b>	629
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	3,073	-	3,073	36,927	92%
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%
<b>Total Revenue</b>	<b>99,453</b>	<b>292,228</b>	<b>240,000</b>	<b>240,000</b>	<b>20,004</b>		<b>20,004</b>	<b>219,996</b>	<b>92%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
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	14,856	-	14,856	25,144	63%
<b>Total Services &amp; Charges</b>	<b>43,905</b>	<b>65,938</b>	<b>40,000</b>	<b>40,000</b>	<b>14,856</b>	<b>-</b>	<b>14,856</b>	<b>25,144</b>	<b>63%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>43,905</b>	<b>65,938</b>	<b>40,000</b>	<b>40,000</b>	<b>14,856</b>	<b>-</b>	<b>14,856</b>	<b>25,144</b>	<b>63%</b>
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<b>Net Surplus / (Deficit)</b>	<b>55,548</b>	<b>226,290</b>	<b>200,000</b>	<b>200,000</b>	<b>5,147</b>		<b>5,147</b>		
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Beginning Cash Balance	2,617,920	2,670,169		2,895,721					
Cash Adjustments	(3,299)	(738)		-					
<b>Ending Cash Balance</b>	<b>2,670,169</b>	<b>2,895,721</b>		<b>3,095,721</b>	<b>2,912,652</b>				
Cash Reserves Target	2,003,042	2,246,818		2,636,163					

<b>Cash Reserves Target</b>
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).

**City of South Bend, Indiana  
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<b>Fund Name</b>	<b>Sewer Repair Insurance</b>						<b>Fund Number</b>	<b>640</b>	
<b>Fund Type</b>	<b>Enterprise Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 Year-to-Date Actual</b>	<b>2020 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	-	-	-	-		-	-	-
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	640,050	652,271	645,105	645,105	163,740		163,740	481,365	75%
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	34,121	48,681	25,197	25,197	2,205		2,205	22,992	91%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	365	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>674,171</b>	<b>701,317</b>	<b>670,302</b>	<b>670,302</b>	<b>165,945</b>		<b>165,945</b>	<b>504,357</b>	<b>75%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	148,298	108,341	115,313	115,313	26,092		26,092	89,221	77%
Fringe Benefits	69,760	44,267	48,247	48,247	12,566		12,566	35,681	74%
<b>Total Personnel</b>	<b>218,059</b>	<b>152,608</b>	<b>163,560</b>	<b>163,560</b>	<b>38,657</b>		<b>38,657</b>	<b>124,902</b>	<b>76%</b>
<b>Supplies</b>	<b>32,495</b>	<b>29,334</b>	<b>16,265</b>	<b>44,785</b>	<b>6,934</b>		<b>21,975</b>	<b>28,909</b>	<b>35%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-		-	-	-
Printing & Advertising	-	-	700	700	-		-	700	100%
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	250,641	291,547	386,000	442,299	109,855	265,002	374,856	67,443	15%
Interfund Allocations	17,868	75,495	84,511	84,511	21,124		21,124	63,387	75%
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	-	-	-	-	-		-	-	-
Interest & Fees	-	-	-	-	-		-	-	-
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	6,150	3,828	6,500	6,500	85		85	6,415	99%
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>274,659</b>	<b>370,870</b>	<b>477,711</b>	<b>534,010</b>	<b>131,064</b>		<b>265,002</b>	<b>396,066</b>	<b>26%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>525,213</b>	<b>552,812</b>	<b>657,536</b>	<b>742,355</b>	<b>176,655</b>		<b>286,977</b>	<b>463,632</b>	<b>38%</b>
<b>Net Surplus / (Deficit)</b>	<b>148,958</b>	<b>148,505</b>	<b>12,766</b>	<b>(72,053)</b>	<b>(10,710)</b>		<b>(297,687)</b>		
Beginning Cash Balance	1,866,378	2,019,718		2,168,507					
Cash Adjustments	4,382	285		-					
<b>Ending Cash Balance</b>	<b>2,019,718</b>	<b>2,168,507</b>		<b>2,096,454</b>	<b>2,168,787</b>				
Cash Reserves Target	131,303	138,203		185,589					
							<b>Cash Reserves Target</b>		
							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.

**City of South Bend, Indiana**

**Monthly Financial Report**

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<b>Fund Name</b>	<b>Sewage Works Operations</b>						<b>Fund Number</b>	<b>641</b>	
<b>Fund Type</b>	<b>Enterprise Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		
<b>Revenue</b>									
Charges for Services	38,513,117	39,245,843	38,680,677	38,680,677	9,370,484		9,370,484	29,310,193	76%
Interest Earnings	234,125	325,226	45,000	45,000	14,874		14,874	30,126	67%
Other Income	98,616	93,446	50,784	50,784	21,993		21,993	28,791	57%
Interfund Allocation Reimb	-	421,463	446,759	446,759	111,698		111,698	335,061	75%
Interfund Transfers In	456,442	327,330	145,000	145,000	30,575		30,575	114,425	79%
<b>Total Revenue</b>	<b>39,302,300</b>	<b>40,413,309</b>	<b>39,368,220</b>	<b>39,368,220</b>	<b>9,549,625</b>		<b>9,549,625</b>	<b>29,818,596</b>	<b>76%</b>
<b>Expenditures by Division</b>									
Sewers	6,335,739	5,790,685	6,803,657	9,361,910	1,297,972	2,594,430	3,892,402	5,469,508	58%
Concrete Crew	387,496	418,317	517,611	535,869	116,015	7,161	123,176	412,693	77%
Wastewater	29,273,354	32,455,767	34,798,285	36,155,452	12,312,610	1,591,120	13,903,730	22,251,722	62%
Organic Resources	1,557,590	1,609,596	1,656,029	1,662,878	489,403	162,813	652,216	1,010,662	61%
<b>Total Expenditures</b>	<b>37,554,179</b>	<b>40,274,366</b>	<b>43,775,582</b>	<b>47,716,109</b>	<b>14,216,001</b>	<b>4,355,524</b>	<b>18,571,525</b>	<b>29,144,585</b>	<b>61%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	5,069,496	4,674,220	5,162,463	5,162,463	1,138,377	-	1,138,377	4,024,086	78%
Fringe Benefits	2,267,846	1,739,623	2,042,077	2,042,077	509,322	-	509,322	1,532,755	75%
<b>Total Personnel</b>	<b>7,337,342</b>	<b>6,413,843</b>	<b>7,204,540</b>	<b>7,204,540</b>	<b>1,647,699</b>	<b>-</b>	<b>1,647,699</b>	<b>5,556,841</b>	<b>77%</b>
<b>Supplies</b>	<b>1,747,634</b>	<b>1,739,090</b>	<b>2,214,711</b>	<b>2,605,549</b>	<b>480,337</b>	<b>348,997</b>	<b>829,335</b>	<b>1,776,214</b>	<b>68%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,383,933	1,645,831	1,617,000	2,082,443	136,580	509,733	646,312	1,436,131	69%
Printing & Advertising	746	297	9,711	9,961	287	215	502	9,459	95%
Utilities	1,045,885	1,206,860	1,314,860	1,318,164	316,275	22,675	338,950	979,214	74%
Education & Training	12,948	17,885	41,500	41,500	8,728	190	8,918	32,582	79%
Travel	16,671	10,919	49,500	50,849	6,153	1,002	7,156	43,694	86%
Repairs & Maintenance	1,320,235	2,327,935	2,049,436	2,237,670	367,703	222,132	589,835	1,647,835	74%
Interfund Allocations	3,820,255	5,730,856	5,645,332	5,645,332	1,411,318	-	1,411,318	4,234,014	75%
Debt Service									
Principal	602,115	564,025	523,738	523,738	236,228	-	236,228	287,510	55%
Interest & Fees	41,596	25,784	16,278	16,278	8,839	-	8,839	7,439	46%
Other Services & Charges	2,925,605	2,837,379	2,714,525	5,605,634	495,379	3,250,580	3,745,959	1,859,675	33%
Interfund Transfers Out	17,299,215	17,753,661	20,374,451	20,374,451	9,100,475	-	9,100,475	11,273,977	55%
<b>Total Services &amp; Charges</b>	<b>28,469,203</b>	<b>32,121,433</b>	<b>34,356,331</b>	<b>37,906,020</b>	<b>12,087,965</b>	<b>4,006,527</b>	<b>16,094,492</b>	<b>21,811,530</b>	<b>58%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>37,554,179</b>	<b>40,274,366</b>	<b>43,775,582</b>	<b>47,716,109</b>	<b>14,216,001</b>	<b>4,355,524</b>	<b>18,571,525</b>	<b>29,144,585</b>	<b>61%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,748,121</b>	<b>138,943</b>	<b>(4,407,362)</b>	<b>(8,347,889)</b>	<b>(4,666,376)</b>		<b>(9,021,900)</b>		
Beginning Cash Balance	13,004,372	15,201,615		15,373,313					
Cash Adjustments	449,122	32,755		-					
<b>Ending Cash Balance</b>	<b>15,201,615</b>	<b>15,373,313</b>		<b>7,025,424</b>	<b>10,943,513</b>				
Cash Reserves Target	1,877,709	2,013,718		2,385,805					
							<b>Cash Reserves Target</b>		
							5% of Annual expenditures		
<b>Fund Purpose:</b>	<p>This fund accounts for the operations of the following divisions of the Department of Public Works: Wastewater, Sewers, Organic Resources, and Concrete Crew.</p> <p><b>Wastewater Division:</b> 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.</p> <p><b>Sewers Division:</b> 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 upkeepes the City's retention ponds.</p> <p><b>Organic Resources Division:</b> Recycles collected yard waste, leaves, and brush for compost and mulch products.</p>								
<b>Explanation of Revenue Sources:</b>	<p>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.</p> <p>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 &amp; Sidewalk (Fund #202), Water Works (Fund #620), Sewer Insurance (Fund #640), and Concrete Crew.</p> <p>Interfund Transfer In - incoming interest earnings receipts from Sewage Works Reserve O&amp;M Fund (#643) and the Sewage Works Customer Deposit Fund (#654).</p>								
<b>Explanation of Expenditures, Staffing, and Significant Changes/Variations:</b>	<p>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).</p>								

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>Sewage Works Capital</b>	<b>Fund Number</b>	<b>642</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	691,413	475,488	300,000	300,000	429,719	-	429,719	(129,719)	-43%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	150,885	244,500	60,000	60,000	17,694	-	17,694	42,306	71%
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	-	7,911,000	-	0%
<b>Total Revenue</b>	<b>4,062,227</b>	<b>5,719,988</b>	<b>8,271,000</b>	<b>8,271,000</b>	<b>8,358,412</b>		<b>8,358,412</b>	<b>(87,413)</b>	<b>-1%</b>

**Expenditures by Type**

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

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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**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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>								

<b>Capital</b>	<b>2,291,171</b>	<b>5,421,771</b>	<b>7,661,000</b>	<b>14,079,020</b>	<b>1,959,470</b>	<b>4,123,300</b>	<b>6,082,769</b>	<b>7,996,251</b>	<b>57%</b>
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<b>Total Expenditures</b>	<b>2,291,171</b>	<b>5,421,771</b>	<b>7,661,000</b>	<b>14,079,020</b>	<b>1,959,470</b>	<b>4,123,300</b>	<b>6,082,769</b>	<b>7,996,251</b>	<b>57%</b>
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<b>Net Surplus / (Deficit)</b>	<b>1,771,056</b>	<b>298,217</b>	<b>610,000</b>	<b>(5,808,020)</b>	<b>6,398,942</b>		<b>2,275,643</b>		
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Beginning Cash Balance	7,359,724	9,122,983		9,394,977	
Cash Adjustments	(7,797)	(26,223)		-	
<b>Ending Cash Balance</b>	<b>9,122,983</b>	<b>9,394,977</b>		<b>3,586,957</b>	<b>15,873,322</b>
Cash Reserves Target	-	-		-	-

<b>Cash Reserves Target</b>
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
<b>Capital Equipment</b>	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

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Sewage Works Reserve Operations & Maintenance	<b>Fund Number</b>	643
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	5,816	-	5,816	114,184	95%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	238,226	151,717	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>332,938</b>	<b>280,539</b>	<b>120,000</b>	<b>120,000</b>	<b>5,816</b>		<b>5,816</b>	<b>114,184</b>	<b>95%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
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	28,404	-	28,404	91,596	76%
<b>Total Services &amp; Charges</b>	<b>88,247</b>	<b>127,330</b>	<b>120,000</b>	<b>120,000</b>	<b>28,404</b>	<b>-</b>	<b>28,404</b>	<b>91,596</b>	<b>76%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>88,247</b>	<b>127,330</b>	<b>120,000</b>	<b>120,000</b>	<b>28,404</b>	<b>-</b>	<b>28,404</b>	<b>91,596</b>	<b>76%</b>
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<b>Net Surplus / (Deficit)</b>	<b>244,692</b>	<b>153,209</b>	<b>-</b>	<b>-</b>	<b>(22,588)</b>		<b>(22,588)</b>		
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Beginning Cash Balance	5,160,858	5,399,084		5,550,801					
Cash Adjustments	(6,466)	(1,492)		-					
<b>Ending Cash Balance</b>	<b>5,399,084</b>	<b>5,550,801</b>		<b>5,550,801</b>	<b>5,550,801</b>				
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).

**City of South Bend, Indiana  
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<b>Fund Name</b>	Sewage Sinking (Debt Service)					<b>Fund Number</b>	649		
<b>Fund Type</b>	Enterprise Funds								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
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	1,135		1,135	43,865	97%
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%
<b>Total Revenue</b>	<b>9,261,052</b>	<b>7,895,725</b>	<b>7,833,015</b>	<b>7,833,015</b>	<b>1,135</b>		<b>1,135</b>	<b>7,831,880</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	-	-	-	-	-		-	-	-
<b>Supplies</b>	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
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	1,650		1,650	1,706,808	100%
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>9,151,851</b>	<b>7,776,294</b>	<b>7,785,015</b>	<b>7,785,015</b>	<b>1,650</b>		<b>1,650</b>	<b>7,783,365</b>	<b>100%</b>
<b>Capital</b>	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>9,151,851</b>	<b>7,776,294</b>	<b>7,785,015</b>	<b>7,785,015</b>	<b>1,650</b>		<b>1,650</b>	<b>7,783,365</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>109,202</b>	<b>119,431</b>	<b>48,000</b>	<b>48,000</b>	<b>(515)</b>		<b>(515)</b>		
Beginning Cash Balance	857,884	966,030		1,085,194					
Cash Adjustments	(1,056)	(267)		-					
<b>Ending Cash Balance</b>	<b>966,030</b>	<b>1,085,194</b>		<b>1,133,194</b>	<b>1,089,094</b>				
Cash Reserves Target	966,030	1,085,194		1,133,194					
								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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<b>Fund Name</b>	Sewage Debt Service Reserve					<b>Fund Number</b>	653		
<b>Fund Type</b>	Enterprise Funds								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		
<b>Revenue</b>									
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	15,443		15,443	29,557	66%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>65,897</b>	<b>87,669</b>	<b>45,000</b>	<b>45,000</b>	<b>15,443</b>		<b>15,443</b>	<b>29,557</b>	<b>66%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	-	-	-	-	-		-	-	-
<b>Supplies</b>	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-		-	-	-
<b>Capital</b>	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	-	-	-	-	-		-	-	-
<b>Net Surplus / (Deficit)</b>	<b>65,897</b>	<b>87,669</b>	<b>45,000</b>	<b>45,000</b>	<b>15,443</b>		<b>15,443</b>		
Beginning Cash Balance	4,138,349	4,204,246		4,291,915					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>4,204,246</b>	<b>4,291,915</b>		<b>4,336,915</b>	<b>4,307,358</b>				
Cash Reserves Target	4,204,246	4,291,915		4,336,915					

<b>Cash Reserves Target</b>
100% cash reserves per bond covenants and Crowe Horwath

**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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<b>Fund Name</b>	Sewage Works Customer Deposit					<b>Fund Number</b>	654		
<b>Fund Type</b>	Enterprise Funds								
<b>Control</b>	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
<b>Revenue</b>									
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	494		494	24,506	98%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	1,430	25,000	25,000	494		494	24,506	98%
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-
<b>Supplies</b>									
<b>Services &amp; Charges</b>									
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	2,171	-	2,171	22,829	91%
<b>Total Services &amp; Charges</b>	-	-	25,000	25,000	2,171	-	2,171	22,829	91%
<b>Capital</b>									
<b>Total Expenditures</b>	-	-	25,000	25,000	2,171	-	2,171	22,829	91%
<b>Net Surplus / (Deficit)</b>	-	1,430	-	-	(1,677)	-	(1,677)	-	-
Beginning Cash Balance	-	-		412,188		-	<b>Cash Reserves Target</b>		
Cash Adjustments	-	410,758		-		-			
<b>Ending Cash Balance</b>	-	412,188		412,188	480,573	-			
Cash Reserves Target	-	412,188		412,188		-	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).

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>Project ReLeaf</b>	<b>Fund Number</b>	<b>655</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	447,240	447,563	451,610	451,610	111,395	-	111,395	340,215	75%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	14,198	13,753	4,949	4,949	734	-	734	4,215	85%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	103	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>461,438</b>	<b>461,420</b>	<b>456,559</b>	<b>456,559</b>	<b>112,129</b>		<b>112,129</b>	<b>344,430</b>	<b>75%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
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%
<b>Total Personnel</b>	<b>46,529</b>	<b>66,057</b>	<b>79,575</b>	<b>79,575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,575</b>	<b>100%</b>

<b>Supplies</b>	<b>1,184</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>100%</b>
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<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	9,606	-	-	-	-	-	-	-	-
Interfund Allocations	31,381	40,243	42,385	42,385	10,597	-	10,597	31,788	75%
Insurance	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	48,404	-	-	-	-	-	-	-	-
Interest & Fees	576	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	5,773	3,419	6,500	6,500	546	-	546	5,954	92%
Interfund Transfers Out	550,000	550,000	300,000	300,000	75,000	-	75,000	225,000	75%
<b>Total Services &amp; Charges</b>	<b>645,740</b>	<b>593,662</b>	<b>348,885</b>	<b>348,885</b>	<b>86,143</b>	<b>-</b>	<b>86,143</b>	<b>262,742</b>	<b>75%</b>

<b>Capital</b>	<b>-</b>								
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<b>Total Expenditures</b>	<b>693,453</b>	<b>659,719</b>	<b>433,460</b>	<b>433,460</b>	<b>86,143</b>	<b>-</b>	<b>86,143</b>	<b>347,317</b>	<b>80%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(232,015)</b>	<b>(198,299)</b>	<b>23,099</b>	<b>23,099</b>	<b>25,987</b>		<b>25,987</b>		
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Beginning Cash Balance	822,096	594,755		397,249					
Cash Adjustments	4,674	793		-					
<b>Ending Cash Balance</b>	<b>594,755</b>	<b>397,249</b>		<b>420,348</b>	<b>425,125</b>				
Cash Reserves Target	173,363	164,930		108,365					

**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, § I, 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, vactor 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.

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<b>Fund Name</b>	Storm Sewer Fund	<b>Fund Number</b>	667
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-
Intergov./ Grants	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Services	-	517,091	1,041,360	1,041,360	261,178	-	261,178	780,182	75%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-
Interest Earnings	-	836	-	-	342	-	342	(342)	-
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	517,927	1,041,360	1,041,360	261,520	-	261,520	779,840	75%

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-
<b>Supplies</b>									
-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	54,500	-	5,500	4,000	1,500	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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	54,500	-	5,500	4,000	1,500	5,500	-	0%
<b>Capital</b>	-	275,886	825,000	866,230	19,426	51,794	71,221	795,009	92%
<b>Total Expenditures</b>	-	330,386	825,000	871,730	23,426	53,294	76,721	795,009	91%

<b>Net Surplus / (Deficit)</b>	-	187,541	216,360	169,630	238,094		184,799		
Beginning Cash Balance	-	-	-	124,114	-				
Cash Adjustments	-	(63,427)	-	-	-				
<b>Ending Cash Balance</b>	-	124,114	-	293,744	361,311				
Cash Reserves Target	-	82,597	-	217,933	-				

**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).

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<b>Fund Name</b>	Unsafe Building	<b>Fund Number</b>	219
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	22,776	-	22,776	88,324	79%
Interest Earnings	5,889	14,604	-	-	646	-	646	(646)	-
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	2,298	400	400	-	-	-	400	100%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	648,273	681,491	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>847,699</b>	<b>961,566</b>	<b>111,500</b>	<b>111,500</b>	<b>23,422</b>		<b>23,422</b>	<b>88,078</b>	<b>79%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	165,262	178,355	-	-	-	-	-	-	-
Fringe Benefits	83,517	65,378	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>248,778</b>	<b>243,732</b>							

<b>Supplies</b>	<b>21,415</b>	<b>22,623</b>		<b>7,715</b>	<b>5,458</b>	<b>2,257</b>	<b>7,715</b>		<b>0%</b>
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<b>Services &amp; Charges</b>									
Professional Services	37,725	39,500	16,300	25,300	12,350	8,650	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	16,635	48,552	65,187	58,193	47%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>414,748</b>	<b>301,612</b>	<b>111,500</b>	<b>148,680</b>	<b>28,985</b>	<b>57,202</b>	<b>86,187</b>	<b>62,493</b>	<b>42%</b>

<b>Capital</b>		<b>24,580</b>							
<b>Total Expenditures</b>	<b>684,941</b>	<b>592,547</b>	<b>111,500</b>	<b>156,395</b>	<b>34,442</b>	<b>59,459</b>	<b>93,902</b>	<b>62,493</b>	<b>40%</b>

<b>Net Surplus / (Deficit)</b>	<b>162,757</b>	<b>369,019</b>		<b>(44,895)</b>	<b>(11,020)</b>		<b>(70,480)</b>		
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Beginning Cash Balance	379,148	544,556		920,989					<b>Cash Reserves Target</b>
Cash Adjustments	2,650	7,415		-					
<b>Ending Cash Balance</b>	<b>544,556</b>	<b>920,989</b>		<b>876,094</b>	<b>913,717</b>				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.

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<b>Fund Name</b>	Rental Units Regulation	<b>Fund Number</b>	221
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	4,950	-	4,950	95,050	95%
Interest Earnings	137	279	200	200	23	-	23	177	89%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	245,626	245,626	61,405	-	61,405	184,221	75%
<b>Total Revenue</b>	<b>447</b>	<b>7,654</b>	<b>345,826</b>	<b>345,826</b>	<b>66,378</b>		<b>66,378</b>	<b>279,448</b>	<b>81%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	183,678	183,678	22,861	-	22,861	160,817	88%
Fringe Benefits	-	-	82,188	82,188	11,882	-	11,882	70,306	86%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>265,866</b>	<b>265,866</b>	<b>34,743</b>	<b>-</b>	<b>34,743</b>	<b>231,123</b>	<b>87%</b>

<b>Supplies</b>	-	-	7,160	7,160	-	-	-	7,160	100%
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<b>Services &amp; Charges</b>									
Professional Services	-	-	54,000	54,000	1,505	1,000	2,505	51,495	95%
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	1,748	1,752	3,500	6,500	65%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>5</b>	<b>-</b>	<b>72,800</b>	<b>72,800</b>	<b>3,254</b>	<b>2,752</b>	<b>6,005</b>	<b>66,795</b>	<b>92%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>5</b>	<b>-</b>	<b>345,826</b>	<b>345,826</b>	<b>37,997</b>	<b>2,752</b>	<b>40,748</b>	<b>305,078</b>	<b>88%</b>
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<b>Net Surplus / (Deficit)</b>	<b>442</b>	<b>7,654</b>	<b>-</b>	<b>-</b>	<b>28,381</b>		<b>25,630</b>		
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Beginning Cash Balance	9,685	10,130			17,781				
Cash Adjustments	3	(3)			-				
<b>Ending Cash Balance</b>	<b>10,130</b>	<b>17,781</b>			<b>17,781</b>				
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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<b>Fund Name</b>	<b>Code Enforcement Fund</b>					<b>Fund Number</b>	<b>230</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		
<b>Revenue</b>									
Licenses & Permits	-	-	31,200	31,200	8,990		8,990	22,210	71%
Charges for Services	-	-	53,250	53,250	12,433		12,433	40,818	77%
Fines, Forfeitures, and Fees	-	-	304,000	304,000	55,411		55,411	248,589	82%
Interest Earnings	-	-	-	-	95		95	(95)	-
Other Income	-	-	2,725	2,725	1,351		1,351	1,374	50%
Interfund Allocation Reimb	-	-	76,927	76,927	19,228		19,228	57,699	75%
Interfund Transfers In	-	-	3,619,593	3,619,593	904,887		904,887	2,714,706	75%
<b>Total Revenue</b>	-	-	<b>4,087,695</b>	<b>4,087,695</b>	<b>1,002,395</b>		<b>1,002,395</b>	<b>3,085,301</b>	<b>75%</b>
<b>Expenditures by Division</b>									
Neighborhood Code Enforcement	-	-	2,565,948	2,565,948	474,416	22,374	496,790	2,069,158	81%
Animal Resource Center	-	-	977,589	977,589	241,125	46,760	287,885	689,704	71%
NEAT Crew	-	-	544,158	544,158	85,983	12,855	98,838	445,320	82%
<b>Total Expenditures</b>	-	-	<b>4,087,695</b>	<b>4,087,695</b>	<b>801,524</b>	<b>81,990</b>	<b>883,514</b>	<b>3,204,182</b>	<b>78%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	1,489,523	1,489,523	315,976	-	315,976	1,173,547	79%
Fringe Benefits	-	-	630,253	630,253	139,202	-	139,202	491,052	78%
<b>Total Personnel</b>	-	-	<b>2,119,776</b>	<b>2,119,776</b>	<b>455,177</b>	-	<b>455,177</b>	<b>1,664,599</b>	<b>79%</b>
<b>Supplies</b>	-	-	<b>163,700</b>	<b>163,700</b>	<b>28,892</b>	<b>23,687</b>	<b>52,579</b>	<b>111,121</b>	<b>68%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	108,500	108,500	13,328	18,065	31,393	77,107	71%
Printing & Advertising	-	-	24,305	24,305	4,062	3,438	7,500	16,805	69%
Utilities	-	-	30,223	30,223	7,160	5,202	12,363	17,860	59%
Education & Training	-	-	15,000	15,000	840	-	840	14,160	94%
Travel	-	-	2,400	2,400	3,822	-	3,822	(1,422)	-59%
Repairs & Maintenance	-	-	410,650	413,650	33,851	-	33,851	379,799	92%
Interfund Allocations	-	-	814,847	814,847	203,702	-	203,702	611,145	75%
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	283,210	24,748	31,598	56,346	226,864	80%
<b>Total Services &amp; Charges</b>	-	-	<b>1,804,219</b>	<b>1,804,219</b>	<b>317,454</b>	<b>58,303</b>	<b>375,757</b>	<b>1,428,461</b>	<b>79%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>4,087,695</b>	<b>4,087,695</b>	<b>801,524</b>	<b>81,990</b>	<b>883,514</b>	<b>3,204,181</b>	<b>78%</b>
<b>Net Surplus / (Deficit)</b>	-	-	-	-	<b>200,872</b>		<b>118,882</b>		
Beginning Cash Balance	-	-							
Cash Adjustments	-	-							
<b>Ending Cash Balance</b>	-	-							
Cash Reserves Target	-	-							

**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 licensing, 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
<b>Revenue</b>									
Licenses & Permits	31,987	34,657	31,200	31,200	8,990		8,990	22,210	71%
Charges for Services	56,229	57,616	53,250	53,250	12,433		12,433	40,818	77%
Fines, Forfeitures, and Fees	536,051	549,637	515,100	515,100	85,266		85,266	429,834	83%
Interest Earnings	6,027	14,883	200	200	764		764	(564)	-282%
Other Income	58,590	12,659	3,125	3,125	1,351		1,351	1,774	57%
Interfund Allocation Reimb	-	73,304	76,927	76,927	19,228		19,228	57,699	75%
Interfund Transfers In	1,665,326	3,210,400	3,865,219	3,865,219	966,292		966,292	2,898,927	75%
<b>Total Revenue</b>	<b>2,354,210</b>	<b>3,953,157</b>	<b>4,545,021</b>	<b>4,545,021</b>	<b>1,094,324</b>		<b>1,094,324</b>	<b>3,450,698</b>	<b>76%</b>
<b>Expenditures by Fund</b>									
Consolidated Bldg Fund (#600)	2,680,038	3,001,390	-	270,543	17,085	251,167	268,252	2,291	1%
Rental Units Regulation (#221)	5	-	345,826	345,826	37,997	2,752	40,748	305,078	88%
Unsafe Building Fund (#219)	684,941	592,547	111,500	156,395	34,442	59,459	93,902	62,493	40%
Code Enforcement Fund (#230)	-	-	4,087,695	4,087,695	801,524	81,990	883,514	3,204,181	78%
<b>Total Expenditures</b>	<b>3,364,985</b>	<b>3,593,937</b>	<b>4,545,021</b>	<b>4,860,459</b>	<b>891,047</b>	<b>395,368</b>	<b>1,286,415</b>	<b>3,574,043</b>	<b>74%</b>
<b>Expenditures by Division</b>									
Neighborhood Code Enforcement	1,847,450	2,023,973	2,565,948	2,796,409	477,235	247,740	724,976	2,071,433	74%
Animal Resource Center	908,180	933,341	977,589	1,015,495	253,215	72,561	325,776	689,719	68%
Rental Unit Inspection	59,234	144,603	345,826	348,002	40,172	2,752	42,924	305,078	88%
NEAT Crew	448,386	435,893	544,158	580,053	108,075	26,650	134,725	445,328	77%
Unsafe Building	101,735	56,127	111,500	120,500	12,350	45,665	58,015	62,485	52%
<b>Total Expenditures</b>	<b>3,364,985</b>	<b>3,593,937</b>	<b>4,545,021</b>	<b>4,860,459</b>	<b>891,047</b>	<b>395,368</b>	<b>1,286,415</b>	<b>3,574,043</b>	<b>74%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,298,997	1,437,429	1,673,201	1,673,201	338,837	-	338,837	1,334,364	80%
Fringe Benefits	595,651	538,583	712,441	712,441	151,084	-	151,084	561,357	79%
<b>Total Personnel</b>	<b>1,894,648</b>	<b>1,976,013</b>	<b>2,385,642</b>	<b>2,385,642</b>	<b>489,921</b>	<b>-</b>	<b>489,921</b>	<b>1,895,721</b>	<b>79%</b>
<b>Supplies</b>	<b>117,767</b>	<b>108,267</b>	<b>170,860</b>	<b>211,141</b>	<b>48,426</b>	<b>42,144</b>	<b>90,570</b>	<b>120,571</b>	<b>57%</b>
<b>Services &amp; Charges</b>									
Professional Services	172,494	177,400	178,800	189,183	28,374	27,906	56,280	132,903	70%
Printing & Advertising	8,771	11,255	28,305	28,305	4,062	3,438	7,500	20,805	74%
Utilities	31,852	34,801	30,223	30,223	7,160	5,202	12,363	17,860	59%
Education & Training	6,089	6,873	16,200	16,200	840	-	840	15,360	95%
Travel	4,869	6,444	3,600	3,600	3,822	-	3,822	(222)	-6%
Repairs & Maintenance	276,892	233,178	413,050	426,253	35,628	8,425	44,053	382,200	90%
Interfund Allocations	517,905	719,048	814,847	814,847	203,702	-	203,702	611,145	75%
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	642,981	43,171	308,253	351,424	291,557	45%
<b>Total Services &amp; Charges</b>	<b>1,272,570</b>	<b>1,453,091</b>	<b>1,988,519</b>	<b>2,263,676</b>	<b>352,701</b>	<b>353,224</b>	<b>705,925</b>	<b>1,557,751</b>	<b>69%</b>
<b>Capital</b>	<b>80,000</b>	<b>56,567</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,364,985</b>	<b>3,593,937</b>	<b>4,545,021</b>	<b>4,860,459</b>	<b>891,047</b>	<b>395,368</b>	<b>1,286,415</b>	<b>3,574,043</b>	<b>74%</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,010,774)</b>	<b>359,220</b>	<b>-</b>	<b>(315,438)</b>	<b>203,277</b>		<b>(192,091)</b>		

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<b>Fund Name</b>	<b>Central Services</b>					<b>Fund Number</b>	<b>222</b>		
<b>Fund Type</b>	<b>Internal Service Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>of Budget</b>
<b>Revenue</b>									
Licenses & Permits	4,107	3,320	4,440	4,440	120		120	4,320	97%
Charges for Services	677,908	7,407,131	8,304,859	8,304,933	1,774,529		1,774,529	6,530,404	79%
Interest Earnings	10,656	16,454	12,000	12,000	(829)		(829)	12,829	107%
Other Income	7,135,261	5,417,866	4,944,250	4,944,350	18,681		18,681	4,925,669	100%
Interfund Allocation Reimb	392,410	610,726	122,143	122,143	30,523		30,523	91,620	75%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>8,220,343</b>	<b>13,455,497</b>	<b>13,387,692</b>	<b>13,387,866</b>	<b>1,823,024</b>		<b>1,823,024</b>	<b>11,564,842</b>	<b>86%</b>
<b>Expenditures by Division</b>									
Equipment Services	2,634,414	7,084,306	7,812,107	7,832,413	1,661,809	13,778	1,675,588	6,156,825	79%
Building Maintenance	208,440	177,588	213,243	213,243	44,784	-	44,784	168,459	79%
Central Stores/Purchasing	245,265	284,301	-	26	26	-	26	-	0%
Print Shop	142,462	160,886	10,018	13,581	5,552	515	6,067	7,514	55%
Radio Shop	279,334	230,894	275,518	276,224	46,417	3,846	50,263	225,961	82%
Facilities Management	-	120,439	122,143	122,143	21,008	529	21,538	100,605	82%
Electric & Gas Utilities	4,528,950	4,950,465	4,870,250	4,994,540	89,374	1,069,151	1,158,525	3,836,015	77%
Office of Sustainability	293,130	6,002	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,331,995</b>	<b>13,014,881</b>	<b>13,303,279</b>	<b>13,452,170</b>	<b>1,868,970</b>	<b>1,087,819</b>	<b>2,956,790</b>	<b>10,495,379</b>	<b>78%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,061,867	1,920,693	2,092,572	2,092,572	415,007	-	415,007	1,677,565	80%
Fringe Benefits	930,977	731,886	894,766	894,766	193,157	-	193,157	701,609	78%
<b>Total Personnel</b>	<b>2,992,844</b>	<b>2,652,580</b>	<b>2,987,338</b>	<b>2,987,338</b>	<b>608,164</b>	<b>-</b>	<b>608,164</b>	<b>2,379,174</b>	<b>80%</b>
<b>Supplies</b>	<b>134,464</b>	<b>4,515,181</b>	<b>4,870,798</b>	<b>4,888,120</b>	<b>1,049,994</b>	<b>9,063</b>	<b>1,059,056</b>	<b>3,829,064</b>	<b>78%</b>
<b>Services &amp; Charges</b>									
Professional Services	30,814	8,439	13,000	13,000	-	-	-	13,000	100%
Printing & Advertising	4,809	715	7,821	7,821	110	890	1,000	6,821	87%
Utilities	4,587,384	5,013,625	4,935,174	5,059,464	103,901	1,069,852	1,173,752	3,885,712	77%
Education & Training	8,779	4,603	20,050	20,900	6,511	4,279	10,791	10,109	48%
Travel	1,251	481	4,000	4,000	-	-	-	4,000	100%
Repairs & Maintenance	71,056	65,348	66,400	72,787	19,674	3,675	23,348	49,439	68%
Interfund Allocations	400,085	648,014	306,521	306,521	76,634	-	76,634	229,887	75%
Debt Service									
Principal	13,606	14,248	14,818	14,818	3,441	-	3,441	11,377	77%
Interest & Fees	1,566	1,029	463	463	164	-	164	299	65%
Grants & Subsidies	5,320	2,434	-	-	-	-	-	-	-
Other Services & Charges	3,016	88,185	5,405	5,447	378	61	439	5,008	92%
Interfund Transfers Out	77,000	-	71,491	71,491	-	-	-	71,491	100%
<b>Total Services &amp; Charges</b>	<b>5,204,687</b>	<b>5,847,121</b>	<b>5,445,143</b>	<b>5,576,712</b>	<b>210,813</b>	<b>1,078,757</b>	<b>1,289,569</b>	<b>4,287,143</b>	<b>77%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>8,331,995</b>	<b>13,014,881</b>	<b>13,303,279</b>	<b>13,452,170</b>	<b>1,868,970</b>	<b>1,087,819</b>	<b>2,956,790</b>	<b>10,495,381</b>	<b>78%</b>
<b>Net Surplus / (Deficit)</b>	<b>(111,652)</b>	<b>440,615</b>	<b>84,413</b>	<b>(64,304)</b>	<b>(45,946)</b>		<b>(1,133,766)</b>		
Beginning Cash Balance	1,085,494	1,005,873		1,451,745					
Cash Adjustments	32,031	5,256		-					
<b>Ending Cash Balance</b>	<b>1,005,873</b>	<b>1,451,745</b>		<b>1,387,441</b>	<b>1,480,818</b>				
Cash Reserves Target	833,199	1,301,488		1,345,217					

<b>Cash Reserves Target</b>	
10% of Annual expenditures, excluding utility accounting	

**Fund Purpose:**  
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.

- Explanation of Revenue Sources:**
- 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:**  
In 2020, the Financial Specialist Senior will be replaced with an Executive Assistant. Two cost 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.

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<b>Fund Name</b>	Central Services Capital	<b>Fund Number</b>	224
<b>Fund Type</b>	Internal Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
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%
<b>Total Revenue</b>	<b>79,734</b>	<b>3,129</b>	<b>73,491</b>	<b>198,491</b>	<b>(12)</b>		<b>(12)</b>	<b>198,503</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	<b>8,905</b>	<b>4,718</b>	<b>-</b>	<b>5,501</b>	<b>5,501</b>	<b>-</b>	<b>5,501</b>	<b>-</b>	<b>0%</b>
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<b>Services &amp; Charges</b>									
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	2,210	-	-	-	2,210	100%
Interest & Fees	-	365	780	780	-	-	-	780	100%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>18,697</b>	<b>67,305</b>	<b>71,491</b>	<b>65,990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,990</b>	<b>100%</b>

<b>Capital</b>	<b>77,871</b>	<b>77,795</b>	<b>-</b>	<b>148,194</b>	<b>86,325</b>	<b>61,869</b>	<b>148,194</b>	<b>-</b>	<b>0%</b>
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<b>Total Expenditures</b>	<b>105,474</b>	<b>149,818</b>	<b>71,491</b>	<b>219,685</b>	<b>91,826</b>	<b>61,869</b>	<b>153,695</b>	<b>65,990</b>	<b>30%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(25,740)</b>	<b>(146,690)</b>	<b>2,000</b>	<b>(21,194)</b>	<b>(91,838)</b>		<b>(153,707)</b>		
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Beginning Cash Balance	194,599	168,606		21,870					
Cash Adjustments	(253)	(47)		-					
<b>Ending Cash Balance</b>	<b>168,606</b>	<b>21,870</b>		<b>676</b>	<b>(69,879)</b>				
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.

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<b>Fund Name</b>	<b>Liability Insurance</b>	<b>Fund Number</b>	<b>226</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
Interest Earnings	70,377	97,578	28,722	28,722	7,617		7,617	21,105	73%
Other Income	703,577	989,555	2,000	1,407,210	1,454,630		1,454,630	(47,420)	-3%
Interfund Allocation Reimb	2,053,107	3,944,597	2,914,500	2,914,500	728,607		728,607	2,185,893	75%
Interfund Transfers In	-	-	-	-	49,087		49,087	(49,087)	-
<b>Total Revenue</b>	<b>2,827,061</b>	<b>5,031,730</b>	<b>2,945,222</b>	<b>4,350,432</b>	<b>2,239,941</b>		<b>2,239,941</b>	<b>2,110,491</b>	<b>49%</b>

<b>Expenditures by Division</b>									
Safety/Risk Management	225,183	232,240	213,267	213,267	44,434	6,539	50,974	162,293	76%
Liability Insurance	1,380,506	742,777	2,001,965	2,001,965	244,298	-	244,298	1,757,667	88%
Business Insurance	715,424	677,290	815,000	815,000	66,661	48,086	114,747	700,253	86%
Workers' Compensation	1,264,573	1,479,416	1,029,000	1,029,095	561,795	26,484	588,279	440,816	43%
Catastrophic Events	208,887	650,224	-	968,627	1,559	210,069	211,627	757,000	78%
<b>Total Expenditures</b>	<b>3,794,574</b>	<b>3,781,947</b>	<b>4,059,232</b>	<b>5,027,954</b>	<b>918,747</b>	<b>291,178</b>	<b>1,209,925</b>	<b>3,818,029</b>	<b>76%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	188,273	152,168	162,412	162,412	32,404	-	32,404	130,008	80%
Fringe Benefits	85,214	61,226	67,612	67,612	12,117	-	12,117	55,495	82%
<b>Total Personnel</b>	<b>273,487</b>	<b>213,394</b>	<b>230,024</b>	<b>230,024</b>	<b>44,521</b>	<b>-</b>	<b>44,521</b>	<b>185,503</b>	<b>81%</b>

<b>Supplies</b>	<b>10,108</b>	<b>51,453</b>	<b>12,950</b>	<b>12,950</b>	<b>1,063</b>	<b>5,183</b>	<b>6,246</b>	<b>6,704</b>	<b>52%</b>
<b>Services &amp; Charges</b>									
Professional Services	177,662	132,825	184,929	188,429	176,787	34,250	211,037	(22,608)	-12%
Printing & Advertising	-	-	483	483	-	-	-	483	100%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	13,336	29,927	20,000	20,000	285	-	285	19,715	99%
Travel	2,743	3,245	3,000	3,000	505	-	505	2,495	83%
Repairs & Maintenance	105,403	31,110	2,000	2,000	42	-	42	1,958	98%
Interfund Allocations	111,929	144,621	77,446	77,446	19,360	-	19,360	58,086	75%
Debt Service									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Insurance	1,640,270	2,010,853	1,535,000	1,535,000	543,595	13,836	557,431	977,569	64%
Other Services & Charges	1,328,847	591,761	1,993,400	1,989,995	131,031	27,840	158,870	1,831,125	92%
Interfund Transfers Out	25,425	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,405,616</b>	<b>2,944,342</b>	<b>3,816,258</b>	<b>3,816,353</b>	<b>871,605</b>	<b>75,926</b>	<b>947,531</b>	<b>2,868,823</b>	<b>75%</b>

<b>Capital</b>	<b>105,364</b>	<b>572,758</b>	<b>-</b>	<b>968,627</b>	<b>1,559</b>	<b>210,069</b>	<b>211,627</b>	<b>757,000</b>	<b>78%</b>
<b>Total Expenditures</b>	<b>3,794,574</b>	<b>3,781,947</b>	<b>4,059,232</b>	<b>5,027,954</b>	<b>918,747</b>	<b>291,178</b>	<b>1,209,925</b>	<b>3,818,030</b>	<b>76%</b>

<b>Net Surplus / (Deficit)</b>	<b>(967,513)</b>	<b>1,249,783</b>	<b>(1,114,010)</b>	<b>(677,522)</b>	<b>1,321,194</b>		<b>1,030,016</b>		
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Beginning Cash Balance	4,674,728	3,705,796		4,949,790					
Cash Adjustments	(1,419)	(5,789)		-					
<b>Ending Cash Balance</b>	<b>3,705,796</b>	<b>4,949,790</b>		<b>4,272,268</b>	<b>6,291,139</b>				
Cash Reserves Target	1,897,287	1,890,973		2,513,977					

<b>Cash Reserves Target</b>	
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  
Monthly Financial Report  
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<b>Fund Name</b>	<b>IT / Innovation / 311 Call Center</b>	<b>Fund Number</b>	<b>279</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
Interfund Allocation Reimb	6,788,985	7,991,331	6,656,930	6,656,930	1,664,225		1,664,225	4,992,705	75%
Charges for Services	-	92,585	-	73,046	111,796		111,796	(38,750)	-53%
Other Income	47,427	66,798	32,690	33,565	16,756		16,756	16,809	50%
Donations	100,000	-	-	-	-		-	-	-
Interest Earnings	30,723	54,428	10,000	10,000	1,306		1,306	8,694	87%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,967,135</b>	<b>8,205,143</b>	<b>6,699,620</b>	<b>6,773,541</b>	<b>1,794,083</b>		<b>1,794,083</b>	<b>4,979,458</b>	<b>74%</b>

<b>Expenditures by Division</b>									
311 Call Center	526,971	519,646	578,196	579,154	107,033	1,258	108,292	470,862	81%
Innovation & Technology	5,264,986	7,348,706	6,828,730	9,038,406	2,001,403	2,146,776	4,148,179	4,890,227	54%
<b>Total Expenditures</b>	<b>5,791,956</b>	<b>7,868,352</b>	<b>7,406,926</b>	<b>9,617,560</b>	<b>2,108,437</b>	<b>2,148,034</b>	<b>4,256,471</b>	<b>5,361,089</b>	<b>56%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,558,863	1,689,240	1,981,340	1,981,340	424,887	-	424,887	1,556,453	79%
Fringe Benefits	619,247	569,382	748,836	748,836	167,860	-	167,860	580,976	78%
<b>Total Personnel</b>	<b>2,178,109</b>	<b>2,258,622</b>	<b>2,730,176</b>	<b>2,730,176</b>	<b>592,747</b>	<b>-</b>	<b>592,747</b>	<b>2,137,429</b>	<b>78%</b>

<b>Supplies</b>	<b>119,984</b>	<b>169,850</b>	<b>164,850</b>	<b>178,260</b>	<b>22,704</b>	<b>11,716</b>	<b>34,419</b>	<b>143,841</b>	<b>81%</b>
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<b>Services &amp; Charges</b>									
Professional Services	710,365	1,065,128	615,700	1,786,094	347,443	896,496	1,243,940	542,154	30%
Printing & Advertising	298	5,181	5,270	5,270	-	-	-	5,270	100%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	15,237	22,957	57,900	72,137	7,133	7,900	15,033	57,104	79%
Travel	40,820	32,456	27,110	42,830	7,385	14,448	21,833	20,997	49%
Repairs & Maintenance	2,246,257	2,975,430	2,839,472	3,836,345	877,994	1,214,482	2,092,476	1,743,869	45%
Interfund Allocations	5,211	6,785	5,911	5,911	1,474	-	1,474	4,437	75%
Debt Service									
Principal	213,903	391,117	522,557	522,557	157,104	-	157,104	365,453	70%
Interest & Fees	22,121	52,924	49,356	49,356	16,220	-	16,220	33,136	67%
Grants & Subsidies	25,000	-	-	-	-	-	-	-	-
Other Services & Charges	214,652	287,902	388,624	388,624	78,233	2,993	81,226	307,398	79%
Interfund Transfers Out	-	600,000	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,493,863</b>	<b>5,439,880</b>	<b>4,511,900</b>	<b>6,709,124</b>	<b>1,492,986</b>	<b>2,136,319</b>	<b>3,629,305</b>	<b>3,079,818</b>	<b>46%</b>

<b>Capital</b>	<b>-</b>								
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<b>Total Expenditures</b>	<b>5,791,956</b>	<b>7,868,352</b>	<b>7,406,926</b>	<b>9,617,560</b>	<b>2,108,437</b>	<b>2,148,034</b>	<b>4,256,471</b>	<b>5,361,088</b>	<b>56%</b>
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<b>Net Surplus / (Deficit)</b>	<b>1,175,179</b>	<b>336,791</b>	<b>(707,306)</b>	<b>(2,844,019)</b>	<b>(314,354)</b>		<b>(2,462,388)</b>		
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Beginning Cash Balance	1,589,083	2,765,025		3,101,052					<b>Cash Reserves Target</b>
Cash Adjustments	764	(764)		-					
<b>Ending Cash Balance</b>	<b>2,765,025</b>	<b>3,101,052</b>		<b>257,033</b>	<b>2,799,486</b>				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.

**Mayoral Initiatives:** SBAcademy, 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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<b>Fund Name</b>	<b>Self-Funded Employee Benefits</b>	<b>Fund Number</b>	<b>711</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Other Income	18,508,861	13,741,669	16,374,183	16,374,183	4,072,665	-	4,072,665	12,301,518	75%
Donations	-	-	-	-	-	-	-	-	-
Interest Earnings	209,508	251,340	77,097	77,097	11,440	-	11,440	65,657	85%
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>18,718,369</b>	<b>13,993,009</b>	<b>16,451,280</b>	<b>16,451,280</b>	<b>4,084,105</b>		<b>4,084,105</b>	<b>12,367,175</b>	<b>75%</b>

<b>Expenditures by Division</b>									
Employee Benefits	15,753,366	15,604,093	17,378,405	17,386,128	3,738,268	218,970	3,957,238	13,428,890	77%
Employee Wellness Clinic	862,693	1,108,117	1,104,308	1,122,404	456,586	661,026	1,117,612	4,792	0%
<b>Total Expenditures</b>	<b>16,616,059</b>	<b>16,712,210</b>	<b>18,482,713</b>	<b>18,508,532</b>	<b>4,194,853</b>	<b>879,996</b>	<b>5,074,849</b>	<b>13,433,682</b>	<b>73%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	<b>83,295</b>	<b>200,942</b>	<b>89,000</b>	<b>107,096</b>	<b>33,890</b>	<b>64,491</b>	<b>98,381</b>	<b>8,715</b>	<b>8%</b>
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<b>Services &amp; Charges</b>									
Professional Services	1,063,695	1,196,478	1,274,508	1,282,231	492,791	754,182	1,246,973	35,258	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	3,668,059	61,323	3,729,382	13,388,223	78%
Other Services & Charges	10,473	12,913	1,500	1,500	114	-	114	1,386	92%
Interfund Transfers Out	413,714	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>16,532,764</b>	<b>16,511,267</b>	<b>18,393,713</b>	<b>18,401,436</b>	<b>4,160,964</b>	<b>815,505</b>	<b>4,976,469</b>	<b>13,424,967</b>	<b>73%</b>

<b>Capital</b>	<b>-</b>								
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<b>Total Expenditures</b>	<b>16,616,059</b>	<b>16,712,210</b>	<b>18,482,713</b>	<b>18,508,532</b>	<b>4,194,853</b>	<b>879,996</b>	<b>5,074,849</b>	<b>13,433,682</b>	<b>73%</b>
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<b>Net Surplus / (Deficit)</b>	<b>2,102,310</b>	<b>(2,719,201)</b>	<b>(2,031,433)</b>	<b>(2,057,252)</b>	<b>(110,748)</b>		<b>(990,744)</b>		
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Beginning Cash Balance	9,935,961	12,026,307		9,255,644					
Cash Adjustments	(11,964)	(51,462)		-					
<b>Ending Cash Balance</b>	<b>12,026,307</b>	<b>9,255,644</b>		<b>7,198,392</b>	<b>9,231,442</b>				
Cash Reserves Target	4,154,015	4,178,052		4,627,133					

<b>Cash Reserves Target</b>
25% of Annual expenditures

**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**  
**Monthly Financial Report**  
**March 31, 2020**

<b>Fund Name</b>	Unemployment Compensation	<b>Fund Number</b>	713
<b>Fund Type</b>	Internal Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	187	-	187	1,002	84%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	7,357	7,357	1,575	-	1,575	5,782	79%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>3,816</b>	<b>4,479</b>	<b>8,546</b>	<b>8,546</b>	<b>1,761</b>		<b>1,761</b>	<b>6,784</b>	<b>79%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	20,480	30,557	50,000	50,000	16,241	-	16,241	33,759	68%
<b>Total Personnel</b>	<b>20,480</b>	<b>30,557</b>	<b>50,000</b>	<b>50,000</b>	<b>16,241</b>		<b>16,241</b>	<b>33,759</b>	<b>68%</b>

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>2,400</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>100%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>20,480</b>	<b>32,957</b>	<b>55,000</b>	<b>55,000</b>	<b>16,241</b>	<b>-</b>	<b>16,241</b>	<b>38,759</b>	<b>70%</b>

<b>Net Surplus / (Deficit)</b>	<b>(16,664)</b>	<b>(28,478)</b>	<b>(46,454)</b>	<b>(46,454)</b>	<b>(14,479)</b>		<b>(14,479)</b>		
Beginning Cash Balance	225,977	209,023		180,487					
Cash Adjustments	(291)	(58)		-					
<b>Ending Cash Balance</b>	<b>209,023</b>	<b>180,487</b>		<b>134,033</b>	<b>166,742</b>				
Cash Reserves Target	5,120	8,239		13,750					

<b>Cash Reserves Target</b>
25% of Annual expenditures

**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.

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<b>Fund Name</b>	Parental Leave Fund	<b>Fund Number</b>	714
<b>Fund Type</b>	Internal Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	79	-	79	335	81%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	163,651	166,529	257,488	257,488	55,789	-	55,789	201,699	78%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>164,118</b>	<b>167,334</b>	<b>257,902</b>	<b>257,902</b>	<b>55,868</b>		<b>55,868</b>	<b>202,034</b>	<b>78%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	112,882	186,085	253,846	253,846	24,504	-	24,504	229,342	90%
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>112,882</b>	<b>186,085</b>	<b>253,846</b>	<b>253,846</b>	<b>24,504</b>		<b>24,504</b>	<b>229,342</b>	<b>90%</b>

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>								

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>112,882</b>	<b>186,085</b>	<b>253,846</b>	<b>253,846</b>	<b>24,504</b>	<b>-</b>	<b>24,504</b>	<b>229,342</b>	<b>90%</b>
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<b>Net Surplus / (Deficit)</b>	<b>51,237</b>	<b>(18,750)</b>	<b>4,056</b>	<b>4,056</b>	<b>31,363</b>		<b>31,363</b>		
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Beginning Cash Balance	-	51,251		32,486					
Cash Adjustments	14	(14)		-					
<b>Ending Cash Balance</b>	<b>51,251</b>	<b>32,486</b>		<b>36,542</b>	<b>63,982</b>				
Cash Reserves Target	9,031	14,887		20,308					

<b>Cash Reserves Target</b>
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.

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<b>Fund Name</b>	Rainy Day	<b>Fund Number</b>	102
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	11,268		11,268	121,637	92%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>183,841</b>	<b>246,194</b>	<b>132,905</b>	<b>132,905</b>	<b>11,268</b>		<b>11,268</b>	<b>121,637</b>	<b>92%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-
<b>Supplies</b>									
-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-
<b>Capital</b>									
-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-

<b>Net Surplus / (Deficit)</b>	183,841	246,194	132,905	132,905	11,268		11,268		
Beginning Cash Balance	10,294,137	10,464,997		10,708,300			<b>Cash Reserves Target</b>		
Cash Adjustments	(12,981)	(2,892)		-			3% of total Civil City expenditures in previous fiscal year, less interfund transfers		
<b>Ending Cash Balance</b>	<b>10,464,997</b>	<b>10,708,300</b>		<b>10,841,205</b>	<b>10,763,143</b>				
Cash Reserves Target	7,769,670	7,142,514		7,563,978					

**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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<b>Fund Name</b>	<b>Gift, Donation, Bequest</b>	<b>Fund Number</b>	<b>217</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
Interest Earnings	2,481	10,860	4,613	4,613	793		793	3,820	83%
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	6,650		6,650	11,350	63%
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	34,897		34,897	(9,897)	-40%
Pokagon Band Donation	-	100,000	-	-	100,000		100,000	(100,000)	-
<b>Total Revenue</b>	<b>111,231</b>	<b>743,555</b>	<b>451,356</b>	<b>451,356</b>	<b>183,438</b>		<b>183,438</b>	<b>267,918</b>	<b>59%</b>

<b>Expenditures by Division</b>									
Wayfinding Signage Project	-	53,988	-	57,944	50,986	6,958	57,944	-	0%
Bartlett St Roundabout Design	11,524	-	-	-	-	-	-	-	-
Bloomberg Mayors Challenge	-	127,296	286,028	550,198	80,590	196,722	277,312	272,886	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	-	112,275	15,575	17,758	33,333	78,942	70%
Animal Resource Center	34,604	38,658	35,000	35,000	1,236	331	1,567	33,433	96%
<b>Total Expenditures</b>	<b>46,800</b>	<b>241,853</b>	<b>356,678</b>	<b>791,067</b>	<b>148,387</b>	<b>221,768</b>	<b>370,156</b>	<b>420,911</b>	<b>53%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	<b>322</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>100%</b>
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<b>Services &amp; Charges</b>									
Professional Services	42,669	218,362	308,328	630,442	132,812	204,010	336,823	293,620	47%
Printing & Advertising	-	3,479	21,650	21,650	-	-	-	21,650	100%
Repairs & Maintenance	1,014	4,181	10,000	122,275	15,575	17,758	33,333	88,942	73%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,795	15,831	11,700	11,700	-	-	-	11,700	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>46,478</b>	<b>241,853</b>	<b>351,678</b>	<b>786,067</b>	<b>148,387</b>	<b>221,768</b>	<b>370,156</b>	<b>415,912</b>	<b>53%</b>

<b>Capital</b>	<b>-</b>								
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<b>Total Expenditures</b>	<b>46,800</b>	<b>241,853</b>	<b>356,678</b>	<b>791,067</b>	<b>148,387</b>	<b>221,768</b>	<b>370,156</b>	<b>420,912</b>	<b>53%</b>
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<b>Net Surplus / (Deficit)</b>	<b>64,431</b>	<b>501,702</b>	<b>94,678</b>	<b>(339,711)</b>	<b>35,051</b>		<b>(186,718)</b>		
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Beginning Cash Balance	100,898	165,219		666,875					<b>Cash Reserves Target</b>
Cash Adjustments	(110)	(46)		-					
<b>Ending Cash Balance</b>	<b>165,219</b>	<b>666,875</b>		<b>327,164</b>	<b>704,663</b>				<b>No reserve requirement</b>
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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<b>Fund Name</b>	Loss Recovery	<b>Fund Number</b>	227
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	636	-	636	3,943	86%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>12,871</b>	<b>14,210</b>	<b>4,579</b>	<b>4,579</b>	<b>636</b>		<b>636</b>	<b>3,943</b>	<b>86%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>208,065</b>	<b>37,311</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>0%</b>

<b>Capital</b>	24,273	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>232,338</b>	<b>37,311</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>0%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(219,467)</b>	<b>(23,101)</b>	<b>4,579</b>	<b>(195,421)</b>	<b>636</b>		<b>(199,364)</b>		
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Beginning Cash Balance	847,926	627,325		604,051					
Cash Adjustments	(1,134)	(173)		-					
<b>Ending Cash Balance</b>	<b>627,325</b>	<b>604,051</b>		<b>408,630</b>	<b>607,144</b>				
Cash Reserves Target	-	-		-					

**Cash Reserves Target**

No reserve requirement

**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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<b>Fund Name</b>	Human Rights Federal Grant	<b>Fund Number</b>	258
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	385	-	385	5,593	94%
Debt Proceeds	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	23,303	312	7,050	7,050	-	-	-	7,050	100%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>106,745</b>	<b>257,748</b>	<b>151,228</b>	<b>151,228</b>	<b>1,385</b>		<b>1,385</b>	<b>149,843</b>	<b>99%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	52,886	119,255	135,130	135,130	28,770	-	28,770	106,560	79%
Fringe Benefits	25,756	35,042	49,418	49,418	9,170	-	9,170	40,248	81%
<b>Total Personnel</b>	<b>78,642</b>	<b>154,296</b>	<b>184,548</b>	<b>184,548</b>	<b>37,940</b>		<b>37,940</b>	<b>146,608</b>	<b>79%</b>

<b>Supplies</b>	<b>1,772</b>	<b>1,330</b>	<b>2,000</b>	<b>2,000</b>	<b>848</b>	<b>949</b>	<b>1,797</b>	<b>203</b>	<b>10%</b>
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<b>Services &amp; Charges</b>									
Professional Services	37,812	21,691	27,800	32,467	9,667	15,000	24,667	7,800	24%
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	635	4,464	5,099	3,401	40%
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	775	-	775	5,050	87%
Interfund Transfers Out	-	76,493	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>68,899</b>	<b>111,703</b>	<b>55,900</b>	<b>84,092</b>	<b>11,076</b>	<b>37,464</b>	<b>48,541</b>	<b>35,551</b>	<b>42%</b>

<b>Capital</b>	<b>-</b>								
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<b>Total Expenditures</b>	<b>149,313</b>	<b>267,329</b>	<b>242,448</b>	<b>270,640</b>	<b>49,864</b>	<b>38,413</b>	<b>88,277</b>	<b>182,362</b>	<b>67%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(42,567)</b>	<b>(9,582)</b>	<b>(91,220)</b>	<b>(119,412)</b>	<b>(48,479)</b>		<b>(86,892)</b>		
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Beginning Cash Balance	572,740	529,536		519,829					
Cash Adjustments	(637)	(125)		-					
<b>Ending Cash Balance</b>	<b>529,536</b>	<b>519,829</b>		<b>400,417</b>	<b>475,132</b>				
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 retired 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.

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<b>Fund Name</b>	<b>County Option Income Tax</b>	<b>Fund Number</b>	<b>404</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
Local Income Taxes	12,339,734	12,879,847	12,440,774	12,440,774	3,110,194	-	3,110,194	9,330,580	75%
Intergov./ Grants	-	12,500	-	-	12,500	-	12,500	(12,500)	-
Charges for Services	6,000	8,500	-	-	-	-	-	-	-
Interest Earnings	182,755	296,751	100,000	100,000	13,077	-	13,077	86,923	87%
Donations	-	5,000	-	-	-	-	-	-	-
Other Income	651,457	75,272	40,000	40,000	32,506	-	32,506	7,494	19%
Transfers In	324,159	927,077	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>13,504,106</b>	<b>14,204,947</b>	<b>12,580,774</b>	<b>12,580,774</b>	<b>3,168,277</b>		<b>3,168,277</b>	<b>9,412,497</b>	<b>75%</b>

<b>Expenditures by Division</b>									
Goodwill Strategic Outreach	130,000	130,000	-	-	-	-	-	-	-
Election Costs	-	187,026	-	-	-	-	-	-	-
Debt Service & Other	152,312	285,828	1,563,741	1,755,101	444,650	167,649	612,299	1,142,802	65%
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	69,910	-	69,910	209,714	75%
Light Up South Bend	88,404	247,862	260,000	331,828	9,293	62,535	71,828	260,000	78%
Street Paving & Patching	-	1,937,750	2,387,750	2,387,750	596,939	-	596,939	1,790,811	75%
Local Roads & Streets	12,755	-	-	-	-	-	-	-	-
Utilities & Services	2,682,053	2,516,844	2,577,816	2,726,123	915,908	101,175	1,017,082	1,709,041	63%
Curb & Sidewalk Program	1,500,000	1,500,000	1,500,000	1,500,000	375,000	-	375,000	1,125,000	75%
Information Technology	2,874	1,375,412	33,414	1,710,664	822,733	861,808	1,684,540	26,124	2%
Police Department	2,805,226	1,618,739	1,684,757	1,684,757	391,268	-	391,268	1,293,489	77%
Fire Department	166,390	926,579	-	-	-	-	-	-	-
Community Investment	949,592	1,106,661	170,000	1,471,085	150,489	1,139,293	1,289,781	181,304	12%
Parks Administration	1,287,600	400,000	800,000	800,000	199,997	-	199,997	600,003	75%
DTSB-Corridor Ambassadors	189,133	351,050	1,008,672	1,008,672	259,879	728,932	988,810	19,862	2%
Vacant & Abandoned Houses	-	380,612	250,000	517,640	-	267,640	267,640	250,000	48%
<b>Total Expenditures</b>	<b>10,309,203</b>	<b>13,308,985</b>	<b>12,580,774</b>	<b>16,238,244</b>	<b>4,301,064</b>	<b>3,329,030</b>	<b>7,630,095</b>	<b>8,608,150</b>	<b>53%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	<b>683,344</b>	<b>207,469</b>	<b>200,000</b>	<b>256,243</b>	<b>-</b>	<b>56,243</b>	<b>56,243</b>	<b>200,000</b>	<b>78%</b>
<b>Services &amp; Charges</b>									
Professional Services	244,535	1,675,224	130,000	2,085,695	853,565	1,053,249	1,906,814	178,881	9%
Printing & Advertising	-	-	-	500	500	-	500	-	0%
Utilities	1,614,522	1,729,535	1,554,725	1,554,725	413,763	-	413,763	1,140,962	73%
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	1,483,180	725,734	762,271	910,578	475,571	99,690	575,261	335,317	37%
Interfund Allocations	6,873	8,631	8,633	8,633	2,162	-	2,162	6,471	75%
Debt Service									
Principal	1,585,484	1,557,180	1,620,219	1,620,219	383,273	-	383,273	1,236,946	76%
Interest & Fees	60,957	90,721	97,952	97,952	15,285	-	15,285	82,667	84%
Grants & Subsidies	1,143,117	1,166,244	335,991	1,126,436	144,248	779,022	923,270	203,166	18%
Other Services & Charges	572,460	1,161,336	1,509,492	1,794,636	334,453	1,007,561	1,342,013	452,623	25%
Interfund Transfers Out	2,787,600	4,764,329	6,361,491	6,361,491	1,590,375	-	1,590,375	4,771,116	75%
<b>Total Services &amp; Charges</b>	<b>9,498,728</b>	<b>12,878,933</b>	<b>12,380,774</b>	<b>15,560,865</b>	<b>4,213,194</b>	<b>2,939,521</b>	<b>7,152,715</b>	<b>8,408,149</b>	<b>54%</b>
<b>Capital</b>	<b>127,132</b>	<b>222,583</b>	<b>-</b>	<b>421,136</b>	<b>87,870</b>	<b>333,266</b>	<b>421,136</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>10,309,203</b>	<b>13,308,985</b>	<b>12,580,774</b>	<b>16,238,244</b>	<b>4,301,064</b>	<b>3,329,030</b>	<b>7,630,095</b>	<b>8,608,149</b>	<b>53%</b>

<b>Net Surplus / (Deficit)</b>	<b>3,194,903</b>	<b>895,962</b>	<b>-</b>	<b>(3,657,470)</b>	<b>(1,132,787)</b>		<b>(4,461,818)</b>		
Beginning Cash Balance	8,614,576	11,799,456		12,694,852					
Cash Adjustments	(10,022)	(566)		-					
<b>Ending Cash Balance</b>	<b>11,799,456</b>	<b>12,694,852</b>		<b>9,037,382</b>	<b>11,611,029</b>				
Cash Reserves Target	5,154,601	6,654,492		8,119,122				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 lamp post. 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).

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<b>Fund Name</b>	<b>Cumulative Capital Development</b>	<b>Fund Number</b>	406
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	(156)		(156)	486	147%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>483,526</b>	<b>504,299</b>	<b>425,543</b>	<b>425,543</b>	<b>(156)</b>		<b>(156)</b>	<b>425,699</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
-	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-		-	-	-
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	549,419	498,598	550,179	550,179	107,749		107,749	442,430	80%
Interest & Fees	25,983	40,678	37,638	37,638	1,790		1,790	35,848	95%
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>575,402</b>	<b>539,276</b>	<b>587,817</b>	<b>587,817</b>	<b>109,539</b>		<b>109,539</b>	<b>478,278</b>	<b>81%</b>
<b>Capital</b>									
-	271,112	-	14,388	5,705	8,684		14,389	(1)	0%
<b>Total Expenditures</b>	<b>575,402</b>	<b>810,388</b>	<b>587,817</b>	<b>602,205</b>	<b>115,244</b>		<b>8,684</b>	<b>478,277</b>	<b>79%</b>

<b>Net Surplus / (Deficit)</b>	<b>(91,876)</b>	<b>(306,089)</b>	<b>(162,274)</b>	<b>(176,662)</b>	<b>(115,399)</b>		<b>(124,083)</b>		
Beginning Cash Balance	622,016	529,328		223,093					
Cash Adjustments	(813)	(146)		-					
<b>Ending Cash Balance</b>	<b>529,328</b>	<b>223,093</b>		<b>46,431</b>	<b>108,602</b>				
Cash Reserves Target	-	-		-					

**Cash Reserves Target**

No reserve requirement - Capital fund - spend down to zero

**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.

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<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>	<b>Fund Number</b>	<b>407</b>
<b>Fund Type</b>	<b>Capital Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
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	476		476	8,024	94%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	25,000	25,000	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>266,942</b>	<b>267,673</b>	<b>249,433</b>	<b>249,433</b>	<b>476</b>		<b>476</b>	<b>248,957</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
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	62,503	-	62,503	187,497	75%
<b>Total Services &amp; Charges</b>	<b>249,500</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>62,503</b>	<b>-</b>	<b>62,503</b>	<b>187,497</b>	<b>75%</b>
<b>Capital</b>									
-	28,000	180,000	180,000	-	-	-	-	180,000	100%
<b>Total Expenditures</b>	<b>249,500</b>	<b>28,000</b>	<b>430,000</b>	<b>430,000</b>	<b>62,503</b>	<b>-</b>	<b>62,503</b>	<b>367,497</b>	<b>85%</b>

<b>Net Surplus / (Deficit)</b>	<b>17,442</b>	<b>239,673</b>	<b>(180,567)</b>	<b>(180,567)</b>	<b>(62,027)</b>	<b>(62,027)</b>
Beginning Cash Balance	430,948	447,850		687,399		
Cash Adjustments	(541)	(124)		-		
<b>Ending Cash Balance</b>	<b>447,850</b>	<b>687,399</b>		<b>506,832</b>	<b>628,169</b>	
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**  
**March 31, 2020**

<b>Fund Name</b>	<b>Economic Development Income Tax</b>					<b>Fund Number</b>	<b>408</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		
<b>Revenue</b>									
Local Income Taxes	11,885,489	12,474,651	12,098,890	12,098,890	2,966,472		2,966,472	9,132,418	75%
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	20,332		20,332	233,990	92%
Other Income	598,182	10,625	-	-	1,188		1,188	(1,188)	-
Transfers In	-	178,534	-	-	-		-	-	-
<b>Total Revenue</b>	<b>13,099,020</b>	<b>13,561,870</b>	<b>12,857,872</b>	<b>12,857,872</b>	<b>3,342,652</b>		<b>3,342,652</b>	<b>9,515,220</b>	<b>74%</b>
<b>Expenditures by Division</b>									
Debt Service & Other	999,446	388,426	191,233	706,233	34,056		34,056	672,177	95%
Street Department Paving	1,937,750	445,439	-	54,561	35,749	18,812	54,561	-	0%
PSAP	2,395,284	2,818,011	2,799,865	2,799,865	922,187		922,187	1,877,678	67%
Dept of Community Investment	2,860,829	3,856,494	5,300,149	8,228,415	1,202,945	2,802,142	4,005,087	4,223,328	51%
Potawatomi Zoo	100,000	214,487	322,900	322,900	168,850		168,850	154,050	48%
Parks & Recreation	347,259	410,164	378,506	378,506	95,363		95,363	283,143	75%
Code Enforcement	1,258,252	2,364,559	2,973,805	2,973,805	743,443		743,443	2,230,362	75%
Animal Resource Center	820,662	845,841	891,414	891,414	222,849		222,849	668,565	75%
<b>Total Expenditures</b>	<b>10,719,482</b>	<b>11,343,420</b>	<b>12,857,872</b>	<b>16,355,699</b>	<b>3,425,442</b>		<b>2,820,955</b>	<b>6,246,397</b>	<b>10,109,303</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	-	-	-	-	-		-	-	-
<b>Supplies</b>	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
Professional Services	2,528,862	3,267,745	3,635,865	3,729,399	979,705	54,082	1,033,787	2,695,612	72%
Printing & Advertising	606	350	45,000	45,000	132		132	44,868	100%
Utilities	1,281	3,274	-	45,781	17,544	11,648	29,192	16,589	36%
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	133,329	626,634	175,250	234,109	79,481	19,325	98,806	135,303	58%
Interfund Allocations	-	-	-	-	-		-	-	-
Debt Service									
Principal	-	100,000	165,000	165,000	90,000		90,000	75,000	45%
Interest & Fees	750	115,237	158,650	158,650	78,850		78,850	79,800	50%
Grants & Subsidies	964,922	975,685	1,830,000	5,042,468	526,798	2,618,716	3,145,514	1,896,954	38%
Other Services & Charges	467,351	221	90,000	90,000	-	30,000	30,000	60,000	67%
Interfund Transfers Out	6,572,551	5,826,504	6,608,107	6,608,107	1,652,932		1,652,932	4,955,175	75%
<b>Total Services &amp; Charges</b>	<b>10,669,652</b>	<b>10,915,652</b>	<b>12,707,872</b>	<b>16,118,514</b>	<b>3,425,442</b>		<b>2,733,770</b>	<b>6,159,212</b>	<b>9,959,301</b>
<b>Capital</b>	<b>49,830</b>	<b>427,769</b>	<b>150,000</b>	<b>237,185</b>	<b>-</b>		<b>87,185</b>	<b>87,185</b>	<b>150,000</b>
<b>Total Expenditures</b>	<b>10,719,482</b>	<b>11,343,420</b>	<b>12,857,872</b>	<b>16,355,699</b>	<b>3,425,442</b>		<b>2,820,955</b>	<b>6,246,397</b>	<b>10,109,301</b>
<b>Net Surplus / (Deficit)</b>	<b>2,379,538</b>	<b>2,218,449</b>	<b>-</b>	<b>(3,497,827)</b>	<b>(82,790)</b>		<b>(2,903,744)</b>		
Beginning Cash Balance	12,770,240	15,134,269		17,348,536			<b>Cash Reserves Target</b>		
Cash Adjustments	(15,509)	(4,182)		-	17,336,998				
<b>Ending Cash Balance</b>	<b>15,134,269</b>	<b>17,348,536</b>		<b>13,850,709</b>	<b>17,336,998</b>				
Cash Reserves Target	5,359,741	5,671,710		8,177,850			50% of Annual expenditures		

**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**  
**March 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
<b>Revenue</b>									
Debt Proceeds	6,638,312	1,472,985	4,329,076	4,329,076	-	-	-	4,329,076	100%
Interest Earnings	31,472	16,775	-	-	640	-	640	(640)	-
Other Income	-	-	-	-	-	-	-	-	-
Interfund Transfers In	101,776	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>6,771,560</b>	<b>1,489,760</b>	<b>4,329,076</b>	<b>4,329,076</b>	<b>640</b>		<b>640</b>	<b>4,328,436</b>	<b>100%</b>
<b>Expenditures by Division</b>									
Consolidated Historical	437,486	101,364	-	-	367,452	-	367,452	(367,452)	-
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	57,680	-	57,680	975	2%
Wastewater	-	-	-	101,400	101,400	-	101,400	-	0%
Water Works	603,954	-	-	-	-	-	-	-	-
Innovation & Technology	25,054	-	-	-	-	-	-	-	-
Police Department	2,221,105	953,165	1,495,000	1,540,000	45,284	-	45,284	1,494,716	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	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,428,144</b>	<b>3,415,328</b>	<b>4,329,076</b>	<b>4,590,138</b>	<b>667,730</b>		<b>667,730</b>	<b>3,922,408</b>	<b>85%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-
<b>Supplies</b>									
-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	91,941	-	-	355,128	-	355,128	(355,128)	-
Interest & Fees	500	9,172	-	-	12,324	-	12,324	(12,324)	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Other Services & Charges	217,125	250	-	-	-	-	-	-	-
Interfund Transfers Out	219,861	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>437,486</b>	<b>101,364</b>	<b>-</b>	<b>-</b>	<b>367,452</b>		<b>367,452</b>	<b>(367,452)</b>	<b>-</b>
<b>Capital</b>	<b>6,990,658</b>	<b>3,313,965</b>	<b>4,329,076</b>	<b>4,590,138</b>	<b>300,278</b>		<b>300,278</b>	<b>4,289,860</b>	<b>93%</b>
<b>Total Expenditures</b>	<b>7,428,144</b>	<b>3,415,328</b>	<b>4,329,076</b>	<b>4,590,138</b>	<b>667,730</b>		<b>667,730</b>	<b>3,922,408</b>	<b>85%</b>
<b>Net Surplus / (Deficit)</b>	<b>(656,584)</b>	<b>(1,925,568)</b>	<b>-</b>	<b>(261,062)</b>	<b>(667,091)</b>		<b>(667,091)</b>		
Beginning Cash Balance	3,598,717	2,942,040		1,016,472					
Cash Adjustments	(93)	(1)		-					
<b>Ending Cash Balance</b>	<b>2,942,040</b>	<b>1,016,472</b>		<b>755,410</b>	<b>349,398</b>				
Cash Reserves Target	-	-		-	-				
							<b>Cash Reserves Target</b>		
							No reserve requirement - Capital lease fund - spend down to zero		
<b>Fund Purpose:</b>									
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.									
<b>Explanation of Revenue Sources:</b>									
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.									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>									
Expenditures are for the purchase of vehicles and equipment for departments.									

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

<b>Fund Name</b> South Bend Redevelopment Authority	<b>Fund Number</b> 752
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<b>Fund Type</b> Debt Service Funds
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<b>Control</b> City Funds
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	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
<b>Revenue</b>									
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	2,051		2,051	2,449	54%
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%
<b>Total Revenue</b>	<b>3,119,699</b>	<b>2,873,761</b>	<b>2,875,000</b>	<b>2,875,000</b>	<b>1,239,051</b>		<b>1,239,051</b>	<b>1,635,949</b>	<b>57%</b>

**Expenditures by Type**

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

<b>Supplies</b>	-	-	-	-	-		-	-	-
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<b>Services &amp; Charges</b>									
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	725,000		725,000	1,065,000	59%
Interest & Fees	1,192,219	1,136,669	1,075,613	1,075,613	510,778		510,778	564,835	53%
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	324,220	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>3,431,439</b>	<b>2,861,669</b>	<b>2,865,613</b>	<b>2,865,613</b>	<b>1,235,778</b>		<b>1,235,778</b>	<b>1,629,835</b>	<b>57%</b>

<b>Capital</b>	-	-	-	-	-		-	-	-
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<b>Total Expenditures</b>	<b>3,431,439</b>	<b>2,861,669</b>	<b>2,865,613</b>	<b>2,865,613</b>	<b>1,235,778</b>		<b>1,235,778</b>	<b>1,629,835</b>	<b>57%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(311,740)</b>	<b>12,092</b>	<b>9,387</b>	<b>9,387</b>	<b>3,273</b>		<b>3,273</b>		
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Beginning Cash Balance	522,232	210,492		222,584			<b>Cash Reserves Target</b>		
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>210,492</b>	<b>222,584</b>		<b>231,971</b>	<b>225,858</b>				
Cash Reserves Target	210,492	222,584		231,971			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  
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<b>Fund Name</b>	South Bend Building Corp	<b>Fund Number</b>	755
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	3,072	-	3,072	928	23%
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%
<b>Total Revenue</b>	<b>2,656,314</b>	<b>2,656,743</b>	<b>2,640,586</b>	<b>2,640,586</b>	<b>1,322,322</b>		<b>1,322,322</b>	<b>1,318,264</b>	<b>50%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
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	1,235,000	-	1,235,000	1,015,000	45%
Interest & Fees	536,875	457,744	380,085	380,085	198,563	-	198,563	181,523	48%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,636,875</b>	<b>2,632,744</b>	<b>2,630,085</b>	<b>2,630,085</b>	<b>1,433,563</b>	<b>-</b>	<b>1,433,563</b>	<b>1,196,523</b>	<b>45%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>2,636,875</b>	<b>2,632,744</b>	<b>2,630,085</b>	<b>2,630,085</b>	<b>1,433,563</b>	<b>-</b>	<b>1,433,563</b>	<b>1,196,523</b>	<b>45%</b>
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<b>Net Surplus / (Deficit)</b>	<b>19,439</b>	<b>23,999</b>	<b>10,501</b>	<b>10,501</b>	<b>(111,241)</b>		<b>(111,241)</b>		
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Beginning Cash Balance	771,586	791,026		1,734,901					
Cash Adjustments	-	919,876		-					
<b>Ending Cash Balance</b>	<b>791,026</b>	<b>1,734,901</b>		<b>1,745,402</b>	<b>703,784</b>				
Cash Reserves Target	791,026	1,734,901		1,745,402					

<b>Cash Reserves Target</b>
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)

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

	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
<b>Revenue</b>									
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	15,775		15,775	564,225	97%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	4,671,057	129,336	-	-	149,135		149,135	(149,135)	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	45,896	64,022	60,000	60,000	14,225		14,225	45,775	76%
<b>Total Revenue</b>	<b>24,291,092</b>	<b>19,809,724</b>	<b>17,448,377</b>	<b>17,448,377</b>	<b>179,135</b>		<b>179,135</b>	<b>17,269,242</b>	<b>99%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
Professional Services	1,291,350	1,099,869	823,462	2,295,543	476,920	625,188	1,102,108	1,193,435	52%
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	1,579,356	-	1,579,356	2,171,214	58%
Interest & Fees	1,026,282	1,198,375	1,028,220	1,028,220	516,387	-	516,387	511,833	50%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,163,396	1,325,523	-	1,114,574	344,048	525,905	869,953	244,621	22%
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%
<b>Total Services &amp; Charges</b>	<b>11,555,412</b>	<b>11,928,180</b>	<b>9,866,546</b>	<b>12,453,201</b>	<b>4,850,822</b>	<b>1,151,093</b>	<b>6,001,914</b>	<b>6,451,287</b>	<b>52%</b>

<b>Capital</b>	14,557,517	8,735,222	8,133,454	21,052,775	2,841,716	4,076,678	6,918,394	14,134,381	67%
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<b>Total Expenditures</b>	<b>26,112,929</b>	<b>20,663,402</b>	<b>18,000,000</b>	<b>33,505,976</b>	<b>7,692,538</b>	<b>5,227,771</b>	<b>12,920,309</b>	<b>20,585,668</b>	<b>61%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(1,821,837)</b>	<b>(853,678)</b>	<b>(551,623)</b>	<b>(16,057,599)</b>	<b>(7,513,403)</b>	<b>(12,741,173)</b>			
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Beginning Cash Balance	33,563,915	31,738,300		30,879,977		<b>Cash Reserves Target</b>			
Cash Adjustments	(3,778)	(4,644)		-					
<b>Ending Cash Balance</b>	<b>31,738,300</b>	<b>30,879,977</b>		<b>14,822,378</b>	<b>23,788,218</b>	No reserve requirement			
Cash Reserves Target	-	-		-	-				

**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.

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<b>Fund Name</b>	TIF - West Washington	<b>Fund Number</b>	422
<b>Fund Type</b>	Tax Increment Financing Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	1,069		1,069	38,931	97%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	18,500	-	-	300		300	(300)	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>370,233</b>	<b>317,571</b>	<b>329,982</b>	<b>329,982</b>	<b>1,369</b>		<b>1,369</b>	<b>328,613</b>	<b>100%</b>

**Expenditures by Type**

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

<b>Supplies</b>	-	-	-	-	-		-	-	-
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<b>Services &amp; Charges</b>									
Professional Services	148	-	-	479	-		-	479	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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>148</b>	<b>-</b>	<b>-</b>	<b>479</b>	<b>-</b>		<b>-</b>	<b>479</b>	<b>100%</b>

<b>Capital</b>	<b>845,540</b>	<b>1,089,137</b>	<b>400,000</b>	<b>995,186</b>	<b>10,956</b>		<b>384,732</b>	<b>395,688</b>	<b>599,498</b>	<b>60%</b>
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<b>Total Expenditures</b>	<b>845,688</b>	<b>1,089,137</b>	<b>400,000</b>	<b>995,665</b>	<b>10,956</b>		<b>384,732</b>	<b>395,688</b>	<b>599,977</b>	<b>60%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(475,456)</b>	<b>(771,566)</b>	<b>(70,018)</b>	<b>(665,683)</b>	<b>(9,587)</b>		<b>(394,319)</b>		
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Beginning Cash Balance	2,279,940	1,801,466		1,029,402			<b>Cash Reserves Target</b>			
Cash Adjustments	(3,018)	(498)		-						
<b>Ending Cash Balance</b>	<b>1,801,466</b>	<b>1,029,402</b>		<b>363,719</b>		<b>1,024,005</b>	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.

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<b>Fund Name</b>	TIF - River East Development Area (NE Dev)	<b>Fund Number</b>	429
<b>Fund Type</b>	Tax Increment Financing Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	6,387		6,387	233,613	97%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	72,104	7,725	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,293,551</b>	<b>2,946,463</b>	<b>2,826,336</b>	<b>2,826,336</b>	<b>6,387</b>		<b>6,387</b>	<b>2,819,949</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Supplies</b>	-	-	-	-	-		-	-	-
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<b>Services &amp; Charges</b>									
Professional Services	340,567	29,225	-	109,519	19,405	28,995	48,400	61,119	56%
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	25,256	-	744	-		-	744	100%
Debt Service									
Principal	-	-	-	-	-		-	-	-
Interest & Fees	-	-	-	-	-		-	-	-
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	7,417	790	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>347,984</b>	<b>55,271</b>	<b>-</b>	<b>110,263</b>	<b>19,405</b>	<b>28,995</b>	<b>48,400</b>	<b>61,863</b>	<b>56%</b>

<b>Capital</b>	<b>631,070</b>	<b>5,686,682</b>	<b>2,800,000</b>	<b>8,672,831</b>	<b>908,530</b>	<b>3,855,382</b>	<b>4,763,912</b>	<b>3,908,919</b>	<b>45%</b>
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<b>Total Expenditures</b>	<b>979,054</b>	<b>5,741,954</b>	<b>2,800,000</b>	<b>8,783,094</b>	<b>927,935</b>	<b>3,884,377</b>	<b>4,812,312</b>	<b>3,970,782</b>	<b>45%</b>
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<b>Net Surplus / (Deficit)</b>	<b>2,314,497</b>	<b>(2,795,491)</b>	<b>26,336</b>	<b>(5,956,758)</b>	<b>(921,548)</b>		<b>(4,805,924)</b>		
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Beginning Cash Balance	8,790,697	10,994,678		8,196,149					<b>Cash Reserves Target</b>
Cash Adjustments	(110,516)	(3,038)		-					
<b>Ending Cash Balance</b>	<b>10,994,678</b>	<b>8,196,149</b>		<b>2,239,391</b>			<b>7,668,146</b>		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.

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<b>Fund Name</b>	TIF - Southside Development #1	<b>Fund Number</b>	430
<b>Fund Type</b>	Tax Increment Financing Funds		
<b>Control</b>	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
<b>Revenue</b>									
Property Taxes	2,166,637	1,755,231	1,858,569	1,858,569	102,701		102,701	1,755,868	94%
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	8,831		8,831	191,169	96%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	3,020	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>2,317,267</b>	<b>1,965,790</b>	<b>2,058,569</b>	<b>2,058,569</b>	<b>111,532</b>		<b>111,532</b>	<b>1,947,037</b>	<b>95%</b>

**Expenditures by Type**

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

<b>Supplies</b>	-	-	-	-	-		-	-	-
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<b>Services &amp; Charges</b>									
Professional Services	242,352	190,544	-	770,518	67,733	63,847	131,580	638,938	83%
Printing & Advertising	-	-	-	-	-		-	-	-
Utilities	-	-	-	-	-		-	-	-
Education & Training	-	-	-	-	-		-	-	-
Travel	-	-	-	-	-		-	-	-
Repairs & Maintenance	-	-	-	-	-		-	-	-
Interfund Allocations	-	-	-	-	-		-	-	-
Insurance	-	-	-	-	-		-	-	-
Debt Service									
Principal	-	-	-	-	-		-	-	-
Interest & Fees	-	-	-	-	-		-	-	-
Grants & Subsidies	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>242,352</b>	<b>190,544</b>	<b>-</b>	<b>770,518</b>	<b>67,733</b>	<b>63,847</b>	<b>131,580</b>	<b>638,938</b>	<b>83%</b>

<b>Capital</b>	<b>459,009</b>	<b>1,642,471</b>	<b>2,000,000</b>	<b>6,253,038</b>	<b>9,004</b>	<b>94,367</b>	<b>103,371</b>	<b>6,149,667</b>	<b>98%</b>
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<b>Total Expenditures</b>	<b>701,361</b>	<b>1,833,015</b>	<b>2,000,000</b>	<b>7,023,556</b>	<b>76,737</b>	<b>158,214</b>	<b>234,951</b>	<b>6,788,605</b>	<b>97%</b>
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<b>Net Surplus / (Deficit)</b>	<b>1,615,906</b>	<b>132,776</b>	<b>58,569</b>	<b>(4,964,987)</b>	<b>34,795</b>		<b>(123,419)</b>		
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Beginning Cash Balance	7,848,685	9,455,102		9,585,265					<b>Cash Reserves Target</b>
Cash Adjustments	(9,489)	(2,613)		-					
<b>Ending Cash Balance</b>	<b>9,455,102</b>	<b>9,585,265</b>		<b>4,620,278</b>	<b>9,659,066</b>				No reserve requirement
Cash Reserves Target	-	-		-					

**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**  
**March 31, 2020**

<b>Fund Name</b>	TIF - Douglas Road	<b>Fund Number</b>	435
<b>Fund Type</b>	Tax Increment Financing Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	-	-	167		167	(167)	-
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,477</b>	<b>4,666</b>	<b>-</b>	<b>-</b>	<b>167</b>		<b>167</b>	<b>(167)</b>	<b>-</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
Professional Services	-	21,575	-	186,425	45,083	42,143	87,225	99,200	53%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>21,575</b>	<b>-</b>	<b>186,425</b>	<b>45,083</b>	<b>42,143</b>	<b>87,225</b>	<b>99,200</b>	<b>53%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>-</b>	<b>21,575</b>	<b>-</b>	<b>186,425</b>	<b>45,083</b>	<b>42,143</b>	<b>87,225</b>	<b>99,200</b>	<b>53%</b>
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<b>Net Surplus / (Deficit)</b>	<b>3,477</b>	<b>(16,909)</b>	<b>-</b>	<b>(186,425)</b>	<b>(44,916)</b>	<b>(87,058)</b>			
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Beginning Cash Balance	201,109	204,331		187,366			<b>Cash Reserves Target</b>
Cash Adjustments	(254)	(56)		-			
<b>Ending Cash Balance</b>	<b>204,331</b>	<b>187,366</b>		<b>941</b>		<b>143,213</b>	No reserve requirement
Cash Reserves Target	-	-		-		-	

**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**  
**Monthly Financial Report**  
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<b>Fund Name</b>	<b>TIF - River East Residential (NE Res)</b>	<b>Fund Number</b>	436
<b>Fund Type</b>	Tax Increment Financing Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	(2,398)		(2,398)	42,398	106%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	6	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	61	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,691,277</b>	<b>4,972,840</b>	<b>5,810,197</b>	<b>5,810,197</b>	<b>(2,398)</b>		<b>(2,398)</b>	<b>5,812,595</b>	<b>100%</b>

**Expenditures by Type**

<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-
<b>Supplies</b>									
-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
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	202,535	-	202,535	206,848	51%
Interest & Fees	116,911	102,306	85,445	85,445	44,129	-	44,129	41,316	48%
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%
<b>Total Services &amp; Charges</b>	<b>5,189,326</b>	<b>4,263,831</b>	<b>4,385,000</b>	<b>4,385,000</b>	<b>2,131,789</b>	<b>-</b>	<b>2,131,789</b>	<b>2,253,211</b>	<b>51%</b>
<b>Capital</b>									
-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,189,326</b>	<b>4,263,831</b>	<b>4,385,000</b>	<b>4,385,000</b>	<b>2,131,789</b>	<b>-</b>	<b>2,131,789</b>	<b>2,253,211</b>	<b>51%</b>

<b>Net Surplus / (Deficit)</b>	(498,049)	709,009	1,425,197	1,425,197	(2,134,187)	(2,134,187)
Beginning Cash Balance	3,492,629	2,990,020		3,698,203		<b>Cash Reserves Target</b>
Cash Adjustments	(4,559)	(826)		-		No reserve requirement
<b>Ending Cash Balance</b>	<b>2,990,020</b>	<b>3,698,203</b>		<b>5,123,400</b>	<b>1,579,065</b>	
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**  
**Monthly Financial Report**  
**March 31, 2020**

<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	1,090		1,090	18,910	95%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>18,472</b>	<b>24,249</b>	<b>20,000</b>	<b>20,000</b>	<b>1,090</b>		<b>1,090</b>	<b>18,910</b>	<b>95%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
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	5,324	-	5,324	14,676	73%
<b>Total Services &amp; Charges</b>	<b>17,155</b>	<b>23,962</b>	<b>20,000</b>	<b>20,000</b>	<b>5,324</b>	<b>-</b>	<b>5,324</b>	<b>14,676</b>	<b>73%</b>
<b>Capital</b>									
-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>17,155</b>	<b>23,962</b>	<b>20,000</b>	<b>20,000</b>	<b>5,324</b>	<b>-</b>	<b>5,324</b>	<b>14,676</b>	<b>73%</b>

<b>Net Surplus / (Deficit)</b>	<b>1,317</b>	<b>288</b>	<b>-</b>	<b>-</b>	<b>(4,234)</b>	<b>(4,234)</b>
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Beginning Cash Balance	1,040,462	1,040,462		1,040,462		<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants
Cash Adjustments	(1,317)	(288)		-		
<b>Ending Cash Balance</b>	<b>1,040,462</b>	<b>1,040,462</b>		<b>1,040,462</b>	<b>1,040,462</b>	
Cash Reserves Target	1,040,462	1,040,462		1,040,462		

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

**Explanation of Revenue Sources:**  
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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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	1,090		1,090	18,910	95%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>18,472</b>	<b>24,249</b>	<b>20,000</b>	<b>20,000</b>	<b>1,090</b>		<b>1,090</b>	<b>18,910</b>	<b>95%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
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	5,324	-	5,324	14,676	73%
<b>Total Services &amp; Charges</b>	<b>17,155</b>	<b>23,962</b>	<b>20,000</b>	<b>20,000</b>	<b>5,324</b>	<b>-</b>	<b>5,324</b>	<b>14,676</b>	<b>73%</b>
<b>Capital</b>									
-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>17,155</b>	<b>23,962</b>	<b>20,000</b>	<b>20,000</b>	<b>5,324</b>	<b>-</b>	<b>5,324</b>	<b>14,676</b>	<b>73%</b>

<b>Net Surplus / (Deficit)</b>	<b>1,317</b>	<b>288</b>	<b>-</b>	<b>-</b>	<b>(4,234)</b>	<b>(4,234)</b>
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Beginning Cash Balance	1,040,462	1,040,462		1,040,462		<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants
Cash Adjustments	(1,317)	(288)		-		
<b>Ending Cash Balance</b>	<b>1,040,462</b>	<b>1,040,462</b>		<b>1,040,462</b>	<b>1,040,462</b>	
Cash Reserves Target	1,040,462	1,040,462		1,040,462		

**Fund Purpose:**  
This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 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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<b>Fund Name</b>	2018 TIF Park Bond Debt Service Reserve	<b>Fund Number</b>	351
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	1,070		1,070	11,548	92%
Debt Proceeds	993,495	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>993,220</b>	<b>23,374</b>	<b>12,618</b>	<b>12,618</b>	<b>1,070</b>		<b>1,070</b>	<b>11,548</b>	<b>92%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
-	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>									
-	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>993,220</b>	<b>23,374</b>	<b>12,618</b>	<b>12,618</b>	<b>1,070</b>	<b>1,070</b>
Beginning Cash Balance	-	993,495		1,016,594		
Cash Adjustments	275	(275)		-		
<b>Ending Cash Balance</b>	<b>993,495</b>	<b>1,016,594</b>		<b>1,029,212</b>		<b>1,021,801</b>
Cash Reserves Target	993,495	1,016,594		1,029,212		

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Redevelopment General					<b>Fund Number</b>	433		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	Redevelopment Commission Controlled Funds								
	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Original Budget</b>	<b>2020 Amended Budget</b>	<b>2020 Year-to-Date Actual</b>	<b>2020 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Local Income Taxes	-	84,095	8,775	8,775	2,194		2,194	6,581	75%
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Intergov./ Grants	-	-	-	-	-		-	-	-
Licenses & Permits	-	-	-	-	-		-	-	-
Charges for Services	-	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-		-	-	-
Interest Earnings	2,799	18,819	15,000	15,000	1,471		1,471	13,529	90%
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	37,500		37,500	112,500	75%
<b>Total Revenue</b>	<b>638,227</b>	<b>1,280,026</b>	<b>1,173,775</b>	<b>1,173,775</b>	<b>41,165</b>		<b>41,165</b>	<b>1,132,610</b>	<b>96%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Professional Services	29,994	5,211	4,500	4,500	1,520		1,520	2,980	66%
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	159,823	520,803	680,626	734,010	52%
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>29,994</b>	<b>422,200</b>	<b>1,029,500</b>	<b>1,419,136</b>	<b>161,343</b>	<b>520,803</b>	<b>682,146</b>	<b>736,990</b>	<b>52%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>29,994</b>	<b>422,200</b>	<b>1,029,500</b>	<b>1,419,136</b>	<b>161,343</b>	<b>520,803</b>	<b>682,146</b>	<b>736,990</b>	<b>52%</b>
<b>Net Surplus / (Deficit)</b>	<b>608,233</b>	<b>857,826</b>	<b>144,275</b>	<b>(245,361)</b>	<b>(120,178)</b>		<b>(640,982)</b>		
Beginning Cash Balance	7,403	615,795		1,473,451					
Cash Adjustments	159	(170)		-					
<b>Ending Cash Balance</b>	<b>615,795</b>	<b>1,473,451</b>		<b>1,228,090</b>	<b>1,359,269</b>				
Cash Reserves Target	7,498	105,550		354,784					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

**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.

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<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	-	-	11		11	(11)	-
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>10,966</b>	<b>11,102</b>	<b>-</b>	<b>-</b>	<b>11</b>		<b>11</b>	<b>(11)</b>	<b>-</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-		-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
-	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
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	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>-</b>	<b>624,194</b>	<b>-</b>	<b>752</b>	<b>-</b>	<b>752</b>	<b>752</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>624,194</b>	<b>-</b>	<b>752</b>	<b>-</b>	<b>752</b>	<b>752</b>	<b>-</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	<b>10,966</b>	<b>(613,092)</b>	<b>-</b>	<b>(752)</b>	<b>11</b>	<b>(740)</b>
Beginning Cash Balance	614,013	624,204		10,939		
Cash Adjustments	(774)	(172)		-		
<b>Ending Cash Balance</b>	<b>624,204</b>	<b>10,939</b>		<b>10,187</b>	<b>10,995</b>	
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.

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<b>Fund Name</b>	2018 TIF Park Bond Capital	<b>Fund Number</b>	452
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	-	-	4,188		4,188	(4,188)	-
Debt Proceeds	11,007,782	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>11,004,900</b>	<b>186,070</b>	<b>-</b>	<b>-</b>	<b>4,188</b>		<b>4,188</b>	<b>(4,188)</b>	<b>-</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>								

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
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<b>Services &amp; Charges</b>									
Professional Services	355,337	640,860	-	358,641	21,421	50,068	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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>355,337</b>	<b>640,860</b>	<b>-</b>	<b>358,641</b>	<b>21,421</b>	<b>50,068</b>	<b>71,489</b>	<b>287,152</b>	<b>80%</b>

<b>Capital</b>	<b>223,104</b>	<b>5,895,577</b>	<b>-</b>	<b>3,733,723</b>	<b>498,189</b>	<b>929,268</b>	<b>1,427,457</b>	<b>2,306,266</b>	<b>62%</b>
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<b>Total Expenditures</b>	<b>578,442</b>	<b>6,536,438</b>	<b>-</b>	<b>4,092,364</b>	<b>519,610</b>	<b>979,336</b>	<b>1,498,946</b>	<b>2,593,418</b>	<b>63%</b>
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<b>Net Surplus / (Deficit)</b>	<b>10,426,458</b>	<b>(6,350,368)</b>	<b>-</b>	<b>(4,092,364)</b>	<b>(515,422)</b>		<b>(1,494,758)</b>		
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Beginning Cash Balance	-	10,429,340		4,076,090					
Cash Adjustments	2,882	(2,882)		-					
<b>Ending Cash Balance</b>	<b>10,429,340</b>	<b>4,076,090</b>		<b>(16,274)</b>	<b>3,580,547</b>				
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 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**  
**March 31, 2020**

<b>Fund Name</b>	Airport Urban Enterprise Zone	<b>Fund Number</b>	454
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	424		424	7,576	95%
Debt Proceeds	-	-	-	-	-		-	-	-
Donations	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,915</b>	<b>9,261</b>	<b>8,000</b>	<b>8,000</b>	<b>424</b>		<b>424</b>	<b>7,576</b>	<b>95%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>									
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>100%</b>
<b>Capital</b>									
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>6,915</b>	<b>9,261</b>	<b>(42,000)</b>	<b>(42,000)</b>	<b>424</b>	<b>424</b>
Beginning Cash Balance	387,224	393,651		402,803		
Cash Adjustments	(488)	(109)		-		
<b>Ending Cash Balance</b>	<b>393,651</b>	<b>402,803</b>		<b>360,803</b>	<b>404,866</b>	
Cash Reserves Target	-	-		-		

<b>Cash Reserves Target</b>
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.